



2019 - 2020 Approved Operating Budget



District
School Board
Of
Volusia County
DeLand, Florida
32720
www.vcsedu.org

Cover Artwork from Top to Bottom

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Executive Summary





Demographic Information



Volusia County is located on the east coast of Central Florida and covers 1,207 square miles, including 47 miles of Atlantic Ocean beaches. With a population of approximately 547,538 people, Volusia County is ranked the 11th largest county in Florida. Volusia is home to a diverse range of ages with approximately 24.4% of the population age 65 or older and 17.6% under 18. The median age is 47 years. According to the U.S. Census Bureau, there are over 218,400 households throughout the county with a median income of \$45,830 and a per capita income of \$40,001. The top four employers in the county are Volusia County School Board, Advent Health, Halifax Health, and Volusia County Government. As the largest employer in the county, Volusia County Schools employs approximately 7,884 full and part-time personnel, including more than 4,640 teachers who are highly skilled professionals, with 43% holding advanced degrees. Although tourism is a significant contributor to Volusia County's economy, services, including education and health, are the primary industry. The preliminary estimate from July, 2019 shows Volusia's unemployment rate to be 3.7%, which was equal to the national average of 3.7%.

Background on the Volusia County School District

The School District of Volusia County is the 14th largest school district in the state (by enrollment) with 76 schools, including 7 charter schools and approximately 62,931 students in Pre-K to twelfth grade. For management purposes, the county is divided into three areas. Each area has an assigned Area Superintendent who supervises the schools in his/her area. Volusia County Schools offers a wide variety of educational programs to all ages. There are many programs offered in traditional school settings. The district offers programs such as Advanced Placement, Cambridge Advanced International Certificate of Education (AICE), Career Academies, Career and Technical Education, College Dual Enrollment, Industry Certification, International Baccalaureate, and JROTC. Volusia Online Learning is taking the next evolutionary step in the delivery of digital curriculum. Options are available for both full and part-time virtual instruction for grades K-12 and blended models are offered in some elementary and all secondary schools and all alternative education sites. Students enjoy the flexibility of taking a wide range of courses anytime from any place.



Volusia County is the 11th largest county in Florida, covering 1,207 square miles.

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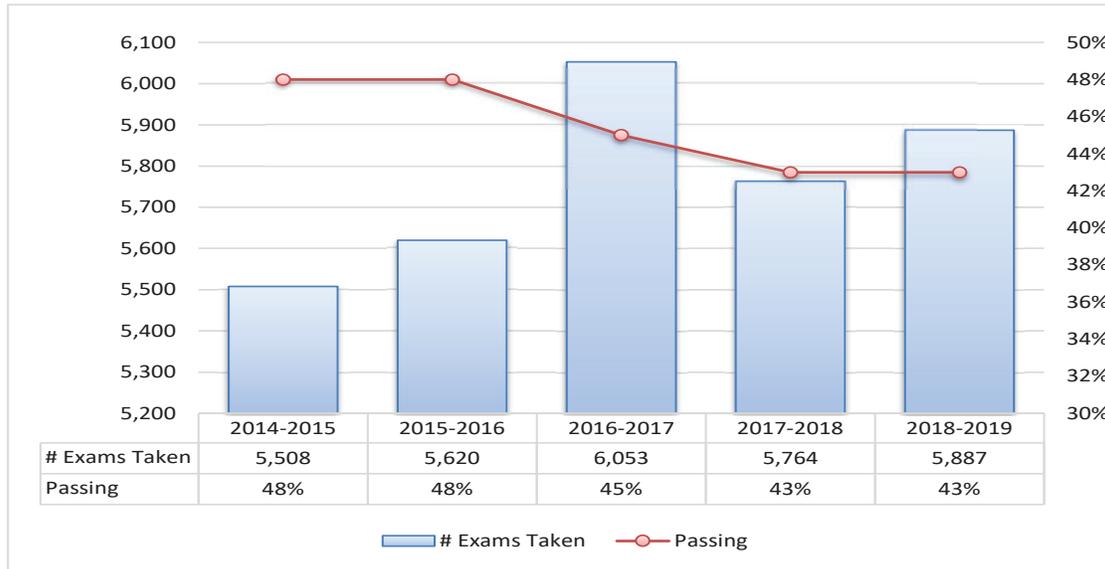
Educational Programs Offered

The School Board of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited by Cognia (formerly known as AdvancED) In addition, Volusia County provides certified art, media, music, physical education teachers, as well as certified counselors at all schools. The following is an instructional program summary, highlighting program offerings for the 2019-2020 school year:

- The AVID program is offered in all 10 high schools
- International Baccalaureate programs are offered at two Volusia County high schools
- The Cambridge Advanced International Certificate of Education (AICE) program is offered in five high schools
- Multiple Advanced Placement programs are offered at all 10 Volusia County high schools
- Dual enrollment opportunities are available to all qualified students in grades 6-12
- VCS provides specially designed instruction, related services, accommodations, and assistive technology to identified students with disabilities based on each child's individual plan in the least restrictive environment
- Three Project Search sites have been developed to support students with disabilities as they transition from school to the workforce and into adult life
- All staff are being trained in mental health signs and symptoms
- All Volusia County high schools and middle schools offer Career and Technical Education courses
- A wide variety of alternative education programs, services and school locations are offered
- All Volusia County high schools, most middle schools and 3 elementary schools offer a variety of World Language programs
- Volusia County Schools provide Title I supplemental services to 32 elementary schools, one K-8 school, five middle schools, one middle-high school, two high schools, one charter schools and four alternative schools
- Our K-8 school, Holly Hill School, was awarded a School Improvement Grant
- Five Title I schools provide additional instructional time
- Regional professional development opportunities have been extended to all teachers through Regional Early Release Professional Learning days
- All middle schools are trained in and implementing Restorative Practices
- All middle schools are utilizing Social Emotional instruction, with dedicated staff
- All students are provided access to mental health services if needed
- Volusia County high schools provide a wide range of nationally recognized career academies ranging from Law & Government to STEM
- Approximately 103 elementary and secondary instructional coaches (academic, reading, math, science, writing coaches and instructional support teachers) comprise the Coaching Initiative that provides support across the district to teachers through modeling and coaching effective instructional and classroom management strategies
- Currently, 97 Title I Academic Intervention Teachers provide support in the areas of reading, math, writing or science
- Title I provides VPK-Early Initiative classrooms in 12 elementary schools
- Title I provides Migrant educational programs for: 8 elementary schools, 1 middle school, 1 middle-high school, and 2 high schools
- A variety of ESOL educational programs, resources, and services are provided for district schools. Additional supports are supplemented through Title I and Title III funds
- Title I provides a variety of programs, services and resources for homeless students; as well as unaccompanied, neglected and delinquent students in Title I public and non-public schools
- Title I provides the Smart Start program for Pre-K students in 42 elementary schools, the Waterford program for K-2 students in 33 elementary schools, the SuccessMaker Program for 3-5 students in 33 elementary schools, and for 6th-10th grade students in 2 secondary schools, along with Apple devices, and technical support in all 41 Title I schools and 9 private and charter schools.
- Online Learning Labs are in place at all middle and high schools to facilitate online options for students who are seeking credit recovery, original credit or acceleration. The online labs serve as an environment for both virtual and blended models to meet individual academic needs of all students.
- Since the fall of 2016, every high school offers its own eLearning program on campus. This program offers identified students flexible scheduling options in an online lab setting while working independently to meet graduation requirements. This blended model provides options for students to accelerate or catch up with their graduating class
- Volusia Online Learning offers full-time, part-time, credit retrieval, and course acceleration opportunities for students in grades K-12 utilizing highly qualified Volusia County instructors within multiple platforms to meet the unique needs of all students
- Students who are ages 3-5 years old and are eligible for Exceptional Student Education (ESE) receive Early Childhood services based on the student's individual needs in one of the following environments: half-day separate class, full-day separate class, or full-day blended learning environments.
- All Title I Schools are offered Parent & Family Engagement opportunities to attend 4 Regional FACT Fairs, GED Programs Initiative, Fresh Start Program, and various school/community events.

Advanced Placement Growth and Performance

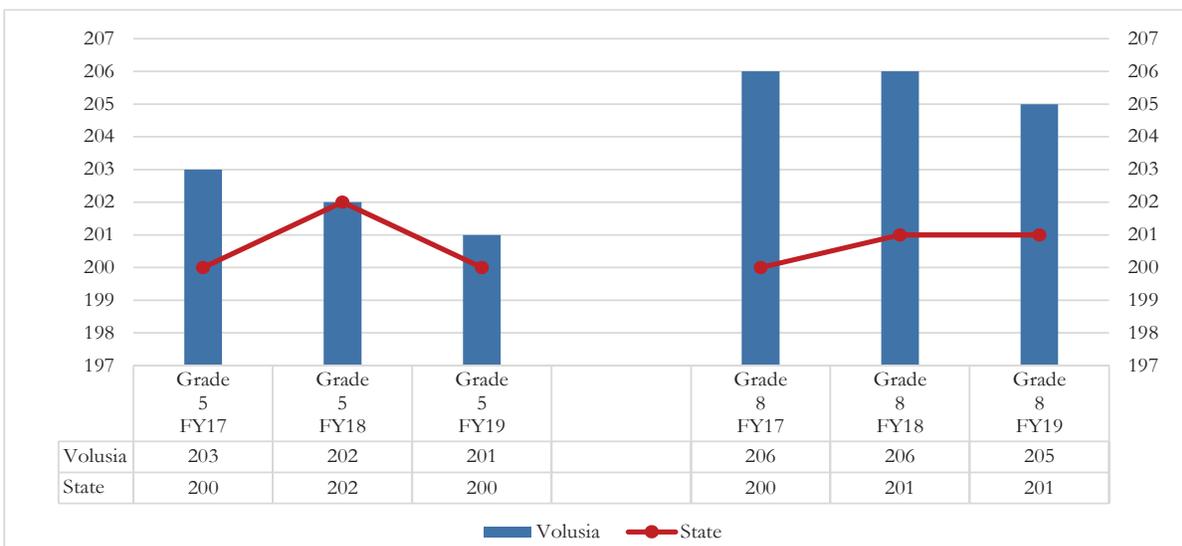
Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has varied from a low of 5,508 in 2015 to a high of 6,053 in 2017. At the same time, performance, as defined by students scoring three or higher, has varied from 48% in 2015 to 43% in 2018. In 2019, 5,887 exams were administered with a passing rate of 43%, same as the prior year. Overall, there tends to be a stable trend of participants and passing rate.



Source: District Records

FCAT 2.0 Science by Achievement Level

Florida students are tested in the areas of chemical sciences, earth and space sciences, life and environmental sciences, and scientific reasoning. The table below shows the achievement of Volusia students in grades 5 and 8; the grade levels tested by the Florida Department of Education in science. Volusia students continue to outperform the state averages in both grade levels.



Source: District Records

Executive Summary

District Accomplishments

There were numerous accomplishments among students, teachers, schools and the district as a whole:

- Astrid Augat, Spruce Creek High teacher, and Dr. Grace Kellermeier, World Language Health & Physical Education Curriculum specialist, both received awards at the Florida Foreign Language Association state conference
- Thirty-five elementary schools met the distinguished criteria required to become certified in the HealthierUS School challenge
- Zoey Balcom, Heritage Middle student, won the 2018-2019 Art in the Capitol award. The Art in the Capitol Competition is a statewide visual arts competition for all students grades 6 through 8. The winners' artwork will be displayed in the Capitol during a regular legislative session
- Timbercrest Elementary and Osceola Elementary were both recognized as Florida Positive Behavioral Interventions and Support Model Schools, gold status
- Volusia County Sheriff's Office received the Volusia Partner/Commissioner's Business Recognition Award for their continued support to Volusia County Schools district
- Mainland High School Student Jade Smith won the Wyland National Scholarship award. Wyland National Art Challenge is for individual art students from around the United States. High School juniors or seniors whose artwork best express the conservation theme receive a \$1500 scholarship to be applied toward an accredited four-year college or university. This is the first time Volusia County Schools has had an individual winner for this national award.
- Volusia's 2019 graduates garnered over \$34 million and accumulated more than 392,596 hours of community service
- More than 110 students graduated from high school with an AA degree and several hundred graduated with multiple college credits as a result of AP, IB and dual enrollment opportunities
- Volusia County Schools had over 335 candidates for the State of Florida's newest designation, the Seal of Biliteracy; a designation that requires students to have four consecutive years of a foreign language, earn a score of a 4 or higher on the FSA, and pass a foreign language assessment that demonstrates their proficiency in another language.
- Two Volusia County students received Awards of Excellence; and four students received Awards of Merit from the Florida PTA Reflections Arts program
- 710 seniors will graduate with an Industry Certification with multiple students earning more than one industry certification.
- Ormond Beach Middle School was designated as a Florida Power-Library School from the Florida Department of Education
- Florida Sunshine State Scholar winners: Emily Cook, Atlantic High, and Amber Zaragosa, Spruce Creek High. Garrett Gallentine, University High was the runner-up. The Sunshine State Scholars program recognizes exemplary mathematics and science high school students
- Cole Norris, University High, and Hannah Rice, Seabreeze High won the 2018-2019 Congressional Art competition. The two winning works of art will hang in the Capitol Building in Washington, D.C., for the next congressional session
- Forty-seven schools received the Florida Department of Education Five Star School Award, an incentive program to recognize exemplary community involvement in our schools
- Volusia County Schools 2018-2019 Teacher/Volunteer Team Award recipients:
 - Vernell Spar, Turie T. Small elementary teacher and Shirley Broder, volunteer
 - Jeff Krob, Galaxy Middle teacher and Adrian Avram, Technology Services and Jason Parodi, volunteer
- Fifty-three students were selected as All-State Musicians for the state of Florida. These individuals were chosen through a statewide audition consisting of several thousand students

Federal Program Accomplishments

Volusia County Schools use Federal funds to support programs outlined under the Every Student Succeeds Act (ESSA) signed into law in December 2015, amending the Elementary and Secondary Education Act of 1965 and replacing No Child Left Behind provisions:

Title I, Part A Academic Achievement of the Disadvantaged

- Instructional software licenses for each Title I Elementary student and classroom teacher
- Comprehensive Needs Assessment with data visualizations aligned with each school's Title I Plan and Budget
- Updated SharePoint compliance website to provide ongoing feedback and support to assist schools in gathering quality documentation required by DOE for all Title I schools
- Over 12,200 iPads and 5,600 computers installed and managed for all Title I Schools

Title I, Part C Migrant Education

- 100% of students who attended summer programs demonstrated gains in a targeted component of Reading
- Increase in overall proficiency scores in Reading and Math based on 2018-2019 FSA scores.

Title I, Part D Neglected and Delinquent

- Expanded student services by hiring an additional school counselor/transition coach
- 52 out of 77 homeless/unaccompanied seniors graduated with standard high school diplomas with 100% of those graduates pursuing post-secondary education or training

Title II, Part A Teacher and Principal Training and Recruiting (Public and Private)

- A VCS video library of CHAMPS Classroom Management strategies to strengthen implementation
- Continued partnership between DSC and VCS offering CHAMPS to DSC Senior Interns

Title III, Language Instruction for Limited English Proficient and Immigrant Students

- District wide K-12 Professional Learning opportunities for administrators, teachers and paraprofessionals on English Language Development Standards, WIDA framework and best practices for ELL support.

Title IV, Student Support and Academic Enrichment

- Cambridge Diploma Program
- VPK expansion units

IDEA, Part B, Entitlement

- Conducted training sessions of Nonviolent Crisis Intervention; over 950 VCS personnel were trained in prevention and de-escalation of crisis behavior, attaining initial certification or recertification
- Facilitated the 7th Annual Accessing Science through Access Points Science Expo for students with significant cognitive disabilities
- Provided collaborative professional development to ESE support facilitation teachers to implement the acceleration model, including pre-teaching and scaffolding instruction

IDEA, Part B, Preschool

- Collaborated with Early Steps to ensure the seamless transition of young children entering the district's ESE pre-kindergarten classes
- Provided teacher stipends and materials for teachers to attend training in Conscious Discipline and Florida Early Learning and Developmental Standards: Birth to Kindergarten.

Executive Summary

District Strategic Plan

The Volusia County Schools Strategic Plan that was adopted December 8, 2015 is a detailed road map that will lead us toward a future of continuous academic success.

The performance targets and strategies detailed in this plan require new and innovative partnerships among parents, students, staff, and the community. The success of our students must be collaborative in the process of life-long learning.

FOCUS AREA: Student Achievement

Personalize learning as a means to increase individual student performance outcomes.

Performance Targets:

- Under the calculations outlined in Florida's System of School Improvement and Accountability, Volusia County Schools will earn an "A" district grade.
- The Volusia graduation rate will show continuous improvement by meeting or exceeding the state average.
- District achievement on all statewide and national assessments will meet or exceed state and national averages. [Florida Standard Assessments, End of Course (EOC), FCAT, ACT, SAT, Advanced Placement (AP), International Baccalaureate (IB), and Industry Certification]
- Increase student enrollments in Science, Technology, Engineering and Math (STEM), Advanced Placement (AP), Career and Technical Education (CTE), Dual Enrollment, and Advancement Via Individual Determination (AVID) courses.
- By the end of their 8th grade school year, 75% of the students will earn a Digital Tools Certificate.

Strategies:

- Promote high quality early childhood educational experiences that will ensure kindergarten readiness.
- Combine rigorous academics with relevant career and technical opportunities for learning that meets individual needs, while providing opportunities for choice.
- Provide facilities that support student learning environments.
- Encourage student involvement in extra-curricular activities to promote student achievement.
- Increase student access to digital learning tools.
- Deliver differentiated experiences in professional learning for all employees to support individual needs for improved student achievement.
- Maintain a positive partnership with families, business partners, and the community.
- Place highly qualified (evaluation rating) school leaders in the lowest performing schools.
- Ensure continuous monitoring of student performance, working together with families to understand assessment results, grading and reporting of data.
- Fund and support effective remediation/intervention programs for targeted students not mastering grade-level and/or course standards.

FOCUS AREA: Curriculum

Increase the academic achievement of all students through effective instruction, a challenging, rigorous curriculum, and multiple instructional pathways for students to meet their individual needs.

Performance Targets:

- Academic improvement for all students by enhancing academic relevance and rigor, measured by an increase in the Annual Measurable Objectives (AMO) targets.
- Meet Least Restrictive Environment expectations in state performance plan by ensuring that 80% of students with disabilities are instructed with their non-disabled peers at least 80% of the school week.
- Increase availability of digital content, virtual courses and blended learning classrooms across all grade levels and subject areas.
- Expand access to Virtual Learning Labs in all schools to provide access and support for the growing number of students enrolled in part-time virtual instruction and other personalized learning solutions.
- Expansion of postsecondary curricular offerings available to students, including but not limited to dual enrollment, transition fairs and summer programs.
- Increase program offerings and enrollment in Career and Technical Education (CTE) courses and career academies, with equitable access district wide.

Strategies:

- Align instructional plans developed by coaches and teachers with school improvement plans and the district's strategic plan.
- Guide assessments in an appropriate scope and sequence for student success.
- Strengthen the continued implementation of district support to schools using a system of liaisons to identify and provide appropriate and differentiated supports to advance student achievement.
- Expand implementation of sustainable interventions within a multi-tiered system of supports to address students' academic, social, emotional, behavioral, health, and/or mental health needs.
- Continue to offer professional learning for integrated curriculum and project-based learning, aligned with the Florida Standards.
- Increase professional learning offerings for teachers whose courses include industry certification exams.

FOCUS AREA: Internal / External Communication

Improve internal and external communication systems to maximize student achievement, promote collaboration and build positive relationships.

Performance Targets:

- Responses to the climate surveys Advancing Excellence in Education Accreditation – (AdvancED) will exceed the minimal required responses required: 20% of families, 40% students, and 60% staff.
- District reports will indicate improvement in each of the 5 accreditation standards derived from the results of the spring surveys.
- Increased number of business and postsecondary partners.

Strategies:

- A newly created Comprehensive Communication Plan will be monitored to support a tight alignment to the strategic plan.
- Utilize multiple marketing and media platforms to share success stories and positive information about students, staff, schools, instructional programs, and projects, including the half-cent sales tax, promotion/graduation requirements and post-secondary opportunities.
- Disseminate time sensitive information with expedience and accuracy, including mass e-mail and text messaging.
- Redesign monthly administrative meetings into professional learning sessions for the purpose of increasing administrator knowledge of Florida Standards, instructional best practices (Volusia System for Empowering Teachers - VSET), and instructional leadership (Volusia System for Empowering Leaders - VSEL, Volusia District Administrators Evaluation System - VDAES).
- Increase opportunities for the Volusia community, business partners and families to collaborate with district and school leaders on instructional programs that support increased student achievement and success.
- Expand partnerships with universities, municipalities, legislative delegations, and other organizations to increase opportunities that will move our school communities forward.
- Support all families with language barriers in facilitating translations and interpretations of documents; ensuring that a document library is accessible.
- Individual schools use their website/apps to increase student/public awareness of their school-based activities and general campus information.

FOCUS AREA: Human Resources

Attract, hire, continuously develop, retain, and reward highly qualified staff to improve academic achievement and student success.

Performance Targets:

- All staff will be high performing in their area of specialty.
- Volusia's beginning teacher salary will be within the top 10% in Florida in order to recruit the best and brightest university graduates.
- Increase the number of school volunteers who will serve in a variety of ways to support student achievement, such as mentors, tutors, or career development.

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Strategies:

- All staff will collaborate through a simplified online professional growth system, which includes evaluation evidence, deliberate practice plans, and aligned professional learning opportunities for targeted role-based support.
- The enhanced professional growth / evaluation system will integrate career management, succession planning, and compensation/benefits to support instructional excellence.
- Partner with local colleges and universities to provide instructional framework training and support to educational staff and student interns, with the goal of increasing the number of preservice teachers hired after graduation.
- Identify exemplary teacher education universities, technical schools and specialized programs to actively recruit the graduates.
- Ensure all professional learning opportunities meet Florida Professional Learning Protocol Standards; align with evaluation systems; and support individual, school and district needs.
- Encourage all staff to pursue professional learning opportunities.
- Realign teacher schedules to allow time for professional learning opportunities that emphasizes high-effect-size instructional strategies aligned to the Volusia System for Empowering Teachers (VSET).
- Maintain School Leadership Teams for the purpose of creating, monitoring and supporting School Improvement Plans and facilitating embedded school-based professional learning plans.
- Expand Transformational Teacher Leadership to include more opportunities for teacher leaders to grow and lead.
- Create an environment where support personnel are valued for their experience, expertise and contributions.
- Recognize highly qualified staff and encourage them to share best practices.

FOCUS AREA: Fiscal Management

Ensure that all resources in the district are allocated to support the highest level of student achievement and the strategic plan priorities with fiscal responsibility and transparency.

Performance Targets:

- The newly created Project Oversight Committee, comprised of seven members (one selected by each board member and two selected by the superintendent), will review the capital budget and oversee the half cent sales tax program, presenting yearly to the School Board.
- District wide electric consumption will be reduced by 5%.
- A committee will review current district and school practices for business partnerships, advertising, and fundraising ideas, following up with reporting best practices, recommendations and proposed guidelines.

Strategies:

- Establish an internal auditor/efficiency expert who is directly accountable to the superintendent and school board.
- Maintain Request for Proposals (RFPs) to comply with school board policy 602 and 702.
- Explore options to provide budgetary discretion afforded to schools and departments to properly and efficiently allocate funding within their site.
- Establish appropriate framework, with allowable criteria and dollar amount, for each site administrator, with oversight in place. These items would be purchased using centralized purchasing procedures. This process will be completed by the end of school year 2016-17.
- Provide the necessary training for six pilot schools – three elementary, two middle schools, and one high school to establish and monitor decentralized budget during the 2017-18 school year.
- Analyze the outcomes of the pilot schools to determine expansion of decentralized budget system during the 2018-19 school year and beyond.
- Establish a report to track change orders to meet construction best practices.
- Eliminate unnecessary internal redundancies.
- Establish a district cost saving initiative for employees.
- Review multi-year contracts to ensure financial efficiency.
- Collaborate with local communities, municipalities and legislators in a sustained, effective and concerted effort to ensure a proper understanding of and support for our financial needs.

FOCUS AREA: Operations / Infrastructure

Prioritize and provide resources for a safe, secure, supportive, and innovative learning environment that cultivates 21st century learners.

Performance Targets:

- All students will have access to a digital learning infrastructure with appropriate bandwidth, devices, and resources to support the highest levels of achievement.
- All teachers and students will have access to their personal technology resources through a Bring Your Own Technology (BYOT) wireless network, separate from the Volusia Wide Area Network (WAN), assisting in the development of real-world, 21st-century skills.
- 100% of district and school-based instructional and support staff will attend role-based professional development to acquire the skills necessary to access and manage the new student information system.
- Updated security systems and procedures will be monitored and documented through continuing communications and partnerships with local law enforcement agencies.
- Custodial service providers will meet contractual requirements through posted quality control inspections.

Strategies:

- Ensure accuracy of data through the Florida Technology Resource Survey to appropriately plan equitable technology access for all students.
- Construct and retrofit school facilities to incorporate 21st century construction and infrastructure best practices, sustainable and viable for decades to come.
- Complete a strategic multi-year Digital Classrooms Plan as required by section 1011.62, F.S., ensuring collaboration between administrators, staff and the community.
- Incorporate a five-year refresh cycle for instructional technology tools.
- Provide additional technical training and support for the implementation of the new student management system enterprise solution.
- Maintain and retrofit school facilities to ensure that the infrastructure supports instructional needs, athletic needs, and access to resources.
- Continue working with municipalities to share resources in support of student success.
- Identify unused classroom technologies, reallocate resources and provide assistance and training as needed.
- Improve customer service through increased proactive work orders and improved communications and staff feedback.
- Create a centralized procurement department to assist with new guidelines, regulations and legislation necessary to facilitate the purchasing process.

This strategic plan will be used to guide decision making at both the school and district level, and to help evaluate current programs for effectiveness and contribution to Volusia's vision and mission. Each section of this strategic plan is managed by a member of the Superintendent's cabinet:

- Student Achievement and Curriculum: Chief Academic Officer
- Internal / External Communication: Director of Community Information Services
- Human Resources: Chief Human Resources Officer
- Fiscal Management: Chief Financial Officer
- Operations/Infrastructure: Chief Operations Officer

All district planning documents will be aligned to the strategic plan. Performance targets will be reviewed quarterly by the cabinet and progress will be managed through a strategic planning dashboard, accessed through the district's website.

The Superintendent and Cabinet will report to the School Board annually on progress made with strategic plan performance targets. The report will then be available to the community and Strategic Planning Committee via the district's website.

Performance targets and strategies will be adjusted as needed.

Executive Summary

2019-20 District Budget

The annual budget process is the key to the development of the School Board of Volusia County's strategic plan allowing divisions the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget is reviewed by the Superintendent and School Board in June, the process begins six months earlier with the projections of student enrollment, calculation of school staffing, revenue and expenditure forecasts and departmental needs assessment. The following provides a brief description of the various phases of the budget process and time frames in which budget preparation takes place:

Planning Phase

The planning stage of the budget process begins in December. The budget calendar is created listing activities and key dates. Concurrently, senior staff meets to discuss goals and initiatives for the coming year as well as challenges and opportunities facing the district. Finally, projections and assumptions crucial to the budgeting process such as program changes, enrollment projections and anticipated changes in funding levels are evaluated.

Budget Development Phase

Based upon the School Board's priorities and strategic plan, departments develop goals and objectives for the budget period. Key factors including instructional priorities, enrollment growth, class size compliance, rising health and retirement costs, additional charter schools and unfunded mandates are considered during this process. Division heads are also asked to evaluate staffing levels necessary to meet their goals and objectives, which may include shifting, eliminating, adding and changing funding on positions. A continuation budget philosophy is used for department non-salary budgets.

School staffing is calculated based on established formulas and projected enrollment numbers. The Chief Financial Officer, Area Superintendents, and program staff review each school's allocation. Appropriate meetings are held to further discuss needs and recommendations. Following changes, the preliminary staffing sheets are provided to the principals for their review. School non-salary budgets are allocated based on an established formula using the guidelines provided in the budget manual. The principal and their school budget committee design a spending plan based on the school's goals and objectives.

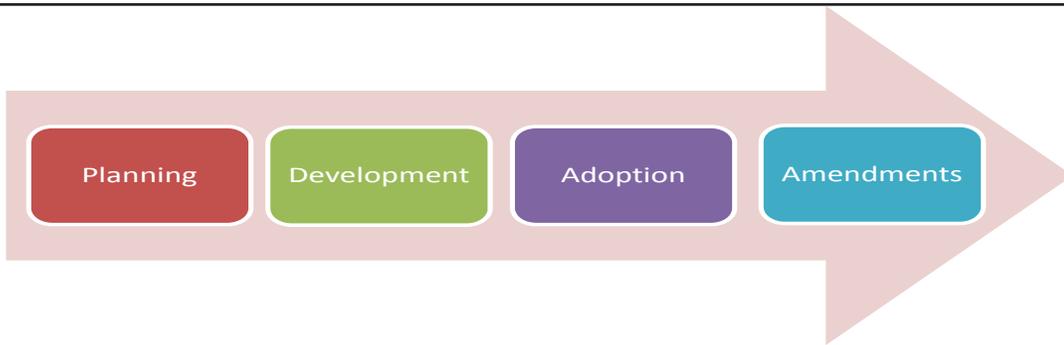
Budget submission is accomplished electronically for both schools and departments. The Budget Department compiles the information and compares it with the forecasted revenues to ensure a balanced budget. The budget is then reviewed with the Chief Financial Officer and the Superintendent.

Budget Adoption Phase

The preliminary budget is presented in a series of workshops to the School Board allowing them to make adjustments or request further information concerning the district spending plan. The tentative budget and TRIM (Truth in Millage) are advertised in the newspaper and then approved after a public hearing in July. All final revisions are made and the budget is officially adopted after a public hearing held in September.

Budget Amendments Phase

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



2019-20 Budget Calendar

January, 2019	2019-20 FTE Projections finalized and transmitted to FLDOE
March, 2019	Calculate Preliminary 2019-20 School Staffing and review with Area Superintendents and identified District Staff
March 5, 2019	Legislative Session begins
March, 2019	Budget Workshop
April, 2019	School Discretionary Non-Salary Budgets prepared
April, 2019	Staffing sheets distributed to Principals
May 3, 2019	Legislative Session ends
May, 2019	Prepare estimate of Preliminary General Fund Budget
June 6 & 25, 2019	Budget Workshop
June, 2019	Approval to Advertise Tentative Budget and Millage Rates for 2019-20
June, 2019	Approval to expend between July 1 and the adoption of the tentative budget
June 30, 2019	Fiscal year 2018-19 ends
July 1, 2019	Fiscal year 2019-20 begins
July 1, 2019	Property Appraiser Certifies the Tax Roll
July, 2019	Dept. of Revenue Certified Taxable Value to the Commissioner
July, 2019	FLDOE computes required local effort millage and certifies rate to each district
July 20, 2019	First Public Hearing advertised in the local newspaper per Truth in Millage (TRIM) requirements
July 23, 2019	Public Hearing and Adoption of Tentative Millage Rates and Tentative District Budget
By August, 2019	Superintendent advises Property Appraiser of the proposed millage, rolled-back rate, time, date and place of the final budget hearing
By Aug. 24, 2019	Property Appraiser prepares notice of proposed taxes and mails TRIM
Sept. 21, 2019	Notice of Rescheduled Hearing advertised
Sept. 24, 2019	Public Hearing and Adoption of Final Budget

Executive Summary

Major Initiatives

School Safety Measures

The Parkland School Massacre which occurred on February 14, 2018 in Parkland, Florida continues to influence school security in Florida's school districts by requiring a substantial investment in the three areas of school security, school building hardening and mental health services and creates a mandated "school safety specialist" position for each district to oversee the implementation of the bill. Senate Bill 7026 in 2018, which imposed additional mandates on school districts including additional school safety personnel; school resource deputies or armed civilian guardians or a combination are required at all district and charter schools, was amended in 2019 by Senate Bill 7030.

Although SB 7030 allows for local school boards to approve the arming of teachers, Volusia did not adopt that part of the legislation and continues to use a hybrid approach by adding paid guardians at all elementary schools and some middle schools without school resource officers, as well as work towards guardians supplementing school resource officers on large campuses. These guardians are trained through the Volusia County Sheriff's department and carry weapons, however school guardians "have no authority to act in any law enforcement capacity except to the extent necessary to prevent or abate an active assailant incident on a school premise." In addition to insufficient funding to fully implement all that is required by this statute, there is also a statewide shortage of law enforcement candidates that has slowed the implementation of the program.

For the second year, there continues to be \$98.6 million state grant funds set aside for school hardening. The district has allocated \$2 million annually from half cent sales tax for security and will apply for the grant once again to supplement school hardening for such items as fencing, electronic locks, and security cameras.

The final requirement to address mental health includes a recurring statewide allocation of \$69 million that only begins to address the needs of districts and requires districts to create plans submitted to the State DOE for approval. Volusia used the initial year of funding in 2018-19 to create five geographically specific mental health response and intervention teams placed throughout the district that will be deployed based on the location of each school. The teams will "determine interventions, treatment and recovery services to address the individual needs of a student based on their risk factors:" and will consist of mental health providers, certified addictions professionals and service analysts. In 2019-20, additional supports will be implemented, including partnering with community mental health professionals.

While districts recognize the importance of this legislation and the funding allocated, these mandates are not fully funded and will need to be addressed by the legislature in the 2020 session if districts are to continue to satisfy all mandated requirements. New language requires the use of a standardized, statewide behavioral threat assessment instrument for use by all public schools, including charter schools, which addresses early identification, evaluation, early intervention, and student support. This requirement along with the implementation of FortifyFL., a mobile suspicious reporting tool, active assailant drills, and mental health training for all employees, has resulted in extraordinary demands on the time of both district and school personnel, without additional funding provided to districts.

Enterprise Resource Planning (ERP) and Student Information System (SIS)

As part of the district's strategic plan, the two most crucial district systems are being replaced. The ERP system supports finance, purchasing, human resources, payroll and employee benefits processes while the SIS supports all student data including state/federal reporting, enrollment, scheduling, attendance, discipline and more. The legacy systems lack the features and technology found in newer systems as well as reliability and timely support. The process included the identification of a project manager to oversee each project, comprehensive reviews and needs analysis of the current systems.

In partnership with Government Finance Officers Association (GFOA), the district selected a cloud-based ERP solution, Oracle Cloud, implemented by Cherry Road Technologies. Implementation began in August 2017 and Phase 1 Financials went live July 1, 2019, with the Human Capital Management module slated to be completed in 2020.

For the SIS system, the district partnered with the Center for Educational Leadership and Technology (CELTI), selecting cloud-based FOCUS software, and following a similar trajectory as with the ERP. Implementation began in 2018, with 2019-20 school year scheduling completed in early 2019 and the official “go live” completed in July 2019.

With similar timelines for implementation, the district carefully planned training and post-go live support to ensure multiple opportunities and delivery options for employees, and to offer superior customer support particularly during the first year following “go live”.

Capital Outlay Program

The district’s capital outlay program has progressed quickly as we enter the third full fiscal year of our extended half-cent sales tax referendum projects and major facilities systems replacements, which were postponed during the economic downturn. Total revenues increased from \$102.3 million in the 2018-19 budget to \$108.1 million in 2019-20. Revenues increased in capital outlay ad valorem taxes as property values continued to rebound by nearly 35% over the last 4 years, and revenue from the half-cent sales tax projections are higher due to the improving economy. Also, revenue from impact fees are projected to increase as new homes are being built in Volusia County. The Board approved an extension of \$3,000 per dwelling unit impact fee through 2021.

Collections on the extension of the half-cent program through 2031, continue to exceed projections and through June 30, 2019, exceeded FY 2018-19 budgeted revenue by \$3.1 million at \$44.8 million and FY 2017-18 actual revenue by \$1.9 million. The project oversight committee has been overseeing the completion of projects and prioritization of new projects. The first replacement school built with half-cent funds, Pierson Elementary, opened in August 2018, Chisholm Elementary opened in September 2019 with one replacement school in the building stage and another in the design phase. After an initial \$40 million bond issue the Board adopted “pay as you go” funding in FY 2018-19, but with interest rates at all-time lows, approved a \$100 million Certificate of Participation (COP) bond for FY 2019-20. This will jumpstart construction and design for two additional schools and an HVAC project. In addition to using these funds to replace some of the aging outdated schools, along with major renovations and much needed repair projects such as roofing and air conditioning replacements, new and replacement technology will be purchased to keep the district current in a competitive and demanding academic environment. Security enhancements will also be purchased to keep students in a safe learning environment.

Due to the backlog of large projects, half-cent sales tax collections above projections, and House Bill 7069 requiring districts to share local capital improvement funds (LCIF), some projects slated for funding by LCIF may be funded by half-cent funds instead. Public Education Capital Outlay (PECO) funds for maintenance of \$1.1 million in 2018-19 is eliminated in 2019-20 as the state allocated all funding from this source to charter schools. This source was eliminated from the 5-year workplan altogether since we cannot predict if it will be restored by the Legislature in future budgets.

The increase in available capital funds is badly needed, however capital needs still far exceed the funding the district receives. The Legislature must provide sufficient funding to meet capital needs and cease the redirection of district funding to charter schools.

Executive Summary

Issues

This year, the state provided an increased FEFP allocation of \$12.7 million, driven mostly by an increase in the Safe Schools and Mental Health allocations and a one-time Compression Funding allocation, despite a conservative projected enrollment increase and a nearly flat \$0.47 per FTE increase in the Base Student Allocation. The Legislature decreased the Required Local Effort (the millage rate the district must levy to participate in FEFP) to allow for a tax levy at approximately the same level as 2017-2018. Due to the increase in taxable property values, the discretionary levy of 0.748 mills which the Board determines, resulted in an additional \$2.2 million dollars. With the full implementation of teacher performance pay, it is vital that the state continue to provide adequate funding to meet this requirement. Other state funding changes that require particular focus on their outcomes are guaranteed allocation for exceptional students that will be recalculated based on the second survey in October, virtual classes recalibration and proration to the total appropriation divided by statewide FTE. The district was unable to balance the budget using \$8.1 million from reserves, and inflation continues to outpace FEFP per student funding over a 10-year period. Despite the use of reserves to balance the budget, unassigned fund balance increased just \$1.4 million.

There were also several cost increases included in the budget. Average raises of 2% for all employees, Florida Retirement System rate increase, health insurance cost increases, school and department staffing changes, and increases in utilities and charter school earnings accounted for the majority of the financial impact. Cost increases were partially offset by salary lapse, teacher retirement savings and a small increase in interest revenue.

DCD Impact

The District Cost Differential (DCD) is a factor used to adjust the funding formula to reflect differing costs of living in districts throughout the state. Districts with a DCD factor less than 1.0, such as Volusia, receive less funding than districts with a DCD factor greater than 1.0 and this has a significant impact on the school district's funding. Pursuant to this, several neighboring counties enjoy higher DCD's than Volusia County. Of the 24 major school districts (30,000+ students), Volusia County consistently ranks in the bottom quintile in the DCD calculation. In fact, since 2004, the DCD has caused over \$160 million total funding loss to the district, highest in the state. The result of this funding adjustment makes offering competitive salaries and benefits even more challenging and is exacerbated by the current state and national teacher shortage. Section 1011.79 F.S. was created during the 2018 Legislative session requiring a review of the current price level index methodology by January 1, 2019 and every 10 years thereafter. The study is being done by a 3rd party consulting firm selected by competitive proposals. However, the statute provides a recommendation be made to the Governor's Office of Policy and Budget and chairs of the Senate and House Committees on Appropriations, but does not mandate adoption, acceptance or changes to current methodology.

Total Student Funding

Total funding per student Unweighted Full-Time Equivalent (UFTE) through the Florida Education Finance Program (FEFP) is now above pre-recession levels but without a significant increase in the Base Student Allocation, which is the district's most flexible funding. Beginning in 2007-08, funding per unweighted FTE was \$7,305.79, for 2018-19 was \$7,192.34 per unweighted FTE, and increased in 2019-20 to \$7,433.22. The reason for the increase in 2019-20 is mostly attributable to a \$6 million category added to the FEFP for Best and Brightest Teacher and Principal allocation. These funds are strictly for instructional and principal bonuses that were previously administered as a grant to districts. School districts during this same time period must meet requirements for teacher performance pay, class size reduction, dual enrollment, professional development, school safety, mental health all implemented with increased costs. In addition, over that time period, inflation

has risen more than 23%. This does not even consider the impact of FTE recalibration approved by the 2013 Legislature that has reduced unweighted FTE funded in 2014 and beyond.

Teacher Shortage and Salaries

The Florida Legislature must address the creation of a sustainable, meaningful system for districts to attract and retain high-performing teachers. If Florida is to increase its national education system ranking, it must redirect funds to districts so that a livable wage commensurate with the roles and responsibilities of our teachers can be funded on a recurring basis.

Research shows teachers in the classroom are the most important factor for providing a quality education. In addition, the nationwide teacher shortage continues to affect Florida, resulting in a high number of substitutes teaching in classrooms on a regular basis. According to a report compiled by the Learning Policy Institute, the problem is multi-pronged: public school enrolment is increasing, while large numbers of teachers are retiring or leaving the profession because of dissatisfaction with working conditions in a profession seen as less desirable than it once was and enrollment in teacher preparation programs is dropping dramatically, falling 35 percent nationwide in the last five years. Also, as more states adopt lower teacher to student ratios the demand increases. According to the Florida Department of Education, in 2019-2020, Florida has statewide critical shortages in the areas of English, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), Mathematics, Reading, Science (General and Physical) and Technical Education. A shortage is defined as teaching positions that are unfilled, positions that are filled by teachers with provisional, temporary or emergency certifications or positions that are filled by a certified teacher but one that is teaching outside of their certification area. Exacerbating the problem is the General Knowledge exam that has become increasingly difficult for teachers to pass and resulted in 36 annual contract teachers being non-reappointed for certification issues in 2018-19. The legislature did take measures to address this in 2019-20 by adopting legislation removing the prohibition on a district from continuing a teachers' employment beyond one year with a temporary teaching certificate, and extends it two additional years providing the teacher was highly effective or completed a 2-year mentorship program, and restructuring the costs of the exam, which discouraged teachers from retaking it until they passed.

Performance pay legislation mandates districts adopt instructional and administrative salary schedules that provide annual salary adjustments for employees rated as "highly effective" or "effective" and must also include salary supplements for employees assigned to Title I schools, schools that earned a grade "F" or three consecutive grades of "D," and teachers who teach in critical shortage areas. Teachers who have already achieved tenure with the district, may remain on the "grandfathered" salary schedule but are allowed to opt into the performance pay schedule by relinquishing their tenure status. Performance pay is awarded using teacher evaluation scores from the prior year.

In addition to district performance pay, the 2016 legislature created section 1012.731, F.S., established the "Best and Brightest Scholarship" program for teachers. This statute, revised in 2019, and now entitled "Best and Brightest Teacher and Principal Allocation," awards retention bonuses to teachers who have received a highly effective or effective evaluation score in the preceding year and teach in a school for 2 consecutive school years, including the current year, which has improved an average of 3 percentage points in determining school grades over the prior 3 years. A recruitment award is also established for newly hired teachers who are content experts, based on criteria established by the FDOE, in mathematics, science, computer science, reading or civics. Instructional personnel without class rosters are left out of the definition of "teacher" and therefore are eliminated from collecting these bonuses. However, the bill also establishes recognition bonuses

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which includes all instructional staff, including paraprofessionals, who received highly effective or effective ratings, based on criteria and policies adopted by the school board. Redirection of the appropriation for Best and Brightest funds, along with other funding must be redirected to increasing teacher salaries in a sustainable way and to increase the competitiveness of Florida schools in attracting and retaining teachers.

Section 1012.732, F.S. also amends a principal bonus program for principals who have served as principal for at least 4 consecutive years, including the current school year, and the school has improved an average of 3 percentage points or more in the determining school grades over the previous 3 years.

The Human Resources Recruitment & Retention Department initiates an aggressive program which seeks to attract certified and highly effective teachers to Volusia County Schools through college and university visits, utilizing several internet services, attendance at college and university Job Fair consortiums, virtual interview and district interviews. Through innovative, targeted marketing and recruitment strategies, the district continues to attract highly effective educators. Employee recognition, communication, professional development and opportunities for growth are consistently our focus as we seek to retain high performing staff members.

HB 7070

The passage of SB 7070 “train bill” during the 2019 legislative session expanded access to vouchers by eliminating the authorization for traditional public schools to receive funds from the Schools of Hope program and by funding the Family Empowerment Scholarship (FES). The FES grants scholarships to low income families to attend private schools by diverting state funding from traditional public schools. Ninety-five percent of the state aid will be diverted for any student who qualifies and attended a public school the previous year or who is entering kindergarten.

In addition it substantially altered the Best and Brightest Teacher and Principal bonus programs by removing standardized test scores from the requirements, adding recruitment bonuses for new teachers and adding recognition bonuses for all instructional personnel (including non-“classroom” teachers and support personnel).

The Teacher Certification process has less barriers by establishing examination fees for initial and retake registrations and reduce retake fees. The legislation also provides flexibility for teachers to meet the requirements to demonstrate mastery of general knowledge and expands the temporary certification to three years to expand access to recruit and retain quality teachers. The bill also reduced regulations that impede school construction and renovations by no longer requiring an educational plant survey recommendation when only local funds and removing cost per student station restrictions when the school district uses only local funds for construction

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School Safety

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not adopt that part of the legislation and continues to use a hybrid approach by adding paid guardians at all elementary schools and some middle schools without school resource officers, as well as work towards guardians supplementing school resource officers on large campuses. These guardians are trained through the Volusia County Sheriff's department and carry weapons.

For the second year, there continues to be \$98.6 million state grant funds set aside for school hardening. The district has allocated \$2 million annually from half cent sales tax for security and will apply for the grant once again to supplement school hardening for such items as fencing, electronic locks, security cameras.

In addition, the Legislature mandated a mental health program be implemented that assigns "crisis teams" to address mental health issues. This is funded by the recurring mental health allocation. Much of what has been imposed on school districts is unfunded.



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Basis of Accounting

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental funds financial statements are prepared utilizing the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues susceptible to accrual include ad valorem taxes, reimbursable-type grants, and interest on investments. The district considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Agency (Fiduciary) Funds are purely custodial in nature (assets equal liabilities) and, as such, do not have a measurement focus.

In applying the “susceptible to accrual” concept to revenues from Federal and State sources, the legal contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended for the specific purpose before the district will receive any amounts; therefore, revenues are recognized based upon the incurrence of the expenditures. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed legal and contractual requirements. These resources are reflected as revenues at the time of receipt or earlier if the “susceptible to accrual” criteria are met. In all cases, monies received before the revenue recognition criteria have been met, are reported as unearned revenue.

The proprietary funds are prepared under the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds’ principal ongoing operations. The principal operating revenues of the district’s internal service funds are charges for workers’ compensation, general liability, and property insurance. The principal operating expenses include salaries and benefits for employees, insurance claims, and excess coverage insurance. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Net position unrestricted in the internal service funds are designated for future losses.

When both restricted and unrestricted resources are available for use, it is the district’s policy to use restricted resources first, and then unrestricted resources as they are needed. When both assigned and unassigned resources are available for use in governmental funds financial statements, it is the district’s policy to use assigned resources first, and then unassigned resources as they are needed.

Basis of Budgeting

The Board follows procedures established by Chapter 1001.51, F.S., and State Board of Education Administrative Rules, Chapter 6A-1, in establishing budget balances for governmental funds as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- The legal level of control is at the functional level (e.g., instruction, student services, and school administration) with control exercised at the object level (e.g., salaries, purchased services, and capital outlay) within each function. Appropriations are amended accordingly by resolution at any school board meeting prior to the due date of 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 control, 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.

Fund Types

The district reports the following governmental funds:

General 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.

Debt Service Funds - used to account for the accumulation of resources for, and the payment of, debt principal, interest and related costs on long-term debt.

Capital Projects Funds - used to account for financial resources to be used for the acquisition, construction, renovation and maintenance of capital facilities. Major fund sources include local capital millage, sales tax, impact fees, and smaller State funds for PECO and CO&DS.

Special Revenue Funds - 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. Use of Special Revenue funds is required only when legally mandated. In Florida school districts, Special Revenue Funds should include federal categorical aid, and a Food Service Fund.

Additionally, the district reports the following proprietary fund type:

Proprietary Funds - used to account for business type activities. The district's individual self-insurance programs fall under this category as Internal Service funds.

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All Funds Summary

The 2019-20 Approved Operating Budget of \$991.36 million reflects an increase of \$122.90 million from the prior year adopted budget of \$868.46 million. Revenue increased by \$19.37 million. Fund balances increased only \$0.94 million between 2018-19 and 2019-20 and expenditures increased by \$73.28 million during the same time frame. General Fund had an increase of \$13.98 million in FEFP revenue with much of the increase allocated to specific programs. Capital Projects Funds increased in local revenues due to an increase in property tax values and impact fee revenues. General Fund increased overall by \$11.27 million which included increases in revenue and fund balances. Special Revenue Fund - Food Service decreased \$2.91 million. Special Revenue Funds - Other Federal Programs showed an increase of \$5.37 million in various projects.

All Funds Revenues (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Federal	\$ 3.05	\$ -	\$ -	\$ 70.86	\$ -	\$ 73.91
State	281.14	0.23	0.51	0.33	-	282.21
Local	186.21	-	107.57	3.71	5.93	303.42
Total Revenue	470.40	0.23	108.08	74.90	5.93	659.54
Non-Revenue Receipts	0.25	-	-	-	-	0.25
Other Financing	-	-	100.00	-	-	100.00
Transfers In	8.55	26.97	-	-	-	35.52
Beginning Fund Balances	56.55	1.69	119.00	12.32	6.49	196.05
Total	\$ 535.75	\$ 28.89	\$ 327.08	\$ 87.22	\$ 12.42	\$ 991.36

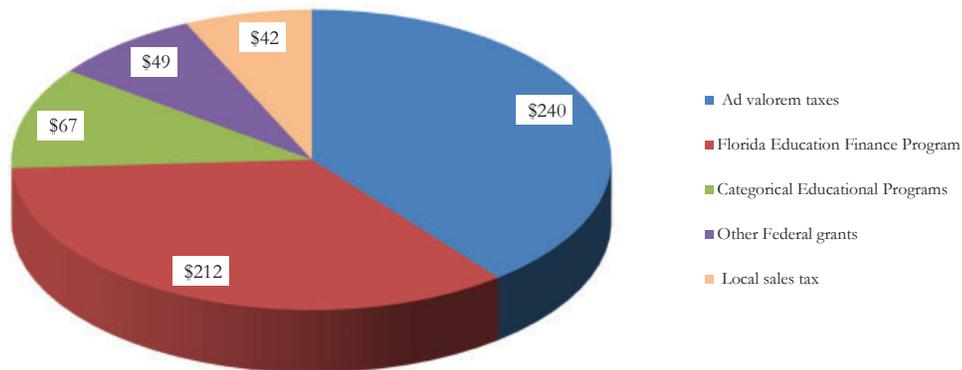
The General Fund budget accounts for 54% of the total budget. This fund supports the majority of all salaries and benefits. The Capital Projects Funds, representing 33% of the budget, are used to maintain, renovate and make current facilities dry and safe for students and staff, along with technology and equipment replacements. Three percent of the budget is used to account for the repayment of debt. Special Revenue Funds received 9% of the budget. Internal Service Funds represent the smallest portion of the budget and are used to account for the district's individual self-insurance programs.

All Funds Expenditures (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Salaries	\$ 314.31	\$ -	\$ -	\$ 36.67	\$ -	\$ 350.98
Benefits	89.09	-	-	12.17	0.50	101.76
Purchased Services	66.99	-	-	8.95	4.22	80.16
Energy Services	13.17	-	-	0.12	-	13.29
Materials & Supplies	21.05	-	-	17.31	-	38.36
Capital Outlay	0.36	-	197.56	3.83	-	201.75
Other Expenses	3.14	27.20	-	3.48	1.21	35.03
Total Appropriations	508.11	27.20	197.56	82.53	5.93	821.33
Transfers Out	-	-	35.53	-	-	35.53
Ending Fund Balances	27.64	1.69	93.99	4.69	6.49	134.50
Total	\$ 535.75	\$ 28.89	\$ 327.08	\$ 87.22	\$ 12.42	\$ 991.36

All Funds Revenue

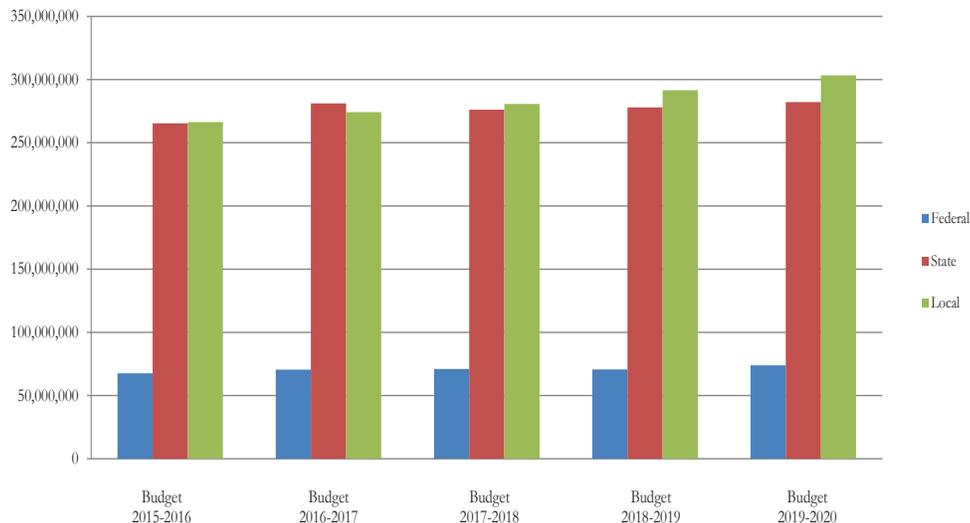
The top revenue sources for 2019-2020 appear in the chart below. Ad valorem taxes generate the largest portion in the general fund and a smaller amount in the capital project funds. The second and third largest sources include FEFP and Categorical Educational Program revenues provided by the Florida Legislature for the general fund. Other Federal Grants include Title I, IDEA, Teacher and Principal Training and Recruiting, Title III-Language Instruction, and Twenty-First Century Schools-Title IV. The fifth largest source is provided from the voter approved fifteen year local half-cent sales tax approved in 2014 for construction projects.

2019-20 Top Five Revenue Sources (In Millions)



Over the past five years, total revenue for all funds has increased from \$599 million to \$660 million. During this period, Federal Revenue has increased by \$6.2 million. State Revenue has increased by \$16.8 million, with the largest portion from the FEFP. Local Revenue has also increased by \$37.0 million primarily due to the \$3.1 billion increase in the property tax roll and the increase in the half-cent sales tax revenue.

All Funds Revenue



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General Fund

This fund provides for the day-to-day operations of the district and is used to account for all financial resources except those that must be accounted for in another fund. Local ad valorem taxes, Florida Education Finance Program (FEFP) and State Categorical Education Programs constitute the primary revenue sources of the General Fund.

The General Fund budget for the 2019-20 school year is \$535.75 million, an decrease of \$1.46 million over the previous year's actuals. Federal sources account for less than 1% of the revenue. State sources account for 60%, with the remaining 40% coming from local sources. Additionally, funds are transferred in accordance with state guidelines, from capital funds to assist in supporting on-going maintenance operations. The majority of the transfer from Capital Projects Funds is used to fund maintenance costs.

General Fund Revenues (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ (Decrease)
Federal	\$ 3.66	\$ 3.05	\$ (0.61)
State FEFP	199.88	211.95	12.07
Categoricals	68.15	68.10	(0.05)
Miscellaneous State	8.41	1.08	(7.33)
Property Taxes	175.96	181.14	5.18
Interest	2.45	0.50	(1.95)
Indirect Cost	2.87	2.50	(0.37)
Miscellaneous Local	9.71	2.07	(7.64)
Total Revenue	471.09	470.39	(0.70)
Transfers In	9.45	8.56	(0.89)
Non-Revenue Receipts	0.23	0.25	0.02
Beginning Fund Balances	56.44	56.55	0.11
Total	\$ 537.21	\$ 535.75	\$ (1.46)

Appropriations total \$508.11 million, which is an increase from last year's actual expenditures. Seventy nine percent of the budget is used to cover the cost of employee compensation and benefits. The district is utilizing 95% of the budget to cover school costs and 5% for district operations. The functions for district operations include the School Board, General Administration, Facilities Acquisition and Construction, Fiscal Services, Administrative Technology Services and Central Services.

General Fund Expenditures (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ (Decrease)
Salaries	\$ 297.57	\$ 314.31	\$ 16.74
Benefits	88.18	89.09	0.91
Purchased Services	60.94	66.99	6.05
Energy Services	12.71	13.17	0.46
Materials & Supplies	12.31	21.05	8.74
Capital Outlay	0.99	0.36	(0.63)
Other Expenses	7.96	3.14	(4.82)
Total Appropriations	480.66	508.11	27.45
Transfers Out	-	-	-
Ending Fund Balances	56.55	27.64	(28.91)
Total	\$ 537.21	\$ 535.75	\$ (1.46)

Debt Service Funds

These funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term debt. State sources are from the Capital Outlay and Debt Service (CO&DS) allocation and the local source is interest earned on debt service balances. Major sources for the transfer funds include the non-voted capital outlay millage levy, impact fees and the half-cent sales tax revenue. The Debt Service budget for 2019-20 is \$28.89 million. This is an increase of \$2.23 million over the previous year actuals due to a \$100 million COPS being acquired this fiscal year to fund several major construction projects.

Debt Service Funds Revenue (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase / (Decrease)
State Sources	\$ 0.33	\$ 0.22	\$ (0.11)
Local Sources	0.03	-	(0.03)
Transfers from Capital Fund	24.63	26.97	2.34
Proceeds of Refunding Bonds	-	-	-
Restricted Fund Balances	1.67	1.70	0.03
Total	\$ 26.66	\$ 28.89	\$ 2.23

Debt instruments were issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as computers and phone systems. In addition, the district is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. During fiscal year 2015-16, the district refunded the Certificates of Participation, 2007 Series, to take advantage of lower interest rates which will reduce the total debt service over the remaining life of the issue by \$13.2 million.

There are currently four Certificates of Participation (COPs) outstanding and two Capital Outlay and Debt Service (CO&DS) bonds (also known as SBE and COBI bonds). There were three outstanding Sales Tax Bonds that matured at the sunset of the school sales tax program in December 2016. The district has one new Sales Tax Bond acquired early 2017 and anticipates bonding the new half-cent sales tax once more over the next five years to jump-start the construction program.

Debt Service Funds Expenditures (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase / (Decrease)
Redemption of Principal	\$ 13.04	\$ 13.50	\$ 0.46
Interest	11.91	13.69	1.78
Dues and Fees	0.01	-	(0.01)
Miscellaneous Expense	-	-	-
Payment to Refund Bond Excrow	-	-	-
Transfers to General Fund	-	-	-
Restricted Fund Balances	1.70	1.70	-
Total	\$ 26.66	\$ 28.89	\$ 2.23

The restricted fund balances are for the Sales Tax Bond payments that are required early in the fiscal year before collections have accumulated.

Executive Summary

Capital Projects Funds

These funds are used for the acquisition or construction of capital facilities and equipment.

The major sources of revenue are Ad Valorem Taxes and the Half-Cent Sales Tax. Smaller amounts are expected from local school Impact Fees and the State for Capital Outlay and Debt Service (CO&DS), derived from a tax on auto tags, and Public Education Capital Outlay (PECO) maintenance funds, from the gross receipts tax on utilities. The total Capital Projects Funds budget for 2019-20 is \$327.07 million.

Capital Projects Funds Revenue (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase / (Decrease)
CO&DS distributed to district	\$ 1.95	\$ 0.49	\$ (1.46)
Interest on undistributed CO&DS	0.04	0.02	(0.03)
PECO fixed capital outlay	-	-	-
PECO maintenance	1.09	-	(1.09)
Charter school capital outlay	-	-	-
Other state sources	3.47	-	(3.47)
Ad valorem taxes	55.13	59.31	4.18
Sales tax	44.81	42.16	(2.65)
Interest income	2.95	0.10	(2.85)
Impact fees	8.66	6.00	(2.66)
Other local sources	0.24	-	(0.24)
Total Revenues	118.34	108.08	(10.26)
Other Financing Sources	3.21	100.00	96.79
Restricted Fund Balances	117.85	118.99	1.14
Total	\$ 239.40	\$ 327.07	\$ 87.67

Budgeted expenditures for 2019-20 total \$197.37 million for projects and \$35.52 million for transfers to debt service and the general fund. The debt service requirements (\$26.97 million) are determined by the debt service amortization schedules and bond covenants. Transfers to the general fund (\$8.55 million) constitute another large budget item. These are for state qualified maintenance expenditures, and copy equipment leases.

Remodeling and renovations will require \$71.44 million and furniture, fixtures, and equipment for replacement items district wide along with computer upgrades will require \$17.15 million. The Transportation Department has requested 25 new buses for a total of \$4.34 million. Improvements other than buildings is scheduled for \$10.4 million. Construction and site improvements under building and fixed equipment require \$88.90 million. A total of \$4.66 million is required for computer software which includes new financial software that is

currently in the implementation process along with a new Student Information System (SIS). Smaller expenditures are needed for land rental.

The restricted fund balance of \$94.18 million includes funds for contingencies and reserves which has decreased by \$24.81 million from last year. This is due to increases in every capital project expenditure category, mainly construction projects and fixed equipment.

Capital Projects Funds Expenditures (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase / (Decrease)
Library books	\$ -	\$ -	\$ -
Audio visual materials	-	-	-
Buildings and fixed equipment	21.52	88.90	67.38
Furniture, fixtures, and equipment	11.18	17.15	5.97
Motor vehicles	4.41	4.34	(0.07)
Land	0.03	0.48	0.45
Improvements other than buildings	4.10	10.40	6.30
Remodeling and renovations	39.32	71.44	32.12
Computer software	5.77	4.66	(1.11)
Charter LCIF	-	-	-
COBI bonds dues and fees	0.002	-	(0.002)
Project Totals	86.33	197.37	111.04
To General Fund	9.45	8.55	(0.90)
To Debt Service Funds	24.63	26.97	2.34
Transfers Total	34.08	35.52	1.44
Restricted Fund Balances	118.99	94.18	(24.81)
Total	\$ 239.40	\$ 327.07	\$ 87.67

Special Revenue Funds - All

Special Revenue Funds - All Revenues (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	71.89	70.86	(1.03)
State	0.32	0.33	0.01
Local	4.31	3.71	(0.60)
Beginning Fund Balances	12.76	12.32	(0.44)
Total	\$ 89.28	\$ 87.22	\$ (2.06)

In Florida school districts, Special Revenue Funds should include federal categorical aid and Food Service Fund.



Special Revenue Funds - All Expenditures (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ (Decrease)
Salaries & Benefits	\$ 46.22	\$ 48.84	\$ 2.62
Purchased Services	7.69	8.95	1.26
Energy Services	0.10	0.12	0.03
Materials & Supplies	14.69	17.31	2.62
Capital Outlay	4.38	3.83	(0.55)
Other Expenditures	3.66	3.48	(0.18)
Transfers Out	0.22	-	(0.22)
Ending Fund Balances	12.32	4.69	(7.63)
Total	\$ 89.28	\$ 87.22	\$ (2.06)

Special Revenue Fund - Food Service

School Way Cafe, the food service program for the school district, provides nourishing meals in public schools through the National School Lunch Program, the School Breakfast Program, the Federal After

Food Service Fund Revenues (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ (Decrease)
Federal Through State	\$ 24.71	\$ 21.99	\$ (2.72)
State Supplements	0.32	0.33	0.01
Local Sources	4.30	3.72	(0.58)
Reserve for Inventory	1.74	1.76	0.02
Beginning Fund Balances	11.02	10.56	(0.46)
Total	\$ 42.09	\$ 38.36	\$ (3.73)

School Snack Program, Fresh Fruit and Vegetable Program, and the Summer Food Program. Additionally, a la carte items are available in schools. The budget for the 2019-20 school year is \$38.36 million. None of the Food Service budget is derived from local tax dollars.

The School Way Cafe program served more than 27,000 lunches, 13,000 breakfasts, 1,200 suppers and 2,100 after school snacks daily, and approximately \$2.1 million in a la carte and other sales last year. Currently, lunch prices are at \$2.00 in elementary/middle schools and \$2.25 in high schools. Breakfast for students is Complimentary. Free or reduced price meals are provided to students whose families meet the federal income guidelines.

Food Service Fund Expenditures (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ Decrease
Salaries	\$ 8.70	\$ 10.00	\$ 1.30
Benefits	4.03	4.86	0.83
Purchased Services	1.57	2.58	1.01
Energy Services	0.08	0.10	0.02
Materials and Supplies	12.36	13.70	1.34
Capital Outlay	2.31	1.69	(0.62)
Other Expenditures	0.72	0.74	0.02
Reserve for Inventory	1.76	1.76	-
Ending Fund Balances	10.56	2.93	(7.63)
Total	\$ 42.09	\$ 38.36	\$ (3.73)

Executive Summary

Special Revenue Funds - Other Federal Programs

This funding comes from federal sources that are to be used to provide specific educational resources administered by the School Board. The three major programs are the Elementary and Secondary Education Act, Title I Programs (\$23.4 million), the Individuals with Disabilities Act (IDEA) (\$16.9 million), and Supporting Effective Instruction, Title II, Part A (\$2.3 million). This funding includes other programs such as Career and Technical Education (Carl Perkins), Homeless Children and Youth, Title III, Language Instruction and Twenty-First Century Schools.

Special Revenue - Other Revenues (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	47.19	48.87	1.68
Total Revenues	\$ 47.19	\$ 48.87	\$ 1.68

Title I is a federally funded program designed to ensure that all children have a fair, equal, and significant opportunity to obtain an education of the highest quality and reach, at minimum, proficiency on challenging state achievement standards and state assessments. It is designed to improve reading, writing, and mathematics. Individuals with Disabilities Education Act (IDEA) is a federally funded program that provides services for students with disabilities that negatively impact educational outcomes. The Supporting Effective Instruction, Title II, Part A fund assists with the implementation of Florida's Common Core State Standards and the Next Generation Sunshine State Standards. The purpose of these funds is to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools; and hold local educational agencies and schools accountable for improvements in student academic achievement.

Special Revenue - Other Expenditures (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ (Decrease)
Salaries	\$ 26.43	\$ 26.67	\$ 0.24
Benefits	7.06	7.31	0.25
Purchased Services	6.12	6.37	0.25
Energy Services	0.01	0.02	0.01
Materials & Supplies	2.33	3.61	1.28
Capital Outlay	2.07	2.14	0.07
Other Expenditures	2.95	2.75	(0.20)
Total Expenditures	46.97	48.87	1.90
Transfers Out	0.22	-	(0.22)
Total Expenditures	\$ 47.19	\$ 48.87	\$ 1.68

The Special Revenue Funds – Other, budget for the 2019-2020 fiscal year is \$48.87 million, an increase of \$1.68 million, or 3.6%, from the previous year's actual expenditures. Grants will be added or amended to the budget throughout the fiscal year as awards letters are received and final disbursement reports are processed to close projects.



Executive Summary

Internal Service Funds

The Internal Service Funds are used to account for and finance uninsured risks of loss for workers' compensation, property insurance, general liability and fleet insurance. One hundred percent of the revenues for these funds are provided from other district funds.

Internal Service Funds Revenues (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ (Decrease)
Operating Revenues	\$ 7.26	\$ 5.93	\$ (1.33)
Transfers In	0.10	-	(0.10)
Non-Revenue Sources	-	-	-
Beginning Fund Balances	6.39	6.49	0.10
Adjustments to Beginning Fund Balance	-	-	-
Total Revenues	\$ 13.75	\$ 12.42	\$ (1.33)

The Internal Service budget for the 2019-2020 school year is \$12.42 million, a decrease of \$1.33 million, or 9.7%, from the previous year's actual expenditures.

Internal Service Funds Expenditures (in millions)	Actuals 2018-2019	Budget 2019-2020	Increase/ (Decrease)
Salaries	\$ 0.07	\$ -	\$ (0.07)
Benefits	0.23	0.50	0.27
Purchased Services	4.33	4.22	(0.11)
Material & Supplies	-	-	-
Capital Outlay	-	-	-
Other Expenses	2.63	1.21	(1.42)
Ending Fund Balances	6.49	6.49	-
Total Expenditures	\$ 13.75	\$ 12.42	\$ (1.33)



Executive Summary

General Fund Forecast

A 3-Year budget forecast has been prepared for all governmental funds (see details in the Financial Section). The assumptions are based on increases of 4.0%, 3.0% and 2.0% in state and local revenue over the next three years. Also, transfers from capital were held constant for 2019-20 and are being reduced \$2 million during the 2020-22 time frame. Transfers will be reduced a smaller amount in 2022-23. Student enrollment is projected to increase by 289 in 2020-21, increase again in 2021-22 by 87 students and then increase in 2022-23 by another 87.

Salaries include the second year of a three year salary settlement agreement. Salary increases for 2020-21 of 2.5% are included. No salary increases are included in years 2021-23 as salary increases are subject to negotiations. The retirement rate increased for 2019-20 and is projected to increase 2% each of the next three years. The FICA rates remained the same. The health insurance rate was projected to increase 2.0%, each year over the next three years. All other objects were based on either historical trends or prior year actuals.

General Fund Revenues (in millions)	Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
Federal Sources	\$ 3.05	\$ 3.66	\$ 3.66	\$ 3.66
State Sources	281.14	292.39	301.16	307.18
Local Sources	186.21	193.65	200.43	207.45
Total Transfers In	8.55	6.55	4.56	3.64
Non Revenue Receipts	0.25	0.25	0.25	0.25
Beginning Fund Balance	56.55	27.64	17.55	19.17
Total	\$ 535.75	\$ 524.14	\$ 527.61	\$ 541.35

General Fund Expenditures (in millions)	Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
Total Appropriations	\$ 508.11	\$ 506.59	\$ 508.44	\$ 510.32
Total Transfers Out	-	-	-	-
Ending Fund Balance	27.64	17.55	19.17	31.03
Total	\$ 535.75	\$ 524.14	\$ 527.61	\$ 541.35

Debt Service Funds Forecast

The district takes every advantage to refinance long term debt for favorable rate reductions. During fiscal year 2015-16, the district refunded the 2007 COPs Issue to take advantage of lower interest rates which will reduce the total debt service over the remaining term of the Issue by \$13.2 million. The long term debt of the district is beginning to decline as bond issues are refunded and annual payments are made. The Sales Tax Bonds matured in fiscal year 2017.

There are currently two COBI bonds outstanding along with one Sales Tax Bond and four COPs. All of the COBI bonds will mature within four years, and the Sales Tax bond will mature in 13 years as it was renewed beginning January 1, 2017. The remaining COPs issues have varying maturities.

Debt Service Funds Revenues (in millions)	Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	0.22	0.04	0.04	0.04
Local Sources	-	-	-	-
Total Transfers In	26.97	45.46	45.44	45.42
Other Financing Sources	-	-	-	-
Beginning Fund Balance	1.70	1.70	1.69	1.69
Total	\$ 28.89	\$ 47.20	\$ 47.17	\$ 47.15

Debt Service Funds Expenditures (in millions)	Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
Total Appropriations	\$ 27.19	\$ 45.51	\$ 45.48	\$ 45.47
Total Transfers Out	-	-	-	-
Ending Fund Balance	1.70	1.69	1.69	1.68
Total	\$ 28.89	\$ 47.20	\$ 47.17	\$ 47.15

Capital Projects Funds Forecast

The full picture of the capital budget can be seen in the 5-Year Plan in the Financial Section. The Capital Outlay 5-Year Budget Plan is built around the Facilities 5-Year Work Program. The first year of the 5-Year Plan is the budget for the next year and the remaining four years are fiscal forecasts of revenues necessary to accomplish the facilities work program. The Public School Capital Outlay Program Act of 1997 requires that the school district prepare a 5-Year District Facilities Work Program before adopting the annual capital projects budget. The purpose of the district facilities work program is to keep the School Board and the public fully informed as to whether the district is using its capital resources to meet the essential needs of the students.

The district's capital outlay program is starting to turn around after several years of economic downturn. Total capital revenue and balances increased from \$220.19 million in the 2018-19 budget to \$327.07 million in 2019-20. Local revenues are increasing slightly as the economy improves. State revenues are the smallest portion of the capital budget and are projected flat.

Capital Projects Funds Revenues (in millions)	Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	0.51	0.51	0.51	0.51
Local Sources	107.57	110.37	114.37	118.58
Total Transfers In	-	-	-	-
Other Financing Sources	100.00	-	-	-
Beginning Fund Balance	118.99	94.18	72.11	45.84
Total	\$ 327.07	\$ 205.06	\$ 186.99	\$ 164.93

Capital Projects Funds Expenditures (in millions)	Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
Total Appropriations	\$ 197.37	\$ 80.93	\$ 91.15	\$ 55.57
Total Transfers Out	35.52	52.02	50.00	49.06
Ending Fund Balance	94.18	72.11	45.84	60.30
Total	\$ 327.07	\$ 205.06	\$ 186.99	\$ 164.93

Special Revenue Funds Forecast

The Special Revenue Funds Forecast includes both the School Way Cafe program (Food Service) and all other Federal Grant programs such as Title I, Title II, Title III, Title X-Homeless Children & Youth, IDEA, Career and Technical Education, 21st Century Community Learning Centers, and Supporting Effective Educators Development (SEED). The School Way Cafe (Food Service) fund and Federal Programs should remain relatively stable over the next few years.

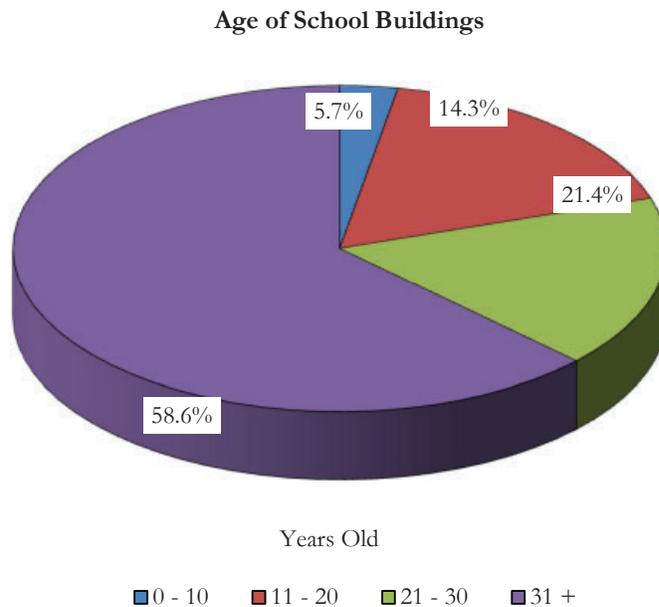
Special Revenue Funds Revenues (in millions)	Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
Federal Sources	\$ 70.86	\$ 72.20	\$ 74.24	\$ 75.87
State Sources	0.33	0.33	0.33	0.33
Local Sources	3.71	4.27	4.91	5.65
Total Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Beginning Fund Balance	12.32	4.69	3.25	3.31
Total	\$ 87.22	\$ 81.49	\$ 82.73	\$ 85.16

Special Revenue Funds Expenditures (in millions)	Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
Total Appropriations	\$ 82.53	\$ 78.24	\$ 79.42	\$ 80.15
Total Transfers Out	-	-	-	-
Ending Fund Balance	4.69	3.25	3.31	5.01
Total	\$ 87.22	\$ 81.49	\$ 82.73	\$ 85.16

Executive Summary

Capital Outlay 5-Year Budget Plan

The Facilities Work Program and the Capital Outlay 5-Year Budget Plan provide the School Board and the public a detailed plan of the capital outlay revenues and the intended use of those revenues. As illustrated in the graph below, 58.6% of the district schools are over 30 years old and an additional 21.4% are between 21 and 30 years old.



The 5-Year Budget Plan ending June 30, 2024 will utilize \$1.07 billion in capital revenues and other sources. State sources are \$2.57 million, but the largest portion, \$574 million, is from local sources. Capital outlay property millage is estimated at \$332.3 million and the half-cent sales tax should bring in \$215 million. Impact fees are estimated at \$26 million for this 5-Year period.

New construction is scheduled for \$191.4 million as the sales tax construction program starts to replace some of the oldest schools. Projects at existing schools and facilities are scheduled for \$148.5 million, in addition to the current projects in progress of \$63.6 million. The facilities management cost to handle these projects is estimated at \$14 million for this period.

This plan calls for \$45 million to be spent on technology during this five year period and an additional \$7.5 million for replacing equipment throughout the district, on a reasonable replacement cycle for maintenance and warehouse vehicles. School bus replacement will require \$11.9 million.

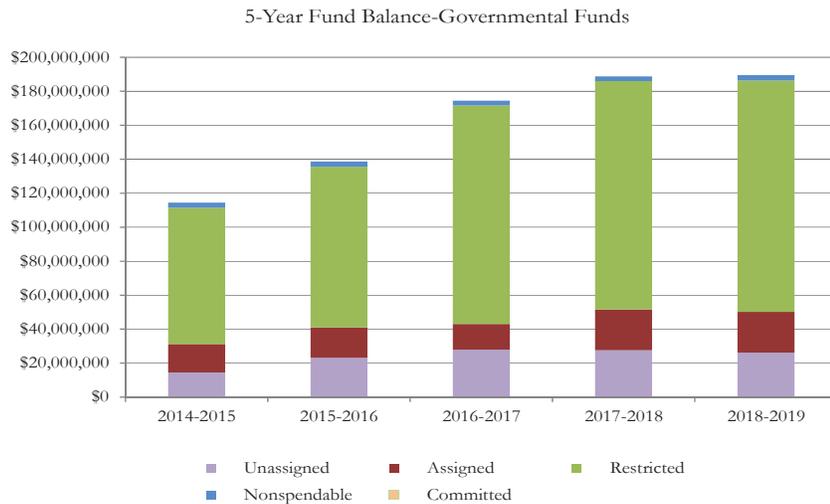
A large part of the available resources will go for debt service payment on construction completed in the past. Over \$208.7 million is scheduled for principal and interest payments over this five year period.

Because 80% of the schools in the district are over 20 years old, \$26.6 million will be transferred to the general fund for general maintenance and rental of copying equipment.

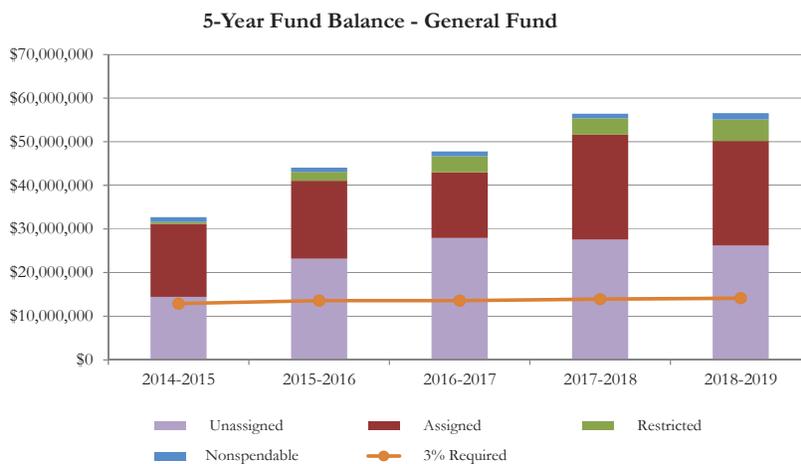
Fund Balance Trend

Governmental funds account for most of the governmental functions in the district. They include general, debt service, capital and special revenue funds. The two major types of fund balances included in this group are nonspendable and spendable. The district has classified the spendable fund balances as committed, restricted, assigned and unassigned and considered each to have been spent when expenditures are incurred. The definition of each is explained in the financial section.

The significant changes in governmental fund balances over the past few years have been in the capital projects funds. Voters approved the continuation of our half-cent sales tax for an additional 15 years beginning Jan 2017. Many of the capital projects that were planned were placed on hold. The other categories have shown very little change over the five-year period.



Over the past five years, the general fund total fund balance increased by \$23.9 million. Fiscal year 2016 closed with an increase of \$11.4 million. This increase can be attributed primarily to additional unbudgeted revenue for Medicaid, property taxes, and the BP Oil Spill Settlement. Overall, approximately \$10 million in savings were realized in areas such as purchased services, energy services and materials and supplies. For 2017 the year ended with expenditures exceeding revenues by \$3.97 million primarily to an increase in salary expenditures, and an increase in purchased services, which were partially offset by a decrease in expenditures for employee benefits.



The 2018 year ended with an increase in fund balance of \$8.6 million. Revenues increased by \$12.2 million, due primarily to a proshare health insurance rebate of \$5.3 million, an increase in property tax revenue of \$1.7 million and a combined increase in state and local revenue of \$5.2 million. Expenditures increased by \$7.2 million due to salary increases that were offset by a savings in health benefits. For 2019, the year ended with very little change to fund balance.

Executive Summary

Tax Base and Rate Trend

The proposed millage rate is 6.081 mills. The 4.581 mills operating budget portion of the millage includes the required local effort of 3.819 mills set by the State in order for local districts to participate in the Florida Education Finance Program (FEFP). Other rates are the prior period funding adjustment (0.014), discretionary millage (0.748) and Capital Outlay millage (1.500).

Millage	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Required Local Effort	4.944	4.600	4.264	4.026	3.819
Prior Period Funding Adj.	0.005	0.000	0.008	0.007	0.014
Discretionary Millage	0.748	0.748	0.748	0.748	0.748
Add'l Discretionary Millage	0.000	0.000	0.000	0.000	0.000
Critical Needs Operating	0.000	0.000	0.000	0.000	0.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000
Total	7.197	6.848	6.520	6.281	6.081

No additional millage is required on the sinking fund for debt service on General Obligation Bonds (GOBs). Also, no additional GOBs are planned at the present time. The last GOBs that were approved in 1986 were refunded twice to save the taxpayers interest expense. The last refunding on the GOBs was done in 2001 and the public realized a savings of approximately \$2.6 million in interest cost over the balance of the bonds. This GOB issue was paid in full in fiscal year 2006-07.

Top Five Principal Property Taxpayers

Taxpayer	Type of Business	2018	
		Taxable	Value
Florida Power and Light Co.	Electric Utility	\$	1,230,175,263
Duke Energy Florida, Inc	Electric Utility	\$	250,696,950
International Speedway Corp	Recreation	\$	112,344,561
Ocean Walk I & II Condo Assoc.	Timeshare Investments	\$	111,756,348
Wal Mart Stores East LP	Retail Sales	\$	105,294,254

Revenue Per Student

Revenue per Student has averaged \$7,114.43 during the past five years. Revenues have to provide for both salary and non-salary increases. Inflation impacts an individual's budget for goods and services such as food, clothing, appliances, medical care and utilities.

Inflation has the same effect on the school district budget as it does on household budgets but on a much larger scale. It increases the cost of books, paper, utilities, and maintenance and repair costs. During the past five years, revenue per student has exceeded inflation, however many times that has included allocations earmarked for specific purposes. During this fiscal year inflation has exceeded revenue per student increases making it difficult for school districts to fund all of their priorities.

Revenue Per Student Increases

	Revenue Per		
2015-2016	\$ 6,926.72	1.91%	0.14%
2016-2017	\$ 6,995.47	0.99%	1.01%
2017-2018	\$ 7,015.87	0.29%	1.63%
2018-2019	\$ 7,200.87	2.64%	2.87%
2019-2020	\$ 7,433.22	3.23%	1.63%

Based on the FEFP (2nd Calculation)

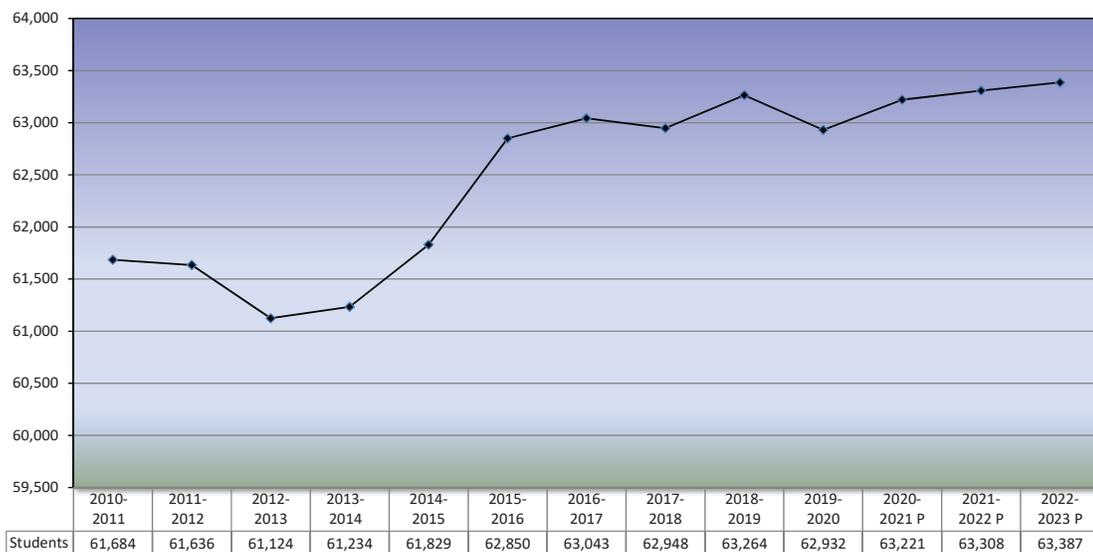
Student Demographic Trends

Changes in student demographics from September, 2017 to September, 2018 are highlighted by a decrease in the number of students that are White (-1.60%) and American Indian (-10.87%); and an increase in the number of students that are Black (0.48%), Hispanic (0.93%), Asian & Pacific Islander (0.22%), and Multi-racial (2.96%). Approximately 43.0% of the district's students are minority members.

Student Enrollment Trends

Volusia County Schools increased by 1,248 students during the ten-year period of 2010-11 through 2019-20, or 2.00%. In 2010-11, the growth rate was -1.17% followed by varied rates influenced by storms, choice programs and the economy. From 2008-09 until 2012-13 the growth rate was negative. It appeared that the district was stabilizing in 2011-12; however, that did not hold true as a decline of 512 students occurred in 2012-13. The district experienced five years of growth between 2012-13 and 2018-19 for a six year total of 2,140. For this school year the district decreased by 332 students with the majority of the decline in Kindergarten and twelfth grade. The cohort projection model is showing projected growth over the next three years of approximately 455 students. It is important to remember that a historical cohort model is used in forecasting enrollment. As factors outside the model change, they will be picked up in the model the following year. Some of the variables that may affect the growth rate are as follows:

- Economy and Security (migration) and natural occurrences such as weather
- Corporate and McKay Scholarships (leaving or returning to public school)
- Enrollment in Home School/Non-Public School/Virtual School
- Birth rate
- Change in the median age of the population
- Housing and Jobs
- Graduation Requirements
- Driver's License Requirements
- School Choice Options
- High school credit requirements/Retention Rate



P=Projection

Executive Summary

Personnel Resource Allocations

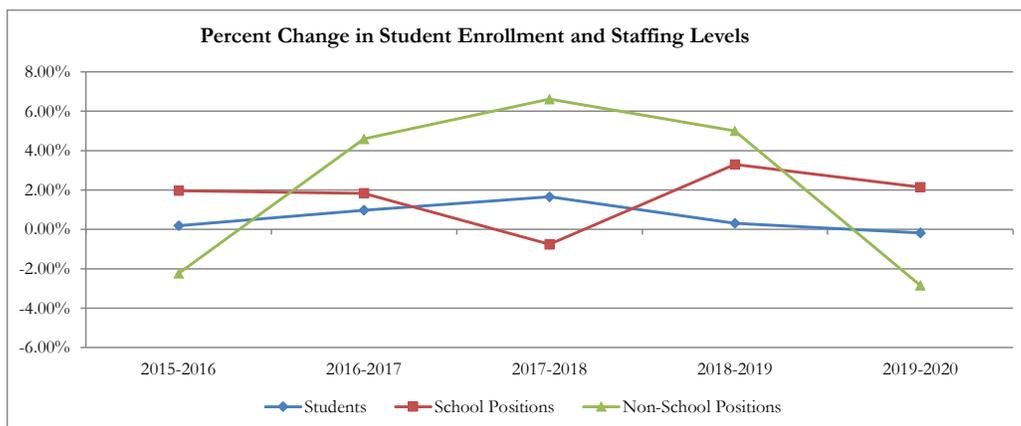
As the largest employer in the county, Volusia County school district employs approximately 7,884 full and part-time employees, including more than 4,600 teachers who are highly skilled professionals, with 42.5% holding advanced degrees.

Budgeted Positions	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Elementary	3,141.0	3,179.1	3,125.4	3,228.7	3,308.7
Middle	1,194.0	1,219.3	1,219.9	1,241.1	1,290.7
High	1,576.3	1,590.2	1,585.8	1,624.7	1,625.8
Special Centers	116.6	123.5	127.3	132.1	130.7
School-wide	259.8	290.7	295.6	336.7	348.6
Department	1,090.5	1,140.6	1,216.1	1,276.9	1,240.5
Total	7,378.2	7,543.4	7,570.1	7,840.2	7,945.0

Amounts shown are in full-time equivalents (FTE) rather than head counts

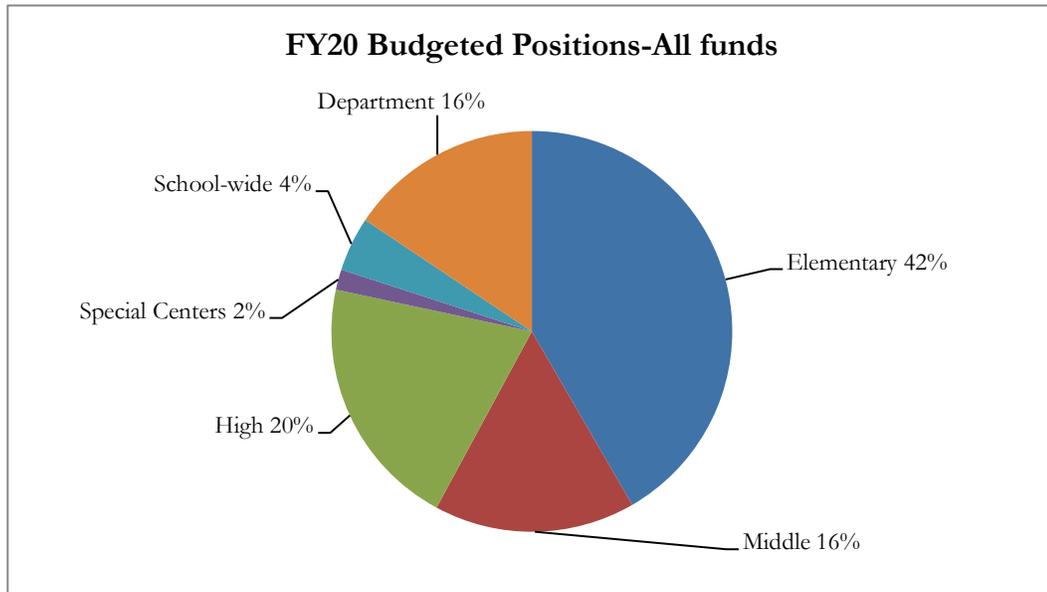
In the past five years, there have been significant changes in staffing:

- Following several years of declines, our student enrollment is increasing again. The result is an increase in paraprofessionals (161.9 FTE), 7.2 speech clinicians, and School Way Cafe staff (36.1 FTE). Due to a change in our formulas, classroom teachers decreased (-22.5 FTE).
- With a view toward meeting one of our strategic goals of increasing academic achievement of all students, academic coaches are assigned to all schools, resulting in an increase of 50.5 FTE.
- In order to comply with Senate Bill 7026, requiring school districts to add a “school safety specialist” to each school, School Guardians were added (61.1 FTE). In order to address the mental health component of the bill, psychologists (8.0 FTE) and social workers (9.0 FTE) were also added.
- Other categories that saw changes were TOA’s (55.0 FTE), nursing staff (8.8 FTE), assistant principals (5.0 FTE), certified school counselors, (5.0 FTE), and athletic directors (4.5 FTE).
- Central office department positions increased by 13.8% (150.0 FTE).

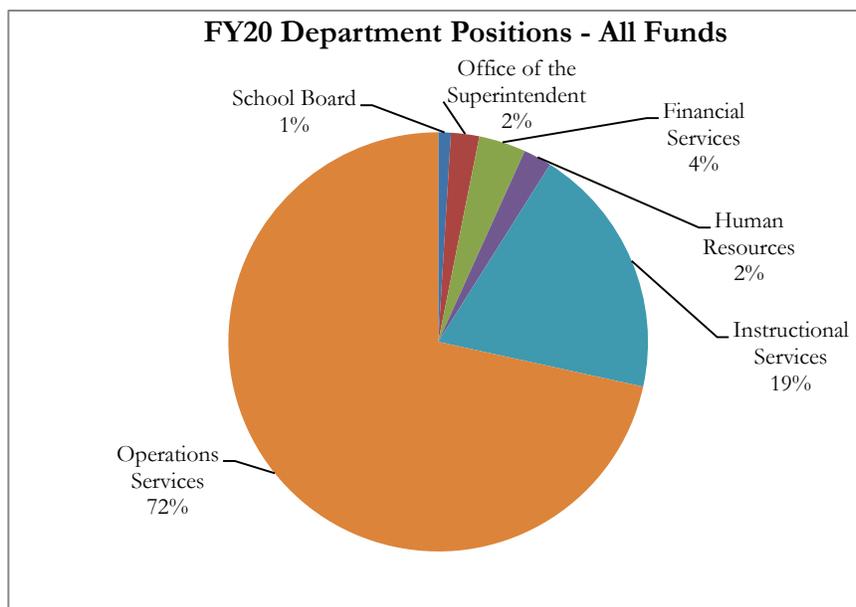


2019-2020 Budgeted Positions

For FY20, Volusia County Schools budgeted 7,945.0 full-time equivalent positions. The chart below shows percentages by category for all funds. School-wide positions are located in schools but are advertised, hired and evaluated by district level supervisors, with input from school administration. Examples of these positions are social workers, psychologists, placement specialists, deaf interpreters and nursing staff. The chart below shows that 84% of all positions are in classrooms and school buildings directly serving the needs of our students.



Of the 16% Department positions, 439.0 FTE are in Student Transportation Services. If this department is removed, the department percentage decreases to 10.1%. Therefore, 89.9% of all positions are allocated to directly support students.



Executive Summary

Elementary School Staffing

Positions assigned to a school are determined by the district-approved formulas. Enrollment projections are finalized in March/April and the approved formulas are applied to determine a preliminary staffing allocation for each school. Due to the class size reduction amendment requirements, teacher allocations may be adjusted throughout the summer and are generally stabilized by mid October, when the official class size count is taken. The chart to the right shows the FY20 Elementary School Teacher Staffing Formulas.

Elementary School Teacher Staffing Formulas	
Kdg - Gr. 3	Enroll ÷ 17.5
Gr. 4 - 5	Enroll ÷ 20.5
Art/Music	Enroll x (50÷1250)÷20; 0.5 minimum
PE	Enroll x (90÷1250)÷20; 0.5 minimum
Gifted (K-3)	Enroll ÷ 17.5
Gifted (4-5)	Enroll ÷ 20.5
VE Mild/Consult.	Enroll ÷ 16.0
E/BD	See formulas on page 160
Multi-VE	See formulas on page 160
Pre-K VE Mild	Enroll ÷ 7
Pre-K Multi-VE	Enroll ÷ 6
Pre-K Language	Enroll ÷ 7
English Speakers of Other Languages	
Enroll	Teacher
0 - 39	0.0
40 - 79	1.0
80 - 139	2.0
140 - 219	3.0
220 - 299	4.0
300 - 379	5.0

Elementary School Average Class Size

- In FY20, a total of 1,804.0 classroom teachers were allocated to staff elementary school classes for 27,438 students. The average elementary school ratio is 15.2 students for each teacher.
- When resource teachers in special programs, media specialists, certified school counselors, art, music, physical education, and ESOL teachers are included, the elementary school ratio is reduced to 11.8 students for each teacher.

Description	2018-19	2019-20	Variance
Students	27,855	27,438	(417)
Classroom Teachers	1,819.0	1,804.0	(15.0)
Other Instr. Support	501.9	516.8	14.9

Ratio-Classroom Teachers	15.3	15.2
Ratio-Other Instr. Support	55.5	53.1

Middle School Staffing

Positions assigned to a school are determined by the district-approved formulas. Enrollment projections are finalized in March/April and the approved formulas are applied to determine a preliminary staffing allocation for each school. Due to the class size reduction amendment requirements, teacher allocations may be adjusted throughout the summer and are generally stabilized by mid October, when the official class size count is taken. The chart to the right shows the FY20 Middle School Teacher Staffing Formulas.

Middle School Teacher Staffing Formulas	
Core - Gr. 6-8	Enroll ÷ 19.5
Non-Core Gr. 6-8	Enroll ÷ 35.0
Gifted - Gr. 6-8	Enroll ÷ 19.5
VE Mild/Consult.	(enroll÷60%)÷13
VE Modified	Enroll ÷ 10.0
E/BD	See formulas on page 160
Multi-VE	See formulas on page 160
English Speakers of Other Languages	
<u>Enroll</u>	<u>Teacher</u>
0-24	0.0
25 - 49	0.5
50 - 74	1.0
75 - 99	1.5
100 - 124	2.0
125 - 149	2.5
150 - 174	3.0
175 - 199	3.5
200 - 224	4.0
225 - 249	4.5

Middle School Average Class Size

- In FY20, a total of 832.1 classroom teachers were allocated to staff middle school classes for 13,418 students. The average middle school ratio is 16.1 students for each teacher.
- When resource teachers in special programs, media specialists, and certified school counselors are included, the middle school ratio is reduced to 14.6 students for each teacher.

Description	2018-19	2019-20	Variance
Students	13,046	13,418	372
Classroom Teachers	807.6	832.1	24.5
Other Instr. Support	84.6	88.4	3.8

Ratio-Classroom Teachers	16.2	16.1
Ratio-Other Instr. Support	154.2	151.8

Executive Summary

High School Staffing

Positions assigned to a school are determined by the district-approved formulas. Enrollment projections are finalized in March/April and the approved formulas are applied to determine a preliminary staffing allocation for each school. Due to the class size reduction amendment requirements, teacher allocations may be adjusted throughout the summer and are generally stabilized by mid October, when the official class size count is taken. The chart to the right shows the FY20 High School Teacher Staffing Formulas.

High School Teacher Staffing Formulas	
Core - Gr. 9-12	Enroll ÷ 26.0
Non-Core Gr. 9-12	Enroll ÷ 39.0
Gifted - Gr. 6-8	Enroll ÷ 19.5
AP	units allocated based on earnings
IB	funds allocated based on earnings
VE Mild/Consult.	(enroll÷60%)÷12.5
VE Modified	Enroll ÷ 10.0
E/BD	See formulas on page 160
Multi-VE	See formulas on page 160
English Speakers of Other Languages	
Enroll	Teacher
1-24	0.0
25 - 49	0.5
50 - 74	1.0
75 - 99	1.5
100 - 124	2.0
125 - 149	2.5
150 - 174	3.0
175 - 199	3.5
200 - 224	4.0
225 - 249	4.5

High School Average Class Size

- In FY20, a total of 1,061.4 classroom teachers were allocated to staff high school classes for 19,181 students. The average high school ratio is 18.1 students for each teacher.
- When resource teachers in special programs, media specialists, and certified school counselors are included, the high school ratio is reduced to 16.7 students for each teacher.

Description	2018-19	2019-20	Variance
Students	19,456	19,181	(275)
Classroom Teachers	1,078.2	1,061.4	(16.8)
Other Instr. Support	92.0	86.4	(5.6)

Ratio-Classroom Teachers	18.0	18.1
Ratio-Other Instr. Support	211.5	222.0

Expenditures per FTE

Section 1010.20, F.S., requires program cost accounting and reporting on a school-by-school basis. These reports must contain information on the General Fund expenditures and the Special Revenue (Federal) Funds. The financial accounting system provides the foundation for program costing but is not accomplished solely by the day-to-day transactions as recorded in the district's accounting records. Certain cost accounting procedures must be applied to the amounts produced by the financial accounting system. These procedures are applied on a systematic basis and are documented for audit trail purposes. Cost reporting has two central elements: 1) Identification of direct program cost and aggregation of these costs by program, and 2) Attribution of indirect cost to programs on an appropriate basis.

Two separate cost reports are produced: one for General Fund and one for Special Revenue Funds expenditures. The aggregate reports are reconciled to the Annual Financial Report (AFR) expenditure totals for the General and Special Revenue Funds. The cost for recreation, non-program capital expenditures, community services and debt service are not included in these calculations. Transportation and Food Service will be reported on a school-by-school basis, but is not attributed as cost of programs.

Below is the total costs per student for all programs as described above. The performance results are tied to expenditures per student in several ways. As mentioned above, the total cost per individual program is analyzed by school and the costs are evaluated each year to make sure the resources are going to the locations with the most need. School academic performance on standardized tests is considered as funds are allocated to each school. An example would be that lower performing schools in reading are provided additional funding for an additional hour of reading instruction. Some of our high schools receive additional funding based on their students' performance on Advanced Placement exams as their allocation is based on the number of students scoring 3 or higher on these exams.

The factors that go into the cost per student are as complex as the allocation of resources to keep the performance of our students at the highest levels.

Expenditures per FTE Student



School Board Members



Mr. Carl Persis, Member - District 4

Carl Persis is a graduate of Seabreeze High School. He earned undergraduate degrees from Daytona State College, the University of Central Florida, and a Master's Degree in Educational Leadership from Stetson University. Carl served as a Volusia County Schools' principal for twenty-seven years, an assistant principal for three years, and a teacher for five years. While serving as a principal, Carl was elected to office five times for a total of fourteen years. The offices were: Volusia County Council, District 4, Mayor of Ormond Beach, and Ormond Beach City Commissioner, Zone 4. Carl is married to Susan Persis. They have two married children and two grandchildren. They live in Ormond Beach.

Mr. Persis represents District 4, which includes all of Holly Hill, Ormond Beach, Ormond by-the Sea, the northwest section of Daytona Beach and the area surrounding DeLeon Springs



Mrs. Ida D. Wright, Member - District 2

Mrs. Wright is a lifetime resident of Volusia County. She graduated from the University of Central Florida with a Bachelor's Degree in Business Administration and earned a Master's Degree in Business Administration with a concentration in Management from Stetson University. She served on the PTSA and the School Advisory Committee at Champion Elementary and David C. Hinson Middle. She is currently employed at Bethune-Cookman University in the School of Business and is the co-owner of AM Wright Construction.

Mrs. Wright represents District 2, including the greater Daytona Beach area, Daytona Beach Shores, Ponce Inlet, South Daytona and a portion of Port Orange.



Mr. Ruben Colón, Member - District 5

Ruben Colón has been a resident of Deltona since 2002. He is a licensed Respiratory Therapist. He served on the Florida Board of Respiratory Care from 2014 to 2018, Executive Board of Family Health Source, Deltona Affordable Housing Board & and is a member of the Rotary Club of DeBary-Deltona-Orange City. He is currently employed at Advent Health.

Mr. Colón represents District 5, including Deltona, Enterprise, Osteen and a portion of Lake Helen & DeLand.



Mrs. Linda Cuthbert, Chairman - District 3

Linda Cuthbert is a graduate of the University of Cincinnati with a B.A. in English Literature and a B.S. in Secondary Education. While teaching English at New Smyrna Beach High School for 26 years, she served as department chair, peer evaluator and supervisor of senior college interns. During her teaching years, Ms. Cuthbert also served as PTA President at New Smyrna Beach Middle School. Ms. Cuthbert is a member and past president of the Beta Sigma Chapter of Alpha Delta Kappa, an International Honorary Organization for Women Educators.

Mrs. Cuthbert, represents District 3, southeast Volusia County including the areas of Edgewater, New Smyrna Beach, Oak Hill, Samsula and a portion of Port Orange.



Ms. Jamie M. Haynes, Vice Chairman - District 1

Jamie Haynes is a graduate of the University of Tennessee with a B.S. in Elementary Education & Mathematics, and Nova University with a M.S. in Elementary & Early Childhood Education. Ms. Haynes began her career with Volusia County Schools over 31 years ago as a teacher at Enterprise Elementary. During her teaching career she taught at both the elementary and secondary levels. Most recently she was a district administrator with Federal Programs & Grants / Title I serving as the Coordinator for Instructional Technology.

Ms. Haynes represents District 1, western Volusia County including the DeBary, DeLand, Lake Helen, Orange City and Pierson areas.

Principal Officials



Mr. Timothy Egnor
SUPERINTENDENT OF SCHOOLS

Greg Akin	Chief Operating Officer Operations Services
Michael Cicchetti	Director Technology Services & Innovation
Patricia (Patty) Corr	Area I Superintendent
Susan Freeman	Area II Superintendent
Rachel Hazel	Chief Academic Officer Instructional Services
Stacey Manning	General Counsel Legal Services
Saralee Morrissey	Director, Planning
Debra Muller	Chief Financial Officer Financial Services
Dana Paige-Pender, SPHR	Chief Human Resources Officer Human Resources
Rose Roland	Area III Superintendent
Kelly Joyce Schulz	Director Community Information Services



This Meritorious Budget Award is presented to

**DISTRICT SCHOOL BOARD OF VOLUSIA
COUNTY, FLORIDA**

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2018–2019.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



Handwritten signature of Thomas E. Wohlleber in black ink.

Thomas E. Wohlleber, CSRM
President

Handwritten signature of Siobhán McMahon in black ink.

Siobhán McMahon, CAE
Chief Operating Officer



Organizational



Organization

Volusia County is located on the east coast of Central Florida and covers 1,207 square miles, including 47 miles of Atlantic Ocean beaches. Volusia County is comprised of sixteen municipalities and is bordered on the west by the St. Johns River. Volusia County School District is the 14th largest district in the state with 76 schools and approximately 62,931 students in Pre-K to twelfth grade. The schools and centers are listed below.

Schools and Centers	
Elementary Schools	45
Middle Schools	12
High Schools	9
Elementary-Middle	1
Middle-High	1
Alternative Education Schools	1
Charter Schools	7
Total	76

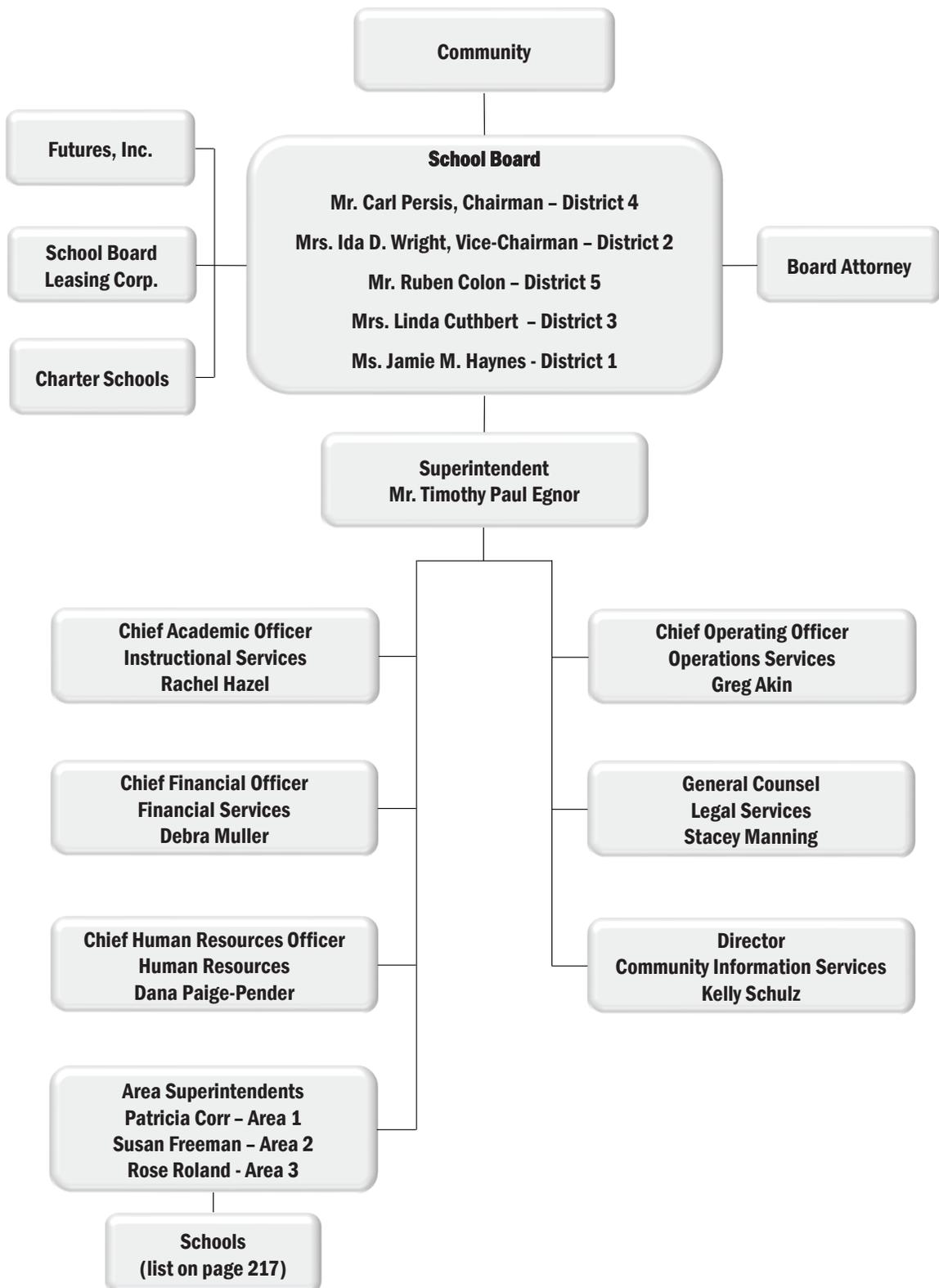
Educational Programs

The School District of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited by Cognia (formally known as AdvancED). In addition, Volusia County provides certified art, media, music, physical education teachers, as well as certified counselors at all schools. The following is an instructional program summary, highlighting program offerings for 2019-20 school year:

- The AVID program is offered in all 10 high schools
- International Baccalaureate programs are offered at two Volusia County high schools
- The Cambridge Advanced International Certificate of Education (AICE) program is offered in five high schools
- Three Project Search sites have been developed to support students with disabilities as they transition from school to the workforce and into adult life
- Dual enrollment opportunities are available to all qualified students in grades 6-12
- All Volusia County high schools and middle schools offer career and technical education courses
- All staff are being trained in mental health signs and symptoms
- All Volusia County high schools, most middle schools and 3 elementary schools offer a variety of World Language programs
- Five Title I schools provide additional instructional time
- Title I provides VPK-Early Initiative classrooms in 12 elementary schools
- Title I provides a variety of programs, services and resources for homeless students; as well as unaccompanied, neglected and delinquent students in Title I public and non-public schools
- Title I provides Migrant educational programs for: 8 elementary schools, 1 middle school, 1 middle-high school, and 2 high schools
- Students who are ages 3-5 years old and are eligible for Exceptional Student Education (ESE) receive Early Childhood services based on the student's individual needs in one of the following environments: half-day separate class, full-day separate class, or full-day blended learning environments.

The Superintendent works closely with the Area Superintendents and executive leadership to oversee the day-to-day operations of schools and departments. Schools are supported by five district-level divisions that provide a broad range of services including Office of the Superintendent, Instructional Services, Financial Services, Human Resources, and Operations Services.

Division Organization



Geographical Area Served

The geographical boundaries of the school district are those of Volusia County. Volusia County is located in the east-central region of the State of Florida. Volusia County is bordered on the west by the historic St. Johns River, and by the Atlantic Ocean to the east. Roughly the size of Rhode Island, Volusia is situated 50 miles northeast of Orlando, 60 miles north of the Kennedy Space Center, and 89 miles south of Jacksonville.

Volusia County, located in the heart of the beautiful east coast of Florida, is a rapidly growing, progressive area. Sixteen municipalities make up the county, with Daytona Beach, DeLand, Deltona, Ormond Beach and Port Orange as the largest metropolitan areas. The county is conveniently located for easy access to major cities such as Orlando, Jacksonville, Tampa and Miami.

Volusia's approximately 547,538 residents are engaged in a variety of occupations, including tourism, farming, light industry, education, and government. The county is eleventh largest in Florida by population.

Volusia's public school system is equally rich in what it offers. With around 62,931 students and 7,884 full and part time employees, the system is the state's Fourteenth largest school district by the number of students and the largest employer in the county. More than half of the district's employees are skilled teachers, all of whom are state certified. Approximately 43 percent of instructional staff hold master's degrees, educational specialist degrees or doctorate degrees.

People who live and work in the county have a multitude of educational and cultural experiences and opportunities to explore. Families and individuals of all interests, backgrounds and abilities have access to an array of enriching learning opportunities.



District Vision, Mission & Impact Statements

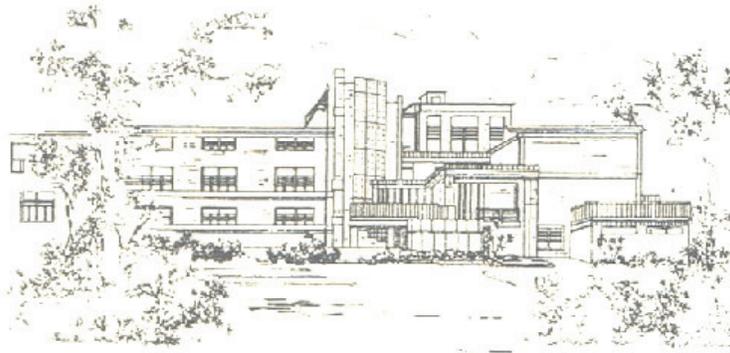
VISION STATEMENT

“Ensuring all students receive a superior 21st century education.”

MISSION STATEMENT

Volusia County Schools will ignite a passion for learning by providing a challenging, creative curriculum in a safe, supportive environment where students reach their highest potential.

(School Board adopted December 8, 2015)



IMPACT STATEMENTS

The district embodies a culture for learning where there is ownership at every level of the system (student, teachers, school and district administrators), and where data, feedback, and reflection are expected to drive continuous improvement in a supportive environment.

Instruction in every classroom is standards-aligned, responsive to academic and social/emotional needs, and successful in preparing all students for their respective futures.

All members of the Volusia County Schools community believe in and serve as advocates and partners with the district in ensuring equity, access, and positive results for all students.

Financial, personnel and other operating systems are efficient and sustainable, enabling the district to strategically align resources and become a place where educators want to teach and students want to learn.

Strategic Plan and Goals



Ms. Jamie M. Haynes, Mr. Ruben Colon, Mrs. Ida D. Wright,
Mrs. Linda Cuthbert, Superintendent Timothy Egnor, Mr. Carl G. Persis

Volusia County School's Strategic Plan is a detailed road map that will lead us toward a future of continuous academic success. School districts around the state and nation are being reorganized to improve efficiencies and reduce costs. While each of us has different roles, collectively we can make a huge impact on our students' educational experience.

Initial work began in January 2015. Six major focus areas were identified by the School Board. A representative committee was organized, consisting of students, parents, teachers, administrators, staff members, and community leaders, with the task to develop a three-year strategic plan for Volusia County School District. Ellen Darden was selected as the facilitator. The entire team met several times in the spring and summer of 2015. Six sub-committees were identified and met to accomplish their assigned tasks.

The Superintendent and cabinet reviewed the goals, performance targets and strategies, receiving input from their respective departments. Final edits were reviewed by a representative team and submitted to the School Board for approval in December 2015.

Baseline data for all performance targets will be documented by the Digital Learning and Assessment Team, and progress on the targets will be managed, with summative progress monitoring linked on the district's website for public view.

This strategic plan reflects positive changes that are designed to:

- Ensure student achievement;
- Assess progress towards meeting performance targets;
- Manage resources to effectively deliver instructional services;
- Integrate technology into instruction; and,
- Continue to engage the community in educational processes.

FOCUS AREA: Student Achievement

FOCUS AREA: Curriculum

FOCUS AREA: Internal/External Communications

FOCUS AREA: Human Resources

FOCUS AREA: Fiscal Management

FOCUS AREA: Operations/Infrastructure

The performance targets and strategies detailed in this plan require new and innovative partnerships among parents, students, staff, and the community. The success of our students must be collaborative in the process of life-long learning.

FOCUS AREA: *Student Achievement*

Personalize learning as a means to increase individual student performance outcomes.

Performance Targets:

- Under the calculations outlined in Florida's System of School Improvement and Accountability, Volusia County Schools will earn an "A" district grade.
- The Volusia graduation rate will show continuous improvement by meeting or exceeding the state average.
- District achievement on all statewide and national assessments will meet or exceed state and national averages. [Florida Standard Assessments, End of Course (EOC), FCAT, ACT, SAT, Advanced Placement (AP), International Baccalaureate (IB), and Industry Certification]
- Increase student enrollments in Science, Technology, Engineering and Math (STEM), Advanced Placement (AP), Career and Technical Education (CTE), Dual Enrollment, and Advancement Via Individual Determination (AVID) courses.
- By the end of their 8th grade school year, 75% of the students will earn a Digital Tools Certificate.

Strategies:

- Promote high quality early childhood educational experiences that will ensure kindergarten readiness.
- Combine rigorous academics with relevant career and technical opportunities for learning that meets individual needs, while providing opportunities for choice.
- Provide facilities that support student learning environments.
- Encourage student involvement in extra-curricular activities to promote student achievement.
- Increase student access to digital learning tools.
- Deliver differentiated experiences in professional learning for all employees to support individual needs for improved student achievement.
- Maintain a positive partnership with families, business partners, and the community.
- Place highly qualified (evaluation rating) school leaders in the lowest performing schools.
- Ensure continuous monitoring of student performance, working together with families to understand assessment results, grading and reporting of data.
- Fund and support effective remediation/intervention programs for targeted students not mastering grade-level and/or course standards.

FOCUS AREA: *Curriculum*

Increase the academic achievement of all students through effective instruction, a challenging, rigorous curriculum, and multiple instructional pathways for students to meet their individual needs.

Performance Targets:

- Academic improvement for all students by enhancing academic relevance and rigor, measured by an increase in the Annual Measurable Objectives (AMO) targets.
- Meet Least Restrictive Environment expectations in state performance plan by ensuring that 80% of

Strategic Plan and Goals

students with disabilities are instructed with their non-disabled peers at least 80% of the school week.

- Increase availability of digital content, virtual courses and blended learning classrooms across all grade levels and subject areas.
- Expand access to Virtual Learning Labs in all schools to provide access and support for the growing number of students enrolled in part-time virtual instruction and other personalized learning solutions.
- Expansion of postsecondary curricular offerings available to students, including but not limited to dual enrollment, transition fairs and summer programs.
- Increase program offerings and enrollment in Career and Technical Education (CTE) courses and career academies, with equitable access district-wide.

Strategies:

- Align instructional plans developed by coaches and teachers with school improvement plans and the district's strategic plan.
- Guide assessments in an appropriate scope and sequence for student success.
- Strengthen the continued implementation of district support to schools using a system of liaisons to identify and provide appropriate and differentiated supports to advance student achievement.
- Expand implementation of sustainable interventions within a multi-tiered system of supports to address students' academic, social, emotional, behavioral, health, and/or mental health needs.
- Continue to offer professional learning for integrated curriculum and project-based learning, aligned with the Florida Standards.
- Increase professional learning offerings for teachers whose courses include industry certification exams.

FOCUS AREA: *Internal / External Communication*

Improve internal and external communication systems to maximize student achievement, promote collaboration and build positive relationships.

Performance Targets:

- Responses to the climate surveys Advancing Excellence in Education Accreditation – (AdvancED) will exceed the minimal required responses required: 20% of families, 40% students, and 60% staff.
- District reports will indicate improvement in each of the 5 accreditation standards derived from the results of the spring surveys.
- Increased number of business and postsecondary partners.

Strategies:

- A newly created Comprehensive Communication Plan will be monitored to support a tight alignment to the strategic plan.
- Utilize multiple marketing and media platforms to share success stories and positive information about students, staff, schools, instructional programs, and projects, including the half-cent sales tax, promotion/graduation requirements and post-secondary opportunities.
- Disseminate time sensitive information with expedience and accuracy, including mass email and text messaging.
- Redesign monthly administrative meetings into professional learning sessions for the purpose of increasing administrator knowledge of Florida Standards, instructional best practices (Volusia System for Empowering Teachers - VSET), and instructional leadership (Volusia System for Empowering Leaders - VSEL, Volusia District Administrators Evaluation System - VDAES).
- Increase opportunities for the Volusia community, business partners and families to collaborate with district and school leaders on instructional programs that support increased student achievement and success.
- Expand partnerships with universities, municipalities, legislative delegations, and other organiza-

tions to increase opportunities that will move our school communities forward.

- Support all families with language barriers in facilitating translations and interpretations of documents; ensuring that a document library is accessible.
- Individual schools use their website/apps to increase student/public awareness of their school-based activities and general campus information.

FOCUS AREA: *Human Resources*

Attract, hire, continuously develop, retain, and reward highly qualified staff to improve academic achievement and student success.

Performance Targets:

- All staff will be high performing in their area of specialty.
- Volusia's beginning teacher salary will be within the top 10% in Florida in order to recruit the best and brightest university graduates.
- Increase the number of school volunteers who will serve in a variety of ways to support student achievement, such as mentors, tutors, or career development.

Strategies:

- All staff will collaborate through a simplified online professional growth system, which includes evaluation evidence, deliberate practice plans, and aligned professional learning opportunities for targeted role-based support.
- The enhanced professional growth / evaluation system will integrate career management, succession planning, and compensation/benefits to support instructional excellence.
- Partner with local colleges and universities to provide instructional framework training and support to educational staff and student interns, with the goal of increasing the number of preservice teachers hired after graduation.
- Identify exemplary teacher education universities, technical schools and specialized programs to actively recruit the graduates.
- Ensure all professional learning opportunities meet Florida Professional Learning Protocol Standards; align with evaluation systems; and support individual, school and district needs.
- Encourage all staff to pursue professional learning opportunities.
- Realign teacher schedules to allow time for professional learning opportunities that emphasizes high-effect-size instructional strategies aligned to the Volusia System for Empowering Teachers (VSET).
- Maintain School Leadership Teams for the purpose of creating, monitoring and supporting School Improvement Plans and facilitating embedded school-based professional learning plans.
- Expand Transformational Teacher Leadership to include more opportunities for teacher leaders to grow and lead.
- Create an environment where support personnel are valued for their experience, expertise and contributions.
- Recognize highly qualified staff and encourage them to share best practices.

FOCUS AREA: *Fiscal Management*

Ensure that all resources in the district are allocated to support the highest level of student achievement and the strategic plan priorities with fiscal responsibility and transparency.

Performance Targets:

- The newly created Project Oversight Committee, comprised of seven members (one selected by each board member and two selected by the superintendent), will review the capital budget and oversee the half cent sales tax program, presenting yearly to the School Board.

Strategic Plan and Goals

- District-wide electric consumption will be reduced by 5%.
- A committee will review current district and school practices for business partnerships, advertising, and fundraising ideas, following up with reporting best practices, recommendations and proposed guidelines.

Strategies:

- Establish an internal auditor/efficiency expert who is directly accountable to the superintendent and school board.
- Maintain Request for Proposals (RFPs) to comply with school board policy 602 and 702.
- Explore options to provide budgetary discretion afforded to schools and departments to properly and efficiently allocate funding within their site.
- Establish appropriate framework, with allowable criteria and dollar amount, for each site administrator, with over-site in place. These items would be purchased using centralized purchasing procedures. This process will be completed by the end of school year 2016-17.
- Provide the necessary training for six pilot schools – three elementary, two middle schools, and one high school to establish and monitor decentralized budget during the 2017-18 school year.
- Analyze the outcomes of the pilot schools to determine expansion of decentralized budget system during the 2018-19 school year and beyond.
- Establish a report to track change orders to meet construction best practices.
- Eliminate unnecessary internal redundancies.
- Establish a district cost saving initiative for employees.
- Review multi-year contracts to ensure financial efficiency.
- Collaborate with local communities, municipalities and legislators in a sustained, effective and concerted effort to ensure a proper understanding of and support for our financial needs.

FOCUS AREA: *Operations / Infrastructure*

Prioritize and provide resources for a safe, secure, supportive, and innovative learning environment that cultivates 21st century learners.

Performance Targets:

- All students will have access to a digital learning infrastructure with appropriate bandwidth, devices, and resources to support the highest levels of achievement.
- All teachers and students will have access to their personal technology resources through a Bring Your Own Technology (BYOT) wireless network, separate from the Volusia Wide Area Network (WAN), assisting in the development of real-world, 21st-century skills.
- 100% of district and school-based instructional and support staff will attend role-based professional development to acquire the skills necessary to access and manage the new student information system.
- Updated security systems and procedures will be monitored and documented through continuing communications and partnerships with local law enforcement agencies.
- Custodial service providers will meet contractual requirements through posted quality control inspections.

Strategies:

- Ensure accuracy of data through the Florida Technology Resource Survey to appropriately plan equitable technology access for all students.
- Construct and retrofit school facilities to incorporate 21st century construction and infrastructure best practices, sustainable and viable for decades to come.
- Complete a strategic multi-year Digital Classrooms Plan as required by section 1011.62, F.S., ensuring collaboration between administrators, staff and the community.
- Incorporate a five-year refresh cycle for instructional technology tools.
- Provide additional technical training and support for the implementation of the new student management system enterprise solution.

Strategic Plan and Goals

- Maintain and retrofit school facilities to ensure that the infrastructure supports instructional needs, athletic needs, and access to resources.
- Continue working with municipalities to share resources in support of student success.
- Identify unused classroom technologies, reallocate resources and provide assistance and training as needed.
- Improve customer service through increased proactive work orders and improved communications and staff feedback.
- Create a centralized procurement department to assist with new guidelines, regulations and legislation necessary to facilitate the purchasing process.

This strategic plan will be used to guide decision making at both the school and district level, and to help evaluate current programs for effectiveness and contribution to Volusia's vision and mission. Each section of this strategic plan is managed by a member of the Superintendent's cabinet:

- Student Achievement and Curriculum: Chief Academic Officer
- Internal / External Communication: Director of Community Information Services
- Human Resources: Chief Human Resources Officer
- Fiscal Management: Chief Financial Officer
- Operations/Infrastructure: Chief Operations Officer

All district planning documents will be aligned to the strategic plan. Performance targets will be reviewed quarterly by the cabinet and progress will be managed through a strategic planning dashboard, accessed through the district's website.

The Superintendent and Cabinet will report to the School Board annually on progress made with strategic plan performance targets. The report will then be available to the community and Strategic Planning Committee via the district's website.

Performance targets and strategies will be adjusted as needed.



Selected Goals and Associated Budgets

The goals and objectives of the Volusia County School District have been the basis for allocating financial resources. The following list represents examples that tie goals and objectives with budgeted amounts for 2019-20

Focus Area: Student Achievement

Personalize learning as a means to increase individual student performance outcomes.

- Provide various summer school programs.....\$3,322,678
- Support 21st century learning activities in Media Centers.....\$500,000
- Provide exam fees, resources, professional development, teacher supplements and bonuses for Advanced Placement\$870,000
- Provide supplemental curricula to deliver specially designed instruction to meet the needs of students with disabilities.....\$309,458
- Provide virtual and online curriculum and development.....\$225,000
- Provide dual enrollment textbooks\$195,000
- Provide accountability, school data, assessment development and industry certification.....\$105,160
- Provide enrichment opportunities for performing arts students.....\$60,000
- Provide Environmental Learning Program.....\$55,000
- Provide resources and professional development for implementation of multi-tiered system of supports.....\$36,000

Focus Area: Curriculum

Increase the academic achievement of all students through effective instruction, a challenging, rigorous curriculum, and multiple instructional pathways for students to meet their individual needs.

- Provide supplemental staffing to middle schools, high schools and special centers.....\$3,210,991
- Provide the Plus-One program adding an additional hour of learning at several elementary schools.....\$2,155,773
- Provide for Advancement via Individual Determination (AVID) program to ten high schools.....\$845,000
- Provide interpreters to ensure access to general education curriculum and standards for students who are Deaf or Hard of Hearing.....\$638,629
- Provide supported competitive employment for secondary students with disabilities.....\$368,736
- Develop curriculum tools for implementation of Florida Standards.....\$242,500
- Purchase and maintain specialized equipment and materials for students with disabilities\$151,000
- Purchase computer hardware, software programs and site licenses to support students with disabilities in accessing curriculum.....\$145,582
- Provide Project SEARCH staff for transition services of student's w/disabilities ages 18-21.....\$142,430
-
- Provide supplemental support for guidance during summer months\$107,000
- Provide competitive opportunities for students in various subject areas.....\$77,500
- Provide Community-Based Instruction and transportation for secondary students with disabilities through transition activities related to working in the community\$67,835
- Provide for teen parent outside daycare\$50,000
- Provide differentiated accountability support to schools\$25,000

Focus Area: Internal/External Communication

Improve internal and external communication systems to maximize student achievement, promote collaboration and build positive relationships.

- Contract behavior analysts to provide behavioral support services to students, staff and families.....\$2,225,343
- Provide paraprofessionals to promote the success of students with disabilities in the least restrictive environment\$1,896,760
- Enhance high school athletic facilities\$3,000,000
- Contract occupational and physical therapists to serve students with disabilities\$1,426,000
- Provide Speech Language services to students with disabilities through contracted pathologists and extended time of district employees\$856,508
- ESOL TOAs provide Translation/Interpretation Services.....\$192,873
- Provide parent education, including childcare, regarding communication needs and positive support strategies for students with disabilities\$71,413

Selected Goals and Associated Budgets

- Provide district accreditation fees and preparation.....\$65,000
- Provide professional development regarding Positive Behavioral Support to five school-based teams\$57,000
- Provide Non-Violent Crisis Intervention professional development and substitutes for ESE teacher and ESE paraprofessional participants\$45,000
- Contract services to provide Independent Education Evaluations, assistance to meet federal and state Technical assistance requirements, and provide technical assistance regarding programs, practices and strategies to support students with disabilities.....\$12,000

Focus Area: Human Resources

Attract, hire, continuously develop, retain, and reward highly qualified staff to improve academic achievement and student success.

- Provide professional development, and coaching to support various federal programs..... \$2,501,590
- Add personnel to Facilities, Purchasing and Technology Services and Innovation Departments to begin implementation of the half-cent sales tax program..... \$1,023,183
- Provide professional development, coaching, and materials to support ESE teachers and school staff in the implementation of Florida Standards in reading, language arts, and math\$295,077
- Provide professional development for teachers, including targeted training program for first and second year teachers\$199,000
- Provide four days of Skills, Tips and Routines for Teacher Success (STARTS) training, plus coaching, materials and hourly rate for new-to-ESE teachers\$110,000
- Provide tuition reimbursement for teachers\$96,000
- Provide a minimum of eight hours of professional development training each year for all bus operators and attendants\$41,089

Focus Area: Fiscal Management

Ensure that all resources in the district are allocated to support the highest level of student achievement and the strategic plan priorities with fiscal responsibility and transparency.

- Continue to produce a Comprehensive Annual Financial Report and apply for the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International\$2,150
- Continue to produce an Approved Operating Budget book and apply for the Meritorious Budget Award from the Association of School Business Officials International\$1,110

Focus Area: Operations/Infrastructure

Prioritize and provide resources for a safe, secure, supportive, and innovative learning environment that cultivates 21st century learners.

- Provide funds to meet senate bill 7026 that requires a substantial investment in the three areas of school security, school building hardening and mental health service \$7,830,504
- Second round of student device deployments to all schools progressing toward goal of 1:1 computing \$4,875,000
- Purchase twenty-five new buses..... \$2,745,600
- Provide Campus Advisors at the middle and high schools \$2,176,490
- Upgrade of networking infrastructure to include: bandwidth, core switches, telephones, virtualization of servers, and iSeries hardware replacement \$2,175,000
- Continue planning and begin construction for half cent sales tax projects \$2,400,000
- Increase infrastructure capabilities to accommodate technology\$1,000,000
- Continue to provide security improvements\$1,000,000
- Continue to purchase equipment and upgrade kitchens and cafeterias.....\$1,000,000
- CTE lab refreshes and new student laptops for secondary culinary programs\$125,000

Superintendent's Philosophy and Goals

Philosophy:

My philosophy of education focuses around the purpose of education being the acquisition, transmission, and use of knowledge by all stakeholders with student learning being the highest priority.

Guiding Principles:

Volusia County Schools has three Guiding Principles that we use for decision making and the practices that are employed throughout our district. "Dedication to increased student achievement" is the first guiding principle because it embodies our mission of preparing our students to be college and career ready upon their graduation. In a school district the size of Rhode Island there are many issues and concerns that need to be addressed. And the second guiding principle "Commitment to finding solutions to problems" acknowledges that creative problem solving is a practice in our district. Public schools have a very large footprint in every community that they serve; therefore, strong relationships are essential; which led to the development of the third guiding principle "Mutual respect and positive relationships with all stakeholders." The Guiding Principles are aligned to our belief statements.

Belief Statements:

We believe that all students deserve a quality education that prepares them for success beyond graduation because all students are capable of learning and achieving high standards. We acknowledge that learning can only take place in safe, caring environments which are essential for maximizing academic experiences and the well-being of all students. In order to increase a quality educational environment that fosters increased student achievement, it is the responsibility of all employees to improve their practice so to contribute to the success of all students. In order for the aforementioned to be achieved, fiscal responsibility is required and resources must be prioritized and allocated to support student achievement.

Public schools are centered around communities and its people with a common goal of educating its youth; therefore, school, family and community partnerships are vital to student success. Active parent, business and community engagement creates a collaborative environment built on mutual respect and positive relationships which is essential for generating solutions. Flexibility and openness to new ideas create effective change and continued academic growth.

Superintendent's Priority Initiatives:

- Dedication to increased student achievement by increasing graduation rates through closing the achievement gap
- Providing sound fiscal leadership for the school district operating and capital budgets, including reducing the over reliance on the fund balance and the restoration of those funds
- Focusing on a district communication plan that provides regular on-going communication addressing public education issues with all stakeholders (internally and externally)
- District Strategic Focus Areas
- Advocating for PreK through grade 12 public education with local, state and federal policy makers as well as with business and community leaders
- Supporting the empowerment of each instructional and support staff member to carry out their respective responsibilities in contributing to student learning and achievement
- Continued implementation of the strategic plan of the Volusia County School District
- An emphasis on a district wide program that addresses chronic absenteeism of our students

Budget Development Key Factors

Key factors that affected budget development:

Instructional Priorities:

The adopted budget addressed several instructional priorities that focus on increasing the academic achievement of all students through effective instruction, a challenging, rigorous curriculum, and multiple instructional pathways for students to meet their individual needs:

- Supports for higher level classes such as:
 - Increase enrollment in Level 3 Courses
 - Expanding AICE/Cambridge
 - Project 10
 - Graduation Assurance Coaches
 - Dual Enrollment
- Equitable, standards-aligned instruction:
 - New Math and ELA materials for Elementary
 - Transformation Support
 - Coaching Pool
 - Principal Collaborative Inquiry Cycle
 - Instructional Services Redesign
- Positive learning environment
 - Superintendent's Attendance Challenge
 - Advent Health eCare
 - SEL Teacher on Assignment
 - Mental Health Teams
 - Restorative Practices

Enrollment Projections:

- Although Volusia County's population continues to grow, it is also aging at a faster pace than Florida overall. Even with this phenomenon enrollment is projected to increase by 289 students for next year.
- Volusia continues to see an increase in the number of students choosing home schooling and private schools, many due to school safety concerns after the Marjorie Stoneman Douglas High School shooting

Florida Education Finance Program:

- The Base Student Allocation (BSA) is set by the Legislature and increased \$75.07 per full-time equivalent (FTE) student in 2019-20 to \$4,279.49 from \$4,204.42 in 2018-19. This amount is still far below the amount necessary to keep pace with inflation at \$4,163.47 in 2007-08 pre-recession.
- Required Local Effort (RLE) is the amount of ad valorem (property) tax districts are required to levy to receive FEFP. The RLE was increased in 2019-20 to allow for tax increases from new construction. The RLE is set by the Florida Legislature and if not adjusted, would have resulted in a tax increase on existing properties due to increasing property values as the housing market continues recovery from the Great Recession.
- The District Cost Differential (DCD), calculated using the Florida Price Level is meant to adjust for changes in the regional cost of living. The DCD for Volusia County increased for the second straight year, resulting in a base funding loss of \$10 million.

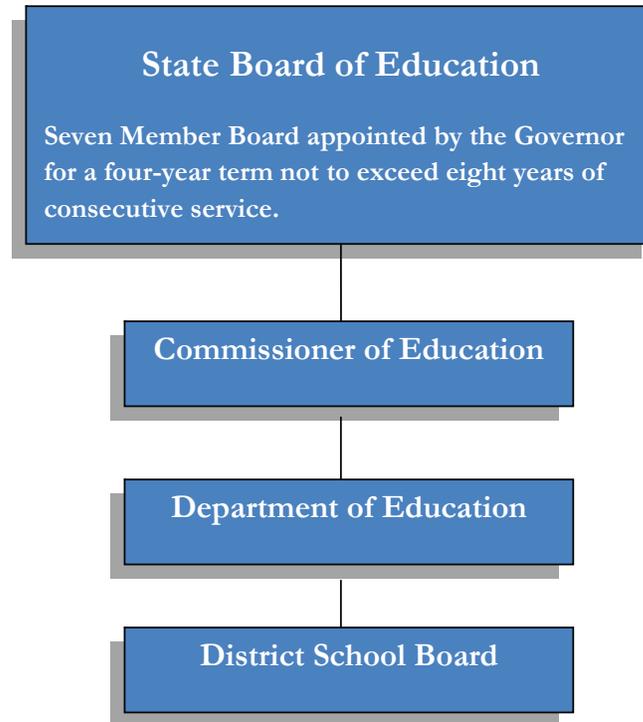
School Choice and Class Size:

- All district schools were classified as a school of choice under section 1002.31, F.S. effective 7/1/2017. As a result, class size compliance is now calculated at school-wide average instead of by individual class size. School staffing formulas were adjusted to reflect this change in 2017-18 and were maintained through 2019-2020. The District saw very little change in average class sizes calculated at schoolwide average from years prior to school choice legislation. However, additional staffing units continue to be subsequently allocated as class sizes demanded, resulting in a budgeted savings net of additional units.

Basis of Budgeting

Legal Entity

Each of the 67 school districts in the state of Florida can levy taxes to support their budgets and are therefore considered fiscally independent. Each district is governed by public law as well as Florida School Laws contained in the Florida Statutes.



Basis of Budgeting

The Board follows procedures established by Chapter 1001.51, F.S., and State Board of Education Administrative Rules, Chapter 6A-1, in establishing budget balances for governmental funds as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- The legal level of control is at the functional level (e.g., instruction, student services, and school administration) with control exercised at the object level (e.g., salaries, purchased services, and capital outlay) within each function. Appropriations are amended accordingly by resolution at any School Board meeting prior to the due date of 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 control, 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.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental funds financial statements are prepared utilizing the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues susceptible to accrual include ad valorem taxes, reimbursable-type grants, and interest on investments. The district considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Agency (Fiduciary) Funds are purely custodial in nature (assets equal liabilities) and, as such, do not have a measurement focus.

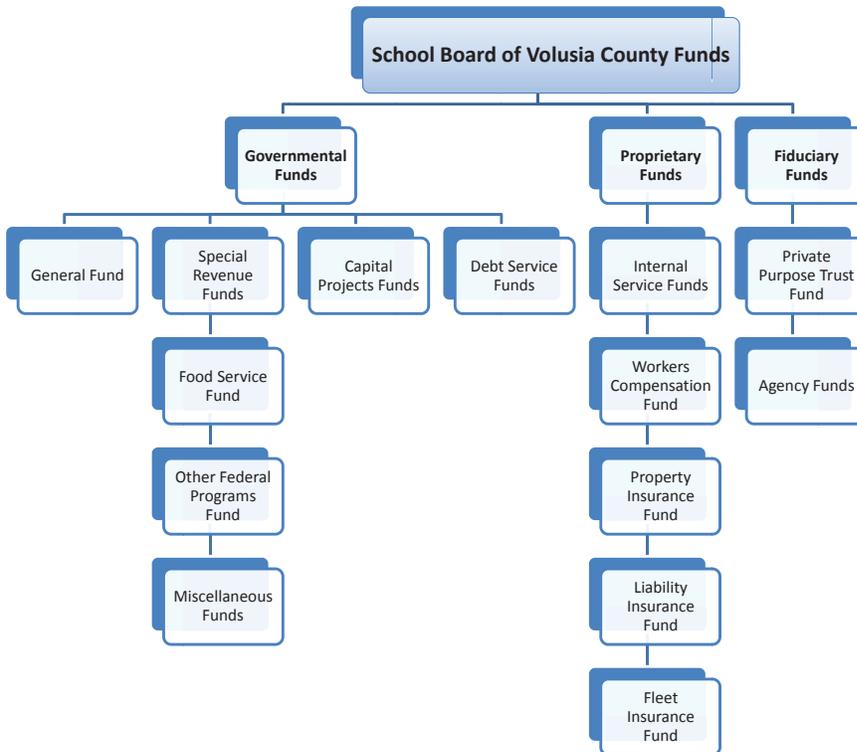
In applying the “susceptible to accrual” concept to revenues from Federal and State sources, the legal contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended for the specific purpose before the district will receive any amounts; therefore, revenues are recognized based upon the incurrence of the expenditures. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed legal and contractual requirements. These resources are reflected as revenues at the time of receipt or earlier if the “susceptible to accrual” criteria are met. In all cases, monies received before the revenue recognition criteria have been met, are reported as unearned revenue.

The proprietary funds are prepared under the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds’ principal ongoing operations. The principal operating revenues of the district’s internal service funds are charges for workers’ compensation, general liability, and property insurance. The principal operating expenses include salaries and benefits for employees, insurance claims, and excess coverage insurance. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Net position unrestricted in the internal service funds are designated for future losses.

When both restricted and unrestricted resources are available for use, it is the district’s policy to use restricted resources first, and then unrestricted resources as they are needed. When both assigned and unassigned resources are available for use in governmental funds financial statements, it is the district’s policy to use assigned resources first, and then unassigned resources as they are needed.

The charter schools are accounted for as governmental organizations and follow the same accounting model as the district’s governmental activities.

Fund Structure



The district reports the following governmental funds:

General Fund

This fund is used to account for and report all financial resources not accounted for and reported in another fund.

Debt Service Funds

These funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest. These funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in this fund.

Capital Projects Funds

These funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

Special Revenue Funds

These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Additionally, the district reports the following proprietary and fiduciary fund types:

Proprietary Funds

These funds are used to account for business type activities. The district's individual self-insurance programs fall under this category as Internal Service funds. Enterprise funds also fall under this category but Volusia County Schools does not have any at this time.

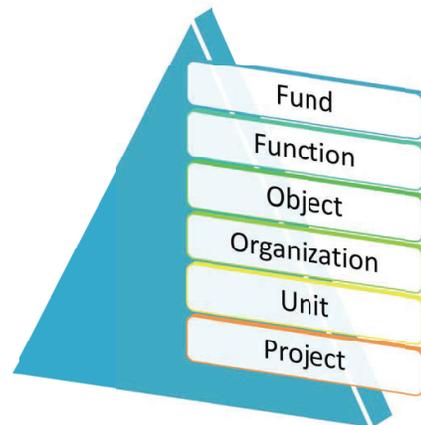
Revenue & Expenditure Classifications

Revenues for the district are classified by source within a fund.

Revenues are categorized by fund, source and appropriations. Revenue accounts are categorized by source (federal, state and local) and specific appropriation. Examples of revenue sources include:

- Federal Sources - Title I, IDEA, Medicaid, 21st Century Learning Centers, Carl Perkins-Career and Technical Education, and other federally funded projects
- State Sources - State FEFP and Categorical State funded projects
- Local Sources - Interest, School Food Service/After School Indirect Cost, Property Taxes

Expenditures are categorized by fund, function, object, organization, unit, and project.



The fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

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 the district are classified into five broad areas: Instruction, Instructional Support, General Support, Community Services, and Non-program charges (Debt Services and Transfers).

The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Eight major object categories used by the district are: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, Other Expenses, and Transfers.

Florida law requires financial reporting on a school basis. By statute, a school is defined as, "... an organization of pupils for instructional purposes on an elementary, secondary or other public school level, approved under regulations of the State Board of Education." In many instances, "facility" is synonymous with "school." Accounting for the financial transactions of a school district will require the identification of a number of facilities or cost centers which are not schools; however, the operating costs associated with such centers will be attributed to schools on program cost reports.

Unit (program) classifications are an additional means for allocating costs (used for grade levels or specific courses).

The projects classification is used to account for expenditures on specific projects funded through federal, state, or local grants and to account for construction projects.

Fiscal Policies

Finance and Budget - Policy 701

The financial records and accounts shall be maintained under the direction of the superintendent and under regulations prescribed by the state board for the uniform system of financial records and accounts for the schools of the state.

The school board shall be responsible for the administration and control of all local school funds derived by any public school from all activities or sources, including but not limited to, funds collected in connection with summer program activities, funds derived from school athletic events, gifts and contributions made by band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies, and all other similar monies, properties, or benefits. The superintendent/designee shall establish the procedures to be followed in administering these funds.

The school board shall adopt a balanced annual budget to be submitted to the State Department of Education. The definition of a balanced budget is located in the Glossary Section.

Petty cash funds and advancement funds shall be authorized for the purposes of making small expenditures for operation of schools. The school board shall authorize the amount and the person responsible for the funds.

The school board shall provide for an annual audit of internal funds by a qualified auditor or auditors. The receipt and disbursement of all internal funds shall be pursuant to guidelines issued by the State Department of Education.

Each school official and/or school board employee who is responsible in any manner for handling or expending school funds or property shall be bonded. The School Board shall fix and prescribe the bonds in accordance with State Board of Education Administrative Rules and shall pay the premiums for such bonds.

Fees may be charged to students or adults for participation in enrichment classes or activities or in approved community school programs. Such fees shall be accounted for in accordance with procedures established by the superintendent/designee.

Official travel and subsistence expenses within and without the school district shall be made and reimbursed in accordance with Florida Statutes.

The superintendent/designee may cause the receipt, disbursement or transfer of public funds within the school district's official accounts in financial institutions by electronic, telephonic or other median, provided adequate internal control measures are established and maintained. Minimum-security measures shall be maintained as outlined in State Board of Education Administrative Rules.

The superintendent shall prepare amendments to the annual budget as needed. Expenditures may exceed the amount budgeted by function and object provided they do not exceed the total authorized appropriations by fund, and amendments are presented to the school board for approval within the time-lines established by State Board of Education Administrative Rules for final budget amendments. These amendments will reflect changes in revenues, fund balances, functions or objects. An explanation of these changes will accompany the budget amendments.

All policies are approved by the School Board. Policy 701 was effective May 28, 1996.

Travel Expense Reimbursement - Policy 717

Authorized travel for school board members and employees shall be reimbursed in accordance with the terms of this policy and the procedures developed pursuant to this policy. Unnecessary travel shall be avoided. When travel expenses are to be incurred, all reasonable efforts will be made to do so in an economical manner.

In-district mileage incurred in the authorized performance of the members or employees' duties for the school district shall be reimbursed only as provided by law (section 112.061, F.S.). Mileage shall be computed in accordance with procedures developed by the superintendent.

All out-of-district travel by employees must be approved in advance by his or her supervisor. A leave form must accompany expense reimbursement claims. Overnight travel for one day meetings within a radius of 100 miles from the employee's official work-site will not be allowed unless extenuating circumstances are approved by the employee's supervisor and submitted with the travel voucher. If an employee attends a meeting lasting two or more days, and is within a radius of 100 miles, the appropriate overnight stay may be authorized by the employee's supervisor.

Expense reimbursements for members or employees who are not required to travel overnight shall be as follows:

- Mileage for the authorized use of a personal vehicle shall be reimbursed only as provided by law (section 112.061, F.S.). Where more than one employee is involved in the travel, such travel shall be done in a single vehicle whenever feasible. Travel by common carrier shall be reimbursed at the actual cost of travel based on standard fares.
- Members or employees do not receive a meal allowance.

Expense reimbursements for members or employees for trips requiring overnight travel shall be as follows:

- Mileage for the authorized use of a personal vehicle shall be reimbursed only as provided by law (section 112.061, F.S.). Where more than one employee is involved in the travel, such travel shall be done in a single vehicle whenever feasible. Travel by common carrier shall be reimbursed at the actual cost of travel based on standard fares.
- Meals will be reimbursed only as provided by law (section 112.061, F.S.), based on the following schedule: Breakfast - travel begins before 6 a.m. and extends beyond 8 a.m.; Lunch - travel begins before noon and extends beyond 2 p.m.; Dinner - travel begins before 6 p.m. and extends beyond 8 p.m.
- Lodging costs shall be reimbursed at actual cost. Reasonable efforts shall be made to ensure that the employee obtains an economical lodging rate in a location that also allows for full participation in the event involved.

Reimbursement may be requested for tolls, taxis, parking, and registration fees when properly documented.

Nothing herein shall be intended or interpreted to authorize or entitle any employee to incur any travel expense without the express authorization of the employee's supervisor.

All policies are approved by the School Board. Policy 717 was effective July 1, 2012.

Fund Balance - Policy 722

To maintain the district's financial stability, it is essential to maintain adequate levels of fund balance for potential revenue shortfalls, emergencies, and unanticipated expenditures.

Fiscal Policies

The School Board shall maintain a minimum unreserved general fund balance equal to three percent of the district's projected general fund revenues. For the purpose of this policy, the district's compliance with this standard shall be calculated in accordance with the rules and regulations promulgated by the Department of Education pursuant to section 1011.051, F.S.

It shall be the School Board's goal to maintain an unreserved general fund balance equal to five percent of the district's projected general fund revenues. Except for grants or funds provided to the district by state or federal sources with restriction on how the funds may be appropriated, non-recurring funds received by the district shall be designated for the unreserved general fund balance.

The Superintendent shall be authorized to take the necessary steps to comply with all statutory fund balance reporting and maintenance requirements set out in sections 1011.051, F.S. and 218.503, F.S.

At June 30, 2019 the unassigned fund balance for General Fund was \$26,201,039, or 5.6% of total General Fund revenues.

All policies are approved by the School Board. Policy 722 was effective May 26, 2009.

Internal Accounts - Policy 719

The School Board shall be responsible for the administration and control of all local school funds derived by any public school from activities or sources, including but not limited to funds collected in connection with summer program activities, funds derived from school athletic events, gifts and contributions made by booster clubs, civic organizations, parent-teacher organizations and commercial agencies, and all other similar monies, properties, or benefits. School internal funds shall be used to finance a program of school district approved activities that supplement those activities provided from district school funds.

Transactions of all school organizations shall be placed in school internal funds. All organizations that represent themselves as, are connected with or operate in the school's name and obtain monies from the public shall be accountable to the school board for receipt and expenditures of those funds in accordance with Florida Statutes, State Board of Education rules, the Financial and Program Cost Accounting and Reporting for Florida Schools Manual published by the Florida Department of Education, school board policies, and procedures established by the Superintendent.

The principal shall be responsible for the safe and proper handling of all monies collected and disbursed within the school and shall keep all accounts in accordance with Florida Statutes, State Board of Education rules, School Board policies, and district administrative procedures.

All monies received shall be promptly deposited in a qualified public depository and provisions shall be made for the adequate safekeeping of all monies and other financial assets that may come into possession of the school.

Funds which are collected each school year shall be expended within that school year to benefit the students, unless the funds have been collected for a specific documented purpose, which may include, but are not limited to, multi-year projects.

The school board shall provide for an annual audit of internal funds by a licensed public accountant(s).

All contractual obligations must be executed in the name of the School District of Volusia County, Florida. Promissory notes shall not be executed in the name of a school or any school organization.

All policies are approved by the School Board. Policy 719 was effective August 25, 2009.

Risk Management Insurance - Policy 716

The School Board of Volusia County shall adopt appropriate insurance programs to ensure against liability and loss of property. The Superintendent shall establish procedures designed to emphasize the safety of students and staff, and the protection of the school districts property from damage or loss.

After giving consideration to available options, the Superintendent shall recommend annually to the School Board insurance programs (including property, liability, workers' compensation and motor vehicle) that provide quality, cost-effective protection against loss to the district.

The Superintendent or designee is authorized to approve claim payments against the School Board up to deductible amounts or retained risk, specified in district risk management insurance programs approved by the School Board or a percentage thereof specified in the program.

Claim payments in favor of the school district shall be accepted by the Superintendent or designee and shall be reflected in appropriate budget amendments brought to the School Board for approval.

All policies are approved by the School Board. Policy 716 was effective March 9, 2004.

Tangible Personal Property - Policy 712

Property record accounting pertains to the acquisition, supervision, accountability, control, transfer and/or disposal of all district owned tangible personal property, as defined in section 274.02, F.S.

Each item of such property, which is practicable to identify by marking, shall be marked by the property custodian's designee. The Property Inventory Records Department shall maintain adequate and accurate records of all such property of the District in accordance with Chapter 10.400 of the rules of the Auditor General of Florida.

School principals and administrative department heads shall be custodians of the property assigned to their respective schools or administrative departments. Property custodians shall be responsible for the safekeeping and proper use of property entrusted to their use.

The property custodian shall notify the Property Inventory Records Department within ten working days of any removal, transfer, or receipt of donated or purchased property that meets the criteria for being recorded on the property records.

Property inventories shall be performed annually and when there is a change of property custodian. The Property Inventory Records Department shall compare these inventories with the property records and shall reconcile all differences.

The master inventory file shall be maintained in the Property Inventory Records Department at all times for inspection.

No employee of the district shall dispose of property except in accordance with Chapter 10.400 of the rules of the Auditor General of Florida. The property custodian shall return to the warehouse for disposition all

Fiscal Policies

tangible personal property that is considered to be in excess of immediate needs, obsolete, or beyond repair. All dispositions must be approved by the School Board.

All policies are approved by the School Board. Policy 712 was effective July 1, 1993.

Investment - Policy 715

The district has an investment policy that describes the investment objectives of the district. The policy is structured to include safety of principal, liquidity of funds, and investment income, in that order. The policy authorizes the types of investments permitted and establishes parameters for structuring the portfolio. The allocation limits for the various types of investments is as follows:

- Florida Local Government Surplus Funds Trust Fund (“SBA”)-Maximum of 25%
- United States Government Securities-Maximum of 100%
- United States Government Agencies-Maximum of 100%
- Federal Instrumentalities-Maximum of 75%
- Non-negotiable Certificates of Deposit or Saving Accounts-Maximum of 25%
- Repurchase Agreements-Maximum of 40%
- Commercial Paper-Maximum of 35%
- Corporate Notes-Maximum of 25%
- Bankers Acceptances-Maximum of 10%
- Municipals-Maximum of 25%
- Registered Investment Companies (Money Market Mutual Funds)-Maximum of 50%
- Intergovernmental Investment Pools-Maximum of 25%

The policy delegates authority and describes the standards of care to be followed by the district with respect to investment activities. The Cash Manager provides monthly investment reports summarizing the portfolio at market value to the Board.

All policies are approved by the School Board. Policy 715 was effective April 28, 2015.

Debt Management - Policy 723

The district adopted a Debt Management Policy to provide guidance for the issuance and management of the debt of the district. The policy is designed to:

- Set forth a liability management structure to facilitate the sound and efficient management of district debt
- Provide guidelines that control the overall debt management process so that all liabilities are managed in accordance with stated objectives
- Encourage and require communications between staff, the Board, and the district’s advisors
- Provide for annual reporting to the Board on the current outstanding debt

The policy requires compliance with continuing disclosure rules and compliance with all financing covenants and applicable State and Federal laws.

All policies are approved by the School Board. Policy 723 was effective April 28, 2015.

Purchasing - Policy 702

The purchase of products and services by the School District of Volusia County shall be authorized by state law and must be in accordance with procedures prescribed by the school board.

The superintendent is authorized to expend monies for purchases of commodities and contractual services where the total is less than \$50,000 consistent with rule 6A-1.012, Florida Administrative Code that may be purchased without the bid process and which otherwise would be exempt from bidding by state law. The purchases are not to exceed the applicable appropriation in the district's budget and shall be made in accordance with Board policy.

No person, unless authorized to do so under the policy of the district school board, may make any purchase or enter into any contract involving the use of district and/or school funds, including internal accounts. No expenditures for any such unauthorized purchase or contract shall be approved by the school board. The payment for any unauthorized purchase or contract shall be the sole responsibility of the person placing the order or entering into such contract.

Before making any purchase of commodities or contractual services, which the superintendent is authorized by the school board to make, or before recommending any purchase to the board, the superintendent shall, insofar as possible, propose standards and specifications. The superintendent shall see that all purchases and contracts conform to those standards and specifications, and shall take other such steps as are necessary to see that maximum value is being received for any money expended.

The following standards for acquiring commodities and contractual services will be established by the district at the following dollar limits:

- Small Purchases (up to \$9,999.99) - Goods and services under \$9,999.99 are purchased on the open market. The superintendent has the authority to change selected vendors if it is in the district's best interest to do so. The district's purchasing card is encouraged for all expenditures as outlined in the Purchasing Card Users Manual.
- Informal Quotes (\$10,000.00-\$19,999.99) - Goods and Services from \$10,000.00 to \$19,999.99 are purchased after securing a minimum of three written quotes from selected vendors. A copy of the written quotes shall be forwarded to the Purchasing Department at the time the requisition or request to purchase is made. The superintendent has authority to change selected vendors if it is in the district's best interest to do so.
- Request for Quotations (RFQ) (\$20,000.00 to \$49,999.99) - Goods and services from \$20,000.00 to \$49,999.99 are purchased after requesting a formal Request for Quotation. The Purchasing Department shall obtain written competitive quotes from a minimum of three qualified vendors. The Purchasing Department will review the responses and select the lowest and best responsive and responsible quotation received.
- Request for Formal Sealed Competitive Solicitations (\$50,000.00 or greater) are acquired through formal sealed competitive solicitations, with the exception of sole (single) source vendors, emergency purchases, or other purchases which are expressly exempted from the competitive solicitation process by law (see Section V - Exceptions to Competitive Solicitations).

Emergency purchases are authorized when consistent with the requirements of rule 6A-1.012(12)(e), Florida Administrative Code.

The provision of section 112.313, F.S. shall apply regarding conflict of interest. Any violation of these provisions by a school board employee may be grounds for disciplinary action.

All policies are approved by the School Board. Policy 702 was effective April 28, 2015.

Budget Process

The annual budget process is the key to the development of the School Board of Volusia County's strategic plan allowing division the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget is reviewed by the Superintendent and School Board in June, the process begins six months earlier with the projections of student enrollment, calculation of school staffing, revenue and expenditure forecasts, and departmental needs assessment.

The following provides a brief description of the various phases of the budget process and time frames in which budget preparation takes place:

Planning Phase:

The planning stage of the budget process begins in December. The budget calendar is created listing activities and key dates. Concurrently, senior staff meets to discuss goals and initiatives for the coming year as well as challenges and opportunities facing the district. Finally, projections and assumptions crucial to the budgeting process, such as program changes, enrollment projections and anticipated changes in funding levels, are evaluated.

Budget Development Phase:

Based upon the School Board's priorities and strategic plan, departments develop goals and objectives for the budget period. Key factors including instructional priorities, enrollment growth, class size compliance, rising health insurance costs, charter school expansions and unfunded mandates are considered during this process. Division heads are also asked to evaluate staffing levels necessary to meet their goals and objectives, which may include shifting, eliminating, adding and changing funding on positions. A continuation budget philosophy is used for department non-salary budgets.

School staffing is calculated based on established formulas and projected enrollment numbers. The Chief Financial Officer, Area Superintendents, and program staff review each school's staffing allocation. Appropriate meetings are held to further discuss needs and recommendations. Following changes, the preliminary staffing sheets are provided to the principals for their review. School non-salary budgets are allocated based on an established formula using the guidelines provided in the budget manual. The principal and their school budget committee design a spending plan based on the school's goals and objectives.

Budget submission is accomplished electronically for both schools and departments. The Budget Department compiles the information and compares it with the forecasted revenues to ensure a balanced budget. The budget is then reviewed with the Chief Financial Officer and the Superintendent.

Budget Adoption Phase:

The preliminary budget is often presented in a workshop to the School Board allowing them to make adjustments or request further information concerning the district-spending plan. The tentative budget and TRIM (Truth in Millage) are advertised in the newspaper and then approved after a public hearing in July. All final revisions are made and the budget is officially adopted after a hearing held in September.

Budget Amendments Phase:

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

The following “calendar” details the activities that contribute to the budget development and approval process of a typical school year.

December:

The budget process begins each year with student enrollment forecasts. The Budget Office works with Student Accounting Services to prepare the estimates, reviews them with administrative staff and submits them to the FLDOE. The Florida Board of Education submits their budget request to the Governor.

January:

The Governor submits the budget proposal and district staff begin to analyze its impact on Volusia County.

February:

School staffing is calculated based on established formulas and projected enrollment numbers. A school-by-school review is conducted by the Chief Financial Officer, Area Superintendents and program staff.

March:

Legislative Session ends and our revenue figures are established. Department heads submit baseline budget requests, new program requests, and program expansion requests. These requests are reviewed by the Budget Department and the Chief Financial Officer. Meetings are held with each division head to review the requests. At the same time, a preliminary budget is prepared based on the Governor’s revenue projections and all budget requests.

April:

The Capital Outlay 5-Year plan is reviewed. School non-salary budgets are calculated based on established formulas and distributed to school principals. Principals meet with their school budget committees and devise a spending plan.

May-June:

The Legislative Session ends and our revenue figures are established. Workshops are conducted with the board to review the budget.

July:

The month begins with the property appraiser certifying the tax roll. No later than July 19th, the Commissioner of Education certifies the Required Local Effort to each Florida school district. The budget is then advertised in the newspaper and a public hearing is held by the School Board to adopt the tentative budget and millage rates.

2019-20 Budget Calendar	
August, 2018	Florida Board of Education submits their budget request
December, 2018	Governor’s budget proposal
January, 2019	FTE projections transmitted to FLDOE
March, 2019	Calculate Preliminary School Staffing
March, 2019	Preliminary General Fund budget
March 5, 2019	Legislative Session convenes
March 12, 2019	Budget Workshop - Capital
April, 2019	School Discretionary Budgets prepared
April, 2019	Central Office Budgets prepared
April, 2019	Staffing Sheets distributed to Principals
April 10, 2019	Budget Workshop
May 3, 2019	Legislative Session Ends
May 14, 2019	Budget Workshop
June 6, 2019	Budget Workshop - Capital
June 11, 2019	Budget Workshop
June 26, 2019	Approval to advertise the Tentative Budget and Millage Rates for 2019-20
June 30, 2019	Fiscal Year 2018-19 ends
July 1, 2019	Fiscal Year 2019-20 begins
July 1, 2019	Property Appraiser certifies tax roll
July, 2019	FLDOE computes Required Local Effort Millage
July 20, 2019	First Public Hearing advertised in the local newspaper
July 23, 2019	Public Hearing and Adoption of Tentative Budget
Sept. 24, 2019	Public Hearing and Adoption of Final Budget
Sept. 26, 2019	Submit budget to FLDOE

September:

The School Board holds a public hearing and adopts the final budget and millage rates for the year. The Superintendent certifies the adopted millage to Property Appraiser and Tax Collector. The Budget Office transmits the budget within three days of adoption to the Florida Department of Education (FLDOE).

Capital Outlay Budget Process



Long Range Capital Improvement Plan:

The Facilities Department maintains the Florida Inventory of School Houses (FISH) report required by the State. New schools are built with a life expectancy of 40 years and portable classrooms have a life expectancy of 20 years. The Maintenance Department maintains a list of all building support equipment, such as air conditioning, fire alarm, intercoms and other equipment essential to the proper functioning of the school building. These departments recommend replacement

of these buildings and systems as the district has available funding to schedule these replacements.

The first step is to determine the revenue and resources that will be available, and then to establish the priorities of the appropriations to accomplish the objectives of the Capital Outlay 5-Year Work Program. The Capital Outlay budget process is a refinement of the Capital Outlay 5-Year Work Program, along with the 5-Year fiscal forecast, which is required by the legislature. The collection of projects for the Capital Outlay budget is an ongoing process that must be reviewed regularly to ensure that the construction, renovation and remodeling requirements are adequate to meet the needs of the student population.

Estimated Revenues:

Estimated revenues are calculated based on official state notifications, certified county tax assessments, and historical experience. State revenue sources, such as Public Education Capital Outlay (PECO) and Capital Outlay and Debt Service (CO&DS), are budgeted at the official notification amounts. Local sources of revenue, such as interest income, impact fees, sales tax 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 Bond Issues, are determined by district administration and reviewed and approved by the School Board. Estimated revenues are updated as new data becomes available throughout the budget process.

Appropriations:

Building the Capital Outlay budget is a multi-step process. The major components are new construction, renovation, remodeling and safety projects at existing schools and facilities, technology, system-wide equipment and vehicle replacement, buses, transfers for debt service and to the general fund for capital leases, and qualified maintenance expenditures.

Debt service payments on COPs and Sales Tax Bonds to pay for previous construction projects comprise the largest portion of the capital outlay budget. The overall Capital Outlay plan is prepared from the 5-Year Educational Plant Survey, which recommends remodeling and new construction projects. New schools are planned by using student projections and demographic data to best match actual areas of capacity shortfall. The Capital Outlay 5-Year Work Program is presented annually for School Board approval. This document is the starting point for the capital projects budget and begins with the budget for the next year and the financial forecast for four additional years. When new school projects are budgeted, they are projected over a multiple-year period, and the annual appropriation amounts are adjusted to reflect the most recent cost estimates.

Capital Outlay Budget Process

Another large portion of the facilities projects is devoted to renovations and remodeling at existing schools and facilities. Each school has a plan developed by the Facilities Department containing recommendations for renovations, remodeling, replacement and site needs.

Facilities project managers also add projects that they have identified, such as roof replacements, HVAC replacements, and electrical upgrades. These projects are prioritized by the Facilities Review Committee based on need and available funding. The highest priority projects are recommended for inclusion in the Capital Outlay budget.

Another appropriation area is for the replacement of equipment, buses, technology and vehicles for schools and departments system-wide. The Transportation Department and Technology Services Department maintain a 5-Year program for replacement of buses and technology for the district. The cost estimates are presented in the Capital Outlay 5-Year Work Program, which is reviewed and approved by the School Board each year. Major equipment and vehicles for Maintenance, Transportation, Warehouse, and various other departments are requested annually through the senior staff member of these divisions. After the lists are reviewed with the Capital Outlay office for available funding, they are grouped into one project and included in the budget for School Board approval. Schools are given the opportunity to request funding for furniture and equipment replacement each year. These requests are reviewed by the Capital Outlay office for equity and appropriateness. If a school has an emergency request, the administrator may have the Area Superintendent approve the item based on available funding.

In addition to transfers to the debt service fund for schools that were built using Certificates of Participation or Bonding of the sales tax proceeds, transfers to the general fund make up a significant portion of the capital appropriations each year. These general fund transfers cover qualified maintenance expenditures, and lease of copying equipment. Because of the replacement cycle on copying equipment, it was determined that it would be more cost effective to lease these items from year to year.

Capital Outlay 5-Year Work Program:

The first year of the Capital Outlay 5-Year Work Program forms the basis for the next year's Capital Outlay budget. Florida Statutes require the school district to prepare the Capital Outlay 5-Year work program. The purpose of it is to keep the school board and the public fully informed to ensure public confidence in district operations. The 5-Year fiscal forecast for the Capital Outlay 5-Year Work Program contains the budget for the next year along with four additional years of anticipated revenues and appropriations.

Budget Adoption Phase:

The preliminary budget is presented in a workshop to the School Board, allowing them to make adjustments or request additional information concerning the Capital Outlay 5-Year Work Program. The tentative budget is advertised in the newspaper and then approved in a public hearing in July. All final revisions are made and the budget is officially adopted in a hearing held in September.

Budget Amendments Phase:

Capital Outlay appropriations are controlled at the fund, project and object 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” details the activities that contribute to the Capital Outlay budget development and approval process.

December:

The budget process begins each year with the Facilities Department reviewing the Educational Plant Survey to identify projects that need to be included in the major projects section of the Capital Outlay 5-Year Work Program. They also send a request to all schools to identify any smaller projects that the facilities project managers have not identified.

January:

The Capital Outlay office contacts each department that needs major equipment or vehicles. They prepare a list of needs for the following year. The Transportation Department and Technology Services Department are asked to update their 5-Year plan for buses and technology.

February:

Facilities Project Management team determine project cost, project delivery time frames, and scope of projects.

March:

The Facilities Department finalizes the requests from schools, updates other major projects, and holds the first Facilities Review Committee meeting to prioritize the requests. The Capital Outlay office discusses the furniture and equipment request with appropriate senior staff to prioritize their requests.

April:

The Capital Outlay office prepares the first draft of the Capital Outlay 5-Year Work Program and 5-Year fiscal forecast for the work program. The Capital Outlay 5-Year Work Program is reviewed by the Facilities Division and the Financial Services Division heads.

May-June:

Usually, a workshop is conducted with the School Board to review the Capital Outlay budget.

July:

The budget is then advertised in the newspaper, and a public hearing is held with the School Board to adopt the tentative budget and millage rates.

2019-20 Budget Calendar

Dec. 2018	Educational Plant Survey reviewed and project request forms sent to schools
Jan. 2019	Furniture, equipment and vehicle request sent to departments
Feb. 2019	Facilities Project Management Team determine project cost, project delivery estimates and scope of projects
March 2019	Facilities Review Committee meets
March 2019	Capital Outlay office prioritizes equipment and vehicle requests with senior staff
April 2019	Capital Outlay 5-Year plan reviewed by senior staff in Facilities and Financial Services
April 2019	Prepare preliminary Capital Outlay budget
July 2019	The budget and millage rates are advertised in the newspaper
July 2019	School Board holds public hearing on tentative budget, amends and adopts tentative budget
Sept. 2019	Public Hearing and Adoption of Final Budget
Sept. 2019	(Within 3 days of adoption) Submit budget to FLDOE

September:

The School Board holds a public hearing and adopts the final budget and millage rates for the year. The Superintendent certifies the adopted millage to the Property Appraiser and Tax Collector. The Budget Office transmits the budget to The Florida Department of Education in Tallahassee within three days of adoption.

Other Revenue Sources

There are three sources of sustaining local revenue that are substantial enough to comment on: (1) The Extended Day Enrichment Program, (2) The Schools and Libraries Program of the Universal Services Fund, commonly known as “E-Rate,” and (3) The lease payments on four Federal Communications Commission (FCC) educational programming channels licenses.

The Extended Day Enrichment Program (EDEP) is offered at 40 Volusia County Elementary Schools. The EDEP offers a safe environment with supervised after-school enrichment activities including, but not limited to, homework monitoring, tutoring, community service projects, arts and crafts, music, drama, outside recreational activities and much more! Currently, almost 3,800 students attend Volusia County Schools EDEP. Each program also uses an after school literacy program, KidzLit, to help build students’ comprehension and vocabulary development. The programs have also implemented using the Sanford Harmony SEL curriculum. The programs begin at the end of each school day and close at 5:45 P.M. Some sites have morning programs also. These programs are fee based with reduced fees available for students who qualify for free or reduced lunch and for students of Volusia County Schools employees. The total receipts collected for the 2019 fiscal year for Extended Day Enrichment Programs was about \$5.1 million. These funds are used to pay salaries and benefits for the EDEP employees and to support the programs and schools.

Source	2016-2017	2017-2018	2018-2019
EDEP	\$ 5,158,709	\$ 4,973,362	\$ 5,104,771
E-Rate	\$ 1,953,411	\$ 1,828,180	\$ 719,129
Total	\$ 7,112,120	\$ 6,801,543	\$ 5,823,900

E-Rate is a multi-billion dollar per year program providing federal subsidies for public access to telecommunications, which can be applied to schools, school districts, local or state educational agencies, educational consortia, libraries, charter schools and private schools. In 1997, the Federal Communications Commission (FCC) implemented the Telecommunications Act of 1996. The FCC then established a non-profit corporation, the Schools and Library Corporation (SLC) to administer and oversee this fund. The Schools and Libraries Program, commonly known as “E-Rate,” provides discounts of up to 90 percent to help eligible schools and libraries in the United States obtain affordable telecommunications and internet access. Program participants may request funding in five categories of service: Data Transmission Services and/or Internet Access, Internal Connections, Managed Internal Broadband Services, and Basic Maintenance of Internal connections. Volusia County School District applies for discounts for internet access, internal connections, and basic maintenance of internal connections. The districts discount percentage is determined by the percentage of students eligible for the National School Lunch Program (NSLP) and by using a discount matrix system, we have received around 80% of the funds we pay to our Service Providers annually for eligible services. E-Rate has enabled the district to provide high bandwidth internet access, a fiber WAN infrastructure linking all schools and administrative sites, and the ability to upgrade the LAN infrastructure. The district generally receives around \$2 million dollars per year in E-Rate discounts.

Educational Broadband Service (EBS) Channels are a band of microwave frequencies set aside by the Federal Communications Commission (FCC) exclusively for the transmission of educational programming and licensed to public institutions such as local K-12 districts or higher education. The FCC permits EBS license owners to lease their excess wireless capacity after complying with the minimal educational use requirements. Five percent of the capacity must be reserved for educational purposes. Volusia County School District owns licenses for four channels. In July 2007, the channels were leased to a wireless provider for an initial term of five years, subject to automatically renew for up to two additional terms of five years each for a maximum agreement duration of fifteen years. The district received a one-time upfront fee of \$3 million and account credits with the provider for \$8,000 per month for the initial five years, then \$9,000 per month during the next five years and \$10,000 per month beginning in July 2017 for the last five years. The district generally receives around \$3 million dollars per year in E-Rate discounts.

Budget Management

The principal/department head is responsible for the proper budgeting and expenditure of all funds allocated to their school/department. This responsibility includes ensuring that adequate funds are available in a program and that the purchase of products and/or services meets the requirements of the district's purchasing policies. Overspending of budgets is not permitted.

Expenditures must be charged to the correct program and object code. Expenditure reclassification becomes necessary when the expense is charged to the wrong account. The principal/department head must submit this request to the Finance Department to have an expenditure reclassification processed.

Purchase of products can be processed through requisitions for warehouse orders, purchase orders, and/or purchasing cards. Capital assets (costing \$1,000 or more) and the purchase of services cannot be charged to the purchasing card but should be processed on a purchase order. The purchasing card program was implemented as an additional method by which to procure goods. The purchasing 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. Therefore, it is very important for the principal/department head and the budget clerk to manage their budget very closely so all expenditures within each program has sufficient funds.

Budget transfers are necessary to cover negative balances within a program. Budget transfers are the transfer of budgeted funds from one account string to another within the same project. Budget transfers for each school/department are written on a budget amendment request form by the budget clerk, signed by the principal/department head and filed at their site. The budget amendment request is entered into the Oracle-Fusion Budgetary Control Module.

The Budget Analyst in the Budget Department monitors the expenditures for each department and school. Budget reports are available with up-to-date financial information. The departments and schools can access reports through the Financial Reporting Tile within Oracle-Fusion. In the event a school or department appears to be experiencing a problem with keeping within their budget allocations, the Budget Department will work with them to develop a solution.



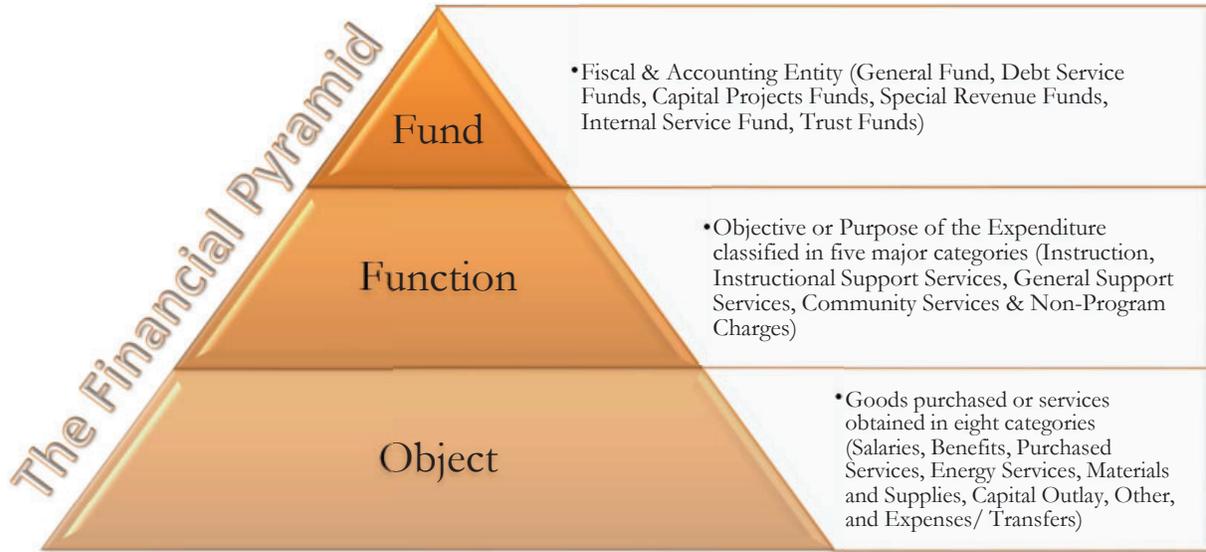
Financial





Classification Structure

The primary elements used to classify revenues and expenditures are: fund, function and object. Funds represent the highest level of the classification structure. Functions are group-related activities aimed at accomplishing a major service. The five major categories are Instruction, Instructional Support Services, General Support Services, Community Services and Non-program charges (Debt Service & Transfers). Objects are used to describe the type of good or service and are broken down into eight categories: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials & Supplies, Capital Outlay, Other Expenses and Transfers. As shown in the chart, these elements can be viewed as a pyramid with fund being the top level and object being the lowest level of detail. This pyramid approach is reflected in all of the financial summaries that follow.



Fund Classification	Fund Type	Description	School Board Fund
Governmental Funds – account for most governmental functions	General	The General fund is VCSD’s primary fund which accounts for all financial resources except those that are accounted for in another fund.	General Fund
	Debt Service	The Debt Service funds are established to account for the accumulation of resources for the payment of debt.	SBE/COBI Bonds Certificates of Participation Special Revenue Bonds
	Capital Projects	The Capital Projects funds track financial transactions used for the acquisition, construction, or renovation of school sites, buildings and other major capital improvements.	COBI Bonds CO&DS Capital Improvement PECO Other Capital Projects
	Special Revenue	Special Revenue funds are used to account for proceeds of specific revenue sources, other than major capital projects, in which expenditures are restricted for a specified purpose.	Food and Nutrition Services Other Special Revenue Miscellaneous Special Revenue
Proprietary Funds – account for business type activities	Internal Service	Internal Service funds account for the financing of goods and services provided by one department to other departments within VCSD on a cost reimbursement basis.	Workers’ Compensation Liability Insurance Property Insurance Fleet Insurance
Fiduciary Funds – account for resources held for others by VCSD as an agent or trustee	Trust	Private purpose trust funds account for assets held in a trustee capacity for the members and beneficiaries.	Scholarships at Spruce Creek High, Seabreeze High and Samsula Scholars

Major Revenue Sources

Florida public schools are financed from federal, state and local sources. Revenues are budgeted by fund and are categorized according to the Florida State Red Book. The primary purpose of the Red Book is to provide Florida School Districts with a uniform chart of accounts for budgeting and financial reporting.

Revenue From Federal Sources

The district receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

Revenue From State Sources

Revenues from state sources for current operations are primarily provided by legislative appropriations. The Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FLDOE) is the primary mechanism for funding the operating costs of the school district. In accordance with this law, the FLDOE determines and reports the number of full-time equivalent (FTE) students. The Florida Department of Education then calculates the allocation of funds by multiplying FTE by state determined program cost factors to obtain weighted full-time equivalent students (WFTE). Weighted FTE's are then multiplied by a base student allocation and by a district cost differential to determine the state and local FEFP funds.

Categorical lottery programs are also provided from the State. These programs include allocations such as Class Size Reduction, Lottery and School Recognition. There are several other miscellaneous sources that make up a small percentage of the total state revenue provided to the district. These revenues include sources such as Mobile Home License Tax, Pari-mutual Tax, and several small state grants.

The state capital outlay sources are from Public Education Capital Outlay (PECO) which are derived from the gross receipts tax on utilities. PECO is distributed to District School Boards based upon a formula that considers the age and number of schools in addition to the number of students in each district. The State Legislature decides each year if they will allocate funds for maintenance and construction projects.

A small amount of Capital Outlay and Debt Service (CO&DS) is received from motor vehicle license revenue for recommended facility projects. 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 completes Capital Outlay Bond Issues (COBI) bonds, withholding sufficient motor vehicle tax revenues (CO&DS) to cover debt service and administrative expenses. The district has two Capital Outlay Bond Issue (COBI) bonds currently outstanding. Both of these will mature within the current 5-Year plan.

Revenue From Local Sources

Each of the 67 school districts in the state is a county-wide district. Local revenue for school support is derived almost entirely from property taxes. The Legislature sets the amount of required local effort for the state as a whole. Each school board participating in the state allocation of funds for current operation of schools must levy the millage set by the State for required local effort. Each district's share of the state total of required local effort is determined by a statutory procedure, initiated by certification of the property tax valuations of each district by the Department of Revenue.

Major Revenue Sources

School Boards may set discretionary tax levies of the following types:

1. Current operation – The Legislature has set the maximum discretionary current operating millage for 2019-20 at 0.748 mills, pursuant to section 1011.71(1), F.S. If the revenue from 1.500 mills is insufficient to meet the payments due under a lease-purchase agreement entered into before June 30, 2009, by a district school board, or to meet other critical district fixed capital outlay needs, the board, may levy an additional 0.250 mills for fixed capital outlay in lieu of levying an equivalent amount of the discretionary mills for operations pursuant to Section 1011.71(3), F.S.
2. Capital outlay and maintenance – Pursuant to section 1011.71(2), F.S. School boards may levy up to 1.500 mills and are required to share a portion of the levy with eligible charter schools in accordance with section 1013.62(3), F.S., for expenditures identified in section 1013.62(4), F.S.

Eligible charter schools will receive 1.500 mill capital outlay funding based on the per student value of 1.500 mills for the entire district. Charter schools serving 75% or more free or reduced-price school lunch students or 25 percent or more students with disabilities are eligible for additional capital outlay funds pursuant to section 1013.62(2)(a), F.S. Charter school funds will be received through the state-funded Charter School Capital Outlay Allocation and remaining funds will be provided from the district's 1.5 mills revenue.

Section 1011.71(2)(a)-(k), F.S., authorizes school boards to expend the funds raised by the 1.500 mill levy for new construction and remodeling, site improvement or expansion of new sites, existing sites, auxiliary facilities, maintenance, renovation, and repair of existing school plants; purchase of new and replacement equipment; school bus purchases, driver education vehicles, security vehicles, and vehicles used for maintenance or operation of plants and equipment or in storing or distributing materials and equipment. Payments for lease purchase agreements for educational facilities and sites are authorized in an amount not to exceed three-quarters of the proceeds of the millage levied under this authority. Sections 1011.71(9), F.S. and 1011.73(2), F.S., provide for an additional levy, not to exceed four years, for operational purposes to be authorized by the electorate through local referendum or in a general election. This voted levy and the levies established by the school board must not exceed 10-mills in total. This levy is distinguished from the constitutional authority for voted millage noted in the previous paragraph because it is for operations only, may be approved for up to four years instead of two years, and is included in the 10-mill limit established by the state constitution.

The School Board is authorized by section 212.055(6), F.S., to levy a one-half cent sales surtax to fund capital outlay projects and technology implementation, including the payment of bond indebtedness and any interest accrued thereto, upon approval by a majority vote of the electors of Volusia County. On October 9, 2001 the voters approved a fifteen year sales tax effective January 1, 2002 which ended December 31, 2016. On August 26, 2014 the voters approved the extension of this surtax levy for an additional fifteen years to commence January 1, 2017 through December 31, 2031 unless repealed or reduced prior to that time by resolution of the School Board. The School Board may repeal or reduce the surtax without referendum.

The district has also utilized several Certificates of Participation (COPs) to construct new schools. 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, COPs are dependent on the appropriation of funds each year to cover the amount of payments required that year. The district currently has four COPs outstanding.

Major Expenditure Categories

The budgeted expenditures and the prior year's actual expenditures in the financial section pages are presented in two categories, Function and Object to give the public a better understanding of how these expenditures are used.

FUNCTION refers to the objective or purpose of expenditure. Functions are the activities performed to accomplish the objectives of the organization. The activities of school districts are classified into four major functional categories, as follows:

Instruction. Instruction includes activities dealing directly with the teaching of students or the interaction between teacher and students. Instruction is further classified as Basic (FEFP K-12), Exceptional, Career Education, Adult General, and Prekindergarten instruction. "Other Instruction" includes programs such as recreation, and leisure courses.

Student and Instructional Support Services. The Student and Instructional Support Services category includes administrative, technical, and logistical support to facilitate and enhance instruction. Student and Instructional Support Services include Student Support Services, Instructional Media Services, Instruction and Curriculum Development Services, Instructional Staff Training Services, and Instructional-Related Technology.

General Support Services. The General Support Services category includes activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for the staff and students. This includes salaries and expenditures for the Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Student Transportation Services, Operation of Plant, Maintenance of Plant, and Administrative Technology Services.

Community Services. Community Services are activities that are not directly related to providing education for students in a school system. These include non-instructional services provided by the school system for the community.

Debt Service. The Debt Service category represents payments of principal and interest to service debt and expenditures related to issuance and retirement of debt.

Other Capital Outlay. This category is used to report capital expenditures that are not related to the acquisition and construction of facilities. *This is a non transactional account and should only be used for financial statement presentation in conjunction with capital purchases reported under Object 600.* All capital outlay expenditures are reported under an appropriate function.

Transfers. Transfers are nonreciprocal interfund activities represented by the disbursement of cash or goods from one fund within the school district to another fund without an equivalent return and without a requirement for repayment.

Major Expenditure Categories

OBJECT refers to the type of goods purchased or the services obtained. The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Seven major object categories for expenditures and expenses are identified and described below: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, and Other. An additional object for other financing uses is included for transfers between funds. These broad categories are subdivided to capture more detailed expenditure information about expenditures.

Salaries. Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district school board.

Employee Benefits. Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff. Benefits should be identified with the function in which the salaries are recorded. In the special case of Workers' Compensation, a functional prorated amount based on an approximate premium cost is required.

Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services that the board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Energy Services. Expenditures for the various types of energy used by the school district.

Materials and Supplies. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Capital Outlay. Expenditures for the acquisition of capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment, and software.

Other. Amounts paid for goods and services not previously classified. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.

Transfers. Non-reciprocal interfund activity represented by disbursement of cash or goods from one fund within the school district to another fund without an equivalent return and without a requirement for repayment.

These above headings have many sub-sections to better enable detailed accounting records. For presentation, the general groupings under object are: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, Other, and Transfers.

All Funds Summary - Function

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Federal Direct	\$ 475,124	\$ 538,402	\$ 444,710	\$ 455,903	\$ 320,000	\$ 455,903	\$ 455,903	\$ 455,903
Federal Through State	67,484,577	63,633,011	67,283,084	75,102,022	73,581,189	75,408,702	77,445,273	79,074,290
State Sources	269,206,632	272,147,785	275,616,746	283,649,526	282,211,805	293,276,021	302,045,579	308,072,515
Local Sources	282,894,808	288,027,333	302,322,288	314,366,950	303,419,603	314,594,136	326,113,074	338,173,317
TOTAL REVENUES	620,061,142	624,346,530	645,666,828	673,574,401	659,532,597	683,734,762	706,059,829	725,776,025
Transfers In	58,681,234	42,708,078	32,088,950	34,180,917	35,528,244	52,021,319	50,000,869	49,064,420
Non-Revenue Sources	88,829,008	41,033,587	2,659,481	3,429,439	100,250,000	250,000	250,000	250,000
Beginning Fund Balances	122,758,495	147,012,767	181,378,792	195,115,441	196,045,581	134,689,789	101,100,130	76,502,681
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 890,329,879	\$ 855,100,962	\$ 861,794,051	\$ 906,300,198	\$ 991,356,422	\$ 870,695,870	\$ 857,410,828	\$ 851,593,126
EXPENDITURES								
Instruction	\$ 311,181,921	\$ 310,545,775	\$ 314,041,875	\$ 325,505,718	\$ 346,367,387	\$ 345,560,744	\$ 347,158,338	\$ 348,553,714
Student Support Services	22,466,071	22,815,354	22,486,830	25,329,069	24,727,014	24,705,992	24,891,056	25,014,123
Instructional Media Services	5,946,139	6,019,093	5,661,089	5,889,624	6,910,744	6,890,173	6,915,350	6,940,820
Instruction and Curriculum Dev. Services	16,456,020	17,461,522	18,427,984	22,000,507	22,950,197	22,951,264	23,160,200	23,286,921
Instructional Staff Training Services	8,439,681	8,887,366	9,755,319	8,231,699	7,864,519	7,892,717	8,014,587	8,074,915
Instruction-Related Technology	4,624,168	3,516,984	3,903,835	3,614,590	4,244,030	4,231,475	4,247,077	4,262,767
Board	643,299	669,665	678,228	635,048	868,527	865,942	869,106	872,307
General Administration	3,600,394	2,949,814	3,449,472	4,223,432	4,033,609	4,038,908	4,084,864	4,110,241
School Administration	36,394,890	36,477,099	37,417,802	39,616,537	38,613,786	38,517,990	38,688,060	38,840,700
Facilities Acquisition and Construction	19,766,631	44,079,730	62,305,013	74,960,393	197,643,311	81,014,499	91,237,972	55,651,632
Fiscal Services	2,647,107	2,690,791	2,705,128	2,883,744	3,106,106	3,098,837	3,110,561	3,122,415
Food Services	24,517,767	26,758,434	29,296,598	29,903,084	33,744,093	29,213,838	29,513,189	29,818,468
Central Services	7,078,609	7,699,937	7,364,827	8,262,164	10,100,493	10,154,707	10,209,451	10,264,147
Student Transportation Services	15,887,308	15,461,579	18,186,694	17,223,903	17,640,199	17,605,648	17,675,051	17,744,118
Operation of Plant	39,082,774	38,749,262	39,649,672	41,212,499	45,115,828	45,208,516	45,420,014	45,633,044
Maintenance of Plant	12,674,178	14,216,839	13,901,526	14,589,509	15,054,358	15,012,499	15,067,954	15,124,045
Administrative Technology Services	6,404,828	7,572,332	8,999,698	8,407,000	11,334,823	11,301,083	11,342,377	11,384,153
Community Services	5,124,867	5,248,447	5,139,857	5,531,254	3,735,610	3,724,491	3,738,099	3,751,867
Debt Service	137,365,573	51,216,504	26,193,259	25,333,173	27,199,733	45,511,438	45,488,988	45,472,875
Other Capital Outlay	4,333,652	7,977,565	5,024,953	12,598,591	73,299	73,665	74,989	75,614
TOTAL EXPENDITURES	684,635,878	631,014,093	634,589,660	675,951,539	821,327,666	717,574,426	730,907,283	697,998,886
Transfers Out and Other Financing	58,681,234	41,302,020	32,088,950	34,303,078	35,528,244	52,021,319	50,000,869	49,064,420
Ending Fund Balance	147,012,767	182,784,849	195,115,441	196,045,581	134,500,512	101,100,125	76,502,676	104,529,820
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 890,329,879	\$ 855,100,962	\$ 861,794,051	\$ 906,300,198	\$ 991,356,422	\$ 870,695,870	\$ 857,410,828	\$ 851,593,126

All Funds Summary - Object

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Federal Direct	\$ 475,124	\$ 538,402	\$ 444,710	\$ 455,903	\$ 320,000	\$ 455,903	\$ 455,903	\$ 455,903
Federal Through State	67,484,577	63,633,011	67,283,084	75,102,022	73,581,189	75,408,702	77,445,273	79,074,290
State Sources	269,206,632	272,147,785	275,616,746	283,649,526	282,211,805	293,276,021	302,045,579	308,072,515
Local Sources	282,894,808	288,027,333	302,322,288	314,366,950	303,419,603	314,594,136	326,113,074	338,173,317
TOTAL REVENUES	620,061,142	624,346,530	645,666,828	673,574,401	659,532,597	683,734,762	706,059,829	725,776,025
Transfers In	58,681,234	42,708,078	32,088,950	34,180,917	35,528,244	52,021,319	50,000,869	49,064,420
Non-Revenue Sources	88,829,008	41,033,587	2,659,481	3,429,439	100,250,000	250,000	250,000	250,000
Beginning Fund Balances	122,758,495	147,012,767	181,378,792	195,115,441	196,045,581	134,689,789	101,100,130	76,502,681
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 890,329,879	\$ 855,100,962	\$ 861,794,051	\$ 906,300,198	\$ 991,356,422	\$ 870,695,870	\$ 857,410,828	\$ 851,593,126
EXPENDITURES								
Salaries	\$ 307,083,700	\$ 317,455,329	\$ 322,216,489	\$ 332,752,988	\$ 350,980,415	\$ 360,414,925	\$ 361,269,636	\$ 361,935,280
Employee Benefits	102,258,698	94,155,312	95,738,004	99,503,454	99,169,032	105,584,885	106,493,068	107,375,483
Purchased Services	64,225,073	67,114,239	70,277,292	72,955,818	80,153,689	71,158,036	71,849,108	72,458,455
Energy Services	11,738,057	11,291,834	11,842,700	12,812,547	13,291,189	12,955,319	13,085,841	13,217,688
Materials and Supplies	22,752,893	23,079,108	23,337,082	26,997,190	38,360,228	24,911,746	25,265,652	25,575,194
Capital Outlay	27,872,693	54,741,422	71,573,545	91,696,280	201,750,091	85,180,996	94,848,175	59,256,127
Other Expenditures	148,704,764	63,176,848	39,604,548	39,233,264	37,623,022	57,368,519	58,095,803	58,180,659
TOTAL EXPENDITURES	684,635,878	631,014,093	634,589,660	675,951,539	821,327,666	717,574,426	730,907,283	697,998,886
Transfers Out and Other Financing	58,681,234	41,302,020	32,088,950	34,303,078	35,528,244	52,021,319	50,000,869	49,064,420
Ending Fund Balance	147,012,767	182,784,849	195,115,441	196,045,581	134,500,512	101,100,125	76,502,676	104,529,820
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 890,329,879	\$ 855,100,962	\$ 861,794,051	\$ 906,300,198	\$ 991,356,422	\$ 870,695,870	\$ 857,410,828	\$ 851,593,126

All Funds - Function

	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
REVENUES						
Federal	\$ 3,045,000	\$ -	\$ -	\$ 70,856,189	\$ -	\$ 73,901,189
State	281,139,662	225,920	513,223	333,000	-	282,211,805
Local	186,206,436	-	107,569,153	3,715,500	5,928,514	303,419,603
TOTAL REVENUES	470,391,098	225,920	108,082,376	74,904,689	5,928,514	659,532,597
Other Financing Sources	-	-	100,000,000	-	-	100,000,000
Non Revenue Receipts	250,000	-	-	-	-	250,000
Transfers In	8,554,431	26,973,813	-	-	-	35,528,244
Beginning Fund Balances	56,549,711	1,691,284	118,993,546	12,321,172	6,489,868	196,045,581
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 535,745,240	\$ 28,891,017	\$ 327,075,922	\$ 87,225,861	\$ 12,418,382	\$ 991,356,422

EXPENDITURES						
Instruction	\$ 323,017,871	\$ -	\$ -	\$ 22,678,798	\$ 670,718	\$ 346,367,387
Student Support Services	18,134,965	-	-	6,592,049	-	24,727,014
Instructional Media Services	6,910,744	-	-	-	-	6,910,744
Instructional and Curriculum Dev. Services	14,252,015	-	-	8,698,182	-	22,950,197
Instructional Staff Training Services	1,394,636	-	-	6,469,883	-	7,864,519
Instruction-Related Technology	4,234,257	-	-	9,773	-	4,244,030
Board	868,527	-	-	-	-	868,527
General Administration	1,863,950	-	-	2,169,659	-	4,033,609
School Administration	36,570,045	-	-	1,993,741	50,000	38,613,786
Facilities Acquisition and Construction	85,425	-	197,557,886	-	-	197,643,311
Fiscal Services	3,075,606	-	-	-	30,500	3,106,106
Food Services	-	-	-	33,669,093	75,000	33,744,093
Central Services	8,761,713	-	-	43,980	1,294,800	10,100,493
Student Transportation Services	17,264,607	-	-	112,392	263,200	17,640,199
Operation of Plant	41,592,649	-	-	24,433	3,498,746	45,115,828
Maintenance of Plant	15,008,808	-	-	-	45,550	15,054,358
Administrative Technology Services	11,334,823	-	-	-	-	11,334,823
Community Services	3,735,610	-	-	-	-	3,735,610
Debt Service	-	27,199,733	-	-	-	27,199,733
Other Capital Outlay	-	-	-	73,299	-	73,299
TOTAL EXPENDITURES	508,106,251	27,199,733	197,557,886	82,535,282	5,928,514	821,327,666
Transfers Out	-	-	35,528,244	-	-	35,528,244
Ending Fund Balances	27,638,989	1,691,284	93,989,792	4,690,579	6,489,868	134,500,512
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 535,745,240	\$ 28,891,017	\$ 327,075,922	\$ 87,225,861	\$ 12,418,382	\$ 991,356,422

All Funds - Object

	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
REVENUES						
Federal	\$ 3,045,000	\$ -	\$ -	\$ 70,856,189	\$ -	\$ 73,901,189
State	281,139,662	225,920	513,223	333,000	-	282,211,805
Local	186,206,436	-	107,569,153	3,715,500	5,928,514	303,419,603
TOTAL REVENUES	470,391,098	225,920	108,082,376	74,904,689	5,928,514	659,532,597
Other Financing Sources	-	-	100,000,000	-	-	100,000,000
Non-Revenue Receipts	250,000	-	-	-	-	250,000
Transfers In	8,554,431	26,973,813	-	-	-	35,528,244
Beginning Fund Balances	56,549,711	1,691,284	118,993,546	12,321,172	6,489,868	196,045,581
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 535,745,240	\$ 28,891,017	\$ 327,075,922	\$ 87,225,861	\$ 12,418,382	\$ 991,356,422
EXPENDITURES						
Salaries	\$ 314,311,662	\$ -	\$ -	\$ 36,668,755	\$ -	\$ 350,980,416
Employee Benefits	89,090,844	-	-	12,169,603	502,000	101,762,448
Purchased Services	66,985,536	-	-	8,953,407	4,214,746	80,153,689
Energy Services	13,173,900	-	-	117,289	-	13,291,189
Material and Supplies	21,046,303	-	-	17,313,925	-	38,360,228
Capital Outlay	358,413	-	197,557,886	3,833,792	-	201,750,091
Other Expenditures	3,139,593	27,199,733	-	3,478,510	1,211,768	35,029,605
TOTAL EXPENDITURES	508,106,251	27,199,733	197,557,886	82,535,282	5,928,514	821,327,666
Transfers Out	-	-	35,528,244	-	-	35,528,244
Ending Fund Balances	27,638,989	1,691,284	93,989,792	4,690,579	6,489,868	134,500,512
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 535,745,240	\$ 28,891,017	\$ 327,075,922	\$ 87,225,861	\$ 12,418,382	\$ 991,356,422

The total budget is \$991.4 million, an increase of \$122.9 million over last year's adopted budget. All goals and objectives to be funded from the budget have been included. If a new goal or objective should arise during the fiscal year a budget is amended in and approved by the School Board. The general fund budget of \$535.7 million (compared to \$524.5 million for FY19) is \$11.2 million more than the previous fiscal year. This is due in large part to a \$14.0 million increase in FEFP funding. Much of this increase is earmarked for allocations such as Best and Brightest Teacher Principal Allocation and Turnaround School Supplement. The Base Student Allocation (BSA) increased \$75.07 per student from FY19 to FY20, however funding to allow for increasing costs such as salaries, benefits, fuel, electricity and other contractual expenditures continue to lag significantly behind inflation-adjusted costs. The State continues to fall short of funding schools at pre-recession levels and has relied on increases in property values to increase the Discretionary Millage levy, rather than support schools with State funding. The capital projects budget increased by \$106.9 million from FY19 Adopted to FY20 Adopted budget due to the Boards decision to bond for several major projects funded by Half Cent Sales Tax revenue. The favorable construction climate and historically low interest rates on borrowing were the major factors influencing the Board's decision. The Debt Service funds increased slightly due to the additional interest payment on the new COP's. Special Revenue funds remained fairly consistent with the previous year. For the fiscal year ended June 30, 2019, the district has an actuarially determined net Other Post Employment Benefits (OPEB) obligation of \$22,346,432. The district finances the OPEB obligation on a pay-as-you-go basis.

Governmental Funds Summary - Function

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Federal Direct	\$ 475,124	\$ 538,402	\$ 444,710	\$ 455,903	\$ 320,000	\$ 455,903	\$ 455,903	\$ 455,903
Federal Through State	67,484,575	63,633,010	67,283,084	75,102,022	73,581,189	75,408,702	77,445,273	79,074,290
State Sources	269,206,632	272,147,784	275,616,746	283,649,526	282,211,805	293,276,021	302,045,579	308,072,515
Local Sources	277,453,712	281,691,334	295,578,599	307,105,110	297,491,089	308,298,983	319,717,053	331,676,429
TOTAL REVENUES	614,620,043	618,010,530	638,923,139	666,312,561	653,604,083	677,439,609	699,663,808	719,279,137
Transfers In	58,681,234	41,302,020	32,088,950	34,081,443	35,528,244	52,021,319	50,000,869	49,064,420
Non-Revenue Sources	88,409,940	41,033,587	1,905,911	3,429,439	100,250,000	250,000	250,000	250,000
Beginning Fund Balances	114,397,288	138,651,560	174,423,643	188,725,047	189,555,713	128,199,921	94,610,262	70,012,813
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 876,108,505	\$ 838,997,697	\$ 847,341,643	\$ 892,548,490	\$ 978,938,040	\$ 857,910,849	\$ 844,524,939	\$ 838,606,370
EXPENDITURES								
Instruction	\$ 310,580,292	\$ 309,522,479	\$ 312,992,238	\$ 324,334,934	\$ 345,696,669	\$ 344,848,546	\$ 346,434,729	\$ 347,818,693
Student Support Services	22,466,071	22,769,515	22,430,231	25,325,141	24,727,014	24,705,992	24,891,056	25,014,123
Instructional Media Services	5,946,139	6,019,093	5,657,546	5,882,080	6,910,744	6,890,173	6,915,350	6,940,820
Instruction and Curriculum Dev. Services	16,454,390	17,457,959	18,343,018	22,000,512	22,950,197	22,951,264	23,160,200	23,286,921
Instructional Staff Training Services	8,434,532	8,886,766	9,749,566	8,226,987	7,864,519	7,892,717	8,014,587	8,074,915
Instruction-Related Technology	4,555,666	3,516,984	3,903,835	3,614,590	4,244,030	4,231,475	4,247,077	4,262,767
Board	643,300	669,665	678,228	635,048	868,527	865,942	869,106	872,307
General Administration	3,600,393	2,947,164	3,449,471	4,223,432	4,033,609	4,038,908	4,084,864	4,110,241
School Administration	36,081,157	36,111,785	37,153,556	39,115,479	38,563,786	38,464,898	38,634,117	38,785,906
Facilities Acquisition and Construction	24,069,348	51,877,802	67,304,318	87,561,212	197,643,310	81,014,499	91,237,972	55,651,632
Fiscal Services	2,572,035	2,612,565	2,618,991	2,789,372	3,075,606	3,066,451	3,077,656	3,088,991
Food Services	23,493,170	26,668,063	29,189,591	29,770,640	33,669,093	29,134,200	29,432,275	29,736,278
Central Services	6,036,063	6,246,563	6,369,643	6,885,830	8,805,693	8,779,832	8,812,546	8,845,213
Student Transportation Services	15,323,918	15,179,208	16,929,675	16,543,833	17,376,999	17,326,171	17,391,096	17,455,685
Operation of Plant	35,518,536	35,307,776	35,954,641	37,868,942	41,617,082	41,493,396	41,645,366	41,798,869
Maintenance of Plant	12,630,119	12,905,857	13,168,373	14,455,386	15,008,808	14,964,132	15,018,812	15,074,128
Administrative Technology Services	6,404,828	7,569,116	8,929,771	8,407,000	11,334,823	11,301,083	11,342,377	11,384,153
Community Services	5,118,039	5,231,216	5,127,446	5,531,254	3,735,610	3,724,491	3,738,099	3,751,867
Debt Service	51,257,423	51,214,736	26,191,351	25,330,945	27,199,733	45,511,438	45,488,988	45,472,875
Other Capital Outlay	1,483,808.00	557,725	386,157	187,082	73,299	73,665	74,989	75,614
TOTAL EXPENDITURES	592,669,227	623,272,035	626,527,646	668,689,699	815,399,151	711,279,273	724,511,262	691,501,998
Transfers Out and Other Financing	144,787,718	41,302,020	32,088,950	34,303,078	35,528,244	52,021,319	50,000,869	49,064,420
Ending Fund Balance	138,651,560	174,423,642	188,725,047	189,555,713	128,010,644	94,610,257	70,012,808	98,039,952
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 876,108,505	\$ 838,997,697	\$ 847,341,643	\$ 892,548,490	\$ 978,938,040	\$ 857,910,849	\$ 844,524,939	\$ 838,606,370

Governmental Funds Summary - Object

	Actuals	Actuals	Actuals	Actuals	Adopted	Forecast	Forecast	Forecast
	2015-2016	2016-2017	2017-2018	2018-2019	Budget	2020-2021	2021-2022	2022-2023
REVENUES								
Federal Direct	\$ 475,124	\$ 538,402	\$ 444,710	\$ 455,903	\$ 320,000	\$ 455,903	\$ 455,903	\$ 455,903
Federal Through State	67,484,575	63,633,010	67,283,084	75,102,022	73,581,189	75,408,702	77,445,273	79,074,290
State Sources	269,206,632	272,147,784	275,616,746	283,649,526	282,211,805	293,276,021	302,045,579	308,072,515
Local Sources	277,453,712	281,691,334	295,578,599	307,105,110	297,491,089	308,298,983	319,717,053	331,676,429
TOTAL REVENUES	614,620,043	618,010,530	638,923,139	666,312,561	653,604,083	677,439,609	699,663,808	719,279,137
Transfers In	58,681,234	41,302,020	32,088,950	34,081,443	35,528,244	52,021,319	50,000,869	49,064,420
Non-Revenue Sources	88,409,940	41,033,587	1,905,911	3,429,439	100,250,000	250,000	250,000	250,000
Beginning Fund Balances	114,397,288	138,651,560	174,423,643	188,725,047	189,555,713	128,199,921	94,610,262	70,012,813
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 876,108,505	\$ 838,997,697	\$ 847,341,643	\$ 892,548,490	\$ 978,938,040	\$ 857,910,849	\$ 844,524,939	\$ 838,606,370
EXPENDITURES								
Salaries	\$ 307,032,865	\$ 316,944,757	\$ 321,701,139	\$ 332,680,742	\$ 350,980,415	\$ 360,414,925	\$ 361,269,636	\$ 361,935,280
Employee Benefits	101,917,716	93,837,935	95,446,610	99,278,778	98,667,032	105,307,069	106,153,711	106,985,575
Purchased Services	59,989,067	62,508,350	64,876,431	68,629,510	75,938,943	67,004,419	67,693,963	68,290,792
Energy Services	11,738,057	11,291,834	11,840,961	12,812,547	13,291,189	12,955,319	13,085,841	13,217,688
Materials and Supplies	22,752,893	23,024,689	23,332,411	26,992,898	38,360,228	24,911,746	25,265,652	25,575,194
Capital Outlay	27,872,693	54,702,110	71,562,921	91,695,590	201,750,091	85,180,996	94,848,175	59,256,127
Other Expenditures	147,472,419	60,962,359	37,767,173	36,599,633	36,411,254	55,504,799	56,194,284	56,241,342
TOTAL EXPENDITURES	678,775,710	623,272,035	626,527,646	668,689,699	815,399,152	711,279,273	724,511,262	691,501,998
Transfers Out and Other Financing	58,681,234	41,302,020	32,088,950	34,303,078	35,528,244	52,021,319	50,000,869	49,064,420
Ending Fund Balance	138,651,560	174,423,642	188,725,047	189,555,713	128,010,644	94,610,257	70,012,808	98,039,952
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 876,108,505	\$ 838,997,697	\$ 847,341,643	\$ 892,548,490	\$ 978,938,040	\$ 857,910,849	\$ 844,524,939	\$ 838,606,370

Governmental Funds - Function

	General Fund			Debt Service Funds		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2017-2018	2018-2019	Budget 2019-2020	2017-2018	2018-2019	Budget 2019-2020
REVENUES						
Federal Direct	\$ 444,710	\$ 455,903	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	3,012,355	3,208,682	2,725,000	-	-	-
State Sources	271,376,275	276,441,105	281,139,662	1,713,185	333,299	225,920
Local Sources	189,694,110	190,984,295	186,206,436	15,148	26,884	-
TOTAL REVENUES	464,527,450	471,089,985	470,391,098	1,728,333	360,183	225,920
Transfers In	7,363,850	9,446,256	8,554,431	24,725,100	24,635,187	26,973,813
Non-Revenue Sources	305,673	230,850	250,000	-	-	-
Nonspendable Fund Balance	1,137,288	1,088,372	1,437,950	-	-	-
Restricted Fund Balance	3,647,526	3,745,037	4,939,677	1,406,862	1,668,944	1,691,284
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	13,433,513	20,810,327	15,841,327	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	1,654,700	3,207,408	8,129,718	-	-	-
Unassigned Fund Balance	27,927,370	27,587,622	26,201,039	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 27,860,295	\$ 26,664,314	\$ 28,891,017
EXPENDITURES						
Instruction	\$ 296,373,082	\$ 303,015,998	\$ 323,017,871	\$ -	\$ -	\$ -
Student Support Services	17,562,279	18,957,744	18,134,965	-	-	-
Instructional Media Services	5,657,546	5,882,080	6,910,744	-	-	-
Instruction and Curriculum Development Services	10,815,182	13,602,760	14,252,015	-	-	-
Instructional Staff Training Services	2,054,571	1,977,344	1,394,636	-	-	-
Instruction-Related Technology	3,894,228	3,605,204	4,234,257	-	-	-
Board	678,228	635,048	868,527	-	-	-
General Administration	1,593,159	2,127,631	1,863,950	-	-	-
School Administration	35,233,849	37,188,592	36,570,045	-	-	-
Facilities Acquisition and Construction	428,231	1,235,351	85,425	-	-	-
Fiscal Services	2,618,991	2,789,372	3,075,606	-	-	-
Food Services	-	-	-	-	-	-
Central Services	6,360,085	6,845,044	8,761,713	-	-	-
Student Transportation Services	16,843,776	16,437,462	17,264,607	-	-	-
Operation of Plant	35,935,258	37,846,166	41,592,649	-	-	-
Maintenance of Plant	13,168,373	14,455,386	15,008,808	-	-	-
Administrative Technology Services	8,929,771	8,407,000	11,334,823	-	-	-
Community Services	5,127,446	5,531,254	3,735,610	-	-	-
Debt Service	-	-	-	26,191,351	24,973,030	27,199,733
Other Capital Outlay	284,549	116,710	-	-	-	-
TOTAL EXPENDITURES	463,558,604	480,656,146	508,106,251	26,191,351	24,973,030	27,199,733
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,088,372	1,437,950	1,437,950	-	-	-
Restricted Fund Balance	3,745,037	4,939,677	-	1,668,944	1,691,284	1,691,284
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	20,810,327	15,841,327	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	3,207,408	8,129,718	-	-	-	-
Unassigned Fund Balance	27,587,622	26,201,039	26,201,039	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 27,860,295	\$ 26,664,314	\$ 28,891,017

Governmental Funds - Function

Capital Projects Funds			Special Revenue Funds			Total Governmental Funds		
Actuals	Actuals	Adopted	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
2017-2018	2018-2019	Budget	2017-2018	2018-2019	Budget	2017-2018	2018-2019	Budget
2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444,710	\$ 455,903	\$ 320,000
-	-	-	64,270,729	71,893,340	70,856,189	67,283,084	75,102,022	73,581,189
2,203,214	6,560,582	513,223	324,072	314,540	333,000	275,616,746	283,649,526	282,211,805
101,782,690	111,788,042	107,569,153	4,086,651	4,305,889	3,715,500	295,578,599	307,105,110	297,491,089
103,985,904	118,348,624	108,082,376	68,681,452	76,513,769	74,904,689	638,923,139	666,312,561	653,604,083
-	-	-	-	-	-	32,088,950	34,081,443	35,528,244
1,600,238	3,198,589	100,000,000	-	-	-	1,905,911	3,429,439	100,250,000
-	-	-	1,669,076	1,739,783	1,761,634	2,806,364	2,828,155	3,199,584
111,232,532	117,853,637	118,993,546	12,314,776	11,023,917	10,559,538	128,601,696	134,291,535	136,184,045
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,433,513	20,810,327	15,841,327
-	-	-	-	-	-	1,654,700	3,207,408	8,129,718
-	-	-	-	-	-	27,927,370	27,587,622	26,201,039
\$ 216,818,674	\$ 239,400,850	\$ 327,075,922	\$ 82,665,304	\$ 89,277,469	\$ 87,225,861	\$ 847,341,643	\$ 892,548,490	\$ 978,938,040
\$ -	\$ -	\$ -	\$ 16,619,156	\$ 21,318,936	\$ 22,678,798	\$ 312,992,238	\$ 324,334,934	\$ 345,696,669
-	-	-	4,867,952	6,367,397	6,592,049	22,430,231	25,325,141	24,727,014
-	-	-	-	-	-	5,657,546	5,882,080	6,910,744
-	-	-	7,527,836	8,397,752	8,698,182	18,343,018	22,000,512	22,950,197
-	-	-	7,694,995	6,249,643	6,469,883	9,749,566	8,226,987	7,864,519
-	-	-	9,607	9,386	9,773	3,903,835	3,614,590	4,244,030
-	-	-	-	-	-	678,228	635,048	868,527
-	-	-	1,856,312	2,095,801	2,169,659	3,449,471	4,223,432	4,033,609
-	-	-	1,919,707	1,926,887	1,993,741	37,153,556	39,115,479	38,563,786
66,876,087	86,325,861	197,557,886	-	-	-	67,304,318	87,561,212	197,643,311
-	-	-	-	-	-	2,618,991	2,789,372	3,075,606
-	-	-	29,189,591	29,770,640	33,669,093	29,189,591	29,770,640	33,669,093
-	-	-	9,558	40,786	43,980	6,369,643	6,885,830	8,805,693
-	-	-	85,899	106,371	112,392	16,929,675	16,543,833	17,376,999
-	-	-	19,383	22,776	24,433	35,954,641	37,868,942	41,617,082
-	-	-	-	-	-	13,168,373	14,455,386	15,008,808
-	-	-	-	-	-	8,929,771	8,407,000	11,334,823
-	-	-	-	-	-	5,127,446	5,531,254	3,735,610
-	-	-	-	357,915	-	26,191,351	25,330,945	27,199,733
-	-	-	101,608	70,372	73,299	386,157	187,082	73,299
66,876,087	86,325,861	197,557,886	69,901,604	76,734,662	82,535,282	626,527,646	668,689,699	815,399,152
32,088,950	34,081,443	35,528,244	-	221,635	-	32,088,950	34,303,078	35,528,244
-	-	-	1,739,783	1,761,634	1,761,629	2,828,155	3,199,584	3,199,579
117,853,637	118,993,546	93,989,792	11,023,917	10,559,538	2,928,950	134,291,535	136,184,045	98,610,026
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,810,327	15,841,327	-
-	-	-	-	-	-	3,207,408	8,129,718	-
-	-	-	-	-	-	27,587,622	26,201,039	26,201,039
\$ 216,818,674	\$ 239,400,850	\$ 327,075,922	\$ 82,665,304	\$ 89,277,469	\$ 87,225,861	\$ 847,341,643	\$ 892,548,490	\$ 978,938,040

Operating Funds Summary - Function

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Federal Direct	\$ 475,124	\$ 538,402	\$ 444,710	\$ 455,903	\$ 320,000	\$ 455,903	\$ 455,903	\$ 455,903
Federal Through State	67,484,575	63,633,010	67,283,084	75,102,022	73,581,189	75,408,702	77,445,273	79,074,290
State Sources	265,400,133	267,474,826	271,700,347	276,755,645	281,472,662	292,718,248	301,489,806	307,512,942
Local Sources	187,675,559	186,214,755	193,780,761	195,290,184	189,921,936	197,927,518	205,346,357	213,098,560
TOTAL REVENUES	521,035,391	517,860,993	533,208,902	547,603,754	545,295,787	566,510,371	584,737,339	600,141,695
OTHER SOURCES OF FUNDS								
Transfers In	9,393,991	7,402,250	7,363,850	9,446,256	8,554,431	6,554,431	4,554,431	3,637,895
Non-Revenue Sources	1,552,493	286,691	305,673	230,850	250,000	250,000	250,000	250,000
TOTAL OTHER SOURCES OF FUNDS	10,946,484	7,688,941	7,669,523	9,677,106	8,804,431	6,804,431	4,804,431	3,887,895
RESERVES AND FUND BALANCE								
Nonspendable Fund Balance	2,960,969	3,090,531	2,806,364	2,828,155	3,199,584	3,199,584	3,199,584	3,199,584
Restricted Fund Balance	8,977,423	13,195,561	15,962,302	14,768,954	15,499,215	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-	-
Assigned State and Local Fund Balance	10,412,093	14,871,239	13,433,513	20,810,327	15,841,327	-	-	-
Assigned Subsequent Fund Balance	6,338,730	3,006,402	1,654,700	3,207,408	8,129,718	-	-	-
Unassigned Fund Balance	14,446,658	23,195,073	27,927,370	27,587,622	26,201,039	29,129,989	17,606,289	19,278,280
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 575,117,748	\$ 582,908,740	\$ 602,662,674	\$ 626,483,326	\$ 622,971,101	\$ 605,644,375	\$ 610,347,643	\$ 626,507,454
EXPENDITURES								
Instruction	\$ 310,580,292	\$ 309,522,479	\$ 313,041,620	\$ 324,334,934	\$ 345,696,669	\$ 344,848,546	\$ 346,434,729	\$ 347,818,693
Student Support Services	22,466,071	22,769,515	22,430,231	25,325,141	24,727,014	24,705,992	24,891,056	25,014,123
Instructional Media Services	5,946,139	6,019,093	5,657,546	5,882,080	6,910,744	6,890,173	6,915,350	6,940,820
Instruction and Curriculum Dev. Services	16,454,390	17,457,959	18,343,018	22,000,512	22,950,197	22,951,264	23,160,200	23,286,921
Instructional Staff Training Services	8,434,532	8,886,766	9,749,566	8,226,987	7,864,519	7,892,717	8,014,587	8,074,915
Instruction-Related Technology	4,555,666	3,516,984	3,903,835	3,614,590	4,244,030	4,231,475	4,247,077	4,262,767
Board	643,300	669,665	678,228	635,048	868,527	865,942	869,106	872,307
General Administration	3,600,393	2,947,164	3,449,471	4,223,432	4,033,609	4,038,908	4,084,864	4,110,241
School Administration	36,081,157	36,111,785	37,153,556	39,115,479	38,563,786	38,464,898	38,634,117	38,785,906
Facilities Acquisition and Construction	416,486	944,994	428,231	1,235,351	85,425	85,171	85,482	85,797
Fiscal Services	2,572,035	2,612,565	2,618,991	2,789,372	3,075,606	3,066,451	3,077,656	3,088,991
Food Services	24,429,554	26,668,063	29,189,591	29,770,640	33,669,093	29,134,200	29,432,275	29,736,278
Central Services	5,989,063	6,246,563	6,369,643	6,885,830	8,805,693	8,779,832	8,812,546	8,845,213
Student Transportation Services	15,370,918	15,179,208	16,929,675	16,543,833	17,376,999	17,326,171	17,391,096	17,455,685
Operation of Plant	35,518,536	35,307,776	35,954,641	37,868,942	41,617,082	41,493,396	41,645,366	41,798,869
Maintenance of Plant	12,630,119	12,905,857	13,168,373	14,455,386	15,008,808	14,964,132	15,018,812	15,074,128
Administrative Technology Services	6,404,828	7,569,116	8,929,771	8,407,000	11,334,823	11,301,083	11,342,377	11,384,153
Community Services	5,118,039	5,231,216	5,127,446	5,531,254	3,735,610	3,724,491	3,738,099	3,751,867
Debt Service	-	-	-	357,915	-	-	-	-
Other Capital Outlay	547,424.00	557,725	336,775	187,082	73,299	73,665	74,989	75,614
TOTAL EXPENDITURES	517,758,942	521,124,491	533,460,208	557,390,808	590,641,533	584,838,507	587,869,784	590,463,288
Transfers Out and Other Financing	-	-	-	221,635	-	-	-	-
Nonspendable Fund Balance	3,090,531	2,806,364	2,828,155	3,199,584	3,199,579	1,761,629	1,761,629	1,761,629
Restricted Fund Balance	13,195,561	15,962,302	14,768,954	15,499,215	2,928,950	1,490,080	1,548,534	3,252,246
Committed Fund Balance	-	-	-	-	-	-	-	-
Assigned State and Local Fund Balance	14,871,239	13,433,513	20,810,327	15,841,327	-	-	-	-
Assigned Subsequent Fund Balance	3,006,402	1,654,700	3,207,408	8,129,718	-	-	-	-
Unassigned Fund Balance	23,195,073	27,927,370	27,587,622	26,201,039	26,201,039	17,554,159	19,167,696	31,030,291
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 575,117,748	\$ 582,908,740	\$ 602,662,674	\$ 626,483,326	\$ 622,971,101	\$ 605,644,375	\$ 610,347,643	\$ 626,507,454

Operating Funds Summary - Object

	Actuals				Adopted	Forecast		
	2015-2016	2016-2017	2017-2018	2018-2019	Budget 2019-2020	2020-2021	2021-2022	2022-2023
REVENUES								
Federal Direct	\$ 475,124	\$ 538,402	\$ 444,710	\$ 455,903	\$ 320,000	\$ 455,903	\$ 455,903	\$ 455,903
Federal Through State	67,484,575	63,633,010	67,283,084	75,102,022	73,581,189	75,408,702	77,445,273	79,074,290
State Sources	265,400,133	267,474,826	271,700,347	276,755,645	281,472,662	292,718,248	301,489,806	307,512,942
Local Sources	187,675,559	186,214,755	193,780,761	195,290,184	189,921,936	197,927,518	205,346,357	213,098,560
TOTAL REVENUES	521,035,391	517,860,993	533,208,902	547,603,754	545,295,787	566,510,371	584,737,339	600,141,695
Transfers In	9,393,991	7,402,250	7,363,850	9,446,256	8,554,431	6,554,431	4,554,431	3,637,895
Non-Revenue Sources	1,552,493	286,691	305,673	230,850	250,000	250,000	250,000	250,000
TOTAL OTHER SOURCES OF FUNDS	10,946,484	7,688,941	7,669,523	9,677,106	8,804,431	6,804,431	4,804,431	3,887,895
RESERVES AND FUND BALANCE								
Nonspendable Fund Balance	2,960,969	3,090,531	2,806,364	2,828,155	3,199,584	3,199,584	3,199,584	3,199,584
Restricted Fund Balance	8,977,423	13,195,561	15,962,302	14,768,954	15,499,215	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-	-
Assigned State and Local Fund Balance	10,412,093	14,871,239	13,433,513	20,810,327	15,841,327	-	-	-
Assigned Subsequent Fund Balance	6,338,730	3,006,402	1,654,700	3,207,408	8,129,718	-	-	-
Unassigned Fund Balance	14,446,658	23,195,073	27,927,370	27,587,622	26,201,039	29,129,989	17,606,289	19,278,280
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 575,117,748	\$ 582,908,740	\$ 602,662,674	\$ 626,483,326	\$ 622,971,101	\$ 605,644,375	\$ 610,347,643	\$ 626,507,454
EXPENDITURES								
Salaries	\$ 307,032,866	\$ 316,944,757	\$ 321,701,138	\$ 332,680,742	\$ 350,980,415	\$ 360,414,925	\$ 361,269,636	\$ 361,935,280
Employee Benefits	101,917,716	93,837,935	95,446,610	99,278,778	98,667,032	105,307,069	106,153,711	106,985,575
Purchased Services	59,989,067	62,508,350	64,876,431	68,629,510	75,938,943	67,004,419	67,693,963	68,290,792
Energy Services	11,738,057	11,291,834	11,840,961	12,812,547	13,291,189	12,955,319	13,085,841	13,217,688
Materials and Supplies	22,752,893	23,024,689	23,332,411	26,992,898	38,360,228	24,911,745	25,265,652	25,575,194
Capital Outlay	4,221,497	3,771,071	5,961,479	5,371,957	4,192,205	3,651,669	3,695,685	3,690,292
Other Expenditures	10,106,846	9,745,855	10,301,178	11,624,376	9,211,521	10,593,361	10,705,296	10,768,467
TOTAL EXPENDITURES	517,758,942	521,124,491	533,460,208	557,390,808	590,641,533	584,838,507	587,869,784	590,463,288
Transfers Out and Other Financing	-	-	-	221,635	-	-	-	-
Nonspendable Fund Balance	3,090,531	2,806,364	2,828,155	3,199,584	3,199,579	1,761,629	1,761,629	1,761,629
Restricted Fund Balance	13,195,561	15,962,302	14,768,954	15,499,215	2,928,950	1,490,080	1,548,534	3,252,246
Committed Fund Balance	-	-	-	-	-	-	-	-
Assigned State and Local Fund Balance	14,871,239	13,433,513	20,810,327	15,841,327	-	-	-	-
Assigned Subsequent Fund Balance	3,006,402	1,654,700	3,207,408	8,129,718	-	-	-	-
Unassigned Fund Balance	23,195,073	27,927,370	27,587,622	26,201,039	26,201,039	17,554,159	19,167,696	31,030,291
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 575,117,748	\$ 582,908,740	\$ 602,662,674	\$ 626,483,326	\$ 622,971,101	\$ 605,644,375	\$ 610,347,643	\$ 626,507,454

Operating Funds - Function

	General Fund			Special Revenue Fund - Food Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2017-2018	2018-2019	Budget	2017-2018	2018-2019	Budget
REVENUES						
Federal Direct	\$ 444,710	\$ 455,903	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	3,012,355	3,208,682	2,725,000	23,558,716	24,707,683	21,990,000
State Sources	271,376,275	276,441,105	281,139,662	324,072	314,540	333,000
Local Sources	189,694,110	190,984,295	186,206,436	4,086,651	4,305,889	3,715,500
TOTAL REVENUES	464,527,450	471,089,985	470,391,098	27,969,439	29,328,112	26,038,500
Transfers In	7,363,850	9,446,256	8,554,431	-	-	-
Non-Revenue Sources	305,673	230,850	250,000	-	-	-
Nonspendable Fund Balance	1,137,288	1,088,372	1,437,950	1,669,076	1,739,783	1,761,634
Restricted Fund Balance	3,647,526	3,745,037	4,939,677	12,314,776	11,023,917	10,559,538
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	13,433,513	20,810,327	15,841,327	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	1,654,700	3,207,408	8,129,718	-	-	-
Unassigned Fund Balance	27,927,370	27,587,622	26,201,039	-	-	-
TOTAL REVENUE,						
TRANSFERS & FUND BALANCE	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 41,953,291	\$ 42,091,812	\$ 38,359,672
EXPENDITURES						
Instruction	\$ 296,373,082	\$ 303,015,998	\$ 323,017,871	\$ -	\$ -	\$ -
Student Support Services	17,562,279	18,957,744	18,134,965	-	-	-
Instructional Media Services	5,657,546	5,882,080	6,910,744	-	-	-
Instruction and Curriculum Dev. Services	10,815,182	13,602,760	14,252,015	-	-	-
Instructional Staff Training Services	2,054,571	1,977,344	1,394,636	-	-	-
Instructional Related Technology	3,894,228	3,605,204	4,234,257	-	-	-
Board	678,228	635,048	868,527	-	-	-
General Administration	1,593,159	2,127,631	1,863,950	-	-	-
School Administration	35,233,849	37,188,592	36,570,045	-	-	-
Facilities Acquisition and Construction	428,231	1,235,351	85,425	-	-	-
Fiscal Services	2,618,991	2,789,372	3,075,606	-	-	-
Food Services	-	-	-	29,189,591	29,770,640	33,669,093
Central Services	6,360,085	6,845,044	8,761,713	-	-	-
Student Transportation Services	16,843,776	16,437,462	17,264,607	-	-	-
Operation of Plant	35,935,258	37,846,166	41,592,649	-	-	-
Maintenance of Plant	13,168,373	14,455,386	15,008,808	-	-	-
Administrative Technology Services	8,929,771	8,407,000	11,334,823	-	-	-
Community Services	5,127,446	5,531,254	3,735,610	-	-	-
Debt Service	-	-	-	-	-	-
Other Capital Outlay	284,549	116,710	-	-	-	-
TOTAL EXPENDITURES	463,558,604	480,656,146	508,106,251	29,189,591	29,770,640	33,669,093
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,088,372	1,437,950	-	1,739,783	1,761,634	1,761,629
Restricted Fund Balance	3,745,037	4,939,677	-	11,023,917	10,559,538	2,928,950
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	20,810,327	15,841,327	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	3,207,408	8,129,718	-	-	-	-
Unassigned Fund Balance	27,587,622	26,201,039	27,638,989	-	-	-
TOTAL EXPENDITURES,						
TRANSFERS & FUND BALANCES	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 41,953,291	\$ 42,091,812	\$ 38,359,672

Operating Funds - Function

Special Revenue Fund - Other			Total Operating Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
\$ -	\$ -	\$ -	\$ 444,710	\$ 455,903	\$ 320,000
40,712,013	47,185,657	48,866,189	67,283,084	75,102,022	73,581,189
-	-	-	271,700,347	276,755,645	281,472,662
-	-	-	193,780,761	195,290,184	189,921,936
40,712,013	47,185,657	48,866,189	533,208,902	547,603,754	545,295,787
-	-	-	7,363,850	9,446,256	8,554,431
-	-	-	305,673	230,850	250,000
-	-	-	2,806,364	2,828,155	3,199,584
-	-	-	15,962,302	14,768,954	15,499,215
-	-	-	-	-	-
-	-	-	13,433,513	20,810,327	15,841,327
-	-	-	1,654,700	3,207,408	8,129,718
-	-	-	27,927,370	27,587,622	26,201,039
\$ 40,712,013	\$ 47,185,657	\$ 48,866,189	\$ 602,662,674	\$ 626,483,326	\$ 622,971,101
\$ 16,668,538	\$ 21,318,936	\$ 22,678,798	\$ 313,041,620	\$ 324,334,934	\$ 345,696,669
4,867,952	6,367,397	6,592,049	22,430,231	25,325,141	24,727,014
-	-	-	5,657,546	5,882,080	6,910,744
7,527,836	8,397,752	8,698,182	18,343,018	22,000,512	22,950,197
7,694,995	6,249,643	6,469,883	9,749,566	8,226,987	7,864,519
9,607	9,386	9,773	3,903,835	3,614,590	4,244,030
-	-	-	678,228	635,048	868,527
1,856,312	2,095,801	2,169,659	3,449,471	4,223,432	4,033,609
1,919,707	1,926,887	1,993,741	37,153,556	39,115,479	38,563,786
-	-	-	428,231	1,235,351	85,425
-	-	-	2,618,991	2,789,372	3,075,606
-	-	-	29,189,591	29,770,640	33,669,093
9,558	40,786	43,980	6,369,643	6,885,830	8,805,693
85,899	106,371	112,392	16,929,675	16,543,833	17,376,999
19,383	22,776	24,433	35,954,641	37,868,942	41,617,082
-	-	-	13,168,373	14,455,386	15,008,808
-	-	-	8,929,771	8,407,000	11,334,823
-	-	-	5,127,446	5,531,254	3,735,610
-	357,915	-	-	357,915	-
52,226	70,372	73,299	336,775	187,082	73,299
40,712,013	46,964,022	48,866,189	533,460,208	557,390,808	590,641,533
-	-	-	-	-	-
-	221,635	-	2,828,155	3,421,219	1,761,629
-	-	-	14,768,954	15,499,215	2,928,950
-	-	-	-	-	-
-	-	-	20,810,327	15,841,327	-
-	-	-	3,207,408	8,129,718	-
-	-	-	27,587,622	26,201,039	27,638,989
\$ 40,712,013	\$ 47,185,657	\$ 48,866,189	\$ 602,662,674	\$ 626,483,326	\$ 622,971,101

Operating Funds - Object

	General Fund			Special Revenue Fund - Food Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2017-2018	2018-2019	Budget 2019-2020	2017-2018	2018-2019	Budget 2019-2020
REVENUES						
Federal Direct	\$ 444,710	\$ 455,903	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	3,012,355	3,208,682	2,725,000	23,558,716	24,707,683	21,990,000
State Sources	271,376,275	276,441,105	281,139,662	324,072	314,540	333,000
Local Sources	189,694,110	190,984,295	186,206,436	4,086,651	4,305,889	3,715,500
TOTAL REVENUES	464,527,450	471,089,985	470,391,098	27,969,439	29,328,112	26,038,500
Transfers In	7,363,850	9,446,256	8,554,431	-	-	-
Non-Revenue Sources	305,673	230,850	250,000	-	-	-
Nonspendable Fund Balance	1,137,288	1,088,372	1,437,950	1,669,076	1,739,783	1,761,634
Restricted Fund Balance	3,647,526	3,745,037	4,939,677	12,314,776	11,023,917	10,559,538
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	13,433,513	20,810,327	15,841,327	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	1,654,700	3,207,408	8,129,718	-	-	-
Unassigned Fund Balance	27,927,370	27,587,622	26,201,039	-	-	-
TOTAL REVENUE,	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 41,953,291	\$ 42,091,812	\$ 38,359,672
TRANSFERS & FUND BALANCE						
EXPENDITURES						
Salaries	\$ 289,693,273	\$ 297,566,870	\$ 314,311,662	\$ 8,105,216	\$ 8,696,929	\$ 10,000,000
Employee Benefits	85,366,023	88,184,054	89,090,844	3,970,965	4,034,436	4,858,280
Purchased Services	58,087,413	60,934,424	66,985,536	1,650,252	1,573,527	2,581,000
Energy Supplies	11,751,479	12,708,818	13,173,900	80,869	84,521	95,000
Material and Supplies	10,725,858	12,307,579	21,046,303	11,092,376	12,356,125	13,704,813
Capital Outlay	778,652	989,832	358,413	3,544,348	2,310,623	1,690,000
Other Expenses	7,155,906	7,964,569	3,139,593	745,565	714,479	740,000
Other Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	463,558,604	480,656,146	508,106,251	29,189,591	29,770,640	33,669,093
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,088,372	1,437,950	-	1,739,783	1,761,634	1,761,629
Restricted Fund Balance	3,745,037	4,939,677	-	11,023,917	10,559,538	2,928,950
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	20,810,327	15,841,327	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	3,207,408	8,129,718	-	-	-	-
Unassigned Fund Balance	27,587,622	26,201,039	27,638,989	-	-	-
TOTAL EXPENDITURES,	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 41,953,291	\$ 42,091,812	\$ 38,359,672
TRANSFERS & FUND BALANCES						

Operating Funds - Object

Special Revenue Fund - Other			Total Operating Funds		
Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
2017-2018	2018-2019	Budget	2017-2018	2018-2019	Budget
2019-2020					
\$ -	\$ -	\$ -	\$ 444,710	\$ 455,903	\$ 320,000
40,712,013	47,185,657	48,866,189	67,283,084	75,102,022	73,581,189
-	-	-	271,700,347	276,755,645	281,472,662
-	-	-	193,780,761	195,290,184	189,921,936
40,712,013	47,185,657	48,866,189	533,208,902	547,603,754	545,295,787
-	-	-	7,363,850	9,446,256	8,554,431
-	-	-	305,673	230,850	250,000
-	-	-	2,806,364	2,828,155	3,199,584
-	-	-	15,962,302	14,768,954	15,499,215
-	-	-	-	-	-
-	-	-	13,433,513	20,810,327	15,841,327
-	-	-	1,654,700	3,207,408	8,129,718
-	-	-	27,927,370	27,587,622	26,201,039
\$ 40,712,013	\$ 47,185,657	\$ 48,866,189	\$ 602,662,674	\$ 626,483,326	\$ 622,971,101
23,902,648	26,416,943	26,668,755	321,701,137	332,680,742	350,980,417
6,109,622	7,060,288	7,311,324	95,446,610	99,278,778	101,260,448
5,138,766	6,121,560	6,372,407	64,876,431	68,629,511	75,938,943
8,613	19,207	22,289	11,840,961	12,812,546	13,291,189
1,514,177	2,329,194	3,609,112	23,332,411	26,992,898	38,360,228
1,638,479	2,071,503	2,143,792	5,961,479	5,371,958	4,192,205
2,399,708	2,945,327	2,738,510	10,301,179	11,624,375	6,618,103
-	-	-	-	-	-
40,712,013	46,964,022	48,866,189	533,460,208	557,390,808	590,641,533
-	-	-	-	-	-
-	221,635	-	2,828,155	3,421,219	1,761,629
-	-	-	14,768,954	15,499,215	2,928,950
-	-	-	-	-	-
-	-	-	20,810,327	15,841,327	-
-	-	-	3,207,408	8,129,718	-
-	-	-	27,587,622	26,201,039	27,638,989
\$ 40,712,013	\$ 47,185,657	\$ 48,866,189	\$ 602,662,674	\$ 626,483,326	\$ 622,971,101

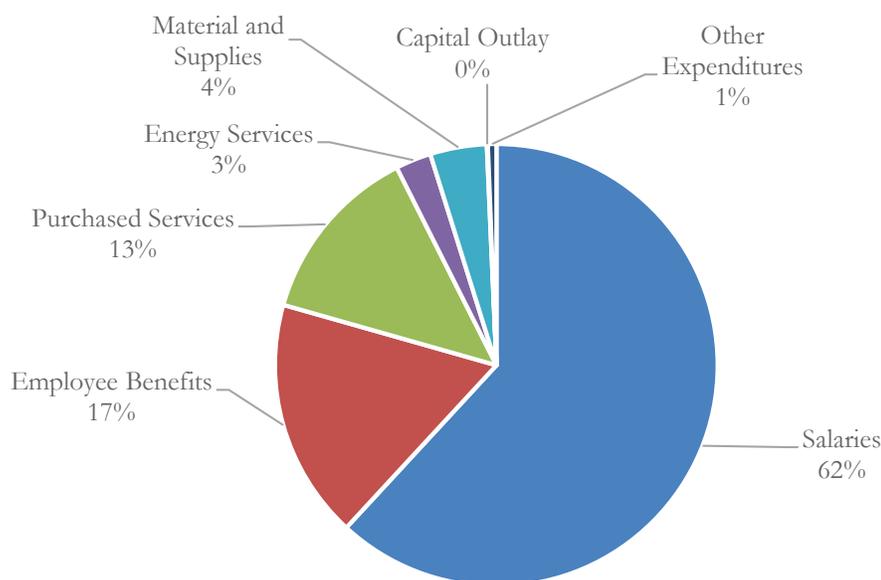
General Fund

The 2019-20 General Fund Budget of \$535.7 million reflects an increase of \$11.2 million from the prior year budget of \$524.5 million. The Florida Education Finance Program (FEFP) revenues increased by \$14.0 million due to the Best and Brightest Teacher/Principal allocation and the Turnaround School Supplement. The State is also relying on increases in assessed values, but not replacing the lost revenue with additional FEFP. The Base Student Allocation (BSA) increased by only \$75.07 per FTE. The State continues to fall short of funding schools at pre-recession levels.

The district was unable to balance the budget without the use of \$8.1 million in non-recurring fund balance. Employee raises totalling \$6.4 million were budgeted to cover multi-year union contracts negotiated in FY19. Expenditure increases resulted from additional ESE staffing; expanded school based support focusing particularly on priority schools, wall-to-wall academies, and Cambridge AICE program expansion. There were also increases in the FRS retirement contribution rate, health insurance contribution; charter school enrollment expansion and other conjectural obligations; earmarked categorical aid; additional maintenance and transportation support positions. These expenditure increases were mitigated through additional FEFP revenue, salary lapse, and teacher retirement savings. The continuation of an aggressive energy savings program including thermostat setbacks, a summer four-day, ten-hour work week, mandatory closings for five days during the winter break and centralizing personal appliances at all sites helped avoid additional cost increased. Budgeted savings were also realized and the goal of an unassigned minimum fund balance of 5% was achieved in 2018-19, pursuant to school board policy 722.

Salaries and employee benefits account for 79% of the total 2019-20 general fund appropriations. Purchased services include categories such as professional and technical services, travel, repairs and maintenance and telephone services. The largest portion of this category is budgeted for charter schools. Energy services includes electricity, heating oil, gasoline and diesel fuel. The other category makes up a very small portion of the budget and includes capital items, litigation expenditures and substitutes. The 2019-20 projected unassigned fund balance represents 5.6% of total estimated revenues. The financial condition ratio of the General Fund was 10.7%, calculated by combining the assigned and unassigned fund balances as a percentage of total General Fund revenues.

Object Summary



General Fund Summary - Function

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Federal Direct	\$ 461,235	\$ 485,665	\$ 444,710	\$ 455,903	\$ 320,000	\$ 455,903	\$ 455,903	\$ 455,903
Federal Through State	4,146,933	2,932,735	3,012,355	3,208,682	2,725,000	3,208,682	3,208,682	3,208,682
State Sources	265,075,087	267,152,414	271,376,275	276,441,105	281,139,662	292,385,248	301,156,806	307,179,942
Local Sources	183,204,669	181,773,321	189,694,110	190,984,295	186,206,436	193,654,693	200,432,608	207,447,749
TOTAL REVENUES	452,887,924	452,344,135	464,527,450	471,089,985	470,391,098	489,704,526	505,253,999	518,292,276
OTHER SOURCES OF FUNDS								
Transfers In	9,393,991	7,402,250	7,363,850	9,446,256	8,554,431	6,554,431	4,554,431	3,637,895
Non-Revenue Sources	1,551,993	286,691	305,673	230,850	250,000	250,000	250,000	250,000
TOTAL OTHER SOURCES OF FUNDS	10,945,984	7,688,941	7,669,523	9,677,106	8,804,431	6,804,431	4,804,431	3,887,895
RESERVES AND FUND BALANCE								
Nonspendable Fund Balance	1,051,247	978,700	1,137,288	1,088,372	1,437,950	1,437,950	1,437,950	1,437,950
Restricted Fund Balance	443,022	2,025,295	3,647,526	3,745,037	4,939,677	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-	-
Assigned State and Local Fund Balance	10,412,093	14,871,239	13,433,513	20,810,327	15,841,327	-	-	-
Assigned Subsequent Fund Balance	6,338,730	3,006,402	1,654,700	3,207,408	8,129,718	-	-	-
Unassigned Fund Balance	14,446,658	23,195,073	27,927,370	27,587,622	26,201,039	26,201,039	16,116,209	17,729,746
TOTAL RESERVES AND FUND BALANCE	32,691,750	44,076,709	47,800,397	56,438,766	56,549,711	27,638,989	17,554,159	19,167,696
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 496,525,658	\$ 504,109,785	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 524,147,946	\$ 527,612,589	\$ 541,347,867
EXPENDITURES								
Instruction	\$ 293,098,416	\$ 294,501,955	\$ 296,373,082	\$ 303,015,998	\$ 323,017,871	\$ 322,056,354	\$ 323,233,156	\$ 324,423,675
Student Support Services	17,809,444	17,936,498	17,562,279	18,957,744	18,134,965	18,080,983	18,147,052	18,213,890
Instructional Media Services	5,946,139	6,019,093	5,657,546	5,882,080	6,910,744	6,890,173	6,915,350	6,940,820
Instruction and Curriculum Dev. Services	9,440,743	10,197,083	10,815,182	13,602,760	14,252,015	14,209,591	14,261,514	14,314,041
Instructional Staff Training Services	1,361,783	1,413,821	2,054,571	1,977,344	1,394,636	1,390,485	1,395,565	1,400,706
Instruction-Related Technology	4,177,588	3,507,688	3,894,228	3,605,204	4,234,257	4,221,653	4,237,079	4,252,685
Board	643,300	669,665	678,228	635,048	868,527	865,942	869,106	872,307
General Administration	1,758,578	1,573,924	1,593,159	2,127,631	1,863,950	1,858,401	1,865,192	1,872,062
School Administration	34,203,957	34,219,389	35,233,849	37,188,592	36,570,045	36,461,188	36,594,418	36,729,201
Facilities Acquisition and Construction	416,486	944,994	428,231	1,235,351	85,425	85,171	85,482	85,797
Fiscal Services	2,572,035	2,612,565	2,618,991	2,789,372	3,075,606	3,066,451	3,077,656	3,088,991
Central Services	5,871,233	6,246,563	6,360,085	6,845,044	8,761,713	8,735,632	8,767,552	8,799,844
Student Transportation Services	15,229,173	15,113,100	16,843,776	16,437,462	17,264,607	17,213,216	17,276,113	17,339,744
Operation of Plant	35,497,526	35,286,470	35,935,258	37,846,166	41,592,649	41,468,841	41,620,370	41,773,664
Maintenance of Plant	12,630,119	12,905,857	13,168,373	14,455,386	15,008,808	14,964,132	15,018,812	15,074,128
Administrative Technology Services	6,404,828	7,569,116	8,929,771	8,407,000	11,334,823	11,301,083	11,342,377	11,384,153
Community Services	5,118,039	5,231,216	5,127,446	5,531,254	3,735,610	3,724,491	3,738,099	3,751,868
Debt Service	-	-	-	-	-	-	-	-
Other Capital Outlay	269,562	360,393	284,549	116,710	-	-	-	-
TOTAL EXPENDITURES	452,448,949	456,309,388	463,558,604	480,656,146	508,106,251	506,593,787	508,444,893	510,317,576
Transfers Out and Other Financing								
Nonspendable Fund Balance	978,700	1,137,288	1,088,372	1,437,950	-	-	-	-
Restricted Fund Balance	2,025,295	3,647,526	3,745,037	4,939,677	-	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-	-
Assigned State and Local Fund Balance	14,871,239	13,433,513	20,810,327	15,841,327	-	-	-	-
Assigned Subsequent Fund Balance	3,006,402	1,654,700	3,207,408	8,129,718	-	-	-	-
Unassigned Fund Balance	23,195,073	27,927,370	27,587,622	26,201,039	27,638,989	17,554,159	19,167,696	31,030,291
TOTAL RESERVES AND FUND BALANCE	44,076,709	47,800,397	56,438,766	56,549,711	27,638,989	17,554,159	19,167,696	31,030,291
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 496,525,658	\$ 504,109,785	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 524,147,946	\$ 527,612,589	\$ 541,347,867

General Fund Summary - Object

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Federal Direct	\$ 461,235	\$ 485,665	\$ 444,710	\$ 455,903	\$ 320,000	\$ 455,903	\$ 455,903	\$ 455,903
Federal Through State	4,146,933	2,932,735	3,012,355	3,208,682	2,725,000	3,208,682	3,208,682	3,208,682
State Sources	265,075,087	267,152,414	271,376,275	276,441,105	281,139,662	292,385,248	301,156,806	307,179,942
Local Sources	183,204,669	181,773,321	189,694,110	190,984,295	186,206,436	193,654,693	200,432,608	207,447,749
TOTAL REVENUES	452,887,924	452,344,135	464,527,450	471,089,985	470,391,098	489,704,526	505,253,999	518,292,276
OTHER SOURCES OF FUNDS								
Transfers In	9,393,991	7,402,250	7,363,850	9,446,256	8,554,431	6,554,431	4,554,431	3,637,895
Non-Revenue Sources	1,551,993	286,691	305,673	230,850	250,000	250,000	250,000	250,000
TOTAL OTHER SOURCES OF FUNDS	10,945,984	7,688,941	7,669,523	9,677,106	8,804,431	6,804,431	4,804,431	3,887,895
RESERVES AND FUND BALANCE								
Nonspendable Fund Balance	1,051,247	978,700	1,137,288	1,088,372	1,437,950	1,437,950	1,437,950	1,437,950
Restricted Fund Balance	443,022	2,025,295	3,647,526	3,745,037	4,939,677	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-	-
Assigned State and Local Fund Balance	10,412,093	14,871,239	13,433,513	20,810,327	15,841,327	-	-	-
Assigned Subsequent Fund Balance	6,338,730	3,006,402	1,654,700	3,207,408	8,129,718	-	-	-
Unassigned Fund Balance	14,446,658	23,195,073	27,927,370	27,587,622	26,201,039	26,201,039	16,116,209	17,729,746
TOTAL RESERVES AND FUND BALANCE	32,691,750	44,076,709	47,800,397	56,438,766	56,549,711	27,638,989	17,554,159	19,167,696
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 496,525,658	\$ 504,109,785	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 524,147,946	\$ 527,612,589	\$ 541,347,867
EXPENDITURES								
Salaries	\$ 277,497,218	\$ 286,055,135	\$ 289,693,273	\$ 297,566,870	\$ 314,311,662	\$ 322,829,453	\$ 323,137,453	\$ 323,445,453
Employee Benefits	91,012,770	83,847,676	85,366,023	88,184,054	89,090,844	93,413,120	94,052,713	94,704,850
Purchased Services	53,099,235	56,374,644	58,087,413	60,934,424	66,985,536	58,668,287	59,254,970	59,847,519
Energy Services	11,645,343	11,203,260	11,751,479	12,708,818	13,173,900	12,835,907	12,964,266	13,093,909
Materials and Supplies	11,302,382	10,594,152	10,725,858	12,307,579	21,046,303	10,833,117	10,941,448	11,050,862
Capital Outlay	882,188	1,147,876	778,652	989,832	358,413	786,439	794,303	802,246
Other Expenditures	7,009,813	7,086,645	7,155,906	7,964,569	3,139,593	7,227,465	7,299,740	7,372,737
TOTAL EXPENDITURES	452,448,949	456,309,388	463,558,604	480,656,146	508,106,251	506,593,787	508,444,893	510,317,576
Transfers Out and Other Financing								
Nonspendable Fund Balance	978,700	1,137,288	1,088,372	1,437,950	-	-	-	-
Restricted Fund Balance	2,025,295	3,647,526	3,745,037	4,939,677	-	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-	-
Assigned State and Local Fund Balance	14,871,239	13,433,513	20,810,327	15,841,327	-	-	-	-
Assigned Subsequent Fund Balance	3,006,402	1,654,700	3,207,408	8,129,718	-	-	-	-
Unassigned Fund Balance	23,195,073	27,927,370	27,587,622	26,201,039	27,638,989	17,554,159	19,167,696	31,030,291
TOTAL RESERVES AND FUND BALANCE	44,076,709	47,800,397	56,438,766	56,549,711	27,638,989	17,554,159	19,167,696	31,030,291
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 496,525,658	\$ 504,109,785	\$ 519,997,370	\$ 537,205,857	\$ 535,745,240	\$ 524,147,946	\$ 527,612,589	\$ 541,347,867

General Fund Assumptions:

The revenue projections for this 3-Year period are based on the following assumptions:

Federal – remains constant

State – based on an increase of 4.00%, 3.00%, and 2.00% increase in FEFP funding over the next three years

Local – based on an increase of 4.00%, 3.00%, and 2.00% increase in FEFP funding over the next three years

Transfers - reduced by \$2.0 million first two years and then by a smaller amount the third year

The expenditure projections for this 3-Year period are based on a combination of historical trends and estimates of actual expenditures by object:

Salaries – For 2020-2021 a 2.5% increase, and no increase for 2021-2022 and 2022-2023. Growth of 289 students is projected for 2020-2021, a continued increase of 87 for 2021-2022 and another 79 for 2022-2023

FICA – 7.65% for the next three years

Health Insurance – 2.0% increase for 2020-21 and flat for the next two years

Retirement Rate – 2.0% increase for the next three years

Life Insurance – 0.2304% rate for the next three years

All other objects – based on historical trends or prior year actuals

If the forecast shows a downward trend in fund balances over the three year period the District would evaluate staffing plans and formulas, department and school non-salary budgets, program and contract budgets and propose adjusting or eliminating as necessary.

Debt Service Funds Summary

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
State Sources								
CO&DS for SBE/COBI Bonds	\$ 1,677,956	\$ 1,697,754	\$ 1,702,979	\$ 332,583	\$ 225,920	\$ 44,550	\$ 42,550	\$ 46,350
SBE/COBI Bond Interest	319	463	10,206	716	-	-	-	-
Total State Sources	1,678,275	1,698,217	1,713,185	333,299	225,920	44,550	42,550	46,350
Local Sources								
District Interest and Sinking Taxes	-	-	-	-	-	-	-	-
Interest	103,991	34,786	15,148	26,884	-	-	-	-
Total Local Sources	103,991	34,786	15,148	26,884	-	-	-	-
TOTAL REVENUES	1,782,266	1,733,003	1,728,333	360,183	225,920	44,550	42,550	46,350
Other Sources of Funds								
Transfers In from Capital	49,287,243	30,842,770	24,725,100	24,635,187	26,973,813	45,466,888	45,446,438	45,426,525
Proceeds of Refunding	73,150,000	-	-	-	-	-	-	-
Premium on Refunding	13,707,447	-	-	-	-	-	-	-
Total Other Sources	136,144,690	30,842,770	24,725,100	24,635,187	26,973,813	45,466,888	45,446,438	45,426,525
Restricted Fund Balance	22,539,775	23,102,825	1,406,862	1,668,944	1,691,284	1,691,284	1,691,284	1,691,284
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 160,466,731	\$ 55,678,598	\$ 27,860,295	\$ 26,664,314	\$ 28,891,017	\$ 47,202,722	\$ 47,180,272	\$ 47,164,159
EXPENDITURES								
Redemption of Principal	\$ 36,577,000	\$ 38,281,000	\$ 13,636,000	\$ 13,044,000	\$ 13,506,000	\$ 30,575,000	\$ 32,065,000	\$ 33,635,000
Interest	13,903,225	12,695,533	12,542,204	11,916,893	13,693,733	14,936,438	13,423,988	11,837,875
Dues and Fees	777,198	238,203	13,147	12,137	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	51,257,423	51,214,736	26,191,351	24,973,030	27,199,733	45,511,438	45,488,988	45,472,875
Other Uses of Funds								
Transfers Out to General	-	-	-	-	-	-	-	-
Transfers Out to Capital	-	3,057,000	-	-	-	-	-	-
Payments on Refund Bonds	86,106,484	-	-	-	-	-	-	-
Total Other Uses	86,106,484	3,057,000	-	-	-	-	-	-
Restricted Fund Balance	23,102,824	1,406,862	1,668,944	1,691,284	1,691,284	1,691,284	1,691,284	1,691,284
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 160,466,731	\$ 55,678,598	\$ 27,860,295	\$ 26,664,314	\$ 28,891,017	\$ 47,202,722	\$ 47,180,272	\$ 47,164,159

Debt Service Funds Assumptions:

The State CO&DS book entry will match the debt payments schedule

Transfers from Capital - The transfer will only be for the amounts required to meet payment requirements or bond covenants and COPs payments

Debt Overview

Debt Service funds are used to retire the indebtedness of the school district which has been incurred for capital outlay projects. Debt instruments are issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as computers and other large ticket items. In addition, the district is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. To minimize taxpayer cost, the district strives to use pay-as-you-go revenues to complete capital projects whenever possible.

The district's long-term debt is in the form of State Board of Education (SBE)/Capital Outlay Bond Issues (COBI), Certificates of Participation (COPs), and Special Revenue Bonds (SRBs). The district has also used voter approved General Obligation Bonds (GOBs) in the past.

State Board of Education (SBE)/Capital Outlay Bond Issues (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. Annually, the Florida Department of Education notifies each district of the amount of potential bonding capacity available to the district. At the request of the district, the state issues SBE/COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues to cover debt service and administrative expenses. Each year, the State Department of Education provides the School Board with "book entry" information showing the status of our State Board of Education bond account.

Certificates of Participation (COPs)

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. The interest is somewhat higher than for GOBs to compensate for this increased risk to the lender. 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. The local School Board has the authority to issue COPs.

Special Revenue Bonds (SRBs)

The State of Florida Constitution and Statutes give the school district authorization to bond special recurring revenues. These SRBs are limited and special obligations of the school board, payable solely from and secured by, a prior lien upon and pledge of the proceeds received by the Board from the levy and collection of a one-half cent discretionary sales surtax. The bonds and the indebtedness evidenced thereby do not constitute a lien upon any property of the Board or District, but constitute a lien only on the pledged funds as provided in the Bond Resolution. The levy of the surtax must be approved by a referendum of the electors of Volusia County.

General Obligation Bonds (GOBs)

School districts may issue GOBs up to ten percent of the nonexempt assessed valuation of the district, less any outstanding bonds. School districts may issue these bonds with voter approval. Funds may be used for capital outlay projects listed in the advertised project list. In fiscal year 2006-07, the district made the final payment on the last outstanding 1986 GOB.

Some shorter-term debt is also used to purchase technology equipment and new construction. Sections 1011.13, F.S. and 1011.14, F.S., authorizes school districts to borrow funds for capital purposes for a period of one year, extendible annually for up to five years. Such obligations may not exceed an amount equal to one-quarter of the school district’s operating tax revenue for the preceding fiscal year.

Tax Anticipation Note (TAN)

Each year the district evaluates the need to issue a one-year note to be used for operating expenses. These Tax Anticipation Notes are pursuant to section 1011.13, F.S. Generally, the proceeds are between \$30 to \$35 million and are used for current operating expenses for the fiscal year ending June 30. The Notes are repaid from tax receipts and mature one year from inception. The district has not utilized a TAN since fiscal year 2009.

Debt Service Legal Limits

The use of long-term debt instruments is authorized and limited by either Florida State Statutes or the Florida State Constitution. Listed below are the current long-term debt principal balances and the legal limit or parameters associated with each debt instrument.

	Current Principal Balance	Legal Limit or Parameter
GOBs	\$ 0	Limited by referendum and debt service payments (1)
COBI	\$ 341,000	State computes eligibility amount annually
COPs	\$ 207,280,000	Payments limited to 75% of capital outlay millage (2)
SRBs	\$ 30,745,000	Limited to the term and amount of special revenue

- (1) School Districts can bond up to ten percent of the nonexempt assessed valuation of the district, less any outstanding bonds with voter approval. The estimated millage levy required for servicing bonded debt shall not exceed six mills.
- (2) Debt service may not exceed an amount equal to three-quarters of the proceeds from the capital millage levied by the School Board. Currently, that equates to a debt service capacity of \$41.2 million per year. The current debt service for COPs is \$21.4 million or 52% of the current proceeds, well under the 75% allowed by law.

The principal portion of the long-term debt dropped from \$251.4 million last fiscal year to \$238.4 million this fiscal year, for a reduction of \$13 million.

The district’s debt rating is based upon the financial strength of the district and the economic conditions that prevail when debt is issued or rating agencies complete their periodic reviews. The County Government debt rating is not tied to the School District as they are separate financial entities. In November, 2016, Fitch Ratings affirmed the district’s rating on its COPs at A+ and affirmed the District’s AA- implied General Obligation rating, with stable outlooks. In October, 2016, Moody’s assigned an Aa3 rating on the District’s Sales Tax Revenue Bonds. In October, 2016, Standard and Poor’s assigned an AA- rating on the District’s Sales Tax Revenue Bonds, with a stable outlook.. In September 2018, Moody’s removed the negative outlook on the District’s Certificates of Participation and Sales Tax Revenue Bonds.

Debt Levels

The current debt levels for the district are low. For the last several years the district has been deferring borrowing on projects due to the economic down turn. The last new debt issue the district undertook was a Certificates of Participation (COPs) in 2006-07. The district is acquiring a \$100M COPs in the fall of 2019. This debt is to be repaid with half cent sales tax revenues. Below is an overview of the long term debt levels.

The last General Obligation Bonds (GOBs) that were approved in 1986, were refunded twice to save the taxpayers interest expense. The last refunding on the GOB was done in 2001, and the public realized a savings of approximately \$2.6 million in interest cost over the balance of the bond. This GOB was paid in full in fiscal year 2006-07. No additional millage is required on the sinking fund for GO Bonds. Also, no additional GOBs are planned at the present time.

In 2003, the state required the district to bond the Capital Outlay and Debt Service (CO&DS), motor vehicle tax, to take advantage of a special bonding of capital outlay lottery funds that occurred in 1999. The Capital Outlay Bond Issue (COBI) bonds are administered by the state, as the district has funds available to bond. The bond repayment is made from proceeds of the CO&DS tax. At the present time, two COBI bonds are outstanding. One paid in full in fiscal year 2007-08, another paid out in fiscal year 2009-10 and one paid out in 2018-19. The final two outstanding bonds will mature in fiscal years 2019-20 and 2022-23.

The district currently has four COPs outstanding. One of the COPs matures in five years. The district continues to evaluate every opportunity to refund current issues to save additional interest. Payments on open COPs are primarily made from the capital outlay millage funds, but other sources of funds can also be used to make payments on some of these issues. Up to 75% of the approved capital outlay millage can be used for COPs payments. The district can utilize school impact fees to pay COPs debt service on schools that increased capacity. Sales tax proceeds are used for any project included in a COPs issue that is on the approved project list for that fund. If the full debt service for COPs were paid from current capital outlay millage (1.50 mills) this year, it would total a little over 39% of the current millage proceeds.

One sales tax revenue bond is currently outstanding and the payments are made from sales tax collections. The term is for the duration of the approved special half-cent sales tax which was renewed for fifteen years beginning January 1, 2017. The \$40 million bonding of this new sales tax was required to jump-start the projects promised on the sales tax referendum.



Chisholm Elementary

Capital Projects Funds Summary

REVENUES	Actuals	Actuals	Actuals	Actuals	Adopted	Forecast	Forecast	Forecast
	2015-2016	2016-2017	2017-2018	2018-2019	Budget 2019-2020	2020-2021	2021-2022	2022-2023
State Revenue								
CO&DS distributed to district	\$ 555,996	\$ 590,527	\$ 586,059	\$ 1,954,816	\$ 494,812	\$ 494,812	\$ 494,812	\$ 494,812
Interest on undistributed CO&DS	6,886	38,103	28,388	43,039	18,411	18,411	18,411	18,411
PECO public education capital outlay	1,069,770	1,592,013	1,085,644	1,089,986	-	-	-	-
Charter school capital outlay	380,599	640,081	395,267	1,181,774	-	-	-	-
Other state sources	114,973	114,017	107,856	2,290,967	-	-	-	-
Total State Revenue	2,128,224	2,974,741	2,203,214	6,560,582	513,223	513,223	513,223	513,223
Local Revenue								
Ad valorem taxes	44,704,491	47,286,150	50,852,141	55,131,999	59,311,090	62,691,822	66,265,256	70,042,375
Sales tax	39,116,980	40,918,201	42,941,909	44,814,724	42,158,063	42,579,643	43,005,440	43,435,494
Interest income	654,686	635,338	1,589,375	2,945,069	100,000	100,000	100,000	100,000
Impact fees	4,647,707	6,301,222	5,952,124	8,659,017	6,000,000	5,000,000	5,000,000	5,000,000
Other local sources	550,298	300,881	447,142	237,233	-	-	-	-
Total Local Revenue	89,674,162	95,441,792	101,782,690	111,788,042	107,569,153	110,371,465	114,370,696	118,577,869
TOTAL REVENUE	91,802,386	98,416,533	103,985,904	118,348,624	108,082,376	110,884,688	114,883,919	119,091,092
OTHER SOURCES OF FUNDS								
Transfers In	-	3,057,000	-	-	-	-	-	-
Other Financing Sources	-	40,746,896	1,600,238	3,198,589	100,000,000	-	-	-
Restricted Fund Balance	48,721,640	58,189,930	111,232,532	117,853,637	118,993,546	94,179,064	72,113,105	45,843,665
Assigned Fund Balance	-	-	-	-	-	-	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 140,524,026	\$ 200,410,359	\$ 216,818,674	\$ 239,400,850	\$ 327,075,922	\$ 205,063,752	\$ 186,997,024	\$ 164,934,757
EXPENDITURES (by object)								
New Construction	\$ 248,165	\$ 3,047,443	\$ 22,217,469	\$ 23,192,412	\$ 83,400,000	\$ 33,000,000	\$ 41,000,000	\$ 16,000,000
Projects at Existing Schools & Facilities	16,378,137	26,164,912	36,196,538	43,589,067	34,288,614	32,109,304	34,616,490	24,029,835
Facilities Management	-	-	-	-	2,800,000	2,800,000	2,800,000	2,800,000
Technology	3,275,450	17,024,238	6,218,244	14,652,309	9,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles	1,408,443	763,011	1,580,493	598,535	1,500,000	1,500,000	1,500,000	1,500,000
Buses	2,342,667	3,933,203	663,343	4,293,538	2,745,600	2,520,024	2,236,000	2,236,000
Projects in Progress	-	-	-	-	63,634,400	-	-	-
TOTAL EXPENDITURES	23,652,862	50,932,808	66,876,087	86,325,861	197,368,614	80,929,328	91,152,490	55,565,835
Transfers Out:								
To General Fund	9,393,991	7,402,250	7,363,850	9,446,256	8,554,431	6,554,431	4,554,431	3,637,895
To Debt Service Funds	49,287,243	30,842,770	24,725,100	24,635,187	26,973,813	45,466,888	45,446,438	45,426,525
TOTAL TRANSFERS	58,681,234	38,245,020	32,088,950	34,081,443	35,528,244	52,021,319	50,000,869	49,064,420
Restricted Fund Balance	58,189,930	111,232,531	117,853,637	118,993,546	94,179,064	72,113,105	45,843,665	60,304,502
Assigned Fund Balance	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 140,524,026	\$ 200,410,359	\$ 216,818,674	\$ 239,400,850	\$ 327,075,922	\$ 205,063,752	\$ 186,997,024	\$ 164,934,757

Capital Projects Funds Assumptions:

CO&DS - Projected \$494,812 per year
 Capital Property Tax (1.500 mills) - 2019 based on the certified property tax roll and the remaining years have projected growth. All years use the 1.500 capital outlay millage and a collection rate of 96%
 Impact Fee - The projection is \$6 million for FY20 and \$5 million each year after that until the economy improves
 Half-cent sales tax – Projecting 1% growth in each year, as the voters approved a 15 year extension starting January 1, 2017.
 Interest Income - Due to low interest rates and cash flow balances, an estimate of \$100,000 is made for this 3-Year period
 All other funding sources - Estimated when known and measurable
 If the forecast shows a downward trend in fund balances over the three year period the District would evaluate projects and postpone or eliminate them to ensure adequate reserves.

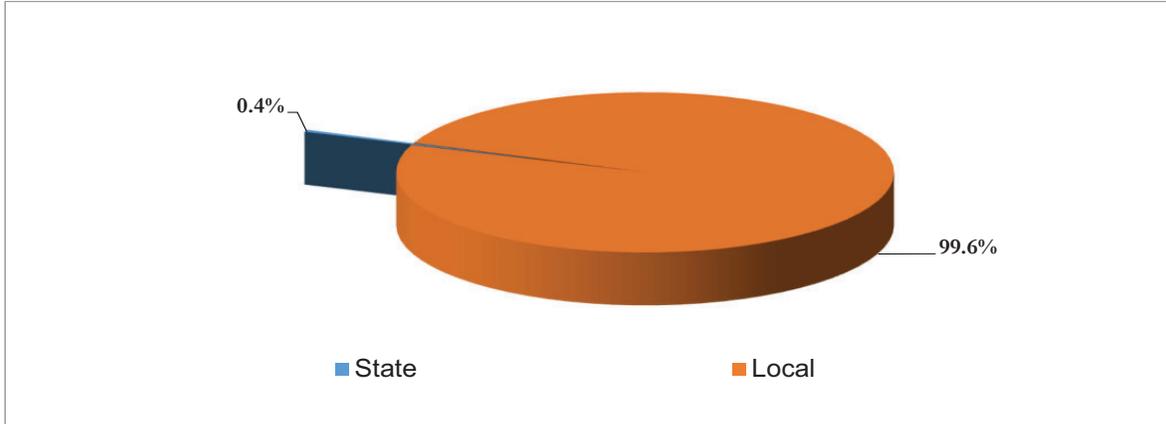
Capital 5-Year Fiscal Forecast

REVENUES	Budget	Forecast	Forecast	Forecast	Forecast
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
State sources:					
CO&DS distributed to district	\$ 494,812	\$ 494,812	\$ 494,812	\$ 494,812	\$ 494,812
Interest on undistributed CO&DS	18,411	18,411	18,411	18,411	18,411
PECO	-	-	-	-	-
Other state sources	-	-	-	-	-
Total state sources	513,223	513,223	513,223	513,223	513,223
Local sources:					
Ad valorem taxes	59,311,090	62,691,822	66,265,256	70,042,375	74,034,791
Sales tax	42,158,063	42,579,643	43,005,440	43,435,494	43,869,849
Interest income	100,000	100,000	100,000	100,000	100,000
Impact fees	6,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Local Misc.	-	-	-	-	-
Total local sources	107,569,153	110,371,465	114,370,696	118,577,869	123,004,640
TOTAL REVENUE	108,082,376	110,884,688	114,883,919	119,091,092	123,517,863
OTHER SOURCES OF FUNDS:					
Transfers In	-	-	-	-	-
Other Financing Sources	100,000,000	-	-	-	-
Restricted Fund Balance	118,993,546	94,179,064	72,113,105	45,843,665	60,304,502
Total other sources	218,993,546	94,179,064	72,113,105	45,843,665	60,304,502
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 327,075,922	\$ 205,063,752	\$ 186,997,024	\$ 164,934,757	\$ 183,822,365
EXPENDITURES (by category)					
New Construction	\$ 83,400,000	\$ 33,000,000	\$ 41,000,000	\$ 16,000,000	\$ 18,000,000
Projects at Existing Schools and Facilities	34,288,614	32,109,304	34,616,490	24,029,835	23,468,280
Facilities Management	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Technology	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Buses	2,745,600	2,520,024	2,236,000	2,236,000	2,236,000
Projects in Progress	63,634,400	-	-	-	-
TOTAL EXPENDITURES	197,368,614	80,929,328	91,152,490	55,565,835	57,004,280
TRANSFERS OUT:					
To General Fund	8,554,431	6,554,431	4,554,431	3,637,895	3,329,295
To Debt Service Funds	26,973,813	45,466,888	45,446,438	45,426,525	45,408,125
TOTAL TRANSFERS	35,528,244	52,021,319	50,000,869	49,064,420	48,737,420
Reserved for projects in progress	-	-	-	-	-
Restricted Fund Balance	94,179,064	72,113,105	45,843,665	60,304,502	78,080,665
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 327,075,922	\$ 205,063,752	\$ 186,997,024	\$ 164,934,757	\$ 183,822,365

Capital 5-Year Work Program

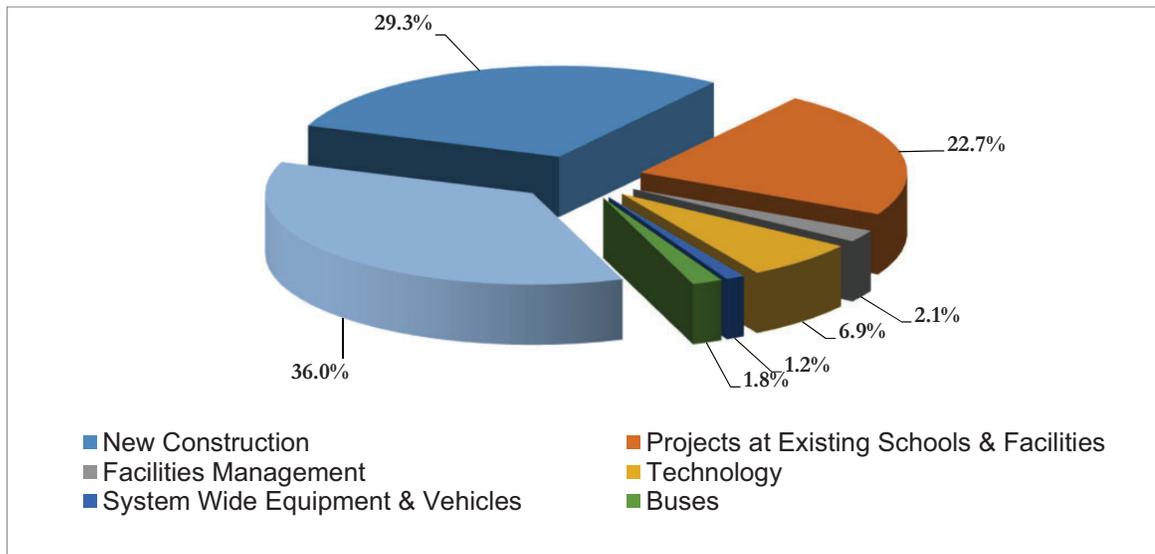
This 5-Year plan, beginning July 1, 2019 through June 30, 2024, will utilize revenues of \$2.57 million from state sources and \$574 million from local sources. There is also \$491 million in projects in progress and reserves which will make a total of \$1.07 billion available over this period of time.

5-Year New Fund Sources



This 5-Year plan calls for new appropriations of \$191.4 million for new construction and \$148.5 million for projects at existing schools and facilities along with \$14 million in facilities management to handle these projects. New technology equipment will require \$45 million and \$7.5 million will be used to replace system-wide equipment and vehicles. Bus purchases for the 5-Year will require \$11.9 million. Transfers from capital projects funds of \$235.3 million will be used to pay debt service of \$208.7 million and \$26.6 million to the general fund to pay for maintenance projects and copy equipment leases. The proceeding new appropriations along with \$414 million currently in projects in progress and reserves constitute the \$1.07 billion 5-Year capital projects plan.

5-Year New Appropriations



Capital 5-Year Work Program

	Budget	Forecast	Forecast	Forecast	Forecast
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Major Projects - New Construction					
Deltona Mid - Master Plan	55,000,000	-	3,000,000	-	-
George Marks Elm - Master Plan	21,500,000	-	-	-	-
New Smyrna Beach Mid - Cafeteria and Media Center Renovations	1,900,000	-	-	-	-
New Smyrna Beach Mid - HVAC, Ceiling, Lighting and Flooring Campus Wide	3,000,000	7,000,000	6,000,000	6,000,000	-
Orange City Elm - Classroom Addition and Renovations, Site Improvements/Circulation	-	-	-	-	8,000,000
Osceola Elm - Master Plan	2,000,000	24,000,000	2,000,000	5,000,000	-
Starke Elm - Renovations	-	-	4,000,000	-	-
Spruce Creek HS - Classroom Addition and Renovations	-	-	-	3,000,000	10,000,000
Tomoka Elm - Master Plan	-	2,000,000	26,000,000	2,000,000	-
Total Major Projects - New Construction	83,400,000	33,000,000	41,000,000	16,000,000	18,000,000
Projects at Existing Schools and Facilities					
Atlantic HS - Upgrade Switchgear	180,000	-	-	-	-
Atlantic HS - Upgrade HVAC and Lighting Bldg. 6	1,500,000	-	-	-	-
Atlantic HS - Upgrade HVAC Bldgs. 9 and 10, Ceiling, Lighting & Flooring, Replace Auditorium Flooring & Seating	-	-	2,200,000	-	-
Atlantic HS - Campus Wide Reroof	3,200,000	-	-	-	-
Brewster Center - Interior Renovations	-	-	3,000,000	-	-
Blue Lake Elm - Stormwater Drainage Upgrade	660,000	-	-	-	-
Campbell Mid Campus Wide HVAC	700,000	700,000	-	-	-
Creekside Mid - Gutter Replacement	-	-	400,000	-	-
Creekside Mid - Upgrade HVAC Bldgs 6 and 8 and Chiller 1	-	1,850,000	-	-	-
Deland Administrative Complex - Upgrade Data Center Backup Power	25,000	250,000	-	-	-
Debarry Elm - Upgrade Cooling Tower, Piping and Heat Pump	1,800,000	-	-	-	-
Deland HS - Upgrade HVAC Bldgs 3, 4, 16	1,200,000	-	-	-	-
Deland HS - Upgrade HVAC, Admin, Clinic, Bldg 19	-	1,200,000	-	-	-
Deland HS - Reroof Bldg 16	75,000	-	-	-	-
Deland Transportation - Fuel Island Canopy	60,000	-	-	-	-
Deland Warehouse - Leases	107,161	109,304	111,490	114,835	118,280
Deltona Lakes Elm - Upgrade Chiller Plant	1,200,000	-	-	-	-
Deltona HS - Upgrade HVAC Controls	200,000	-	-	-	-
Deltona HS - Bus Loop and Drainage Renovations	150,000	-	-	-	-
Deltona Transportation - Site Improvements	-	-	1,500,000	-	-
Facilities Services - Upgrade Chiller Plant	770,000	-	-	-	-
Forest Lake Elm - Replace OAU and Duct Work	-	900,000	-	-	-
Friendship Elm - Replace Intercom	-	-	-	110,000	-
Galaxy Mid - Replace Intercom	175,000	-	-	-	-
Galaxy Mid - Concrete Restroom	125,000	-	-	-	-
Galaxy Mid - Upgrade Door Hardware	-	-	700,000	-	-
Heritage Mid - Upgrade HVAC Bldg 7 and Chiller	1,900,000	-	-	-	-
Heritage Mid - Upgrade Exterior Lighting	180,000	-	-	-	-
Hinson Mid - Campus Wide HVAC	-	-	1,300,000	-	-
Holly Hill School (K-8)- Replace Flooring Bldgs 1,6,7,8 and 10	200,000	-	-	-	-
Indian River Elm - Upgrade HVAC,Ceiling and Lighting Bldgs 2,3,4	-	-	1,750,000	-	-
Indian River Elm - Replace Chiller Bldg 7	150,000	-	-	-	-
Mainland HS - Upgrade Chiller Plant	-	-	175,000	-	-
Mainland HS - Parking Lot Safety, Security and Circulation	200,000	-	-	-	-
Manatee Cove Elm - Campuswide Chiller Pipes	-	-	-	-	1,000,000
McInnis Elm - Replace Fire Alarm	250,000	-	-	-	-
Ormond Beach Elm Reroof Bldg 2	95,000	-	-	-	-
Ormond Beach Elm Upgrade HVAC Bldg 1	350,000	-	-	-	-
Ortona Elm Reroof Bldgs 2-9	450,000	-	-	-	-
Osceola Elm - Replace Fire Alarm	300,000	-	-	-	-
Palm Terrace Elm - Replace Roof	200,000	1,000,000	-	-	-
Pathways Elm - Replace Fire Alarm	-	-	-	250,000	-
Pine Ridge HS Upgrade HVAC, Ceiling and Lighting Bldgs 9 and 10	-	2,000,000	-	-	-
Pine Trail Elm - Replace Gutter and Downspouts	-	-	230,000	-	-
Portables - Lease	100,000	100,000	100,000	100,000	100,000
Portables - Moves & Compliance	400,000	400,000	400,000	400,000	400,000
Port Orange Elm - Replace Second Floor Flooring	75,000	-	-	-	-
Port Orange Elm - Replace Fire Alarm	-	200,000	-	-	-
Port Orange Elm - Reroof Bldg. 1	-	-	410,000	-	-
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	-	-	-	150,000	-
Port Orange Elm - Parking Area	-	-	-	90,000	-

Capital 5-Year Work Program

	Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023	Forecast 2023-2024
Riverview Learning Center - Fire Alarm/Intercom System	-	-	-	225,000	-
Riverview Learning Center - Replace HVAC Controls	-	-	-	40,000	-
Seabreeze HS - HVAC, Ceiling and Lighting Bldg. 1	1,300,000	-	-	-	-
Silver Sands Mid - Security and Administration Relocation	1,900,000	-	-	-	-
Southwestern Mid - Cafeteria Renovations	-	500,000	-	-	-
Southwestern Mid - Reroof Bldg. 6 and 7	210,000	-	-	-	-
Southwestern Mid - Repipe Sewer Bldg 8	150,000	-	-	-	-
Spruce Creek Elm - Upgrade Switchgear	-	-	200,000	-	-
Spruce Creek Elm - Replace HVAC Controls	150,000	-	-	-	-
Sugar Mill Elm - Replace Gutters and Downspouts	-	-	250,000	-	-
Sunrise Elm - Replace Basketball Court	75,000	-	-	-	-
Sunrise Elm - Boiler Replacement and Tower Repair	290,928	-	-	-	-
Sweetwater Elm - Replace Fire Alarm	200,000	-	-	-	-
Sunrise Elm - Campus Wide Reroof	1,480,000	-	-	-	-
T. Dewitt Taylor Middle-High School - Replace Gutters	120,000	-	-	-	-
Timbercrest Elm - Upgrade Chiller Plant	585,525	-	-	-	-
Timbercrest Elm - Replace Loop Boiler	-	-	40,000	-	-
Tomoka Elm - Upgrade Switchgear	500,000	-	-	-	-
Tomoka Elm - Intercom System	-	150,000	-	-	-
Tomoka Elm Upgrade HVAC Bldgs 9, 10, 11	-	1,900,000	-	-	-
Various Schools - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various Schools - Media Center Retrofits	500,000	1,000,000	1,000,000	1,000,000	1,000,000
Various Schools - Minor Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Facilities Review	-	10,000,000	11,000,000	11,000,000	11,000,000
Various Schools - Pavilions	350,000	300,000	300,000	300,000	300,000
Various Schools - Playgrounds	250,000	300,000	300,000	300,000	300,000
Various Schools - Security	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Various Schools - HS School Athletics	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Woodward Elm HVAC Bldg. 2	-	-	-	700,000	-
Total Projects at Existing Schools and Facilities	34,288,614	32,109,304	34,616,490	24,029,835	23,468,280
Facilities Management					
Facilities Management - Various Projects	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Total Facilities Management	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Technology					
Network, EDP & Communications Equipment	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Total Technology	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles					
Various Schools & Departments Vehicles	500,000	500,000	500,000	500,000	500,000
Various Schools & Departments Furniture & Equipment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total System Wide Equipment and Vehicles	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Buses					
Transportation Dept - Bus Replacement	2,745,600	2,520,024	2,236,000	2,236,000	2,236,000
Total Buses	2,745,600	2,520,024	2,236,000	2,236,000	2,236,000
PROJECT TOTALS	\$ 133,734,214	\$ 80,929,328	\$ 91,152,490	\$ 55,565,835	\$ 57,004,280
Transfers					
Transfers - To General Fund	8,554,431	6,554,431	4,554,431	3,637,895	3,329,295
Transfers - To Debt Service	26,973,813	45,466,888	45,446,438	45,426,525	45,408,125
Total Transfers	35,528,244	52,021,319	50,000,869	49,064,420	48,737,420
GRAND TOTAL	\$ 169,262,458	\$ 132,950,647	\$ 141,153,359	\$ 104,630,255	\$ 105,741,700

Capital Projects Details

NAME	2018 - 2019 Expenditures	2019 - 2020 Rebudgets	2019 - 2020 New Budgets
NEW CONSTRUCTION			
Bonner Elm - Master Plan	\$ 490,223	\$ -	\$ -
Chisholm Elm - Replacement	15,926,505	8,341,839	-
Deltona Mid - Master Plan	1,018,615	2,308,792	55,000,000
George Marks Elm - Master Plan	3,154,078	2,642,386	21,500,000
New Smyrna Beach Mid - Cafeteria and Media Center Renovations	-	-	1,900,000
New Smyrna Beach Mid - HVAC, Ceiling, Lighting and Flooring Campus Wide	-	-	3,000,000
Osceola Elm - Master Plan	-	-	2,000,000
Pierson Elm - Replacement	2,602,991	123,091	-
TOTAL NEW CONSTRUCTION	23,192,412	13,416,108	83,400,000
PROJECTS AT EXISTING SCHOOLS AND FACILITIES			
All High Schools - Athletic Facility Leases	29,571	276,484	200,000
Atlantic HS - New Chiller Replaces 2 Old Chillers	743	-	-
Atlantic HS - Upgrade Chillers 4 and 5, HVAC Bldg 3	1,216,477	33,271	-
Atlantic HS - Replace Gym Airhandler	45,813	-	-
Atlantic HS - Replace Exterior Doors	464,954	-	-
Atlantic HS - Upgrade Gym Water Heaters	42,801	-	-
Atlantic HS - Renovations for Aquaculture Lab	223,310	16,671	-
Atlantic HS - Replace Parking Lot Lights	1,009	50,000	-
Atlantic HS - Athletic Field Lighting	87,111	995,664	-
Atlantic HS - Campus Wide Reroof	70,478	211,703	3,200,000
Atlantic HS - New Digital Marquee	13,700	186,613	-
Atlantic HS - Upgrade Fire Alarm and Intercom	75,083	945,100	-
Atlantic HS - Upgrade Courtyard Drainage	1,514	75,000	-
Atlantic HS - Courtyard Improvement	1,514	75,000	-
Atlantic HS - Upgrade Switchgear	-	-	180,000
Atlantic HS - Upgrade HVAC and Lighting Bldg. 6	-	-	1,500,000
Atlantic HS - Replace Track	-	-	350,000
Blue Lake Elm - Campus Wide Roof Repairs and Walkway Covers	41,561	-	-
Blue Lake Elm - Fencing, Cameras, Cipher Locks	1,304	34,504	-
Blue Lake Elm - Stormwater Drainage Upgrade	-	-	660,000
Brewster Center - Replace South Low Roof	1,312	65,000	-
Brewster Center - Electrical Switch Gear Upgrade	2,018	100,000	-
Campbell Mid - Campus Wide HVAC	-	-	700,000
COBI Bonds & CO&DS - Closing Cost & Legal Fees	2,228	-	-
Coronado Beach Elm - Structural Modifications Bldgs 1-3 and 7	14,512	-	-
Creekside Mid - Central Energy Plant & Bldgs 5 & 9	14,095	-	-
Creekside Mid - Upgrade HVAC Bldgs 2 and 10	692,630	-	-
Creekside Mid - Upgrade HVAC Bldgs 1, 3, 10 and Chiller 3	830,854	1,166,415	-
Debary Elm - Campus Wide Elevated Walkway Repairs	4,000	-	-
Debary Elm - Upgrade Cooling Tower, Piping and Heat Pump	-	-	1,800,000
Deland Administrative Complex - Upgrade Data Center backup Power	-	-	25,000
Deland Administrative Complex - Replace Chiller 1	123,270	600	-
DeLand HS - Reroof Media Center	178,303	8,253	-
DeLand HS - Upgrade HVAC Bldgs 12 & 13	58,669	-	-
DeLand HS - Restroom Building	91,887	-	-
DeLand HS - Upgrade HVAC Buildings 10 and 20	314,709	1,742	-
DeLand HS - Renovate Track	329,649	35,107	-
DeLand HS - Upgrade Auditorium Chiller Plant	234,179	377,931	-
DeLand HS - Replace Gym Floors	165,888	38,148	-
DeLand HS - Upgrade Fire Alarm and Intercom	26,238	1,300,000	-
DeLand HS - Media Center Retrofit	173,979	486,790	-
DeLand HS - Install Large Fans in Cafeteria	50,089	-	-
DeLand HS - Security Fencing	8,086	77,351	-
DeLand HS - Upgrade HVAC Bldgs 3,4,16	-	-	1,200,000
DeLand HS - Reroof Bldg 16	-	-	75,000
DeLand Mid - Replace Fire Alarm & Intercom	606,239	89,120	-
DeLand Mid - Campus Wide HVAC, Ceiling and Lighting	8,299,623	1,932,449	-
DeLand Mid - Fencing, Cameras, Cipher Locks	25,201	-	-
DeLand Transportation - Fuel Island Canopy	-	-	60,000
DeLand Warehouse - Lease	107,096	102,960	107,161
Deltona HS - Entrance Upgrade & New Sign	2,415	-	-
Deltona HS - Media Center Retrofit	254,280	7,424	-
Deltona HS - Security Fencing	52,107	4,645	-
Deltona HS - Upgrade HVAC Control Systems	2,624	130,000	200,000

Capital Projects Details

NAME	2018 - 2019 Expenditures	2019 - 2020 Rebudgets	2019 - 2020 New Budgets
Deltona HS - Bus Loop and Drainage Renovations	-	-	150,000
Deltona HS - Replace Track	-	-	350,000
Deltona Lakes Elm - Replace Basketball Court Concrete	94,708	9,351	-
Deltona Lakes Elm - Upgrade Chiller Plant	-	-	1,200,000
Deltona Lakes Elm - Covered Playground	-	-	62,500
Deltona Mid - Security Fencing	732	36,266	-
Discovery Elm - Security Fencing	47,536	-	-
Edgewater Elm - Upgrade Generator	25,479	-	-
Edgewater Public - Repair and Coat Roof Building 1	2,849	97,581	-
Enterprise Elm - Replace Upper Cafeteria Roofs	6,711	219,933	-
Enterprise Elm - Replace 55 Ton Chiller	110,639	-	-
Enterprise Elm - Pavilion	-	-	150,000
Facilities Services - Upgrade Chiller Plant	-	-	770,000
Forest Lake Elm - Replace Fire Alarm	12,782	291,974	-
Forest Lake Elm - Security Fencing	47,869	-	-
Freedom Elm - Upgrade BAS Controls	81,207	-	-
Friendship Elm - Replace Fire Alarm	10,458	280,294	-
Galaxy Mid - Campus Wide HVAC, Ceiling, Lighting, Reroofing	2,876,264	38,790	-
Galaxy Mid - Campus Wide Grounding	18,198	83,820	-
Galaxy Mid - Install Large Ceiling Fans in Cafeteria and Multipurpose Room	49,015	-	-
Galaxy Mid - Replace Intercom	-	-	175,000
Galaxy Mid - Concrete Restroom	-	-	125,000
Heritage Mid - Chiller Plant & HVAC Upgrade Bldg 4	95,680	2,100	-
Heritage Mid - Replace Exterior Entrance Doors	5,968	-	-
Heritage Mid - Upgrade HVAC Bldgs 5, 6 and Generator	696,819	1,391,184	-
Heritage Mid - Upgrade HVAC Bldg 7 and Chiller	-	-	1,900,000
Heritage Mid - Upgrade Exterior Lighting	-	-	180,000
Hinson Mid - Security Fencing	49,650	3,400	-
Holly Hill School (K-8) - Upgrade Generator and Automatic Transfer Switch	24,332	-	-
Holly Hill School (K-8) - Coat Domestic Water Line	145,462	-	-
Holly Hill School (K-8) - Fencing, Cameras, Cipher Locks	27,723	-	-
Holly Hill School (K-8) - Upgrade Chiller Plant	619,659	-	-
Holly Hill School (K-8) - Replace Millwork Bldgs. 1-10	292,194	595,365	-
Holly Hill School (K-8) - Replace Flooring Bldgs 1,6,7,8 and10	-	-	200,000
Horizon Elm - Upgrade Main Distribution Panel	3,532	175,000	-
Horizon Elm - Upgrade Generator	30,542	-	-
Horizon Elm - Security Fencing	48,111	-	-
Indian River Elm - Upgrade Cooling Tower, Outside Air and Piping	1,006,439	-	-
Indian River Elm - Roof Replacement Buildings 1 and 4 - 6	704,469	42,820	-
Indian River Elm - Fencing, Cameras, Cipher Locks	(28,562)	-	-
Indian River Elm - Covered Playground	-	-	62,500
Indian River Elm - Replace Chiller Bldg 7	-	-	150,000
Mainland HS - Create Life Skills Lab	78	-	-
Mainland HS - Upgrade Chiller Coils	48,636	-	-
Mainland HS - Upgrade Gym Ceiling and Lighting	43,172	507	-
Mainland HS - Athletic Field Lighting	381	18,860	-
Mainland HS - South and East Perimeter Fencing, cameras, cipher locks	10,697	4,000	-
Mainland HS - LED Lighting Upgrade Campus Wide	13,119	650,000	-
Mainland HS - Parking Lot Safety, Security and Circulation	-	-	200,000
Mainland HS - Athletic Field Lighting	-	-	750,000
McInnis Elm - Upgrade BAS controls	31,543	-	-
McInnis Elm - Reroof Bldg 13	13,434	44,705	-
McInnis Elm - Replace Fire Alarm	-	-	250,000
Minor Projects - Small Projects That Occur During The Year At Various Schools	2,228,575	647,725	4,000,000
New Smyrna Beach HS - Upgrade Cooling Towers	243,871	-	-
New Smyrna Beach HS - Campus Wide Elevated Walkway Repairs	36,840	514,759	-
New Smyrna Beach HS - Roof Access and Exhaust Fans	223	11,035	-
New Smyrna Beach HS - Replace Gutter	62,709	-	-
New Smyrna Beach HS - Upgrade BAS Campus Wide	10,275	408,000	-
New Smyrna Beach HS - Upgrade Auditorium Flooring and Seating	33,355	288,205	-
New Smyrna Beach Mid - Security Fencing	1,634	80,955	-
Orange City Elm - Reroof Bldgs 10 & 11	189,611	-	-
Orange City Elm - Replace Fire Alarm	6,855	299,200	-
Orange City Elm - Security Fencing	747	37,000	-
Ormond Beach Elm - Repair and Coat Roof Bldg 1	3,270	118,452	-
Ormond Beach Elm - Upgrade Cafeteria & Auditorium HVAC	5,766	362	-

Capital Projects Details

NAME	2018 - 2019 Expenditures	2019 - 2020 Rebudgets	2019 - 2020 New Budgets
Ormond Beach Elm - Retrofit Window Moisture Intrusion	382,512	76,633	-
Ormond Beach Elm - Upgrade Main Distribution Panel	90,127	-	-
Ormond Beach Elm - Replace Domestic Water Lines	2,426	120,900	-
Ormond Beach Elm - Upgrade HVAC Bldg 1	-	-	350,000
Ormond Beach Elm - Reroof Bldg 2	-	-	95,000
Ortona Elm - Reroof Walkways @ Bldgs 6,7,8,9	2,555	126,570	-
Ortona Elm - Reroof Bldgs 2-9	-	-	450,000
Osceola Elm - Upgrade Cafeteria HVAC	264,362	-	-
Osceola Elm - Reroof Canopy	82,595	39,827	-
Osceola Elm - Replace Fire Alarm	-	-	300,000
Osteen Elm - Security Fencing	42,069	-	-
Palm Terrace Elm - Replace Flooring and Lighting	305,344	29,761	-
Palm Terrace Elm - Media Center Retrofit	88,248	288,065	-
Palm Terrace Elm - Replace Roof	-	-	200,000
Pathways Elm - Campus Reroof	691,631	-	-
Pathways Elm - Expand Driveway Exit Lanes	11,363	90,655	-
Pine Ridge HS - Entrance Upgrade & New Sign	3,105	-	-
Pine Ridge HS - Campus Wide Reroof	183,874	3,349,040	-
Pine Ridge HS - Replace Chillers 3 and 4, HVAC Bldg 2	1,287,669	-	-
Pine Ridge HS - Upgrade Gym Water Heaters	42,848	-	-
Pine Ridge HS - Renovate Track	337,940	43,095	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 8	181,374	1,365,122	-
Pine Ridge HS - Security Fencing	8,301	110,527	-
Pine Trail Elm - Generator and Automatic Transfer Switch	37,761	-	-
Pine Trail Elm - Electrical Switchgear Upgrade	22,709	155,823	-
Pine Trail Elm - Remove Partition and Replace Millwork Bldgs 1 -5, 7 -9	203,842	-	-
Port Orange Elm - Renovate Group Restrooms	209,581	-	-
Port Orange Elm - Repair Floor Joists, 2nd Floor	3,813	67,600	-
Port Orange Elm - Replace Second Floor Flooring	-	-	75,000
Port Orange Elm - Covered Playground	-	-	62,500
Portables - Moves & Compliance	136,709	268,844	400,000
Pride Elm - Provide Grounding & Surge Protection	26,190	-	-
R.J. Longstreet Elm - Metal Reroof Bldgs. 3-8	13,115	573,490	-
R.J. Longstreet Elm - Extend Parent Pick Up Loop	47,906	362,886	-
R.J. Longstreet Elm - Pavilion	2,018	100,000	50,000
R.J. Longstreet Elm - Covered Playground	-	-	62,500
River Springs Mid - Elevated Walkway Repairs	62,239	39,704	-
River Springs Mid - Security Fencing	28,987	32,536	-
Riverview Learning Center - Moisture Intrusion Stucco Repairs	85,612	69,744	-
Riverview Learning Center - Coat Roof Building 1	2,624	130,000	-
Riverview Learning Center - Upgrade Main Distribution Panel	123,669	-	-
Seabreeze HS - Upgrade Chiller Water Plant	469,417	1,674,167	-
Seabreeze HS - Replace CW Piping Main Loop	136	6,735	-
Seabreeze HS - Window and Door Replacement Bldgs 7 - 11	805,240	-	-
Seabreeze HS - Athletic Field Renovation	240,553	5,276	-
Seabreeze HS - Media Center Retrofit	149,583	2,555	-
Seabreeze HS - Reroof Media Center	5,992	198,045	-
Seabreeze HS - Replace Gym Floor	115,363	48,332	-
Seabreeze HS - Track	19,652	337,412	-
Seabreeze HS - Security Fencing	12,094	150,623	-
Seabreeze HS - HVAC, Ceiling and Lighting Bldg. 1	-	-	1,300,000
Silver Sands Mid - Reroof Low Slopes Bldgs 1-4, 6-8	7,487	283,447	-
Silver Sands Mid - Security Fencing	97,660	4,971	-
Silver Sands Mid - Security and Administration Relocation	-	-	1,900,000
South Daytona Elm - Chiller Plant Upgrade	133,323	-	-
South Daytona Elm - Security Fencing	51,359	-	-
Southwestern Mid - Reroof Bldg. 6 and 7	-	-	210,000
Southwestern Mid - Repipe Sewer Bldg 8	-	-	150,000
Southwestern Mid - Media Center Retrofit	-	-	500,000
Spruce Creek Elm - Upgrade Fire Alarm	40,446	367,627	-
Spruce Creek Elm - Replace HVAC Controls	-	-	150,000
Spruce Creek Elm - Pavilion	-	-	150,000
Spruce Creek HS - 35 Ton A/C Unit on Cafeteria, Controls, & Roof Curb	20,080	-	-
Spruce Creek HS - Press Box Replacement	244,618	2,893	-
Spruce Creek HS - Master Plan	22,991	895,275	-
Spruce Creek HS - Replace Chillers 1 and 2	9,082	450,000	-

Capital Projects Details

NAME	2018 - 2019 Expenditures	2019 - 2020 Rebudgets	2019 - 2020 New Budgets
Spruce Creek HS - Replace Track	-	-	350,000
Starke Elm - Coat Roof Bldgs 11 - 14 and Reroof Media Center Canopies	23,355	221,489	-
Starke Elm - Restroom Building	101,749	-	-
Starke Elm - Fencing, Cameras, Cipher Locks	1,390	-	-
Starke Elm - Reroof Media Center	3,027	150,000	-
Sugar Mill Elm - Upgrade Chillers 1 and 2	31,082	-	-
Sugar Mill Elm - Upgrade Generator	31,720	-	-
Sugar Mill Elm - Extend Parent Loop	48,106	31	-
Sunrise Elm - Campus Wide Reroof	2,232	56,116	-
Sunrise Elm - Upgrade Cafeteria and Kitchen HVAC	2,264	99,500	-
Sunrise Elm - Replace Basketball Court	-	-	75,000
Sunrise Elm - Boiler Replacement and Tower Repair	-	-	290,928
Sunrise Elm - Campus Wide Reroof	-	-	1,480,000
Sweetwater Elm - New Track	10,134	92,920	-
Sweetwater Elm - Replace Fire Alarm	-	-	200,000
T. Dewitt Taylor Middle-High School - Moisture Intrusion and Stucco Repairs	53,734	-	-
T. Dewitt Taylor Middle-High School - Renovate Building 11	166,146	73,898	-
T. Dewitt Taylor Middle-High School - Storm Water Systems Repairs	148,816	80,725	-
T. Dewitt Taylor Middle-High School - Sports Field Lighting	84,681	200	-
T. Dewitt Taylor Middle-High School - Replace Gutters	-	-	120,000
Timbercrest Elm - Restroom Building	106,701	4,699	-
Timbercrest Elm - Upgrade Chiller Plant	-	-	585,525
Tomoka Elm - Upgrade Switchgear	-	-	500,000
Transportation - Daytona - Upgrade Site Lighting With New LED Fixtures	52	-	-
Turie T. Small Elm - Fencing, Cameras, Cipher Locks	2,382	-	-
University HS - Athletic Field Lighting	456,125	36,036	-
Various Schools - High School Athletics	5,853	290,000	1,000,000
Various Schools - Infrastructure for Technology	150,261	207,531	250,000
Various Schools - Security	894,740	2,036,421	2,000,000
Various Schools - Safety and Security of School Buildings	159,900	2,052,666	-
Various Schools - Leased Portables	79,151	31,649	100,000
Westside Elm - Renovations & Addition	8,490,895	9,433,549	-
TOTAL PROJECTS AT EXISTING SCHOOLS AND FACILITIES	43,589,067	41,951,199	34,288,614
FACILITIES MANAGEMENT			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	2,800,000
TOTAL FACILITIES MANAGEMENT	-	-	2,800,000
TECHNOLOGY			
ERP Software - Enterprise Resource Planning	4,595,720	1,967,296	-
SIS Software Systems - New District Student Information System	1,365,058	2,883,092	-
Various Schools & Depts - District Wide Technology Equipment	8,691,530	1,743,258	9,000,000
TOTAL TECHNOLOGY	14,652,309	6,593,646	9,000,000
SYSTEM WIDE EQUIPMENT AND VEHICLES			
School & Department Equipment & Vehicles	598,535	1,071,351	1,500,000
TOTAL SYSTEM WIDE EQUIPMENT AND VEHICLES	598,535	1,071,351	1,500,000
BUSES			
Transportation - Buses	4,293,538	602,096	2,745,600
TOTAL BUSES	4,293,538	602,096	2,745,600
TRANSFERS			
Transfer to General Fund for Qualified Expenditures	9,446,256	-	8,554,431
Transfer to Debt Service Fund	24,635,187	-	26,973,813
TOTAL TRANSFERS	34,081,443	-	35,528,244
TOTAL 2018-2019 EXPENDITURES	\$ 120,407,304		
TOTAL 2019-2020 REBUDGETS (PROJECTS IN PROGRESS)		\$ 63,634,400	
TOTAL 2019-2020 NEW BUDGETS			\$ 169,262,458

Capital Projects Funds Overview

The following is a discussion of the long-range capital improvement plan with comments on funding sources and project schedules.

The largest source of capital funding is from the ad valorem property tax revenue and is followed by the half-cent sales tax collections. There are several other smaller sources of capital funds from Impact Fees on new residential units, and state sources such as Capital Outlay and Debt Service (CO&DS) funds derived from fees on auto tags and Public Education Capital Outlay (PECO) derived from a gross receipts tax administered by the state.

The local capital projects revenue derived from the capital outlay ad valorem tax revenue prior to 2009 was 2.000 mills applied to the value of property in the county. In fiscal year 2009, the Legislature transferred 0.250 mills from the capital budget to the operating budget. In fiscal year 2010, the Legislature authorized an additional 0.250 from the capital outlay millage for critical operating or capital needs for two fiscal years. The continuation of the critical needs millage for operation was approved by voter referendum as required through 2012-13. In November 2012, the voters rejected additional critical needs millage for operating. The current millage allowable for capital outlay purposes is 1.500 mills applied to the certified county property values. The Volusia County certified tax roll declined from a high of \$41.3 billion in 2007-08 to \$26.5 billion in 2012-13. This six year decline started reversing by increasing 2.3% to \$27.1 billion for 2013-14; 6.4% to \$28.9 billion in 2014-15; 5.6% to \$30.5 billion in 2015-16; 6.9% to \$32.6 billion in 2016-17; 7.3% to \$35 billion in 2017-18; 8.8% to \$38 billion in 2018-19 and 8% to \$41 billion in 2019-20. The combination of reduced millage rate available by the state and the reduced property values made the district curtail many capital projects as this is the largest source of capital projects revenue.

In January 2002, the public began paying an additional half-cent sales tax for fifteen years to support a 10-Year construction plan for identified educational facilities. The last sales tax project was completed in 2013 and the only expenditures left will be for the debt service on projects that were moved forward by issuing debt. This sales tax program sunsetted as of December 31, 2016.

The extension of the half-cent sales tax was placed on the August 2014 ballot and the voters approved the continuation for an additional fifteen years beginning January 1, 2017. The new sales tax will be weighted more toward renovations and repairs along with technology and safety/security items, with some older school replacements and additions where needed. There is still a concern with providing consistency and equity in facility offerings (air conditioning, technology, etc.) between the district's older schools and newer schools. Eighty percent of the schools are over 20 years old and 58.6% are over 30 years old and many need attention to basic operating systems to keep them in functioning condition.

School impact fees are used to fund capital projects attributed to growth of new students and to pay debt service on such projects that are included in debt issues. During the past five years the Volusia Building Industry Association (VBIA) and the school district have enjoyed a more collaborative relationship that has focused on addressing issues and resolving problems. The new relationship has resulted in actions that benefit both entities. Termination of years of school impact fee litigation, as well as the establishment of and participation in, the Academy of Construction Technologies are two significant milestones that are benefitting our students and communities.

In December 2016, an amendment to keep Volusia County's school impact fee at a rate of \$3,000 per dwelling unit through 2021 passed with unanimous support from School Board members avoiding a scheduled drop to \$2,500. Beginning on or about January 1, 2021 the school district will commence review of the school impact fee and shall appoint an ad hoc advisory committee, which will include representation from VBIA, to provide comments and recommendations to the superintendent. A recommendation from the superintendent of any amendment to the school impact fee and methodology shall be presented to the school board on or before December 31, 2022.

Capital Projects Funds Overview

Over the 22 years that Volusia County School District has had a school impact fee, the lowest amount collected was \$875.50 to a high of \$6,065.94. Maintaining stability in the fee over the next five years is advantageous to both entities. Recognizing demographic changes, enrollment swings, the building program (past, present and future), change in educational delivery, and the impact of dramatic changes in the fee is the basis for our recommendations. This proposal reflects the improved working relationship and understanding that both the school district and VBIA now enjoy and that all parties' interests are adequately and fairly represented.

The state sources of funds for capital outlay are small and dependent on Legislative action. The Capital Outlay and Debt Service (CO&DS) funds from motor vehicle license revenue generate between four to five hundred thousand dollars per year. This is not enough to have a significant impact on the capital outlay program. The Public Education Capital Outlay (PECO) funds from gross receipts tax on utilities have not been very stable over the last few years. The State Legislature decides each year how to distribute the PECO funds between colleges, universities, K-12 schools and charter schools. The state distributes the K-12 allocation between either construction or maintenance funds. Starting in 2010 and 2011 the Legislature only allocated maintenance funds. In 2012, 2013 and again in 2014 there was no allocation to K-12 education. For 2016, 2017, 2018 and 2019 the Legislature allocated funds to K-12 schools for maintenance only. There will be no 2020 maintenance allocation. The district only estimates PECO maintenance for the 5-Year plan due to this Legislative uncertainty.

Several projects that were postponed due to lack of revenue still need to be done as funds become available. The Volusia County School District remains a large district with approximately 10,000,000 square feet of facilities that will continue to require capital investment and maintenance. Population and enrollment growth may no longer be the driving force in Volusia County's economy as it was in the past but the economy has started to slowly pick back up and in order to maintain the quality of its educational programs, it is imperative that the School Board continues to pursue adequate funding to maintain its facilities. The economic climate, along with actions of the State Legislature, has adversely impacted the capital projects revenues available to the school district. The undeniable success of the last sales tax building initiative, along with the ongoing capital preservation and replacement requirements of the district's facilities, indicated the need to continue the half-cent sales tax for school renovations, replacement, security and technology.

The economy has been slow to turn around and property values are slowly going back up but have not returned to the 2007 level. The property values determine the largest portion of the capital budget. Construction of five replacement schools along with many HVAC and roof replacements, are in this 5-Year plan.

The following projects are the new major projects, over \$500,000, scheduled for fiscal year 2020. There may be others that occur during the year as major systems such as roofs, electrical and air conditioning fail.



Capital Projects Funds Overview

Deltona Middle, (Master Plan) \$55 million

Planning started in 2017-18. Construction begins in fiscal year 2020.

George Marks Elementary, (Master Plan) \$21.5 million

Construction is scheduled to begin.

New Smyrna Beach Middle, (Cafeteria and Media Center Renovations) \$1.9 million

Construction is scheduled to start in school year 2019-20.

New Smyrna Beach Middle, (HVAC, Ceiling, Lighting and Flooring Campus Wide) \$3.0 million

Construction is scheduled to start in school year 2019-20.

Osceola Elementary, (Master Plan) \$2.0 million

The design phase is scheduled to begin in school year 2019-20.

Atlantic High, (Upgrade HVAC and Lighting Bldg. 6) \$1.5 million

Planning and construction is scheduled to start in school year 2019-20.

Atlantic High, (Campus Wide Reroof) \$3.2 million

Planning and construction is scheduled to start in school year 2019-20.

Blue Lake Elementary, (Stormwater Drainage Upgrade) \$660,000

Planning and construction is scheduled to start in school year 2019-20.

Campbell Middle, (Campus Wide HVAC) \$700,000

Planning and construction is scheduled to start in school year 2019-20.

Debary Elementary, (Upgrade Cooling Tower, Piping and Heat Pump) \$1.8 million

Planning and construction is scheduled to start in school year 2019-20.

DeLand High, (Upgrade HVAC Bldgs. 3, 4, 16) \$1.2 million

Planning and construction is scheduled to start in school year 2019-20.

Deltona Lakes Elementary, (Upgrade Chiller Plant) \$1.2 million

Planning and construction is scheduled to start in school year 2019-20.

Facilities Services, (Upgrade Chiller Plant) \$770,000

Planning and construction is scheduled to start in school year 2019-20.

Heritage Middle, (Upgrade HVAC Bldg 7 and Chiller) \$1.9 million

Planning and construction is scheduled to start in school year 2019-20.

Seabreeze High, (HVAC, Ceiling and Lighting Bldg 1) \$1.3 million

Planning and construction is scheduled to start in school year 2019-20.

Silver Sands Middle, (Security and Administration Relocation) \$1.9 million

Planning and construction is scheduled to start in school year 2019-20.

Sunrise Elementary, (Campus Wide Reroof) \$1.48 million

Planning and construction is scheduled to start in school year 2019-20.

Timbercrest Elementary, (Upgrade Chiller Plant) \$585,525

Planning and construction is scheduled to start in school year 2019-20.

Various Schools, (Minor Projects that occur during the year) \$4.0 million

These are small projects that occur during the year to keep our facilities properly functioning.

Various Schools, (Security) \$2.0 million

These are small projects that occur during the year to keep our facilities safe.

Various Schools, (High School Athletics) \$3.0 million

These are small projects that occur during the year to keep our athletic facilities properly functioning.

In addition to the Facilities projects above the district will use \$51.56 million for the following items:

\$2.8 million for facilities management to handle all capital projects; \$9.0 million to replace technology throughout the district; \$1.5 million to help replace vehicles and furniture and equipment district wide; \$2.74 million to purchase new school buses; \$8.55 million will be transferred to the general fund for qualified maintenance expenditures and copier leases; and \$26.97 million for debt service payments.

Special Revenue Fund Summary -Food Service

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Through State	22,471,092	22,605,972	23,558,716	24,707,683	21,990,000	23,089,500	24,243,975	25,456,174
State Sources	325,046	322,412	324,072	314,540	333,000	333,000	333,000	333,000
Local Sources	4,470,890	4,441,434	4,086,651	4,305,889	3,715,500	4,272,825	4,913,749	5,650,811
TOTAL REVENUES	27,267,028	27,369,818	27,969,439	29,328,112	26,038,500	27,695,325	29,490,724	31,439,985
OTHER SOURCES OF FUNDS								
Transfers In	-	-	-	-	-	-	-	-
Other Financing Sources	500	-	-	-	-	-	-	-
TOTAL OTHER SOURCES OF FUNDS	500	-	-	-	-	-	-	-
RESERVES AND FUND BALANCE								
Nonspendable Fund Balance	1,909,722	2,111,831	1,669,076	1,739,783	1,761,634	1,761,634	1,761,634	1,761,634
Restricted Fund Balance	8,534,401	11,170,266	12,314,776	11,023,917	10,559,538	2,928,950	1,490,080	1,548,534
TOTAL RESERVES AND FUND BALANCE	10,444,123	13,282,097	13,983,852	12,763,700	12,321,172	4,690,584	3,251,714	3,310,168
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 37,711,651	\$ 40,651,915	\$ 41,953,291	\$ 42,091,812	\$ 38,359,672	\$ 32,385,909	\$ 32,742,438	\$ 34,750,153
EXPENDITURES								
Salaries	\$ 6,934,181	\$ 8,104,257	\$ 8,105,216	\$ 8,696,929	\$ 10,000,000	\$ 10,250,000	\$ 10,250,000	\$ 10,250,000
Employee Benefits	4,280,201	3,916,794	3,970,965	4,034,436	4,858,280	5,008,391	5,028,949	5,049,886
Purchased Services	1,454,217	1,570,057	1,650,252	1,573,527	2,581,000	1,950,000	1,989,000	2,028,780
Energy Supplies	84,357	78,724	80,869	84,521	95,000	96,900	98,838	100,815
Material and Supplies	9,976,533	10,796,890	11,092,376	12,356,125	13,704,813	10,478,909	10,688,487	10,902,257
Capital Outlay	1,010,667	1,605,683	3,544,348	2,310,623	1,690,000	750,000	765,000	780,300
Other Expenses	689,397	595,658	745,565	714,479	740,000	600,000	612,000	624,240
TOTAL EXPENDITURES	24,429,554	26,668,063	29,189,591	29,770,640	33,669,093	29,134,200	29,432,275	29,736,278
Transfers Out	-	-	-	-	-	-	-	-
Nonspendable Fund Balance	2,111,831	1,669,076	1,739,783	1,761,634	1,761,629	1,761,629	1,761,629	1,761,629
Restricted Fund Balance	11,170,266	12,314,776	11,023,917	10,559,538	2,928,950	1,490,080	1,548,534	3,252,246
TOTAL RESERVES AND FUND BALANCE	13,282,097	13,983,852	12,763,700	12,321,172	4,690,579	3,251,709	3,310,163	5,013,875
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 37,711,651	\$ 40,651,915	\$ 41,953,291	\$ 42,091,812	\$ 38,359,672	\$ 32,385,909	\$ 32,742,438	\$ 34,750,153

Special Revenue Fund - Food Service Assumptions:

The revenue projections for this 3-Year period are based on the following assumptions:

- Federal – 5% increase each year over the 3-Year period
- State – based on level funding
- Local – based on historical trends each year over the 3-Year period

The expenditure projections for this 3-Year period are based on a combination of historical trends and estimates of actual expenditures by object.

- Salaries – 2.5% increase for 2020-2021, no increase for 2021-2022 and 2022-2023
- FICA – 7.65% over this 3-Year period
- Health Insurance – 2.0% increase for 2020-2021 and flat for the next two years
- Retirement Rate – 2.0% increase for 2020-2021 and flat for the next two years
- Life Insurance – 0.2304% rate over this 3-Year period
- All other objects – based on a combination of 3-Year trend or 3-Year average

Special Revenue Funds Summary - Other - Function

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Federal Direct	\$ 13,889	\$ 52,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Through State	40,311,667	38,094,303	40,712,013	47,185,657	48,866,189	49,110,520	49,992,616	50,409,434
TOTAL REVENUES	40,325,556	38,147,040	40,712,013	47,185,657	48,866,189	49,110,520	49,992,616	50,409,434
Transfers In	-	-	-	-	-	-	-	-
Beginning Fund Balances	-	-	-	-	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 40,325,556	\$ 38,147,040	\$ 40,712,013	\$ 47,185,657	\$ 48,866,189	\$ 49,110,520	\$ 49,992,616	\$ 50,409,434
EXPENDITURES								
Instruction	\$ 17,416,519	\$ 15,020,524	\$ 16,668,538	\$ 21,318,936	\$ 22,678,798	\$ 22,792,192	\$ 23,201,573	\$ 23,395,018
Student Support Services	4,656,627	4,833,017	4,867,952	6,367,397	6,592,049	6,625,009	6,744,004	6,800,233
Instructional Media Services	-	-	-	-	-	-	-	-
Instruction and Curriculum Development Services	7,013,647	7,260,876	7,527,836	8,397,752	8,698,182	8,741,673	8,898,686	8,972,880
Instructional Staff Training Services	7,072,749	7,472,945	7,694,995	6,249,643	6,469,883	6,502,232	6,619,022	6,674,209
Instruction-Related Technology	9,465	9,296	9,607	9,386	9,773	9,822	9,998	10,082
Board	-	-	-	-	-	-	-	-
General Administration	1,836,404	1,373,240	1,856,312	2,095,801	2,169,659	2,180,507	2,219,672	2,238,179
School Administration	1,877,200	1,892,396	1,919,707	1,926,887	1,993,741	2,003,710	2,039,699	2,056,705
Facilities Acquisition and Construction	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Central Services	117,830	-	9,558	40,786	43,980	44,200	44,994	45,369
Student Transportation Services	94,745	66,108	85,899	106,371	112,392	112,954	114,983	115,941
Operation of Plant	21,010	21,306	19,383	22,776	24,433	24,555	24,996	25,205
Maintenance of Plant	-	-	-	-	-	-	-	-
Administrative Technology Services	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	357,915	-	-	-	-
Other Capital Outlay	209,360	197,332	52,226	70,372	73,299	73,665	74,989	75,614
TOTAL EXPENDITURES	40,325,556	38,147,040	40,712,013	46,964,022	48,866,189	49,110,520	49,992,616	50,409,434
Transfers Out	-	-	-	221,635	-	-	-	-
Ending Fund Balances	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 40,325,556	\$ 38,147,040	\$ 40,712,013	\$ 47,185,657	\$ 48,866,189	\$ 49,110,520	\$ 49,992,616	\$ 50,409,434

Special Revenue Funds Summary - Other - Object

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Federal Direct	\$ 13,889	\$ 52,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Through State	40,311,667	38,094,303	40,712,013	47,185,657	48,866,189	49,110,520	49,992,616	50,409,434
TOTAL REVENUES	40,325,556	38,147,040	40,712,013	47,185,657	48,866,189	49,110,520	49,992,616	50,409,434
Transfers In	-	-	-	-	-	-	-	-
Beginning Fund Balances	-	-	-	-	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 40,325,556	\$ 38,147,040	\$ 40,712,013	\$ 47,185,657	\$ 48,866,189	\$ 49,110,520	\$ 49,992,616	\$ 50,409,434
EXPENDITURES								
Salaries	\$ 22,601,468	\$ 22,785,367	\$ 23,902,648	\$ 26,416,943	\$ 26,668,755	\$ 27,335,474	\$ 27,882,183	\$ 28,239,827
Employee Benefits	6,624,745	6,073,465	6,109,622	7,060,288	7,311,324	6,885,558	7,072,049	7,230,839
Purchased Services	5,388,614	4,563,648	5,138,766	6,121,560	6,372,407	6,386,132	6,449,993	6,414,493
Energy Services	8,357	9,850	8,613	19,207	22,289	22,512	22,737	22,964
Materials and Supplies	1,408,621	1,633,647	1,514,177	2,329,194	3,609,112	3,599,720	3,635,717	3,622,075
Capital Outlay	1,891,527	1,017,511	1,638,479	2,071,503	2,143,792	2,115,230	2,136,382	2,107,746
Other Expenditures	2,402,225	2,063,552	2,399,708	2,945,327	2,738,510	2,765,896	2,793,555	2,771,490
TOTAL EXPENDITURES	40,325,556	38,147,040	40,712,013	46,964,022	48,866,189	49,110,520	49,992,616	50,409,434
Transfers Out	-	-	-	221,635	-	-	-	-
Ending Fund Balances	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 40,325,556	\$ 38,147,040	\$ 40,712,013	\$ 47,185,657	\$ 48,866,189	\$ 49,110,520	\$ 49,992,616	\$ 50,409,434

Special Revenue Funds - Other Assumptions:

The revenue projections for this 3-Year period are based on the following assumptions:

Federal – based on historical trends and anticipated new grants received

The expenditure projections for this 3-Year period are based on a combination of historical trends and estimates of actual expenditures by object:

- Salaries – 2020-2021 a 2.5% increase, 2021-2022 and 2022-2023 salaries increased based on additional required positions
- FICA – 7.65% for the next three years
- Health Insurance – 2.0% increase for 2020-2021 and flat for the next two years
- Retirement Rate – 2.0% increase for the next three years
- Life Insurance – 0.2304% rate for the next three years
- All other objects – based on historical trends or prior year actuals

Proprietary Funds Summary - Function

	Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Forecast 2020-2021	Forecast 2021-2022	Forecast 2022-2023
REVENUES								
Interest	\$ 139,265	\$ 44,843	\$ 81,100	\$ 377,235	\$ -	\$ -	\$ -	\$ -
Other Operating Revenues	5,720,901	6,291,157	6,648,252	6,884,605	5,928,514	6,295,153	6,396,021	6,496,888
Prior Year Refunds	-	-	2,338.00	-	-	-	-	-
TOTAL REVENUES	5,860,166	6,336,000	6,731,690	7,261,840	5,928,514	6,295,153	6,396,021	6,496,888
Transfers In	-	1,406,058	753,569	99,474	-	-	-	-
Non-Revenue Sources	8,361,207	8,361,207	12,000	-	-	-	-	-
Beginning Fund Balance	-	-	8,361,207	6,390,394	6,489,868	6,489,868	6,489,868	6,489,868
Adjustment to Beginning Fund Balance	-	-	(1,406,058)	-	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 14,221,373	\$ 16,103,265	\$ 14,452,408	\$ 13,751,708	\$ 12,418,382	\$ 12,785,021	\$ 12,885,889	\$ 12,986,756
EXPENDITURES								
Instruction	\$ 349,122	\$ 639,505	\$ 866,103	\$ 1,040,495	\$ 670,718	\$ 712,197	\$ 723,609	\$ 735,021
Student Support Services	-	37,898	56,600	-	-	-	-	-
Instructional Media Services	-	-	-	-	-	-	-	-
Instruction and Curriculum Dev. Services	-	-	-	-	-	-	-	-
Instructional Staff Training Services	-	-	-	-	-	-	-	-
Instruction-Related Technology	-	-	-	-	-	-	-	-
Board	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-
School Administration	313,732	365,314	245,894	460,443	50,000	53,092	53,943	54,794
Facilities Acquisition and Construction	-	33,480	-	-	-	-	-	-
Fiscal Services	75,071	78,226	86,137	94,372	30,500	32,386	32,905	33,424
Food Services	88,213	90,371	107,007	132,445	75,000	79,638	80,914	82,190
Central Services	1,042,547	1,453,374	995,185	1,376,334	1,294,800	1,374,875	1,396,905	1,418,934
Student Transportation Services	563,392	282,372	1,257,020	680,070	263,200	279,477	283,955	288,433
Operation of Plant	3,384,032	3,441,486	3,695,032	3,343,558	3,498,746	3,715,120	3,774,648	3,834,175
Maintenance of Plant	44,058	1,310,982	733,152	134,123	45,550	48,367	49,142	49,917
Administrative Technology Services	-	3,217	9,261	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other Capital Outlay	-	5,832	10,623	-	-	-	-	-
TOTAL EXPENDITURES	5,860,166	7,742,058	8,062,014	7,261,840	5,928,514	6,295,153	6,396,021	6,496,888
Transfers Out and Other Financing	-	-	-	-	-	-	-	-
Ending Fund Balance	8,361,207	8,361,207	6,390,394	6,489,868	6,489,868	6,489,868	6,489,868	6,489,868
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 14,221,373	\$ 16,103,265	\$ 14,452,408	\$ 13,751,708	\$ 12,418,382	\$ 12,785,021	\$ 12,885,889	\$ 12,986,756

Proprietary Funds Summary - Object

	Actuals	Actuals	Actuals	Actuals	Adopted	Forecast	Forecast	Forecast
	2015-2016	2016-2017	2017-2018	2018-2019	Budget	2020-2021	2021-2022	2022-2023
					2019-2020			
REVENUES								
Interest	\$ 139,265	\$ 44,843	\$ 81,100	\$ 377,235	\$ -	\$ -	\$ -	\$ -
Other Operating Revenues	5,720,901	6,291,157	6,648,252	6,884,605	5,928,514	6,295,153	6,396,021	6,496,888
Prior Year Refunds	-	-	2,338.00	-	-	-	-	-
TOTAL REVENUES	5,860,166	6,336,000	6,731,690	7,261,840	5,928,514	6,295,153	6,396,021	6,496,888
Transfers In	-	1,406,058	753,569	99,474	-	-	-	-
Non-Revenue Sources	8,361,207	8,361,207	12,000	-	-	-	-	-
Beginning Fund Balance	-	-	8,361,207	6,390,394	6,489,868	6,489,868	6,489,868	6,489,868
Adjustment to Beginning Fund Balance	-	-	(1,406,058)	-	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 14,221,373	\$ 16,103,265	\$ 14,452,408	\$ 13,751,708	\$ 12,418,382	\$ 12,785,021	\$ 12,885,889	\$ 12,986,756
EXPENDITURES								
Salaries	\$ 50,833	\$ 510,572	\$ 515,349	\$ 72,244	\$ -	\$ -	\$ -	\$ -
Employee Benefits	340,982	317,377	291,394	224,676	502,000	277,816	339,357	389,908
Purchased Services	4,236,005	4,605,889	5,400,862	4,326,308	4,214,746	4,153,617	4,155,145	4,167,663
Energy Services	-	-	1,739	-	-	-	-	-
Materials and Supplies	-	54,419	4,671	4,292	-	-	-	-
Capital Outlay	-	39,312	10,623	690	-	-	-	-
Other Expenditures	1,232,346	2,214,489	1,837,376	2,633,630	1,211,768	1,863,720	1,901,519	1,939,317
TOTAL EXPENDITURES	5,860,166	7,742,058	8,062,014	7,261,840	5,928,514	6,295,153	6,396,021	6,496,888
Transfers Out and Other Financing	-	-	-	-	-	-	-	-
Ending Fund Balance	8,361,207	8,361,207	6,390,394	6,489,868	6,489,868	6,489,868	6,489,868	6,489,868
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 14,221,373	\$ 16,103,265	\$ 14,452,408	\$ 13,751,708	\$ 12,418,382	\$ 12,785,021	\$ 12,885,889	\$ 12,986,756

Internal Service Funds Assumptions:

Revenue and expenditures are based on a combination of historical trends and 3-Year averages.

Proprietary Funds

	Workers' Compensation			Property Insurance		
	Actuals 2017-2018	Actuals 2018-2019	Adopted	Actuals 2017-2018	Actuals 2018-2019	Adopted
			Budget 2019-2020			Budget 2019-2020
OPERATING REVENUES						
Interest	\$ 28,716	\$ 103,402	\$ -	\$ 9,817	\$ 101,747	\$ -
Other Operating Revenues	2,040,837	2,637,068	2,138,768	2,841,598	2,970,488	3,110,746
Prior Year Refunds	2,338	-	-	-	-	-
TOTAL OPERATING REVENUES	2,071,891	2,740,470	2,138,768	2,851,415	3,072,235	3,110,746
Non-Revenue Sources	-	-	-	12,000	-	-
Transfers from General	-	-	-	753,569	99,474	-
Beginning Fund Balances	566,028	566,028	566,028	5,102,139	3,131,326	3,230,800
Adjustment to Beginning Fund Balance	-	-	-	(1,406,058)	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,637,919	\$ 3,306,498	\$ 2,704,796	\$ 7,313,065	\$ 6,303,035	\$ 6,341,546
OPERATING EXPENSES						
Salaries	\$ 71,460	\$ 72,244	\$ -	\$ 443,889	\$ -	\$ -
Employee Benefits	220,317	223,976	502,000	71,077	-	-
Purchased Services	316,098	297,125	430,000	3,649,740	3,067,303	3,110,746
Energy Supplies	-	-	-	1,739	-	-
Material and Supplies	-	50	-	4,671	4,242	-
Capital Outlay	-	-	-	10,623	690	-
Other Expenses	1,464,016	2,147,075	1,206,768	-	-	-
TOTAL OPERATING EXPENSES	2,071,891	2,740,470	2,138,768	4,181,739	3,072,235	3,110,746
Ending Fund Balances	566,028	566,028	566,028	3,131,326	3,230,800	3,230,800
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,637,919	\$ 3,306,498	\$ 2,704,796	\$ 7,313,065	\$ 6,303,035	\$ 6,341,546

Proprietary Funds

Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
\$ 19,573	\$ 101,800	\$ -	\$ 22,994	\$ 70,286	\$ -	\$ 81,100	\$ 377,235	\$ -
460,532	716,826	267,800	1,305,285	560,223	411,200	6,648,252	6,884,605	5,928,514
-	-	-	-	-	-	2,338	-	-
480,105	818,626	267,800	1,328,279	630,509	411,200	6,731,690	7,261,840	5,928,514
-	-	-	-	-	-	12,000	-	-
-	-	-	-	-	-	753,569	99,474	-
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	8,361,207	6,390,394	6,489,868
-	-	-	-	-	-	(1,406,058)	-	-
\$ 2,173,145	\$ 2,511,666	\$ 1,960,840	\$ 2,328,279	\$ 1,630,509	\$ 1,411,200	\$ 14,452,408	\$ 13,751,708	\$ 12,418,382
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,349	\$ 72,244	\$ -
-	700	-	-	-	-	291,394	224,676	502,000
106,745	331,371	262,800	1,328,279	630,509	411,200	5,400,862	4,326,308	4,214,746
-	-	-	-	-	-	1,739	-	-
-	-	-	-	-	-	4,671	4,292	-
-	-	-	-	-	-	10,623	690	-
373,360	486,555	5,000	-	-	-	1,837,376	2,633,630	1,211,768
480,105	818,626	267,800	1,328,279	630,509	411,200	8,062,014	7,261,840	5,928,514
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	6,390,394	6,489,868	6,489,868
\$ 2,173,145	\$ 2,511,666	\$ 1,960,840	\$ 2,328,279	\$ 1,630,509	\$ 1,411,200	\$ 14,452,408	\$ 13,751,708	\$ 12,418,382

Capital Impact on the Operating Fund

The capital budget is separate and distinct from the operating budget for several reasons. First, capital outlay reflects non-recurring capital improvements rather than ongoing expenses. Capital infrastructure expansion and improvements are funded through pay-as-you go capital project funds from diverse sources, including capital outlay property taxes, school impact fees, sales taxes designated for capital projects, and long-term liabilities, such as COPs and Bonds. The principal and interest due on the long-term debt is paid through the debt service fund with transfers from the capital projects funds and voter approved tax collections. These revenue sources are not appropriate funding sources for recurring operating expenses. Second, capital projects tend to be of high cost in nature, requiring more stringent control and accountability. Finally, several capital revenue sources, such as the school impact fees, school sales taxes, and state PECO and CO&DS funds, are by statute or other legal restriction, limited to use on capital improvements.

There is a direct relationship between the capital projects budget and the general fund budget when building new facilities and renovating old ones. As space is added or renovated, furniture, supplies, maintenance, and utility costs all increase. The cost of operating and maintaining new infrastructures are always considered in the operating budget. Therefore, it is important to budget for this increased cost in the general fund in the fiscal year the asset becomes operational.

These estimates of the operating fund's additional recurring costs are factored into the budget when a new school is scheduled to open. The following charts show the cost estimates based on facilities level of service of 2,102 for high schools, 1,090 for middle schools and 661 for elementary schools:

	School <u>Administration</u>	Instructional <u>Support</u>	Materials <u>& Supplies</u>	<u>Totals</u>
Elementary School	\$ 408,951	\$ 145,783	\$ 9,633	\$ 564,367
Middle School	\$ 636,876	\$ 221,848	\$ 15,210	\$ 873,934
High School	\$ 944,970	\$ 513,256	\$ 23,255	\$ 1,481,481

The above fixed costs are primarily for administrative staff including the principal, assistant principals, and necessary office staff. Instructional support includes media specialists, certified school counselors and high school athletic director. It does not include the classroom instructional staff or the utility and/or maintenance costs.

The following chart represents the estimated increases to the operating fund for costs associated with the new schools operation of plant including campus advisors to help with crowd control in middle and high schools. Also, maintenance and utilities are estimated for each level based on the size of the school.

	Operation of <u>Plant</u>	Maintenance <u>& Utilities</u>	<u>Totals</u>
Elementary School	\$ 445,806	\$ 149,538	\$ 595,344
Middle School	\$ 785,139	\$ 246,591	\$ 1,031,730
High School	\$ 1,481,699	\$ 475,535	\$ 1,957,234

In some cases, the operational impact may be absorbed gradually while a new school is under construction. As a school's population increases beyond capacity, additional staff, supplies and equipment are provided; thus spreading the operating impact over a number of years rather than all at once when the new school is complete. The need for additional instructional units and material for supplies is determined at the time of the new school opening.

Capital Impact on the Operating Fund

Below is the average for a completed school based on the enrollment stated on the previous page.

	Instructional <u>Personnel</u>	Materials <u>& Supplies</u>	<u>Totals</u>
Elementary School	\$ 3,360,419	\$ 14,450	\$ 3,374,869
Middle School	\$ 4,993,745	\$ 22,816	\$ 5,016,561
High School	\$ 7,150,521	\$ 34,883	\$ 7,185,404

The Pierson Elementary replacement school has been completed and opened in August of 2018. The 5-Year plan calls for 4 new replacement schools. Also, 1 elementary and 1 middle school additions are scheduled to relieve growth.

An indirect impact to the general operating budget will be a reduction in maintenance needs due to the replacement of major air conditioning equipment, roofing systems, electrical upgrades and flooring improvements at various facilities. It is harder to quantify, but these types of capital improvements impact the operating fund in a positive way, which means less money is spent on labor and repairs for the first few years after the replacement or improvement. Many benefits, such as improved educational productivity and student and staff morale, are not readily quantifiable in financial terms but represent a major tangible impact on school and district operations. One example of savings in the general fund for capital expenditures is the recent upgrade of the thermostats in 21 portables at Spruce Creek High School. The entire project cost the capital funds \$2,625 to upgrade all the old control units and energy cost went down \$596 per month at this school. Not only was that a quick return on investment of only 4.4 months, but the savings occurred in the operating funds. The district is now working our way through all of our portables with upgraded thermostats.

The Florida Department of Education calculates the costs for maintenance, custodial and utilities each year per square foot. The state average impact on the 2013-14 operating fund for the changes in square footage was approximately \$5.11 per square foot and went up to \$5.21 per square foot in 2014-15. The state average for 2015-16 slightly decreased to \$5.20 per square foot only to rise slightly to \$5.22 per square foot in 2016-17 and to \$5.39 in 2017-18.

As the new 5-Year capital plan is put into action there will be additional or replacement square footage provided which will impact the general operating fund.

This last school year the district did add and remove square footage from some schools. There were portables that were deleted as well. New figures will be provided as construction occurs during this 5-Year capital plan.

	<u>Impact to Operating Budget</u>
Westside Elementary (Addition)	\$ 100,313
Chisholm Elementary (Addition)	\$ 304,955
Chisholm Elementary (Deletion)	\$ (289,367)
George Marks Elementary (Deletion)	\$ (287,470)
Portables (Deletion)	\$ (1,645)
Total Operating Impact	\$ (173,214)

Fund Balance Summary-Governmental Funds

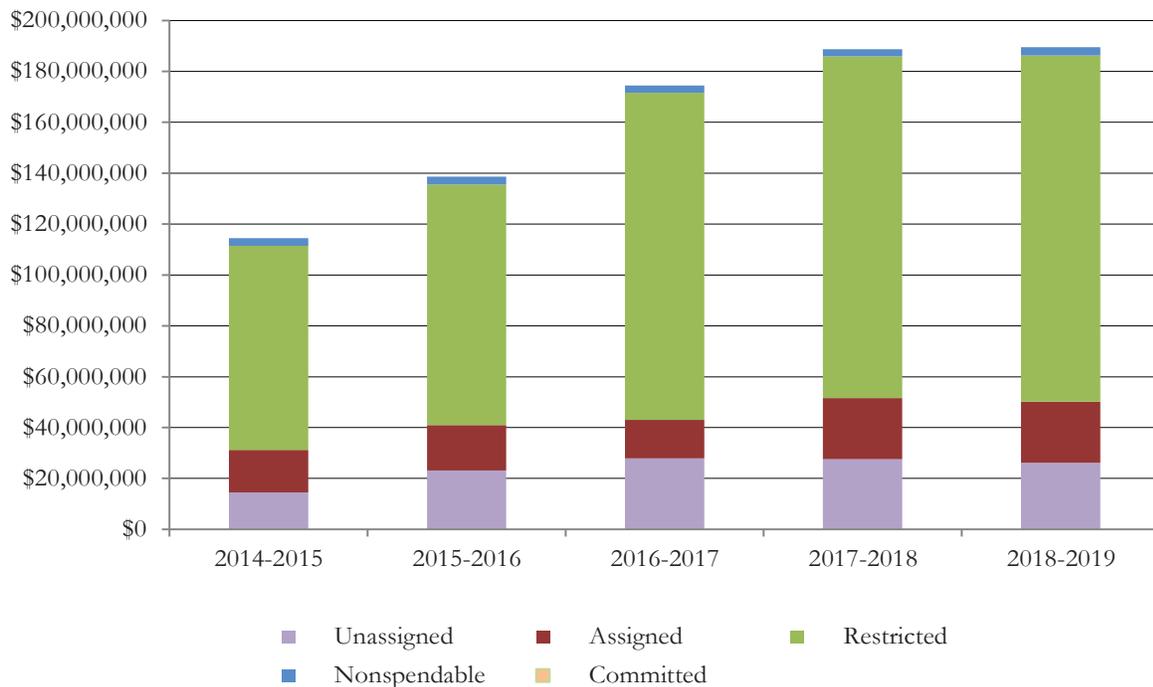
Governmental Funds

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Nonspendable	\$ 2,960,969	\$ 3,090,531	\$ 2,806,364	\$ 2,828,155	\$ 3,199,584
Spendable:					
Restricted	80,238,838	94,488,315	128,601,695	134,291,534	136,184,035
Committed	-	-	-	-	-
Assigned	16,750,823	17,877,641	15,088,213	24,017,735	23,971,045
Unassigned	14,446,658	23,195,073	27,927,369	27,587,622	26,201,039
Total Governmental Funds	\$ 114,397,288	\$ 138,651,560	\$ 174,423,641	\$ 188,725,046	\$ 189,555,703

The two major types of fund balances are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. An example would be inventory. The district has classified the spendable fund balances as committed, restricted, assigned and unassigned and considered each to have been spent when expenditures are incurred. Committed balances contain self-imposed constraints of the government from its highest level of decision making authority. These committed balances require School Board approval both to set aside and release. Restricted balances are constrained by external parties, constitutional provisions or enabling legislation. Assigned balances contain self-imposed constraints of the government to be used for a specific purpose. The Superintendent is authorized to assign fund balances pursuant to Board Policy 722. The unassigned fund balance is not constrained for any particular purpose.

The significant changes in fund balances over the past few years have been in the Capital Projects Funds. Voters approved the continuation of our half-cent sales tax for an additional 15 years beginning Jan 2017.

5-Year Fund Balance-Governmental Funds



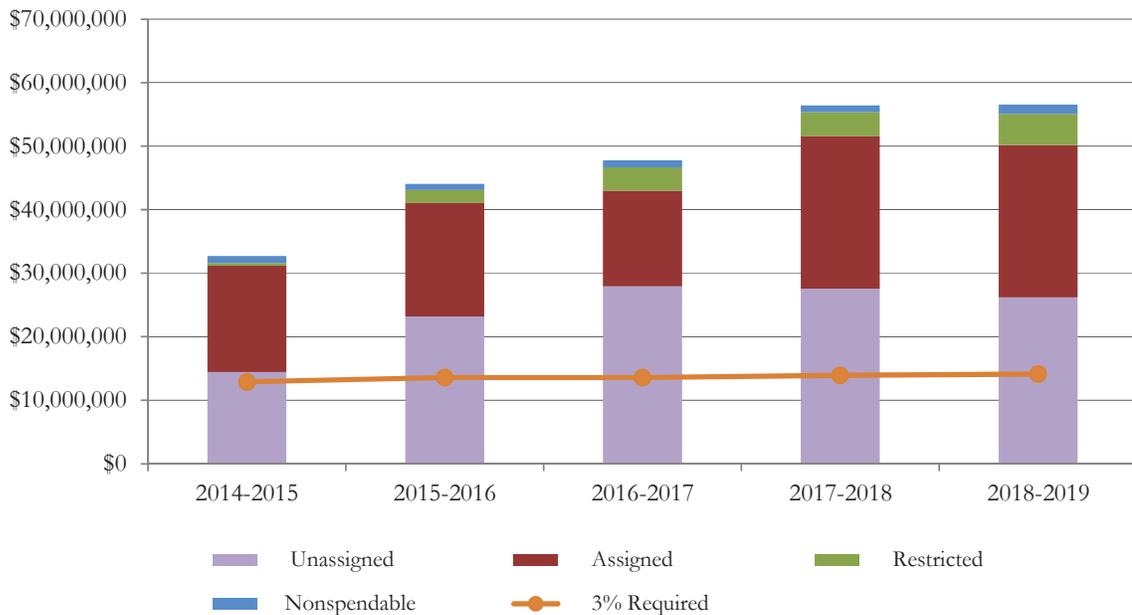
Fund Balance Summary-General Fund

General Fund

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Nonspendable	\$ 1,051,247	\$ 978,700	\$ 1,137,288	\$ 1,088,372	\$ 1,467,950
Spendable:					
Restricted	443,022	2,025,295	3,647,526	3,745,037	4,939,677
Committed	-	-	-	-	-
Assigned	16,750,823	17,877,641	15,088,213	24,017,735	23,971,045
Unassigned	14,446,658	23,195,073	27,927,369	27,587,622	26,201,039
Total General Fund	\$ 32,691,750	\$ 44,076,709	\$ 47,800,396	\$ 56,438,766	\$ 56,579,711

Over the past five years, the general fund total fund balance increased by \$23.9 million. Fiscal year 2016 closed with an increase of \$11.4 million. This increase can be attributed primarily to additional unbudgeted revenue for Medicaid, property taxes, and the BP Oil Spill Settlement. Overall, approximately \$10 million in savings were realized in areas such as purchased services, energy services and materials and supplies. For 2017 the year ended with expenditures exceeding revenues by \$3.97 million primarily to an increase in salary expenditures, and an increase in purchased services, which were partially offset by a decrease in expenditures for employee benefits. The 2018 year ended with an increase in fund balance of \$8.6 million. Revenues increased by \$12.2 million, due primarily to a Proshare health insurance rebate of \$5.3 million, an increase in property tax revenue of \$1.7 million and a combined increase in state and local revenue of \$5.2 million. Expenditures increased by \$7.2 million due to salary increases that were offset by a savings in health benefits. During the current fiscal year fund balance changed by \$110,945 due to increased property tax revenue, state revenue and increased investment earnings. This was offset by a decrease in other local revenue due to the receipt of a Proshare health insurance rebate received in the prior year and not in the current year and an increase in expenditures.

5-Year Fund Balance - General Fund





Informational



FEFP Revenue

The Florida Education Finance Program (FEFP) is the funding formula adopted by the Florida Legislature in 1973 to allocate funds appropriated by the Legislature for public school operations. The FEFP implements the constitutional requirement of a uniform system of free public education and is an allocation model based on individual student participation in educational programs. In order to ensure equitable funding, the FEFP takes into account the local property tax base, costs of education programs, cost of living (district cost differential), and sparsity of student population.

The FEFP is the primary mechanism for funding the operating costs of public schools. As noted herein, there are other sources of funding; however, the FEFP is the finance program's foundation. The key feature of the FEFP is to base financial support for education upon the individual student participating in a particular educational program rather than upon the numbers of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded educational programs by cost factors to obtain weighted FTE's. Weighted FTE's are then multiplied by a base student allocation and by a district cost differential in the major calculation to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs.

The five scholarship payments for education provided by private schools are:

- (1) McKay Scholarships for Students with Disabilities Program - This program provides parents of students with disabilities the option to enroll their children in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. Participants must have been reported for funding in a school district during the prior October and February FTE surveys in order to be eligible.
- (2) Gardiner Scholarship Program- The Gardiner Scholarship Program is designed to provide the option for a parent to better meet the individual educational needs of his or her child with a disability. The scholarship provides eligible students funds that can be used to purchase approved services or products, including tuition or fees associated with enrollment in an eligible private school, eligible postsecondary educational institution, a private tutoring program, a virtual program offered by a private online provider approved by the Florida Department of Education, the Florida Virtual School (FLVS) as a private paying student or an approved online course.
- (3) Florida Tax Credit Scholarship Program - These scholarships are funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for students who qualify for free or reduced-price school lunches under the National School Lunch Act and students in foster care. In accordance with section 1002.395, F.S., up to \$874 million in tax credits for participating corporation is authorized for 2019-20. In order to be eligible for Florida tax credit scholarships, a student must have been reported for funding in a school district during the prior October and February surveys or received a scholarship from an eligible nonprofit scholarship-funding organization during the previous school year.
- (4) Hope Scholarship Program - Students enrolled in a Florida public school in kindergarten through grade 12 who has been subjected to an incident of battery, harassment, hazing, bullying, kidnapping, physical attack, robbery, sexual offenses, assault, threat, intimidation or fighting at school has the opportunity to transfer to another public school or enroll in an approved private school under the Hope Scholarship.
- (5) Family Empowerment Scholarship Program - This program provides students in families that have limited financial resources the option to enroll in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school.

2019-2020 Volusia FEFP Calculation

FTE Students Volusia 61,970.25	x	Program Weights	=	Weighted FTE Students Volusia 67,795.83	x	Base Student Allocation (BSA) Volusia \$4,279.49	x	District Cost Differential (DCD) Volusia 0.9654	=	Base Funding Volusia \$280,093,024	+
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Declining Enrollment Allocation Volusia \$145,661	+	0.748 Compression Adjustment Volusia \$4,844,834	+	DJJ Supplemental Allocation Volusia \$226,251	+	Safe Schools Volusia \$4,060,583	+	Reading Instruction Volusia \$2,658,864	+
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Supplemental Academic Instruction Volusia \$16,879,197	+	ESE Guaranteed Allocation Volusia \$24,177,369	+	Teacher Classroom Supply Asst. Volusia \$1,193,821	+	Mental Health Assistance Allocation Volusia \$1,592,735	+	Funding Compression Allocation Volusia \$3,680,796	+
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Student Transp. Volusia \$11,124,013	+	Instructional Materials Volusia \$5,037,142	+	Turn Around School Supplement Volusia \$1,050,795	+	Digital Learning Contribution Volusia \$291,268	+	Best & Brightest Teacher & Principal Alloc Volusia \$5,902,163	=
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Gross State, Local, and Federal FEFP Volusia \$362,958,516	-	Required Local Effort Volusia \$151,006,034	=	Net State FEFP Volusia \$211,952,482	+	School Recognition & Lottery Volusia \$1,776,280	+	Class Size Reduction Volusia \$66,327,515	=
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Volusia's Total State Funding \$280,056,277

Based on 2nd FEFP Calculation

FEFP Revenue Summary

	2018-2019 4th Calc	2019-2020 Conference	2019-2020 2nd Calculation	2nd vs 4th Calc Difference
Formula Components				
Unweighted FTE	62,102.18	61,970.25	61,970.25	(131.93)
Weighted FTE	67,652.33	67,795.83	67,795.83	143.50
Base Student Allocation	4,204.42	4,279.49	4,279.49	75.07
District Cost Differential	0.9643	0.9654	0.9654	0.0011
School Taxable Value	38,122,061,917	40,263,327,920	41,188,256,745	3,066,194,828
Required Local Effort Millage	4.026	3.856	3.819	(0.207)
Discretionary Millage	0.748	0.748	0.748	-
Total Millage	4.774	4.604	4.567	(0.207)
Base Funding (WFTE x BSA x DCD)	\$ 274,284,344	\$ 280,093,024	\$ 280,093,024	\$ 5,808,680
ESE Guaranteed Allocation	23,701,147	24,177,369	24,177,369	476,222
Compression Adjustment - 0.748 mills	5,112,872	5,160,882	4,844,834	(268,038)
Declining Enrollment Supplement	33,303	145,661	145,661	112,358
Safe Schools	3,703,070	4,060,583	4,060,583	357,513
Reading Instruction	2,675,766	2,658,864	2,658,864	(16,902)
Supplemental Academic Instruction	16,915,132	16,879,197	16,879,197	(35,935)
DJJ Supplemental Funding	229,849	226,251	226,251	(3,598)
Student Transportation	11,074,765	11,124,013	11,124,013	49,248
Instructional Materials	5,025,049	5,037,142	5,037,142	12,093
Digital Learning	1,280,901	291,268	291,268	(989,633)
Teacher Classroom Supply Assistance	1,200,853	1,193,821	1,193,821	(7,032)
Mental Health Assistance Allocation	1,475,091	1,592,735	1,592,735	117,644
Best and Brightest Teacher and Principal Allocation	-	5,902,163	5,902,163	5,902,163
Funding Compression Allocation	4,372,170	3,680,796	3,680,796	(691,374)
Turnaround School Supplement	-	591,955	1,050,795	1,050,795
Virtual Education Contribution	55,310	-	-	(55,310)
Total FEFP	351,139,622	362,815,724	362,958,516	11,818,894
Required Local Effort Taxes	(147,340,244)	(149,045,177)	(151,006,034)	(3,665,790)
Total State FEFP	203,799,378	213,770,547	211,952,482	8,153,104
Categoricals				
Class-size Reduction	66,367,842	66,327,515	66,327,515	(40,327)
Total Categorical Funding	66,367,842	66,327,515	66,327,515	(40,327)
Lottery	207,791	206,419	206,419	(1,372)
School Recognition	1,569,861	1,569,861	1,569,861	-
Total State Funding	271,944,872	281,874,342	280,056,277	8,111,405
Local Funding				
Total Required Local Effort	147,340,244	149,045,177	151,006,034	3,665,790
Discretionary Local Effort	27,374,690	28,912,291	29,576,463	2,201,773
Total Local Funding	174,714,934	177,957,468	180,582,497	5,867,563
Total Funding	\$ 446,659,806	\$ 459,831,810	\$ 460,638,774	\$ 13,978,968
Budgeted Funding Per Student	\$ 7,192.34	\$ 7,420.20	\$ 7,433.22	

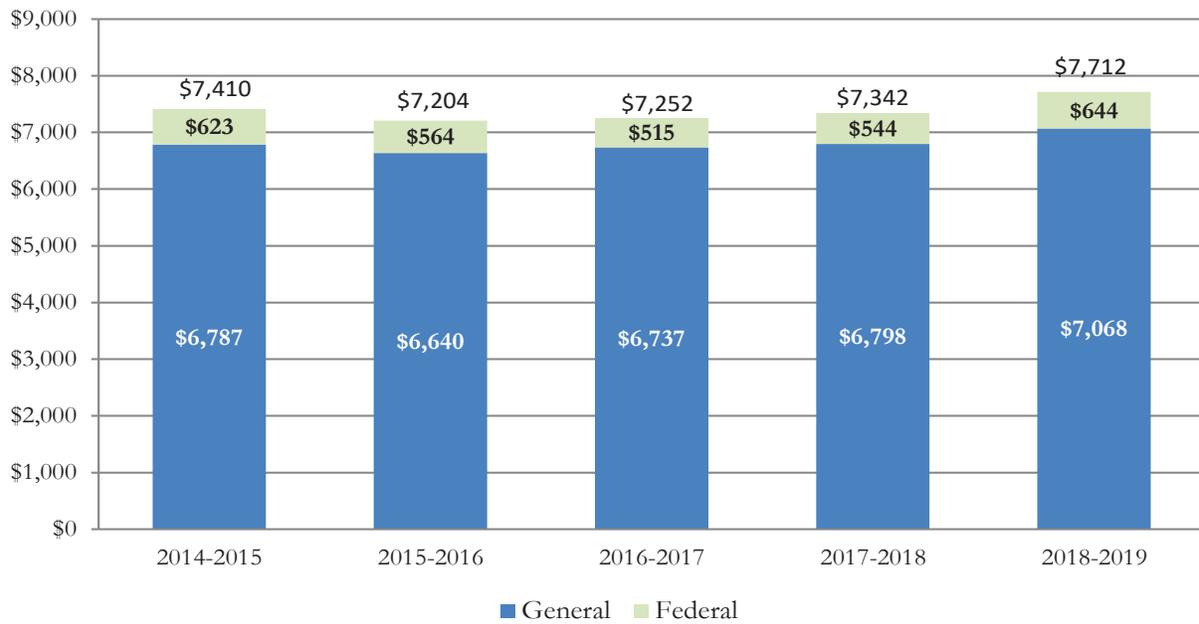
Expenditures Per FTE

General Fund and Federal Fund Expenditure per FTE

	Unweighted FTE	General Fund	General Fund per FTE	Federal Fund	Federal Fund per FTE	Total per FTE
2014-2015	61,650.00	\$ 418,425,045	\$ 6,787.11	\$ 38,397,844	\$ 622.84	\$ 7,409.94
2015-2016	62,658.68	\$ 416,075,341	\$ 6,640.35	\$ 35,341,093	\$ 564.03	\$ 7,204.37
2016-2017	62,285.06	\$ 419,629,477	\$ 6,737.24	\$ 32,081,793	\$ 515.08	\$ 7,252.32
2017-2018	62,446.22	\$ 424,489,738	\$ 6,797.69	\$ 33,977,598	\$ 544.11	\$ 7,341.79
2018-2019	62,132.43	\$ 439,177,337	\$ 7,068.41	\$ 39,983,448	\$ 643.52	\$ 7,711.93

Source: District Annual Cost Report

Expenditures per FTE Student



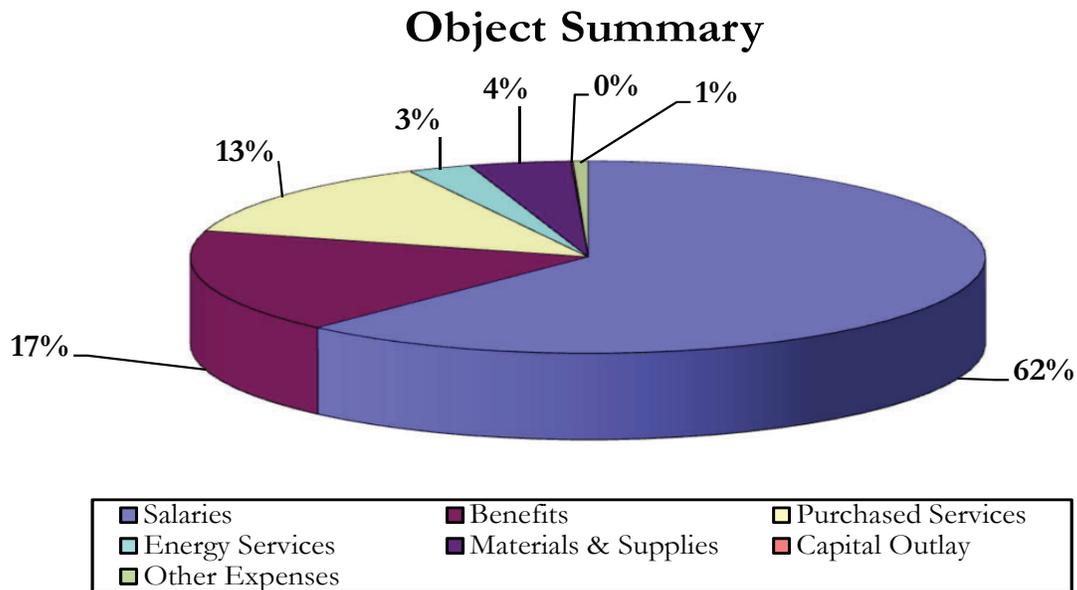
Source: District Annual Cost Report

Note: 'FTE' is Full Time Equivalent student (see glossary)

Object Summary

General Fund 2019-2020

Object	Description	Amount
100	Salaries	\$ 314,311,662
200	Benefits	89,090,844
300	Purchased Services	66,985,536
400	Energy Services	13,173,900
500	Materials & Supplies	21,046,303
600	Capital Outlay	358,413
700	Other Expenses	3,139,593
900	Transfers	-
Total		\$ 508,106,251

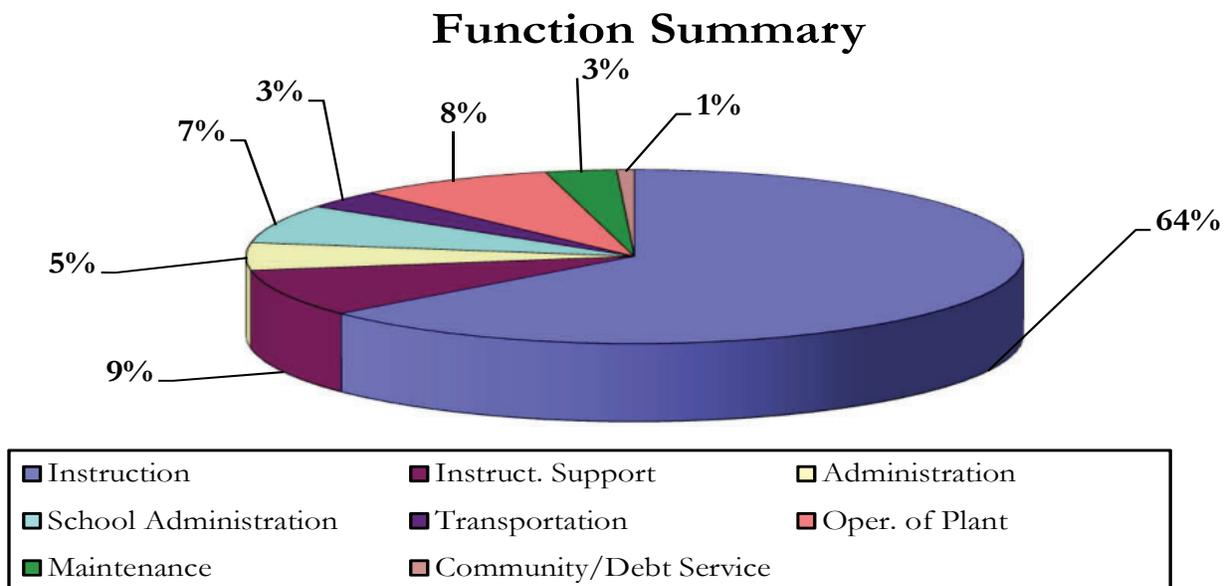


Personnel costs represent the largest expenditure category for the district at 79% (salaries and benefits combined)

Function Summary

General Fund 2019-2020

Function	Description	Amount
5000	Instruction	\$ 323,017,871
6100	Student Support Services	18,134,965
6200	Instructional Media Services	6,910,744
6300	Instructional and Curriculum Development	14,252,015
6400	Instructional Staff Training Services	1,394,636
6500	Instructional Related Technology	4,234,257
7100	School Board	868,527
7200	General Administration (Superintendent's Office)	1,863,950
7300	School Administration	36,570,045
7400	Facilities Acquisition and Construction	85,425
7500	Fiscal Services	3,075,606
7700	Central Services	8,761,713
7800	Student Transportation Services	17,264,607
7900	Operation of Plant	41,592,649
8100	Maintenance of Plant	15,008,808
8200	Administrative Technology Services	11,334,823
9100	Community Services	3,735,610
9200	Debt Service	-
9300	Other Capital Outlay	-
9700	Budgeted Transfer of Funds	-
Total		\$ 508,106,251



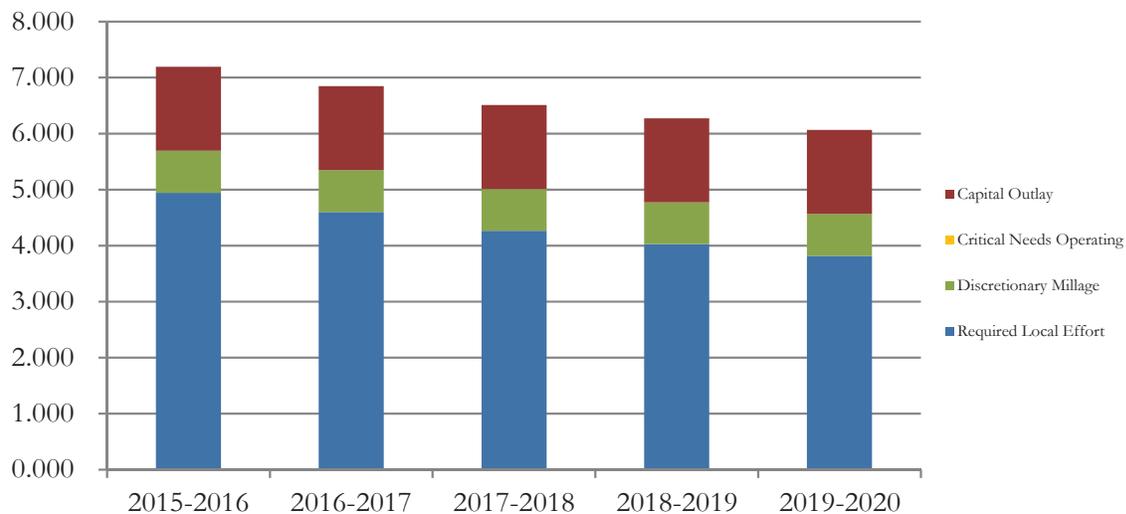
More than three-quarters of the budget is allocated to the direct benefit of students (Instruction, Inst. Support, and Transportation combined).

Millage Rates

Millage	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Required Local Effort	4.944	4.600	4.264	4.026	3.819
Prior Period Funding Adj.	0.005	0.000	0.008	0.007	0.014
Discretionary Millage	0.748	0.748	0.748	0.748	0.748
Add'l Discretionary Millage	0.000	0.000	0.000	0.000	0.000
Critical Needs Operating	0.000	0.000	0.000	0.000	0.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000
Total	7.197	6.848	6.520	6.281	6.081

The Required Local Effort is the tax rate required by the State to participate in Florida Education Finance Program (FEFP). The share of the state required local effort is determined by a statutory procedure, initiated by certification of the property tax valuations of each district. The School Board sets the discretionary tax millage, however it is capped at no more than 0.748 mills. The School Board also sets the Capital Outlay millage at no more than 1.500 mills. Electors may also vote an additional levy for operations and/or capital purposes for a period not to exceed two years, pursuant to Article VII, Section 9 of the Florida Constitution and sections 1011.73(1), F.S. & 1011.71(9), F.S., also provides by local referendum or in a general election, an additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

Millage Rates



Source: District Records

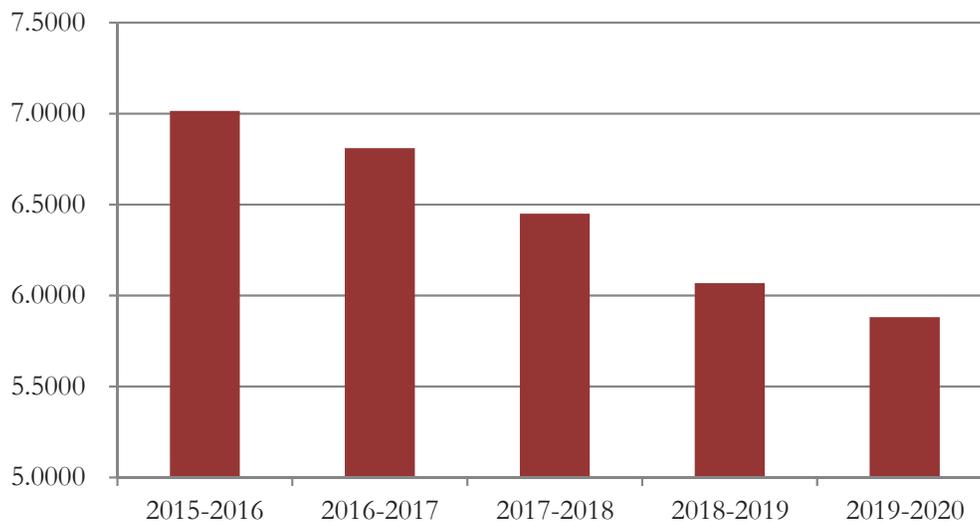
A mill represents one thousandth of a dollar

Rolled-back Rate

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
(1) Current Year Gross Taxable Value	30,513,634,131	32,624,888,000	35,019,721,155	38,122,061,917	41,188,256,745
(2) Current Year New Taxable Value	326,780,496	375,833,266	447,721,917	562,397,097	636,138,606
(3) Current Year Adjustable Taxable	30,186,853,635	32,249,054,734	34,571,999,238	37,559,664,820	40,552,118,139
(4) Prior Year Gross Taxable Value (From Prior Year DR-403)	28,866,429,963	30,514,924,188	32,562,727,835	34,957,667,004	37,974,070,794
(5) Prior Year Millage Levy	7.336	7.197	6.848	6.520	6.281
(6) Prior Year Ad Valorem Proceeds	211,764,130	219,615,909	222,989,560	227,923,989	238,515,139
(7) The Current Year Rolled-Back	7.0151	6.8100	6.4500	6.0683	5.8817
(8) Current Year Proposed Millage Rate	7.197	6.848	6.520	6.281	6.081
(9) Current Year Proposed Rate as a % of the rolled-back rate	102.59%	100.56%	101.09%	103.50%	103.39%
(10) Current Year Rate Change as a percent of rolled-back rate	2.59%	0.56%	1.09%	3.50%	3.39%

Rolled-Back Rate is a calculation mandated by the state which produces a fictitious 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.

Rolled-back Rate



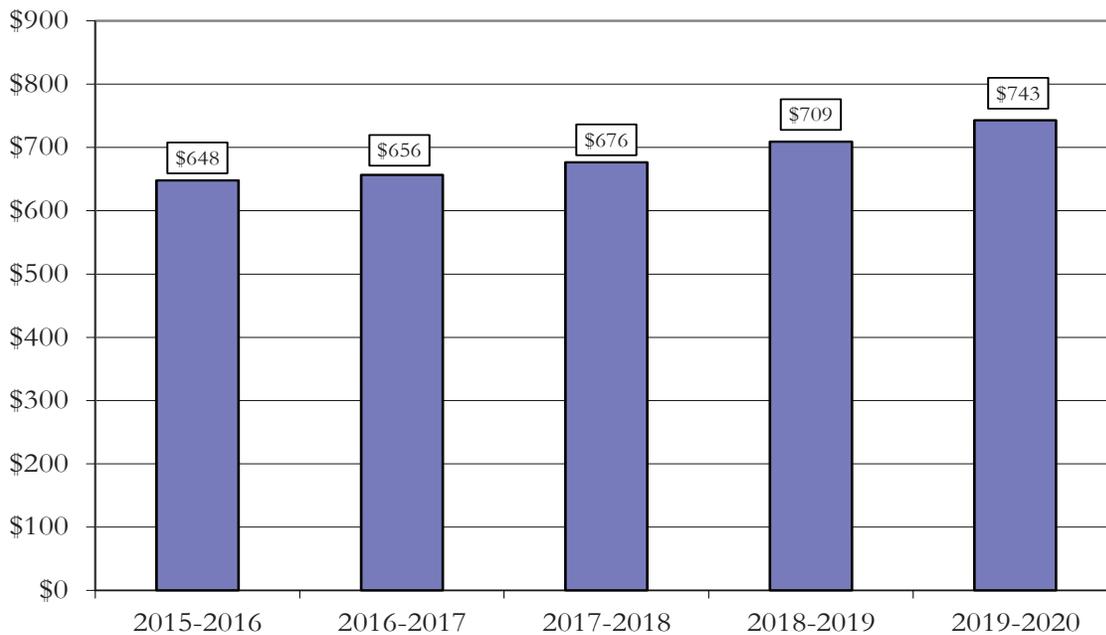
Source: District Records

Average Homeowner Rates

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
Assessed Value	\$ 115,017	\$ 120,825	\$ 128,746	\$ 137,894	\$ 147,135
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	90,017	95,825	103,746	112,894	122,135
Property Tax Rate	7.197	6.848	6.520	6.281	6.081
Property Tax Due	\$ 647.85	\$ 656.21	\$ 676.42	\$ 709.09	\$ 742.70
Tax Increase/(Decrease) from the Prior Year	\$ 27.64	\$ 8.36	\$ 20.21	\$ 32.67	\$ 33.61

Assessed Value - Homestead Exemption = Taxable Value x (Property Tax Rate/1000) = Property Tax Due

Average Homeowner's Property Taxes



Source: Volusia County Property Appraiser

Assessed vs. Market Value

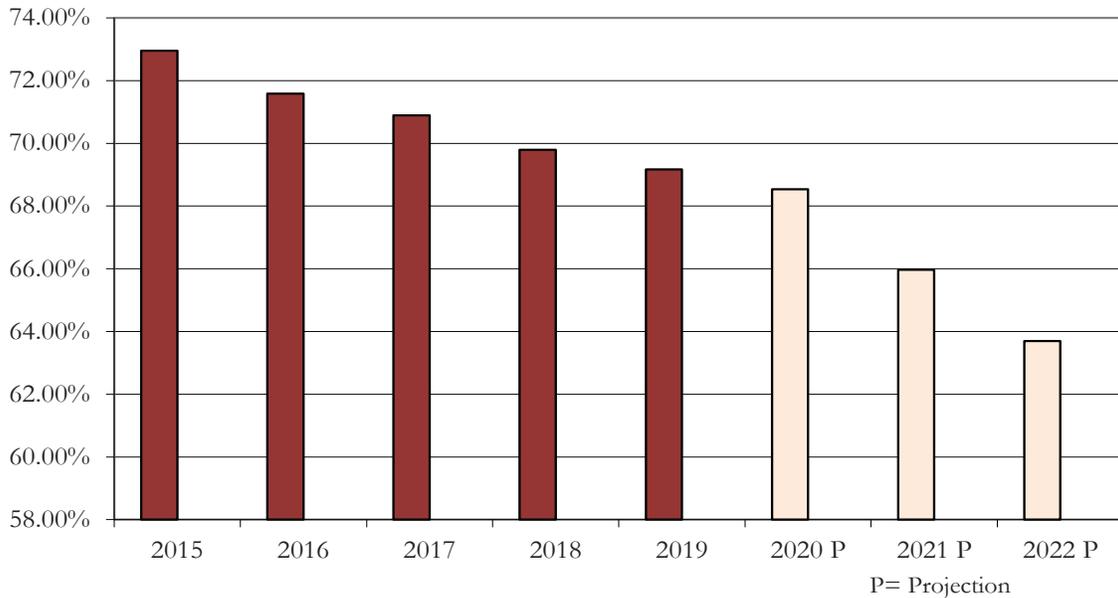
Year	Assessed Value	% Incr./ (Decr)	Market Value	Ratio
2015	28,888,514,066	6.63%	39,597,317,209	72.96%
2016	30,514,924,188	5.63%	42,626,380,473	71.59%
2017	32,562,727,835	6.71%	45,932,520,567	70.89%
2018	34,981,588,083	7.43%	50,120,340,764	69.80%
2019	37,974,070,794	8.55%	54,903,127,592	69.17%
2020 P	40,632,255,750	7.00%	59,289,269,999	68.53%
2021 P	42,853,949,610	7.00%	63,774,573,512	65.97%
2022 P	43,476,513,652	7.00%	68,259,877,024	63.69%

P = Projection

Note: Assessed Values are net Taxable Values after deducting allowable statutory exemptions.

2020-2022 market value is based on a three year trend.

Assessed to Market Value Ratio



The Volusia County Property Appraiser’s Office annually appraises almost 300,000 properties. In Florida, property is assessed at full value, called Just Value. The typical valuation is targeted at about 85% of market value. In the valuation process the county is broken into 2,600 neighborhoods that appraisers analyze each year for tax roll preparation. A statistical analysis (viewing means, standard deviation, coefficients of variations etc.) is performed to see how the appraisal system did with the properties that did sell.

Source: Volusia County Property Appraiser

Tax Collections

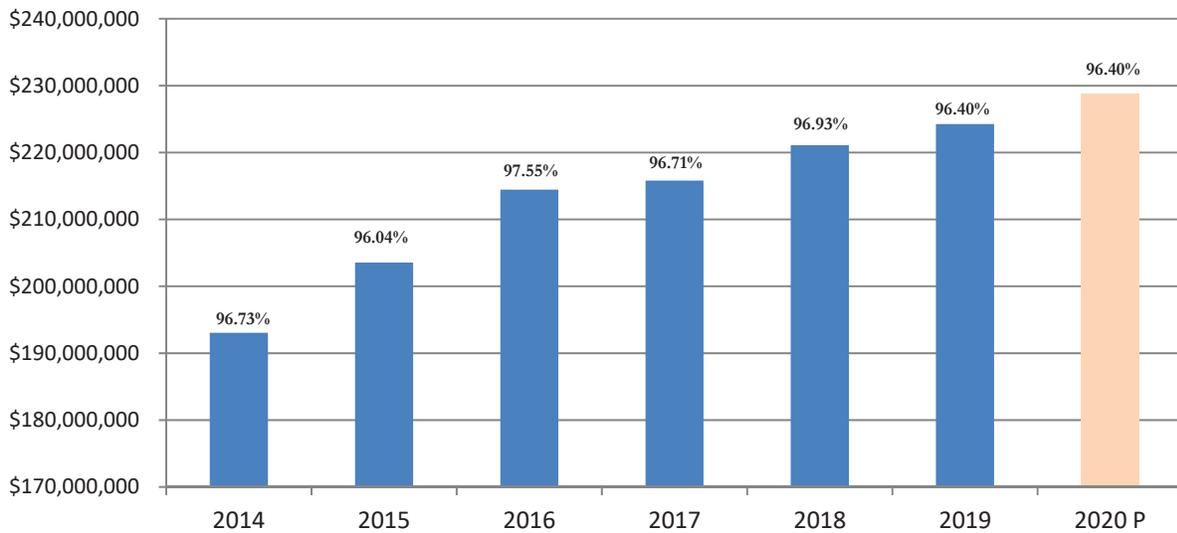
Property Taxes

Year	Total Tax Levy	% Incr./ (Decr)	Total Tax Collections	Ratio
2014	199,558,923	-4.45%	193,039,885	96.73%
2015	211,926,140	6.20%	203,539,674	96.04%
2016	219,844,225	3.74%	214,464,541	97.55%
2017	223,146,009	1.50%	215,811,620	96.71%
2018	228,079,954	2.21%	221,085,801	96.93%
2019	238,808,541	4.70%	230,211,434	96.40%
2020 P	243,584,712	2.00%	234,815,662	96.40%

2020 is based on estimated tax levy and tax collections

Source: District records

Property Tax Collections (With Percent of Collections)



Source: District records

Sales Tax Collections

Year	Total Collections	% Incr./ (Decr)
2016	39,116,980	8.44%
2017	40,918,201	4.60%
2018	42,941,909	4.95%
2019	44,814,724	4.36%
2020 P	42,158,063	-5.93%
2021 P	42,579,643	1.00%
2022 P	43,005,440	1.00%

P=Projection

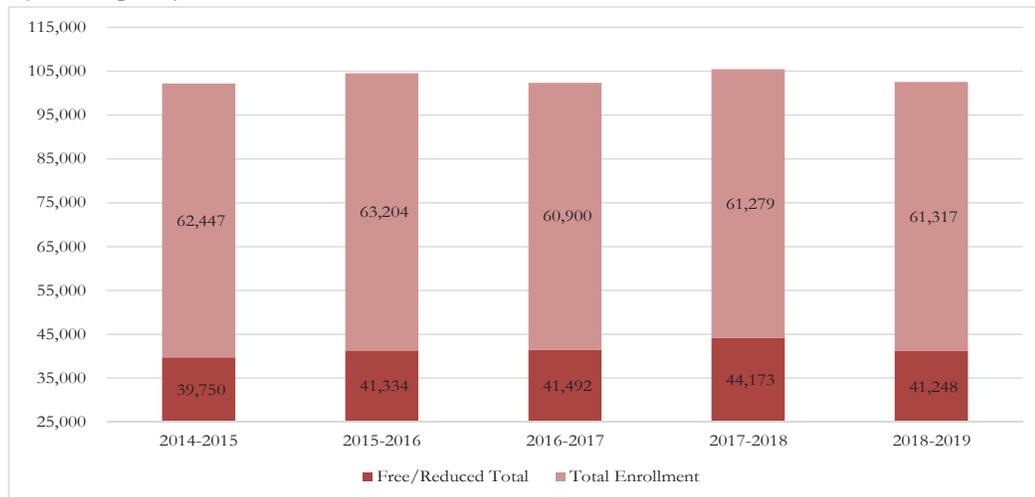
Source: District records

Free and Reduced Program History

Free and Reduced Price Meal Program

School Way Café, the School Nutrition Department of Volusia County Schools operates the largest restaurant chain in Volusia County, serving over eight million school meals per year between breakfast, lunch, and supper. School Way Café participates in the National School Lunch Program which is funded by the United States Department of Agriculture (USDA) and administered in Florida by the Florida Department of Agriculture and Consumer Services (FDACS) Food Nutrition and Wellness Division.

Families must meet federal income guidelines to be eligible for free or reduced-price meals. Each family must reapply each year to qualify for free or reduced meal benefits.



Source: District records

Title I funding is based on free and reduced school lunch percentages. Schools are ranked from highest to lowest based on their percentages as determined from counts taken during Survey 3 of the prior fiscal year. For 2019-20, schools with a percentage of 68.60% or higher receive a Title I allocation. Below is a chart that lists the top 20 of 46 schools based on percentage.

School	Enrollment	Free/Reduced	Percentage
Turie T. Small Elementary	532	524	98.50%
Westside Elementary	567	553	97.53%
Legacy Scholars	38	37	97.37%
Edith I Starke Elementary	390	377	96.67%
Palm Terrace Elementary	622	599	96.30%
Highbanks Learning	33	31	93.94%
Holly Hill School	1063	992	93.32%
Campbell Middle	836	770	92.11%
Blue Lake Elementary	544	496	91.18%
Friendship Elementary	398	353	88.69%
McInnis Elementary	382	335	87.70%
Richard Milburn Academy	139	121	87.05%
Discovery Elementary	591	513	86.80%
Pierson Elementary	502	433	86.25%
South Daytona Elementary	855	718	83.98%
Ortona Elementary	204	169	82.84%
Riverview Learning	23	19	82.61%
Champion Elementary	615	506	82.28%
Spirit Elementary	702	576	82.05%
Deltona Lakes Elementary	746	610	81.77%

Source: District records

Debt Schedules

Type	Principal	Interest	Total
State Board of Education (SBE)/Capital Outlay Bond Issues (COBI):			
2019-2020	216,000	9,920	225,920
2020-2021	40,000	4,550	44,550
2021-2022	40,000	2,550	42,550
2022-2023	45,000	1,350	46,350
Total State School Bonds	\$ 341,000	\$ 18,370	\$ 359,370
Sales Tax Revenue Bonds:			
2019-2020	1,735,000	1,493,875	3,228,875
2020-2021	1,825,000	1,404,875	3,229,875
2021-2022	1,915,000	1,311,375	3,226,375
2022-2023	2,010,000	1,213,250	3,223,250
2023-2024	2,110,000	1,110,250	3,220,250
2024-2025	2,215,000	1,002,125	3,217,125
2025-2026	2,325,000	888,625	3,213,625
2026-2027	2,440,000	769,500	3,209,500
2027-2028	2,565,000	644,375	3,209,375
2028-2029	2,695,000	512,875	3,207,875
2029-2030	2,825,000	374,875	3,199,875
2030-2031	2,970,000	230,000	3,200,000
2031-2032	3,115,000	77,875	3,192,875
Total Sales Tax Revenue	\$ 30,745,000.00	\$ 11,033,875.00	\$ 41,778,875.00
Certificates of Participation:			
2019-2020	11,555,000	9,848,500	21,403,500
2020-2021	12,095,000	9,306,450	21,401,450
2021-2022	12,660,000	8,738,500	21,398,500
2022-2023	13,260,000	8,143,400	21,403,400
2023-2024	13,885,000	7,519,500	21,404,500
2024-2025	15,070,000	6,865,450	21,935,450
2025-2026	15,775,000	6,153,350	21,928,350
2026-2027	16,525,000	5,407,200	21,932,200
2027-2028	17,310,000	4,624,850	21,934,850
2028-2029	18,130,000	3,804,550	21,934,550
2029-2030	18,995,000	2,944,550	21,939,550
2030-2031	20,110,000	2,042,800	22,152,800
2031-2032	21,910,000	1,057,300	22,967,300
Total Certificates of Participation	\$ 207,280,000	\$ 76,456,400	\$ 283,736,400
Total Debt	\$ 238,366,000	\$ 87,508,645	\$ 325,874,645

Bond Payments remaining as of 2019-2020 total \$42,138,245

Outstanding Debt

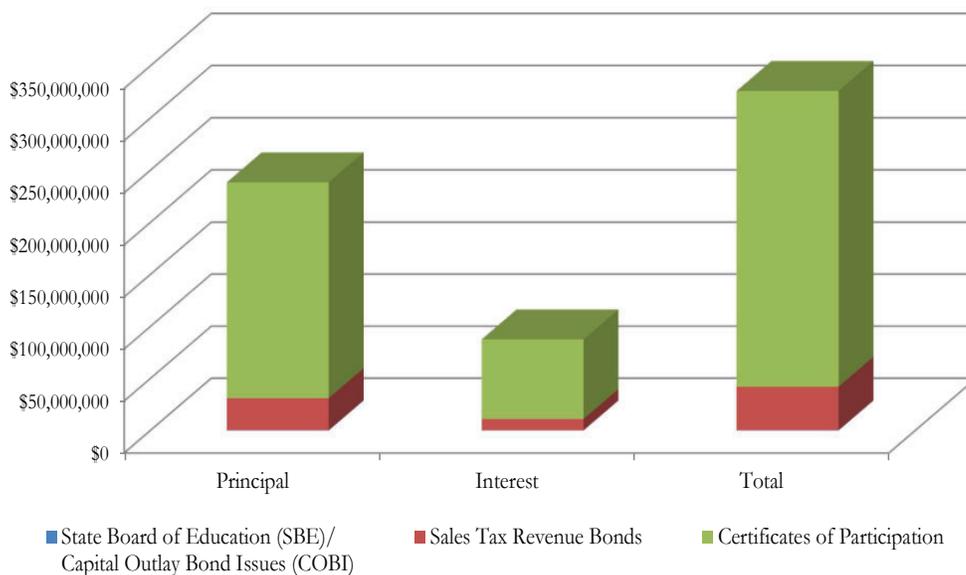
Projects Funded By Debt:

These schedules are for long term debt that is approved by the local School Board, not by a voter referendum. The proceeds from each issue conforms to the projects authorized in the funding source. Although, some are called bonds, they are not traditional General Obligation Bonds that are voter approved. No General Obligation Bonds are outstanding at the present time. For an explanation of each issue above, check the Financial Section under Debt Overview.

Outstanding Debt

Type	Principal	Interest	Total
State Board of Education Bonds	\$ 341,000	\$ 18,370	\$ 359,370
Sales Tax Revenue Bonds	\$ 30,745,000	\$ 11,033,875	\$ 41,778,875
Certificates of Participation	\$ 207,280,000	\$ 76,456,400	\$ 283,736,400
Total Debt as of June 30, 2019	\$ 238,366,000	\$ 87,508,645	\$ 325,874,645

Outstanding Debt



Projects Funded with Debt

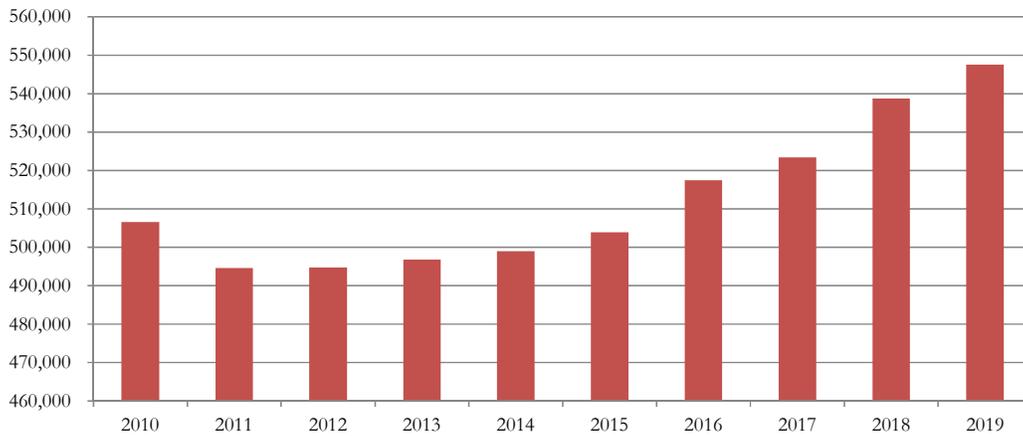
DeLand Mid	Replace Fire Alarm & Intercom
Various Schools	Infrastructure for Technology
Pierson Elm	Replacement
Chisholm Elm	Replacement
Spruce Creek HS	35 Ton A/C Unit on Cafeteria, Controls, & Roof Curb
Atlantic HS	Athletic Field Lighting
Various Schools & Depts	District Wide Technology Equipment
ERP Software	Enterprise Resource Planning

Demographic and Economic Statistics

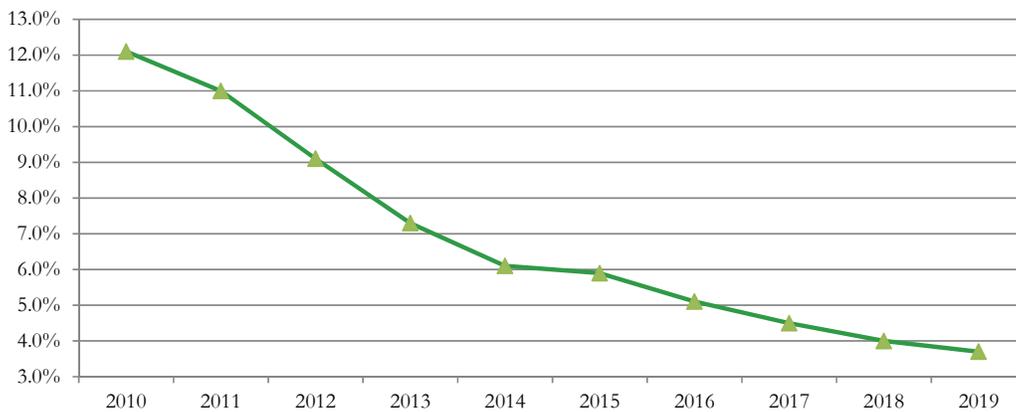
<u>Year</u>	<u>Population</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2010	506,528	\$ 30,818	12.1%
2011	494,593	\$ 33,104	11.0%
2012	494,804	\$ 32,203	9.1%
2013	496,832	\$ 33,299	7.3%
2014	498,978	\$ 34,305	6.1%
2015	503,851	\$ 34,321	5.9%
2016	517,411	\$ 35,364	5.1%
2017	523,405	\$ 37,404	4.5%
2018	538,692	\$ 38,135	4.0%
2019	547,538	\$ 40,001	3.7%

Sources: Florida Research & Economic Database(2010, 2013-17); US Census Bureau (2011-2012,2018-2019)
 United States Department of Commerce, Bureau of Economic and Business Research
 (2010-2012), Florida Research and Economic Database (2013-2019), FloridaJobs.org (2011-2019)

Population



Unemployment Rate

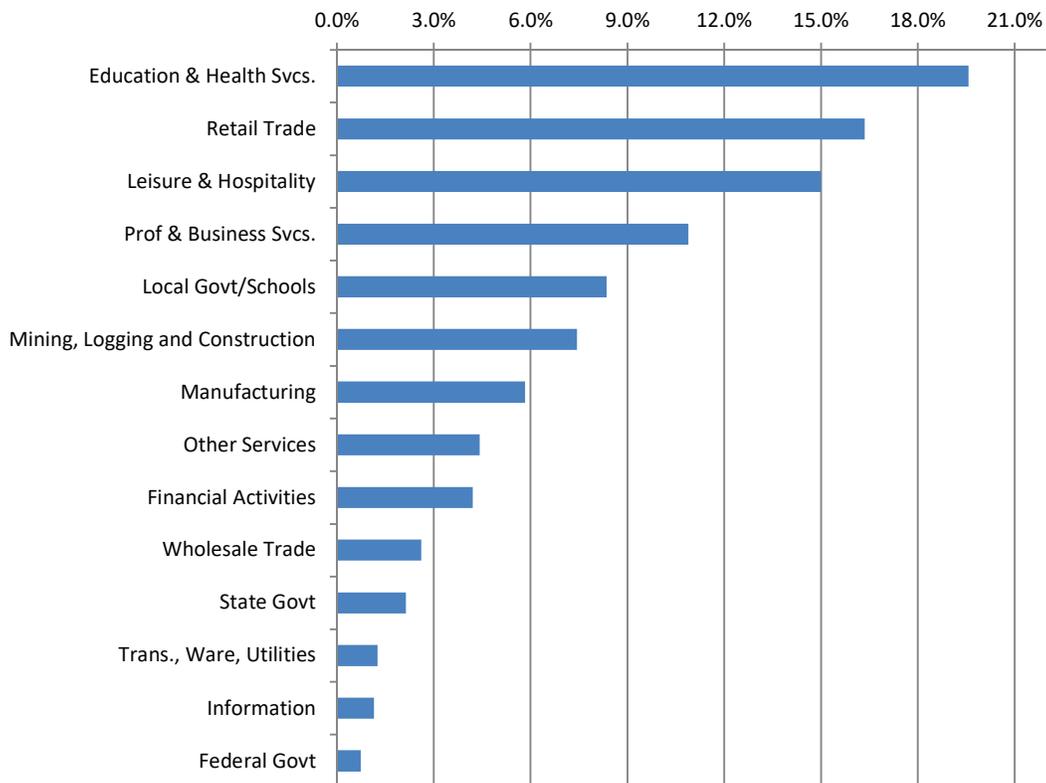


Volusia Employment by Major Industry

Volusia Employment by Major Industry

Industry	3rd Qtr, 2019
Education & Health Svcs.	40,267
Leisure & Hospitality	33,633
Retail Trade	30,867
Professional & Business Svcs.	22,400
Local Government/Schools	17,200
Construction (incl mining/logging)	15,300
Manufacturing	12,000
Other Services	9,100
Financial Activities	8,667
Wholesale Trade	5,367
State Government	4,400
Trans., Warehousing, Utilities	2,600
Information	2,367
Federal Government	1,533
Total Non-Agri. Empl.	205,701

Source: Volusia County Department of Economic Development

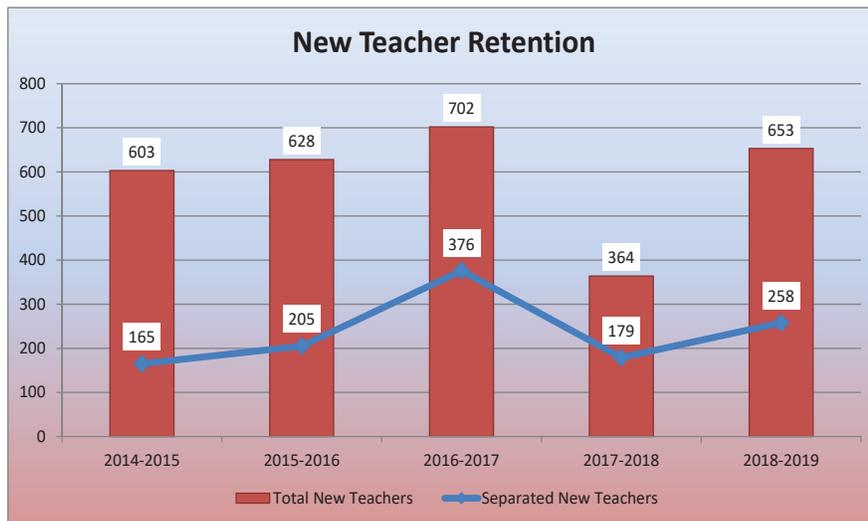
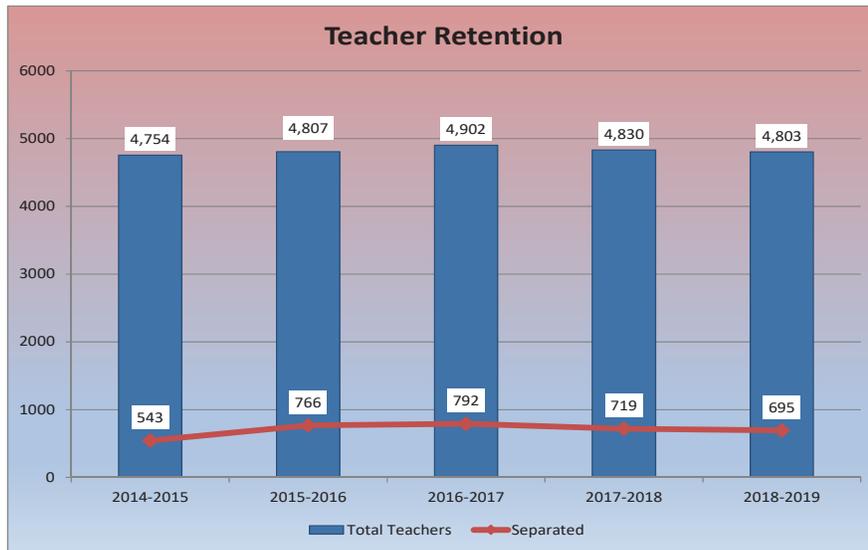


Teacher Recruitment and Retention

The Human Resources Recruitment & Retention Department initiates an aggressive program which seeks to attract certified and highly effective teachers to Volusia County Schools through college and university visits, utilizing several internet services, attendance at college and university Job Fair consortiums and district interviews. Through innovative, targeted marketing and recruitment strategies, the district continues to attract highly effective educators. Employee recognition, communication, professional development and opportunities for growth are consistently our focus as we seek to retain high performing staff members.

SCHOOL YEAR	TOTAL # TEACHERS	SEPARATED	TEACHER RETENTION RATE
2014-2015	4,754	543	89%
	*603	*165	73%
2015-2016	4,807	766	84%
	*628	*205	67%
2016-2017	4,902	792	84%
	*702	*376	46%
2017-2018	4,830	719	85%
	*364	*179	51%
2018-2019	4,803	695	84%
	*653	*258	46%

*NEW teachers



Source: District records

20 Day Enrollment History

Fall	Elementary	Middle	High	Special Centers	Total	Annual Change
2010-2011	28,083	14,164	18,793	644	61,684	(732)
2011-2012	28,064	14,385	18,795	392	61,636	(48)
2012-2013	27,624	14,353	18,770	377	61,124	(512)
2013-2014	27,902	14,225	18,764	343	61,234	110
2014-2015	28,522	14,066	18,862	379	61,829	595
2015-2016	29,085	14,059	19,282	424	62,850	1,021
2016-2017	29,257	14,108	19,110	568	63,043	193
2017-2018	29,202	14,252	19,094	400	62,948	(95)
2018-2019	29,109	14,520	19,288	347	63,264	316
2019-2020	28,693	14,923	19,041	275	62,932	(332)

Charter and Virtual school students are counted in the appropriate category based on grade level.

20 Day Enrollment



Source: District records

20 Day Enrollment Comparison by School

School Number	School Name	2018-2019 20 Day	2019-2020 20 Day	Difference
0621	Blue Lake Elementary School	564	544	(20)
2734	Champion Elementary School	620	604	(16)
0949	Chisholm Elementary School	401	411	10
7981	Citrus Grove Elementary School	935	920	(15)
1237	Coronado Beach Elementary School	239	249	10
7921	Cypress Creek Elementary School	808	813	5
7761	DeBary Elementary School	792	814	22
1811	Deltona Lakes Elementary School	770	743	(27)
6751	Discovery Elementary School	605	557	(48)
3697	Edgewater Public School	570	510	(60)
1931	Enterprise Elementary School	581	565	(16)
7751	Forest Lake Elementary School	630	589	(41)
7781	Freedom Elementary School	749	736	(13)
6851	Friendship Elementary School	431	427	(4)
2721	Holly Hill School	1,096	1,133	37
3451	Horizon Elementary School	790	804	14
3651	Indian River Elementary School	612	615	3
3234	Longstreet Elementary School	427	420	(7)
7881	Manatee Cove Elementary School	714	704	(10)
3631	Marks, George Elementary School	542	490	(52)
1631	McInnis Elementary School	406	397	(9)
4131	Orange City Elementary School	555	560	5
1114	Ormond Beach Elementary School	341	334	(7)
4334	Ortona Elementary School	202	211	9
4634	Osceola Elementary School	400	398	(2)
2021	Osteen Elementary School	496	488	(8)
2451	Palm Terrace Elementary School	632	610	(22)
0761	Pathways Elementary School	774	761	(13)
4831	Pierson Elementary School	533	517	(16)
0821	Pine Trail Elementary School	702	681	(21)
4934	Port Orange Elementary School	398	398	-
7931	Pride Elementary School	582	595	13
5037	Read-Pattillo Elementary School	413	419	6
6144	Turie T. Small Elementary School	529	476	(53)
6234	South Daytona Elementary School	837	844	7
7871	Spirit Elementary School	690	661	(29)
4531	Spruce Creek Elementary School	838	835	(3)
6441	Starke Elementary School	419	407	(12)
4621	Sugar Mill Elementary School	670	633	(37)
6841	Sunrise Elementary School	523	547	24
4951	Sweetwater Elementary School	680	652	(28)
6781	Timbercrest Elementary School	790	797	7
0734	Tomoka Elementary School	772	752	(20)
6871	Volusia Pines Elementary School	569	560	(9)
3251	Westside Elementary School	593	626	33
1491	Woodward Elementary School	635	631	(4)
Total Elementary Schools		27,855	27,438	(417)

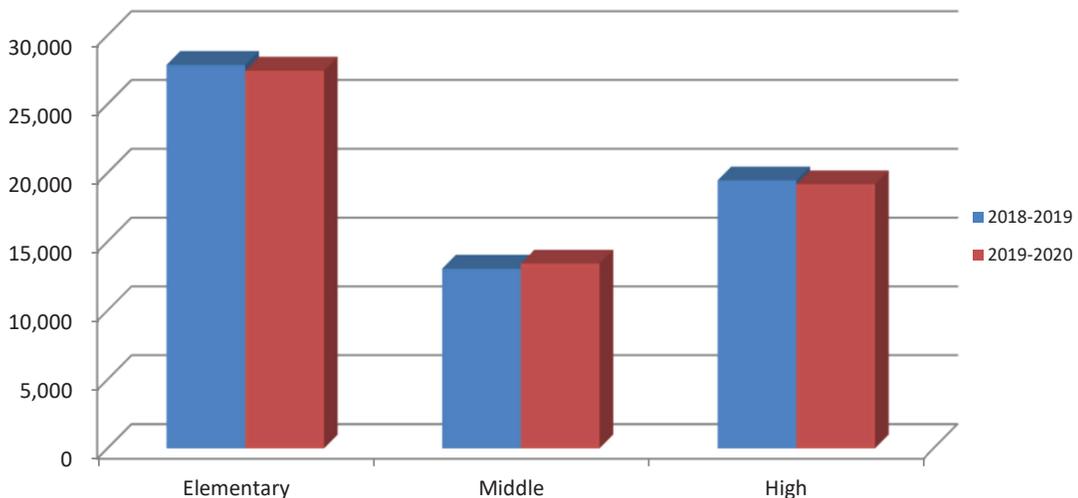
20 Day Enrollment Comparison by School

20 Day Enrollments

School Number	School Name	2018-2019 20 Day	2019-2020 20 Day	Difference
0745	Campbell Middle School	871	925	54
7791	Creekside Middle School	1,170	1,198	28
1531	Deland Middle School	1,009	1,212	203
1702	Deltona Middle School	1,184	1,206	22
6791	Galaxy Middle School	1,165	1,090	(75)
7771	Heritage Middle School	1,038	1,075	37
7831	Hinson Middle School	1,092	1,040	(52)
3931	New Smyrna Beach Middle School	1,179	1,211	32
4235	Ormond Beach Middle School	1,071	1,092	21
7741	River Springs Middle School	1,264	1,246	(18)
3431	Silver Sands Middle School	1,221	1,324	103
6343	Southwestern Middle School	782	799	17
Total Middle Schools		13,046	13,418	372

School Number	School Name	2018-2019 20 Day	2019-2020 20 Day	Difference
4941	Atlantic High School	1,351	1,412	61
1453	DeLand High School	2,721	2,765	44
6761	Deltona High School	1,678	1,666	(12)
3436	Mainland High School	1,896	1,854	(42)
3839	New Smyrna High School	1,965	1,885	(80)
6881	Pine Ridge High School	1,728	1,745	17
5836	Seabreeze High School	1,656	1,559	(97)
4436	Spruce Creek High School	2,596	2,501	(95)
6633	Taylor Middle-High School	1,154	1,126	(28)
1551	University High School	2,711	2,668	(43)
Total High Schools		19,456	19,181	(275)

20 Day Comparison



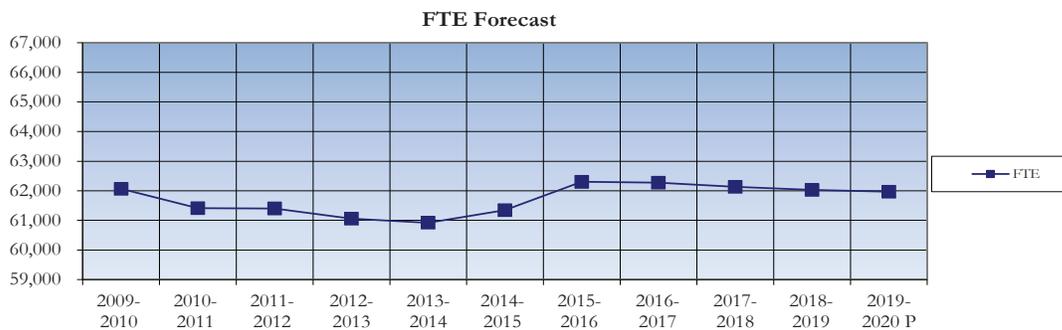
FTE Forecast

The next two pages explain the student FTE forecast vs. the student enrollment forecast. Student fte is adjusted for instructional time and special program exclusions. For example, the Voluntary PreKindergarten program is not counted for FTE reporting. Virtual education FTE is earned when courses are passed. Membership(enrollment) counts every student as one.

The methodology used for the FTE (Full-time Equivalent) Forecast is very similar to the model used by the Florida Legislators to fund school districts. The Florida State Legislators define FTE program categories and other policies that affect FTE. Current categories are: Basic Grades K-3; Basic Grades 4-8; Basic Grades 9-12; Basic Grades K-3 with ESE (Exceptional Student Education) services; Basic Grades 4-8 with ESE services; Basic Grades 9-12 with ESE services; English for Speakers of Other Languages (ESOL); ESE Level 254; ESE Level 255; and Career Education.

This cohort model was developed by the Florida Department of Education and uses the same ratio methodology for each program category by grade level. Software is sent to each district so that all districts use the same model. Historically, birth rates have been used to predict kindergarten. For 2019-20, a growth factor of 1.6% was used to project kindergarten. The forecast is made for the following school year and approved or adjusted by the Florida Legislators.

The district's preliminary budget is largely determined by the FTE forecast. The district's budget is adjusted when the actual FTE count is taken through the district's electronic database.



Year	FTE	Growth
2009- 2010	62,060.65	(904.16)
2010- 2011	61,410.23	(650.42)
2011-2012	61,402.83	(7.40)
2012-2013	61,055.91	(346.92)
2013-2014	60,920.43	(135.48)
2014-2015	61,347.48	427.05
2015-2016	62,303.65	956.17
2016-2017	62,268.88	(34.77)
2017-2018	62,132.43	(136.45)
2018-2019	62,026.80	(105.63)
2019-2020 P	61,970.25	260.54

P=Projected

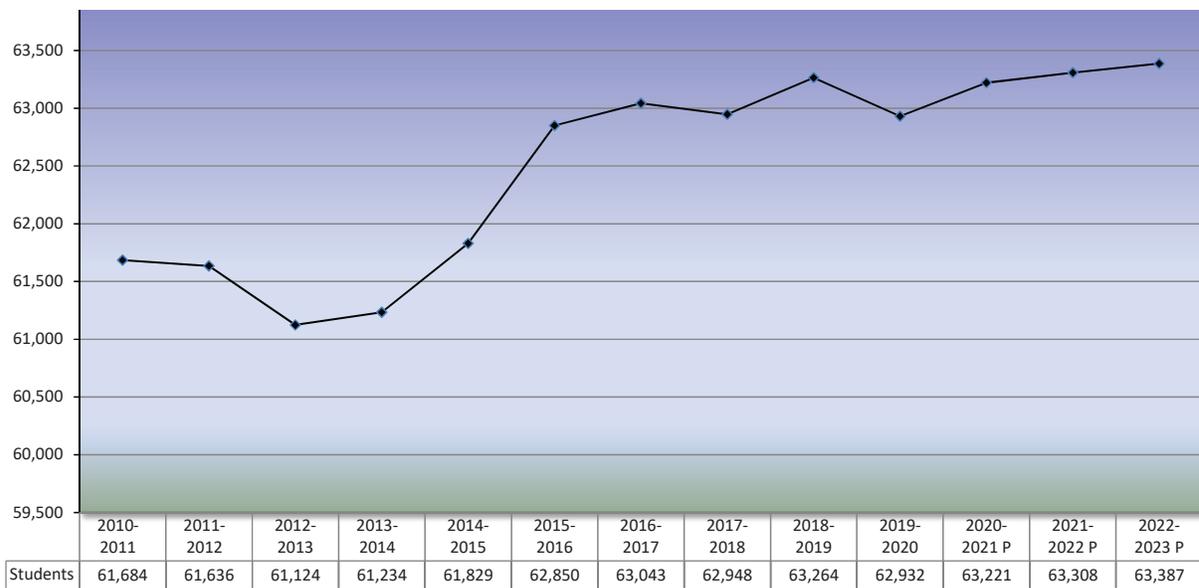
Source: District Records

Actual FTE will be available June, 2020 for 2019-2020. FTE projections will be available January 2020 for 2020-2021. The same variables that influence the enrollment forecast also influence the FTE forecast. Additional variables can influence FTE according to legislative policy.

Student Enrollment Trends & Forecast

Volusia County Schools increased by 1,248 students during the ten-year period of 2010-11 through 2019-20, or 2.00%. In 2010-11, the growth rate was -1.17% followed by varied rates influenced by storms, choice programs and the economy. From 2008-09 until 2012-13 the growth rate was negative. It appeared that the district was stabilizing in 2011-12; however, that did not hold true as a decline of 512 students occurred in 2012-13. The district experienced five years of growth between 2012-13 and 2017-18 for a six year total of 2,140. For this school year the district decreased by 332 students with the majority of the decline in Kindergarten and twelfth grade. The cohort projection model is showing projected growth over the next three years of approximately 455 students. It is important to remember that a historical cohort model is used in forecasting enrollment. As factors outside the model change, they will be picked up in the model the following year. Some of the variables that may affect the growth rate are as follows:

- Economy and Security (migration) and natural occurrences such as weather
- Corporate and McKay Scholarships (leaving or returning to public school)
- Enrollment in Home School/Non-Public School/Virtual School
- Birth rate
- Change in the median age of the population
- Housing and Jobs
- Graduation Requirements
- Driver's License Requirements
- School Choice Options
- High school credit requirements/Retention Rate



Source: District Records

P=Projected

Forecast Methodology

The budget and planning departments use a cohort model to forecast the number of students at each grade for each school year. The cohort projections are updated every fall based on twenty day enrollment. The forecast is based upon the historical growth or shrinkage from grade to grade. Births from the Health Department and the Florida Department of Education (FLDOE) are evaluated along with historical trends and averages to obtain a ratio used for projecting kindergarten. Kindergarten for the 2020-21 school year is based on the growth factor of 1.6%. For student forecasting, a three year rather than a five year forecast is used. The greater the number of years forecasted, the greater the margin of error.

Elementary School Formulas

Program	FY20 Formula
<p>Teachers</p> <ul style="list-style-type: none"> Kindergarten - Third Fourth - Fifth Art / Music PE ESOL Separate Class - Gifted (K-3) Separate Class - Gifted (4-5) Separate Class - VE Mild/Consultation Separate Class - Multi-VE Separate Class - E/BD Pre-K VE Mild Pre-K Multi-VE Pre-K Language 	<ul style="list-style-type: none"> 1 unit for 17.5 Students 1 unit for 20.5 Students Enrollment x (50/1250)/20; Minimum=0.5 unit Enrollment x (90/1250)/20; Minimum=0.5 unit See page 160 1 unit for 17.5 Students 1 unit for 20.5 Students 1 unit for 16.0 Students See page 160 See page 160 1 unit for 7 Students 1 unit for 6 Students 1 unit for 7 Students
<p>Paraprofessionals</p> <ul style="list-style-type: none"> ESOL Separate Class - VE Mild Separate Class - Multi-VE Separate Class - E/BD Separate Class - Language Pre-K VE Mild Pre-K Multi-VE Pre-K Language 	<ul style="list-style-type: none"> See page 160 $(\text{enroll} * 30\% / 16) * 0.81$ (0.81=6.5 hrs.) See page 160 See page 160 1 - 7.0 hr paraprofessional per teacher 1 - 7.0 hr paraprofessional per teacher 2 - 7.0 hr paraprofessional per teacher 1 - 7.0 hr paraprofessional per teacher
<p>Instructional Support</p> <ul style="list-style-type: none"> Media Specialists Certified School Counselors Assistant Principals (11 months) Teacher on Assignment Clerical School Guardian Custodial 	<ul style="list-style-type: none"> 1 per School 1 per School Enroll <300 = 0 Enroll between 301 and 874 = 1 per school Enroll >874 = 2 per school Enroll <300 = 1 per school (11 months) Enroll 301-849 = 0 Enroll >849 = 1 per school (10 months) Schools with E/BD programs = 1 (10 months) See page 155 Assigned yearly - dependent on funding Contracted Service

*Any variation from this formula must be made in consultation with the appropriate Area Superintendent.

Elementary School Clerical Formulas

Base Enrollment of 300 - 500 Students

Position	No.	Months	Hrs	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist I	1	12	8	1.00
Office Specialist I	1	10	6	0.63
Office Specialist I	1	10	4	0.42
Total Allocation	5			4.05

Base Enrollment of 501 - 700 Students

Position	No.	Months	Hrs	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist II	1	11	8	0.92
Office Specialist I	1	10	6	0.63
Office Specialist I	1	10	4	0.42
Total Allocation	5			3.97

Base Enrollment of > 700 Students

Position	No.	Months	Hrs	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist I	1	10	6	0.63
Office Specialist I	1	10	4	0.42
Total Allocation	5			4.05

*Add one additional 6 hour, 10 month Office Specialist I for every 125 students above 500.

Small School Allocation Base Enrollment of <300 Students

Position	No.	Months	Hrs	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist I	1	10	6	0.63
Total Allocation	3			2.63

The media clerk allocation is included in the formulas and each school must provide at least one media clerk. Hours and months for the media clerk are at the Principal's discretion based on the best interest of the school.

Middle School Formulas

Program	FY20 Formula
Teachers Core - Grades 6-8 Non-Core Grades 6-8 ESOL VE Mild/Consultation Small Group VE Modified Separate Class - Gifted Separate Class - Multi-VE Separate Class - E/BD	1 unit for 19.5 Students 1 unit for 35.0 Students See page 160 $(\text{enrollment}/60\%)/13$ 1 unit for 10 Students 1 unit for 19.5 Students See page 160 See page 160
Paraprofessionals ESOL VE Mild/Consultation Sm. Group Separate Class - Multi-VE Separate Class - E/BD	See page 160 $([\text{enroll} * 20\%] / 13) * 0.88$ (0.88=7.0 hrs) See page 160 See page 160
Instructional Support Media Specialists Certified School Counselors Assistant Principals ESE Assistant Principal Teacher on Assignment (10 Months) Clerical Campus Advisors Custodial	1 per school 1 per 450 students, minimum 2 2 per school 1 per school, partially funded through IDEA 1 per school See page 157 2 per school Contracted Service

Any variation from this formula must be made in consultation with the appropriate Area Superintendent

Middle School Clerical Formulas

Based on Enrollment of 1100 - 1300 Students*

Position	No.	Months	Hours	FTE
Base Allocation:				
Office Specialist III	3	12	8	3.00
Office Specialist II	1	12	8	1.00
Office Specialist I	4	11	8	3.68
Total Base Allocation	8			7.68

Add one additional 4 hour, 10 month Office Specialist I for every 350 students above the 1300 base.

*Allocate 3.30 Office Specialist I with enrollment <1100

The media clerk allocation is included in the formulas and each school must provide at least one media clerk. Hours and months for the media clerk are at the Principal's discretion based on the best interest of the school.

High School Formulas

Program	FY20 Formula
<p>Teachers</p> <ul style="list-style-type: none"> Core - Grades 6-8 (Taylor Middle-High) Non-Core - Grades 6-8 (Taylor Middle-High) Core - Grades 9-12 Non-Core - Grades 9-12 AP IB ESOL VE Mild/Supt. Fac/Consultation Sm.Gr. VE Modified Separate Class - Multi-VE Separate Class - E/BD Separate Class - VE Mild - Middle Separate Class - Gifted - Middle 	<ul style="list-style-type: none"> 1 unit for 19.5 Students 1 unit for 35.0 Students 1 unit for 26.0 Students 1 unit for 39.0 Students units allocated based on earnings funds allocated based on earnings See page 160 $(\text{enrollment}/60\%)/12.5$ 1 unit for 10.0 Students See page 160 See page 160 $(\text{enrollment}/60\%)/13$ 1 unit for 19.5 Students
<p>Paraprofessionals</p> <ul style="list-style-type: none"> ESOL VE Mild/Consultation Sm. Group Separate Class - Multi-VE Separate Class - E/BD 	<ul style="list-style-type: none"> See page 160 $([\text{enroll} * 20\%] / 12.5) * 0.94$ (0.94=7.5 hrs.) See page 160 See page 160
<p>Instructional Support</p> <ul style="list-style-type: none"> Media Specialists Certified School Counselors Athletic Director Assistant Principals ESE Assistant Principal Teacher on Assignment (10 months) Clerical Campus Advisor Custodial 	<ul style="list-style-type: none"> 1 per school 1 per 450 students, minimum 3 1 per school up to 2100=3; over 2100=4 1 per school, partially funded through IDEA Enrollment <2500 = 1 Enrollment 2500+ = 2 See page 159 4 per school Contracted Service

Any variation from this formula must be made in consultation with the appropriate Area Superintendent.

High School Clerical Formulas

Based on Enrollment of 1500 - 1700 Students*

Position	No.	Months	Hrs	FTE
Base Allocation:				
Office Specialist III	4	12	8	4.00
Office Specialist II	3	12	8	3.00
Office Specialist II	1	11	8	0.92
Office Specialist I	1	12	8	1.00
Office Specialist I	2	11	8	1.84
Office Specialist I	1	10	8	0.83
Total Base Allocation	12			11.59

Add one additional 4 hour, 10 month Office Specialist I for every 350 students above the 1700 base

*Allocate 3.0 Office Specialist I with enrollment <1150

The media clerk allocation is included in the formulas and each school must provide at least one media clerk. Hours and months for the media clerk are at the Principal's discretion based on the best interest of the school.

ESOL, E/BD, and Multi-VE Formulas

ESOL Formula - Elementary

Enrollment	Teacher	Para
0 - 14	0.0	0.0
15 - 39	0.0	1.0
40 - 79	1.0	1.0
80 - 139	2.0	1.0
140 - 219	3.0	1.0
220 - 299	4.0	1.0
300 - 379	5.0	1.0

ESOL Formula - Secondary

Enrollment	Teacher	Para
0 - 14	0.0	0.0
15 - 24	0.0	1.0
25 - 49	0.5	1.0
50 - 74	1.0	1.0
75 - 99	1.5	1.0
100 - 124	2.0	1.0
125 - 149	2.5	1.0
150 - 174	3.0	1.0
175 - 199	3.5	1.0
200 - 224	4.0	1.0
225 - 249	4.5	1.0

E/BD Staffing Formula

Enrollment	Teacher	Para
1 - 6	1.0	1.0
7 - 9	1.0	2.0
10 - 12	2.0	2.0
13 - 15	2.0	3.0
16 - 18	3.0	3.0
19 - 21	3.0	4.0
22 - 24	4.0	4.0
25 - 27	4.0	5.0
28 - 30	5.0	5.0
31 - 33	5.0	6.0
34 - 36	6.0	6.0
37 - 39	6.0	7.0
40 - 42	7.0	7.0

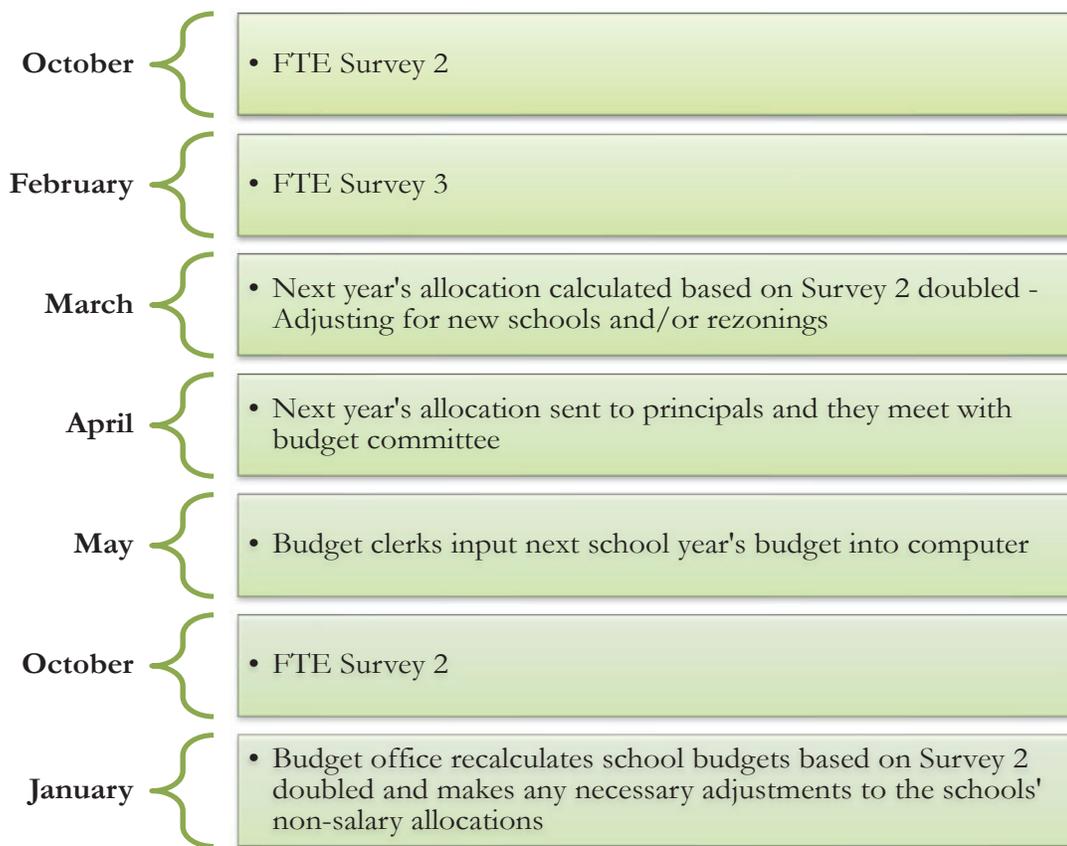
Multi-VE Staffing Formula

Enrollment	Teacher	Para
1 - 8	1.0	2.0
9 - 16	2.0	4.0
17 - 24	3.0	6.0
25 - 32	4.0	8.0
33 - 40	5.0	10.0
41 - 48	6.0	12.0
49 - 54	7.0	14.0
55 - 60	8.0	16.0
61 - 66	9.0	18.0
67 - 72	10.0	20.0

* E/BD & Multi-VE Para hours:

Elementary	7.0 hours
Secondary	7.5 hours

School Non-Salary Timeline & Formulas



School Non-Salary Allocation Formula

Instructional (Function 5000)

- $WFTE \times \$31 \times 60\%$

Other (Function 6120, 6130, 6200, 7300)

- $WFTE \times \$31 \times 40\%$

Media Supplement (Project 1065)

- $WFTE \times \$2.25$

The schools will have the flexibility to allocate the “Other” amount to the various functions as needed.

School Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions	2015-2016 Actual Positions	2016-2017 Actual Positions	2017-2018 Actual Positions	2018-2019 Actual Positions	2019-2020 Budgeted Positions	Increase/ (Decrease)
ELEMENTARY						
Teachers	2,240.0	2,257.5	2,172.1	2,178.1	2,174.6	(3.5)
Paraprofessionals	279.9	298.2	309.3	341.0	390.1	49.1
Media Specialists	46.0	46.5	46.0	46.0	46.0	-
Certified School Counselors	47.0	47.0	47.0	44.0	47.0	3.0
Speech Clinician	46.6	48.8	50.2	51.8	53.2	1.4
Community Ed. Facilitator	1.0	1.0	1.0	1.0	-	(1.0)
Principal	46.0	46.0	46.0	46.0	46.0	-
Assistant Principals	48.0	42.0	46.0	46.0	53.0	7.0
TOA/TAA	3.0	14.0	25.5	33.0	31.5	(1.5)
Project Manager	-	-	2.0	2.0	2.0	-
Clerical	204.7	204.2	207.6	207.6	205.1	(2.5)
Campus Advisor	2.0	2.0	2.0	2.0	2.0	-
School Guardian	-	-	-	36.7	37.6	0.9
SWC Manager	45.9	46.0	46.0	46.0	44.0	(2.0)
SWC Assistant/DR Aide	143.8	146.4	152.8	165.0	176.6	11.6
ELEMENTARY TOTAL	3,153.9	3,199.6	3,153.5	3,246.2	3,308.7	62.5
MIDDLE						
Teachers	821.0	835.1	829.9	845.1	868.6	23.5
Paraprofessionals	88.4	93.5	98.2	100.1	108.0	7.9
Media Specialists	12.0	12.0	11.2	11.5	11.5	-
Certified School Counselors	34.0	34.0	34.0	34.0	35.0	1.0
Speech Clinician	4.6	4.8	5.0	5.1	5.4	0.3
Community Ed. Facilitator	-	1.0	0.5	0.5	0.5	-
Principal	12.0	12.0	12.0	12.0	12.0	-
Assistant Principals	36.0	36.0	36.0	36.0	36.0	-
TOA/TAA	3.0	3.0	14.0	17.0	14.5	(2.5)
Specialist, Mental Health	0.5	0.5	-	-	-	-
Clerical	89.5	89.6	90.0	90.1	90.1	-
Campus Advisors	27.0	27.0	27.0	27.0	28.0	1.0
School Guardian	-	-	-	2.8	13.1	10.3
SWC Manager	12.0	12.0	12.0	12.0	12.0	-
SWC Assistant/DR Aide	52.7	53.0	51.3	51.0	55.4	4.4
MIDDLE TOTAL	1,192.7	1,213.5	1,221.1	1,244.2	1,290.1	45.9
HIGH						
Teachers	1,088.6	1,092.9	1,079.7	1,099.9	1,075.4	(24.5)
Paraprofessionals	136.9	139.8	148.0	154.1	163.9	9.8
Media Specialists	10.0	10.0	10.0	9.8	10.0	0.2
Certified School Counselors	47.0	48.0	47.0	50.0	49.0	(1.0)
Athletic Directors	5.5	5.0	5.0	5.0	10.0	5.0
Facilitator, Cambridge AICE	-	-	1.5	1.5	4.0	2.5
Facilitator, CTE Academy	-	5.0	5.0	5.0	5.0	-
Speech Clinician	4.6	4.4	4.4	4.5	4.4	(0.1)
Principal	10.0	10.0	10.0	10.0	10.0	-
Assistant Principals	43.0	43.0	43.0	43.0	43.0	-
TOA/TAA	11.0	12.0	18.0	22.0	23.0	1.0
Specialist, Mental Health	0.5	0.5	0.5	-	-	-
Clerical	119.1	118.4	118.1	118.8	118.3	(0.5)
Campus Advisors	42.0	43.0	44.0	43.0	43.0	-
FMT-Ag Farm Facility	2.6	2.6	2.6	2.6	2.6	-
School Guardian	-	-	-	4.7	9.5	4.8
SWC Manager	10.0	10.0	10.0	10.0	10.0	-
SWC Assistant/DR Aide	42.0	41.3	44.4	42.0	44.7	2.7
HIGH TOTAL	1,572.8	1,585.9	1,591.2	1,625.9	1,625.8	(0.1)

School Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions	2015-2016 Actual Positions	2016-2017 Actual Positions	2017-2018 Actual Positions	2018-2019 Actual Positions	2019-2020 Budgeted Positions	Increase/ (Decrease)
SPECIAL CENTERS						
Teachers	67.5	70.5	74.5	73.5	73.0	(0.5)
Paraprofessionals	16.7	17.6	18.5	18.5	20.3	1.8
Placement Specialists	2.0	2.0	2.0	2.0	2.0	-
Speech Clinicians	0.1	0.1	0.1	0.1	0.1	-
Certified School Counselors	5.0	5.0	6.0	7.0	7.0	-
Instructional Specialists	3.0	3.0	3.0	3.0	3.0	-
Coordinators	2.0	2.0	2.0	2.0	2.0	-
User Support Analyst	1.0	1.0	1.0	1.0	1.0	-
Information Sys Analyst	1.0	1.0	1.0	1.0	1.0	-
Principal	1.0	1.0	1.0	1.0	1.0	-
Assistant Principals	3.0	3.0	3.0	3.0	3.0	-
TOA/TAA	3.0	3.0	2.0	2.0	2.0	-
Clerical	13.3	12.3	12.3	12.3	14.3	2.0
Campus Advisors	1.6	1.6	1.6	1.6	-	(1.6)
School Guardian	-	-	-	0.9	0.9	-
SWC Dining Room Aides	0.3	0.4	0.3	0.3	0.1	(0.2)
SPECIAL CENTER TOTAL	120.5	123.5	128.3	129.2	130.7	1.5
SCHOOL TOTALS	6,039.9	6,122.5	6,094.1	6,245.5	6,355.3	109.8
SCHOOL-WIDE POSITIONS						
Deaf Interpreter	14.1	14.1	14.0	14.1	14.1	-
Diagnostic Teacher	3.2	4.2	4.3	4.2	4.2	-
District Academic Coaches	2.0	26.0	27.0	43.0	52.5	9.5
ESE Teacher (Language)	8.5	8.5	9.5	10.5	10.5	-
Employment Advisor	8.0	8.0	8.0	9.0	9.0	-
Nursing Staff	62.8	63.3	63.3	71.6	71.6	-
Paraprofessional 3, Speech	14.9	14.9	14.9	14.9	16.2	1.3
Paraprofessional 4, ESE Support	10.4	10.4	10.6	10.5	10.6	0.1
Placement Specialist	29.0	29.0	29.1	32.0	32.0	-
Psychologist/Psych. Intern	24.0	24.0	24.1	32.0	32.0	-
Recruitment Teachers (Dec.Grads, etc.)	6.0	6.0	6.0	6.0	6.0	-
Social Worker	15.0	15.0	15.0	24.0	24.0	-
Speech Clinician	4.0	4.0	4.0	4.0	4.0	-
Teacher on Assignment	19.0	21.0	22.0	22.0	23.0	1.0
Tcr, Peer Asst & Review (PAR)	8.0	8.0	8.0	8.0	7.0	(1.0)
User Support Analysts	24.0	29.0	29.0	24.0	24.0	-
Vision Teacher	6.1	6.1	6.1	6.1	6.1	-
Dept. Staff Assigned to Schools	1.8	1.8	1.8	4.3	1.8	(2.5)
TOTAL SCHOOL-WIDE	260.8	293.3	296.7	340.2	348.6	8.4

School Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

	2015-2016 Actual Positions	2016-2017 Actual Positions	2017-2018 Actual Positions	2018-2019 Actual Positions	2019-2020 Budgeted Positions	Increase/ (Decrease)
ELEMENTARY						
Teachers	2,132.0	2,159.8	2,067.1	2,063.1	2,056.0	(7.1)
Paraprofessionals	238.3	256.1	264.5	288.6	320.5	31.9
Media Specialists	46.0	46.5	46.0	46.0	46.0	-
Certified School Counselors	47.0	47.0	47.0	44.0	47.0	3.0
Speech Clinicians	46.6	48.8	50.2	51.8	53.2	1.4
Principal	46.0	46.0	46.0	46.0	46.0	-
Assistant Principals	47.2	41.2	45.2	45.2	53.0	7.8
TOA/TAA	2.0	12.0	16.0	24.0	25.5	1.5
Project Manager	-	-	1.0	1.0	1.0	-
Clerical	204.7	204.2	206.6	206.6	205.1	(1.5)
Campus Advisor	2.0	2.0	2.0	2.0	2.0	-
School Guardian	-	-	-	36.7	37.6	0.9
Dining Room Aide	1.4	1.4	2.3	2.3	3.0	0.7
ELEMENTARY TOTAL	2,813.2	2,865.0	2,793.9	2,857.3	2,895.9	38.6
MIDDLE						
Teachers	802.0	816.6	808.9	821.1	843.6	22.5
Paraprofessionals	79.3	78.4	80.3	84.9	95.8	10.9
Media Specialists	12.0	12.0	11.2	11.5	11.5	-
Certified School Counselors	34.0	34.0	34.0	34.0	35.0	1.0
Speech Clinicians	4.6	4.8	5.0	5.1	5.4	0.3
Principal	12.0	12.0	12.0	12.0	12.0	-
Assistant Principals	26.0	25.9	25.9	25.9	26.0	0.1
TOA/TAA	2.0	2.0	13.0	14.0	13.5	(0.5)
Clerical	89.5	89.6	90.0	90.1	90.1	-
Campus Advisors	27.0	27.0	27.0	27.0	28.0	1.0
School Guardian	-	-	-	2.8	13.1	10.3
MIDDLE TOTAL	1,088.4	1,102.3	1,107.3	1,128.4	1,174.0	45.6
HIGH						
Teachers	1,063.5	1,079.3	1,068.1	1,087.7	1,070.0	(17.7)
Paraprofessionals	122.2	122.2	125.6	128.5	133.9	5.4
Media Specialists	10.0	10.0	10.0	9.8	10.0	0.2
Certified School Counselors	47.0	48.0	47.0	50.0	49.0	(1.0)
Speech Clinicians	4.6	4.4	4.4	4.5	4.4	(0.1)
Athletic Directors	5.5	5.0	5.0	5.0	10.0	5.0
Facilitator, Cambridge AICE	-	-	1.5	1.5	4.0	2.5
Facilitator, CTE Academy	-	5.0	5.0	5.0	5.0	-
Principal	10.0	10.0	10.0	10.0	10.0	-
Assistant Principals	34.6	34.6	34.6	34.6	34.6	-
TOA/TAA/AOA	11.0	11.0	14.0	14.2	14.3	0.1
Clerical	118.1	117.4	118.1	118.8	118.3	(0.5)
Mental Health Specialist	-	-	0.5	-	-	-
FMT-Ag Farm Facility	2.6	2.6	2.6	2.6	2.6	-
Campus Advisors	42.0	43.0	44.0	43.0	43.0	-
School Guardian	-	-	-	4.7	9.5	4.8
HIGH TOTAL	1,471.1	1,492.5	1,490.4	1,519.9	1,518.6	(1.3)

School Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions	2015-2016 Actual Positions	2016-2017 Actual Positions	2017-2018 Actual Positions	2018-2019 Actual Positions	2019-2020 Budgeted Positions	Increase/ (Decrease)
SPECIAL CENTERS						
Teachers	66.3	69.3	74.3	73.3	72.8	(0.5)
Paraprofessionals	15.7	16.6	17.5	17.5	19.3	1.8
Placement Specialists	1.7	1.7	1.7	1.7	1.7	-
Speech Clinicians	0.1	0.1	0.1	0.1	0.1	-
Certified School Counselors	5.0	5.0	6.0	7.0	7.0	-
Instructional Specialists	2.0	2.0	2.0	2.0	2.0	-
Coordinators	2.0	2.0	2.0	2.0	2.0	-
User Support Analyst	1.0	1.0	1.0	1.0	1.0	-
Information Sys Analyst	1.0	1.0	1.0	1.0	1.0	-
Principal	1.0	1.0	1.0	1.0	1.0	-
Assistant Principals	2.2	2.2	2.2	2.2	2.2	-
TOA/TAA/AOA	3.0	3.0	2.0	2.0	2.0	-
Clerical	12.1	11.1	11.3	11.3	12.3	1.0
Campus Advisors	1.6	1.6	1.6	1.6	-	(1.6)
School Guardian	-	-	-	0.9	0.9	-
SPECIAL CENTER TOTAL	114.7	117.6	123.7	124.6	125.3	0.7
GRAND TOTAL	5,487.4	5,577.4	5,515.3	5,630.2	5,713.8	83.6
SCHOOL-WIDE POSITIONS						
Deaf Interpreter	0.1	0.1	0.1	0.1	0.1	-
Diagnostic Teacher	0.8	0.8	0.8	0.8	0.8	-
District Academic Coaches	2.0	12.0	19.0	35.0	45.0	10.0
ESE Teacher (Language)	8.5	8.5	8.5	8.5	8.5	-
Employment Advisor	2.0	2.0	2.0	2.0	2.0	-
Nursing Staff	62.8	63.2	63.2	71.4	71.5	0.1
Paraprofessional 3, Speech	14.9	14.9	14.9	14.9	16.2	1.3
Placement Specialist	7.4	7.4	7.4	9.0	9.0	-
Psychologist/Psych. Intern	19.7	19.7	19.7	27.1	27.1	-
Recruitment Teachers (Dec.Grads, etc.)	6.0	6.0	6.0	6.0	6.0	-
Social Worker	14.1	14.1	14.1	22.7	19.7	(3.0)
Speech Clinician	3.0	3.0	3.0	3.0	3.0	-
Teacher on Assignment	0.8	0.9	0.9	1.0	1.0	-
Tcr, Peer Asst & Review (PAR)	8.0	8.0	8.0	8.0	7.0	(1.0)
User Support Analysts	24.0	29.0	29.0	24.0	24.0	-
Vision Teacher	6.1	6.1	6.1	6.1	6.1	-
Dept. Staff Assigned to Schools	1.0	1.0	1.0	3.5	1.0	(2.5)
TOTAL SCHOOL-WIDE	181.2	196.7	203.7	243.1	248.0	4.9

Department Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions

Organization	2015-2016 Actual Positions	2016-2017 Actual Positions	2017-2018 Actual Positions	2018-2019 Actual Positions	2019-2020 Budgeted Positions	Increase/ (Decrease)
SCHOOL BOARD						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	5.0	5.0	6.0	6.0	6.0	-
DIVISION TOTAL	11.0	11.0	12.0	12.0	12.0	-
OFFICE OF THE SUPERINTENDENT						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Information	5.4	5.9	5.9	5.0	9.0	4.0
Area Superintendent	3.0	3.0	2.0	3.0	2.0	(1.0)
Area Superintendent	3.0	3.0	2.0	1.0	1.0	-
Area Superintendent	-	-	1.0	2.0	2.0	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	4.0	1.0
Professional Standards	4.0	4.0	6.0	5.0	6.0	1.0
DIVISION TOTAL	21.4	21.9	22.9	22.0	27.0	5.0
FINANCIAL SERVICES						
Administration	2.0	3.0	4.0	5.0	5.0	-
Finance Department	13.0	13.0	13.0	17.0	17.0	-
Payroll Department	6.0	6.0	7.0	9.0	10.0	1.0
Insurance & Employee Benefits	7.0	6.0	6.0	6.0	6.0	-
Budget Department	6.0	7.0	7.0	7.0	7.0	-
DIVISION TOTAL	34.0	35.0	37.0	44.0	45.0	1.0
HUMAN RESOURCES						
HR Administration	2.0	2.0	4.0	4.0	4.0	-
Certification	2.0	2.0	2.0	2.0	2.0	-
HR Assessment and Development	3.0	3.0	3.0	3.0	3.0	-
HR Info Systems and Substitutes	3.0	3.0	6.0	6.0	6.0	-
Employee Relations	-	-	2.0	3.0	3.0	-
Job Records and Hiring	13.0	13.0	5.0	5.0	5.0	-
Recruitment and Retention	3.0	3.0	4.0	4.0	4.0	-
DIVISION TOTAL	26.0	26.0	26.0	27.0	27.0	-
INSTRUCTIONAL SERVICES						
Administration	4.0	3.0	6.0	6.0	5.0	(1.0)
K-12 Curriculum/Sch Improvement	53.9	87.9	103.9	88.9	92.9	4.0
Digital Learning and Assessment	12.0	12.0	11.0	13.0	11.0	(2.0)
Educational Enhancement	8.0	9.0	9.0	9.0	10.0	1.0
Student Assignments	1.0	1.0	1.0	1.0	1.0	-
Archives and Records Management	1.0	1.0	1.0	1.0	1.0	-
ESE and Student Services	55.7	51.7	52.7	52.7	51.7	(1.0)
Program and Grants Development	5.0	5.0	5.0	4.5	6.0	1.5
Health Services	4.0	4.0	4.0	4.0	4.0	-
Federal Compensatory Education	42.0	50.0	55.0	58.5	59.0	0.5
DIVISION TOTAL	186.6	224.6	248.6	238.6	241.6	3.0
OPERATIONS SERVICES						
Administration	2.0	2.0	2.0	2.0	2.0	-
Safety and Security	-	-	-	9.6	7.8	(1.8)
Maintenance	214.5	223.5	232.2	236.5	240.5	4.0
Planning and Business Services	12.0	12.0	12.0	12.0	12.0	-
Facilities Design & Existing School Constr.	10.0	13.0	16.0	18.0	20.0	2.0
New Construction & UBC Inspections	5.0	6.0	6.0	6.0	6.0	-
Purchasing and Warehousing	27.0	29.0	29.0	29.0	29.0	-
School Way Café	34.0	35.7	37.4	45.0	46.3	1.3
Technology Support & Admin	68.3	78.6	81.6	84.6	78.6	(6.0)
Copy Center	6.7	6.7	6.7	6.7	6.7	-
Transportation Services	448.0	458.0	457.0	463.0	439.0	(24.0)
DIVISION TOTAL	827.5	864.5	879.9	912.4	887.9	(24.5)
DISTRICT TOTAL	1,106.5	1,183.0	1,226.4	1,256.0	1,240.5	(15.5)

Department Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

Organization	2015-2016 Actual Positions	2016-2017 Actual Positions	2017-2018 Actual Positions	2018-2019 Actual Positions	2019-2020 Budgeted Positions	Increase/ (Decrease)
SCHOOL BOARD						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	5.0	5.0	6.0	6.0	6.0	-
DIVISION TOTAL	11.0	11.0	12.0	12.0	12.0	-
OFFICE OF THE SUPERINTENDENT						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Involv. / Support Organ.	5.4	5.9	5.9	5.0	9.0	4.0
Area Superintendents	3.0	3.0	2.0	3.0	2.0	(1.0)
Area Superintendents	3.0	3.0	2.0	1.0	1.0	-
Area Superintendents	-	-	1.0	2.0	2.0	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	4.0	1.0
Professional Standards	4.0	4.0	6.0	5.0	6.0	1.0
DIVISION TOTAL	21.4	21.9	22.9	22.0	27.0	5.0
FINANCIAL SERVICES						
Administration	2.0	3.0	4.0	5.0	5.0	-
Finance Department	13.0	13.0	13.0	17.0	17.0	-
Payroll Department	6.0	6.0	7.0	9.0	10.0	1.0
Insurance & Employee Benefits	6.0	5.0	5.0	5.0	5.0	-
Budget Department	5.1	5.2	7.1	6.1	6.1	-
DIVISION TOTAL	32.1	32.2	36.1	42.1	43.1	1.0
HUMAN RESOURCES						
HR Administration	2.0	2.0	4.0	4.0	4.0	-
Certification	2.0	2.0	2.0	2.0	2.0	-
HR Assessment and Development	3.0	3.0	3.0	3.0	3.0	-
HR Info Sys and Substitutes	3.0	3.0	6.0	6.0	6.0	-
Employee Relations	-	-	2.0	3.0	3.0	-
Job Records and Hiring	13.0	13.0	5.0	5.0	5.0	-
Recruitment & Retention	3.0	3.0	4.0	4.0	4.0	-
DIVISION TOTAL	26.0	26.0	26.0	27.0	27.0	-
INSTRUCTIONAL SERVICES						
Administration	3.6	2.6	3.6	3.6	3.8	0.2
K-12 Curriculum/Sch Improvement	37.9	50.9	67.8	62.1	75.1	13.0
Digital Learning and Assessment	11.0	12.0	11.0	13.0	11.0	(2.0)
Educational Enhancements	8.0	9.0	9.0	9.0	10.0	1.0
Student Assignments	1.0	1.0	1.0	1.0	1.0	-
Archives and Records Management	1.0	1.0	1.0	1.0	1.0	-
ESE and Student Services	9.8	9.0	9.9	9.9	8.9	(1.0)
Program and Grants Development	0.3	0.3	0.2	0.2	0.2	-
Health Services	3.2	3.2	3.2	3.2	3.2	-
Federal Compensatory Education	6.0	5.5	5.9	5.9	6.1	0.2
DIVISION TOTAL	81.8	94.5	112.6	108.9	120.3	11.4
OPERATIONS SERVICES						
Administration	2.0	2.0	2.0	2.0	2.0	-
Safety & Security	-	-	-	9.6	7.8	(1.8)
Maintenance	213.8	222.8	231.5	236.2	240.2	4.0
Planning and Business Services	4.0	3.0	3.0	3.0	3.0	-
Purchasing and Warehousing	16.1	18.1	18.1	18.1	18.1	-
Technology Support & Admin	68.2	78.5	81.5	84.5	78.5	(6.0)
Copy Center	6.7	6.7	6.7	6.7	6.7	-
Transportation Services	446.0	456.0	455.0	461.0	437.0	(24.0)
DIVISION TOTAL	756.8	787.1	797.8	821.1	793.3	(27.8)
DISTRICT TOTAL	929.1	972.7	1,007.4	1,033.1	1,022.7	(10.4)

Federal Program Accomplishments

Federal Programs & Grants

Volusia County Schools use Federal funds to support programs outlined under the Every Student Succeeds Act (ESSA) signed into law in December 2015, amending the Elementary and Secondary Education Act of 1965 and replacing No Child Left Behind provisions:

Title I, Part A, Academic Achievement of the Disadvantage

Funds are allocated to ensure that all children in the highest poverty schools receive a fair, equal, and significant opportunity to obtain a high-quality education to increase their academic achievement in the areas of reading, writing, math, **Social Studies** and science through additional instructional staff and supplemental services. Accomplishments include but not limited to:

- **Technology**
 - Over 12,200 iPads and 5,600 computers installed and managed for all Title I Schools
 - Instructional software licenses for each Title I Elementary student and classroom teacher
 - in Pre-K (SmartStart), K-2 (Waterford Reading, Math, and Science), and 3-5 (SuccessMaker Reading and Math) students.
 - Instructional software licenses for SuccessMaker Reading for the students and teachers at Campbell Middle and Taylor Middle High School.
 - Provide on-going professional learning for teachers individually or in small groups at their school sites in Data & Reports, Curriculum Resources, and Prescriptive Scheduling.
 - Conduct webinars to share the mid-year SuccessMaker High Stakes data and create a plan for the second half of the school year based on the data.
 - Ongoing iPad and software professional learning for all Title I Schools and District Support Staff.
- **Summer Programs**
 - 26 Summer Programs attended by 6,493 Pre-K through 12th grade students during the months of June and July
 - Free breakfast and lunch provided by School Way Café to all children under the age of 18 at approximately 53 Volusia County School sites as part of the USDA Summer Food Service Program from June – August. During this time, 151,979 student meals were served at Head Start and on Volusia County School campuses
 - Forty-eight transportation routes were created for the summer with a total of 1,842 students transported.
 - Conducted program evaluations for all Summer Programs
- **Professional Learning**
 - Ongoing relevant professional learning to Title I coaches in collaboration with district curriculum specialists
 - Provided intervention teachers with professional learning on instructional strategies and integration of technology for instruction and assessment
 - New progress monitoring and attendance documents for intervention teacher on Office 365
 - Conducted program evaluations
- **School Leadership Support**
 - Comprehensive Needs Assessment with data visualizations aligned with each school's Title I Plan and Budget
 - New Title I Principals' Steering Committee to provide forum for input and collaboration opportunity
 - New Title I Principals meetings
- **Compliance**
 - Updated SharePoint compliance website to provide ongoing feedback and support to assist schools in gathering quality documentation required by DOE for all Title I schools
 - Ongoing professional learning and support to principals and compliance contacts
 - Completed review cycles with detailed feedback provided
- **Parent and Family Engagement**
 - Provide four FACT Fairs through Title I
 - District Parent Advisory meetings throughout the year to keep stakeholders in the know
 - Professional Learning opportunities for school-based Parent Liaisons & District Parent Advisory Committee
 - Ongoing collaboration with Federal Programs and District Programs in order to increase Parent/Family

Federal Program Accomplishments

- Engagement Strategies and best practices for community engagement & Academic Achievement
- Partnership with Daytona State for GED, Continued Learning and TRIO and Fresh Start Program
- Poverty Simulation Completely rolled out
- Partnership w/ United Way, American Cancer Society, Red Cross, Halifax Health, Advent, Volusia County Sheriffs and various community businesses supporting Parent & Family Engagement.
- **Tutoring Programs**
 - 1,439 students participated in STAR Tutoring with 1,232 students enrolled at program completion
 - 29,423 hours of tutoring provided
 - i-Ready Gains: 550 students (44%) made a scale score gain greater than the standard error of measurement (>12 points)
 - ALEKS Gains: 188 students made a gain from the initial assessment
- **Non-Title I Schools Homeless Students Services**

Funding provides services to homeless youth at non-Title I schools whose families lack a regular, fixed, or adequate night-time residence due to financial hardship or other displacement. Funding allocations may be used to supplement: transition support services, tutoring, intervention, credit retrieval, case management, as well as academic and nonacademic summer resources.

 - Of the 11 Non-Title I elementary schools, a total of \$17,110 was allocated from a Part A set aside for more than 79 homeless youth.
 - Of the 6 Non-Title I middle schools, a total of \$6,300 was allocated from a Part A set aside for more than 79 homeless youth.
 - Of the 7 Non-Title I high schools, a total of \$14,400 was allocated from a Part A set aside for more than 160 homeless youth.

Grants Development Services

Provide ongoing support and resources to assist schools/departments in accessing funding sources that support district initiatives, as well as assistance with developing a proposal and the application process, for the thousands of available grants. Accomplishments include, but not limited to:

- Provide grant oversight of federal, state and local grants in the amount of:
 - Federal: \$50,583,262 (an increase of \$5,007,045)
 - State: \$6,536,526 (an increase of \$5,090,239)
 - Foundation: \$70,000 (an increase of \$48,711)

VPK/Pre-K Early Learning Classrooms

Voluntary Prekindergarten Program operates according to the approved school district calendar and is designed to help transition children to kindergarten. VPK/ Title I/Title IV funds assist with the full day program. Accomplishments include but not limited to:

- Provide oversight of 21 VPK classrooms
- Trained all VPK teachers on the VPK Assessment tool: Assessment Period 1 through 3; compliance items
- VCS VPK had zero providers on probation
- VCS VPK partnered with Head Start to train Head Start teachers on the rigor of Kindergarten
- VCS VPK department presented on the importance of transitioning to Kindergarten in Flagler County for the Flagler and Volusia County Early Learning Coalition private providers.
- VCS VPK department presented at several school's Parent Night on Literacy
- VCS VPK department demonstrates literacy activities at the District FACT Fairs

Title I, Part C Migrant Education

Funds facilitate additional educational support to ensure that migratory children who experience frequent moves are not penalized in any manner by disparities in curriculum, graduation requirements, State academic content and student academic achievement standards. The Migrant Education Program staff assist with the following: assistance with enrollment, facilitate tutorials, school readiness, ongoing MEP staff trainings, summer programs and summer Learning Kits for K-12 MEP students, access to the online Learning lab,

Federal Program Accomplishments

connections with community resources, Virtual School and credit accrual, and ongoing parent/family engagement activities. Accomplishments based on funding:

- Additional recruitment efforts
- Increased collaboration with other district departments, community resources, Farm Workers Association, parent academic resource rooms, Daytona State College, Food Bring Hope, Florida KidCare and Family Health Source.
- 100% of MEP seniors graduated in 2018-2019
- Through our home-connection summer program 100% of pre-school students demonstrated growth in school readiness
- Increase in overall proficiency scores in Reading and Math based on 2018-2019 FSA scores.
- 100% of students who attended summer programs demonstrated gains in a targeted component of Reading

Title I, Part D Neglected and Delinquent

Funds are reserved for prevention and intervention programs for children and youth who are neglected, unaccompanied, delinquent, and/or at-risk. Services include but are not limited to: transition support; tutoring, intervention, & credit retrieval, case management, data analysis of student demographics, academic and nonacademic summer support, and ongoing community/district collaboration.

- Expanded student services by hiring an additional school counselor/transition coach
- 157 homeless unaccompanied youth in Grades 9-12 received academic and non-academic case management, graduation support, academic advising, FAFSA assistance, holiday gift giving, food assistance, laptops, and referrals to other social services.
- 52 out of 77 homeless/unaccompanied seniors graduated with standard high school diplomas with 100% of those graduates pursuing post-secondary education or training
- Approximately 20 students within the delinquent facilities completed the *Microsoft Office* Certification application programs
- A total of 33 youth from the Stewart-Marchman/Residential Adolescent Treatment program completed a 4-week summer extended learning initiative.

Title II Part A, Teacher and Principal Training and Recruiting (Public and Private)

Fund assists with the implementation of Florida's Standards. District and schools are held accountable for improvements in student academic achievement through evidence-based programs that are intended to increase student academic achievement through improving teacher and principal quality, effective teachers in the classroom and highly effective principals and assistant principals in schools. Funds support accomplishments such as:

- A VCS video library of CHAMPS Classroom Management strategies to strengthen implementation
- Developed a menu of CHAMPS courses through the Canvas online learning platform for personalized learning with individualized feedback provided
- Targeted CHAMPS support for every school and school based coach
- CHAMPS: SOS course created for teachers to strengthen Tier II and Tier III behavioral intervention and support
- Continued partnership between DSC and VCS offering CHAMPS to DSC Senior Interns
- Continued enhancement of communication Platforms to include: Twitter Chats, CHAMPS Weebly Website and differentiated CHAMPS Tip of the Week (Elementary and Secondary)
- Ongoing collaboration with K12 Curriculum, PLSI, Title I and FDOE to build a district wide coaching initiative
 - Multiple trainings for teachers in all curriculum areas including STEM, World Languages, Visual and Performing Arts.
 - Multiple Leadership trainings for Principals and Assistant Principals
 - 6 Gifted Endorsement Course offered annually
 - Teacher recruitment efforts

Title III, Language Instruction for Limited English Proficient and Immigrant Students

Funds are intended for the purpose to increase English proficiency and academic achievement in core academic subjects of limited English proficient students by providing high-quality language instruction programs and content area teaching such as:

Federal Program Accomplishments

- District wide K-12 Professional Learning opportunities for administrators, teachers and paraprofessionals on English Language Development Standards, WIDA framework and best practices for ELL support.
- ESOL tutoring for over 300 ELLs district wide.
- Instructional Technology Programs.
- Student Recognitions.
- ESOL summer program for over 700 ELLs.
- Support for teachers of students with limited or interrupted formal education.
- Family Engagement activities district wide.

Title IV Student Support and Academic Enrichment

Funds are focused on well-rounded educational opportunities, safe and healthy schools and effective use of technology.

- Provided training on STEM and Biology
- Enhanced student achievement, school communication and climate
- Physical Education Training
- VPK expansion units
- Cambridge Diploma Program
- Behavior Specialist
- Classroom Management
- Social Workers
- Learning Services International (LSI) support
- Transportation for High School Showcase
- iReady
- Technology Professional Learning Leaders

21st Century Community Learning Centers

This funding provides academic and enrichment activities at 4 schools for out of school time.

- 4 program schools – Westside, Turie T. Small, Starke and Campbell
- Provides after school programming for over 500 students daily
- Students receive tutoring, STEM and robotics activities, fitness activities and special interest clubs
- Summer programming provides educational field trips, as well as academics and enrichment

UniSIG Unified School Improvement Grant

Provides funding to Title I schools identified for comprehensive or targeted support and improvement.

- 4 program schools – Champion, Palm Terrace, South Daytona and Westside
- Provided Intervention Teachers and materials
- Provided tutoring
- Learning Services International (LSI) support
- Technology
- Training
- iReady
- Math materials

Federal Program Accomplishments

Turnaround School Supplemental Services (TSSSA)

- 4 program schools – Blue Lake, Champion, Palm terrace, Westside
- Mentoring
- Social Emotional Learning materials
- Behavior Specialist
- STEM Labs
- Technology
- MAP assessments
- Intervention
- Tutoring
- Summer Science program
- iReady
- Social Emotional Learning TOA
- Family Night programs
- Curriculum training
- Classroom Management Coach
- Math coaching
- Guided planning

IDEA, Part B, Entitlement

- Provided three sessions of Skills, Tips and Routines for Teacher Success (STARTS), a four-day training requirement of new-to-ESE teachers, for 107 participants
- Provided Accommodations Training sessions for Empowering Educators for Excellence (E3) teachers
- Provided all high schools with ongoing technical assistance, a specially designed report, and support from district ESE and DOE Project 10 staff to implement graduation requirements and ensure students with disabilities are on track for graduation
- Assisted schools in the utilization of data-based, flexible scheduling practices to effectively and efficiently serve students with disabilities in the least restrictive environment
- Trained and supported ESE teachers in Ongoing Progress Monitoring in the area of reading
- Provided collaborative professional development to ESE support facilitation teachers to implement the acceleration model, including pre-teaching and scaffolding instruction
- Provided professional development to speech-language pathologists on the Expanding Expression Tool to enhance oral and written language
- Provided training and instructional materials for teaching student to read through the use of the Wilson Reading System
- Continued to implement Connecting Math Concepts in Varying Exceptionalities and Emotionally/Behaviorally Disabled separate classes in grades K-5
- Continued implementation of Ascend Math, a computer-based math intervention program, for elementary and secondary students with disabilities and provided related professional development and support to ESE teachers
- Continued implementation of the Unique Learning System, a comprehensive curriculum for students working toward Florida Standards Access Points, including the creation of printed materials for the classrooms
- Implemented Tier 1 Positive Behavior Intervention and Supports (PBIS) at thirteen elementary and middle schools
- Conducted training sessions of Nonviolent Crisis Intervention; over 950 VCS personnel were trained in prevention and de-escalation of crisis behavior, attaining initial certification or recertification
- As a proactive approach to decrease incidents of physical restraint of students with disabilities, a systematic district-level support process for schools continued to be implemented
- Provided professional learning specific to addressing the needs of student with Autism Spectrum Disorder (ASD)
- Provided adaptive and sensory materials for student use within classroom settings
- Provided professional development for Interpreters for the Deaf to increase their interpreting skill levels
- Provided audiological services including assistive amplification equipment to identified ESE students
- Facilitated the 7th Annual Accessing Science through Access Points Science Expo for students with significant cognitive disabilities
- Implemented face-to-face and online training for all teachers who administer the Florida Alternate Assessment

Federal Program Accomplishments

- Provided sessions of a parenting series designed to help parents support the social-communication and behavioral needs of young children with ASD
- Provided speech/language services to Parentally Placed Private School Students in pre-kindergarten through grade 12 to meet IDEA proportionate share requirement
- Provided professional development to private school staff regarding classroom strategies, behavioral interventions and Curriculum Materials including Mindplay and Reading with TLC Lively Letters to support students with disabilities and to meet the IDEA proportionate share requirement
- Provided adaptive, assistive technology and equipment through the Volusia Adaptive Assistive Technology Team (VAATT) to support students with disabilities during the school year and over the summer

IDEA, Part B, Preschool

- Provided technical assistance and coaching to ESE pre-kindergarten teachers to implement effective instructional practices for literacy, social/emotional skills, and progress monitoring
- Purchased start-up and replacement items, such as adaptive furniture and manipulative toys, to support delivery of the pre-kindergarten ESE Program
- Collaborated with Early Steps to ensure the seamless transition of young children entering the district's ESE pre-kindergarten classes
- Continued to use Mobile Data Solutions software to allow pre-kindergarten ESE teachers to electronically administer the required state assessment (Battelle Developmental Inventory), increasing efficiency and reducing reporting errors
- Provided substitutes to support classrooms when pre-kindergarten ESE teachers were required to conduct high numbers of one-to-one assessments using the Battelle Developmental Inventory
- Provided teacher stipends and materials for teachers to attend training in Conscious Discipline and Florida Early Learning and Developmental Standards: Birth to Kindergarten.



District Accomplishments

School Accomplishments:

- Ormond Beach Middle School was designated as a Florida Power-Library School from the Florida Department of Education
- Timbercrest Elementary and Osceola Elementary were both recognized as Florida Positive Behavioral Interventions and Support Model Schools, gold status
- Forty-seven schools received the Florida Department of Education Five Star School Award, an incentive program to recognize exemplary community involvement in our schools

District Accomplishments:

- Volusia County Schools had over 335 candidates for the State of Florida's newest designation, the Seal of Biliteracy; a designation that requires students to have four consecutive years of a foreign language, earn a score of a 4 or higher on the FSA, and pass a foreign language assessment that demonstrates their proficiency in another language.
- Volusia's 2019 graduates garnered over \$34 million and accumulated more than 392,596 hours of community service
- Thirty-five elementary schools met the distinguished criteria required to become certified in the HealthierUS School challenge
- Volusia County Sheriff's Office received the Volusia Partner/Commissioner's Business Recognition Award for their continued support to Volusia County Schools district

Student/Staff Accomplishments:

- More than 110 students graduated from high school with an AA degree and several hundred graduated with multiple college credits as a result of AP, IB and dual enrollment opportunities
- Zoey Balcom, Heritage Middle student, won the 2018-2019 Art in the Capitol award. The Art in the Capitol Competition is a statewide visual arts competition for all students grades 6 through 8. The winners' artwork will be displayed in the Capitol during a regular legislative session
- Astrid Augat, Spruce Creek High teacher, and Dr. Grace Kellermeier, World Language Health & Physical Education Curriculum specialist, both received awards at the Florida Foreign Language Association state conference
- Mainland High School Student Jade Smith won the Wyland National Scholarship award. Wyland National Art Challenge is for individual art students from around the United States. High School juniors or seniors whose artwork best express the conservation theme receive

District Accomplishments

a \$1500 scholarship to be applied toward an accredited four-year college or university. This is the first time Volusia County Schools has had an individual winner for this national award.

- Two Volusia County students received Awards of Excellence; and four students received Awards of Merit from the Florida PTA Reflections Arts program
- 710 seniors will graduate with an Industry Certification with multiple students earning more than one industry certification.
- Florida Sunshine State Scholar winners: Emily Cook, Atlantic High, and Amber Zaragosa, Spruce Creek High. Garrett Gallentine, University High was the runner-up. The Sunshine State Scholars program recognizes exemplary mathematics and science high school students
- Cole Norris, University High, and Hannah Rice, Seabreeze High won the 2018-2019 Congressional Art competition. The two winning works of art will hang in the Capitol Building in Washington, D.C., for the next congressional session
- Volusia County Schools 2018-2019 Teacher/Volunteer Team Award recipients:
 - o Vernell Spar, Turie T. Small elementary teacher and Shirley Broder, volunteer
 - o Jeff Krob, Galaxy Middle teacher and Adrian Avram, Technology Services and Jason Parodi, volunteer
- Fifty-three students were selected as All-State Musicians for the state of Florida. These individuals were chosen through a statewide audition consisting of several thousand students

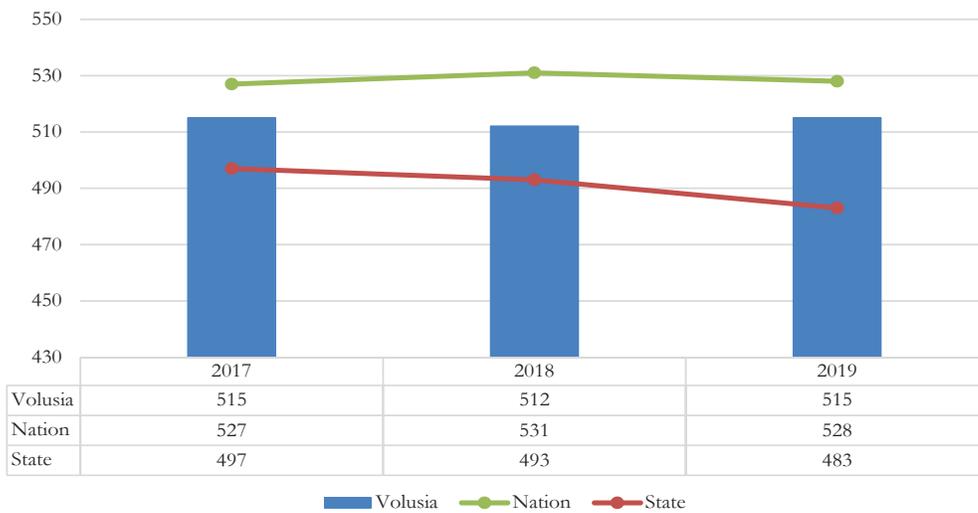


Performance Accomplishments

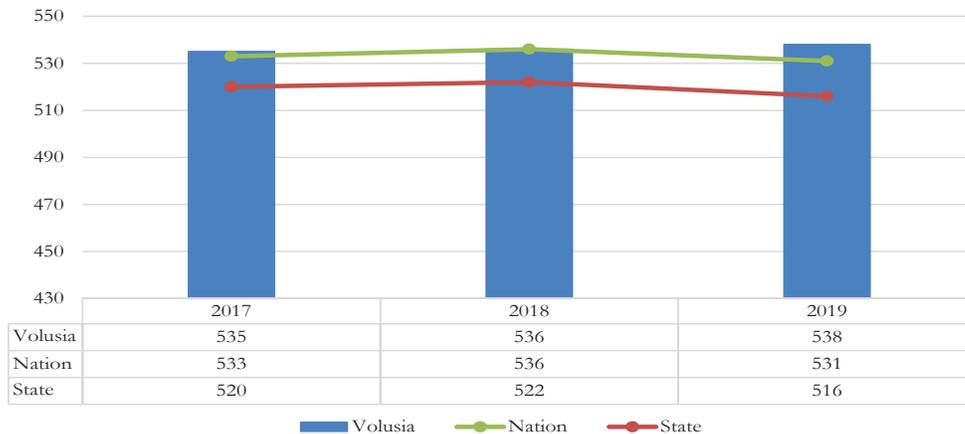
Scholastic Aptitude Test (SAT)

The SAT Reasoning Test is a commercially produced test that is used to measure student achievement in critical reading, mathematics, and writing skills and for admission criteria to many four-year universities. In 2017, reading and writing combined to become Evidence Based Reading and Writing. Evidence Based Reading and Writing; and Mathematics scores range from 200 to 800 in each subject. Because the percentage of students who take the SAT varies dramatically from school to school, district to district, and state to state, comparisons may be misleading. The district tests approximately 55 percent of its seniors as compared with approximately 49 percent nationally. The reporting of SAT scores changed dramatically in the Spring of 2011. The following graphs reflect adjusted scores from 2017 through 2019. These scores now include seniors who tested in the Spring of their senior year. Previously, the College Board had only reported on seniors who took the SAT through March of their senior year. Despite these changes, Volusia remains above the state average in Evidence Based Reading and Writing; and Mathematics in 2019.

SAT: Mathematics Full Cohort



SAT: Evidence Based Reading and Writing Full Cohort



Source: District Records

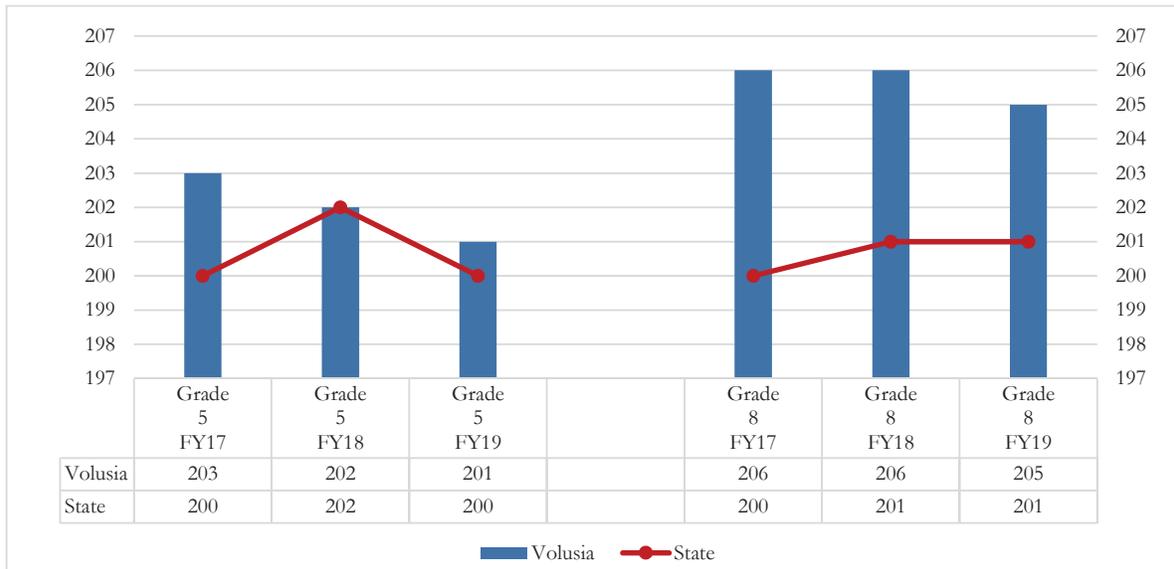
Performance Accomplishments

Florida Comprehensive Assessment Test (FCAT)

FCAT 2.0 Science Assessment

Florida students are tested in the areas of chemical sciences, earth and space sciences, life and environmental sciences, and scientific reasoning. The table above shows the achievement of Volusia students in grades 5 and 8; the grade levels tested by the Florida Department of Education in science. Volusia students continue to outperform the state averages in both grade levels.

FCAT 2.0 Science Achievement



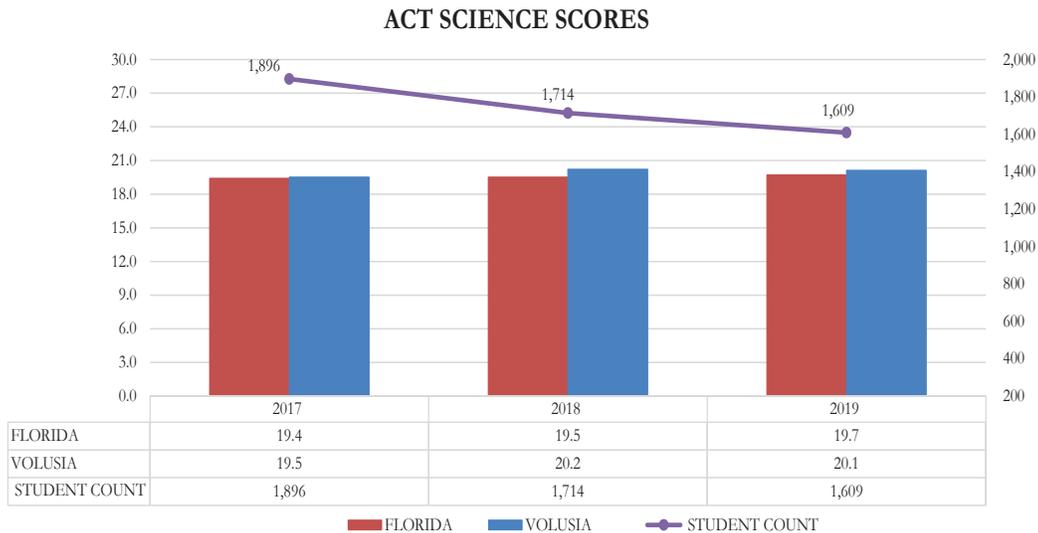
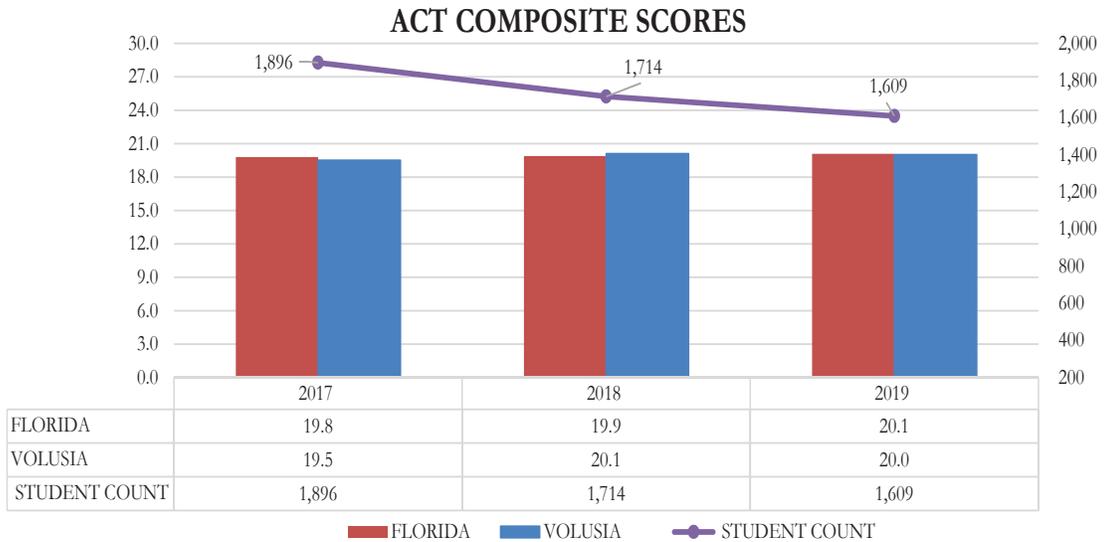
Source: District Records

Performance Accomplishments

American College Test (ACT)

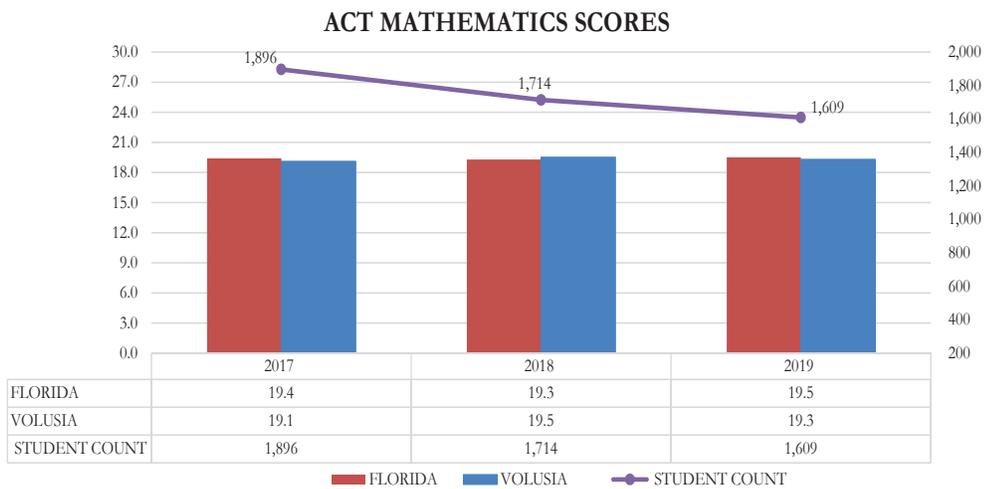
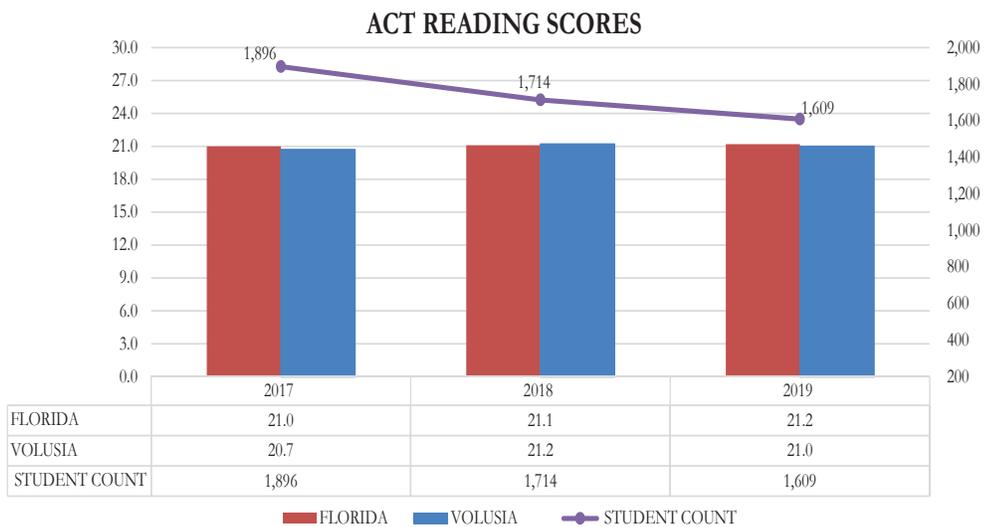
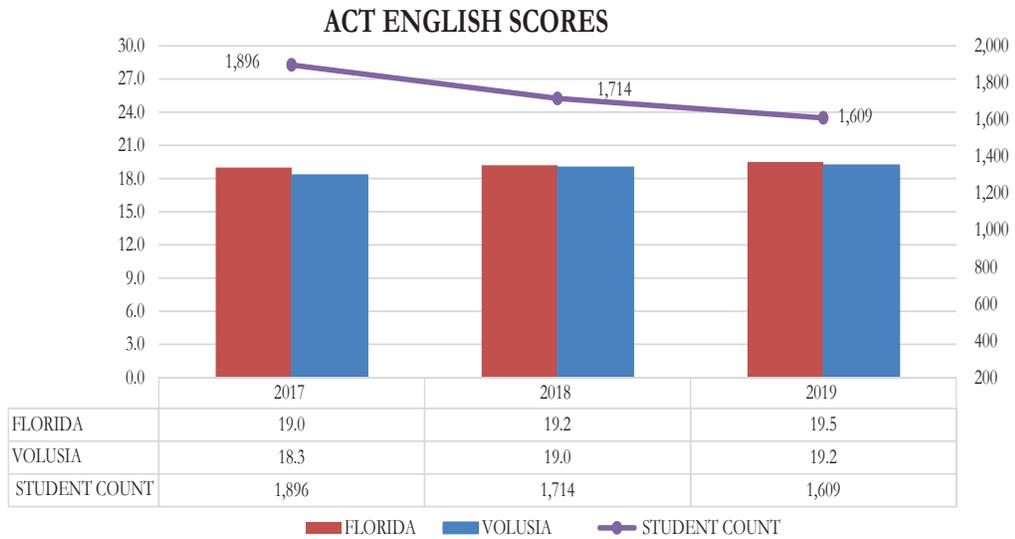
The ACT consists of four multiple-choice tests: English, Mathematics, Reading, and Science; a Composite score is also calculated and reported. Scores are based on a 1 to 36 scale and are reported for each subtest area as well as the composite score.

In 2019, 1,609 students took the ACT, compared to 1,714 in 2018. Participation in this test has decreased while performance is relatively stable. In all tested areas except science, VCS students performed just below the state average.



Source: District Records

Performance Accomplishments



Source: District Records

Performance Accomplishments

Advanced Placement Growth and Performance

Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has varied from a low of 5,508 in 2015 to a high of 6,053 in 2017. At the same time, performance, as defined by students scoring three or higher, has varied from 48% in 2015 to 45% in 2017. In 2019, 5,887 exams were administered with a passing rate of 43%, same as the prior year. Overall, there tends to be a stable trend of participants and passing rate.

Advanced Placement Growth and Performance



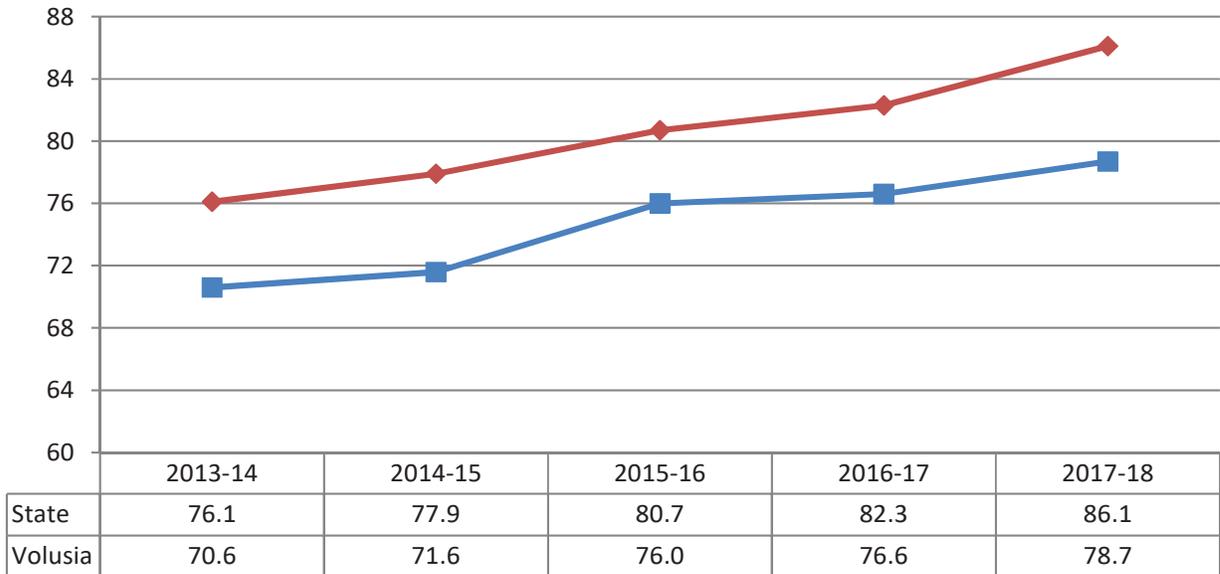
Source: District Records

Performance Accomplishments

Graduation and Drop-Out Rates

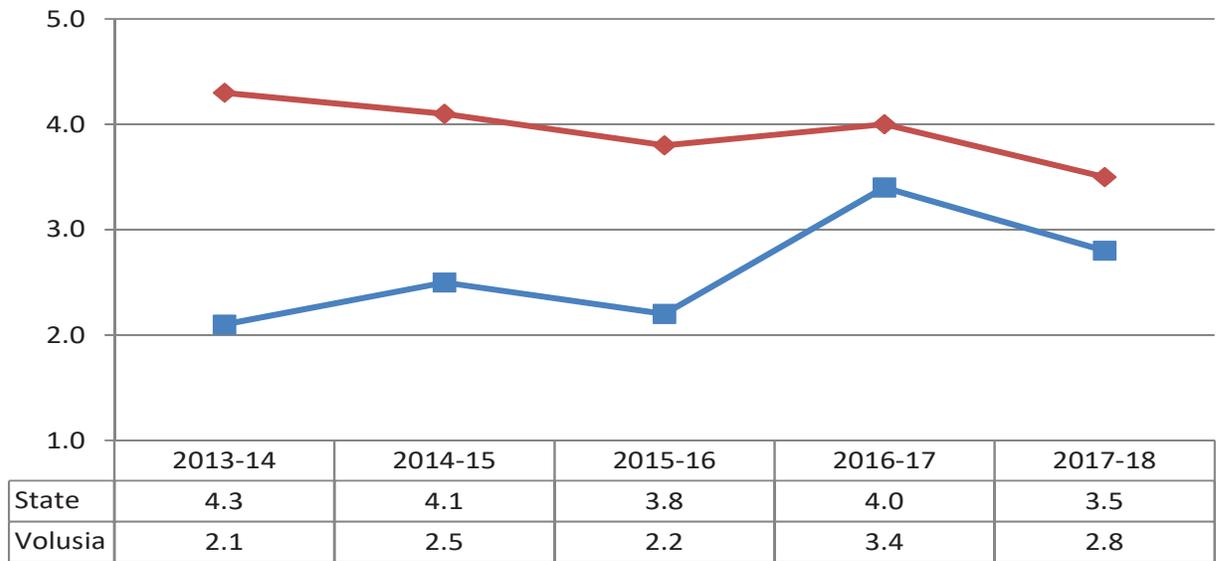
Graduation rates are important public school accountability measures. Florida is required to use the Federal Uniform Rate, which does not count any students who withdrew to Adult Education programs or who graduate with a special diploma. The graduation rate increased from 70.6% in 2014 to 78.7% in 2018 in Volusia County. Drop-out rates increases to 3.4% for 2017 in Volusia County but 2018 saw a drop in drop-out rates to 2.8%. Graduation and drop-rates for 2019 will be available later in the year.

Federal Graduation Rates



◆ State ■ Volusia

Drop-Out Rates



◆ State ■ Volusia

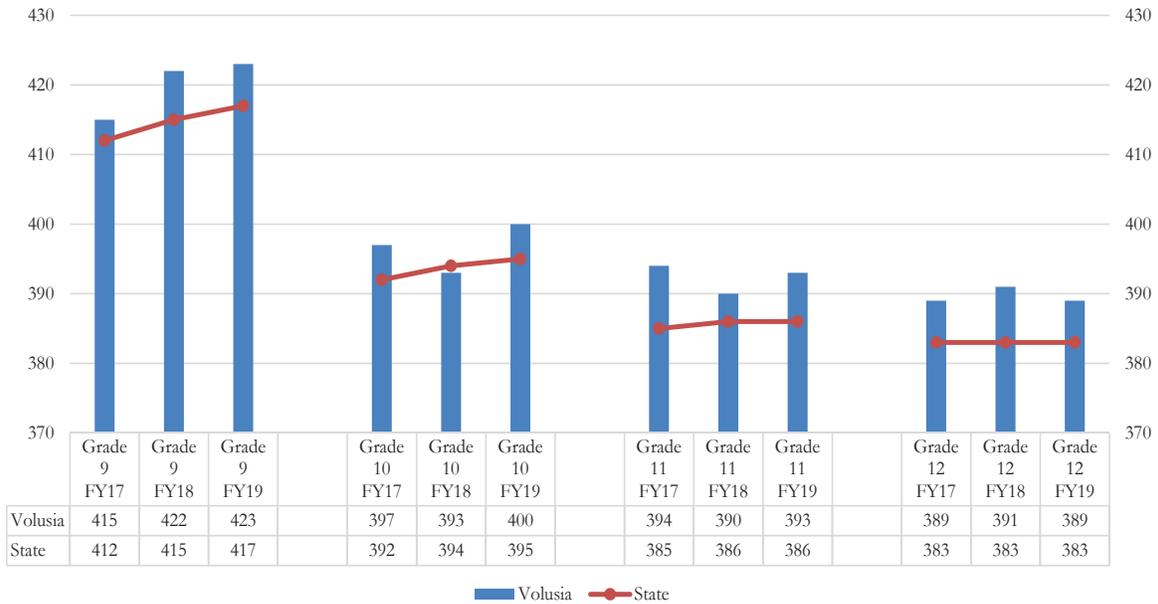
Source: District Records

Performance Accomplishments

End-of-Course

EOC Test Biology Achievement

In 2019, all students enrolled in Biology I and Biology I Honors participated in the Biology EOC. Volusia performed above the state in 9th, 10th, 11th, and 12th grade.



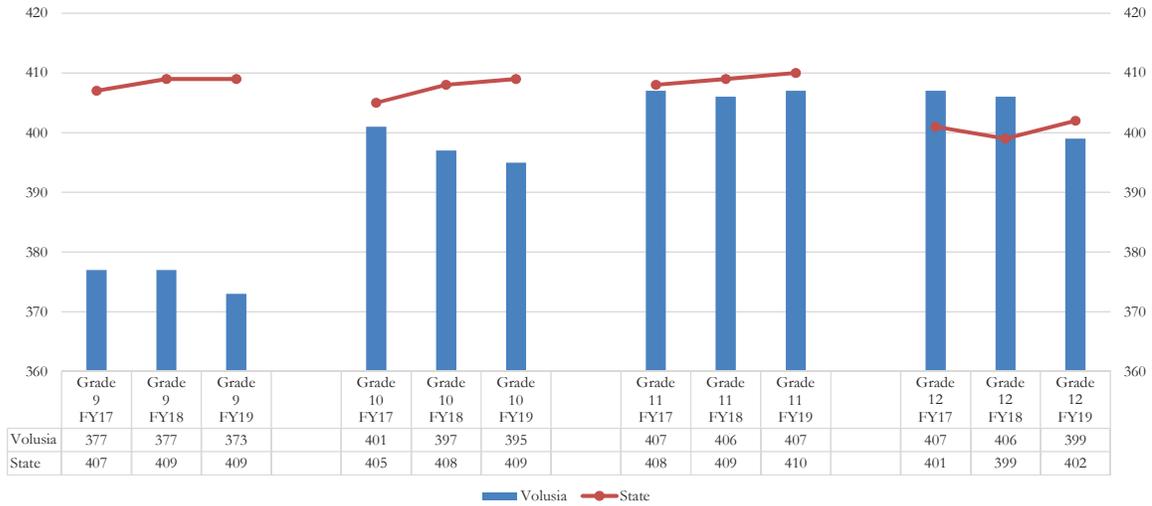
Source: District Records

Performance Accomplishments

End-of-Course

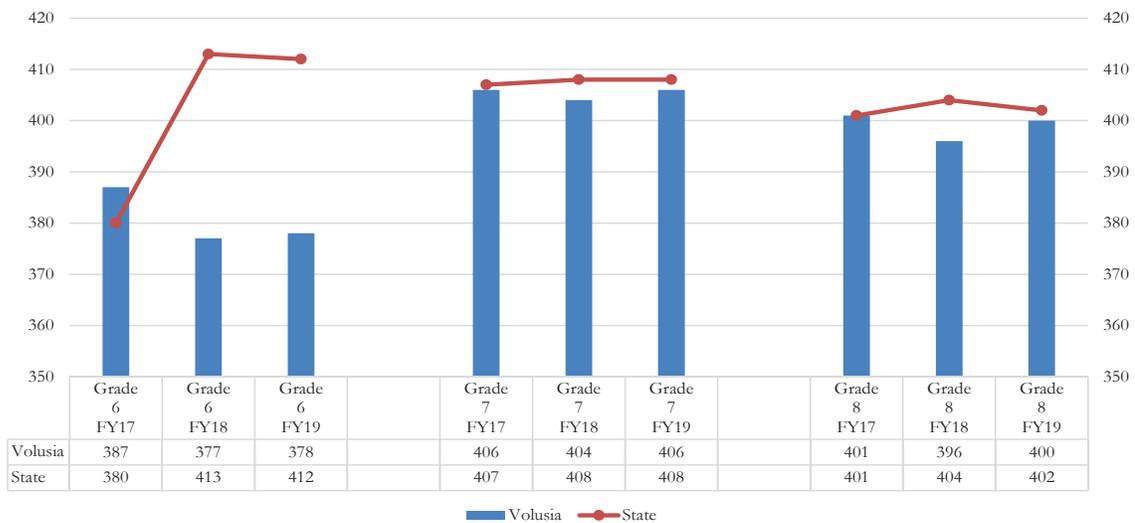
EOC Test US History Achievement

Grade 9 students are showing a downward trend in U.S. History over the last three years, decreasing from 377 in 2017 to 373 in 2019. In addition, Grade 10 and 12 students showed a downward trend decreasing an average of seven points from 2017 to 2019 and performing lower than the state average in 2019. However, Grade 11 scores are consistent and in line with the state. Most VCS students are enrolled in US History and subsequently take the EOC during the 11th grade.



EOC Test Civics Achievement

For 6th grade Civics, there was a 1-point increase from 2018 to 2019 while the state decreased 1-point from 413 to 412. Because of the smaller population of 6th graders taking the Civics EOC, score can be volatile. 7th and 8th grade scores have been consistent over the last three years and close to the state average.



Source: District Records

Performance Accomplishments

CAPE Industry Certifications and CAPE Digital Tool Certificates

In 2007, the Florida Legislature passed the Career and Professional Education (CAPE) Act. The purpose of the Act was to provide a statewide planning partnership between the business and education communities in order to attract, expand, and retain targeted, high-value industry and to sustain a strong, knowledge-based economy. In 2012, legislation changed to broaden the definition of Career Academies to “career-themed courses” as a course or series of courses leading to industry certification that is aligned with priority workforce needs established by the regional workforce board or the department of economic opportunity. In November, the district will register Career Themed Courses that align to specific industry certifications. CAPE bonus dollars are only paid for those industry certifications that were registered as Career Themed Courses, and the dollars earned are provided to the program that generated the certification. These CAPE program dollars are used to enhance the programs that earn industry certifications. Teachers will earn bonus dollars for every student that successfully earns an industry certification (\$25 for 0.1 or \$50 for 0.2 weighted industry certifications).

Industry certification opportunities are offered in specific CTE courses and students have the opportunity to earn these approved certifications at no charge in grades 8 through 12. Earning industry certifications can enhance resumes and increase the students’ marketability for future careers. Several of the industry certifications have statewide articulation agreements that earn college credits for students. Students earning industry certifications that add up to five or more hours of articulated college credit could be eligible to earn a Bright Futures CAPE Scholars Scholarship. In 2014, Senate Bill 850 passed allowing for Digital Tool Certificates to become an option for students from pre-kindergarten to 8th grade. Digital Tool Certificates endorse achievement of digital skills that are necessary for the student’s academic work and future employment. The skills must include word processing, spreadsheets, presentations, including sound, motion, and color presentations, digital arts, cybersecurity, and coding.

As the table indicates, in 2019, VCS offered 36 courses in which students could earn an industry certification. The pass rate percentage of eleven of these courses has increased since 2018.

Additional Legislative references to Industry Certifications and Digital Tool Certificates:

- 1003.4203, F.S. Digital tools, CAPE Digital Tool Certificates, and technical assistance
- 1003.491, F.S. Florida Career and Professional Education Act
- 1003.492, F.S. Industry-certified career education programs
- 1003.493, F.S. Career and professional academies and career-themed courses.
- 1008.44, F.S. CAPE Industry Certification Funding List
- 1011.62, F.S. CAPE FTE Funding



Performance Accomplishments

CAPE Industry Certifications and CAPE Digital Tool Certificates Comparative Results

Industry Certification or Digital Tool Certificate Title	2018-19 District Results		2017-18 District Results		2016-17 District Results	
	No. Taken	Pass Rate	No. Taken	Pass Rate	No. Taken	Pass Rate
Adobe Certified Associate (Dreamweaver)	41	93%	55	85%	47	64%
Adobe Certified Associate (Animate)	34	50%	38	79%	34	65%
Adobe Certified Associate (Illustrator)	151	83%	142	73%	217	63%
Adobe Certified Associate (InDesign)	49	76%	96	63%	130	30%
Adobe Certified Associate (Photoshop)	595	65%	509	62%	568	53%
Adobe Certified Associate (Premiere Pro)	343	50%	332	55%	528	27%
Agricultural Mechanics Certification	3	33%	4	100%	5	60%
Agriculture Associate Certification	92	54%	118	53%	~	~
Agricultural Technician Certification	20	80%	15	73%	42	50%
Animal Science Certification Exam	34	68%	11	73%	9	33%
Aquaculture Technician	10	0%	10	40%	N/A	N/A
Autodesk Certified User- AutoCAD	40	70%	11	91%	14	14%
Autodesk Certified User - Inventor	161	53%	164	73%	125	82%
Autodesk Certified User - Revit Architecture	7	0%	10	100%	9	100%
Biotechnician Assistant	15	0%	N/A	N/A	30	23%
Building Construction Technology (HBI)	1	0%	N/A	N/A	75	0%
Certified Food Protection Manager (ServSafe)	46	24%	100	51%	138	30%
Certified Medical Administrative Assistant	107	79%	122	82%	113	81%
Certified Patient Care Technician	46	83%	44	89%	28	100%
Certified EKG Technician	44	68%	9	100%	N/A	N/A
Certified Nursing Asst.	5	100%	5	80%	N/A	N/A
Emergency Medical Responder	44	59%	47	36%	83	30%
FAA Private Pilot	4	100%	1	0%	1	0%
Food Safety Manager	22	26%	10	80%	8	63%
Microsoft Office Specialist Bundle	303	94%	636	57%	792	49%
Microsoft Office Specialist Master	1	100%	5	60%	1	100%
Engineering Core Certification	1	100%	6	100%	3	100%
Small UAS Safety Certification	2	100%	2	100%	4	100%
CIW - Internet Business Assoc.	89	78%	87	82%	N/A	N/A
CIW - Network Technology Assoc.	5	80%	N/A	N/a	N/A	N/A
CIW - Site Development Assoc.	35	40%	N/A	N/A	N/A	N/A
Toon Boom Storyboard Pro	95	78%	116	87%	N/A	N/A
911 Public Safety Telecommunicator	7	71%	N/A	N/A	N/A	N/A
Certified Health Unit Coordinator (HUC)	22	14%	N/A	N/A	N/A	N/A
Child Development Assoc.	17	100%	N/A	N/A	N/A	N/A
Grand Total	2,491	62%	2,756	69%	3,047	47%

~ The certification was not available during those years

N/A no results reported for those certifications

Source: District Records

Divisions and Schools

The Divisions and Schools sub-section includes summary information on the following departments and schools:

- School Board
- Office of the Superintendent
- Financial Services
- Human Resources
- Instructional Services
- Operations Services
- School Organization Chart
- Elementary Schools
- Middle Schools
- High Schools
- Special Center Schools



School Board

5.0 Board Members
1.0 Agency Clerk
6.0 Positions

District Vision Statement

Ensuring all students receive a superior 21st century education.

District Mission Statement

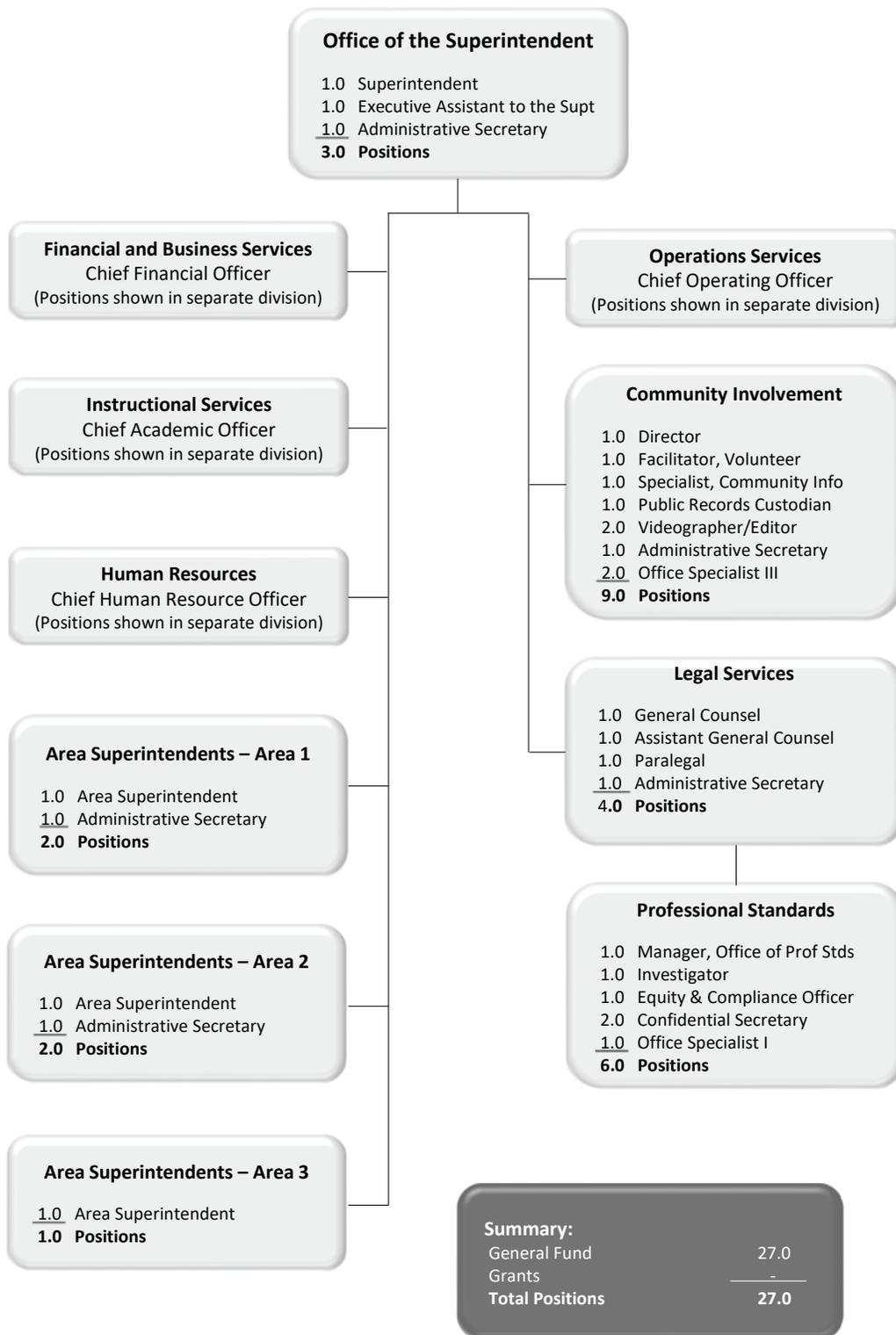
Volusia County Schools will ignite a passion for learning by providing a challenging, creative curriculum in a safe, supportive environment where students reach their highest potential.

**School Board
 Division Budget**

<u>Departments</u>	<u>Actuals 2017-2018</u>	<u>Adopted 2018-2019</u>	<u>Actuals 2018-2019</u>	<u>Adopted 2019-2020</u>
School Board	\$ 391,997	\$ 401,602	\$ 429,338	\$ 538,038
Total Departments	\$ 391,997	\$ 401,602	\$ 429,338	\$ 538,038

<u>Expenditure Categories</u>	<u>Actuals 2017-2018</u>	<u>Adopted 2018-2019</u>	<u>Actuals 2018-2019</u>	<u>Actuals 2019-2020</u>
Salaries	\$ 240,303	\$ 240,303	\$ 245,024	\$ 244,426
Benefits	122,718	133,184	134,723	138,612
Purchased Services	11,421	8,615	20,024	135,500
Energy Services	24	-	-	-
Materials and Supplies	490	1,500	1,197	1,500
Other Expenses	17,041	18,000	28,370	18,000
Total Expenditures	\$ 391,997	\$ 401,602	\$ 429,338	\$ 538,038

Office of the Superintendent



Mission

The mission of the Office of the Superintendent is to support the School District of Volusia County's vision and mission by providing bold instructional leadership with a focus on six areas that were identified in our strategic plan. These six focus areas are: Student Achievement, Curriculum, Internal/External Communications, Human Resources, Fiscal Management and Operations/Infrastructure.



Mr. Timothy Egnor
Superintendent
tpegnor@volusia.k12.fl.us

Issues and Trends

The Southern Association of Colleges and Schools named the School District of Volusia County as Florida's first school district, and the nation's third, to earn district accreditation as a quality school system for its comprehensive approach to increasing student achievement in November, 2004. In January 2015, the school district was re-accredited for an additional five years. The College Board has recognized the school district for its student access to excellent initiatives. Ford Next Generation Learning has named Volusia's Career Academies as one of the top programs in the nation and has designated Volusia as an exemplary Model Track Community leading to visits from other school districts. The district was commended for its commitment to excellence in all sectors of district operation. An example is the Larson Quality Award received by the district's Transportation Services Department. This award is from the National Association for Pupil Transportation and is given in recognition of excellence in the safe transportation of school children. VCS is only the seventh district in the nation to win the award since 1996. Another significant example across all sectors of excellence can be seen in Silver Status in the Florida Action for Healthy Kids program.

The passage of the second voter-approved 15-year half-cent sales tax, which began in January 2017, will enable the school district to enhance technology for student learning, improve safety and security at schools, address major facility projects and replace five schools. With the improving economy resulting in increased student enrollment, implementing the class size requirement will continue to be a challenge that necessitates a focused and strategic evaluation of program placement impact, student distribution and school assignment policies on facility utilization.

DISTRICT STRATEGIC FOCUS AREAS:

During the summer and fall of 2015, community members identified six focus areas for the district's Strategic Plan. The Superintendent is responsible for working with the School Board and staff to implement the focus areas throughout the school district.

- FOCUS AREA: Student Achievement - Personalized learning as a means to increase individual student performance outcomes.
- FOCUS AREA: Curriculum - Increase the academic achievement of all students through effective instruction, a challenging, rigorous curriculum, and multiple instructional pathways for students to meet their individual needs.
- FOCUS AREA: Internal / External Communication - Improve internal and external communication systems to maximize student achievement, promote collaboration and build positive relationships.
- FOCUS AREA: Human Resources - Attract, hire, continuously develop, retain, and reward highly qualified staff to improve academic achievement and student success.
- FOCUS AREA: Fiscal Management - Ensure that all resources in the district are allocated to support the highest level of student achievement and the strategic plan priorities with fiscal responsibility and transparency.
- FOCUS AREA: Operations / Infrastructure- Prioritize and provide resources for a safe, secure, supportive, and innovative learning environment that cultivates 21st century learners.

Office of the Superintendent

Superintendent's Priority Initiatives

Priority initiatives that support the focus areas of the Strategic Plan include dedication to increased student achievement by increasing graduation rates through closing the achievement gap while providing sound fiscal leadership for the school district operating and capital budgets, including reducing the over reliance on the fund balance and the restoration of those funds. The District must focus on a communication plan that provides regular on-going communication addressing public education issues with all stakeholders (internally and externally). Advocating for pre-kindergarten through grade 12 public education with local, state and federal policy makers as well as with business and community leaders is crucial to our goals as well as supporting the empowerment of each instructional and support staff member to carry out their respective responsibilities in contributing to student learning and achievement. The implementation of the strategic plan of the Volusia County School District will continue as well as the continuation of a district wide program that addresses chronic absenteeism of our students.

Office of the Superintendent

The Office of the Superintendent advises the school board on matters of policies and procedures; provides instructional leadership; provides leadership for finance, business, and technical operations; implements federal and state laws affecting the school system; facilitates internal and external school system communications; coordinates and administers student disciplinary procedures as well as the professional ethics of staff; develops and implements strategies to constructively participate in federal and state legislation and policy development; oversees and engages in on-going communication with federal, state, county and municipal policymakers; and establishes and maintains productive relationships and partnerships with the business community.

Office of the Area Superintendents

The primary function of the area superintendent is to ensure the implementation of school district programs, policies, procedures, and district adopted goals by working with school principals and other district staff. This is accomplished by monitoring effective leadership and school instruction and practices within a safe and orderly environment. Other major functions include visiting assigned schools on an on-going basis, facilitating elementary and secondary break-out sessions at general principal meetings, facilitating teacher advisory council meetings and parent/community committee meetings. In addition, the area superintendents serve on a variety of district committees and respond to student, parent, and staff inquiries and appeals.

Office of Community Information Services

The Office of Community Information Services leads the school district's efforts to maintain a comprehensive and responsive communication process involving both internal and external publics. Other major functions include communicating the goals and vision of the school district and increasing public support by fostering two-way communication with parents and key community organizations. The office maintains a strong relationship with members of the media and provides on-going communication leadership.

Office of General Counsel

This office serves as general counsel to the district and provides advice and counsel on all legal and policy issues. The general counsel serves as chief legal officer for the district and supervises the Director of Professional Standards. Other major functions include coordinating and reviewing amendments to school board policy and developing new policies. The general counsel serves as representation of the district in legal matters and proceedings and coordinates and manages the utilization of contracted legal services as needed. Consultation with district and school-based administrators is performed on legal matters as they arise along with drafting and review of legal

Office of the Superintendent

documents. General counsel also manages labor relations as well as acting as the chief negotiator for the district in the collective bargaining process. Lastly, he serves as manager of the general liability self-insurance program and liaison with claims adjuster for fleet liability self-insurance program.

Office of Professional Standards

This office monitors and promotes compliance with the professional ethics of school district employees. Other major functions include investigating allegations regarding employee improprieties, conducting administrative staff committee meetings to address findings and recommendations of personnel investigations and providing school and district administrators with the advice and services in matters relating to employee discipline. In addition, the conduction of staff development related to ethical employee behavior and in appropriate areas prescribed by federal and state requirements in the work environment and conducting background screening on applicants and contracted vendors (JLA) falls under the Office of Professional Standards. Furthermore, the office is responsible for complying with federal guidelines regarding CDL random drug/alcohol testing and overseeing the safe operations of all district drivers/vehicles.

FUTURES, Inc.: The Volusia County Schools Education Foundation

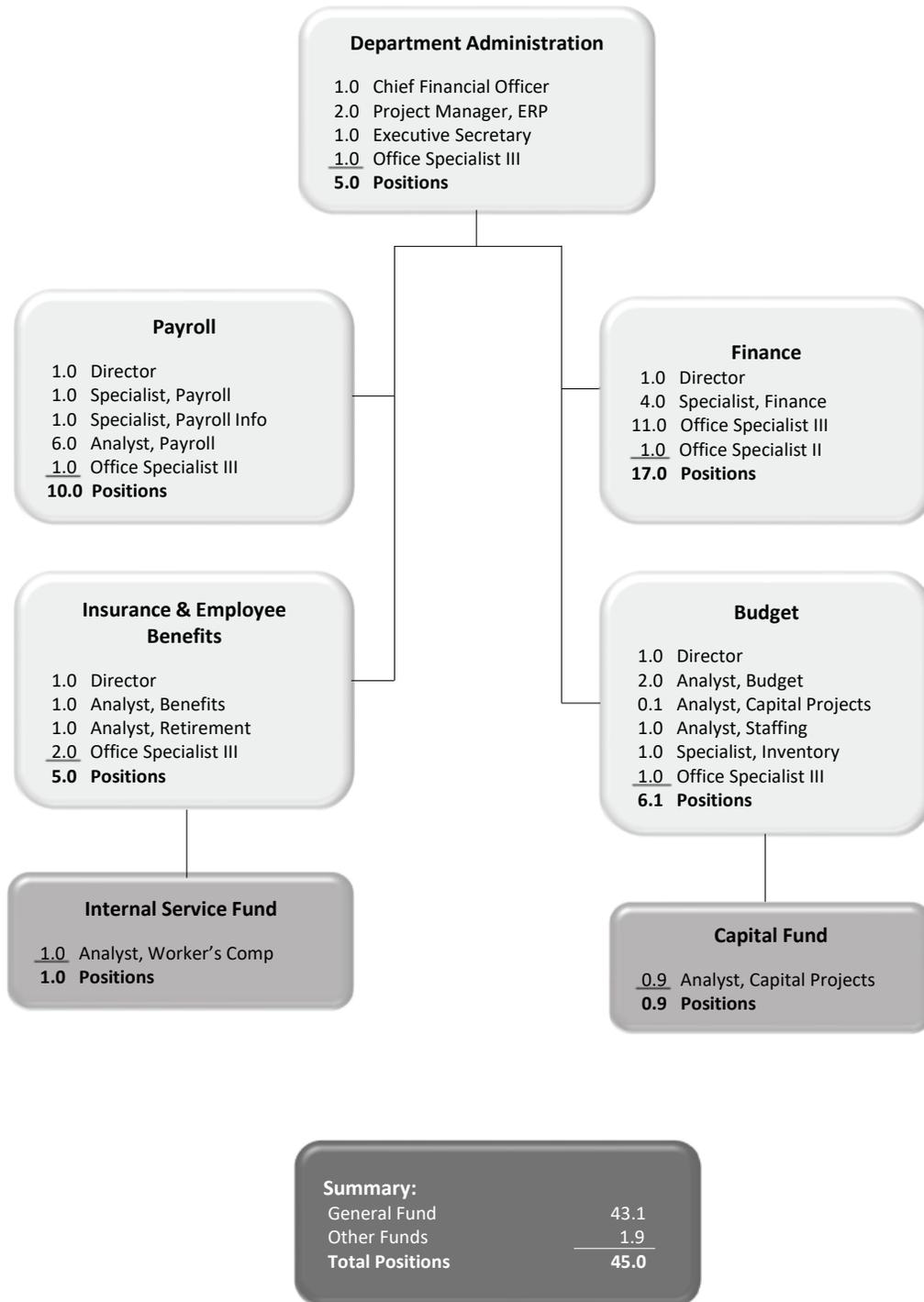
FUTURES, Inc., doing business as FUTURES Foundation for Volusia County Schools, is a catalyst for connecting the community with the students, teachers and administrators of Volusia County Schools. FUTURES' mission is to engage business and civic leaders to promote and achieve educational excellence for Volusia County Schools. Its goals are to motivate and encourage creative, innovative educational programs; to help students prepare for the workforce of tomorrow; to encourage and grow business and civic involvement with the school system; to recognize outstanding achievement by students, teachers, and support staff and; to raise the level of public understanding and support of our public school system.

Office of the Superintendent Division Budget

Departments	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Office of the Superintendent	\$ 426,111	\$ 451,676	\$ 594,501	\$ 579,361
Community Involvement	328,428	333,867	321,218	584,636
Office of General Counsel	598,276	688,501	651,015	614,402
Office of the Area Superintendents	536,365	543,779	578,642	536,775
Professional Standards	417,580	426,855	442,837	484,476
Total Departments	\$ 2,306,760	\$ 2,444,678	\$ 2,588,213	\$ 2,799,650

Expenditure Categories	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Salaries	\$ 1,535,415	\$ 1,536,481	\$ 1,643,400	\$ 1,879,081
Benefits	437,017	468,976	525,445	544,548
Purchased Services	290,533	389,750	380,346	325,790
Energy Services	20	-	-	-
Materials and Supplies	10,025	13,872	7,365	15,351
Capital Outlay	750	-	687	-
Other Expenses	33,000	35,599	30,970	34,880
Total Expenditures	\$ 2,306,760	\$ 2,444,678	\$ 2,588,213	\$ 2,799,650

Financial Services



Division Mission

The mission of the Financial Services Division is to support the Volusia County School District's vision of ensuring all students receive a superior 21st century education by allocating resources to support the highest level of student achievement and the strategic plan priorities with fiscal responsibility and transparency. This can be accomplished by providing the necessary financial information, analyses, and services essential for sound decision-making and prudent financial management. We achieve these objectives by:

- Collaboration to maximize resources by identifying the varying levels of need throughout the District
- Analyzing business processes to identify efficiencies, enhance fiscal integrity and comply with applicable Federal, State and Local regulations and statutes
- Communicating accurate and timely financial information to effectively meet the School Board's goals and stakeholders' expectations of financial transparency



Debra Muller
Chief Financial Officer
Financial Services

Issues and Trends

Florida has one of the more tightly controlled systems of funding public education in that it significantly limits the ability of local school districts to generate additional revenues. Each district in Florida receives operating funding for similar types of students after adjusting for local cost of living variations. Faced with no practical opportunities to increase operating revenues, additional fund sources to meet district goals are achieved by reducing non-instructional expenditures and improving the efficacy and cost effectiveness of instructional programs. Current legislation, however, has given districts the authority to place voter referenda on an election ballot to increase local millage not to exceed 10 mills of the total millage generated by required local effort, discretionary, and capital ad valorem taxes.

The District Cost Differential (DCD) is a factor used to adjust the funding formula to reflect differing costs of living in districts throughout the state. Districts with a DCD factor less than 1.0, such as Volusia, receive less funding than districts with a DCD factor greater than 1.0 and this has a significant impact on the school district's funding. Pursuant to this, several neighboring counties enjoy higher DCD's than Volusia County. Of the 24 major school districts (30,000+ students), Volusia County consistently ranks in the bottom quintile in the DCD calculation. In fact, since 2004, the DCD has caused over \$160 million total funding loss to the district, highest in the state. The result of this funding adjustment makes offering competitive salaries and benefits even more challenging and is exacerbated by the current state and national teacher shortage. Section 1011.79 F.S. was created during the 2018 Legislative session requiring a review of the current price level index methodology by January 1, 2019 and every 10 years thereafter. The study is being done by a 3rd party consulting firm selected by competitive proposals. However, the statute provides a recommendation be made to the Governor's Office of Policy and Budget and chairs of the Senate and House Committees on Appropriations, but does not mandate adoption, acceptance or changes to current methodology.

This fiscal year, the school district received \$461 million in total Florida Education Finance Program (FEFP) funding as determined by the second calculation. Special revenue (federal) for specific purposes was \$87 million.

Volusia County continues to maintain low unemployment, continued economic development, new job creation, and a healthy economy, although it continues to be mostly tourism driven. While Volusia County is growing,

Financial Services

student enrollment growth is basically flat as the County continues to grow older as compared to the state average. Historically the 20-day count was the highest enrollment since the recession, enrollment has continued to grow through the 40-day count. Enrollment for 2018-19 met projections, and day 40 exceeded 2017-18 by 173 FTE students. In 2019-20, enrollment as of day 20 was 382 FTE below projections, while day 40 was still 265 FTE below projection. While new home construction has increased throughout the county, many of the new homes have age restrictions, such as the new 55-plus Latitude Margaritaville community and many others are being occupied by residents without school-age children. School taxable values continued to increase significantly year over year and grew by \$3 billion from 2018-19 to 2019-20.

This year, the state provided an increased FEFP allocation of \$14 million, driven mostly by increases in the Base Student Allocation, Safe Schools, Best and Brightest Teach and Principal, and the Turn Around School Supplement allocations. Despite a slight projected enrollment decrease, an increase of \$75.07 per FTE in the Base Student Allocation increased Base Funding. The Legislature decreased the Required Local Effort (the millage rate the district must levy to participate in FEFP) to allow for taxable property value growth for new construction only. Due to the increase in taxable property values, the discretionary levy of 0.748 mills which the Board determines, resulted in an additional \$2.2 million dollars. The Best and Brightest Teacher and Principal allocation requirements were rewritten for 2019-20 and provides bonuses to instructional staff and school principals. The allocation was included in the state budget outside the FEFP as a grant allocation in prior years. In the 2019-20 budget, including it within the FEFP, means that nearly half of the District's increase (\$6M) is a bonus program that has not been popular with districts, unions or teachers as it does not include all instructional staff and is not pensionable. With Florida near the bottom in teacher pay nationwide, it is vital that the state provides adequate funding to increase teacher salaries to help address the teacher shortage. The Turnaround School Supplement was previously outside the FEFP and known as the Hope Scholarship. This allocation consists of funding for schools currently in or exiting Turnaround status. Other state funding changes that require particular focus on their outcomes are guaranteed allocation for exceptional students that will be recalculated based on the second survey in October, virtual classes recalibration and proration to the total appropriation divided by statewide FTE.

Collections on the extension of the half-cent program through 2031, continue to exceed projections and through June 30, 2019 exceeded FY 2018-19 budgeted revenue by \$3.1 M at \$44.8M and FY 2017-18 actual revenue by \$1.9M. The project oversight committee has been overseeing the completion of projects and prioritization of new projects. The first replacement school built with half-cent funds, Pierson Elementary, opened in August 2018, Chisholm Elementary opened in September 2019 with one replacement school in the building stage and another in the design phase. After an initial \$40M bond issue the Board adopted "pay as you go" funding in FY 2018-19, but with interest rates at all-time lows, approved a \$100M Certificate of Participation (COP) bond for FY 2019-20. This will jumpstart construction and design for two additional schools and an HVAC project. Due to the backlog of large projects, half-cent sales tax collections above projections, and House Bill 7069 requiring districts to share local capital improvement funds (LCIF), some projects slated for funding by LCIF may be funded by half-cent funds instead. Public Education Capital Outlay (PECO) funds for maintenance of \$1.1 million in 2018-19 is eliminated in 2019-20 as the state allocated all funding from this source to charter schools. This source was eliminated from the 5-year workplan altogether since we cannot predict if they will be restored by the Legislature in future budgets.

Volusia County, as well as many school districts in Florida, continued to struggle with the constitutional amendment to reduce class sizes by prescribed formulas through class by class compliance. However, Controlled Open Enrollment legislation, implemented July 1, 2017, allows for the designation of all Volusia schools as Schools of Choice and allows for class-size compliance to school-wide average instead of at the class level. This has provided some additional flexibility in staffing for the District and subsequent cost savings.

House Bill (HB) 7069 passed by the Florida Legislature during the Special Session in June 2017 has many tentacles

that extend throughout school district operations. Financially concerning are the provisions for Schools of Hope; Schools of Excellence; Title I & Title II allocation provisions; and as mentioned above, the sharing of Local Capital Outlay Funds, the source of which is board-discretionary 1.5 mills maximum Ad Valorem tax levy. Currently, 14 Florida school boards, including Volusia County, have voted to join in bringing a lawsuit against the State, which will challenge the legality of several aspects of HB 7069.

The Parkland School Massacre which occurred on February 14, 2018 in Parkland, Florida continues to influence school security in Florida's school districts. Senate Bill 7026 in 2018, which imposed additional mandates on school districts including additional school safety personnel; school resource deputies or armed civilian guardians or a combination are required at all district and charter schools, was amended in 2019 by Senate Bill 7030. Although SB 7030 allows for local school boards to approve the arming of teachers, Volusia did not adopt that part of the legislation and continues to use a hybrid approach by adding paid guardians at all elementary schools and some middle schools without school resource officers, as well as work towards guardians supplementing school resource officers on large campuses. These guardians are trained through the Volusia County Sheriff's department and carry weapons. For the second year, there continues to be \$98.6 million state grant funds set aside for school hardening. The district has allocated \$2 million annually from half cent sales tax for security and will apply for the grant once again to supplement school hardening for such items as fencing, electronic locks, security cameras. In addition, the Legislature mandated a mental health program be implemented that assigns "crisis teams" to address mental health issues. This is funded by the recurring mental health allocation.

The district is also implementing a new Enterprise Resource Management (ERP) System and a new Student Information System (SIS). Both of these systems will upgrade current systems and result in integrated software, efficiencies and updated reporting capabilities, bringing our systems into the 21st century. This has been a time-consuming endeavor for staff but ERP Financials and the SIS went live on July 1, 2019. The Human Capital Management phase was scheduled to go live January 1, 2020 but will be moved back to insure a successful "go live" after internal resource challenges.

House Bill 1279 from 2018 took effect July 1, 2019 and includes a new requirement for districts with revenues over \$500M to employ an internal auditor. The purpose is to increase fiscal transparency of educational spending and requires school boards to perform a comprehensive risk assessment every five years and conduct other audits and reviews as the school board directs to determine the adequacy of internal controls, compliance with applicable laws, the efficiency of operations, reliability of financial reports and records, financial solvency, projected revenues and expenditures and the rate of change in the ending fund balance. Volusia did not previously have an internal auditor and is now in process of implementing this statute as well as establishing an Audit Committee. Although the Auditor General performs an operation audit every three years, the district sees this as an excellent opportunity to improve processes achieve greater operational and financial efficiency.

Division Goals

- Enable joint problem-solving around complex issues which creates buy-in of important decisions and empowers stakeholders with a greater understanding of key financial constraints and/or opportunities
- Employee compensation packages are both competitive in the employee market and financially sustainable
- Technology is effectively used to gain efficiency in financial management.

Office of the Chief Financial Officer for Financial Services

The Chief Financial Officer for Financial Services Division through its five departments, provides support to the Superintendent, collaboration with other divisions, leadership and direction to the Division, and serves as a liaison between the School Board and the Division.

Financial Services

Office of Budget

The Budget Department facilitates the development of a comprehensive district budget in accordance with state and federal laws and school board policies. This office ensures that accurate, timely and relevant information is provided to the Superintendent, School Board, Leadership Team and stakeholders to support the highest level of student achievement. Aligning the budget with the strategic plan in the most fiscally transparent and responsible way is a key priority. The Budget Department develops and publishes two major documents annually; allocates and monitors staffing for all schools and departments; provides budget system training to school and department staff; manages all fixed assets including real and tangible property; prepares cost analyses to assist with the collective bargaining process; annually forecasts FTE student membership; and prepares the Annual Cost Report for the district.

Office of Finance

The Finance Department manages the district's financial transactions to provide timely, accurate financial information needed for planning, evaluating and controlling its financial resources. This office ensures that the district's accounting process is in conformity with US Generally Accepted Accounting Principles (USGAAP) set by the Government Accounting Standards Board (GASB), State Board of Education Rules, Florida Statutes, Rules of the Auditor General, and the School Board Policy. Major functions of the Finance Department are Accounts Payable/Receivable, Internal Accounts, Centralized Bookkeeping, Financial Reporting, Cash & Investment Management, and Debt Management.

Office of Insurance and Employee Benefits

The Insurance and Employee Benefits Department oversees and facilitates all aspects of employee benefits, which consists of, but is not limited to health, dental, life, dependent life, disability, vision, personal accident insurance, a 403(b) and ROTH programs, employee assistance program and retirement. This department also handles the property, flood, fleet, student accident, catastrophic sports, petroleum liability, boiler & machinery, employee crime bond, house movers' bond, cyber security insurance and Workers' Compensation. The Insurance and Employee Benefits Department strives to effectively communicate information about all employee benefits while maintaining confidential customer service to all active employees and retirees. This department is also tasked with the communication of the projected cost and explanation of all district insurance and benefit programs to the stakeholders. The department also ensures compliance with Federal and State laws such as COBRA, IRS Section 125, Patient Protection and Affordable Care Act (PPACA) and Workers' Compensation while maintaining timely and accurate reconciliation, reporting and payment of employee deductions and payment for all programs. COBRA, IRS Section 125, Patient Protection and Affordable Care Act (PPACA) and Workers' Compensation while maintaining timely and accurate reconciliation, reporting and payment of employee deductions and payment for all programs.

Office of Payroll

The Payroll Department is responsible for ensuring that all employees are paid in a timely and accurate manner and that necessary data, records, and reports are maintained and submitted in accordance with acceptable business and regulatory standards. Major functions of the Payroll Department are to provide timely and accurate wage payments and wage reporting to federal and state agencies for taxes, unemployment and retirement contributions. Payroll also maintains and verifies leave usage and accruals, manages wage garnishments, levies and voluntary payroll deductions. Affording quality customer service for employees and payroll contacts is one of the division's main

goals as well as ensuring compliance with wage and labor laws, state statutes, collective bargaining agreements, and School Board policy.

Office of Project Management

The Office of Project Management was established to manage the multi-year ERP and SIS projects. Project managers for both projects developed a governance structure and a structure to manage project documentation, project history and organizational knowledge. A main objective of this office is to provide information, ensure accountability for the projects at all levels, communicate accurate, truthful, relevant and accurate information to effective decision-making, and provide it to people in a way they can understand. The project office manages district resources (staff) as well as coordinates those resources with the external implementation project manager, conducts change management activities, delivers training, tracks deliverables and completes final reports documenting the outcomes of the projects.

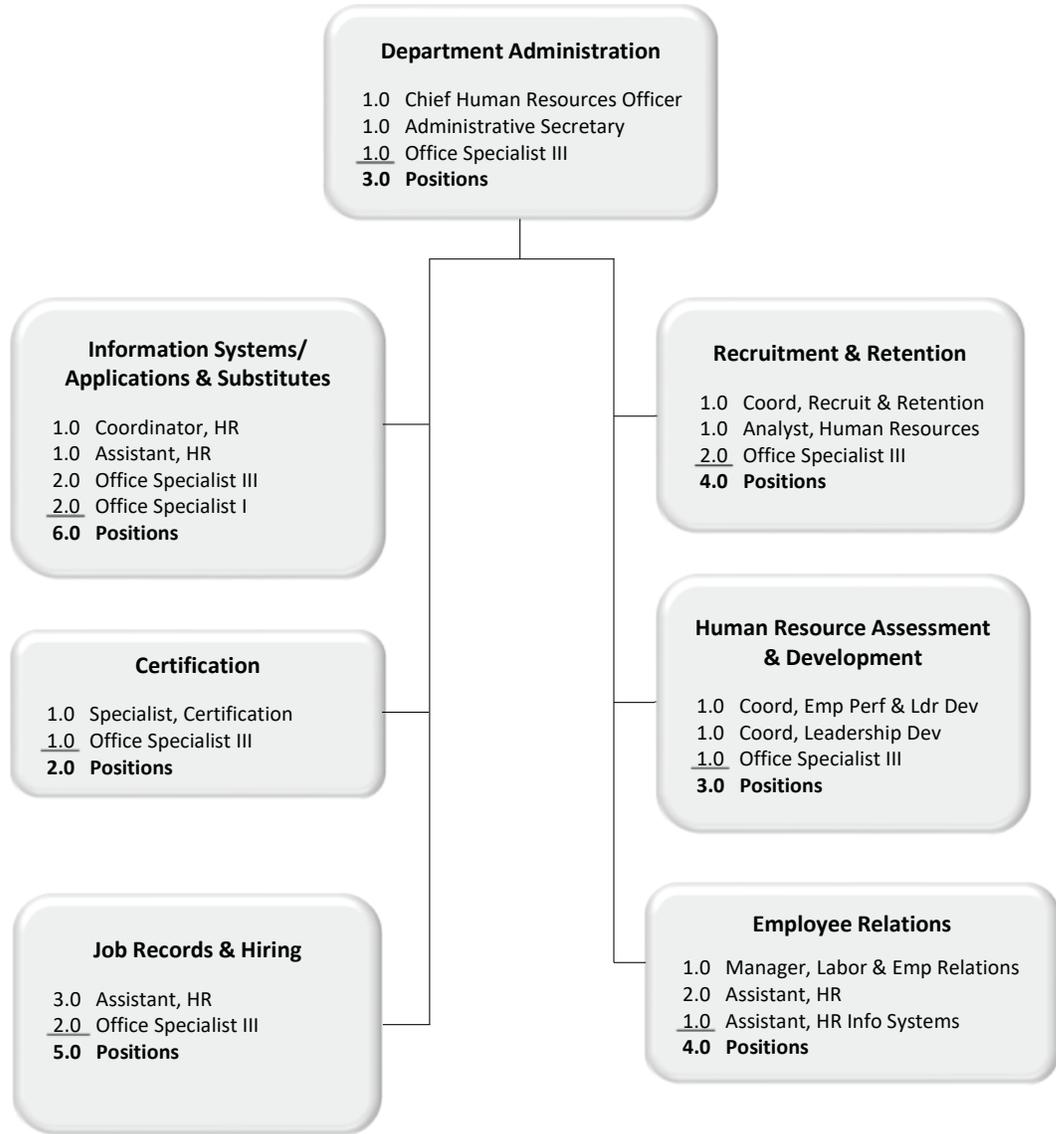
Financial Services Division Budget

Departments	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Administration	\$ 299,722	\$ 303,653	\$ 313,856	\$ 313,096
Budget Department	423,212	437,670	472,148	484,421
Finance Department	794,584	903,047	851,517	986,212
Insurance and Employee Benefits	351,103	353,877	366,831	364,372
Payroll Department	391,277	379,673	413,949	447,238
Total Departments	\$ 2,259,898	\$ 2,377,920	\$ 2,418,301	\$ 2,595,339

Expenditure Categories	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Salaries	\$ 1,761,885	\$ 1,853,212	\$ 1,868,925	\$ 2,010,839
Benefits	474,593	496,559	519,682	558,410
Purchased Services	14,490	16,725	13,022	12,925
Materials and Supplies	3,850	5,009	7,945	5,950
Capital Outlay	-	-	1,050	-
Other Expenses	5,080	6,415	7,677	7,215
Total Expenditures	\$ 2,259,898	\$ 2,377,920	\$ 2,418,301	\$ 2,595,339



Human Resources



Summary:	
General Fund	27.0
Other Funds	-
Total Positions	<u>27.0</u>

Division Mission

Through leadership, teamwork and individual assistance, the Division of Human Resources will lead and assist in the recruitment, employment and retention of highly effective personnel who are committed to providing opportunities for the success and growth of Volusia County students.

Issues and Trends

The recruitment of highly effective instructional and non-instructional personnel remains one of our highest priorities. Retaining high performing employees is equally important. Our division is committed to providing leadership, support, and technical assistance to faculty, staff and all potential applicants.

Division Goals

The Chief Human Resources Officer informs policy, reviews (and revises as necessary) procedures, oversees the administrative operations, goals and mission for the division in support of School Board policies and procedures.



Dana J. Paige-Pender
Chief HR Officer
Human Resources

Best Practices

- The district efficiently and effectively recruits and hires qualified instructional and non-instructional personnel
- The district addresses factors that contribute to turnover or low employee morale for the purpose of maintaining a stable work force
- The district's system for formally evaluating instructional and non-instructional employees identifies and addresses performance that does not meet the district's expectations
- The district uses a variety of methods to increase the accessibility and efficient use of employee data
- Employee attendance is managed efficiently and effectively

Office of Human Resources Operations

Human Resources Operations provides assistance to applicants and employees of the Volusia County school district. Assistance includes providing support in the applicant tracking system, evaluating and reviewing applicant data, references, certification information, applicant testing and other employment practices to promote compliance with Florida statutes as well as the policies adopted by the School Board. This department also oversees fingerprinting, substance screening results, and I-9 verification of eligibility to work in the United States. Hiring partners work with hiring managers throughout the hiring process. New hires receive valuable employment and benefits information during New Employee Orientation.

Our substitute team works with candidates wishing to become substitute teachers for the school district. They facilitate a monthly three-day training for new substitute teachers. The department implements and monitors all aspects of the electronic substitute employee management system/smart find express (SEMS/SFE).

The job records team assists in processing, monitoring, and ensuring proper salary assignments of employees in accordance with district policy and procedures. Based upon the Superintendent's recommendation, all appointments, transfers, and resignations are compiled for approval/action by the Board.

Human Resources

The certification team assures that all instructional staff is compliant with state and federal law and continuously counsels instructional personnel/applicants on obtaining/maintaining teacher certification in the State of Florida. This office processes state certification applications for all VCS employees including substitutes and retirees as well as charter school employees. The Certification office also handles all add-on subject area applications and renewal of professional certificates.

Applicant testing ensures that prospective employees possess the basic skills necessary to be successful. This includes ParaPro testing for Paraprofessional applicants and keyboarding for clerical applicants. Literacy assessment is also available for several entry-level positions in which the applicant does not possess a high school diploma.

Office of Human Resource Assessment and Development

This department supports personnel performance assessment and development through the coordination of an evaluation process for all instructional and support employees. The highest level of employee job performance is achieved through technical assistance and support.

The Assessment and Development department also establishes leadership development programs for teachers and district administrative staff seeking school-based administrative positions through the Pathway to the Principalship, which includes training through the Administrative Institutes, first year Assistant Principals and a 2-year Principal Intern program. Support continues for first and second year Principals through PLCs. Individuals who are interested in district-level administrative positions can hone their leadership skills in the Volusia Leadership Academy. Leadership Development is also provided to individuals in management level positions either due to promotion or new to the district.

The Assessment and Development department coordinates the Peer Assistance Review (PAR) program. The PAR teachers mentor novice teachers and teachers in need of assistance based.

Office of Employee and Labor Relations

The Office of Employee and Labor Relations provides a variety of services to Volusia County Schools' employees and applicants. Services include, but are not limited to, negotiating collective bargaining agreements with the district's three unions, facilitating the Family and Medical Leave Act (FMLA) and assisting in providing reasonable accommodations in accordance with the Americans with Disabilities Act (ADA).

Office of Recruitment & Retention

The Recruitment & Retention Department initiates an aggressive program which seeks to attract certified and highly effective teachers to Volusia County Schools through college and university visits, utilizing internet services, attendance at college and university Job Fair consortiums and district interviews. Through innovative, targeted marketing and recruitment strategies including Volusia application and certification workshops for local colleges and university students and the addition of two mini-job fairs, the district continues to attract highly effective educators. This department also nurtures our future teachers through coordinating the district's Florida Future Educators of America (FFEA) program and senior internships. Our department works with local universities and colleges in the placement of interns with highly effective cooperating teachers while encouraging the "internship to employment" journey.

The Retention Department is committed to retaining valuable employees with personalized assistance. We focus on developing retention activities in addition to providing opportunities for internal transfers and assistance with job placement. Our partnerships with universities serve as a platform for shared decision-making in the interest of best practices for new teachers, including mentoring and support for internship to employment success. development schools on shared decision-making, effective instructional practices, mentoring and internship placement.

Human Resources Division Budget

Departments	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Human Resource Administration	\$ 1,516,887	\$ 1,647,817	\$ 1,635,986	\$ 1,683,722
Total Departments	\$ 1,516,887	\$ 1,647,817	\$ 1,635,986	\$ 1,683,722

Expenditure Categories	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Salaries	\$ 1,153,855	\$ 1,239,341	\$ 1,249,864	\$ 1,272,603
Benefits	348,235	373,706	369,314	378,549
Purchased Services	9,593	23,200	14,006	21,000
Materials and Supplies	2,738	10,000	2,152	10,000
Other Expenses	2,466	1,570	650	1,570
Total Expenditures	\$ 1,516,887	\$ 1,647,817	\$ 1,635,986	\$ 1,683,722



Instructional Services



Continued on next page



Instructional Services

Division Mission

The mission of the Instructional Services Division is to ensure access to rigorous instructional programs, address diverse educational needs, and increase achievement for all students. To that end, additional resources and supports have been aligned to demonstrated needs in identified schools.

Issues and Trends

The Instructional Services Division is being called upon to provide leadership to the district to meet the high level of accountability established by legislative mandate. To answer that need, the division provides careful monitoring of student achievement data at the district level, as well as training for school personnel in standards-based instruction and interpreting data at the building and classroom levels. Resources, including funding and personnel, have been focused in those areas where the data shows the greatest need. For the 2019-2020 school year, additional training and instructional support will focus on identified areas of need.



Rachel Hazel
Chief Academic Officer
Instructional Services

The Division of Instructional Services continues to emphasize academic success and a rigorous and relevant curriculum for all students. Volusia County Schools has been recognized as a national leader in the field of providing access and equity for all students.

Division Goals

Division goals echo those of the District's Strategic Plan, which are as follows:

- Providing a challenging, rigorous curriculum for all students
- Ensuring standards-based instruction
- Strengthening a culture for learning for students and adults

It is the expectation that every department align its work to these three goals.

The Chief Academic Officer supports the Superintendent and provides direction and leadership to the Instructional Services Division in matters relating to K-12 Curriculum & School Improvement, Digital Learning & Assessment, Federal Programs & Grants, Exceptional Student Education and Student and Government Relations.

Office of K-12 Curriculum & School Improvement

The Director of K-12 Curriculum & School Improvement provides support to the Chief Academic Officer by providing leadership to all departments within the division of Instructional Services with emphasis on Elementary and Secondary Curriculum, ESOL, Career & Technical Education, World Languages & Special Programs, and Professional Development. Together, the team works to develop, implement, monitor and support the instructional program. The K-12 Curriculum department is focused on increasing the academic achievement of all students through effective instruction, a challenging rigorous curriculum, and multiple instructional pathways for students to meet their individual needs.

The mission of the CTE program is to ignite a passion for a career pathway so that all student's graduate future-ready. CTE programs and career academies offer students relevant, real-world, hands-on experiences that are supported by more than 100 local business, industry, and postsecondary partners.

Office of Digital Learning and Assessment

Digital Learning, Assessment and Accountability is committed to support every department as we all seek to use data to make the best data-based decisions. In addition, we aim to provide the best resources and supports to all stakeholders as we shift to a digital learning environment that is supportive of quality instruction. Digital Learning, Assessment and Accountability is composed of multiple areas to support the mission of Volusia County Schools. The Assessment office is responsible for adhering to state and district assessment guidelines and oversees the administration of all state and local assessments. The Accountability office is responsible for the analysis, interpretation, and dissemination of assessment, evaluation, and other data sources for the purpose of informed decision making to benefit the needs and positive outcomes for all students. The Digital Learning department is responsible for the implementation, training, and consistent use of all digital tools used to support instruction and academic progress of all students. The Digital Learning department includes Volusia Online Learning which provides full-time and part-time virtual opportunities to all students to earn original credit, recover credit or accelerate learning. Florida statutes related to digital learning require districts to provide multiple opportunities for students to participate in a VIP. Volusia offers a district VIP as a school choice option for students in grades K-12. In addition, Digital Learning, Assessment and Accountability is responsible for providing all stakeholders with the resources related to school choice programs, to include Charter School options, the Teen Parent program, Home Education options, and other school choice options.

Office of Federal Programs and Grants Development

The Director of Federal Programs and Grants Development Services provides support to the Chief Academic Officer and provides executive leadership for the district's identified state and federal programs including matters related to funding, budgeting, expenditures, program implementations, supplemental curriculum, program evaluations, and compliance between federal programs/grants and the general education programs. The primary intent of federal funds must be to supplement the regular educational program, not to substitute for funds or services that otherwise would be provided by District or State funding. Emphasis must be given to high academic standards, student achievement, professional development, and parental involvement in order to improve student knowledge and skills needed to succeed in the 21st Century.

Office of Exceptional Student Education

The Director of Exceptional Student Education provides support to the Chief Academic Officer and provides leadership for the district's system where resources and services are organized efficiently on a continuum of intensity based on individual students' needs to ensure a Free and Appropriate Public Education in the Least Restrictive Environment. Four priorities for deep implementation of Exceptional Student Education Programs and Services for students with disabilities are as follows:

- Further develop inclusive opportunities to enhance student participation in the least restrictive environment
- Deepen the understanding of all stakeholders of individualized needs of the exceptional learner.
- Support and monitor the fidelity and implementation of data driven, individualized instruction for the exceptional learner.
- Safeguard the rights of students with disabilities with an increased focus on the identification process and discipline.

Instructional Services

Office of Student and Government Relations

The Director of Student and Government Relations (SGR) provides support to the Chief Academic Officer and provides leadership for the district in the area of discipline, social emotional learning, counseling, equity, mental health, school psychological services, nursing services, school social work and advanced programs. In addition, the Director of SGR provides support related to state and federal legislation and government relations. The primary goal of this department is to assist students and families with issues that impede their potential for academic success. The SGR department provides comprehensive programs and services to promote the academic functioning and well-being of all students, while honoring their multiple and diverse identities. Student Services professionals work in partnership with other educators, parents/guardians, and community organizations to support the academic and social emotional needs of all students throughout their high school career and help each student prepare for their lives after high school.

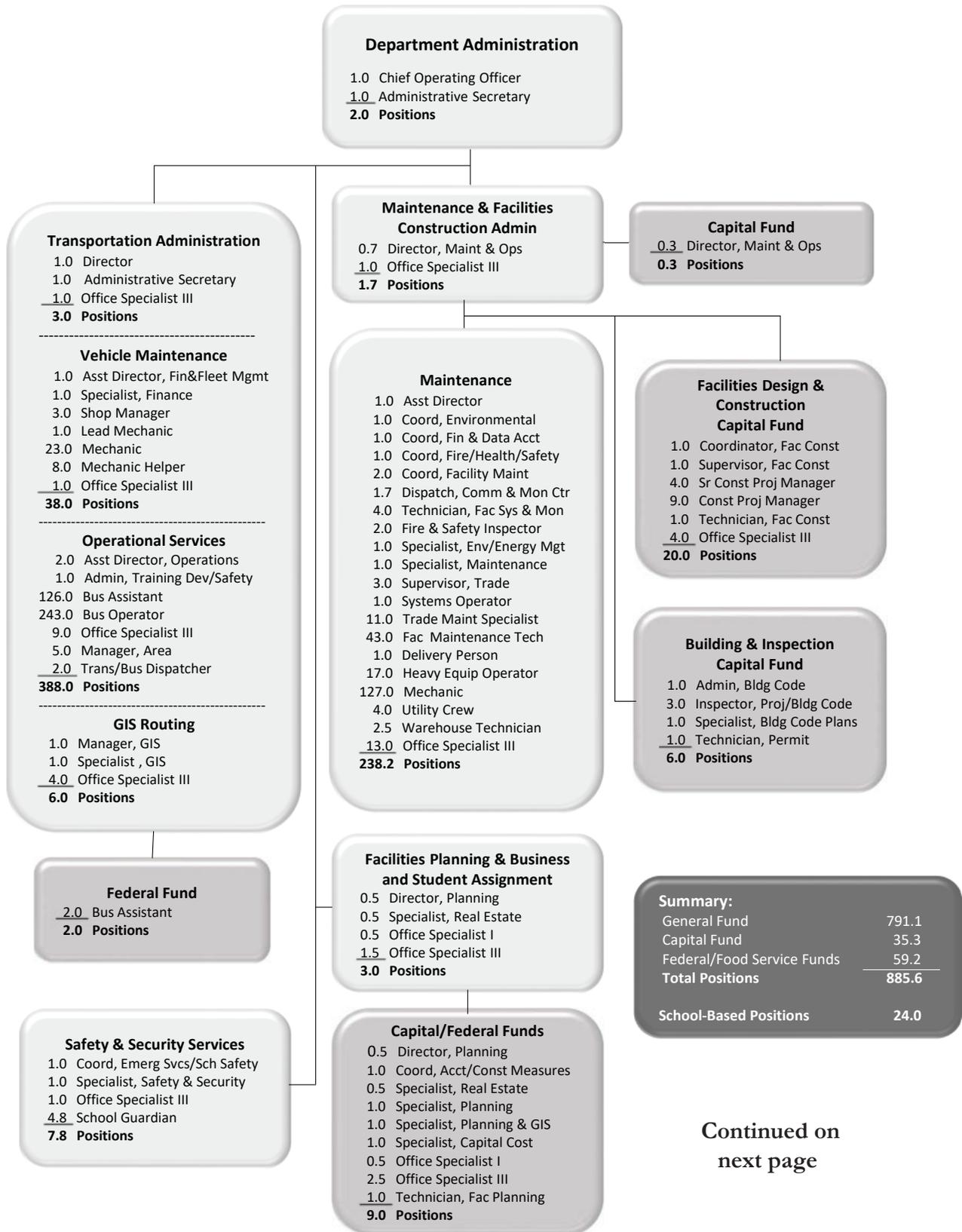
Instructional Services Division Budget

Departments	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Archives and Records Management	\$ 78,178	\$ 111,315	\$ 86,607	\$ 99,906
Digital Learning and Assessment	858,508	846,613	862,494	867,618
Educational Enhancements	368,334	403,038	401,409	396,513
ESE & Student Services	4,272,644	5,747,867	4,415,381	5,482,651
Federal Compensatory Education	207,704	232,711	239,604	240,763
Health Services	81,614	81,295	77,993	83,582
Instructional Development & School Improvement	2,165,010	2,374,897	2,329,589	2,365,136
Instructional Services Administration	217,997	322,790	329,992	339,319
Program and Grants Development	29,164	21,196	21,652	21,789
Student Discipline and Juvenile Justice	50,548	48,744	54,220	51,845
Total Departments	\$ 8,329,701	\$ 10,190,466	\$ 8,818,941	\$ 9,949,122

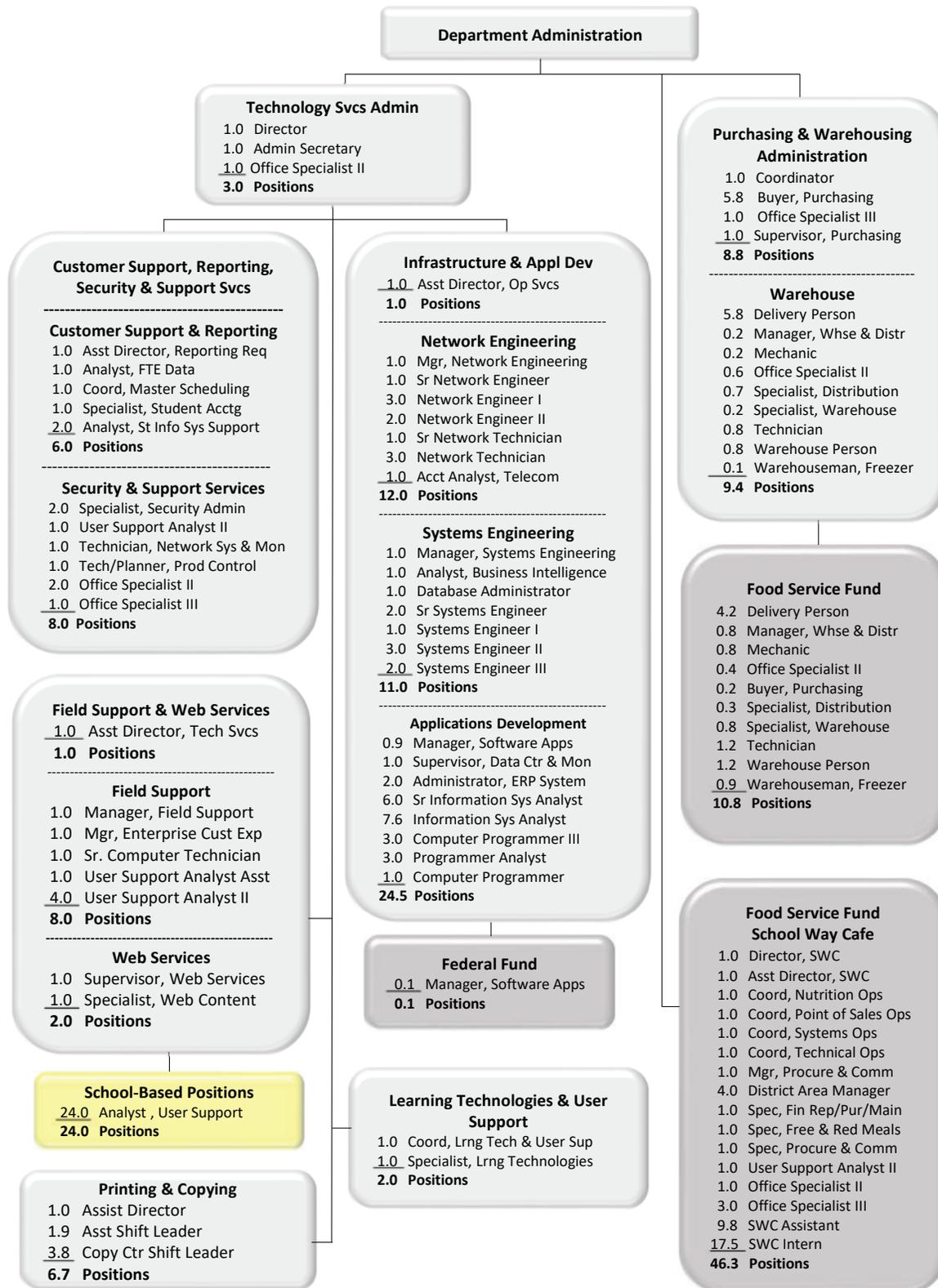
Expenditure Categories	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Salaries	\$ 6,359,034	\$ 7,759,020	\$ 6,708,272	\$ 7,615,165
Benefits	1,723,507	2,161,745	1,809,160	2,095,024
Purchased Services	198,986	244,393	270,287	216,825
Materials and Supplies	22,584	20,558	19,225	16,558
Capital Outlay	-	-	736	-
Other Expenses	25,590	4,750	11,261	5,550
Total Expenditures	\$ 8,329,701	\$ 10,190,466	\$ 8,818,941	\$ 9,949,122



Operations Services



Continued on
next page



Operations Services

Division Mission

With a spirit of teamwork and a pledge to excellence, we will design, construct, maintain, and provide access to a safe, clean, technologically relevant 21st century learning environment that will support and enhance student achievement.

Issues and Trends

The division functions as the operational support arm of the school district. The division's personnel are tasked to ensure all aspects of its operation function to provide the necessary support services in an efficient and effective manner to support best practices and the district and schools' areas of focus and goals. For the past decade, we have maintained a high level of support despite facing the challenges associated with The Great Recession of reduced funding, staff reductions and lack of continued investment in facilities, technology, and infrastructure. To that end, departments have been working strategically to maintain facilities, security and technology through an evaluation process that included benchmarking response to major issues and comparing our services to industry and business standards while adjusting practices where and when indicated to meet the needs of our schools.



Greg Akin
Chief Operating Officer
Operations Services

With the passage in August 2014 of the half-cent sales tax's extension and collections beginning in January 1, 2017, the Division adopted and implemented a continuous improvement model that promises restoration and expansion of infrastructure and upgrades. Major projects are in progress to replace aging facilities, technology, and security systems. The School Board's Project Oversight Committee, comprised of citizen volunteers with expertise in various related areas, is an important and valuable committee to validate and oversee our capital improvement plan to ensure consistency with the referendum's original intent as well as its response to change over time.

The Division is also an integral part of county and municipal government services in the area of emergency management. Our Division provides leadership in district and school security, maintaining a working relationship with federal, state and local authorities responsible for homeland security. The Division is also the lead agency for the county division of Emergency Management, Emergency Services Function-1 (ESF-1) and Shelter Operations. The district identifies annually many of its school sites to be designated as shelters and operated by school leadership teams. District and senior staff are all assigned critical duties during times of emergencies. In comparison to other school districts, the Volusia County School District provides significantly more assistance to the county and municipalities during declared emergencies through transportation and shelter services.

Division Goals

To communicate with all stakeholders through various social, electronic and traditional media to share information, promote collaboration, problem solve and enhance community partnerships.

- To establish a social media presence that regularly updates the community on the progress of projects funded by the half cent sales tax. This goal was initiated in FY 2017 with the launch of <https://volusiaschoolshalfcent.org>. Follow Twitter and Facebook hashtag #vcshalfcent for updates to new projects.
- To rapidly disseminate time sensitive information.
- To continue to utilize and communicate through traditional media.

The Operations Division will create an environment where support personnel are valued for their experience, expertise and contributions.

- Ensure that Operations support personnel strive to pursue and implement competitive salaries in order to

continue to be the best and brightest in their fields.

- Enhance Professional Development opportunities for support personnel in their fields.
- Invest in cross training opportunities to create and establish department succession opportunities.

The Operations Division will provide critical infrastructure and services to ensure access to a safe, secure and technologically relevant learning environment.

- Evaluate, update and ensure that ABM meets the requirements of the custodial services contract through quality control inspections.
- Improve Maintenance customer service through increased pro-active work orders, improved communication and customer feedback.
- To provide a Centralized Procurement Department to advise the District of new policies, regulations and any legislation necessary to facilitate the purchasing process.
- Deploy and implement the training, technology and digital learning infrastructure necessary for equitable student device access to aid with meeting and exceeding the districts vision by school year 2020.
- Implement the enterprise resource planning system and student information system by 2020.
- Evaluate and implement as appropriate new architectural design, systems, and construction materials..

To provide a safe, secure and healthy school learning environment, the Operations Division will:

- Ensure continued compliance with new legislation regarding school safety.
- Continuously evaluate the delivery of security services to school sites and district facilities
- Coordinate the efforts necessary for the district to become fully compliant with the Florida school safety risk assessment tool (FSSAT).
- Provide operational support for the Superintendent's initiatives, goals and objectives.

Office of Facilities Planning, Business Services & Construction

The Planning, Business Services and Construction Departments are housed within the Facilities Department. The Planning Department sets forth the long-range vision for the school district's capital program and successfully implemented the district's \$40 million bond to kick off the half cent sales tax projects. With these projects completed or nearing completion, the departments will implement projects associated with the Board's second, \$100 million bond.

The Planning Department is the liaison for the Facilities Department with the various Instructional Services, Construction, Finance, Maintenance, Technology Services, and Purchasing Departments. The Planning Department is also the liaison with the local governments and real estate development community. As the liaison it is the Planning Department's responsibility to ensure that information is shared in order to track and forecast student enrollments, plan for new schools and additional school capacity as necessary, and ensure school facilities meet the needs of students, teachers and communities. Understanding these influences on and convergences of school facilities and communities is how the Planning Department establishes project priorities and develops the Five-Year Capital Budget, coordinating the five-year capital budget for all divisions with the Finance Department. The Planning Department also oversees the school district's school choice programs, primarily through implementation of a controlled open enrollment plan, and is responsible for any school attendance boundary changes.

The Business Services, or Accountability Division, coordinates the financial support services for the construction department with the Purchasing, Budget, and Finance Departments. Oversight of purchase orders, pay applications and invoices are reviewed, analyzed and processed by the Accountability Division. All owner direct purchases are coordinated and processed through the Accountability Division. This division also is responsible for financial reporting, including coordinating with FEMA on storm related and eligible projects. During the past two years, the Accountability Division has been the representative for the capital projects team on the ERP team.

Operations Services

The Construction Department coordinates with the Planning Department on the design of major capital projects. It oversees construction of all capital projects. Project Managers work with the Building Inspection Department and facility-based personnel to ensure that all projects meet the highest standards for quality, safety, and code compliance. The Chisholm Elementary replacement school is currently under construction, with Phase I being delayed by one month. Students and faculty moved into the new school on September 17, 2019. George Marks Elementary Replacement School/Master Plan began construction in late spring 2019, with all students and faculty housed in a portable village for SY 19-20. The new school is scheduled to open for SY 20-21. Deltona Middle Replacement School/Master Plan continued with design. HVAC projects continue to be a significant portion of the capital program with major upgrades and replacements occurring throughout the district. Additional capital renewal of roofs, fire alarms and intercoms, along with safety and security projects ensures both student and faculty safety as well as building integrity. The capital program is also overseeing investment in high school athletics with a focus on track replacements and field lighting.

Office of Facilities Maintenance and Operations

Facilities Maintenance and Operations works in tandem with the Construction Dept to ensure design and material decisions reflect long term sustainability, efficiency and ease of operation. Many individuals from the maintenance department have been promoted to project manager in order to implement this objective.

The Maintenance and Operations Departments will continue to focus on a strong preventative maintenance program, energy management, and efficient custodial services. Maintenance personnel training will also continue to be a high priority due to the ever-changing demands of new technology and systems and the challenges of reduced staffing levels. As additional revenues become available due to the growing economy, a strong emphasis will be placed on replacing aging and worn equipment and infrastructure.

Office of School Way Cafe

School Way Café (SWC) is committed to providing delicious, healthy meals to students and continues the pursuit of excellence by: offering a variety of high-quality food items; maintaining food-safety standards; and creating a business model for continuous improvement.

SWC continues to identify ways to expand the program to increase student meal participation, resulting in improved student achievement and an increase in revenue to maintain a sound financial operation.

During the 2018-19 school year, School Way Café staff served more than 5.4 million lunches, 2.6 million breakfasts, 310,101 supper meals, and 250,508 after school snacks. SWC generated an additional \$3.2 million of revenue from a la carte and other sales, while still offering complimentary breakfast to all students.

SWC expanded the summer meal program in June of 2019. We served over 62,900 breakfasts and more than 81,000 lunches in 52 sites through the beginning of August.

This school year, we continue to expand our Supper Program to qualifying sites. SWC currently has supper 30 programs.

Several construction projects were completed over the summer to improve customer service, including new café serving lines at three elementary schools: Louise I. McInnis, Enterprise, and Discovery. SWC continues to evaluate current and purchase new equipment for kitchens based on our 5-year capital plan.

SWC fully complies with all federal, state, and health department regulations.

Office of Student Transportation

Student Transportation Services has consistently employed practices to become more efficient and effective while maintaining the safety and security of all stakeholders.

An improving economy makes it difficult to fill vacancies with dedicated competent people. Even with these and other issues, Student Transportation Services continues to be a leader in our state when establishing and measuring Key Performance Indicators.

Student Transportation Services administrative team ensures the department is in compliance with the Florida Department of Education requirements (FLDOE), the Florida State Statutes, Administrative Rules, Volusia County School Board Policies and Procedures, and Student Transportation Procedures. The administrative team assures that transportation is provided for all eligible students to schools, educational centers and school related activities. Student Transportation Services participates in Joint Use Agreements with various agencies and supports county recreational programs for students. The Director coordinates the Third Party CDL Tester Program for Volusia County Schools in accordance with Chapter 322.54 F.S. which meets the standards for commercial driving licensing (CDL). The department works with Facilities and Planning departments to ensure transportation availability and any impact for new communities, schools and redistricting. Student Transportation Services closely manages a significant operating budget through strict expenditure guidelines realizing the importance of operating an efficient and effective department at a minimal cost to the district. The department supports the (VCSB) Field Operations Center supporting Emergency Support Services Function 1 (ESF-1) functions within the County Emergency Operations Center. The administration actively participates in several state and local committees to ensure the district is on top of industry changes and those affecting the safe operation of our students.

Office of Technology Support and Innovation

Continuing our direction and departmental organization restructure, TS&I strives to improve customer service while moving our district toward the path to becoming Future Ready. Digital equity among all students is a priority for our team as we commit our efforts to ensure that access to learning occurs at any time from any place. We are fully engaged in the work of our technology plan that will result in ubiquitous device access for all students to support identified Learning goals. To ensure successful implementation of this plan, we are focused on four goals within: 1) prepare all personnel to meaningfully integrate technology into instruction in support of personalized student and teacher learning; 2) support the shift to digital content by providing ease of access and interoperability among all resources; 3) expand infrastructure for anytime, anywhere access to learning; and, 4) providing equitable access for every student to a technology device. Each divisional team within the department has established clear objectives and actions to share in the accomplishment of these departmental goals. Team identification and focus is outlined below:

Learning Technologies - This team of one learning technology specialist, one blended learning specialist, and one coordinator works most closely with teachers and students to drive personalized learning environments through the use of EdTech tools, blended learning, digital content, and Bring Your Own Technology (BYOT). The focus is on the learning. Professional learning is driven and supported by the Technology Integration Matrix (TIM) and the implementation of the Digital Classroom Plan (DCP). Follow the work and milestones of this team on Twitter @CaitlynDistler, @noelnehrigVCS, and @ValYisrael.

Field Support, Customer Support, Account Management & Web Services - Through purposeful reorganization

Operations Services

efforts, the small team of User Support Analysts (USA's) works diligently to make technology service requests and repairs a priority for supporting the seamless integration of technology into instruction. This team is integral to the district's technology plan by choosing and deploying the right device to support the learning. In order to support the goal of ubiquitous technology, this team is expanding its reach by implementing student instructional technology hubs throughout the district campuses and student internship agreements with local colleges and trade programs. This team also provides all district and community stakeholders with level one support through Customer Support Services which is accessible by telephone and email. This team also supports the schools and district with web design. The Web Services team is working diligently to refresh individual school websites after their successful May 2019 launch of our district website redesign. The insight and feedback were provided through numerous user group sessions and surveys of all stakeholders. The relaunch for school websites is planned for a 2020-2021 completion.

FTE & State Reporting - This vital team provides guidance to schools and district departments on the proper procedures for compliance with state rules and legislation concerning reporting requirements, student accounting, forms and report management. This team of dedicated professionals is the catalyst for the district in terms of ensuring accurate reporting for FTE which translates to funding for the district.

Central Print & Copy Center - The district's centralized copy center provides professional services for schools and departments to minimize costs and reduce waste. This department was integral in launching a districtwide Go Green! printing campaign in the fall of 2016 to reduce the district's footprint and support the transition to virtualization. Additionally, learning is fully supported using an upgraded internet remote print (IRP) platform that all staff can access for timely high-volume printing, binding and laminating. As of the 2018-19 SY, the central Copy Center managed more than 81% of all district printing.

Infrastructure, Networking, Systems, Data Center & Applications - Superior 21st century learning is driven by an infrastructure that gives students and teachers access to digital learning at any time from any place. The recent combining of our Applications, Networking & Systems teams is driving this vision of universal access to increase student achievement and solve problems through the virtualization of data storage, increased cybersecurity, and expanded Internet capability across the district. In the summer of 2017, this division was able to successfully increase our districts bandwidth capacity from 4GB to 10GB. In addition, this team is working collaboratively to develop digital applications that interact seamlessly with systems and networking to deliver all customers a high-quality product to support superior learning and operational environments. We are reducing the silo-effect to provide a more collaborative and efficient infrastructure that will result in our performance as an industry leader in technology, information and innovation. Between 2017 and 2020, through this team's eRate efforts, all district and school buildings will be completely refreshed with all new modern networking hardware, cabling, and overall bandwidth speed increases four-fold, from 10GB to 40GB. This necessary refresh ensures Volusia County Schools performs as the industry leader with future-forward technology and capacity to allow anytime, anywhere learning to occur.

Office of Purchasing and Warehouse Services

Purchasing Department - The Purchasing Department is a critical support function of the District as it continues its journey to centralize procurement and logistical operations to support the district's vision and goals. The Department coordinates with internal and external customers to manage the District's supply chain management and strategic sourcing. These methods have paid off with the recent increase in capital outlay, school construction and renovation. We have successfully and flawlessly furnished the new Pierson and Chisholm Elementary Schools with furniture, equipment and supplies. This fiscal year, we are poised to tackle three school replacement/renovation of George Marks and phase II of Chisholm and West Side Elementary schools. We are looking forward to enhancing our processes and create a positive experience for our administrators. In addition to our outlook this fiscal year, we have released five (5) request for proposals (RFP) to meet the changing needs of the health care landscape for the District. The PCARD management and administration is handled through the Purchasing Department, this includes

both District and Internal accounts with over 530 cards. As procurement professionals, they remain true to the procurement code of ethics to be transparent, fair, and equitable to vendors who wish to conduct business with the School District of Volusia County.

Warehouse Services - The main distribution center and surplus warehouse is located in DeLand, Florida. The mission of the warehouse services has evolved in the last few years. A series of strategic actions were instituted through streamlining, consolidation, and evaluation to reduce the warehousing footprint of the district. As a result, the warehouse now handles the storage and distribution of testing materials, textbook, textbook recycling and distribution, along with a structured work order requests for the district. The school supplies warehouse inventory was reduced, and in its place the technology maintenance, repair and operation (MRO) was expanded. This allows for expedited repairs due to the changes in the learning delivery platform of education. The co-location of the Technology Services User Support section has streamlined the process and created operational efficiencies. The dry and frozen storage and distribution of School Way Cafe has been consolidated into the main warehouse and outside storage requirement are at a minimum. Multiple daily delivery routes keep the cafeterias supplied throughout the district. In addition, the warehouse distribution center also collects and delivers approximately 185,000 pieces of out going and incoming mail annually. Lastly, the surplus operation has evolved, doubling in size the past year due to the replacement cycle of technology devices and other capital improvements/new construction. The operation has collected more than two hundred tons of out of circulation textbooks for resale and or recycling. The surplus operation remains healthy and generates revenue back to the district.

Office of Safety & Security Services

In the 2019 Legislative session, Senate Bill 7030 was approved, which built on the mandates of Senate Bill 7026 passed in FY 2018. SB 7030 codified the recommendations of the Marjory Stoneman Douglas High School Public Safety Commission on hardening schools.

Senate Bill 7026 mandated at least one, armed individual in every district campus at the start of the 2018-2019 school year. The board approved the School Marshal program on June 12, 2018. Working closely with the Volusia County Sheriff's office, the program was implemented, and 49 school guardians started serving in the elementary schools by August 13, 2018, the start of the school year. Senate Bill 7030 expanded the guardian program to allow teachers performing classroom duties to serve as school guardian. The board opted out of this provision. To date, the district has 60 guardian positions, with six in middle schools, one in K-8, one in an alternative education site, and another six serving as complement to SROs and SRDs in high schools.

Also, with the expanded mandates of Senate Bill 7030 on hardening schools, the district added the installation and upgrade of camera and intercom/alarm systems throughout the district and completed all security fencing for single point access using grant monies and the half cent sale tax. In FY 2018, these projects were in the planning phase and were eventually delayed so funds could be shifted to the priority of security fencing. With the monies from the Safety of School Buildings grant, work on the camera and lock projects were started once again.

This year, the department has also started implementing identification badges for all students in secondary schools as well as exploring RFID options for staff and student identification.

Operations Services

Operations Services Division Budget

Departments	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Administration	\$ 183,105	\$ 206,948	\$ 208,878	\$ 211,248
Facilities and Maintenance	14,777,001	17,739,504	16,069,103	18,198,904
Printing and Copying - Copy Center	400,416	560,698	348,324	478,197
Purchasing & Warehouse Services	979,429	1,004,319	1,027,186	1,076,903
Safety and Security	-	155,560	215,314	228,969
Student Transportation Services	15,201,947	16,480,582	15,349,229	16,047,357
Technology Services	11,411,376	12,664,100	10,230,886	12,761,461
Total Departments	\$ 42,953,273	\$ 48,811,711	\$ 43,448,920	\$ 49,003,039

Expenditure Categories	Actuals 2017-2018	Adopted 2018-2019	Actuals 2018-2019	Adopted 2019-2020
Salaries	\$ 23,529,262	\$ 25,983,831	\$ 24,156,640	\$ 26,113,634
Benefits	8,038,829	9,017,409	8,127,308	8,957,301
Purchased Services	6,608,866	8,666,611	6,068,457	8,934,225
Energy Services	1,444,535	1,687,740	1,480,301	1,576,000
Materials and Supplies	3,040,853	3,389,662	3,355,556	3,276,039
Capital Outlay	61,941	-	6,009	397
Other Expenses	228,987	66,458	254,649	145,443
Total Expenditures	\$ 42,953,273	\$ 48,811,711	\$ 43,448,920	\$ 49,003,039



School Organization Chart



Elementary Schools

Budget Summary

The elementary school budget includes general fund costs to operate 45 elementary schools and one K-8 School. This budget represents 29.8% of the total operating budget. The 2019-20 budget for the elementary school program totals \$159.84 million, a 3.2% increase over the 2018-19 adopted budget.

Salaries increased for 2019-20 due to employee raises. Employee benefits experienced a corresponding increase due to the employee raises, but also because of increases in the retirement and health insurance rates.

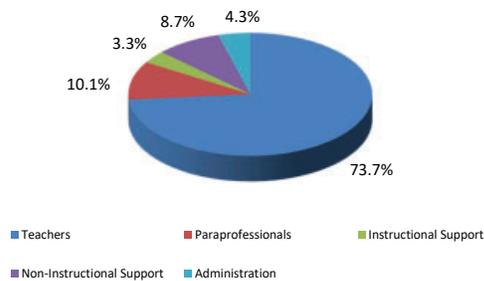
The elementary school program budget provides resources for almost 28,000 students in grades K-5 at 45 elementary schools and one K-8 school. Thirty percent of the elementary schools have enrollments under 500. Our smallest elementary school serves 211 students with 22.4 faculty and staff and our largest elementary school serves 920 students with 84.8 faculty and staff. Our K-8 school serves 1,133 students with 108.8 faculty and staff.

Position	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Difference
Teachers	\$ 93.87	\$ 95.89	\$ 2.02
Paraprofessionals	4.37	5.03	0.66
Media Specialists	2.25	2.31	0.06
Certified School Counselors	2.29	2.19	(0.10)
Principals	3.92	4.02	0.10
Assistant Principals	2.84	3.19	0.35
TOA/TAA	0.82	1.04	0.22
Office Clerical	5.46	5.52	0.06
Campus Advisors	0.04	0.04	-
School Guardians	-	1.08	1.08
Supplements/Subs	2.14	2.21	0.07
Employee Benefits	34.81	36.30	1.49
Non-salary Budgets	1.02	1.02	-
Total	\$ 153.83	\$ 159.84	\$ 6.01

*Amounts shown in millions

The elementary program is aligned with Florida's Standards in all subject areas including art, health education, language arts, mathematics, music, physical education, reading, science, and social studies. Skills, concepts and processes are developed, reinforced and integrated to provide students with a balanced elementary experience. Students have access to fully equipped media centers, technology, textbooks, math manipulatives, and supplementary materials and equipment to ensure a positive, well-balanced learning environment and educational program. School tutoring programs are offered for students needing additional assistance in reading and mathematics. A summer reading camp is provided for grade three students who need more time to develop and refine basic reading skills. The Primary Program emphasizes the development of a solid foundation of the essential skills needed to succeed at learning to read and write: foundational skills, reading, writing, speaking and listening, and language acquisition. The Intermediate Program enhances reading and writing development and focuses

on reading to learn. Support programs include Title I (schools meeting federal guidelines), Exceptional Student Education (ESE), tutoring and guidance programs, and gifted. Parenting classes and materials are offered to assist families. Forty-two of our elementary schools offer the Extended Day Enrichment Program (EDEP), which provides supervised enrichment programs for elementary age students during out of school hours.



Budget Summary

The middle school budget includes all general fund costs to operate our 12 middle schools. This budget represents 12.1% of the total operating budget. The 2019-20 budget for the middle school program totals \$64.68 million, a 4.05% increase over the 2018-19 adopted budget.

Funding for salaries increased due to employee raises and an increase of 32.5 positions (teachers, paraprofessionals, certified school counselors and school guardians). Employee benefits rose due to the increased salaries, but also because of increases in the retirement and health insurance rates.

Position	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Difference
Teachers	\$ 36.48	\$ 37.82	\$ 1.34
Paraprofessionals	1.50	1.67	0.17
Media Specialists	0.59	0.55	(0.04)
Certified School Counselors	1.73	1.73	-
Principals	1.11	1.11	-
Assistant Principals	1.79	1.79	-
TOA/TAA	0.60	0.67	0.07
Office Clerical	2.46	2.46	-
Campus Advisors	0.54	0.57	0.03
School Guardians	-	0.17	0.17
Supplements/Subs	1.02	1.10	0.08
Employee Benefits	13.91	14.60	0.69
Non-salary Budgets	0.44	0.44	-
Total	\$ 62.17	\$ 64.68	\$ 2.51

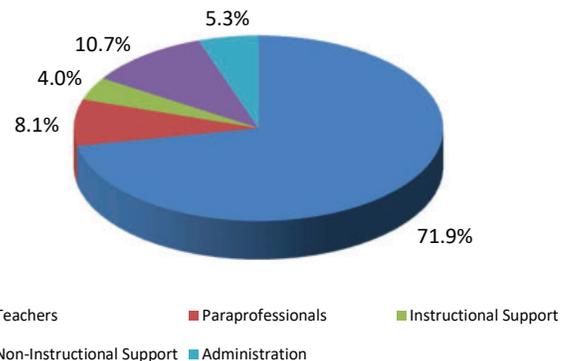
*Amounts shown in millions

The middle school program budget provides resources for more than 13,000 students in grades 6-8 at 12 middle schools. Fifty percent of our middle schools have enrollments under 1,100. Our largest middle school serves 1,324 students with 105.5 faculty and staff. Our smallest middle school serves 799 students with 76.7 faculty and staff.

The curriculum for students in the middle schools in Volusia County represents high standards and high expectations. Each subject taught has its own curriculum map - a living document that demonstrates the alignment between Volusia County's curriculum and the Florida Standards (as well as Florida's Next Generation Sunshine State Standards where applicable). The

curriculum maps confirm what students should know and be able to do by the time they reach high school. Middle school teachers in Volusia County Schools are dedicated to academic progress. As students work toward independence, teachers encourage students to develop a positive identity by establishing and maintaining high standards and high expectations for all students. Each middle school has distinguishing characteristics that match the needs and traits of the students who attend the school. Middle schools offer the following components in order to provide an excellent educational experience to students:

- District-wide Curriculum
- Flexible Scheduling
- Interdisciplinary Teaching Approaches
- Unified Arts/Exploratory Courses
- Daily Physical Education
- Grade-level Houses
- House Leaders (Assistant Principals)



High Schools

Budget Summary

The high school budget includes all general fund costs to operate our nine high schools and one middle-high school. This budget represents 16.4% of the total operating budget. The 2019-20 budget for the high school program totals \$87.83 million, a 2.8% increase over the 2018-19 adopted budget.

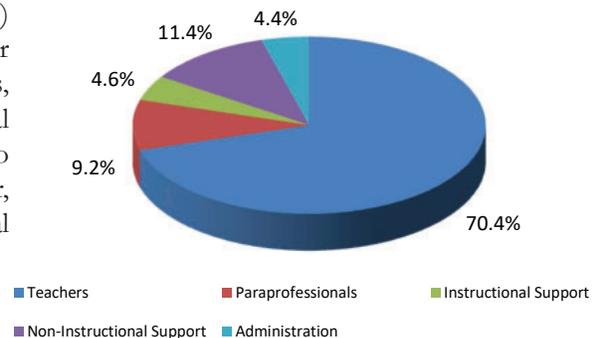
Position	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Difference	
Teachers	\$ 49.41	\$ 50.21	\$ 0.80	Funding for salaries increased due to employee raises and to an increase in positions (teachers, paraprofessionals, athletic directors and school guardians). Employee benefits rose due to the increased salaries, but also because of increases in the retirement and health insurance rates. The high school program budget provides resources for over 19,000 students in grades 9-12 at nine high schools and one middle-high school. Three of the high schools serve over 2,000 students every day. Two schools serve less than 1,500 students. The smallest high school serves 1,126 students with 109.1 faculty and staff and our largest high school serves 2,765 students with 201.6 faculty and staff.
Paraprofessionals	2.40	2.68	0.28	
Media Specialists	0.56	0.57	0.01	
Certified School Counselors	2.46	2.46	-	
Principals	1.02	1.06	0.04	
Athletic Directors	0.26	0.51	0.25	
Assistant Principals	2.44	2.48	0.04	
TOA/TAA	0.62	0.68	0.06	
Office Clerical	3.26	3.26	-	
CBE Students	0.06	0.06	-	
Campus Advisors	0.81	0.86	0.05	
School Guardians	-	0.22	0.22	
FMT-Ag Farm Facility	0.10	0.10	-	
Supplements/Subs	2.33	2.39	0.06	
Employee Benefits	18.98	19.61	0.63	
Non-salary Budgets	0.63	0.68	0.05	
Total	\$ 85.34	\$ 87.83	\$ 2.49	

*Amounts shown in millions

Source: District Records

Extensive offerings are available in language arts, mathematics, social studies, science, music, art, world languages, career and technical education, and physical education. High schools also have specialized credit retrieval labs which provide an opportunity for high school students to retrieve failed credits through a competency-based online curriculum and remain on track for graduation. Specific courses, including elective offerings, vary between schools based on student demand, community needs and staff availability.

Two of our high schools offer the International Baccalaureate (IB) program designed for students seeking admission to competitive four-year, post-secondary institutions. The Cambridge AICE program is offered at 3 of our high schools. This program is designed for students seeking admission to competitive four-year, post-secondary institutions. Other programs offered in our high schools are career academies, Volusia Online Learning, dual enrollment, Advanced Placement (AP) classes, and driver's education. Extra and co-curricular programs include student government, band, chorus, theater, service organizations, athletic teams, and special interest clubs. Opportunities abound for students to participate in academic competitions such as Science Fair, Social Studies Fair, Literacy Fair, World Languages Festival and MATHCOUNTS.



Budget Summary

The special center school budget includes all general fund costs to operate programs at 12 different sites for almost 400 students in grades Pre-K through grade 12. This budget represents 1.4% of the total operating budget. The 2019-20 budget for the special centers totals \$7.45 million, a 0.9% increase over the 2018-19 adopted budget.

The special center budget increased slightly by \$0.06 million mainly due to the addition of one school guardian and employee benefits because of increases in the retirement and health insurance rates.

Eight of our special centers are Alternative Education programs (schools of placement) offering educational opportunities for over 150 students in Volusia County. These educational programs have implemented original credit labs to deliver their curriculum and facilitate transition for their students back to their zoned schools. These sites are staffed with certified teachers and are operated/monitored by the Volusia County School Board. Some of the sites are operated through a collaborative agreement or contract between the school district and various community agencies, including the Department of Juvenile Justice.

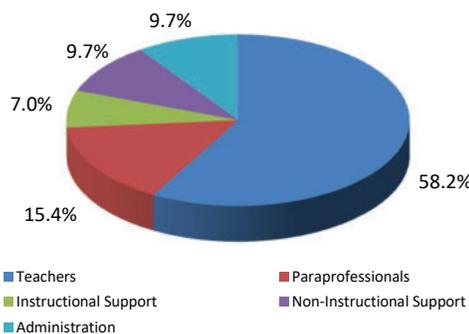
Position	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Difference
Teachers	\$ 3.69	\$ 3.69	\$ -
Paraprofessionals	0.34	0.37	0.03
Placement Specialists	0.10	0.10	-
Certified School Counselors	0.42	0.42	-
Principals	0.09	0.09	-
Assistant Principals	0.16	0.16	-
Coordinator/Specialist/USA II	0.39	0.39	-
TOA	0.12	0.12	-
Office Clerical	0.36	0.36	-
Campus Advisors	0.03	-	(0.03)
School Guardians	-	0.03	0.03
Supplements/Subs	0.07	0.07	-
Employee Benefits	1.61	1.64	0.03
Non-salary Budgets	0.01	0.01	-
Total	\$ 7.39	\$ 7.45	\$ 0.06

*Amounts shown in millions

Source: District Records

One of our special centers oversees services for critically ill students who are unable to attend school in the traditional fashion due to documented medical conditions that are acute or catastrophic in nature. Another special center provides comprehensive services to children and adolescents with significant emotional and behavioral problems and have been medically placed in specific on-site programs. Our Legacy Scholars Academy is a partnership with the Florida United Methodist Children's Home, serving foster children with behavioral and emotional issues.

Volusia Online Learning (VOL) provides students just-in-time learning through a digital forum to meet student needs anytime, any place. Volusia Online Learning provides part-time and full-time enrollment for students. The full-time virtual instruction program is available for students in grades K-12 through our own full-time program



and our partnership with two online providers. The full-time virtual program is designed for students who choose to take all of their classes from home rather than the traditional brick and mortar school. Volusia Online Learning part-time instruction is offered to students in grades K-12. Courses are included in the student's daily course schedule either during or beyond the school day.

Acronyms



Acronyms

A			
ACT	American College Test	FCC	Federal Communications Commission
ADA	American with Disabilities Act	FEFP	Florida Education Finance Program
AFR	Annual Financial Report	FEMA	Federal Emergency Management Agency
AICE	Advanced International Certificate of Education	FFEA	Florida Future Educators of America
AMO	Annual Measurable Objectives	FICA	Federal Insurance Contributions Act
AP	Advanced Placement	FISH	Florida Inventory of School Houses
ASBO	Association of School Business Officials	FLDOE	Florida Department of Education
ASD	Autism Spectrum Disorders	FLVS	Florida Virtual School
AV	Audio Visual	FMLA	Family and Medical Leave Act
AVID	Advancement Via Individual Determination	FMT	Facilities Maintenance Technician
B		FRS	Florida Retirement System
BSA	Base Student Allocation	F.S.	Florida Statute
BYOT	Bring Your Own Technology	FSA	Florida Standards Assessment
C		FTE	Full Time Equivalent
CAPE	Career and Professional Education	FY	Fiscal Year
CASI	Council on Accreditation and School Improvement	G	
CBE	Cooperative Business Education	GASB	Governmental Accounting Standards Board
CDL	Commercial Driver's License	GB	Gigabyte
CELT	Center for Educational Leadership and Technology	GED	General Equivalency Diploma
CHAMPS	Conversation, Help, Activity, Movement, Participation and Success	GFOA	Government Finance Officers Association
CIW	Certified Internet Web	GIS	Geographical Information Services
COBI	Capital Outlay Bond Issue	GO	General Obligation
COBRA	Consolidated Omnibus Budget Reconciliation Act of 1985	GPA	Grade Point Average
CO&DS	Capital Outlay & Debt Service	H	
COP	Certificates of Participation	HB	House Bill (Florida Legislative)
CTE	Career and Technical Education	HR	Human Resources
D		HVAC	Heating, Ventilation and Air Conditioning
DCD	District Cost Differential	I	
DCP	Digital Classroom Plan	I-9	Form I-9 Employment Eligibility Verification
DJJ	Department of Juvenile Justice	IB	International Baccalaureate
DROP	Deferred Retirement Option Program	IDEA	Individuals with Disabilities Education Act
DSC	Daytona State College	J	
E		JA	Jumpstart Academy
EBS	Educational Broadband Service	JLA	Jessica Lunsford Act
EDEP	Extended Day Enrichment Program	JROTC	Junior Reserve Officers Training Corps
EDR	Office of Economic and Demographic Research	L	
ELL	English Language Learners	LCIF	Local Capital Improvement Fund
EOC	End of Course	LEP	Limited English Proficient
ERP	Enterprise Resource Planning	LRE	Least Restrictive Environment
ESE	Exceptional Student Education	M	
ESF	Emergency Services Function	MAP	Merit Award Program
ESOL	English for Speakers of Other Languages	MEP	Migrant Education Program
F		MILL	Millage
FAA	Federal Aviation Administration	MRO	Technology Maintenance Repair and Operations
FACT	Families and Communities Together	N	
FAPE	Free Appropriate Public Education	NCLB	No Child Left Behind
FACT	Florida Comprehensive Assessment Test	NSLP	National School Lunch Program
		O	
		OPEB	Other Post-Employment Benefits
		OPPAGA	Office of Program, Policy Analysis and Government Accountability

Glossary



Glossary

1st Calculation: Florida Education Finance Program (FEFP) Calculation. This calculation is completed by the Florida Legislature. District allocations for July 10 are based on this calculation

2nd Calculation: Florida Education Finance Program (FEFP) Calculation. This calculation is made upon receipt of the certified tax roll from the Florida Department of Revenue. District allocations for July 26 through December 26 are based on this calculation.

3rd Calculation: Florida Education Finance Program (FEFP) Calculation. This calculation is made upon receipt of districts' October survey FTE counts. District allocations for January 10 through April 10 are based on this calculation. (District 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.)

4th Calculation: Florida Education Finance Program (FEFP) Calculation. This calculation is made upon receipt of districts' February FTE counts and estimated June FTE. District allocations for April 26 through June 26 are based on this calculation.

5th (Final) Calculation: Florida Education Finance Program (FEFP) Calculation. This calculation is made upon receipt of districts' June FTE counts. Prior-year adjustments in the following fiscal year are completed based on a comparison of this Final Calculation to the Fourth Calculation. The FEFP is calculated five times throughout the year to arrive at each year's final appropriation.

20-Day Enrollment: Total count of students enrolled on the 20th day of school.

40-Day Enrollment: Total count of students enrolled on the 40th day of school.

--A--

Accreditation: Certification by an official review board that specific requirements have been met, such as institutional accreditation by the Southern Association of Colleges and Schools (SACS).

Accrual: 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): A tax levied primarily on real property. The amount of tax is determined by multiplying the taxable assessed value of the property by the millage rate.

Additional Discretionary Millage: A portion of the ad valorem (property) tax rate which is a local school board decision. This levy cannot raise more than \$100 per FTE. Approval of this millage requires a separate vote by the board.

Administrative Technology Services: Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purpose.

Advanced Placement (AP): An intensive program of college-level courses and examinations that provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country.

Advancement Via Individual Determination (AVID): A national college preparatory program designed to support high school students who are academically performing in the middle who may be the first generation in their family to go to college.

AICE Cambridge: The Advanced International Certificate of Education (AICE) Program is the curriculum whereby students are enrolled in programs of study offered through the Advanced International Certificate of Education Program administered by the University of Cambridge Local Examinations Syndicate. Students who successfully complete the course work in AICE receive credit toward high school graduation.

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.

Amortization: Generally referring to the systematic repayment of debt. Debt obligations may be repaid in installments that include interest and a gradual reduction of the principal. The district has limited the debt amortization to 25 years or less on all current obligations.

Appropriation: An authorization made by the School Board that permits officials to incur obligations against and to make expenditures of governmental resources.

Assessed Valuation: The estimated value placed upon real and personal property by the County Property Appraiser as the basis for levying property taxes.

Assigned Fund Balance: Fund balances that contain self-imposed constraints of the government to be used for a particular purpose.

--B--

Balanced Budget: A financial plan where revenues equal, or exceed, expenditures.

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

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.

Bond Covenant: A legally binding term of agreement between a bond issuer and a bond holder. These are designed to protect the interests of both parties. Negative or restrictive covenants forbid the issuer from undertaking certain activities; positive or affirmative covenants require the issuer to meet specific requirements.

Budget Amendment: A formal document approved by the board to change the adopted budget.

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

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).

Budget (Preliminary): The Superintendent's initial budget recommendation prior to the tentative budget hearing.

Glossary

Budget (Recommended): The budget formally adopted by the School Board at the final public hearing in September and submitted to Department of Education for approval. It serves as the approved financial plan for operations of the School District for the fiscal year.

Budget (Tentative): The budget advertised in the newspaper and formally adopted by the School Board in July.

--C--

Capital Outlay (object of expenditure): Expenditures for the acquisition of fixed assets or additions to existing fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, remodeling of buildings, and equipment. Typically, new construction and land acquisition are budgeted in the Capital Outlay Funds. In the operating fund, typical capital outlay items include 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, impact fee, property taxes, and sales tax.

Capital Outlay Millage: (Also known as Local Capital Improvement Funds - LCIF) Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy was capped at 2.000 mills in 1989-1990 by the state Legislature. In 2008-09, the Legislature lowered the cap to 1.750 mills and in 2009-10 they lowered it again to 1.500 mills.

Career Academies: Small learning communities that combine a college-preparatory curriculum with a career focus. Academies provide unique learning opportunities through extensive business partnerships, integrated instruction, hands-on learning, field studies, service learning, career shadowing, co-ops, and internships. Teacher teams, in conjunction with business partners, provide the real-world skills necessary for students to be successful in today's work environment.

Career and Professional Education (CAPE) Act: The purpose of the Act is to provide a statewide planning partnership between the business and education communities in order to attract, expand, and retain targeted, high-value industry and to sustain a strong, knowledge-based economy.

Career and Technical Education (CTE): In 2012, legislation changed to broaden the definition of Career Academies to "career-themed course" as a course or series of courses leading to industry certification, and align with priority workforce needs established by the regional workforce board or the department of economic opportunity.

Categoricals: State revenue sources that are restricted in their use to certain types (categories) of expenditure. Examples of state categorical are Instructional Technology, Safe Schools, Teacher Lead, Teacher Training, 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.

Central Services: Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

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, COPs are 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.

Charter Schools: Charter schools are public schools operating under a performance contract with the local school board. They are free from many state and local bureaucratic regulations and mandates controlling local schools, but in return, they are held strictly accountable for the academic and financial performance of the school. Charter schools, sometimes referred to as “independent public schools”, can be existing public schools converted to charter status or newly created schools organized by teachers, parents, and community groups.

Class Size Reduction Amendment (CSR): A voter-approved constitutional amendment adopted in November 2002 to reduce class size in the state of Florida. Beginning in the 2010-11 school year, class sizes are capped at 18 students in kindergarten through 3rd grade, 22 students in grades 4 through 8, and 25 students in grades 9 through 12.

Community Services: Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Comprehensive Annual Financial Report (CAFR): A report filed at the close of the fiscal year which consists of a complete set of financial statements presented in conformity with accounting principles.

Compression Adjustment: Districts that fell below the state average in funding in FTE received a compression adjustment to reduce the disparity in total potential funds per unweighted FTE in previous years.

Controlled Open Enrollment: A public education delivery that allows school districts to make student school assignments using parents indicated preferential educational choice as a significant factor.

Core: An abbreviation for “Core-curricula courses” - courses in language arts/reading, mathematics, social studies, and science; Exceptional student education (ESE) courses; and English for Speakers of Other Languages (ESOL) courses.

Cost Factors: Weights assigned to the ten educational programs in which students are categorized in the Florida Education Finance Program (FEFP) that are based on average cost of the program in the state. In most cases, a three-year average is used to determine this factor.

Glossary

Critical Needs Operating Millage: The Florida Legislature set the maximum discretionary current operating millage for 2017-18 at 0.748 mills, pursuant to section 1011.71(1), F.S. If the revenue from 1.5 mills is insufficient to meet the payments due under a lease-purchase agreement entered into before June 30, 2009, by a district school board or to meet other critical district fixed capital outlay needs, the board may levy an additional 0.25 mills for fixed capital outlay in lieu of levying an equivalent amount of the discretionary mills for operations, pursuant to section 1011.71(3), F.S.

--D--

Data Walk: The objective is to share key data and findings with community residents and program participants to ensure the most robust analysis and understanding of data.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

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.

Declining Enrollment Supplement: Additional funds provided to districts whose student population has decreased from the previous year.

Depreciation: Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Capital assets are depreciated using the straight-line method over the following estimated useful lives: Improvements Other than Buildings 20 years, Buildings and Fixed Equipment 40 years, Furniture, Fixtures and Equipment 5 years, Motor Vehicles 10 years, Audio Visual Materials 3 years, and Computer Software 5 years. Land and construction in progress are not depreciated.

Digital Classroom Plan: As required by The State of Florida Statutes, section 1011.62(12)(b) each school Board shall submit to the department a Digital Classrooms Plan (DCP) that has been adopted by the district school board. The district plan shall meet the unique needs of students, schools and personnel in the district.

Discretionary Grants: Federal and State programs in which each governing agency may choose to fund only those applicants whose project applications best satisfy the funding criteria determined by each division.

Discretionary Lottery: An amount (Lottery Revenue) is appropriated from the Educational Enhancement Trust Fund to be expended in accordance with the school district adopted policies and procedures that define enhancement and the types of expenditures consistent with that definition. Districts are required to provide the Department of Education with a copy of these policies and procedures and to submit an annual report showing all actual expenditures of enhancement funds.

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.

District Cost Differential (DCD): The factor used to adjust funding to reflect differing cost of living in the various districts throughout the state. The DCD is calculated using the Florida Price Level Index. Over the past few years, the DCD has been indexed in differing ways, making historical comparisons difficult.

DJJ Supplement (Department of Juvenile Justice): An amount allocated to each school district to supplement other sources of funding for students in juvenile justice education programs.

DOE: Department of Education (generally refers to the Florida Department of Education unless otherwise specified).

DR-403: Tax Roll Certification form used by the Volusia County Property Appraiser

Dual Enrollment: Enrollment in two institutions at the same time such a college and a high school, whereby a student can earn both high school and college credit simultaneously.

--E--

E-Rate: Federal program sponsored by the Federal Communications Commission (FCC) to provide discounts for telecommunication services.

Elementary School: A school composed of students in grades Prekindergarten (PreK) through grade five.

Employee Benefits (object of expenditure): Amounts paid by the school system on behalf of employees. These are contributions made by the district to designated funds to meet commitments or obligations for employee fringe benefits and are not included in gross salary. Included is the district's share of costs for Social Security and the various pension, medical and life insurance plans.

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 obligation (liability).

End of Course Exams: Mandated Florida State assessments in Algebra 1, Geometry, Civics, Biology and U.S. History.

Energy Services (object of expenditures): These expenditures include electricity and diesel fuel as well as heating oil, gasoline, and bottled and natural gas.

English for Speakers of Other Languages (ESOL): Instruction provided to Limited English Proficient (LEP) students based on their level of English language proficiency. ESOL instruction must integrate instructional techniques of teaching English as a second language with the curriculum requirements of English Language Arts.

Entitlement Grants: Federal and State programs in which each application meeting the fund source requirements receives funding according to a specified formula or procedure. Such programs are also known as "flow through" programs primarily funded by the United States Department of Education through the Florida Department of Education.

ESE Guarantee Allocation: A special allocation added to the FEFP for students whose level of service is less than Support Levels 4 and 5. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for exceptional students.

Every Student Succeeds Act (ESSA): The 2015 reauthorization of the national education law, the Elementary and Secondary Education Act (ESEA). This replaced the previous version of the law, the No Child Left Behind Act (NCLB).

Exceptional Student Education (ESE): In the state of Florida, ESE is the designation for special education for students with disabilities, as well as services provided to students who meet criteria for gifted eligibility.

Expenditures: Decreases in net financial resources under the current resource's measurement focus.

Glossary

--F--

Facilities Acquisition and Construction: Consists of the activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.

Federal Revenue: Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

Fiduciary Funds: Used to report resources held by a government unit in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own programs.

Fiscal Services: Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control and internal auditing.

Fiscal Year (FY): The twelve-month period beginning July 1st and ending June 30th. Commonly referred to by the calendar year in which it ends, e.g. the fiscal year ending June 30, 2016 is Fiscal Year 2016.

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.

Florida Inventory of School Houses (FISH): Real property owned or acquired under a long-term lease/use agreement (40 or more years) by a school board shall be included in the inventory update as reported to the Department of Education. All satisfactory relocatables owned, leased, lease-purchased and rented (regardless of the terms and length of rental agreement) by or through a school board shall be included in the inventory.

Florida Price Level Index: The Florida Price Level Index (FPLI) was established by the Legislature as the basis for the District Cost Differential in the Florida Education Finance Program. It represents the cost of hiring comparable personnel across school districts.

Florida Statewide Assessment Program: The Florida Statewide Assessment Program (FSA) are mandated assessments in reading and mathematics grades 3-10, writing for grades 4-10, and end of course exams in Algebra 1 and Geometry. The FSA and NGSSS replaced the FCAT assessments in 2014-15.

Florida Virtual School (FLVS): FLVS began as a pilot program in 1997 and is Florida's first internet-based school. The school is open to students in all 67 Florida school districts. Public, private and home school students are eligible to enroll in these free courses. Students may take GED to honors to Advanced Placement courses. Successful completion of courses generates FTE for the Virtual School. Credits earned through Virtual School are transferrable to district schools.

Food Services: Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district's defined Food Services program are to be charged as a purchased service of the applicable function.

Full Time Equivalent (FTE) Enrollment: An FTE is defined as one student in membership in an FEFP program or a combination of programs for 180 days and not less than 900 hours for grades 4-12, and not less than 720 hours for grades Pre-K-3. 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: The action or purpose for which a person or thing is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: Direct Instruction, Instructional Support, General Support, Maintenance, and Community Service/Debt Service/Transfers.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

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., contingency) for specific purposes.

Funding Compression Allocation: Funds allocated in the FEFP, to schools whose total funds per FTE in the prior fiscal year were less than the statewide average.

--G--

General Administration (Superintendent’s Office): Consists of those activities performed by the superintendent, deputy superintendents, area superintendents, and assistant superintendent in general direction and management of all affairs of the school system. This includes all personnel and materials in the Office of the Superintendent.

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 Operating Fund.

General Obligation Bonds (GOB): When the district pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) Bonds. In Florida, a G.O. Bond issue must be authorized by authorized by a public referendum.

General Support Services: Consists of those activities responsible for establishing policy, operating schools and the central administration offices and providing the essential facilities and services for the staff and pupils.

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 assessment.

Grant: Contributions of either money or material goods given by a contributing unit (public or private) to receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

Guardian Program: The guardian program was implemented in Volusia County to help keep children safe in schools and is part of the Marjory Stoneman Douglas High School Public Safety Act.

Glossary

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High School: A school composed of students in grades nine through twelve.

Homestead Exemption: A legal regime to protect the value of the homes of residents from property taxes, creditors, and circumstances that arise from the death of the homeowner spouse.

--I--

Impact Fees: The County of Volusia 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 three years.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Individuals with Disabilities Act (IDEA): A federally funded program that provides services for students with disabilities that negatively impact educational outcomes.

Instruction & Curriculum Development Services: Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

Instructional Materials Allocation: An allocation to provide instructional materials such as textbooks, AV materials, computer courseware or software, manipulatives and learning laboratories that will assist in the instruction of a subject or course.

Instructional Media Services: Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes, including printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations.

Instructional-Related Technology: Technology activities and services for the purpose of supporting instruction.

Instructional Staff Training Services: Activities designed to contribute to the professional or occupational growth and competence of members on the instructional staff during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leave and travel leave.

Instructional Support Services: Provides administrative technical (such as guidance and health) and logistical support to facilitate and enhance instruction. Instructional Support Services exist as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

Interfund Transfers: Amounts transferred from one fund to another within a fund group, i.e. debt service.

Intergovernmental Revenue: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

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.

International Baccalaureate (IB): The IB Program is an internationally recognized advanced academic program for grades 11 and 12. This program provides college level course work in six academic areas and provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country.

--K--

K-8 Summer School: An allocation to provide instruction for students receiving basic supplemental instruction during the 180-day term. Summer school is funded out of Supplemental Academic Instructional Categorical.

Kindergarten: A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

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Learning Walks: A brief classroom visit utilizing a research-based tool that provides principals and teachers opportunities to reflect on what students are learning, learning strategies, student interaction with the content, and student engagement.

Lease Purchase Agreement: School Boards are authorized to lease-purchase educational facilities, sites, equipment, vehicles, and buses. Prior to entering into such agreement, the Board must consider it at a public meeting after due notice as required by law. The term of any lease-purchase agreement shall expire on June 30th of each fiscal year but may be automatically renewed annually.

Least Restrictive Environment (LRE): A phrase used in the Individuals with Disability Education Act (IDEA) to describe the type of setting schools should provide for students with disabilities. The phrase is generally understood to mean that such children should be assigned to regular, rather than special, classrooms to the extent that they can profit from being there and do not interfere too much with the education of others. Opinions differ greatly over what this should mean for particular children, as well as for such children in general.

Levy: To impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.

Liability Insurance: Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

Long Term Debt: Debt with a maturity of more than one year from the date of issuance.

--M--

Marjory Stoneman Douglas High School Public Safety Act: Represents a comprehensive approach to addressing the issues presented by the tragedy at Marjory Stoneman Douglas High School in Parkland, Florida, including firearm and school safety, and community mental health resources.

Glossary

Materials and Supplies (object of expenditure): Amounts paid for items of an expendable nature that are consumed, worn out, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Such items as classroom supplies, repair and maintenance materials, cleaning supplies, textbooks, and office supplies are included.

McKay Scholarships: A voucher program where exceptional student education (ESE) students apply for the “scholarships” from the 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.

Mental Health Allocation: An allocation within the Florida Funding Model to establish or expand school-based mental health care consistent with the statutory requirements in accordance with section 1011.62(16), Florida Statutes.

Middle School: A school composed of students in grades six through eight.

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.

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Net OPEB Obligation: The Net OPEB Obligation is the cumulative difference between annual OPEB cost and the employer’s contributions to the plan.

Next Generation Sunshine State Standards: The Next Generation Sunshine State Standards (NGSSS) Assessments are state mandated exams in science grades 5 & 8, and end of course assessments Biology 1, Civics and U.S. History

No Child Left Behind (NCLB) Act: This is the most sweeping change made to the Elementary and Secondary Education Act since it was enacted in 1965. NCLB was signed into law by President Bush on January 8, 2001. It requires all states to utilize state assessments to determine if schools have made Adequate Yearly Progress (AYP) in the proficiency of all students. Four measures will be used for determining how well schools perform: (1) AYP (2) school grade (3) individual student progress towards annual learning targets to reach proficiency, and (4) a return or investment measure linking dollars to achievement.

Nonrecurring: Expenditure or revenue which is not expected to be needed or available after the current fiscal year.

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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.

Operation of Plant: Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

Other Post-Employment Benefits (OPEB): Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

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Performance Pay: A financial reward system for employees where some or all their monetary compensation is related to how their performance is assessed relative to stated criteria.

Perkins Act: The federal vocational education funding act.

Prior Period Funding Adjustment Millage: A millage adjustment if a district fails to collect the full amount of required local effort in a prior year because of changes in property values. The Commissioner is authorized to calculate the millage rate necessary to generate the amount of uncollected funds and add this levy to the district's required local effort amount. Any funds that are generated through this levy are not considered to be part of a district's FEFP allocation.

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.

Project: The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained by project.

Property Insurance: Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also included are costs for appraisals of property for insurance purposes.

Proprietary Funds: Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains Internal Service funds to accumulate and allocate costs internally among the District's various functions. The District uses internal service funds to account for its self-insurance programs.

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.

Pupil Transportation Services: Transportation of the pupils to and from school activities, either between home and school, or school and school, or on trip for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded in this account, together with other pupil transportation expenses.

Purchase Order: A document that authorizes the purchase of specified merchandise or the rendering of certain services and the charge for them.

Purchased Services (object of expenditure): Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. Examples are the costs of repair and maintenance services (not materials), certain utilities, rentals, communications, training, travel, legal and fiscal services.

--Q--

Quintile: Any of five equal groups into which a population can be divided according to the distribution of values of a particular variable.

Glossary

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Reading Program: Funds 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 students in the 300 lowest performing elementary schools based on the state reading assessment.

Rebudget: Budgeted funds that have not been used as of the end of a fiscal year. The unexpended funds are rebudgeted into a new fiscal year until the project is completed.

Remediation Reduction: A performance-based incentive for current 9-12 grade students. This allocation is based on placement test scores and is used to enhance the Math and English curricula.

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.

Reserve: An account used to indicate that a portion of fund balance is restricted for specific purpose.

Restricted Fund Balance: Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

Revenue Bonds: When a government issues bonds that do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In Florida, revenue bonds do not require voter approval.

Revised Budget: An increase or decrease to the adopted budget.

Rolled-Back Rate: A calculation mandated by the state which produces a fictitious 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.

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Safe Schools: An allocation based on FTE and the latest official Florida Crime Index. Allowable expenditures include middle school after school programs, alternative school programs for adjudicated youth, and other improvements to enhance the learning environment.

Salaries (object of expenditure): Amounts paid to employees of the school system, including personnel under written contract substituting for those in permanent positions. Costs include salaries, overtime, supplements, and other direct payments to employees.

Sales Tax Bond: A form of insurance required by states that ensures a business, or in some cases a person, will pay sales taxes on yearly acquisitions.

Sales Tax Revenue: The School Board is authorized by section 212.055(6), F.S., to levy a one-half cent sales surtax to fund capital outlay projects and technology implementation, including the payment of bond indebtedness and any interest accrued thereto, upon approval by a majority vote of the electors of Volusia County. On October 9, 2001 the voters approved a fifteen-year sales tax effective January 1, 2002 which sunset December 31, 2016. On August 26, 2014 the voters approved the extension of this surtax levy for an additional fifteen years to commence January 1, 2017 through December 31, 2032 unless repealed or reduced prior to that time by resolution of the School Board. The School Board may repeal or reduce the surtax without referendum.

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

Scale score: Score used to report student results for the entire test in FSA ELA, Mathematics . Scale scores range from 100 to 500 at each grade level.

School Administration: Provides the responsibility of directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system.

School Advisory Council (SAC): SAC is an elected council of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school and at least 51% of its members must not be persons employed at the school.

School Board: Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

School Improvement Plan: This is a plan to improve student performance at an individual school. These plans, designed to implement state education goals, Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, indicators of student progress, strategies, action plans, and evaluation procedures. All School Improvement Plans must be approved by the School Board.

School Recognition Money: The Florida School Recognition Program provides monetary awards to schools that earn an “A” grade, improve at least one performance grade from the previous year or sustain the previous year’s improvement of more than one letter grade.

School Way Cafe (SWC): Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district’s defined Food Services program are to be charged as a purchased service of the applicable function. (Also referred to as Food Services).

School Wide Budget: Allocations budgeted in departments for school level purposes (e.g., musical instrument repair, adjunct classrooms, etc.).

Schools of Hope: Schools of Hope is an Early Grade Reading Initiative that helps children build the critical reading skills needed to succeed in school and life.

Glossary

Self-Insurance Funds: Funds used to account for and finance uninsured risks of loss for workers' compensation, property, liability and fleet claims.

Sinking Fund: A fund formed by periodically setting aside money for the gradual repayment of a debt or replacement of a wasting asset.

Social Emotional Learning (SEL): The process through which children and adults acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.

Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI): A regional accreditation agency for over 13,000 public and private educational institutions ranging from preschool to college level in the Southern United States.

Special Revenue Bonds (SRB): The State of Florida Constitution and Statutes give the school district authorization to bond special reoccurring revenues. These SRBs are limited and special obligations of the school board payable solely from and secured by a prior lien upon and pledge of the proceeds received by the Board from the levy and collection of a one-half cent discretionary sales surtax. The bonds and the indebtedness evidenced, thereby, do not constitute a lien upon any property of the Board or District, but constitute a lien only on the pledged funds as provided in the Bond Resolution. The levy of the surtax must be approved by a referendum of the electors of Volusia County.

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 Volusia County, most federal funds and the food service program are treated as special revenue funds.

STARTS: Skills, Tips, Routines for Teacher Success is a required training component for new-to-ESE teachers.

Statute: A formal, written law of a country or state written and enacted by its legislative authority, perhaps to then be ratified by the highest executive in the government, and finally published.

Strategic Plan: The Strategic Plan provides a framework for decision making that builds upon a common mission, vision, and guiding principles held by the community.

Summer Reading Allocation: An allocation which provides additional instruction to targeted students in grade 3 who were retained and to give remediation to students in grade 12 who did not pass FCAT.

Supplemental Academic Instruction (SAI): A state categorical which provides supplemental academic instruction services to students in grades K-12. Supplemental academic instruction strategies may include, but are not limited to, modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, class size reduction, extended school year, intensive skills development in summer school, and other methods of improving student achievement.

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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 of the municipality.

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

Teacher Training Allocation: A categorical to provide for professional growth of instructional personnel that aligns in-service activities with school improvement and student achievement plans.

Title I: A federally funded program designed to ensure that all students in poverty situations have an equal opportunity to achieve in the areas of reading, writing and mathematics.

Transportation Allocation: A categorical to provide transportation of students to and from school. The governing body of a charter school may provide transportation through an agreement or contract with the district school board, a private provider, or with parents.

TRIM Act: The “Truth in Millage” Act, incorporated in Chapter 200.065, F.S., 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.

--U--

Unassigned Fund Balance: Fund Balance of the General Fund that is not constrained for any particular purpose.

Unfunded Mandates: A statute or regulation that requires a state or local government to perform certain actions, with no money provided for fulfilling the requirements.

Unified School Improvement Grant (UniSIG): In accordance with section 1003 of Title I of ESSA, UniSIG will serve students attending Title I schools identified for targeted (school grade of “D”) or comprehensive (school grade of “F” or two consecutive grades of “D”) support and improvement.

Unweighted FTE: Refers to the number of Full Time Equivalent students prior to being multiplied by the cost factor of the instructional program to which the FTE (student) is assigned.

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Varying Exceptionalities (V.E.): A term used by Exceptional Student Education indicating a class serving students with disabilities (SWD) with different exceptionalities.

Voluntary Prekindergarten (VPK): A free, state-funded program available to children who are four years old on or before September 1.

Volusia System for Empowering Leaders (VSEL): A comprehensive system for professional development and annual evaluation of school administrators

Volusia System for Empowering Teachers (VSET): A new multi-metric instructional evaluation system for teachers.

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Weighted FTE: The amount of survey-determined FTE for a program, multiplied by that program’s cost factor, yields the amount of weighted FTE.