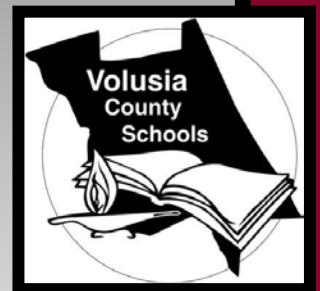


2017 - 2018 Approved Operating Budget



**District
School Board
Of
Volusia County**

DeLand, Florida

32720

www.myvolusiaschools.org



Cover compliments of Alpha Delta Kappa, Fidelis Zeta Chapter of Retired Women Educators

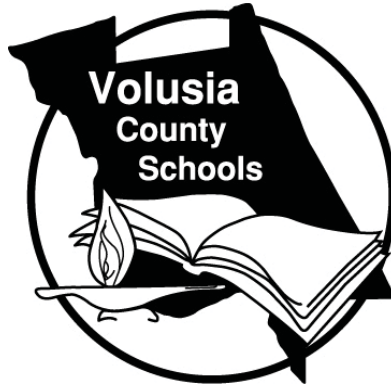


from Campbell Middle School, Erin Mindigo, Art Teacher

“Art” Logo by Blaze Fausett – 8th Grade

(Cover Top to Bottom) Jonathan Villa – 8th grade; Cindy Angel – 8th grade;

Katie McLain - 6th grade; Ellie Fernandez – 6th grade; Sa’khia Hines – 6th grade



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Introductory Section





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 523,405 people, Volusia County is ranked the 11th largest county in Florida. Volusia is home to a diverse range of ages with approximately 24% of the population age 65 or older and 18% under 18. The median age is 47 years. According to the U.S. Census Bureau, there are over 214,000 households throughout the county with a median income of \$45,366 and a per capita income of \$26,077. The top four employers in the county are Volusia County School Board, Halifax Health, Volusia County Government, and Florida Hospital-all divisions. As the largest employer in the county, Volusia County Schools employs approximately 7,637 full and part-time personnel, including more than 4,500 teachers who are highly skilled professionals, with 42% 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, 2017 shows Volusia's unemployment rate to be 4.5%, which was above the national average of 4.3%.

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 62,948 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, Career Academies, Career and Technical Programs, College Dual Enrollment, Industry Certification, 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.



Executive Summary

Educational Programs Offered

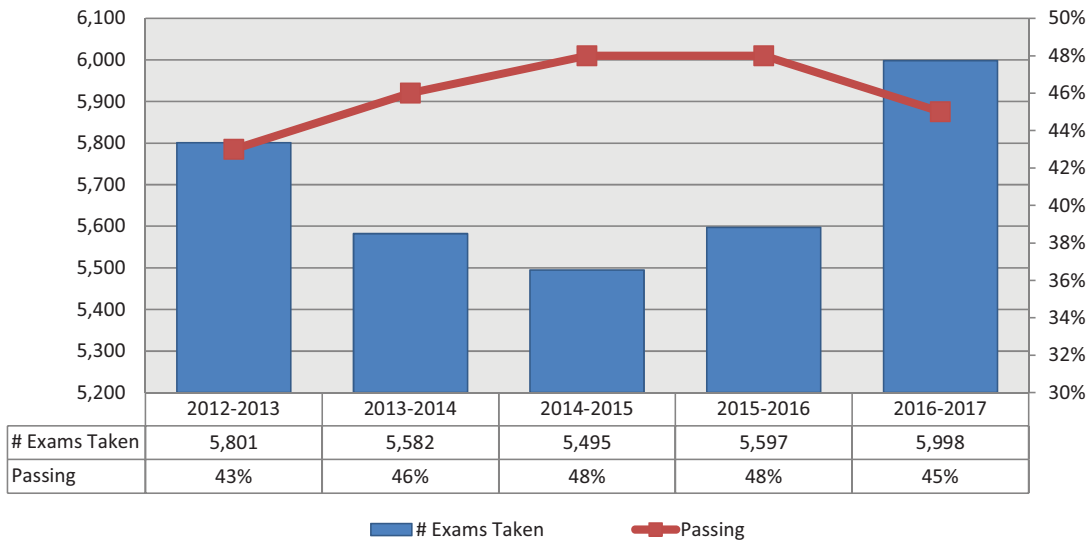
The School Board of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited by AdvancED/Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). 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 2017-2018 school year:

- The AVID program is offered in all 10 high schools
- International Baccalaureate programs are offered at two Volusia County high schools
- Multiple Advanced Placement programs are offered at all 10 Volusia County high schools
- All Volusia County high schools offer the Superintendent's Diploma of Distinction program, which recognizes outstanding student academic achievement
- 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
- A wide variety of alternative education programs, services and school locations are offered
- All Volusia County high schools, most middle schools and 1 elementary school offer a variety of World Language programs
- Volusia County Schools provide Title I supplemental services to 34 elementary schools, one K-8 school, five middle schools, one middle-high school, one high school, two charter schools and four alternative schools
- One high school, Atlantic High School, was awarded a School Improvement Grant
- Eight schools provide an additional hour of instruction
- Regional professional development opportunities have been extended to all teachers through Regional Early Release Professional Learning days
- Volusia County high schools provide 35 nationally recognized career academies ranging from Law & Government to STEM
- Approximately 125 elementary and secondary instructional coaches (academic, reading, math, science, writing coaches and instructional support teachers) comprise the "Many Coaches, One Voice" initiative that provides support across the district to teachers through modeling and coaching effective instructional and classroom management strategies
- Currently, 45 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 offered through Title I and Title III
- 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 40 elementary schools, the Waterford program for K-2 students in 35 elementary schools, the SuccessMaker Program for 3-5 students in 22 elementary schools, along with Apple devices, and technical support in all 48 Title I 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 a shorter school day 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.
- 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.
- Jumpstart Academy(JA) is currently serving Volusia County School's underserved students having difficulty academically and behaviorally matriculating at their traditional school. JA is providing services to middle school disadvantaged youth, currently in 6th-8th grades by limiting class size, creating individualized instruction and providing counseling support as necessary.



Advanced Placement Growth and Performance

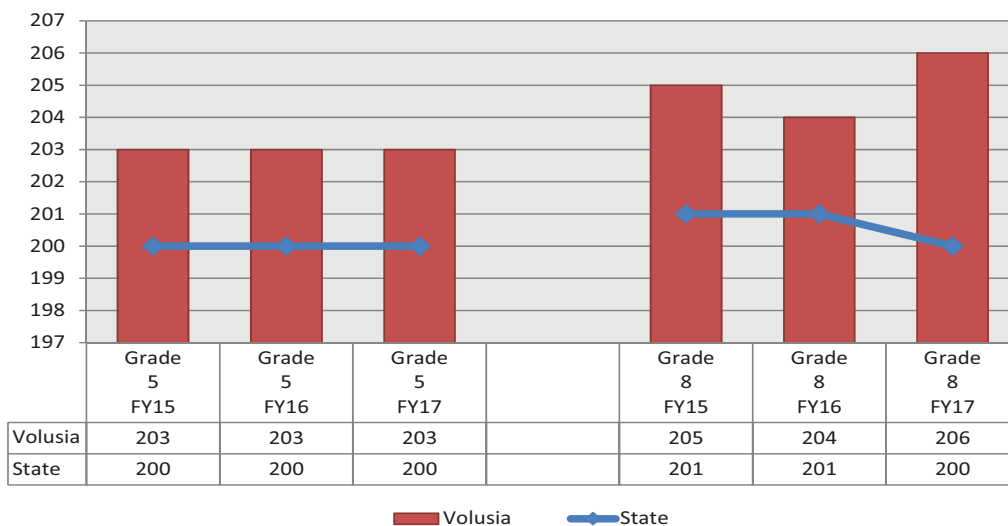
Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has increased from 5,801 to 5,998. At the same time, performance, as defined by students scoring three or higher, has increased. In 2017, 5,998 exams were administered with a passing rate of 45%, a decline over 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 bar graphs below show 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:

- Mindy Goode, Pine Ridge High teacher, was recognized by Governor Rick Scott as one of three winners of the 2016 Excellence in Education Award. This award is part of the state's Hispanic Heritage month student and teacher contest
- Two schools are recipients of the Family and Community Involvement Award sponsored by the Florida Department of Education:
 - Edgewater Public School, winner at the elementary level for their "Adopt a Soldier" community project
 - Deltona High School, winner at secondary level for their program: "The Familia that Reads: A Crosscultural Reading Experience"
- Forty-nine schools received the Florida Department of Education Five Star School Award, an incentive program to recognize exemplary community involvement in our schools
- Caitlin Chiampou, New Smyrna Beach High, and Callie Craig, South Daytona Elementary, had their art work chosen by the 2017 National Art Education Association to be displayed at the Florida Art Association conference and the National Art Education Association's conference in New York City
- Scott Tobin, Creekside Middle student, won first place at the State Science and Engineering Fair
- Seabreeze High School boys soccer team won the FHSAA 3A State Championship
- Farrah Johnson, Deltona High school agriscience teacher, was named 2016 National Association of Agriculture Educators (NAAE) Teacher of the Year
- Mainland High student Sofia Slimak was awarded Florida Restaurant and Lodging Association Student of the Year
- Miguel DeLeon, Taylor High student, won 3A Dairy Farmers State Soccer Player of the Year
- Nathaniel Murphy, Seabreeze High head soccer coach, was named 3A Dairy Farmers State Coach of the Year
- Volusia's 2017 graduates garnered over \$31 million in scholarships
- Benjamin Herstein, Mainland High student, was named the 2017 Sunshine State Scholar and Diego Vargas, Spruce Creek High student, was named runner-up
- Taylor Middle-High, Turie T. Small Elementary and Coronado Beach Elementary were named "Asthma-Friendly" schools from the Florida Asthma Coalition
- New Smyrna Beach High student, Skye Williams, had the only accepted State Fair Portfolio entry from Volusia County and was chosen as one out of 32 portfolios state-wide
- Taylor High students, Gizzel Galaraza and Jennifer Juarez, and Deltona High student, Jeremiah Batarick, were named Dell Scholarship recipients
- Alina Britt, Southwestern Middle student, had a winning entry in the "Art in the Capitol" art contest and it will be displayed in the State Capitol building
- Derek Beauchamp, Spruce Creek High student, and Joshua Hibbard, New Smyrna Beach student, captured weightlifting state titles at the FHSAA Class 2A meet
- Spruce Creek High students, Ruth Boone and Summer Daraio-Rivera, won girls weightlifting state titles
- Atlantic and Deltona high schools implemented a "program of excellence," encouraging students to become lifelong readers. This implementation designated them as 2016 Florida Power Library Schools by the Florida Department of Education
- Forty-three Volusia County Schools students were selected as All-State Musicians for the state of Florida. These individuals were chosen through a statewide audition process



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

- Over 8,000 iPads and computers for all Title I elementary students along with instructional software licenses for Pre-K (SmartStart), K-2 (Waterford Reading, Math, and Science), and 3-5 (SuccessMaker Reading and Math) students. Provide midyear SuccessMaker High Stakes data review
- Ongoing collaboration with Federal Programs and District Programs in order to increase Parent/Family Engagement Strategies and best practices

Title I, Part C Migrant Education

- Additional recruitment efforts
- Increased collaboration with other district departments, community, Mexican consulate, Farm Workers Association and Health Source

Title I, Part D Neglected and Delinquent

- 50 out of 57 homeless/unaccompanied seniors graduated with standard high school diplomas with 95% of those graduates pursuing post-secondary education or training
- Expanded student services by hiring an additional social worker/transition coach

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

- 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

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
- Support for teachers of students with limited or interrupted formal education
- Family Engagement activities district wide

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
- Implemented Tier 1 Positive Behavior Intervention and Supports (PBIS) at thirteen elementary and middle schools
- Assisted schools in the utilization of data-based, flexible scheduling practices to effectively and efficiently serve students with disabilities in the least restrictive environment

IDEA, Part B, Preschool

- 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
- Purchased start-up and replacement items, such as adaptive furniture and manipulative toys, to support delivery of the pre-kindergarten ESE Program



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.



Executive Summary

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.



Executive Summary

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 fund-raising 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

2017-18 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.

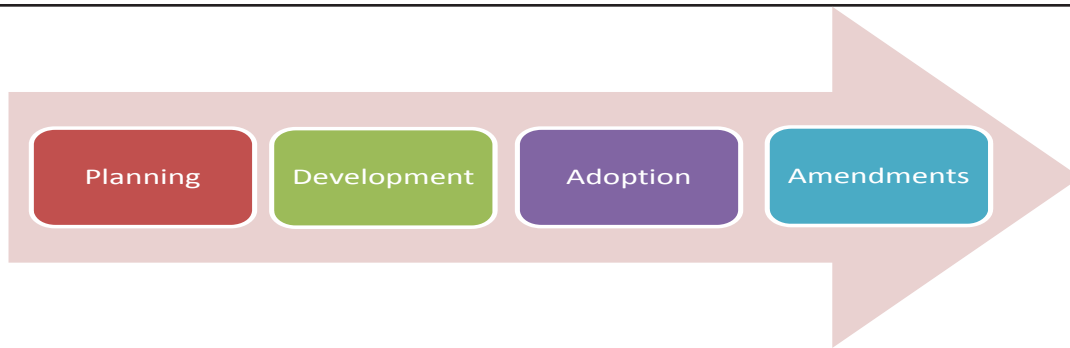
Budget Adoption Phase

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.





2017-18 Budget Calendar

| | |
|------------------|---|
| January, 2017 | 2017-18 FTE Projections finalized and transmitted to FLDOE |
| January, 2017 | Governor's Budget for 2017-18 |
| March 7, 2017 | Legislative Session begins |
| April, 2017 | Prepare estimate of Preliminary General Fund Budget |
| April, 2017 | Calculate Preliminary 2017-18 School Staffing and review with Area Superintendents and identified District Staff |
| April, 2017 | School Discretionary Non-Salary Budgets prepared |
| April, 2017 | Central Office Budgets prepared |
| April 11, 2017 | Budget Workshop |
| April-May, 2017 | Staffing sheets distributed to Principals |
| May 5, 2017 | Legislative Session ends |
| May 9, 2017 | Budget Workshop |
| June 13, 2017 | Budget Workshop |
| June 27, 2017 | Approval to Advertise Tentative Budget and Millage Rates for 2017-18 |
| June 27, 2017 | Approval to expend between July 1 and the adoption of the tentative budget |
| June 30, 2017 | Fiscal year 2016-2017 ends |
| July 1, 2017 | Fiscal year 2017-2018 begins |
| July 1, 2017 | Property Appraiser Certifies the Tax Roll |
| July 16, 2017 | Dept. of Revenue Certified Taxable Value to the Commissioner |
| July 19, 2017 | FLDOE computes required local effort millage and certifies rate to each district |
| July 22, 2017 | First Public Hearing advertised in the local newspaper per Truth in Millage (TRIM) requirements |
| July 25, 2017 | Public Hearing and Adoption of Tentative Millage Rates and Tentative District Budget |
| By Aug. 4, 2017 | Superintendent advises Property Appraiser of the proposed millage, rolled-back rate, time, date and place of the final budget hearing |
| By Aug. 24, 2017 | Property Appraiser prepares notice of proposed taxes and mails TRIM |
| Sept. 12, 2017 | Public Hearing and Adoption of Final Budget |



Executive Summary

Major Initiatives

Best Practices in School Budgeting

The district is implementing the Smarter School Spending framework from Government Finance Officers Association's (GFOA) best practices in school budgeting; resources are aligned with Volusia County's student achievement goals. In 2016-17, we established a partnership between finance and instructional leaders and began collaborating with key district stakeholders, gathering information on academic performance and costs of specific programs; analyzing return on investment, and establishing principles and policies that will guide our future budget process. This process will be ongoing as we begin to identify root causes of problems that stand between our goals and our current state. We will analyze current resources and expenditures to find capacity to pay for our top instructional priorities and begin to develop a long-range financial plan that will provide for a three to five-year strategy for pursuing those priorities and identify how success will be measured.

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

As part of the district's strategic plan, the decision was made to replace two of the most crucial systems in the district. 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 current 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.

For the ERP, the district partnered with the Government Finance Officers Association (GFOA), developed a request for proposals (RFP), performed product evaluations and vendor selection during 2016-17. The next phase, beginning in 2017-18, will include planning and implementation with phases of "go live" beginning July 1, 2018.

For the SIS system, the district enlisted the Center for Educational Leadership and Technology (CELT), a nationally recognized IT architect and learning/business systems integrator, and are following a similar trajectory as with the ERP. Implementation is slated to begin in 2018, with the 2019-20 school year scheduling in early 2019 signifying system "go live."

Capital Outlay Program

The district's capital outlay program is progressing quickly as we begin our new half-cent sales tax projects and major facilities systems replacements, which were postponed during the economic downturn. Total revenues increased from \$91.2 million in the 2016-17 budget to \$97.5 million in 2017-18. Revenues increased in capital outlay ad valorem taxes as property values have rebounded 21% over the last 3 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.

Funding from the voter approved half-cent sales tax extension, which began January 1, 2017 through December 31, 2031, has begun to replace or restore some of the aging schools that were delayed from the last half-cent construction program. Pierson Elementary School broke ground in June of 2017, and architectural plans for Chisholm, George Marks, Westside Elementary schools and Deltona Middle School are being developed during 2017-18. 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 the students in a safe learning environment. Additional funds will address the replacement of many of the failing roofs and air conditioning systems that have been repaired over the last several years to extend their functional life.

The increase in available capital funds is badly needed, however capital needs still far exceed the funding the district receives.

Digital Learning Plan

The Digital Learning Allocation is a statewide initiative to expand technology to more classrooms. It requires the Florida Department of Education and districts to develop a 5-Year strategic plan for implementing technology in classrooms for both learning and teaching began in 2015-16 school year. The plan meets the unique needs of student, schools and personnel in the district as required by section 1011.62(12)(b), F.S. The Digital Classrooms Program outlined in statute includes five main component areas: Student Performance Outcomes, Digital Learning and Technology Infrastructure, Professional Development, Digital Tools, and Online Assessment Support. The Volusia County School District received \$1,475,261 in 2017-18 and will focus on professional development and digital tools implementation this year. The Volusia Digital Classroom 5-Year Plan includes the following goals:

- Students will have increased opportunities for personalized learning
- District teachers will use technology as a means to support increases in instructional rigor, as reflected by 80% of teachers being reported in the “adoption” level or above on the Technology Integration Matrix (TIM) Tools
- The Technology Readiness Inventory (TRI) will accurately report a student to computer ratio of 1:1, as defined by the district
- Students will be more prepared with college and career technology skills, with 80% of students earning a Digital Tool Certificate by the end of 8th grade and the passing rate for Industry Certification Exams increasing by 3% each school year
- 100% of students, staff, and parents have access to digital materials and data from a fully integrated system

Performance Pay

During the 2011 legislative session, the Student Success Act (SB 736) was passed with a compensation component to be implemented July 1, 2014. Districts must 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, will 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 2017, awards bonuses to teachers who have demonstrated high academic achievement and received a highly effective evaluation score and established an additional classroom teacher bonus of \$1,200 for highly effective teachers and up to \$800 for effective teachers.

Section 1012.732, F.S. also established a principal bonus program for principals with a ratio of at least 80% of their teachers receiving “Best and Brightest” as compared to other schools in their grade grouping statewide. Title I school principals would receive \$5,000 while non-Title I school principals would receive \$4,000.



Executive Summary

Issues

The district budgetary challenges eased slightly this year, mostly due to an increase in Florida Education Finance Program (FEFP) driven by an increase in the Base Student Allocation (BSA) as set by the State Legislature. However, the district was still unable to balance the budget without using \$1.65 million from reserves and inflation continues to outpace FEFP per student funding over a 10-year period.

There were also several cost increases included in the budget. Average raises of 2.5% negotiated as part of a 2-year contract resulting in \$8 million in recurring salary increases for all employees accounted for the majority of the financial impact. Salary increases were partially offset by \$3 million in savings in the second year from a negotiated cap on the Board contribution for employee health insurance premiums, and a decrease in the number of employees enrolling in a health insurance plan. Several school and district based curriculum initiatives (including implementing wall-to-wall academies at one high school, a restorative practices program, the addition of deans at all middle schools, and continued expansion of dual enrollment), and increases in charter school earnings, increased the budget. The offsetting decreases in costs included a change in school staffing formulas as Volusia becomes a school district of choice, the closing of Catapult Academy (a contracted school) and decreases in dual enrollment textbooks.

DCD Impact

The District Cost Differential (DCD) is a factor used to adjust the funding formula to reflect differing costs of living in the various districts throughout the state. The relatively low DCD for Volusia County 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, causing an \$11 million loss in FY17-18. In fact, since 2004, the DCD has caused over \$140 million total funding loss to the district, the highest in the state. The result of this funding adjustment makes staying competitive with revenue and salaries even more challenging.

Teacher Shortage

Nationally, schools face a shortage of teachers, especially in some critical areas. 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 U.S. Department of Education, in 2017-18, Florida has statewide shortages in the areas of Exceptional Student Education, Hearing Impaired, Reading and Science. 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 70 annual contract teachers being non-reappointed for certification issues in 2017-18.

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. In addition, the district was able to ratify a 2-year contract with teachers in July 2016, that provided a 4.25% increase in 2016-17 and a 2.5% salary increase in 2017-18.

Cost of Construction Projects (Cost Per Student Station)

Prior to the 2016 Florida legislative session, section 1013.64(6)(b), F.S. limited the cost of school district capital outlay projects to the following student station costs to:

- * \$17,952 for an elementary school
- * \$19,386 for a middle school
- * \$25,181 for a high school

These costs were established in 2006, and the statute provided for an annual adjustment each year by the Office of Economic and Demographic (EDR) research based on the Consumer Price Index (CPI). The site cost and off-site improvement costs were not included in the cost per student station. School districts were not required to adhere to these cost maximums when using sales surtax proceeds authorized in section 212.055, F.S., proceeds from revenue bonds authorized in section 17, Art. XII of the State Constitution, or ad valorem property tax proceeds authorized by a referendum of the general electorate. School districts that exceed the cost maximums were required to report the reasons for the excess costs to the FLDOE and the FLDOE was required to provide this information to the Legislature each year by December 31. The passage of 2016 HB 7029 prohibits school districts from spending more than the statutory cost per student station on new construction from all available revenue sources beginning in FY2017-18. Districts must maintain accurate documentation related to the costs of all new construction projects subject to the statutory per student station costs, and the Auditor General must review the documentation maintained by districts to verify compliance with statutory per student station costs during its scheduled operational audits of the school district.

The bill outlines sanctions for districts that exceed the statutory maximum student station costs as verified by the Auditor General, unless the overage is minimal or due to extraordinary circumstances outside of the district's control. A district that exceeds the per student station cost will be:

- * ineligible for allocations from the PECO and Debt Service Trust Fund for the next three years in which the district would have received allocations had the violation not occurred; and
- * subject to the supervision of a district capital outlay oversight committee, authorized to approve all capital outlay expenditures of the school district, including new construction, renovations, and remodeling, for three fiscal years following the violation.

The bill required the EDR, in consultation with FLDOE, to conduct a study of the cost per student station amounts using the most recent available information on construction costs. EDR shall report the final results of the analysis to the Governor, the President of the Senate, and the Speaker of the House of Representatives by January 31, 2017.

The bill also required OPPAGA to conduct a study of State Requirements for Educational Facilities(SREF) to identify current requirements that can be eliminated or modified in order to decrease construction costs



Executive Summary

while still maintaining student safety. OPPAGA must provide recommendations for SREF improvements to the Governor, the President of the Senate, and the Speaker of the House of Representatives by January 31, 2017.

As the district begins to construct new schools using half-cent sales tax funds, this new legislation will be challenging and may impact the construction methods and types of materials used in schools because cost per student station does not include site and off site improvement costs or account for different building code requirements which vary depending on location. Site preparation can vary tremendously between different areas in Florida depending on location, while average cost doesn't account for costs incurred by coastal districts which must build to stronger wind standards. There are also questions as to whether the legislature has overstepped its legal authority by legislating the use of local funds, since the majority of capital funds are generated by either ad valorem tax revenues or sales tax collections.

Total Student Funding

Total funding per student Unweighted Full-Time Equivalent (UFTE) through the Florida Education Finance Program (FEFP) is still below pre-recession levels. Beginning in 2007-08, funding per unweighted FTE was \$7,305.79 and for 2017-18 it is \$7,015.87 per unweighted FTE, which is a 4% decline. School districts during this same time period must meet requirements for teacher performance pay, class size reduction, dual enrollment, professional development, and computer-based testing and all implemented with increased costs. In addition, over the past ten years, inflation has risen over 18%. 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.

HB 7069

At this time it is not entirely known how 2017 HB 7069 will affect districts, however on October 16, 2017, the School Board of Volusia County joined 12 other Florida school districts in filing a lawsuit challenging portions of HB 7069.

- District school boards are mandated to share a portion of their discretionary capital outlay millage revenues with charter schools regardless of the need.
 - Corporate charter schools can take property taxes from local school boards to build and/or renovate schools they own and operate for-profit. If the charter school ceases to operate, the taxpayers do not recoup the buildings.
- District school boards are forced to surrender their Constitutional authority to operate, control, and supervise the local public schools in their respective jurisdictions.
 - This provision allows a charter school to open without the locally elected district school board having authority to ensure that it is efficient, safe, secure, or of high quality for its students.
- District school boards are improperly restricted in their federal authority over Title I funds.
 - This provision threatens services to support the needs of students in poverty. It limits the ability of a school district to provide district-wide services such as summer reading programs, tutoring, and parental engagement initiatives.
- District school boards are mandated to enter a standard charter contract with charter school operators.
 - This mandates the use of standard “one size fits all” contracts with terms forced upon a local district school board by the State and by unelected charter school operators.
- An authorized charter school system may serve as local education agencies in direct competition



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with public school districts.

- It allows charters to operate as public schools over which the local electorate that is funding them has no authority to change leadership or influence policy.
- “Schools of Hope” program was created.
 - A School of Hope is a charter school that can be built to address various needs in low-income neighborhoods but, the for-profit charter schools don’t have to serve that community and they don’t have to hire certified teachers.

Due to the importance of these issues, the districts participating in the lawsuit have petitioned the court for an immediate review and requested the challenged provisions be deemed unconstitutional and not permitted to be implemented.



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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 2017-18 Approved Operating Budget of \$842.66 million reflects a decrease of \$9.36 million from the prior year adopted budget of \$852.02 million. Revenue increased by \$2.09 million. Fund balances decreased \$48.47 million between 2016-17 and 2017-18 and expenditures increased by \$46.34 million during the same time frame. General Fund had a reduction in FEFP revenue based on enrollment. Capital Projects Funds offset that decline with an increase in local revenues including impact fees, sales tax and local capital improvement tax. General Fund increased overall by only \$0.36 million. The Capital Projects Funds showed the largest increase of \$19.29 million. Special Revenue Fund - Food Service increased \$1.04 million. Special Revenue Funds - Other Federal Programs showed very little change..

| All Funds Revenues (in millions) | General Operating | Debt Service | Capital Projects | Special Revenue | Internal Service | Total All Funds |
|----------------------------------|-------------------|-----------------|------------------|-----------------|------------------|------------------|
| Federal | \$ 3.04 | \$ - | \$ - | \$ 67.99 | \$ - | \$ 71.03 |
| State | 272.49 | 1.74 | 1.60 | 0.33 | - | 276.16 |
| Local | 174.61 | - | 95.86 | 4.33 | 5.93 | 280.73 |
| Total Revenue | 450.14 | 1.74 | 97.46 | 72.65 | 5.93 | 627.92 |
| Non-Revenue Receipts | 0.25 | - | - | - | - | 0.25 |
| Other Financing | - | - | - | - | - | - |
| Transfers In | 6.96 | 24.74 | - | - | - | 31.71 |
| Beginning Fund Balances | 47.80 | 1.41 | 111.23 | 13.99 | 8.36 | 182.79 |
| Total | \$ 505.15 | \$ 27.89 | \$ 208.69 | \$ 86.64 | \$ 14.29 | \$ 842.66 |

The General Fund budget accounts for 60% of the total budget. This fund supports the majority of all salaries and benefits. The Capital Projects Funds, representing 25% 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 the same 10% portion of the budget as last year. Internal Service Funds represent the smallest portion of the budget and are used to account for the district's individual self-insurance programs.

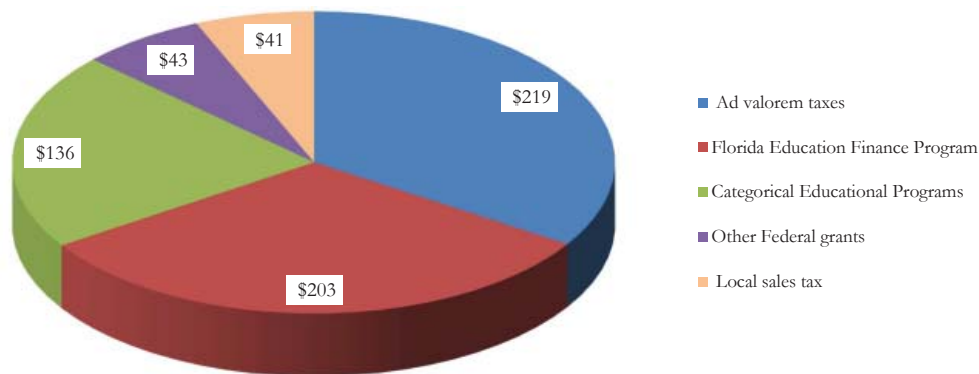
| All Funds Expenditures (in millions) | General Operating | Debt Service | Capital Projects | Special Revenue | Internal Service | Total All Funds |
|--------------------------------------|-------------------|-----------------|------------------|-----------------|------------------|------------------|
| Salaries | \$ 292.52 | \$ - | \$ - | \$ 28.65 | \$ - | \$ 321.17 |
| Benefits | 80.62 | - | - | 12.47 | 0.50 | 93.59 |
| Purchased Services | 65.32 | - | - | 7.69 | 4.22 | 77.23 |
| Energy Services | 11.85 | - | - | 0.13 | - | 11.98 |
| Materials & Supplies | 20.03 | - | - | 16.46 | - | 36.49 |
| Capital Outlay | 0.33 | - | 161.16 | 8.84 | - | 170.33 |
| Other Expenses | 5.42 | 26.19 | - | 1.26 | 1.21 | 34.08 |
| Total Appropriations | 476.09 | 26.19 | 161.16 | 75.50 | 5.93 | 744.87 |
| Transfers Out | - | - | 31.71 | - | - | 31.71 |
| Ending Fund Balances | 29.06 | 1.70 | 15.82 | 11.14 | 8.36 | 66.08 |
| Total | \$ 505.15 | \$ 27.89 | \$ 208.69 | \$ 86.64 | \$ 14.29 | \$ 842.66 |



All Funds Revenue

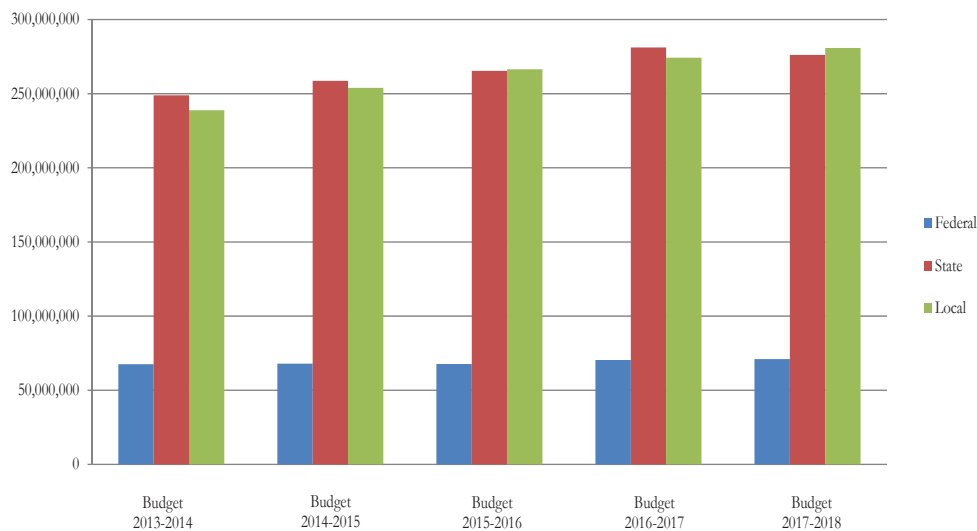
The top revenue sources for 2017-18 appear in the chart below. Ad valorem taxes generate the largest portion in the general fund and a smaller amount in the capital project funds. The second and third largest sources include FEFP and Categorical Educational Program revenues provided by the Florida Legislature for the general fund. Other Federal Grants include Title I, IDEA, 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.

2017-18 Top Five Revenue Sources (In Millions)



Over the past five years, total revenue for all funds has increased from \$555 million to \$628 million. During this period, Federal Revenue has increased by \$3.5 million. State Revenue has increased by \$27.3 million, with the largest portion from the FEFP. Local Revenue has also increased by \$41.9 million primarily due to the \$7.9 billion increase in the property tax roll and the increase in the half-cent sales tax revenue.

All Funds Revenue



Executive Summary

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 2017-18 school year is \$505.15 million, an increase of \$1.04 million over the previous year's actuals. Federal sources account for less than 1% of the revenue. State sources account for 61%, with the remaining 39% 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 2016-2017 | Budget 2017-2018 | Increase/ (Decrease) |
|--|------------------------------|-----------------------------|---------------------------------|
| Federal | \$ 3.42 | \$ 3.05 | \$ (0.37) |
| State FEFP | 194.03 | 202.50 | 8.47 |
| Categoricals | 68.16 | 68.90 | 0.74 |
| Miscellaneous State | 4.96 | 1.08 | (3.88) |
| Property Taxes | 168.54 | 168.77 | 0.23 |
| Interest | 0.49 | 0.25 | (0.24) |
| Indirect Cost | 1.36 | 1.95 | 0.59 |
| Miscellaneous Local | 11.38 | 3.64 | (7.74) |
| Total Revenue | 452.34 | 450.14 | (2.20) |
| Transfers In | 7.40 | 6.96 | (0.44) |
| Non-Revenue Receipts | 0.29 | 0.25 | (0.04) |
| Beginning Fund Balances | 44.08 | 47.80 | 3.72 |
| Total | \$ 504.11 | \$ 505.15 | \$ 1.04 |

Appropriations total \$476.09 million, which is an increase from last year's actual expenditures. Seventy eight 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 2016-2017 | Budget 2017-2018 | Increase/ (Decrease) |
|--|------------------------------|-----------------------------|---------------------------------|
| Salaries | \$ 286.05 | \$ 292.52 | \$ 6.47 |
| Benefits | 83.85 | 80.62 | (3.23) |
| Purchased Services | 56.37 | 65.32 | 8.95 |
| Energy Services | 11.20 | 11.85 | 0.65 |
| Materials & Supplies | 10.60 | 20.03 | 9.43 |
| Capital Outlay | 1.15 | 0.33 | (0.82) |
| Other Expenses | 7.09 | 5.42 | (1.67) |
| Total Appropriations | 456.31 | 476.09 | 19.78 |
| Transfers Out | - | - | - |
| Ending Fund Balances | 47.80 | 29.06 | (18.74) |
| Total | \$ 504.11 | \$ 505.15 | \$ 1.04 |



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 2017-18 is \$27.89 million. Which is a decline of \$27.79 million over the previous year actuals.

| Debt Service Funds Revenue (in millions) | Actuals 2016-2017 | Budget 2017-2018 | Increase / (Decrease) |
|---|------------------------------|-----------------------------|----------------------------------|
| State Sources | \$ 1.70 | \$ 1.74 | \$ 0.04 |
| Local Sources | 0.04 | - | (0.04) |
| Transfers from Capital Fund | 30.84 | 24.74 | (6.10) |
| Proceeds of Refunding Bonds | - | - | - |
| Restricted Fund Balances | 23.10 | 1.41 | (21.69) |
| Total | \$ 55.68 | \$ 27.89 | \$ (27.79) |

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 three 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 2016-2017 | Budget 2017-2018 | Increase / (Decrease) |
|--|------------------------------|-----------------------------|----------------------------------|
| Redemption of Principal | \$ 38.28 | \$ 13.63 | \$ (24.65) |
| Interest | 12.70 | 12.56 | (0.14) |
| Dues and Fees | 0.24 | - | (0.24) |
| Miscellaneous Expense | - | - | - |
| Payment to Refund Bond Excrow | - | - | - |
| Transfers to General Fund | 3.06 | - | (3.06) |
| Restricted Fund Balances | 1.40 | 1.70 | 0.30 |
| Total | \$ 55.68 | \$ 27.89 | \$ (27.79) |

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 2017-18 is \$208.69 million.

| Capital Projects Funds Revenue (in millions) | Actuals 2016-2017 | Budget 2017-2018 | Increase / (Decrease) |
|--|-------------------|------------------|-----------------------|
| CO&DS distributed to district | \$ 0.59 | \$ 0.49 | \$ (0.10) |
| Interest on undistributed CO&DS | 0.04 | 0.02 | (0.02) |
| PECO fixed capital outlay | - | - | - |
| PECO maintenance | 1.59 | 1.09 | (0.50) |
| Charter school capital outlay | 0.64 | - | (0.64) |
| Other state sources | 0.11 | - | (0.11) |
| Ad valorem taxes | 47.29 | 50.43 | 3.14 |
| Sales tax | 40.92 | 41.33 | 0.41 |
| Interest income | 0.64 | 0.10 | (0.54) |
| Impact fees | 6.30 | 4.00 | (2.30) |
| Other local sources | 0.30 | - | (0.30) |
| Total Revenues | 98.42 | 97.46 | (0.96) |
| Other Financing Sources | 43.80 | - | (43.80) |
| Restricted Fund Balances | 58.20 | 111.23 | 53.03 |
| Total | \$ 200.42 | \$ 208.69 | \$ 8.27 |

Budgeted expenditures for 2017-18 total \$161.17 million for projects and \$31.70 million for transfers to debt service and the general fund. The debt service requirements (\$24.74 million) are determined by the debt service amortization schedules and bond covenants. Transfers to the general fund (\$6.96 million) constitute another large budget item. These are for state qualified maintenance expenditures, and copy equipment leases.

Remodeling and renovations will require \$85.77 million and furniture, fixtures, and equipment for replacement items district wide along with computer upgrades will require \$10.11 million. The Transportation Department has requested 19 new buses for a total of \$3.07 million. Improvements other than buildings is scheduled for \$3.67

million. Construction and site improvements under building and fixed equipment require \$47.44 million. A total of \$11 million is required for computer software. This includes \$7 million for new financial software that is currently in the implementation process and a recently selected Student Information System (SIS) of \$4 million. Smaller expenditures are needed for land rental and computer software.

The restricted fund balance of \$15.82 million includes funds for contingencies and reserves.

| Capital Projects Funds Expenditures (in millions) | Actuals 2016-2017 | Budget 2017-2018 | Increase / (Decrease) |
|---|-------------------|------------------|-----------------------|
| Library books | \$ - | \$ - | \$ - |
| Audio visual materials | - | - | - |
| Buildings and fixed equipment | 3.37 | 47.44 | 44.07 |
| Furniture, fixtures, and equipment | 18.18 | 10.11 | (8.07) |
| Motor vehicles | 4.03 | 3.07 | (0.96) |
| Land | 0.26 | 0.11 | (0.15) |
| Improvements other than buildings | 2.45 | 3.67 | 1.22 |
| Remodeling and renovations | 22.53 | 85.77 | 63.24 |
| Computer software | 0.13 | 11.00 | 10.87 |
| Project Totals | 50.95 | 161.17 | 110.22 |
| To General Fund | 7.40 | 6.96 | (0.44) |
| To Debt Service Funds | 30.84 | 24.74 | (6.10) |
| Transfers Total | 38.24 | 31.70 | (6.54) |
| Restricted Fund Balances | 111.23 | 15.82 | (95.41) |
| Total | \$ 200.42 | \$ 208.69 | \$ 8.27 |



Special Revenue Funds - All

| Special Revenue Funds - All Revenues (in millions) | Actuals 2016-2017 | Budget 2017-2018 | Increase/ (Decrease) |
|---|----------------------|---------------------|-------------------------|
| Federal Direct | \$ 0.05 | \$ - | \$ (0.05) |
| Federal Through State | 60.70 | 67.99 | 7.29 |
| State | 0.32 | 0.33 | 0.01 |
| Local | 4.44 | 4.33 | (0.11) |
| Beginning Fund Balances | 13.28 | 13.99 | 0.71 |
| Total | \$ 78.79 | \$ 86.64 | \$ 7.85 |

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



| Special Revenue Funds - All Expenditures (in millions) | Actuals 2016-2017 | Budget 2017-2018 | Increase/ (Decrease) |
|---|----------------------|---------------------|-------------------------|
| Salaries & Benefits | \$ 40.88 | \$ 41.12 | \$ 0.24 |
| Purchased Services | 6.13 | 7.68 | 1.55 |
| Energy Services | 0.09 | 0.13 | 0.04 |
| Materials & Supplies | 12.42 | 16.47 | 4.05 |
| Capital Outlay | 2.63 | 8.84 | 6.21 |
| Other Expenditures | 2.66 | 1.26 | (1.40) |
| Ending Fund Balances | 13.98 | 11.14 | (2.84) |
| Total | \$ 78.79 | \$ 86.64 | \$ 7.85 |

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 2016-2017 | Budget 2017-2018 | Increase/ (Decrease) |
|---|----------------------|---------------------|-------------------------|
| Federal Through State | \$ 22.61 | \$ 24.36 | \$ 1.75 |
| State Supplements | 0.32 | 0.33 | 0.01 |
| Local Sources | 4.44 | 4.33 | (0.11) |
| Reserve for Inventory | 2.11 | 1.67 | (0.44) |
| Beginning Fund Balances | 11.17 | 12.31 | 1.14 |
| Total | \$ 40.65 | \$ 43.00 | \$ 2.35 |

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 2017-18 school year is \$43 million. None of the Food Service budget is derived from local tax dollars.

The School Way Cafe program served more than 31,000 lunches, 15,000 breakfasts, 1,100 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. Free or reduced price meals are provided to students whose families meet the federal income guidelines.

| Food Service Fund Expenditures (in millions) | Actuals 2016-2017 | Budget 2017-2018 | Increase/ Decrease |
|---|----------------------|---------------------|-----------------------|
| Salaries | \$ 8.10 | \$ 8.50 | \$ 0.40 |
| Benefits | 3.92 | 4.40 | 0.48 |
| Purchased Services | 1.57 | 1.74 | 0.17 |
| Energy Services | 0.08 | 0.10 | 0.02 |
| Materials and Supplies | 10.80 | 11.30 | 0.50 |
| Capital Outlay | 1.61 | 5.28 | 3.67 |
| Other Expenditures | 0.59 | 0.54 | (0.05) |
| Reserve for Inventory | 1.67 | 1.67 | - |
| Ending Fund Balances | 12.31 | 9.47 | (2.84) |
| Total | \$ 40.65 | \$ 43.00 | \$ 2.35 |



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 (\$22.7 million), the Individuals with Disabilities Act (IDEA) (\$15.7 million), and Teacher & Principal Training & Recruitment, Title II, Part A (\$2.5 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 2016-2017 | Budget 2017-2018 | Increase/ (Decrease) |
|--|-------------------|------------------|----------------------|
| Federal Direct | \$ 0.05 | \$ - | \$ (0.05) |
| Federal Through State | 38.09 | 43.63 | 5.54 |
| Total Revenues | \$ 38.14 | \$ 43.63 | \$ 5.49 |

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 Teacher and Principal Training and Recruiting, 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 2016-2017 | Budget 2017-2018 | Increase/ (Decrease) |
|--|-------------------|------------------|----------------------|
| Salaries | \$ 22.79 | \$ 20.15 | \$ (2.64) |
| Benefits | 6.07 | 8.06 | 1.99 |
| Purchased Services | 4.56 | 5.94 | 1.38 |
| Energy Services | 0.01 | 0.03 | 0.02 |
| Materials & Supplies | 1.63 | 5.17 | 3.54 |
| Capital Outlay | 1.02 | 3.56 | 2.54 |
| Other Expenditures | 2.06 | 0.72 | (1.34) |
| Total Expenditures | \$ 38.14 | \$ 43.63 | \$ 5.49 |

The Special Revenue Funds – Other, budget for the 2017-18 fiscal year is \$43.63 million, increase of \$5.49 million, or 14.4%, 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 2016-2017 | Budget 2017-2018 | Increase/ (Decrease) |
|---|-------------------|------------------|----------------------|
| Operating Revenues | \$ 6.34 | \$ 5.93 | \$ (0.41) |
| Transfers In | 1.40 | - | (1.40) |
| Non-Revenue Sources | - | - | - |
| Beginning Fund Balances | 8.36 | 8.36 | - |
| Total Revenues | \$ 16.10 | \$ 14.29 | \$ (1.81) |

The Internal Service budget for the 2017-18 school year is \$14.29 million, a decrease of \$1.81 million, or 11.2%, from the previous year's actual expenditures.

| Internal Service Funds Expenditures (in millions) | Actuals 2016-2017 | Budget 2017-2018 | Increase/ (Decrease) |
|---|-------------------|------------------|----------------------|
| Salaries | \$ 0.51 | \$ - | \$ (0.51) |
| Benefits | 0.32 | 0.50 | 0.18 |
| Purchased Services | 4.61 | 4.22 | (0.39) |
| Material & Supplies | 0.05 | - | (0.05) |
| Capital Outlay | 0.04 | - | (0.04) |
| Other Expenses | 2.21 | 1.21 | (1.00) |
| Ending Fund Balances | 8.36 | 8.36 | - |
| Total Expenditures | \$ 16.10 | \$ 14.29 | \$ (1.81) |



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 a 2.00% increase in state revenue and local revenue during this period. Also, transfers from capital were held constant for 2017-18, and are being reduced \$2 million each year through 2019-20. Student enrollment is projected to increase slightly in 2018-19, decline in 2019-20 and then increase slightly again in 2020-21.

Salaries include the second year of a two year salary settlement agreement. Salary increases are subject to negotiations and are not included in the forecast years. The retirement rate increased for 2017-18 and the FICA rates remained the same. The health insurance district cap of \$531 per employee per month remained. All other objects were based on either historical trends or prior year actuals.

| General Fund Revenues (in millions) | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|-------------------------|---------------------------|---------------------------|---------------------------|
| Federal Sources | \$ 3.04 | \$ 3.42 | \$ 3.42 | \$ 3.42 |
| State Sources | 272.49 | 277.94 | 283.50 | 289.17 |
| Local Sources | 174.61 | 178.10 | 181.66 | 185.30 |
| Total Transfers In | 7.21 | 5.21 | 3.21 | 3.21 |
| Other Financing Sources | - | - | - | - |
| Beginning Fund Balance | 47.80 | 46.15 | 34.84 | 27.64 |
| Total | \$ 505.15 | \$ 510.82 | \$ 506.63 | \$ 508.74 |

| General Fund Expenditures (in millions) | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|-------------------------|---------------------------|---------------------------|---------------------------|
| Total Appropriations | \$ 476.09 | \$ 475.98 | \$ 478.99 | \$ 482.08 |
| Total Transfers Out | - | - | - | - |
| Ending Fund Balance | 29.06 | 34.84 | 27.64 | 26.66 |
| Total | \$ 505.15 | \$ 510.82 | \$ 506.63 | \$ 508.74 |

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 three COBI bonds outstanding along with one Sales Tax Bond and four COPs. All of the COBI bonds will mature within five years, and the Sales Tax bond will mature in 15 years as it was renewed beginning January 1, 2017. The remaining COPs issues have varying maturities.

| Debt Service Funds Revenues (in millions) | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|-------------------------|---------------------------|---------------------------|---------------------------|
| Federal Sources | \$ - | \$ - | \$ - | \$ - |
| State Sources | 1.74 | 0.35 | 0.22 | 0.04 |
| Local Sources | - | - | - | - |
| Total Transfers In | 24.74 | 38.47 | 38.48 | 38.47 |
| Other Financing Sources | - | - | - | - |
| Beginning Fund Balance | 1.41 | 1.70 | 15.54 | 29.39 |
| Total | \$ 27.89 | \$ 40.52 | \$ 54.24 | \$ 67.90 |

| Debt Service Funds Expenditures (in millions) | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|-------------------------|---------------------------|---------------------------|---------------------------|
| Total Appropriations | \$ 26.19 | \$ 24.98 | \$ 24.86 | \$ 24.67 |
| Total Transfers Out | - | - | - | - |
| Ending Fund Balance | 1.70 | 15.54 | 29.38 | 43.23 |
| Total | \$ 27.89 | \$ 40.52 | \$ 54.24 | \$ 67.90 |



Capital Projects Funds Forecast

| Capital Projects Funds Revenues (in millions) | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|---------------------|-----------------------|-----------------------|-----------------------|
| Federal Sources | \$ - | \$ - | \$ - | \$ - |
| State Sources | 1.60 | 1.60 | 1.60 | 1.60 |
| Local Sources | 95.86 | 99.14 | 101.96 | 104.83 |
| Total Transfers In | - | - | - | - |
| Other Financing Sources | - | 150.00 | - | - |
| Beginning Fund Balance | 111.23 | 15.82 | 140.12 | 70.48 |
| Total | \$ 208.69 | \$ 266.56 | \$ 243.68 | \$ 176.91 |

| Capital Projects Funds Expenditures (in millions) | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|---------------------|-----------------------|-----------------------|-----------------------|
| Total Appropriations | \$ 161.16 | \$ 83.00 | \$ 131.76 | \$ 95.50 |
| Total Transfers Out | 31.71 | 43.44 | 41.44 | 41.44 |
| Ending Fund Balance | 15.82 | 140.12 | 70.48 | 39.97 |
| Total | \$ 208.69 | \$ 266.56 | \$ 243.68 | \$ 176.91 |

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 \$189.40 million in the 2016-17 budget to \$208.69 million in 2017-18. Local revenues are increasing slightly as the economy improves. State revenues are the smallest portion of the capital budget and are projected flat.

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 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|---|---------------------|-----------------------|-----------------------|-----------------------|
| Federal Sources | \$ 67.99 | \$ 68.91 | \$ 69.85 | \$ 70.80 |
| State Sources | 0.33 | 0.33 | 0.33 | 0.33 |
| Local Sources | 4.33 | 4.42 | 4.51 | 4.59 |
| Total Transfers In | - | - | - | - |
| Other Financing Sources | - | - | - | - |
| Beginning Fund Balance | 13.99 | 11.14 | 11.21 | 10.78 |
| Total | \$ 86.64 | \$ 84.80 | \$ 85.90 | \$ 86.50 |

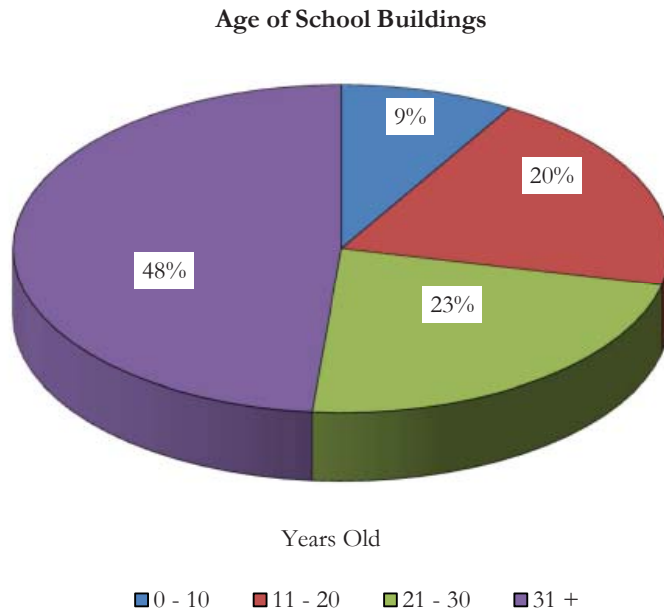
| Special Revenue Funds Expenditures (in millions) | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|---|---------------------|-----------------------|-----------------------|-----------------------|
| Total Appropriations | \$ 75.50 | \$ 73.59 | \$ 75.12 | \$ 76.63 |
| Total Transfers Out | - | - | - | - |
| Ending Fund Balance | 11.14 | 11.21 | 10.78 | 9.87 |
| Total | \$ 86.64 | \$ 84.80 | \$ 85.90 | \$ 86.50 |



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, 48% of the district schools are over 30 years old and an additional 23% are between 21 and 30 years old.



The 5-Year Budget Plan ending June 30, 2022 will utilize \$1.045 billion in capital revenues and other sources. State sources are \$8.0 million, but the largest portion, \$509.4 million, is from local sources and another \$150 million is anticipated from other sources (bonding of the sales tax extension.) Capital outlay property millage is estimated at \$278.1 million and the half-cent sales tax should bring in \$210.8 million. Impact fees are estimated at \$20 million for this 5-Year period.

New construction is scheduled for \$164.5 million as the sales tax construction program starts to replace some of the oldest schools. Projects at existing schools and facilities are scheduled for \$259.4 million, in addition to the current projects in progress of \$55.8 million. The facilities management cost to handle these projects is estimated at \$12.5 million for this period.

This plan calls for \$55.7 million to be spent on technology during this five years period and an additional \$5 million for replacing equipment throughout the district, on a reasonable replacement cycle for maintenance and warehouse vehicles. School bus replacement will require \$13.9 million.

A large part of the available resources will go for debt service payment on construction completed in the past. Over \$178.6 million is scheduled for principal and interest payments over this 5-Year period.

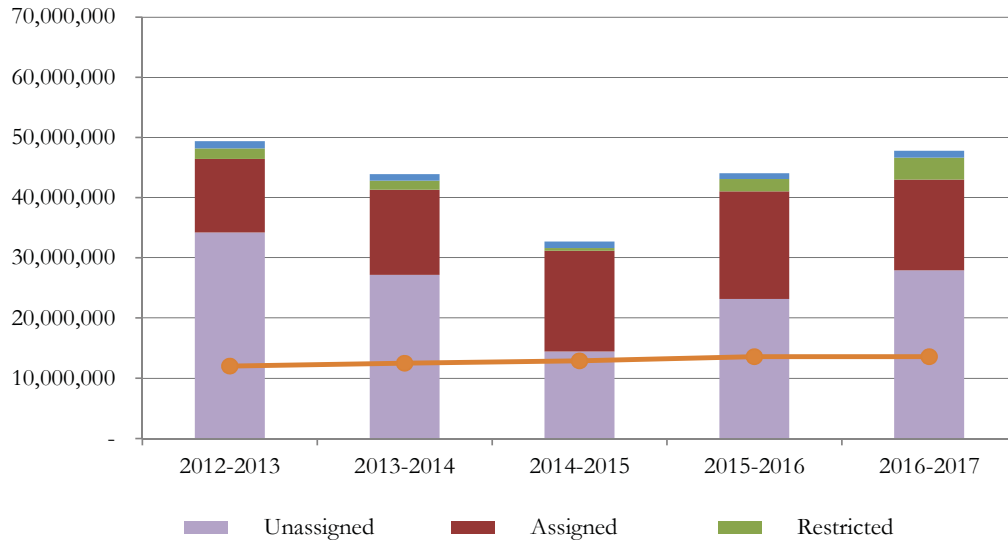
Because 71% of the schools in the district are over 20 years old, \$20.8 million will be transferred to the general fund for general maintenance and rental of copying equipment.



Fund Balance Trend

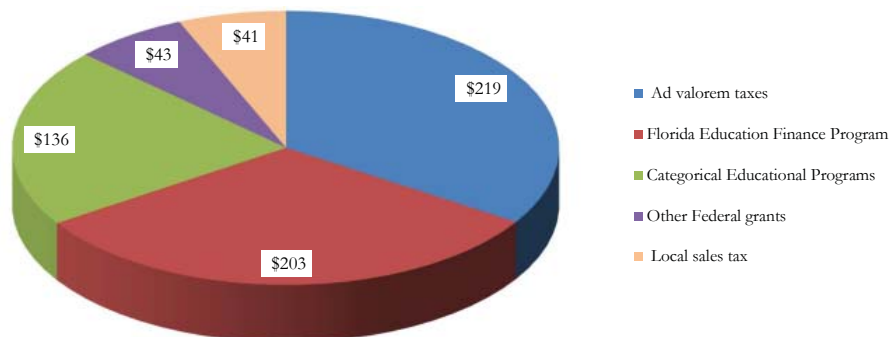
Over the past five years, the fund balance in General Fund has declined \$1.6 million. The unassigned fund balance was \$27.9 million on June 30, 2017, or 6.2% of total General Fund revenues. The assigned and unassigned fund balance was \$43.0 million or 9.5% (financial condition ratio) of General Fund total revenues.

5-Year Fund Balance - General Fund



Although the legislature has slowly restored funding to pre-recession levels, per pupil costs now exceed revenue per student for several reasons. First, the district has increased the number of positions, both teaching and support, as enrollment continues to rebound (2.98%) and while board health insurance costs were capped beginning in 2016-17, two year salary costs increased an average 6.75% over the last two fiscal years after no increase in 2015-16.

2017-18 Top Five Revenue Sources (In Millions)



Executive Summary

Tax Base and Rate Trend

The proposed millage rate is 6.520 mills. The 5.020 mills operating budget portion of the millage includes the required local effort of 4.264 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 (0.008), discretionary millage (0.748) and Capital Outlay millage (1.500).

| Millage | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|
| Required Local Effort | 5.095 | 5.079 | 4.944 | 4.600 | 4.264 |
| Prior Period Funding Adj. | 0.015 | 0.009 | 0.005 | 0.000 | 0.008 |
| 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 | 7.358 | 7.336 | 7.197 | 6.848 | 6.520 |

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 | 2016 | |
|--------------------------------|-----------------------|---------------|---------------|
| | | Taxable Value | |
| Florida Power and Light Co. | Electric Utility | \$ | 1,032,641,314 |
| Duke Energy Florida, Inc. | Electric Utility | \$ | 259,633,021 |
| International Speedway Corp. | Recreation | \$ | 102,491,218 |
| Ocean Walk I & II Condo Assoc. | Timeshare Investments | \$ | 93,948,266 |
| Wal Mart Stores East LP | Retail Sales | \$ | 90,929,692 |

Revenue Per Student

Revenue per Student has averaged \$6,870.93 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 Student | Change | Inflation |
|-----------|---------------------|--------|-----------|
| 2013-2014 | \$ 6,619.42 | 6.28% | 1.75% |
| 2014-2015 | \$ 6,797.15 | 2.68% | 2.05% |
| 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% |

Based on the FEFP (2nd Calculation)



Student Demographic Trends

Changes in student demographics from September, 2016 to September, 2017 are highlighted by a decrease in the number of students that are White (-1.01%) and American Indian (-2.45%); and an increase in the number of students that are Black (0.71%), Hispanic (1.31%), Asian (1.98%), Multi-racial (0.50%), and Pacific Islander (11.43%). Approximately 41.6% of the district's students are minority members.

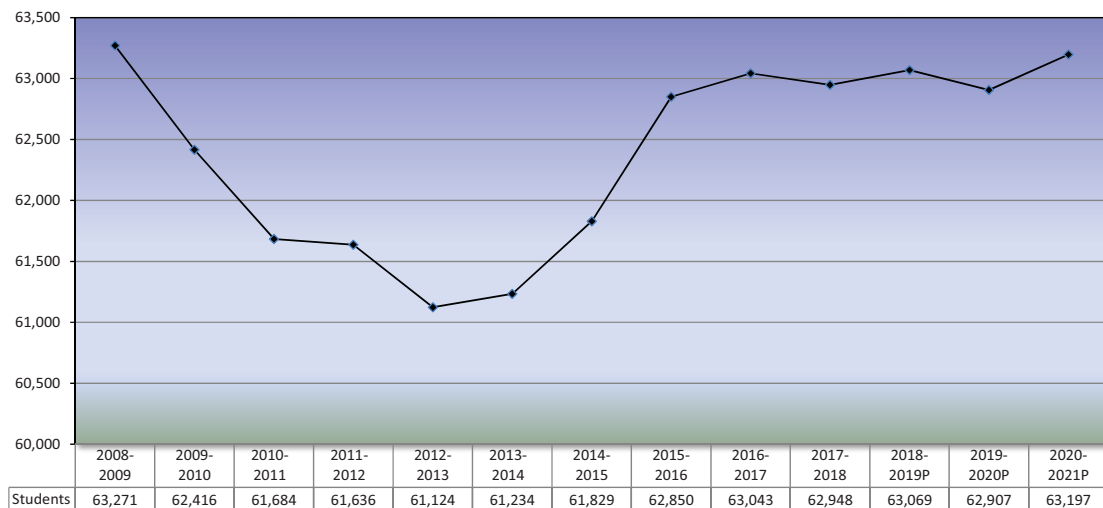
Between school years 2016-17 and 2017-18, students with disabilities increased by 0.13% and students receiving services for English for Speakers of Other Languages (ESOL) increased by 0.73%.

Student Enrollment Trends

Volusia County Schools declined by 323 students during the ten-year period of 2008-09 through 2017-18 or -0.5%. In 2008-09, the growth rate was -2.20% 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 four years of growth between 2012-13 and 2016-17 for a total of 1,919 students. For this school year, the district declined, however one contracted site with over 200 students was closed beginning in 2017-18. The cohort projection model is showing continued growth over the next three years of approximately 249 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

Student Enrollment and Projections



P=Projection



Executive Summary

Personnel Resource Allocations

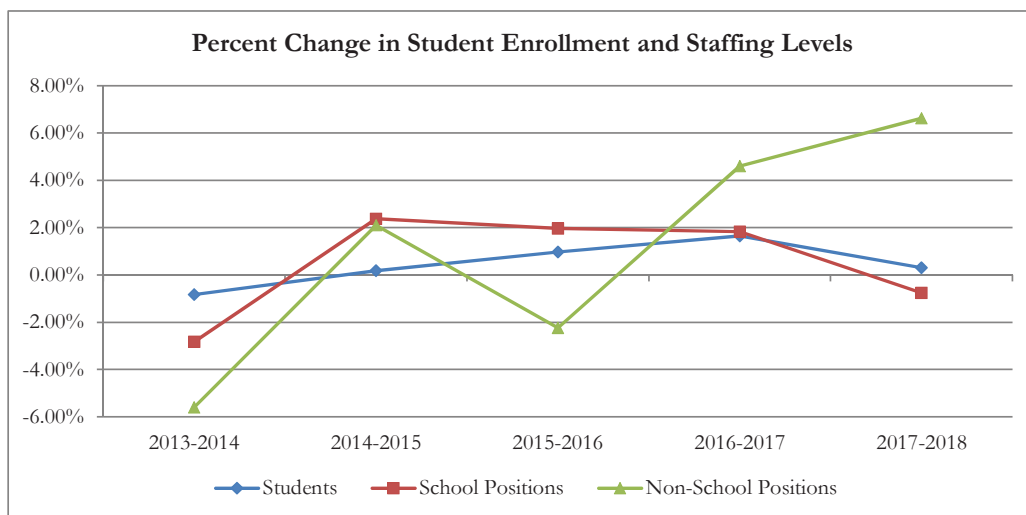
As the largest employer in the county, Volusia County school district employs approximately 7,637 full and part-time employees, including more than 4,500 teachers who are highly skilled professionals, with 42.1% holding advanced degrees.

| Budgeted Positions | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
|--------------------|----------------|----------------|----------------|----------------|----------------|
| Elementary | 2,981.1 | 3,079.8 | 3,141.0 | 3,179.1 | 3,125.4 |
| Middle | 1,173.5 | 1,189.8 | 1,194.0 | 1,219.3 | 1,219.9 |
| High | 1,521.0 | 1,546.5 | 1,576.3 | 1,590.2 | 1,585.8 |
| Special Centers | 92.8 | 98.6 | 116.6 | 123.5 | 127.3 |
| School-wide | 255.1 | 251.9 | 259.8 | 290.7 | 295.6 |
| Department | 1,092.6 | 1,115.5 | 1,090.5 | 1,140.6 | 1,216.1 |
| Total | 7,116.1 | 7,282.1 | 7,378.2 | 7,543.4 | 7,570.1 |

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

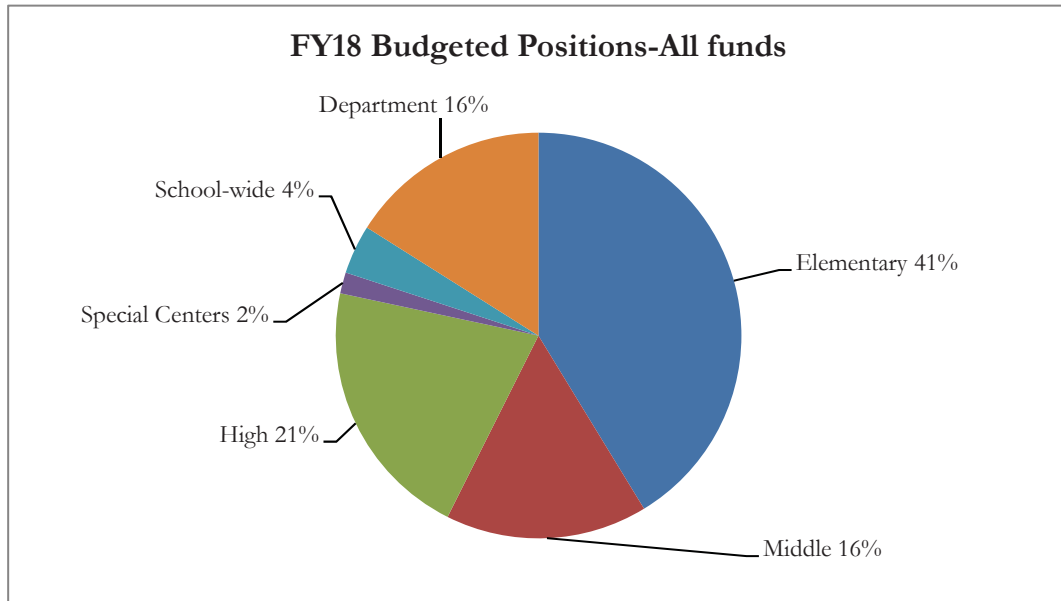
In the past five years, there have been significant changes in staffing:

- Following several years of declines, our student enrollment is increasing again. The result is an increase in 149.4 classroom teachers, 105.0 paraprofessionals, 4.9 speech clinicians, 7.5 office specialists, and 5.0 user support analysts.
- As part of a targeted focus on increasing student achievement, positions were added to some small elementary schools that originally shared key personnel. The increases included 5.0 principals, 3.0 assistant principals, and the reclassification of 8 teachers on assignment to assistant principals in our smallest elementary schools. In 2017-18, TOA's (13.0 FTE) were added to middle schools to assist with discipline.
- Other categories that saw changes were campus advisors (7.0 FTE), cafeteria/dining room staff (-6.6 FTE) and Peer Assistance and Review Teachers (-8.0 FTE).
- Central office department positions increased by 11.3% (123.5 FTE).

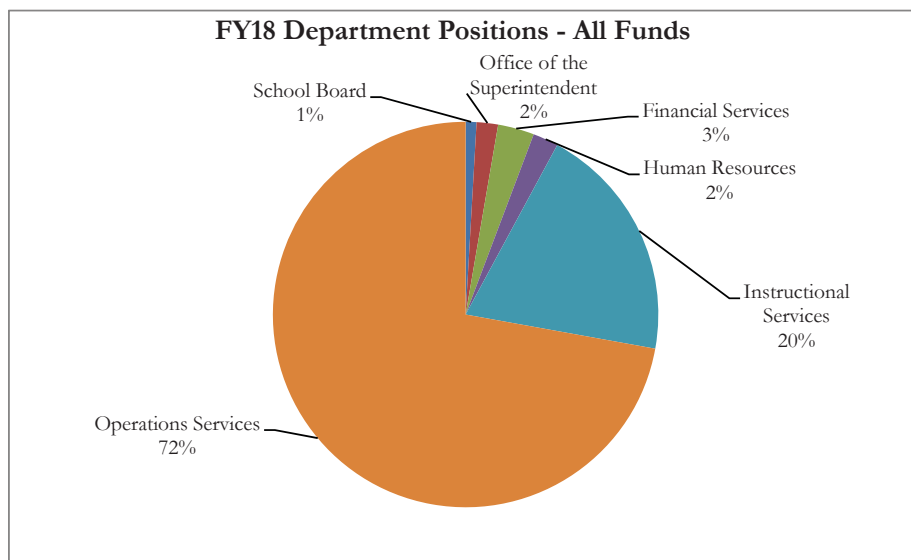


2017-2018 Budgeted Positions

For FY18 (at adopted budget), Volusia County Schools budgeted 7,570.1 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, 458.0 FTE are in Student Transportation Services. If this division is removed, the department percentage decreases to 10.0%. Therefore, 90.0% 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 FY18 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 174 |
| Multi-VE | See formulas on page 174 |
| 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 FY18, a total of 1,810.5 classroom teachers were allocated to staff elementary school classes for 28,013 students. The average elementary school ratio is 15.5 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 12.1 students for each teacher.

| Description | 2016-17 | 2017-18 | Variance |
|----------------------|---------|---------|----------|
| Students | 28,081 | 28,013 | (68) |
| Classroom Teachers | 1,901.9 | 1,810.5 | (91.4) |
| Other Instr. Support | 494.8 | 500.8 | 6.0 |

| | | |
|----------------------------|------|------|
| Ratio-Classroom Teachers | 14.8 | 15.5 |
| Ratio-Other Instr. Support | 56.8 | 55.9 |



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 FY18 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 174 |
| Multi-VE | See formulas on page 174 |
| 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 FY18, a total of 797.1 classroom teachers were allocated to staff middle school classes for 12,823 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 | 2016-17 | 2017-18 | Variance |
|----------------------|---------|---------|----------|
| Students | 12,746 | 12,823 | 77 |
| Classroom Teachers | 811.1 | 797.1 | (14.0) |
| Other Instr. Support | 81.3 | 83.0 | 1.7 |

| | | | |
|----------------------------|-------|-------|--|
| Ratio-Classroom Teachers | 15.7 | 16.1 | |
| Ratio-Other Instr. Support | 156.8 | 154.5 | |



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 FY18 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 174 |
| Multi-VE | See formulas on page 174 |

| 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 FY18, a total of 1,059.7 classroom teachers were allocated to staff high school classes for 19,208 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 | 2016-17 | 2017-18 | Variance |
|----------------------|---------|---------|----------|
| Students | 19,253 | 19,208 | (45) |
| Classroom Teachers | 1,070.7 | 1,059.7 | (11.0) |
| Other Instr. Support | 90.4 | 87.9 | (2.5) |

| | | |
|----------------------------|-------|-------|
| Ratio-Classroom Teachers | 18.0 | 18.1 |
| Ratio-Other Instr. Support | 213.0 | 218.5 |



Expenditures per FTE

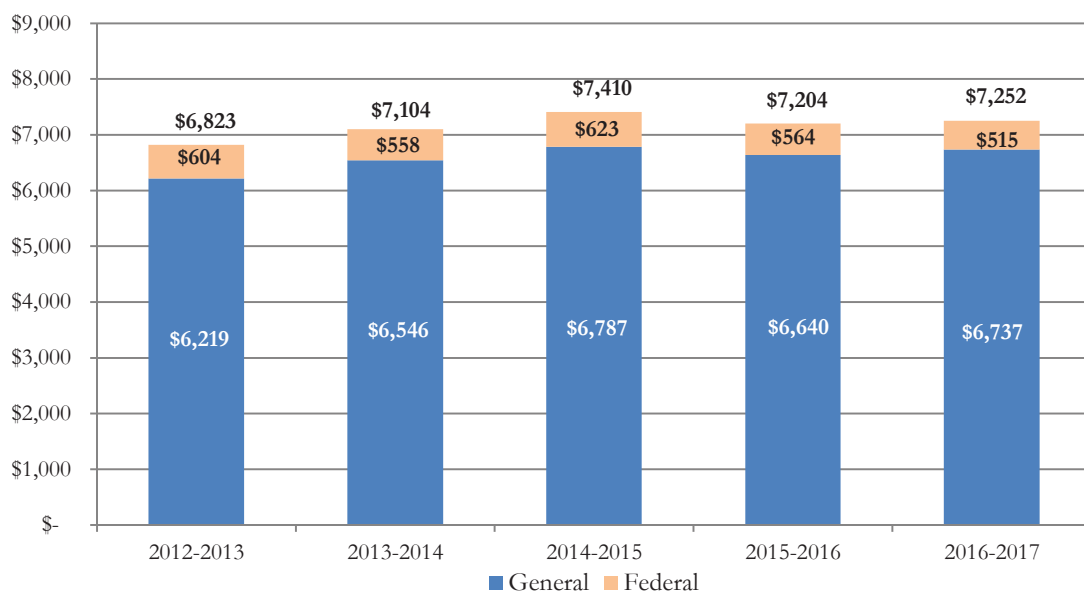
Section 1010.20, F.S., requires program cost accounting and reporting on a school-by-school basis. These reports must contain information on the General Fund expenditures and the Special Revenue (Federal) Funds. The financial accounting system provides the foundation for program costing but is not accomplished 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



Mrs. Melody Johnson, Chairman - District 5

Melody Johnson was born in Frankfurt, Germany and graduated from high school in Dixon, Missouri before making her home in Florida. She has worked in the medical field, mostly in pediatrics, for over 25 years, earning a CNA, CMT, EMT, and RN and is currently working as a Physician Assistant (PA-C). Mrs. Johnson served as a member of the Timbercrest Elementary School PTA, the School Advisory Council at Galaxy Middle School, was a former Guardian Ad Litem and member of a sexual abuse board in Highlands County, Florida. Mrs. Johnson and her husband have worked as house parents with at-risk girls and with boys in the Juvenile Justice program in Sevierville, Tennessee. They have been foster care parents and in February 2013 adopted three beautiful children who attend Volusia County Public Schools.

Mrs. Johnson represents District 5, southwest Volusia County including the Daytona Park Estates, Deltona, Enterprise, Lake Harney and Osteen areas.



Mrs. Linda Cuthbert, Vice 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.



School Board Members



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.



Dr. John Hill, Member - District 1

Dr. John Hill is a graduate of Deltona High School, the University of Central Florida and Ross University School of Medicine. Dr. Hill is board certified in Family Medicine and serves as a team physician for Stetson University and many local high schools. He is married to Jennifer and has two children, John Jr. and Joselyn.

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



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 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



Principal Officials



Mr. James T. Russell
SUPERINTENDENT OF SCHOOLS

| | |
|-------------------------|--|
| Greg Akin | Chief Operating Officer Operations Services |
| Michael Dyer, Esquire | General Counsel Legal Services |
| Susan Freeman | Area II Superintendent |
| Teresa Marcks | Chief Academic Officer Instructional Services |
| Gary Marks | Area I Superintendent |
| 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 |
| Russ Tysinger | Director, Maintenance and Operations |
| Nancy H. Wait | Director, Community Information Services |







ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

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 2016-2017.

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



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
Acting President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**District School Board of Volusia County
Florida**

For the Fiscal Year Beginning

July 1, 2016

A handwritten signature in black ink, appearing to read "Jeffrey R. Egan".

Executive Director



Organizational Section



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 cities. Volusia County School District is the 14th largest district in the state with 76 schools and approximately 62,948 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

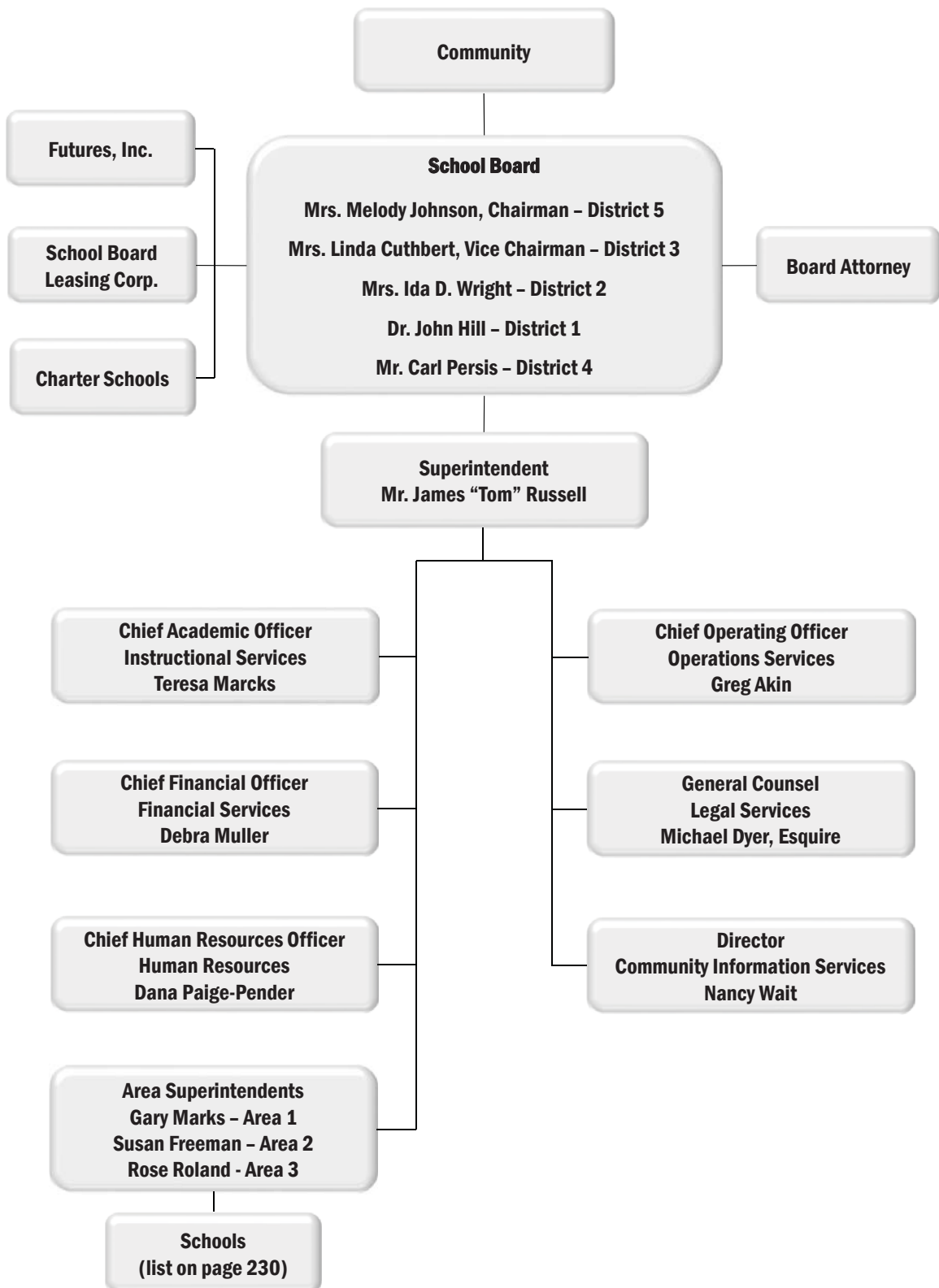
The School District of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited by AdvancED/Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). 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 2017-18 school year:

- The Advancement Via Individual Determination (AVID) program is offered in all 10 high schools
- International Baccalaureate programs are offered at two Volusia County high schools
- Multiple Advanced Placement programs are offered at all 10 Volusia County high schools
- All Volusia county high schools offer the Superintendent's Diploma of Distinction program, which recognizes outstanding student academic achievement
- 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 Volusia County high schools, most middle schools and 1 elementary school offer a variety of World Language programs
- Eight schools provide an additional hour of instruction
- Volusia County high schools provide 35 nationally recognized career academies ranging from Law & Government to STEM
- Since the fall of 2016, every high school offers its own eLearning program on campus. This program offers identified students a shorter school day 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.
- Title I provides Migrant education programs for: 8 elementary schools, 1 middle school, 1 middle-high, and 2 high schools
- A variety of English for Speakers of Other Languages (ESOL) educational programs, resources, and services are offered through Title I and Title III

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

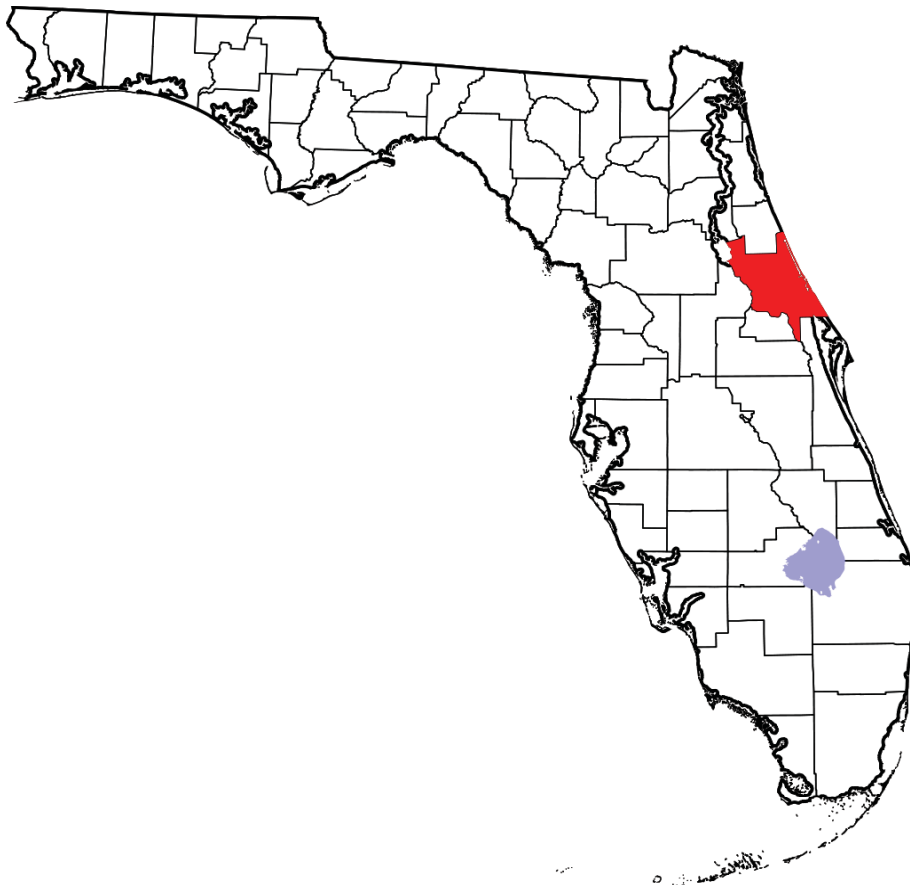
The geographical boundaries of the school district are those of Volusia County. Volusia County is located in the east-central region of the State of Florida. Volusia County is bordered on the west by the historic St. Johns River, and by the Atlantic Ocean to the east. Roughly the size of Rhode Island, 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 523,405 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 62,948 students and 7,637 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 42 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



Mr. Carl Persis, Mrs. Linda Cuthbert, Mrs. Ida D. Wright, Dr. John Hill
Superintendent James T. Russell, Mrs. Melody Johnson

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 2017-18.

Focus Area: Student Achievement

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

- Provide various summer school programs..... \$2,426,604
- Provide academic intervention teachers to targeted students in Title I schools to assist in reading and mathematics..... \$2,410,200
- Provide STAR (Students and Tutors Achieving Results) and ESOL tutoring..... \$1,306,525
- Provide exam fees, resources, professional development, teacher supplements and bonuses for Advanced Placement\$870,000
- Support 21st century learning activities in Media Centers.....\$500,000
- Provide virtual and online curriculum and development.....\$296,100
- Provide supplemental curricula to deliver specially designed instruction to meet the needs of students with disabilities.....\$275,000
- Provide dual enrollment textbooks\$125,000
- 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.....\$46,000

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 the Plus-One program adding an additional hour of learning at several elementary schools..... \$4,162,765
- Provide supplemental staffing to middle schools, high schools and special centers..... \$3,339,916
- Provide for Advancement via Individual Determination (AVID) program to ten high schools.....\$779,038
- Provide interpreters to ensure access to general education curriculum and standards for students who are Deaf or Hard of Hearing\$589,254
- Provide supported competitive employment for secondary students with disabilities.....\$330,794
- Purchase and maintain specialized equipment and materials for students with disabilities\$310,215
- Purchase computer hardware, software programs and site licenses to support students with disabilities in accessing curriculum.....\$299,284
- Develop curriculum tools for implementation of Florida Standards.....\$250,000
- Provide Project SEARCH staff for transition services of students w/disabilities ages 18-21.....\$133,136
- Provide supplemental support for guidance during summer months\$97,000
- Provide Community-Based Instruction and transportation for secondary students with disabilities through transition activities related to working in the community\$74,932
- Provide competitive opportunities for students in various subject areas.....\$53,000
- 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..... \$2,171,522
- Enhance high school athletic facilities \$1,640,000
- Provide paraprofessionals to promote the success of students with disabilities in the least restrictive environment..... \$1,508,300
- Contract occupational and physical therapists to serve students with disabilities \$1,327,050
- Provide 14 school resource deputies (SRD) at middle and high schools..... \$1,250,452
- Provide Speech Language services to students with disabilities through contracted pathologists and extended time of district employees\$830,937
- ESOL TOAs provide Translation/Interpretation Services.....\$185,457



Selected Goals and Associated Budgets

- Upgrade entry's and signage at Pine Ridge High School\$178,400
- Provide 10 school resource officers (SRO) at Daytona Beach Schools\$130,573
- Provide parent education, including childcare, regarding communication needs and positive support strategies for students with disabilities\$82,817
- Provide district accreditation fees and preparation.....\$65,000
- Provide Non-Violent Crisis Intervention professional development and substitutes for ESE teacher and ESE paraprofessional participants\$40,500
- 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.....\$25,000
- Provide professional development regarding Positive Behavioral Support to five school-based teams\$24,250

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..... \$7,489,623
- Add personnel to Facilities, Purchasing and Technology Services and Innovation Departments to begin implementation of the half-cent sales tax program..... \$1,106,817
- 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\$212,135
- Provide a minimum of eight hours of professional development training each year for all bus operators and attendants\$142,077
- Provide professional development for teachers, including targeted training program for first and second year teachers\$137,300
- Provide four days of Skills, Tips and Routines for Teacher Success (STARTS) training, plus coaching, materials and hourly rate for new-to-ESE teachers\$116,495
- Provide tuition reimbursement for teachers\$96,000

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.

- In conjunction with contracted professional service organizations, will select and implement new systems, including analysis of current district-wide processes for increased efficiencies and recommended process changes, beginning July 2017 and continuing through FY2022 \$14,866,252
- 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\$2,375
- 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.

- Continue planning and begin construction for half cent sales tax projects \$20,000,000
- Purchase twenty-five new buses..... \$2,868,408
- First round of student device deployments to all schools progressing toward goal of 1:1 computing..... \$2,601,000
- Provide Campus Advisors at the middle and high schools \$2,362,142
- Upgrade of teacher and other employee devices. Done incrementally based on oldest technology being replaced first..... \$1,600,000
- 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\$200,000
- Upgrade of networking infrastructure to include: bandwidth, core switches, telephones, virtualization of servers, and iSeries hardware replacement\$125,000



Superintendent's Philosophy and Goals

Philosophy:

My philosophy of education focuses around the purpose of education being the acquisition and transmission of knowledge:

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)
- 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 Graduation Assurance including:
 - Middle School redesign focusing on critical thinking electives for students scoring 3 or 4 on the Florida Standard Assessment (FSA) English Language Arts (ELA) exam.
 - Middle Schools receive an additional teacher on assignment to address discipline.
 - Wall to Wall Academies expanded to include 2 high schools.
 - Cambridge Advanced International Certificate of Education (AICE) program implemented at 3 high schools.
 - Postsecondary partnerships with Stetson University; development of Daytona State ATC programs; Daytona State and Bethune Cookman's dual enrollment expansion.

Enrollment Projections:

- Although Volusia County's population continues to grow, it is also aging at a faster pace than Florida overall. Therefore, as the State Legislature relies on enrollment growth to increase Florida Education Finance Program (FEFP), Volusia will see less increase in funding with little enrollment growth.
- Catapult Academy, a contracted site, was closed after full-time equivalent (FTE) student enrollment projections were submitted to the Florida Department of Education (FLDOE) and therefore, overstated FTE.

Florida Education Finance Program:

- The Base Student Allocation (BSA) is set by the Legislature and increased \$43.24 per full-time equivalent (FTE) student in 2017-18 to \$4,203.95 from \$4,160.71 in 2016-17. 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 decreased in 2017-18 to hold the property tax levy at approximately the same level as 2016-17. The RLE is set by the Florida Legislature and if not adjusted, would have resulted in a tax increase due to increasing property values based on continued 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 decreased for the third straight year, resulting in a base funding loss of \$11 million.

School Choice and Class Size:

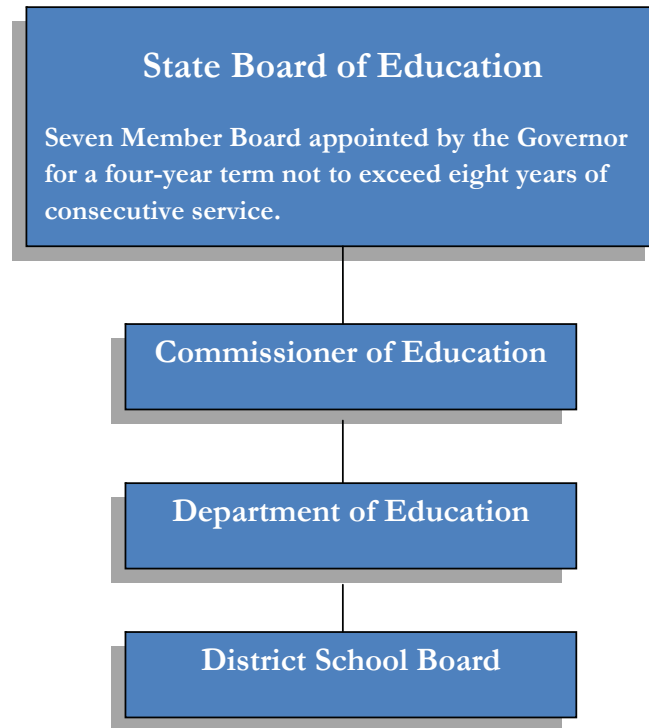
- All district schools were classified as a school of choice under section 1002.31, F.S. effective 7/1/2017. As a result, class size compliance is now calculated at school-wide average instead of by individual class size. School staffing formulas were adjusted to reflect this change and during budget development initially resulted in a savings of \$6.79 million. However, additional staffing units were subsequently allocated as class sizes demanded, resulting in a budgeted savings net of calculated salary lapse of \$3.35 million.



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.

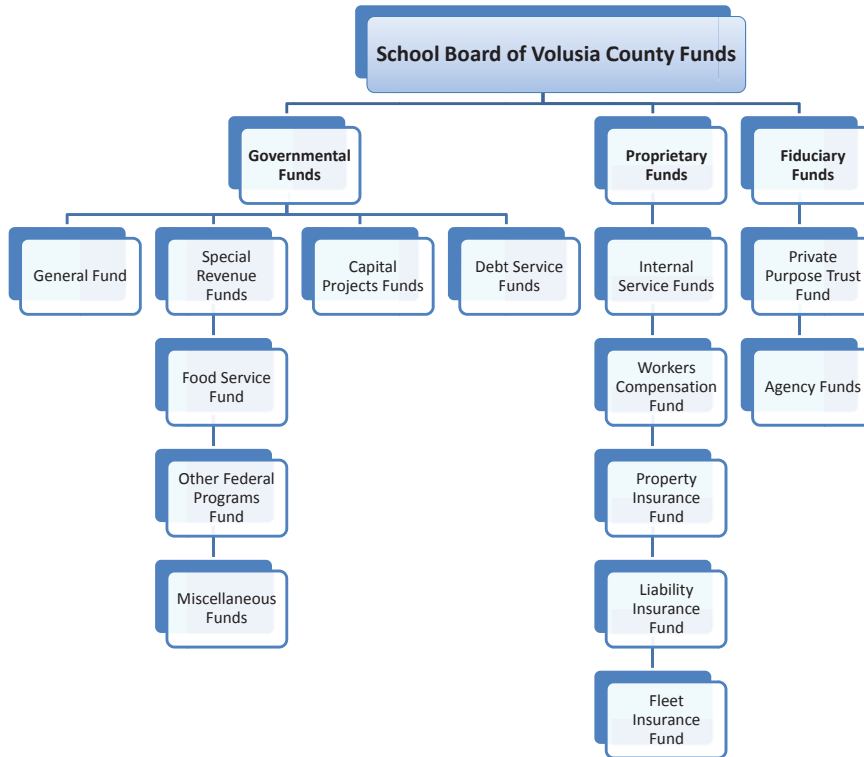
The proprietary funds are prepared under the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering 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 all financial resources not required to be accounted for in another fund, and for certain revenues from the state that are legally restricted to be expended for specific current operating purposes.

Debt Service Funds

These funds are used to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs pertaining to the district's debt issues.

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.



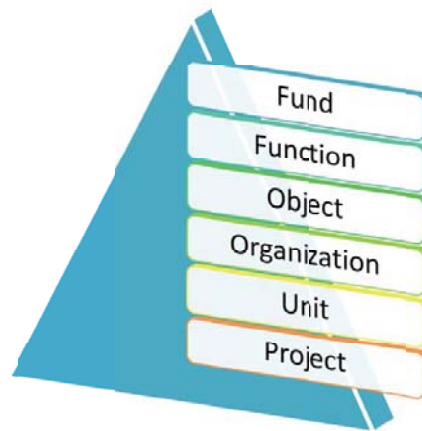
Revenue & Expenditure Classifications

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, Perkins, 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, 2017 the unassigned fund balance for General Fund was \$27,927,370, or 6.2% 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:

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.

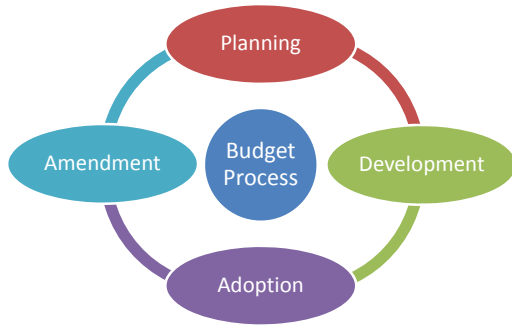
| 2017-18 Budget Calendar | |
|-------------------------|--|
| August, 2016 | Florida Board of Education submits their budget request |
| January, 2017 | FTE projections transmitted to FLDOE |
| January, 2017 | Governor’s budget proposal |
| March 7, 2017 | Legislative Session convenes |
| April, 2017 | Calculate Preliminary School Staffing |
| April, 2017 | Central Office Budgets prepared |
| April 11, 2017 | Budget Workshop |
| April, 2017 | School Discretionary Budgets prepared |
| April, 2017 | Preliminary General Fund budget |
| April-May, 2017 | Staffing Sheets distributed to Principals |
| May 5, 2017 | Legislative Session Ends |
| May 9, 2017 | Budget Workshop |
| June 13, 2017 | Budget Workshop |
| June 27, 2017 | Approval to advertise the Tentative Budget and Millage Rates for 2017-18 |
| June 30, 2017 | Fiscal Year 2016-17 ends |
| July 1, 2017 | Fiscal Year 2017-18 begins |
| July 1, 2017 | Property Appraiser certifies tax roll |
| July 19, 2017 | FLDOE computes Required Local Effort Millage |
| July 22, 2017 | First Public Hearing advertised in the local newspaper |
| July 25, 2017 | Public Hearing and Adoption of Tentative Budget |
| Sept. 12, 2017 | Public Hearing and Adoption of Final Budget |
| Sept. 15, 2017 | 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.

2017-18 Budget Calendar

| | |
|------------|---|
| Dec. 2016 | Educational Plant Survey reviewed and project request forms sent to schools |
| Jan. 2017 | Furniture, equipment and vehicle request sent to departments |
| Feb. 2017 | Facilities Project Management Team determine project cost, project delivery estimates and scope of projects |
| March 2017 | Facilities Review Committee meets |
| March 2017 | Capital Outlay office prioritizes equipment and vehicle requests with senior staff |
| April 2017 | Capital Outlay 5-Year plan reviewed by senior staff in Facilities and Financial Services |
| April 2017 | Prepare preliminary Capital Outlay budget |
| July 2017 | The budget and millage rates are advertised in the newspaper |
| July 2017 | School Board holds public hearing on tentative budget, amends and adopts tentative budget |
| Sept. 2017 | Public Hearing and Adoption of Final Budget |
| Sept. 2017 | (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 41 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 4,000 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 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 2017 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.

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: Telecommunications, Telecommunications Services, Internet Access, Internal Connections, and Basic Maintenance of Internal connections. Volusia County School District applies for discounts for telecommunications services, internet access, and 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. In addition, cash payments of \$4,000 per month are provided to expand learning opportunities for students and professional development for staff, enhance district capabilities to deliver video to the classroom, and increase district media resources.



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 and signed by the principal/department head. The budget clerk enters the information into the Funds Control Transfer and Amendment Activity in the SmartStream computer program and the budget amendment request form is filed at their site.

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 these live reports through the Budget/Finance websites using a link that was provided to them. 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.



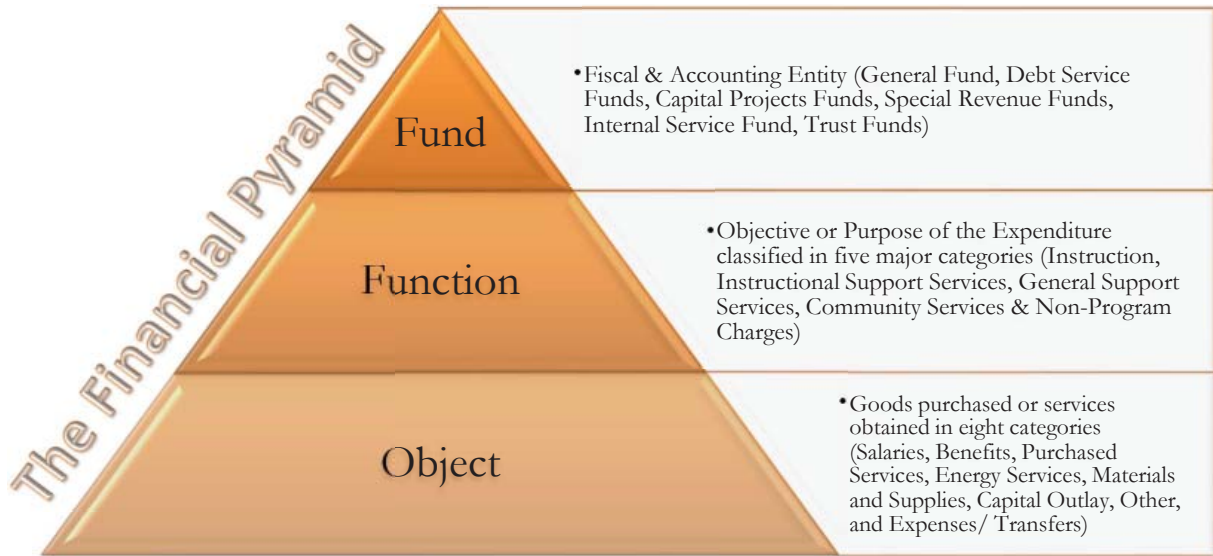
Financial Section





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 three Capital Outlay Bond Issue (COBI) bonds currently outstanding. Two 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 2017-18 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)(b), 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, 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.

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

| | General Fund | Debt Service | Capital Projects | Special Revenue | Internal Service | Total All Funds |
|---|-----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|
| REVENUES | | | | | | |
| Federal | \$ 3,045,000 | \$ - | \$ - | \$ 67,987,791 | \$ - | \$ 71,032,791 |
| State | 272,491,614 | 1,743,920 | 1,598,867 | 333,000 | - | 276,167,401 |
| Local | 174,607,107 | - | 95,855,781 | 4,330,500 | 5,928,514 | 280,721,902 |
| TOTAL REVENUES | 450,143,721 | 1,743,920 | 97,454,648 | 72,651,291 | 5,928,514 | 627,922,094 |
| Other Financing Sources | - | - | - | - | - | - |
| Non Revenue Receipts | 250,000 | - | - | - | - | 250,000 |
| Transfers In | 6,962,268 | 24,743,921 | - | - | - | 31,706,189 |
| Beginning Fund Balances | 47,800,397 | 1,406,862 | 111,232,531 | 13,983,852 | 8,361,207 | 182,784,849 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 505,156,386 | \$ 27,894,703 | \$ 208,687,179 | \$ 86,635,143 | \$ 14,289,721 | \$ 842,663,132 |

| EXPENDITURES | | | | | | |
|--|-----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|
| Instruction | \$ 304,346,550 | \$ - | \$ - | \$ 17,182,397 | \$ 670,718 | \$ 322,199,665 |
| Student Support Services | 16,624,734 | - | - | 5,528,211 | - | 22,152,945 |
| Instructional Media Services | 6,698,175 | - | - | - | - | 6,698,175 |
| Instructional and Curriculum Dev. Services | 11,029,034 | - | - | 8,303,225 | - | 19,332,259 |
| Instructional Staff Training Services | 2,325,016 | - | - | 8,547,566 | - | 10,872,582 |
| Instruction-Related Technology | 6,100,145 | - | - | 8,726 | - | 6,108,871 |
| Board | 740,106 | - | - | - | - | 740,106 |
| General Administration | 1,858,645 | - | - | 1,570,762 | - | 3,429,407 |
| School Administration | 35,624,051 | - | - | 2,164,162 | 50,000 | 37,838,213 |
| Facilities Acquisition and Construction | 90,274 | - | 161,157,421 | - | - | 161,247,695 |
| Fiscal Services | 2,577,275 | - | - | - | 30,500 | 2,607,775 |
| Food Services | - | - | - | 31,866,508 | 75,000 | 31,941,508 |
| Central Services | 7,414,415 | - | - | - | 1,294,800 | 8,709,215 |
| Student Transportation Services | 16,879,347 | - | - | 74,175 | 263,200 | 17,216,722 |
| Operation of Plant | 36,621,410 | - | - | 26,179 | 3,498,746 | 40,146,335 |
| Maintenance of Plant | 14,746,162 | - | - | - | 45,550 | 14,791,712 |
| Administrative Technology Services | 9,865,295 | - | - | - | - | 9,865,295 |
| Community Services | 2,524,330 | - | - | - | - | 2,524,330 |
| Debt Service | - | 26,193,795 | - | - | - | 26,193,795 |
| Other Capital Outlay | 26,764 | - | - | 226,888 | - | 253,652 |
| TOTAL EXPENDITURES | 476,091,728 | 26,193,795 | 161,157,421 | 75,498,799 | 5,928,514 | 744,870,257 |
| Transfers Out | - | - | 31,706,189 | - | - | 31,706,189 |
| Ending Fund Balances | 29,064,658 | 1,700,908 | 15,823,569 | 11,136,344 | 8,361,207 | 66,086,686 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 505,156,386 | \$ 27,894,703 | \$ 208,687,179 | \$ 86,635,143 | \$ 14,289,721 | \$ 842,663,132 |



All Funds Summary-Object

| | General Operating | Debt Service | Capital Projects | Special Revenue | Internal Service | Total All Funds |
|--|-----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|
| REVENUES | | | | | | |
| Federal | \$ 3,045,000 | \$ - | \$ - | \$ 67,987,791 | \$ - | \$ 71,032,791 |
| State | 272,491,614 | 1,743,920 | 1,598,867 | 333,000 | - | 276,167,401 |
| Local | 174,607,107 | - | 95,855,781 | 4,330,500 | 5,928,514 | 280,721,902 |
| TOTAL REVENUES | 450,143,721 | 1,743,920 | 97,454,648 | 72,651,291 | 5,928,514 | 627,922,094 |
| Other Financing Sources | - | - | - | - | - | - |
| Non-Revenue Receipts | 250,000 | - | - | - | - | 250,000 |
| Transfers In | 6,962,268 | 24,743,921 | - | - | - | 31,706,189 |
| Beginning Fund Balances | 47,800,397 | 1,406,862 | 111,232,531 | 13,983,852 | 8,361,207 | 182,784,849 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 505,156,386 | \$ 27,894,703 | \$ 208,687,179 | \$ 86,635,143 | \$ 14,289,721 | \$ 842,663,132 |
| EXPENDITURES | | | | | | |
| Salaries | \$ 292,515,129 | \$ - | \$ - | \$ 28,650,544 | \$ - | \$ 321,165,673 |
| Employee Benefits | 80,617,460 | - | - | 12,470,094 | 502,000 | 93,589,554 |
| Purchased Services | 65,317,607 | - | - | 7,686,901 | 4,214,746 | 77,219,255 |
| Energy Services | 11,849,926 | - | - | 126,179 | - | 11,976,105 |
| Material and Supplies | 20,033,113 | - | - | 16,465,718 | - | 36,498,831 |
| Capital Outlay | 333,982 | - | 161,157,421 | 8,839,863 | - | 170,331,267 |
| Other Expenditures | 5,424,510 | 26,193,795 | - | 1,259,500 | 1,211,768 | 34,089,574 |
| TOTAL EXPENDITURES | 476,091,728 | 26,193,795 | 161,157,421 | 75,498,799 | 5,928,514 | 744,870,257 |
| Transfers Out | - | - | 31,706,189 | - | - | 31,706,189 |
| Ending Fund Balances | 29,064,658 | 1,700,908 | 15,823,569 | 11,136,344 | 8,361,207 | 66,086,686 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 505,156,386 | \$ 27,894,703 | \$ 208,687,179 | \$ 86,635,143 | \$ 14,289,721 | \$ 842,663,132 |

The total budget is \$842.7 million, a decrease of \$9.4 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 \$505.2 million (compared to \$505.5 million for FY17) is \$0.3 million less than the previous fiscal year. This is due in large part to a very small increase (1%) in FEPF funding. Much of this increase is earmarked for allocations such as Digital Learning, Teacher Classroom Supply Assistance, Supplemental Academic Instruction, and Instructional Materials. It is notable that the Base Student Allocation (BSA) increased \$43.24 per FTE (1%) from FY17 to FY18. This increase finally moved the BSA past the 2007-08 level. However, factoring in cumulative inflation of more than 18%, 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 \$19.3 million from FY17 Adopted to FY18 Adopted budget due to significant major projects using local capital improvement funds and half-cent sales tax revenue. The Debt Service funds decreased due to the COPS refunding and the final payment in October 2016 of the half-cent bonds from the first referendum. Special Revenue funds increased \$1.1 million. Internal Service funds budgets showed very little change. For the fiscal year ended June 30, 2017, the district has an actuarially determined net Other Post Employment Benefits (OPEB) obligation of \$20,788,645. The district finances the OPEB obligation on a pay-as-you-go basis.



Governmental Funds Summary

| | General Fund | | | Debt Service Funds | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| | Actuals | Actuals | Adopted | Actuals | Actuals | Adopted |
| | 2015-2016 | 2016-2017 | Budget 2017-2018 | 2015-2016 | 2016-2017 | Budget 2017-2018 |
| REVENUES | | | | | | |
| Federal Direct | \$ 461,235 | \$ 485,665 | \$ 320,000 | \$ - | \$ - | \$ - |
| Federal Through State | 4,146,933 | 2,932,735 | 2,725,000 | - | - | - |
| State Sources | 265,075,087 | 267,152,414 | 272,491,614 | 1,678,275 | 1,698,217 | 1,743,920 |
| Local Sources | 183,204,669 | 181,773,321 | 174,607,107 | 103,991 | 34,787 | - |
| TOTAL REVENUES | 452,887,924 | 452,344,135 | 450,143,721 | 1,782,266 | 1,733,004 | 1,743,920 |
| Transfers In | 9,393,991 | 7,402,250 | 6,962,268 | 49,287,243 | 30,842,770 | 24,743,921 |
| Non-Revenue Sources | 1,551,993 | 286,691 | 250,000 | 86,857,447 | - | - |
| Nonspendable Fund Balance | 1,051,247 | 978,700 | 1,137,288 | - | - | - |
| Restricted Fund Balance | 443,022 | 2,025,295 | 3,647,526 | 22,539,775 | 23,102,824 | 1,406,862 |
| Committed Fund Balance | - | - | - | - | - | - |
| Assigned-State and Local Programs | 10,412,093 | 14,871,239 | 13,433,513 | - | - | - |
| Assigned-Subsequent FY Budget Appropriation of Fund Balance | 6,338,730 | 3,006,402 | 1,654,700 | - | - | - |
| Unassigned Fund Balance | 14,446,658 | 23,195,073 | 27,927,370 | - | - | - |
| TOTAL REVENUE, TRANSFERS & FUND BALANCE | \$ 496,525,658 | \$ 504,109,785 | \$ 505,156,386 | \$ 160,466,731 | \$ 55,678,598 | \$ 27,894,703 |
| EXPENDITURES | | | | | | |
| Instruction | \$ 293,098,416 | \$ 294,501,955 | \$ 304,346,550 | \$ - | \$ - | \$ - |
| Student Support Services | 17,809,444 | 17,936,498 | 16,624,734 | - | - | - |
| Instructional Media Services | 5,946,139 | 6,019,093 | 6,698,175 | - | - | - |
| Instruction and Curriculum Development Services | 9,440,743 | 10,197,083 | 11,029,034 | - | - | - |
| Instructional Staff Training Services | 1,361,783 | 1,413,821 | 2,325,016 | - | - | - |
| Instruction-Related Technology | 4,177,588 | 3,507,688 | 6,100,145 | - | - | - |
| Board | 643,300 | 669,665 | 740,106 | - | - | - |
| General Administration | 1,758,578 | 1,573,924 | 1,858,645 | - | - | - |
| School Administration | 34,203,957 | 34,219,389 | 35,624,051 | - | - | - |
| Facilities Acquisition and Construction | 416,486 | 944,994 | 90,274 | - | - | - |
| Fiscal Services | 2,572,035 | 2,612,565 | 2,577,275 | - | - | - |
| Food Services | - | - | - | - | - | - |
| Central Services | 5,871,233 | 6,246,563 | 7,414,415 | - | - | - |
| Student Transportation Services | 15,229,173 | 15,113,100 | 16,879,347 | - | - | - |
| Operation of Plant | 35,497,526 | 35,286,470 | 36,621,410 | - | - | - |
| Maintenance of Plant | 12,630,119 | 12,905,857 | 14,746,162 | - | - | - |
| Administrative Technology Services | 6,404,828 | 7,569,116 | 9,865,295 | - | - | - |
| Community Services | 5,118,039 | 5,231,216 | 2,524,330 | - | - | - |
| Debt Service | - | - | - | 51,257,423 | 51,214,736 | 26,193,795 |
| Other Capital Outlay | 269,562 | 360,393 | 26,764 | - | - | - |
| TOTAL EXPENDITURES | 452,448,949 | 456,309,388 | 476,091,728 | 51,257,423 | 51,214,736 | 26,193,795 |
| Transfers Out and Other Financing | - | - | - | 86,106,484 | 3,057,000 | - |
| Nonspendable Fund Balance | 978,700 | 1,137,288 | 1,137,288 | - | - | - |
| Restricted Fund Balance | 2,025,295 | 3,647,526 | - | 23,102,824 | 1,406,862 | 1,700,908 |
| Committed Fund Balance | - | - | - | - | - | - |
| Assigned-State and Local Programs | 14,871,239 | 13,433,513 | - | - | - | - |
| Assigned-Subsequent FY Budget Appropriation of Fund Balance | 3,006,402 | 1,654,700 | - | - | - | - |
| Unassigned Fund Balance | 23,195,073 | 27,927,370 | 27,927,370 | - | - | - |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 496,525,658 | \$ 504,109,785 | \$ 505,156,386 | \$ 160,466,731 | \$ 55,678,598 | \$ 27,894,703 |



Governmental Funds Summary

| Capital Projects Funds | | | Special Revenue Funds | | | Total Governmental Funds | | |
|------------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|--------------------------|-----------------------|-----------------------|
| Actuals | Actuals | Adopted Budget | Actuals | Actuals | Adopted Budget | Actuals | Actuals | Adopted Budget |
| 2015-2016 | 2016-2017 | 2017-2018 | 2015-2016 | 2016-2017 | 2017-2018 | 2015-2016 | 2016-2017 | 2017-2018 |
| \$ - | \$ - | \$ - | \$ 13,889 | \$ 52,737 | \$ 2,397 | \$ 475,124 | \$ 538,402 | \$ 322,397 |
| - | - | - | 63,337,642 | 60,700,275 | 67,985,394 | 67,484,575 | 63,633,010 | 70,710,394 |
| 2,128,224 | 2,974,741 | 1,598,867 | 325,046 | 322,412 | 333,000 | 269,206,632 | 272,147,784 | 276,167,401 |
| 89,674,162 | 95,441,792 | 95,855,781 | 4,470,890 | 4,441,434 | 4,330,500 | 277,453,712 | 281,691,334 | 274,793,388 |
| 91,802,386 | 98,416,533 | 97,454,648 | 68,147,467 | 65,516,858 | 72,651,291 | 614,620,043 | 618,010,530 | 621,993,580 |
| - | 3,057,000 | - | - | - | - | 58,681,234 | 41,302,020 | 31,706,189 |
| - | 40,746,896 | - | 500 | - | - | 88,409,940 | 41,033,587 | 250,000 |
| - | - | - | 1,909,722 | 2,111,831 | 1,669,076 | 2,960,969 | 3,090,531 | 2,806,364 |
| 48,721,640 | 58,189,930 | 111,232,531 | 8,534,401 | 11,170,266 | 12,314,776 | 80,238,838 | 94,488,315 | 128,601,695 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 10,412,093 | 14,871,239 | 13,433,513 |
| - | - | - | - | - | - | 6,338,730 | 3,006,402 | 1,654,700 |
| - | - | - | - | - | - | 14,446,658 | 23,195,073 | 27,927,370 |
| \$ 140,524,026 | \$ 200,410,359 | \$ 208,687,179 | \$ 78,592,090 | \$ 78,798,955 | \$ 86,635,143 | \$ 876,108,505 | \$ 838,997,697 | \$ 828,373,411 |
| \$ - | \$ - | \$ - | \$ 17,481,876 | \$ 15,020,524 | \$ 17,182,397 | \$ 310,580,292 | \$ 309,522,479 | \$ 321,528,947 |
| - | - | - | 4,656,627 | 4,833,017 | 5,528,211 | 22,466,071 | 22,769,515 | 22,152,945 |
| - | - | - | - | - | - | 5,946,139 | 6,019,093 | 6,698,175 |
| - | - | - | 7,013,647 | 7,260,876 | 8,303,225 | 16,454,390 | 17,457,959 | 19,332,259 |
| - | - | - | 7,072,749 | 7,472,945 | 8,547,566 | 8,434,532 | 8,886,766 | 10,872,582 |
| - | - | - | 378,078 | 9,296 | 8,726 | 4,555,666 | 3,516,984 | 6,108,871 |
| - | - | - | - | - | - | 643,300 | 669,665 | 740,106 |
| - | - | - | 1,841,815 | 1,373,240 | 1,570,762 | 3,600,393 | 2,947,164 | 3,429,407 |
| - | - | - | 1,877,200 | 1,892,396 | 2,164,162 | 36,081,157 | 36,111,785 | 37,788,213 |
| 23,652,862 | 50,932,808 | 161,157,421 | - | - | - | 24,069,348 | 51,877,802 | 161,247,695 |
| - | - | - | - | - | - | 2,572,035 | 2,612,565 | 2,577,275 |
| - | - | - | 23,493,170 | 26,668,063 | 31,866,508 | 23,493,170 | 26,668,063 | 31,866,508 |
| - | - | - | 164,830 | - | - | 6,036,063 | 6,246,563 | 7,414,415 |
| - | - | - | 94,745 | 66,108 | 74,175 | 15,323,918 | 15,179,208 | 16,953,522 |
| - | - | - | 21,010 | 21,306 | 26,179 | 35,518,536 | 35,307,776 | 36,647,589 |
| - | - | - | - | - | - | 12,630,119 | 12,905,857 | 14,746,162 |
| - | - | - | - | - | - | 6,404,828 | 7,569,116 | 9,865,295 |
| - | - | - | - | - | - | 5,118,039 | 5,231,216 | 2,524,330 |
| - | - | - | - | - | - | 51,257,423 | 51,214,736 | 26,193,795 |
| - | - | - | 1,214,246 | 197,332 | 226,888 | 1,483,808 | 557,725 | 253,652 |
| 23,652,862 | 50,932,808 | 161,157,421 | 65,309,993 | 64,815,103 | 75,498,799 | 592,669,227 | 623,272,035 | 738,941,743 |
| 58,681,234 | 38,245,020 | 31,706,189 | - | - | - | 144,787,718 | 41,302,020 | 31,706,189 |
| - | - | - | 2,111,831 | 1,669,076 | 1,669,076 | 3,090,531 | 2,806,364 | 2,806,364 |
| 58,189,930 | 111,232,531 | 15,823,569 | 11,170,266 | 12,314,776 | 9,467,268 | 94,488,315 | 128,601,695 | 26,991,745 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 14,871,239 | 13,433,513 | - |
| - | - | - | - | - | - | 3,006,402 | 1,654,700 | - |
| - | - | - | - | - | - | 23,195,073 | 27,927,370 | 27,927,370 |
| \$ 140,524,026 | \$ 200,410,359 | \$ 208,687,179 | \$ 78,592,090 | \$ 78,798,955 | \$ 86,635,143 | \$ 876,108,505 | \$ 838,997,697 | \$ 828,373,411 |



Operating Funds Summary-Function

| | General Fund | | | Special Revenue Fund - Food Service | | |
|---|-----------------------|-----------------------|-----------------------|-------------------------------------|----------------------|----------------------|
| | Actuals | Actuals | Adopted | Actuals | Actuals | Adopted |
| | 2015-2016 | 2016-2017 | Budget 2017-2018 | 2015-2016 | 2016-2017 | Budget 2017-2018 |
| REVENUES | | | | | | |
| Federal Direct | \$ 461,235 | \$ 485,665 | \$ 320,000 | \$ - | \$ - | \$ - |
| Federal Through State | 4,146,933 | 2,932,735 | 2,725,000 | 22,471,092 | 22,605,972 | 24,355,500 |
| State Sources | 265,075,087 | 267,152,414 | 272,491,614 | 325,046 | 322,412 | 333,000 |
| Local Sources | 183,204,669 | 181,773,321 | 174,607,107 | 4,470,890 | 4,441,434 | 4,330,500 |
| TOTAL REVENUES | 452,887,924 | 452,344,135 | 450,143,721 | 27,267,028 | 27,369,818 | 29,019,000 |
| Transfers In | 9,393,991 | 7,402,250 | 6,962,268 | - | - | - |
| Non-Revenue Sources | 1,551,993 | 286,691 | 250,000 | 500 | - | - |
| Nonspendable Fund Balance | 1,051,247 | 978,700 | 1,137,288 | 1,909,722 | 2,111,831 | 1,669,076 |
| Restricted Fund Balance | 443,022 | 2,025,295 | 3,647,526 | 8,534,401 | 11,170,266 | 12,314,776 |
| Committed Fund Balance | - | - | - | - | - | - |
| Assigned-State and Local Programs | 10,412,093 | 14,871,239 | 13,433,513 | - | - | - |
| Assigned-Subsequent FY Budget Appropriation of Fund Balance | 6,338,730 | 3,006,402 | 1,654,700 | - | - | - |
| Unassigned Fund Balance | 14,446,658 | 23,195,073 | 27,927,370 | - | - | - |
| TOTAL REVENUE, | | | | | | |
| TRANSFERS & FUND BALANCE | \$ 496,525,658 | \$ 504,109,785 | \$ 505,156,386 | \$ 37,711,651 | \$ 40,651,915 | \$ 43,002,852 |
| EXPENDITURES | | | | | | |
| Instruction | \$ 293,098,416 | \$ 294,501,955 | \$ 304,346,550 | \$ - | \$ - | \$ - |
| Student Support Services | 17,809,444 | 17,936,498 | 16,624,734 | - | - | - |
| Instructional Media Services | 5,946,139 | 6,019,093 | 6,698,175 | - | - | - |
| Instruction and Curriculum Dev. Services | 9,440,743 | 10,197,083 | 11,029,034 | - | - | - |
| Instructional Staff Training Services | 1,361,783 | 1,413,821 | 2,325,016 | - | - | - |
| Instructional Related Technology | 4,177,588 | 3,507,688 | 6,100,145 | - | - | - |
| Board | 643,300 | 669,665 | 740,106 | - | - | - |
| General Administration | 1,758,578 | 1,573,924 | 1,858,645 | - | - | - |
| School Administration | 34,203,957 | 34,219,389 | 35,624,051 | - | - | - |
| Facilities Acquisition and Construction | 416,486 | 944,994 | 90,274 | - | - | - |
| Fiscal Services | 2,572,035 | 2,612,565 | 2,577,275 | - | - | - |
| Food Services | - | - | - | 24,429,554 | 26,668,063 | 31,866,508 |
| Central Services | 5,871,233 | 6,246,563 | 7,414,415 | - | - | - |
| Student Transportation Services | 15,229,173 | 15,113,100 | 16,879,347 | - | - | - |
| Operation of Plant | 35,497,526 | 35,286,470 | 36,621,410 | - | - | - |
| Maintenance of Plant | 12,630,119 | 12,905,857 | 14,746,162 | - | - | - |
| Administrative Technology Services | 6,404,828 | 7,569,116 | 9,865,295 | - | - | - |
| Community Services | 5,118,039 | 5,231,216 | 2,524,330 | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Other Capital Outlay | 269,562 | 360,393 | 26,764 | - | - | - |
| TOTAL EXPENDITURES | 452,448,949 | 456,309,388 | 476,091,728 | 24,429,554 | 26,668,063 | 31,866,508 |
| Transfers Out and Other Financing | - | - | - | - | - | - |
| Nonspendable Fund Balance | 978,700 | 1,137,288 | 1,137,288 | 2,111,831 | 1,669,076 | 1,669,076 |
| Restricted Fund Balance | 2,025,295 | 3,647,526 | - | 11,170,266 | 12,314,776 | 9,467,268 |
| Committed Fund Balance | - | - | - | - | - | - |
| Assigned-State and Local Programs | 14,871,239 | 13,433,513 | - | - | - | - |
| Assigned-Subsequent FY Budget Appropriation of Fund Balance | 3,006,402 | 1,654,700 | - | - | - | - |
| Unassigned Fund Balance | 23,195,073 | 27,927,370 | 27,927,370 | - | - | - |
| TOTAL EXPENDITURES, | | | | | | |
| TRANSFERS & FUND BALANCES | \$ 496,525,658 | \$ 504,109,785 | \$ 505,156,386 | \$ 37,711,651 | \$ 40,651,915 | \$ 43,002,852 |



Operating Funds Summary-Function

| Special Revenue Fund - Other | | | Special Revenue Fund - Miscellaneous | | | Total Operating Funds | | |
|------------------------------|----------------------|----------------------|--------------------------------------|-------------|-------------|-----------------------|-----------------------|-----------------------|
| Actuals | Actuals | Adopted | Actuals | Actuals | Adopted | Actuals | Actuals | Adopted |
| 2015-2016 | 2016-2017 | Budget | 2015-2016 | 2016-2017 | Budget | 2015-2016 | 2016-2017 | Budget |
| \$ 13,889 | \$ 52,737 | \$ 2,397 | \$ - | \$ - | \$ - | \$ 475,124 | \$ 538,402 | \$ 322,397 |
| 40,311,667 | 38,094,303 | 43,629,894 | 554,883 | - | - | 67,484,575 | 63,633,010 | 70,710,394 |
| - | - | - | - | - | - | 265,400,133 | 267,474,826 | 272,824,614 |
| - | - | - | - | - | - | 187,675,559 | 186,214,755 | 178,937,607 |
| 40,325,556 | 38,147,040 | 43,632,291 | 554,883 | - | - | 521,035,391 | 517,860,993 | 522,795,012 |
| - | - | - | - | - | - | 9,393,991 | 7,402,250 | 6,962,268 |
| - | - | - | - | - | - | 1,552,493 | 286,691 | 250,000 |
| - | - | - | - | - | - | 2,960,969 | 3,090,531 | 2,806,364 |
| - | - | - | - | - | - | 8,977,423 | 13,195,561 | 15,962,302 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 10,412,093 | 14,871,239 | 13,433,513 |
| - | - | - | - | - | - | 6,338,730 | 3,006,402 | 1,654,700 |
| - | - | - | - | - | - | 14,446,658 | 23,195,073 | 27,927,370 |
| \$ 40,325,556 | \$ 38,147,040 | \$ 43,632,291 | \$ 554,883 | \$ - | \$ - | \$ 575,117,748 | \$ 582,908,740 | \$ 591,791,529 |
| \$ 17,416,519 | \$ 15,020,524 | \$ 17,182,397 | \$ 65,357 | \$ - | \$ - | \$ 310,580,292 | \$ 309,522,479 | \$ 321,528,947 |
| 4,656,627 | 4,833,017 | 5,528,211 | - | - | - | 22,466,071 | 22,769,515 | 22,152,945 |
| - | - | - | - | - | - | 5,946,139 | 6,019,093 | 6,698,175 |
| 7,013,647 | 7,260,876 | 8,303,225 | - | - | - | 16,454,390 | 17,457,959 | 19,332,259 |
| 7,072,749 | 7,472,945 | 8,547,566 | - | - | - | 8,434,532 | 8,886,766 | 10,872,582 |
| 9,465 | 9,296 | 8,726 | 368,613 | - | - | 4,555,666 | 3,516,984 | 6,108,871 |
| - | - | - | - | - | - | 643,300 | 669,665 | 740,106 |
| 1,836,404 | 1,373,240 | 1,570,762 | 5,411 | - | - | 3,600,393 | 2,947,164 | 3,429,407 |
| 1,877,200 | 1,892,396 | 2,164,162 | - | - | - | 36,081,157 | 36,111,785 | 37,788,213 |
| - | - | - | - | - | - | 416,486 | 944,994 | 90,274 |
| - | - | - | - | - | - | 2,572,035 | 2,612,565 | 2,577,275 |
| - | - | - | - | - | - | 24,429,554 | 26,668,063 | 31,866,508 |
| 117,830 | - | - | - | - | - | 5,989,063 | 6,246,563 | 7,414,415 |
| 94,745 | 66,108 | 74,175 | 47,000 | - | - | 15,370,918 | 15,179,208 | 16,953,522 |
| 21,010 | 21,306 | 26,179 | - | - | - | 35,518,536 | 35,307,776 | 36,647,589 |
| - | - | - | - | - | - | 12,630,119 | 12,905,857 | 14,746,162 |
| - | - | - | - | - | - | 6,404,828 | 7,569,116 | 9,865,295 |
| - | - | - | - | - | - | 5,118,039 | 5,231,216 | 2,524,330 |
| - | - | - | - | - | - | - | - | - |
| 209,360 | 197,332 | 226,888 | 68,502 | - | - | 547,424 | 557,725 | 253,652 |
| 40,325,556 | 38,147,040 | 43,632,291 | 554,883 | - | - | 517,758,942 | 521,124,491 | 551,590,527 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 3,090,531 | 2,806,364 | 2,806,364 |
| - | - | - | - | - | - | 13,195,561 | 15,962,302 | 9,467,268 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 14,871,239 | 13,433,513 | - |
| - | - | - | - | - | - | 3,006,402 | 1,654,700 | - |
| - | - | - | - | - | - | 23,195,073 | 27,927,370 | 27,927,370 |
| \$ 40,325,556 | \$ 38,147,040 | \$ 43,632,291 | \$ 554,883 | \$ - | \$ - | \$ 575,117,748 | \$ 582,908,740 | \$ 591,791,529 |



Operating Funds Summary-Object

| | General Fund | | | Special Revenue Fund - Food Service | | |
|--|-----------------------|-----------------------|-----------------------|-------------------------------------|----------------------|----------------------|
| | Actuals | Actuals | Adopted | Actuals | Actuals | Adopted |
| | 2015-2016 | 2016-2017 | Budget 2017-2018 | 2015-2016 | 2016-2017 | Budget 2017-2018 |
| REVENUES | | | | | | |
| Federal Direct | \$ 461,235 | \$ 485,665 | \$ 320,000 | \$ - | \$ - | \$ - |
| Federal Through State | 4,146,933 | 2,932,735 | 2,725,000 | 22,471,092 | 22,605,972 | 24,355,500 |
| State Sources | 265,075,087 | 267,152,414 | 272,491,614 | 325,046 | 322,412 | 333,000 |
| Local Sources | 183,204,669 | 181,773,321 | 174,607,107 | 4,470,890 | 4,441,434 | 4,330,500 |
| TOTAL REVENUES | 452,887,924 | 452,344,135 | 450,143,721 | 27,267,028 | 27,369,818 | 29,019,000 |
| Transfers In | 9,393,991 | 7,402,250 | 6,962,268 | - | - | - |
| Non-Revenue Sources | 1,551,993 | 286,691 | 250,000 | 500 | - | - |
| Nonspendable Fund Balance | 1,051,247 | 978,700 | 1,137,288 | 1,909,722 | 2,111,831 | 1,669,076 |
| Restricted Fund Balance | 443,022 | 2,025,295 | 3,647,526 | 8,534,401 | 11,170,266 | 12,314,776 |
| Committed Fund Balance | - | - | - | - | - | - |
| Assigned-State and Local Programs | 10,412,093 | 14,871,239 | 13,433,513 | - | - | - |
| Assigned-Subsequent FY Budget Appropriation of Fund Balance | 6,338,730 | 3,006,402 | 1,654,700 | - | - | - |
| Unassigned Fund Balance | 14,446,658 | 23,195,073 | 27,927,370 | - | - | - |
| TOTAL REVENUE, | \$ 496,525,658 | \$ 504,109,785 | \$ 505,156,386 | \$ 37,711,651 | \$ 40,651,915 | \$ 43,002,852 |
| TRANSFERS & FUND BALANCE | | | | | | |
| EXPENDITURES | | | | | | |
| Salaries | \$ 277,497,218 | \$ 286,055,135 | \$ 292,515,129 | \$ 6,934,182 | \$ 8,104,257 | \$ 8,500,000 |
| Employee Benefits | 91,012,770 | 83,847,676 | 80,617,460 | 4,280,201 | 3,916,794 | 4,405,560 |
| Purchased Services | 53,099,235 | 56,374,644 | 65,317,607 | 1,454,217 | 1,570,057 | 1,740,948 |
| Energy Supplies | 11,645,343 | 11,203,260 | 11,849,926 | 84,357 | 78,724 | 100,000 |
| Material and Supplies | 11,302,382 | 10,594,152 | 20,033,113 | 9,976,533 | 10,796,890 | 11,300,000 |
| Capital Outlay | 882,188 | 1,147,876 | 333,982 | 1,010,667 | 1,605,683 | 5,280,000 |
| Other Expenses | 7,009,813 | 7,086,645 | 5,424,510 | 689,397 | 595,658 | 540,000 |
| TOTAL EXPENDITURES | 452,448,949 | 456,309,388 | 476,091,728 | 24,429,554 | 26,668,063 | 31,866,508 |
| Transfers Out and Other Financing | | | | | | |
| Nonspendable Fund Balance | 978,700 | 1,137,288 | 1,137,288 | 2,111,831 | 1,669,076 | 1,669,076 |
| Restricted Fund Balance | 2,025,295 | 3,647,526 | - | 11,170,266 | 12,314,776 | 9,467,268 |
| Committed Fund Balance | - | - | - | - | - | - |
| Assigned-State and Local Programs | 14,871,239 | 13,433,513 | - | - | - | - |
| Assigned-Subsequent FY Budget Appropriation of Fund Balance | 3,006,402 | 1,654,700 | - | - | - | - |
| Unassigned Fund Balance | 23,195,073 | 27,927,370 | 27,927,370 | - | - | - |
| TOTAL EXPENDITURES, | \$ 496,525,658 | \$ 504,109,785 | \$ 505,156,386 | \$ 37,711,651 | \$ 40,651,915 | \$ 43,002,852 |
| TRANSFERS & FUND BALANCES | | | | | | |



Operating Funds Summary-Object

| Special Revenue Fund - Other | | | Special Revenue Fund - Miscellaneous | | | Total Operating Funds | | |
|------------------------------|----------------------|----------------------|--------------------------------------|-------------|-------------------|-----------------------|-----------------------|-----------------------|
| Actuals | Actuals | Adopted Budget | Actuals | Actuals | Adopted Budget | Actuals | Actuals | Adopted Budget |
| 2015-2016 | 2016-2017 | 2017-2018 | 2015-2016 | 2016-2017 | 2017-2018 | 2015-2016 | 2016-2017 | 2017-2018 |
| \$ 13,889 | \$ 52,737 | \$ 2,397 | \$ - | \$ - | \$ - | \$ 475,124 | \$ 538,402 | \$ 322,397 |
| 40,311,667 | 38,094,303 | 43,629,894 | 554,883 | - | - | 67,484,575 | 63,633,010 | 70,710,394 |
| - | - | - | - | - | - | 265,400,133 | 267,474,826 | 272,824,614 |
| - | - | - | - | - | - | 187,675,559 | 186,214,755 | 178,937,607 |
| 40,325,556 | 38,147,040 | 43,632,291 | 554,883 | - | - | 521,035,391 | 517,860,993 | 522,795,012 |
| - | - | - | - | - | - | 9,393,991 | 7,402,250 | 6,962,268 |
| - | - | - | - | - | - | 1,552,493 | 286,691 | 250,000 |
| - | - | - | - | - | - | 2,960,969 | 3,090,531 | 2,806,364 |
| - | - | - | - | - | - | 8,977,423 | 13,195,561 | 15,962,302 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 10,412,093 | 14,871,239 | 13,433,513 |
| - | - | - | - | - | - | 6,338,730 | 3,006,402 | 1,654,700 |
| - | - | - | - | - | - | 14,446,658 | 23,195,073 | 27,927,370 |
| \$ 40,325,556 | \$ 38,147,040 | \$ 43,632,291 | \$ 554,883 | \$ - | \$ - | \$ 575,117,748 | \$ 582,908,740 | \$ 591,791,529 |
| \$ 22,601,468 | \$ 22,785,367 | \$ 20,150,544 | \$ - | \$ - | \$ - | \$ 307,032,868 | \$ 316,944,759 | \$ 321,165,673 |
| 6,624,745 | 6,073,465 | 8,064,534 | - | - | - | 101,917,716 | 93,837,935 | 93,087,554 |
| 5,388,614 | 4,563,648 | 5,945,953 | 104,151 | - | - | 60,046,217 | 62,508,349 | 73,004,509 |
| 8,357 | 9,850 | 26,179 | - | - | - | 11,738,057 | 11,291,834 | 11,976,105 |
| 1,408,621 | 1,633,647 | 5,165,718 | - | - | - | 22,687,537 | 23,024,689 | 36,498,831 |
| 1,891,527 | 1,017,511 | 3,559,863 | 446,985 | - | - | 4,231,366 | 3,771,070 | 9,173,845 |
| 2,402,225 | 2,063,552 | 719,500 | 3,747 | - | - | 10,105,181 | 9,745,855 | 6,684,011 |
| 40,325,556 | 38,147,040 | 43,632,291 | 554,883 | - | - | 517,758,942 | 521,124,491 | 551,590,527 |
| - | - | - | - | - | - | 3,090,531 | 2,806,364 | 2,806,364 |
| - | - | - | - | - | - | 13,195,561 | 15,962,302 | 9,467,268 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 14,871,239 | 13,433,513 | - |
| - | - | - | - | - | - | 3,006,402 | 1,654,700 | - |
| - | - | - | - | - | - | 23,195,073 | 27,927,370 | 27,927,370 |
| \$ 40,325,556 | \$ 38,147,040 | \$ 43,632,291 | \$ 554,883 | \$ - | \$ - | \$ 575,117,748 | \$ 582,908,740 | \$ 591,791,529 |



Proprietary Funds Summary

| | Workers' Compensation | | | Property Insurance | | |
|--|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actuals | Actuals | Adopted | Actuals | Actuals | Adopted |
| | 2015-2016 | 2016-2017 | Budget 2017-2018 | 2015-2016 | 2016-2017 | Budget 2017-2018 |
| OPERATING REVENUES | | | | | | |
| Interest | \$ 30,822 | \$ 10,172 | \$ - | \$ 65,569 | \$ 15,438 | \$ - |
| Other Operating Revenues | 1,796,399 | 2,158,002 | 2,138,768 | 2,994,120 | 2,910,559 | 3,110,746 |
| TOTAL OPERATING REVENUES | 1,827,221 | 2,168,174 | 2,138,768 | 3,059,689 | 2,925,997 | 3,110,746 |
| Non-Revenue Sources | - | - | - | - | - | - |
| Transfers from General | - | - | - | - | 1,406,058 | - |
| Beginning Fund Balances | 566,028 | 566,028 | 566,028 | 5,102,139 | 5,102,139 | 5,102,139 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 2,393,249 | \$ 2,734,202 | \$ 2,704,796 | \$ 8,161,828 | \$ 9,434,194 | \$ 8,212,885 |
| OPERATING EXPENSES | | | | | | |
| Salaries | \$ 50,833 | \$ 65,740 | \$ - | \$ - | \$ 444,832 | \$ - |
| Employee Benefits | 340,982 | 228,283 | 502,000 | - | 89,094 | - |
| Purchased Services | 308,454 | 315,653 | 430,000 | 3,059,689 | 3,704,398 | 3,110,746 |
| Energy Supplies | - | - | - | - | - | - |
| Material and Supplies | - | - | - | - | 54,419 | - |
| Capital Outlay | - | - | - | - | 39,312 | - |
| Other Expenses | 1,126,952 | 1,558,498 | 1,206,768 | - | - | - |
| TOTAL OPERATING EXPENSES | 1,827,221 | 2,168,174 | 2,138,768 | 3,059,689 | 4,332,055 | 3,110,746 |
| Ending Fund Balances | 566,028 | 566,028 | 566,028 | 5,102,139 | 5,102,139 | 5,102,139 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 2,393,249 | \$ 2,734,202 | \$ 2,704,796 | \$ 8,161,828 | \$ 9,434,194 | \$ 8,212,885 |



Proprietary Funds Summary

| Liability Insurance | | | Fleet Insurance | | | Total Internal Service Funds | | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------|----------------------|----------------------|
| Actuals | Actuals | Adopted Budget | Actuals | Actuals | Adopted Budget | Actuals | Actuals | Adopted Budget |
| 2015-2016 | 2016-2017 | 2017-2018 | 2015-2016 | 2016-2017 | 2017-2018 | 2015-2016 | 2016-2017 | 2017-2018 |
| \$ 27,971 | \$ 9,401 | \$ - | \$ 14,903 | \$ 9,832 | \$ - | \$ 139,265 | \$ 44,843 | \$ - |
| 366,515 | 961,492 | 267,800 | 563,867 | 261,104 | 411,200 | 5,720,901 | 6,291,157 | 5,928,514 |
| 394,486 | 970,893 | 267,800 | 578,770 | 270,936 | 411,200 | 5,860,166 | 6,336,000 | 5,928,514 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 1,406,058 | - |
| 1,693,040 | 1,693,040 | 1,693,040 | 1,000,000 | 1,000,000 | 1,000,000 | 8,361,207 | 8,361,207 | 8,361,207 |
| \$ 2,087,526 | \$ 2,663,933 | \$ 1,960,840 | \$ 1,578,770 | \$ 1,270,936 | \$ 1,411,200 | \$ 14,221,373 | \$ 16,103,265 | \$ 14,289,721 |
| - | - | - | - | - | - | 50,833 | 510,572 | - |
| - | - | - | - | - | - | 340,982 | 317,377 | 502,000 |
| 289,092 | 314,902 | 262,800 | 578,770 | 270,936 | 411,200 | 4,236,005 | 4,605,889 | 4,214,746 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 54,419 | - |
| - | - | - | - | - | - | - | 39,312 | - |
| 105,394 | 655,991 | 5,000 | - | - | - | 1,232,346 | 2,214,489 | 1,211,768 |
| 394,486 | 970,893 | 267,800 | 578,770 | 270,936 | 411,200 | 5,860,166 | 7,742,058 | 5,928,514 |
| 1,693,040 | 1,693,040 | 1,693,040 | 1,000,000 | 1,000,000 | 1,000,000 | 8,361,207 | 8,361,207 | 8,361,207 |
| \$ 2,087,526 | \$ 2,663,933 | \$ 1,960,840 | \$ 1,578,770 | \$ 1,270,936 | \$ 1,411,200 | \$ 14,221,373 | \$ 16,103,265 | \$ 14,289,721 |



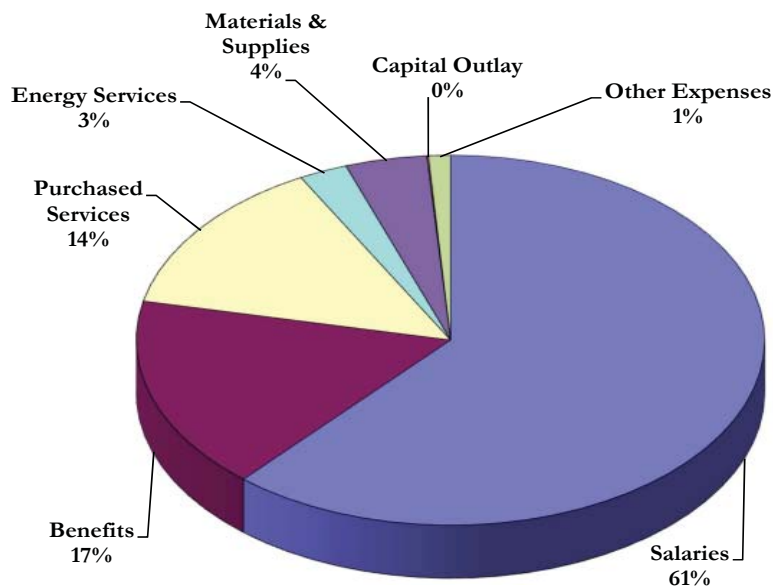
General Fund

The 2017-18 General Fund Budget of \$505.2 million reflects a decrease of \$0.3 million from the prior year budget of \$505.5 million. The Florida Education Finance Program (FEFP) revenues increased by \$5.5 million due to anticipated growth in student enrollment. 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 \$43.24 per FTE significantly more than the FY17 increase. This increase finally moved the BSA past the 2007-08 level. However, factoring in inflation of more than 18%, 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 \$1.65 million non-recurring fund balance. Employee raises totalling \$8 million were budgeted based on year two of a board approved two-year contract. Expenditure increases resulted from additional staffing to meet modest student enrollment growth; expanded school based support, middle school redesign, wall-to-wall academies, and anticipation of fewer vacant positions. There were also increases in the FRS retirement contribution rate, additional maintenance and technology support positions and software to support upgraded technology. The district's portion of the health insurance costs remained capped at \$531 per month per employee. There were no new charter schools budgeted for 2017-18. The state still required providing an additional hour of instruction at Volusia's five low performing schools. 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 create additional savings. Budgeted savings were also realized in electricity and diesel fuel. The goal of an unassigned minimum fund balance of 5% was achieved in 2016-17, pursuant to school board policy 722.

Salaries and employee benefits account for 78% of the total 2017-18 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 2017-18 projected unassigned fund balance represents 6.2% of total estimated revenues.

Object Summary



General Fund

| | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|--|-----------------------|--------------------------------|-----------------------|--------------------------------|
| REVENUES | | | | |
| Federal Sources: | | | | |
| Federal Direct | \$ 461,235 | \$ 320,000 | \$ 485,665 | \$ 320,000 |
| Other Federal Grants | 4,146,933 | 2,725,000 | 2,932,735 | 2,725,000 |
| Total Federal Sources | 4,608,168 | 3,045,000 | 3,418,400 | 3,045,000 |
| State Sources: | | | | |
| Florida Educational Finance Program | 190,816,300 | 204,224,339 | 194,025,868 | 202,507,642 |
| Categoricals | 71,122,276 | 72,387,653 | 68,155,867 | 68,900,843 |
| Capital Outlay and Debt Service | 34,644 | 34,644 | 34,847 | 34,644 |
| Mobile Home License Tax | 558,761 | 515,000 | 560,761 | 515,000 |
| Pari-mutual Tax | 283,485 | 283,485 | 283,485 | 283,485 |
| State Grants and Other State Sources | 2,259,621 | 300,000 | 4,091,586 | 250,000 |
| Total State Sources | 265,075,087 | 277,745,121 | 267,152,414 | 272,491,614 |
| Local Sources: | | | | |
| Ad Valorem Taxes | 169,799,184 | 167,498,785 | 168,538,195 | 168,767,039 |
| Interest Income | 487,002 | 250,000 | 437,532 | 250,000 |
| Local Grants and Other Local Sources | 12,918,483 | 5,903,188 | 12,797,594 | 5,590,068 |
| Total Local Sources | 183,204,669 | 173,651,973 | 181,773,321 | 174,607,107 |
| TOTAL REVENUES | 452,887,924 | 454,442,094 | 452,344,135 | 450,143,721 |
| OTHER SOURCES OF FUNDS | | | | |
| Transfers from Capital Projects | 9,393,991 | 6,752,652 | 7,402,250 | 6,962,268 |
| Non-Revenue Receipts | 1,551,993 | 250,000 | 286,691 | 250,000 |
| TOTAL OTHER SOURCES OF FUNDS | 10,945,984 | 7,002,652 | 7,688,941 | 7,212,268 |
| RESERVES & FUND BALANCE | | | | |
| Nonspendable Fund Balance | 1,051,247 | 978,700 | 978,700 | 1,137,288 |
| Restricted Fund Balance | 443,022 | 2,025,295 | 2,025,295 | 3,647,526 |
| Committed Fund Balance | - | - | - | - |
| Assigned-State and Local Programs | 10,412,093 | 14,871,239 | 14,871,239 | 13,433,513 |
| Assigned-Subsequent FY Budget Appropriation of Fund Balance | 6,338,730 | 3,006,402 | 3,006,402 | 1,654,700 |
| Unassigned Fund Balance | 14,446,658 | 23,195,073 | 23,195,073 | 27,927,370 |
| TOTAL RESERVES & FUND BALANCE | 32,691,750 | 44,076,709 | 44,076,709 | 47,800,397 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCE | \$ 496,525,658 | \$ 505,521,455 | \$ 504,109,785 | \$ 505,156,386 |
| EXPENDITURES | | | | |
| Instruction | \$ 293,098,416 | \$ 312,809,386 | \$ 294,501,955 | \$ 304,346,550 |
| Student Support Services | 17,809,444 | 16,969,097 | 17,936,498 | 16,624,734 |
| Instructional Media Services | 5,946,139 | 5,498,112 | 6,019,093 | 6,698,175 |
| Instructional and Curriculum Development Services | 9,440,743 | 10,627,781 | 10,197,083 | 11,029,034 |
| Instructional Staff Training Services | 1,361,783 | 1,149,318 | 1,413,821 | 2,325,016 |
| Instruction-Related Technology | 4,177,588 | 6,133,317 | 3,507,688 | 6,100,145 |
| Board | 643,300 | 707,072 | 669,665 | 740,106 |
| General Administration | 1,758,578 | 1,730,808 | 1,573,924 | 1,858,645 |
| School Administration | 34,203,957 | 37,572,217 | 34,219,389 | 35,624,051 |
| Facilities Acquisition and Construction | 416,486 | 141,013 | 944,994 | 90,274 |
| Fiscal Services | 2,572,035 | 2,678,633 | 2,612,565 | 2,577,275 |
| Central Services | 5,871,233 | 7,418,281 | 6,246,563 | 7,414,415 |
| Student Transportation Services | 15,229,173 | 16,434,073 | 15,113,100 | 16,879,347 |
| Operation of Plant | 35,497,526 | 36,349,842 | 35,286,470 | 36,621,410 |
| Maintenance of Plant | 12,630,119 | 14,790,875 | 12,905,857 | 14,746,162 |
| Administrative Technology Services | 6,404,828 | 8,210,910 | 7,569,116 | 9,865,295 |
| Community Services | 5,118,039 | 1,907,824 | 5,231,216 | 2,524,330 |
| Debt Service | - | - | - | - |
| Other Capital Outlay | 269,562 | 219,122 | 360,393 | 26,764 |
| TOTAL EXPENDITURES | 452,448,949 | 481,347,682 | 456,309,388 | 476,091,728 |
| OTHER USES OF FUNDS | | | | |
| Transfers to Internal Service | - | - | - | - |
| Transfers to Food Service | - | - | - | - |
| TOTAL OTHER USES OF FUNDS | - | - | - | - |
| RESERVES & FUND BALANCE | | | | |
| Nonspendable Fund Balance | 978,700 | 978,700 | 1,137,288 | 1,137,288 |
| Restricted Fund Balance | 2,025,295 | - | 3,647,526 | - |
| Committed Fund Balance | - | - | - | - |
| Assigned-State and Local Programs | 14,871,239 | - | 13,433,513 | - |
| Assigned-Subsequent FY Budget Appropriation of Fund Balance | 3,006,402 | - | 1,654,700 | - |
| Unassigned Fund Balance | 23,195,073 | 23,195,073 | 27,927,370 | 27,927,370 |
| TOTAL RESERVES & FUND BALANCE | 44,076,709 | 24,173,773 | 47,800,397 | 29,064,658 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 496,525,658 | \$ 505,521,455 | \$ 504,109,785 | \$ 505,156,386 |



Debt Service Funds

| REVENUES | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|---|-----------------------|--------------------------------|----------------------|--------------------------------|
| State Sources: | | | | |
| CO&DS Withheld for SBE/COBI Bonds | \$ 1,677,956 | \$ 1,736,470 | \$ 1,697,754 | \$ 1,743,920 |
| SBE/COBI Bond Interest | 319 | - | 463 | - |
| Total State sources | 1,678,275 | 1,736,470 | 1,698,217 | 1,743,920 |
| Local Sources: | | | | |
| Ad valorem taxes | - | - | - | - |
| Interest | 103,991 | - | 34,787 | - |
| Payment in Lieu of Taxes | - | - | - | - |
| Total Local Sources | 103,991 | - | 34,787 | - |
| TOTAL REVENUE | 1,782,266 | 1,736,470 | 1,733,004 | 1,743,920 |
| OTHER SOURCES OF FUNDS | | | | |
| Transfers from Capital Fund | 49,287,243 | 32,184,980 | 30,842,770 | 24,743,921 |
| Proceeds of Refunding | 73,150,000 | - | - | - |
| Premium on Refunding | 13,707,447 | - | - | - |
| Restricted Fund Balance | 22,539,775 | 23,102,824 | 23,102,824 | 1,406,862 |
| TOTAL SOURCES OF FUNDS | 158,684,465 | 55,287,804 | 53,945,594 | 26,150,783 |
| TOTAL REVENUE, OTHER SOURCES & FUND BALANCES | \$ 160,466,731 | \$ 57,024,274 | \$ 55,678,598 | \$ 27,894,703 |
| EXPENDITURES (by object) | | | | |
| Redemption of Principal | \$ 36,577,000 | \$ 19,163,500 | \$ 38,281,000 | \$ 13,636,000 |
| Interest | 13,903,225 | 14,757,950 | 12,695,533 | 12,557,795 |
| Dues and Fees | 777,198 | - | 238,203 | - |
| Payment to Refunded Escrow Agent | - | - | - | - |
| Miscellaneous Expense | - | - | - | - |
| TOTAL EXPENDITURES | 51,257,423 | 33,921,450 | 51,214,736 | 26,193,795 |
| OTHER USES OF FUNDS | | | | |
| Payment to Refunded Bond Escrow Agent | 86,106,484 | - | - | - |
| Transfers to General Fund | - | - | - | - |
| Transfers to Capital Funds | - | - | 3,057,000 | - |
| TOTAL USES OF FUNDS | 86,106,484 | - | 3,057,000 | - |
| Restricted Fund Balance | 23,102,824 | 23,102,824 | 1,406,862 | 1,700,908 |
| TOTAL EXPENDITURES, OTHER USES & FUND BALANCES | \$ 160,466,731 | \$ 57,024,274 | \$ 55,678,598 | \$ 27,894,703 |



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.



Debt Overview

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 | \$ 2,301,000 | State computes eligibility amount annually |
| COPs | \$ 228,940,000 | Payments limited to 75% of capital outlay millage (2) |
| SRBs | \$ 33,805,000 | 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 \$37.8 million per year. The current debt service for COPs is \$21.4 million or 42.4% of the current proceeds, well under the 75% allowed by law.

The principal portion of the long-term debt dropped from \$269.5 million last fiscal year to \$265 million this fiscal year, for a reduction of \$4.5 million. During fiscal year 2015-16, the district refinanced the 2007 COPs Issue for a total savings of principal and interest of \$13.2 million over the remaining term of the COPs.

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..



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. No new COPs are anticipated at this time. 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, three COBI bonds are outstanding. One paid in full in fiscal year 2007-08 and another paid out in fiscal year 2009-10. Two of the three outstanding bonds will mature within five years.

The district currently has four COPs outstanding. One of the COPs matures in seven 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 utilizes the 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 42% 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.



Pierson Elementary

Capital Projects Funds

| REVENUES | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|--|-----------------------|--------------------------------|-----------------------|--------------------------------|
| State sources | | | | |
| CO&DS distributed to district | \$ 555,996 | \$ 310,000 | \$ 590,527 | \$ 494,812 |
| Interest on undistributed CO&DS | 6,886 | 20,000 | 38,103 | 18,411 |
| PECO | 1,069,770 | 1,000,000 | 1,592,013 | 1,085,644 |
| Other state sources | 495,572 | - | 754,098 | - |
| Total State sources | 2,128,224 | 1,330,000 | 2,974,741 | 1,598,867 |
| Local sources | | | | |
| Ad valorem taxes | 44,704,491 | 46,979,839 | 47,286,150 | 50,428,398 |
| Sales tax | 39,116,980 | 39,899,320 | 40,918,201 | 41,327,383 |
| Interest income | 654,686 | - | 635,338 | 100,000 |
| Impact fees | 4,647,707 | 3,000,000 | 6,301,222 | 4,000,000 |
| Other local sources | 550,298 | - | 300,881 | - |
| Total Local sources | 89,674,162 | 89,879,159 | 95,441,792 | 95,855,781 |
| TOTAL REVENUE | 91,802,386 | 91,209,159 | 98,416,533 | 97,454,648 |
| OTHER SOURCES OF FUNDS | | | | |
| Transfers In | - | - | 3,057,000 | - |
| Other Financing Sources | - | 40,000,000 | 40,746,896 | - |
| TOTAL OTHER SOURCES | - | 40,000,000 | 43,803,896 | - |
| Restricted Fund Balance | 48,721,640 | 58,189,930 | 58,189,930 | 111,232,531 |
| Assigned Fund Balance | - | - | - | - |
| TOTAL REVENUE, OTHER SOURCES & FUND BALANCES | \$ 140,524,026 | \$ 189,399,089 | \$ 200,410,359 | \$ 208,687,179 |
| EXPENDITURES | | | | |
| New Construction | \$ 248,165 | \$ 23,000,000 | \$ 3,047,443 | \$ 25,000,000 |
| Projects at Existing Schools & Facilities | 16,378,137 | 29,340,000 | 26,164,912 | 58,147,000 |
| Facilities Management | - | 2,000,000 | - | 2,500,000 |
| Technology | 3,275,450 | 19,500,000 | 17,024,238 | 15,876,000 |
| System Wide Equipment and Vehicles | 1,408,443 | 3,000,000 | 763,011 | 1,000,000 |
| Buses | 2,342,667 | 2,687,780 | 3,933,203 | 2,868,408 |
| Projects in Progress | - | 23,757,341 | - | 55,766,013 |
| TOTAL EXPENDITURES | 23,652,862 | 103,285,121 | 50,932,808 | 161,157,421 |
| OTHER USES OF FUNDS | | | | |
| To General Fund | 9,393,991 | 6,752,652 | 7,402,250 | 6,962,268 |
| To Debt Service Funds | 49,287,243 | 32,184,980 | 30,842,770 | 24,743,921 |
| Interfund (Capital Projects Only) | - | - | - | - |
| TOTAL OTHER USES OF FUNDS | 58,681,234 | 38,937,632 | 38,245,020 | 31,706,189 |
| Restricted Fund Balance | 58,189,930 | 47,176,336 | 111,232,531 | 15,823,569 |
| Assigned Fund Balance | - | - | - | - |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 140,524,026 | \$ 189,399,089 | \$ 200,410,359 | \$ 208,687,179 |



Capital 5-Year Fiscal Forecast

| | Budget | Forecast | Forecast | Forecast | Forecast |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| REVENUES | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
| 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 | 1,085,644 | 1,085,644 | 1,085,644 | 1,085,644 | 1,085,644 |
| Other state sources | - | - | - | - | - |
| Total State sources | 1,598,867 | 1,598,867 | 1,598,867 | 1,598,867 | 1,598,867 |
| Local sources | | | | | |
| Ad valorem taxes | 50,428,398 | 53,302,817 | 55,701,444 | 58,152,307 | 60,536,552 |
| FY17 Sales tax | 41,327,383 | 41,740,657 | 42,158,064 | 42,579,645 | 43,005,441 |
| Interest income | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Impact fees | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| Local Misc. | - | - | - | - | - |
| Total Local sources | 95,855,781 | 99,143,474 | 101,959,508 | 104,831,952 | 107,641,993 |
| TOTAL REVENUE | 97,454,648 | 100,742,341 | 103,558,375 | 106,430,819 | 109,240,860 |
| OTHER SOURCES OF FUNDS | | | | | |
| Transfers In | - | - | - | - | - |
| Other Financing Sources | - | 150,000,000 | - | - | - |
| Restricted Fund Balance | 111,232,531 | 15,823,569 | 140,124,505 | 70,478,524 | 39,970,019 |
| Total other sources | 111,232,531 | 165,823,569 | 140,124,505 | 70,478,524 | 39,970,019 |
| TOTAL REVENUE, OTHER SOURCES & FUND BALANCES | \$ 208,687,179 | \$ 266,565,910 | \$ 243,682,880 | \$ 176,909,343 | \$ 149,210,879 |
| EXPENDITURES (by category) | | | | | |
| New Construction | \$ 25,000,000 | \$ 34,000,000 | \$ 53,000,000 | \$ 25,000,000 | \$ 27,500,000 |
| Projects at Existing Schools & Facilities | 58,147,000 | 32,775,060 | 62,537,161 | 54,274,304 | 51,676,490 |
| Facilities Management | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Technology | 15,876,000 | 9,966,563 | 9,966,563 | 9,966,563 | 9,966,563 |
| System Wide Equipment and Vehicles | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Buses | 2,868,408 | 2,760,176 | 2,760,176 | 2,760,176 | 2,760,176 |
| Projects in Progress | 55,766,013 | - | - | - | - |
| TOTAL EXPENDITURES | 161,157,421 | 83,001,799 | 131,763,900 | 95,501,043 | 95,403,229 |
| TRANSFERS OUT | | | | | |
| To General Fund | 6,962,268 | 4,962,268 | 2,962,268 | 2,962,268 | 2,962,268 |
| To Debt Service Funds | 24,743,921 | 38,477,338 | 38,478,188 | 38,476,013 | 38,472,188 |
| TOTAL TRANSFERS | 31,706,189 | 43,439,606 | 41,440,456 | 41,438,281 | 41,434,456 |
| Reserved for projects in progress | - | - | - | - | - |
| Restricted Fund Balance | 15,823,569 | 140,124,505 | 70,478,524 | 39,970,019 | 12,373,194 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 208,687,179 | \$ 266,565,910 | \$ 243,682,880 | \$ 176,909,343 | \$ 149,210,879 |



Capital 5-Year Work Program

| | BUDGET 2017-2018 | BUDGET 2018-2019 | BUDGET 2019-2020 | BUDGET 2020-2021 | BUDGET 2021-2022 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Major Projects - New Construction | | | | | |
| Bonner Elm - Master Plan | \$ - | \$ 10,000,000 | \$ 1,000,000 | \$ - | \$ - |
| Chisholm Elm - Replacement | 14,000,000 | 2,000,000 | - | - | - |
| Chisholm Elm - Additional Capacity | 5,000,000 | - | - | - | - |
| Deltona Middle - Master Plan | 2,000,000 | - | 50,000,000 | 3,000,000 | - |
| George Marks Elm - Master Plan | 2,000,000 | 17,000,000 | 2,000,000 | - | - |
| George Marks Elm - Additional Capacity | - | 3,000,000 | - | - | - |
| Pierson Elm - Replacement FF&E | 2,000,000 | - | - | - | - |
| Read Pattillo K-8 - Replacement | - | - | - | 2,000,000 | 19,000,000 |
| Read Pattillo K-8 - Additional Capacity | - | - | - | - | 6,000,000 |
| Tomoka Elm - Master Plan | - | 2,000,000 | - | 18,500,000 | 2,500,000 |
| Tomoka Elm - Additional Capacity | - | - | - | 1,500,000 | - |
| Total New Construction | 25,000,000 | 34,000,000 | 53,000,000 | 25,000,000 | 27,500,000 |
| Projects at Existing Schools & Facilities | | | | | |
| Atlantic HS - HVAC Units & Chiller Upgrade | 1,800,000 | - | - | - | - |
| Brewster Center - Interior Renovations | - | - | - | 3,000,000 | - |
| Charter School Capital Outlay from LCIF | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Creekside Mid - HVAC Bldgs 6,8,2,10 | 1,200,000 | 1,200,000 | - | - | - |
| DeLand Warehouse - Lease | 103,000 | 105,060 | 107,161 | 109,304 | 111,490 |
| DeLand HS - Upgrade Fire Alarm & Intercom | - | 1,300,000 | - | - | - |
| DeLand Mid - HVAC, Ceiling, Lighting | 10,500,000 | - | - | - | - |
| Deltona HS - ADA Accessibility | - | - | 2,000,000 | - | - |
| Deltona Trans/Maint - Pavement Improvements | - | - | - | 1,500,000 | - |
| Enterprise Elm - Renovations | - | - | - | 1,000,000 | 5,000,000 |
| Freedom Elm - Renovate Parent Loop/Parking | - | - | 380,000 | - | - |
| Heritage Mid - HVAC | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | - |
| High Banks Lrn Ctr - Renovate North Parking Lot | - | - | 140,000 | - | - |
| Hinson Mid - Media HVAC & Bldg AC Units | 1,300,000 | - | - | - | - |
| Indian River Elm - Replace Heat Pump & Piping | 1,500,000 | - | - | - | - |
| Longstreet Elm - Renovate Admin & Media Center | - | - | - | 1,000,000 | 5,000,000 |
| New Smyrna Bch Mid - Renovations & Additions | - | - | - | 1,000,000 | 10,000,000 |
| Orange City Elm - Renovations & Additions | - | 1,500,000 | 12,000,000 | 1,500,000 | - |
| Ortona Elm - Renovations & Site Improvements | - | - | - | 1,000,000 | 4,000,000 |
| Osceola Elm - Renovations | - | - | 1,500,000 | 12,000,000 | 1,500,000 |
| Pathways Elm - Campus Reroof | 1,150,000 | - | - | - | - |
| Pine Ridge HS - Reroof Campus | 260,000 | 3,000,000 | - | - | - |
| Pine Ridge HS - Chiller 3 & 4 & Bldg 2 HVAC | 1,650,000 | - | - | - | - |
| 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 |
| Seabreeze HS - Chilled Water Plant | 180,000 | 1,800,000 | 1,800,000 | - | - |
| Spruce Creek Elm - Replace all Campus Windows | - | - | 1,000,000 | - | - |
| Spruce Creek HS - Master Plan | 2,000,000 | - | 20,000,000 | - | - |
| Starke Elm - Renovations | - | - | - | 500,000 | 4,000,000 |
| Sunrise Elm - Reroof Campus | 120,000 | 1,300,000 | - | - | - |
| Various Facilities - Facilities Review Projects | 10,644,000 | 11,000,000 | 11,000,000 | 11,000,000 | 11,000,000 |
| Various Schools - High School Athletics | 1,640,000 | 1,470,000 | 1,510,000 | 1,565,000 | 1,565,000 |
| Various Schools - Infrastructure for Technology | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |



Capital 5-Year Work Program

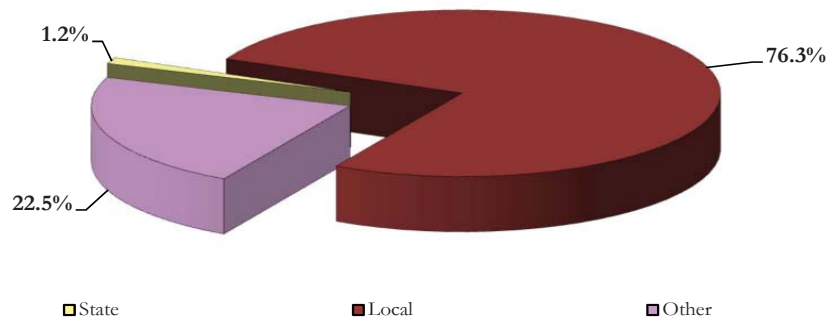
| | BUDGET 2017-2018 | BUDGET 2018-2019 | BUDGET 2019-2020 | BUDGET 2020-2021 | BUDGET 2021-2022 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Various Schools - Media Center Retrofits | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Various Schools - Minor Projects | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Various Schools - Security | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Westside Elm - Renovations & Addition | 13,000,000 | - | 1,500,000 | - | - |
| Westside Elm - Additional Capacity | 2,000,000 | - | 500,000 | - | - |
| Woodward Elm - Renovations & Addition | - | 1,000,000 | - | 10,000,000 | 2,000,000 |
| Total Major Prjs at Existing Schools & Facilities | 58,147,000 | 32,775,060 | 62,537,161 | 54,274,304 | 51,676,490 |
| Facilities Management | | | | | |
| Facilities Management - Various Projects | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Technology | | | | | |
| ERP Software - Enterprise Resource Planning | 7,000,000 | 966,563 | 966,563 | 966,563 | 966,563 |
| Network, EDP & Communications Equipment | 4,876,000 | 9,000,000 | 9,000,000 | 9,000,000 | 9,000,000 |
| New District Student Software Systems | 4,000,000 | - | - | - | - |
| Total Technology | 15,876,000 | 9,966,563 | 9,966,563 | 9,966,563 | 9,966,563 |
| System Wide Equipment & Vehicles | | | | | |
| Various Schools & Departments Furn. & Equip. | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Total Equipment & Vehicles | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Buses | | | | | |
| Transportation Dept - Bus Replacement | 2,868,408 | 2,760,176 | 2,760,176 | 2,760,176 | 2,760,176 |
| PROJECT TOTALS | \$ 105,391,408 | \$ 83,001,799 | \$ 131,763,900 | \$ 95,501,043 | \$ 95,403,229 |
| Transfers | | | | | |
| Transfers - To General Fund | 6,962,268 | 4,962,268 | 2,962,268 | 2,962,268 | 2,962,268 |
| Transfers - To Debt Service | 24,743,921 | 38,477,338 | 38,478,188 | 38,476,013 | 38,472,188 |
| Total Transfers | 31,706,189 | 43,439,606 | 41,440,456 | 41,438,281 | 41,434,456 |
| GRAND TOTAL | \$ 137,097,597 | \$ 126,441,405 | \$ 173,204,356 | \$ 136,939,324 | \$ 136,837,685 |



Capital 5-Year Work Program

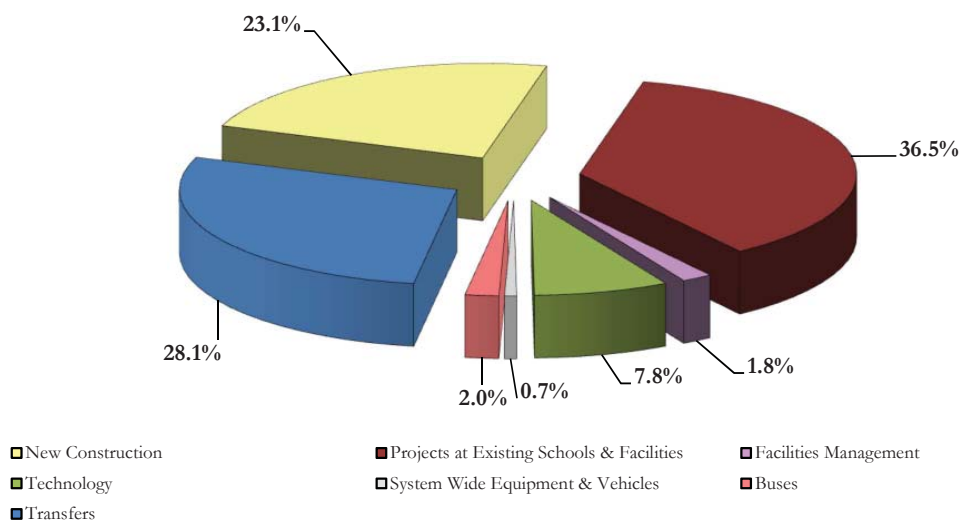
This 5-Year plan, beginning July 1, 2017 through June 30, 2022, will utilize revenues of \$8 million from state sources; \$509.4 million from local sources; and \$150 million from sales tax bonding. There are also \$377.6 million in projects in progress and reserves which will make a total of \$1.045 billion available over this period of time.

5-Year New Fund Sources



This 5-Year plan calls for new appropriations of \$164.5 million for new construction and \$259.4 million for projects at existing schools and facilities along with \$12.5 million in facilities management to handle these projects. New technology equipment will require \$55.7 million and \$5 million will be used to replace system-wide equipment and vehicles. Bus purchases for the 5-Year will require \$13.9 million. Transfers from capital projects funds of \$199.5 million will be used to pay debt service of \$178.7 million and \$20.8 million to the general fund to pay for maintenance projects and copy equipment leases. The proceeding new appropriations along with \$334.5 million currently in projects in progress and reserves constitute the \$1.045 billion 5-Year capital projects plan.

5-Year New Appropriations



Capital Projects Details

| NAME | 2016 - 2017 EXPENDITURES | 2017 - 2018 REBUDGETS | 2017 - 2018 NEW BUDGETS |
|--------------------------------------|-----------------------------|--------------------------|----------------------------|
| NEW CONSTRUCTION | | | |
| Bonner Elm - Master Plan | \$ 87,808 | \$ 936,415 | \$ - |
| Chisholm Elm - Replacement | 267,123 | 1,781,461 | 19,000,000 |
| Deltona Middle - Master Plan | - | - | 2,000,000 |
| George Marks Elm - Master Plan | - | - | 2,000,000 |
| Pierson Elm - Replacement | 2,692,513 | 19,791,992 | 2,000,000 |
| TOTAL NEW SCHOOL CONSTRUCTION | 3,047,443 | 22,509,869 | 25,000,000 |

PROJECTS AT EXISTING SCHOOLS & FACILITIES

| | | | |
|---|-----------|---------|-----------|
| All High Schools - Athletic Facility Leases | - | - | 100,000 |
| Atlantic HS - MultiPurpose Field Lights | - | - | 300,000 |
| Atlantic HS - Air Handling Unit in Data Rm Bldg 7 | 32,456 | 5,952 | - |
| Atlantic HS - Replace and Upgrade Air handler in Gym | - | - | 60,000 |
| Atlantic HS - Replace Exterior Doors | - | - | 600,000 |
| Atlantic HS - Install New Bleachers | 60,574 | - | - |
| Atlantic HS - New Chiller Replaces 2 Old Chillers | 432,616 | 44,940 | - |
| Atlantic HS - Replace & Upgrade Parking lot lights to LED | - | - | 50,000 |
| Atlantic HS - Media Center Renovations | 205,639 | - | - |
| Atlantic HS - Renovate CTE Room Bldgs 4 & 12 Aquaculture/Marine Science Lab | - | - | 225,000 |
| Atlantic HS - Upgrade Gymnasium Water Heaters | - | - | 70,000 |
| Atlantic HS - HVAC Renovation Bldg 5 | 657,802 | 998,135 | - |
| Atlantic HS - HVAC Units & Chiller Upgrade | - | - | 1,800,000 |
| Blue Lake Elm - Campus Wide Roof Repairs & Walkway Covers | 9,826 | 379,494 | - |
| Blue Lake Elm - Upgrade Chiller Plant | 387,681 | 41,339 | - |
| Blue Lake Elm - Fencing, Cameras, Cipher Locks | - | - | 100,000 |
| Brewster Center - Major Renovations, Exterior | 309,196 | - | - |
| Brewster Center - Sanitary System Tie In | 57,060 | 221 | - |
| Brewster Center - Electrical Switch gear upgrade | - | - | 100,000 |
| Campbell Mid - HVAC unit replacements | - | - | 400,000 |
| Central Admn - East Wing & West Basement, 21 Window Replacement | 222,835 | 23,360 | - |
| Central Admn - HVAC Renovation Basement 1st Floor | 3,908 | 45 | - |
| Central Admn - Upgrade Security Systems | 10,219 | 34,703 | - |
| Central Admn & Brewster - Replace Fire Alarm | 2,018 | - | - |
| Champion Elm - Fencing, Cameras, Cipher Locks | - | - | 100,000 |
| Charter School Capital Outlay - Disbursements | - | - | 1,000,000 |
| Chisholm Elm - Replace Existing 55 Ton Air Cooled Chiller | 4,472 | 183,530 | - |
| Citrus Grove Elm - Fencing, Cameras, Cipher Locks | - | - | 100,000 |
| COBI Bonds & CO&DS - Closing Cost & Legal Fees | 1,768 | - | - |
| Coronado Bch Elm - Structural Modifications to Bldgs 1,4,5,6 | 52,932 | - | - |
| Coronado Bch Elm - Structural Modifications Bldgs 1-3 & 7 | - | - | 200,000 |
| Coronado Bch Elm - Refurbish Roof, Cafeteria | 146,465 | - | - |
| Creekside Mid - HVAC Bldgs 6,8,2,10 | - | - | 1,200,000 |
| Creekside Mid - Central Energy Plant & Bldgs 5 & 9 | 786,173 | 830,436 | - |
| Creekside Mid - Bldg 7 HVAC Upgrades | 518,087 | - | - |
| Cypress Creek Elm - Expand Exit Drive Lanes | 17,301 | 60,186 | - |
| Cypress Creek Elm - Upgrade Chiller Plant | 170,415 | - | - |
| Debary Elm - Campus Wide Elevated Walkway Repairs | 122,876 | 352,590 | - |
| Debary Elm - Campus Reroof | 1,050,207 | - | - |
| DeLand HS - Fencing, Cameras, Cipher Locks | - | - | 247,000 |
| DeLand HS - Outdoor Restroom (6 hole) Portable Area | - | - | 100,000 |
| DeLand HS - Replace Kitchen Hood Exhaust System | 46,874 | 143,766 | - |
| DeLand HS - Outdoor Restroom for Portables | 115,617 | - | - |
| DeLand HS - Reroof Media Center | 14,112 | 154,909 | - |



Capital Projects Details

| NAME | 2016 - 2017 EXPENDITURES | 2017 - 2018 REBUDGETS | 2017 - 2018 NEW BUDGETS |
|--|-----------------------------|--------------------------|----------------------------|
| DeLand HS - Outdoor Restroom for Athletics | 146,194 | - | - |
| DeLand HS - Track | - | - | 220,000 |
| DeLand HS - Chiller Plant Expansion | 19,028 | 1,256 | - |
| DeLand HS - Upgrade HVAC Bldgs 12 & 13 | 4,386 | 180,000 | - |
| DeLand HS - Upgrade HVAC Buildings 10 and 20 | - | - | 300,000 |
| DeLand HS - Stucco Spalling | 202,606 | 1,136,129 | - |
| DeLand Mid - HVAC, Ceiling, Lighting | - | - | 10,500,000 |
| DeLand Mid - Replace Fire Alarm & Intercom | 26,494 | 434,471 | - |
| DeLand Mid - Fencing, Cameras, Cipher Locks | - | - | 197,000 |
| DeLand Mid - Renovate Ag Farm | 29,769 | 30,350 | - |
| DeLand Warehouse - Lease | 92,938 | - | 103,000 |
| Deltona HS - Fencing, Cameras, Cipher Locks | - | - | 247,000 |
| Deltona HS - Media Center Retrofit | - | - | 250,000 |
| Deltona HS - Tile Re-Roof | 145,966 | - | - |
| Deltona HS - Outdoor Restroom | 50,845 | 48,482 | - |
| Deltona HS - Upgrade Security Cameras | 29,867 | 31,001 | - |
| Deltona HS - Entrance Upgrade & New Sign | 8,072 | 94,365 | - |
| Deltona Lakes Elm - Replace Basketball Court (concrete only) | - | - | 70,000 |
| Deltona Mid - Repair & coat Pavilion Roof | 40,648 | - | - |
| Deltona Mid - Bldg 9 Water Source Heat Pump | 95,952 | 13,900 | - |
| Edgewater Public - Upgrade Generator | - | - | 100,000 |
| Edgewater Public - Reroof Bldg 1 | 12,032 | 151,523 | - |
| Enterprise Elm - Replace Upper Cafeteria Roofs | 5,757 | 179,198 | - |
| Forest Lake Elm - Replace Fire Alarm | 4,021 | 165,000 | - |
| Forest Lake Elm - Replace Outside Air Units & Duct | 15,672 | 643,120 | - |
| Freedom Elm - Upgrade BAS controls | - | - | 54,000 |
| Friendship Elm - Bld 4 HVAC Upgrade, Ceiling & Lighting | 593,843 | - | - |
| Friendship Elm - Replace Fire Alarm & Intercom | 7,310 | 300,000 | - |
| Galaxy Mid - Campus Wide HVAC, Ceiling, Lighting, Reroofing | 1,062,566 | 12,835,871 | - |
| Heritage Mid - Replace Exterior Entrance Doors | 23,854 | 265,600 | - |
| Heritage Mid - Upgrade HVAC Buildings 5, 6 and 9 | - | - | 1,600,000 |
| Heritage Mid - Chiller Plant & HVAC Upgrade Bldg 4 | 693,123 | 1,241,573 | - |
| Hinson Mid - Media HVAC & Bldg AC Units | - | - | 1,300,000 |
| Holly Hill School - Generator & Automatic Transfer Switch upgrade & transfer | - | - | 125,000 |
| Holly Hill School - Domestic water line coating project | - | - | 125,000 |
| Holly Hill School - Fencing, Cameras, Cipher Locks | - | - | 172,000 |
| Holly Hill School - Outdoor Restroom | 52,418 | 77,982 | - |
| Holly Hill School - Upgrade Chiller Plant | - | - | 800,000 |
| Horizon Elm - Upgrade Main Distribution Panel | - | - | 175,000 |
| Horizon Elm - Upgrade Generator | - | - | 100,000 |
| Indian River Elm - Fencing, Cameras, Cipher Locks | - | - | 100,000 |
| Indian River Elm - Reroof Campus Bldgs 1, 4, 5, 6 & 7 | - | - | 750,000 |
| Indian River Elm - Replace Heat Pump & Piping | - | - | 1,500,000 |
| Indian River Elm - Reroof Bldgs 2,3 & Replace Canopy | 720,476 | 84,111 | - |
| Longstreet Elm - Reroof N Side Bldgs 1&2, Shingles on Bldgs 3,5,5,11 | 44,032 | 27,510 | - |
| Longstreet Elm - Extend Parent Pick Up Loop | 28,061 | 3,308 | - |
| Mainland HS - Create Life Skills Lab | 2,193 | 90,000 | - |
| Mainland HS - MultiPurpose Field Lights | - | - | 300,000 |
| Mainland HS - South and East Perimeter Fencing, cameras, cipher locks | - | - | 195,000 |
| Mainland HS - Upgrade Gym Ceiling/Lighting | - | - | 120,000 |
| Mainland HS - Upgrade Chiller Coils | - | - | 300,000 |
| McInnis Elm - Outdoor Restroom | 99,327 | - | - |
| McInnis Elm - Re-Roof Bld 10 & 11 | 22,558 | - | - |
| McInnis Elm - Reroof Bldg. 13 | - | - | 100,000 |
| McInnis Elm - Modifications of Potable Water System | 136,986 | - | - |
| McInnis Elm - Upgrade BAS controls | - | - | 45,000 |



Capital Projects Details

| NAME | 2016 - 2017 EXPENDITURES | 2017 - 2018 REBUDGETS | 2017 - 2018 NEW BUDGETS |
|---|-----------------------------|--------------------------|----------------------------|
| Minor Projects - Small Projects That Occur During The Year At Various Schools | 3,097,602 | 731,088 | 2,500,000 |
| New Smyrna Bch HS - Replace Gutter | - | - | 60,000 |
| New Smyrna Bch HS - Stadium Joint Use | 250,000 | - | - |
| New Smyrna Bch HS - Locker Rm HVAC Upgrade | 66,423 | - | - |
| New Smyrna Bch HS - Roof Access & Exhaust Fans | - | - | 150,000 |
| New Smyrna Bch HS - Elevated Walkway Repairs | - | - | 275,000 |
| New Smyrna Bch HS - Upgrade Cooling Towers | - | - | 600,000 |
| New Smyrna Bch HS - Fencing, Cameras, Cipher Locks | - | - | 195,000 |
| New Smyrna Bch Mid - Replace Band Storage Lockers | 4,818 | - | - |
| New Smyrna Bch Mid - Outdoor Restroom | 75,127 | 25,941 | - |
| Orange City Elm - Replace Fire Alarm | 4,021 | 165,000 | - |
| Orange City Elm - Reroof Bldgs 10 & 11 | 21,626 | 142,273 | - |
| Ormond Bch Elm - Repair/Coat Roof Bldg 1 | 11,645 | 121,523 | - |
| Ormond Bch Elm - Upgrade Main Distribution Panel | - | - | 150,000 |
| Ormond Bch Elm - Domestic water line coating project | - | - | 110,000 |
| Ormond Bch Elm - Upgrade Cafeteria & Auditorium HVAC | 17,912 | 306,762 | - |
| Ormond Bch Elm - Retrofit Window Moisture Intrusion | 130,119 | 700,650 | - |
| Ormond Bch Mid - Upgrade Security Gates | 60,666 | 1,508 | - |
| Ortona Elm - Replace basketball court | - | - | 70,000 |
| Ortona Elm - Upgrade Media Center HVAC | 115,871 | 30,425 | - |
| Ortona Elm - Pavilion | 40,975 | - | - |
| Ortona Elm - Upgrade Kitchen HVAC | 26,142 | - | - |
| Ortona Elm - Reroof Walkways @ Bldgs 6,7,8,9 | 6,707 | 134,226 | - |
| Osceola Elm - Domestic Water Line Replacement | 43,401 | - | - |
| Osceola Elm - Renovate Cafeteria HVAC | - | - | 275,000 |
| Osceola Elm - Reroof Bldg 2, & Canopy Between Bldgs 2 & 9 | 59,412 | - | - |
| Osceola Elm - Reroof Canopy | - | - | 120,000 |
| Palm Terrace Elm - Renovate Flooring & Lighting | - | - | 380,000 |
| Pathways Elm - Campus Reroof | 25,912 | 39,028 | 1,150,000 |
| Pine Ridge HS - Upgrade Gymnasium Water Heaters | - | - | 70,000 |
| Pine Ridge HS - Chiller 3 & 4 & Bldg 2 HVAC | - | - | 1,650,000 |
| Pine Ridge HS - Replace Intercom | 734,881 | 95,293 | - |
| Pine Ridge HS - Relocate Baseball Field | 151 | 6,200 | - |
| Pine Ridge HS - North side fencing, cameras, cipher locks | - | - | 147,000 |
| Pine Ridge HS - Track | - | - | 220,000 |
| Pine Ridge HS - Upgrade Chiller Plant & Bldg 5 HVAC | 645,499 | 1,753,188 | - |
| Pine Ridge HS - Media Center Retrofit | 39,599 | 159,947 | - |
| Pine Ridge HS - Upgrade Kitchen Water Heater | 63,979 | 8,157 | - |
| Pine Ridge HS - Entrance Upgrade & New Sign | 9,682 | 178,386 | - |
| Pine Ridge HS - Reroof Campus | - | - | 260,000 |
| Pine Ridge HS - Renovate Room 04-020 for Additional Mfg Equipment | 93,112 | 5,180 | - |
| Pine Trail Elm - Electrical Switch gear upgrade | - | - | 175,000 |
| Pine Trail Elm - Generator & Automatic Transfer Switch upgrade | - | - | 125,000 |
| Pine Trail Elm - Replace Door Hardware Campus Wide | 153,143 | 48,499 | - |
| Pine Trail Elm - Remove folding partition and replace millwork Bldgs. 2,3,4,5,7,8,9 | - | - | 350,000 |
| Pine Trail Elm - HVAC, Ceiling & Lighting | 5,389,087 | 546,467 | - |
| Port Orange Elm - Upgrade Chiller Plant | 421,312 | - | - |
| Port Orange Elm - Renovate Group Restrooms | - | - | 200,000 |
| Port Orange Elm - Floor Structure Framing | 42,317 | - | - |
| Port Orange Elm - Auditorium HVAC Renovations | - | - | - |
| Portables - Moves & Compliance | 432,508 | 9,851 | 400,000 |
| Pride Elm - Provide Grounding & Surge Protection | 2,193 | 90,000 | - |
| Read-Pattillo Elm - Reroof N Side Bldgs 1,2 & W Side Bldg 6 & Repair Shingles Bldgs | 95,887 | 73,133 | - |
| Riverview Learning Ctr - Upgrade Main Distribution Panel | - | - | 125,000 |
| Riverview Learning Ctr - Coat Bldg. 1 Roof | - | - | 130,000 |



Capital Projects Details

| NAME | 2016 - 2017 EXPENDITURES | 2017 - 2018 REBUDGETS | 2017 - 2018 NEW BUDGETS |
|--|-----------------------------|--------------------------|----------------------------|
| Seabreeze HS - Replace CW Piping Main Loop | - | - | 350,000 |
| Seabreeze HS - Media Center Retrofit | - | - | 250,000 |
| Seabreeze HS - Window Replacement Bldgs 7, 8, 9 & 11 & Doors | - | - | 650,000 |
| Seabreeze HS - Renovate HVAC Bldg 11 | 277,894 | 246,693 | - |
| Seabreeze HS - Renovate HVAC Bldg 18, Locker Room | 67,449 | 123,810 | - |
| Seabreeze HS - Chilled Water Plant | - | - | 180,000 |
| Seabreeze HS - Field Renovation | - | - | 200,000 |
| Seabreeze HS - Replace Exterior Lockers | 1,378 | 56,542 | - |
| Silver Sands Mid - Reroof Low Slopes Bldgs 1, 2, 3, 4, 6, 7,8 | 19,168 | 288,142 | - |
| Silver Sands Mid - Cooling Tower Replacement | 229,906 | 152,200 | - |
| South Daytona Elm - New Flooring Building 5 and 8 | - | - | - |
| South Daytona Elm - Chiller Plant Upgrade | 16,814 | 690,000 | - |
| Spruce Creek Elm - Upgrade Fire Alarm | - | - | 400,000 |
| Spruce Creek Elm - Upgrade Cafeteria HVAC | 40,674 | - | - |
| Spruce Creek Elm - Classroom Renovations | - | - | - |
| Spruce Creek HS - Flooring Rooms D1,D2,D3,D4,D6,D16 & Corridor D25 | 25,528 | 34,383 | - |
| Spruce Creek HS - Install New Bleachers | 63,254 | 17 | - |
| Spruce Creek HS - Flooring & Stage Modifications | 21,883 | - | - |
| Spruce Creek HS - 35 Ton A/C Unit on Cafeteria, Controls, & Roof Curb | 2,681 | 110,000 | - |
| Spruce Creek HS - Master Plan | - | - | 2,000,000 |
| Spruce Creek HS - Softball Dugout & Backstop Renovations | 25,576 | 120,129 | - |
| Starke Elm - Outdoor Restroom (6 hole) Portable Area | - | - | 100,000 |
| Starke Elm - Replace Basketball Court (concrete only) | - | - | 70,000 |
| Starke Elm - Fencing, Cameras, Cipher Locks | - | - | 100,000 |
| Starke Elm - Coat Roofs Bldg. 11,12,13,14 & Reroof Media Center Canopies | - | - | 240,000 |
| Starke Elm - Replace Fire Alarm & Intercom | 218,717 | 186,368 | - |
| Sugar Mill Elm - Upgrade Chiller 1 and 2 | - | - | 300,000 |
| Sugar Mill Elm - Upgrade Generator | - | - | 100,000 |
| Sunrise Elm - Reroof Campus | - | - | 120,000 |
| Sweetwater Elm - Repave Bus Loop & North Parking | 171,214 | - | - |
| Sweetwater Elm - Replace Outside Air Units | 33,415 | 441,993 | - |
| Taylor Mid-HS - Outdoor Restroom for Athletics | 53,609 | 117,840 | - |
| Timbercrest Elm - Restroom (6 hole) | - | - | 100,000 |
| Timbercrest Elm - Replace Cafeteria Flooring | 41,064 | 10,928 | - |
| Tomoka Elm - HVAC Replacement Bldgs 3,4,5,6,7,8 | 665,779 | 9,560 | - |
| Transportation - DeLand - Replace Heavy Truck Lift | 9,109 | - | - |
| Transportation - Pierson - Coat Existing Roof | - | - | - |
| Turie T. Small Elm - Replace HVAC System in Café, Bldg 12 | 5,127 | - | - |
| Turie T. Small Elm - Fencing, Cameras, Cipher Locks | - | - | 100,000 |
| Turie T. Small Elm - Upgrade Multipurpose/Music Room HVAC | 44,156 | 108,639 | - |
| University HS - Outdoor Restroom for Athletics | 133,483 | 8,755 | - |
| University HS - MultiPurpose Field Lights | - | - | 300,000 |
| Various Schools - Security | 455,536 | 262,043 | - |
| Various Schools - Media Center Retrofits | - | 300,000 | - |
| Various Schools - Infrastructure for Technology | 374,482 | 21,264 | 1,000,000 |
| Various Schools - High School Athletics | 87,903 | - | - |
| Various Schools - Leased Portables | 102,727 | 900 | 100,000 |
| Various Schools Deltona - Reclaimed Water | - | - | - |
| Volusia Pines Elm - Replace Fire Alarm | 27,255 | 126,400 | - |
| Volusia Pines Elm - Reroof Campus | 10,577 | - | - |
| Westside Elm - Coat Existing Roof Bldg 6 | 43,125 | - | - |
| Westside Elm - Renovate HVAC Bldg 11, Media | 158,801 | - | - |
| Westside Elm - Renovations & Addition | 146,316 | 1,384,423 | 15,000,000 |
| Woodward Ave Elm - Interior & Exterior Painting | 1,804 | 74,025 | - |
| Woodward Ave Elm - Replace Chillers 1 & 2 for Bldg 1 | 550,659 | - | - |
| TOTAL PROJECTS AT EXISTING FACILITIES | 26,164,912 | 31,536,129 | 58,147,000 |



Capital Projects Details

| NAME | 2016 - 2017 EXPENDITURES | 2017 - 2018 REBUDGETS | 2017 - 2018 NEW BUDGETS |
|--|-----------------------------|--------------------------|----------------------------|
| FACILITIES MANAGEMENT | | | |
| MOVED TO SPECIFIC PROJECTS AT END OF YEAR | - | - | 2,500,000 |
| TOTAL FACILITIES MANAGEMENT | - | - | 2,500,000 |
| TECHNOLOGY | | | |
| ERP Software - Enterprise Resource Planning | - | - | 7,000,000 |
| SIS Software Systems - New District Student Information System | - | - | 4,000,000 |
| Various Schools & Depts - District Wide Technology Equipment | 17,024,238 | 366,471 | 4,876,000 |
| TOTAL TECHNOLOGY | 17,024,238 | 366,471 | 15,876,000 |
| SYSTEM-WIDE EQUIPMENT AND VEHICLES | | | |
| School & Department Equipment & Vehicles | 763,011 | 1,353,544 | 1,000,000 |
| TOTAL SYSTEM-WIDE EQUIPMENT & VEHICLES | 763,011 | 1,353,544 | 1,000,000 |
| BUSES | | | |
| Transportation - Buses | 3,933,203 | - | 2,868,408 |
| TOTAL BUSES | 3,933,203 | - | 2,868,408 |
| TRANSFERS | | | |
| Transfer to General Fund for Qualified Expenditures | 7,402,250 | - | 6,962,268 |
| Transfer to Debt Service Fund | 30,842,770 | - | 24,743,921 |
| TOTAL TRANSFERS | 38,245,020 | - | 31,706,189 |
| TOTAL 2016-2017 EXPENDITURES | \$ 89,177,828 | | |
| TOTAL 2017-2018 REBUDGETS (PROJECTS IN PROGRESS) | | \$ 55,766,013 | |
| TOTAL 2017-2018 NEW BUDGETS | | | \$ 137,097,597 |



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; and 7.4% to \$35 billion in 2017-18. 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. Seventy-one percent of the schools are over 20 years old and 48% 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



Capital Project Funds Overview

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.

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 2015, 2016, 2017 and again for 2018 the Legislature allocated funds to K-12 schools for maintenance only. The district only estimates PECO maintenance for the 5-Year plan due to the 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. With the extension of the half-cent sales tax, the 5-Year plan is being revised to reflect the promised projects to begin in 2016-17. Construction of seven replacement schools along with many HVAC and roof replacements, are in this 5-Year plan. Also, new additions at a few elementary schools to handle additional capacity will be funded out of the school impact fees.

The following projects are the new major projects, over \$400,000, scheduled for fiscal year 2018. There may be others that occur during the year as major systems such as roofs, electrical and air conditioning fail.



Capital Projects Funds Overview

Chisholm Elementary, (Replacement) \$19.0 million

Construction started in 2017-18.

Deltona Middle, (Master Plan) \$2.0 million

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

George Marks Elementary, (Master Plan) \$2.0 million

Construction is scheduled to start in school year 2018-19.

Pierson Elementary, (Replacement) \$2.0 million

Construction started in school year 2016-17 and should be completed by the end of 2017-18.

Atlantic High School, (HVAC Units and Chiller Upgrade) \$1.8 million

Planning and construction is scheduled to start in school year 2017-18.

Atlantic High School, (Replace Exterior Doors) \$600,000

Planning and construction is scheduled to start in school year 2017-18.

Creekside Middle, (HVAC in 4 Buildings) \$1.2 million

Planning and construction is scheduled to start in school year 2017-18.

DeLand Middle, (HVAC, Ceiling, Lighting) \$10.5 million

Planning and construction is scheduled to start in school year 2017-18.

Heritage Middle, (Upgrade HVAC in 3 Buildings) \$1.6 million

Planning and construction is scheduled to start in school year 2017-18.

Hinson Middle, (Media HVAC and Building AC Units) \$1.3 million

Planning and construction is scheduled to start in school year 2017-18.

Holly Hill School, (Upgrade Chiller Plant) \$800,000

Planning and construction is scheduled to start in school year 2017-18.

Indian River Elementary, (Reroof 5 Campus Buildings) \$750,000

Planning and construction is scheduled to start in school year 2017-18.

Indian River Elementary, (Replace Heat Pump and Piping) \$1.5 million

Planning and construction is scheduled to start in school year 2017-18.

Various Schools, (Minor Projects that occur during the year) \$2.5 million

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

New Smyrna Beach High School, (Upgrade Cooling Towers) \$600,000

Planning and construction is scheduled to start in school year 2017-18.

Pathways Elementary, (Campus Reroof) \$1.15 million

Planning and construction is scheduled to start in school year 2017-18.

Pine Ridge High School, (Chiller 3 and 4 and Building 2 HVAC) \$1.65 million

Planning and construction is scheduled to start in school year 2017-18.

Various School, (Portable Moves and Compliance) \$400,000

Growth and program requirements dictate the portable moves during the year.

Seabreeze High School, (Doors and Window Replacement in 4 Buildings) \$650,000

Planning and construction is scheduled to start in school year 2017-18.

Spruce Creek High School, (Master Plan) \$2.0 million

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

Various Schools, (Infrastructure for Technology) \$1 million

This will be an on-going allocation each year out of the sales tax extension. Projects under \$35,000 will be done here and projects over \$35,000 will be pulled out of this funding and reported to the Board before construction.

Westside Elementary, (Renovations and Additions) \$15.0 million

Construction is scheduled to start in school year 2017-18.

In addition to the Facilities projects above the district will use \$53.95 million for the following items:

\$2.5 million for facilities management to handle all capital projects; \$4.88 million to replace technology throughout the district; \$11 million to purchase new financial software and student software system for the district; \$1 million to help replace furniture and equipment district wide; \$2.87 million to purchase new school buses; \$6.96 million will be transferred to the general fund for qualified maintenance expenditures and copier leases; and \$24.74 million for debt service payments.



Special Revenue Fund-Food Service

| | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|--|----------------------|--------------------------------|----------------------|--------------------------------|
| REVENUES | | | | |
| Federal Direct | | | | |
| Other Miscellaneous Federal Direct | \$ - | \$ - | \$ - | \$ - |
| Total Federal Direct | - | - | - | - |
| Federal Through State | | | | |
| School Lunch Reimbursement | 15,306,485 | 16,000,000 | 15,134,472 | 16,000,000 |
| School Breakfast Reimbursement | 4,409,190 | 4,700,000 | 4,650,317 | 5,000,000 |
| After School Snack Reimbursement | 336,491 | 375,000 | 322,661 | 375,000 |
| Child Care Food Program | 501,598 | 525,000 | 631,450 | 600,000 |
| USDA Donated Foods | 1,749,358 | 1,800,000 | 1,673,937 | 1,900,000 |
| Cash in Lieu of Commodities | 38,805 | 39,000 | 45,960 | 50,000 |
| Summer Food Service Program | - | 250,000 | - | 275,000 |
| Nutrition Education and Training Program | 129,166 | 130,000 | 147,175 | 155,500 |
| Total Federal Through State | 22,471,093 | 23,819,000 | 22,605,972 | 24,355,500 |
| School Breakfast/Lunch Supplement | 325,046 | 324,000 | 322,412 | 333,000 |
| Local Sources | | | | |
| Interest on Investments | 20,721 | 20,000 | 72,724 | 54,000 |
| Student Breakfast/Lunches | 1,855,211 | 1,900,000 | 1,971,194 | 1,800,000 |
| Adult Breakfasts/Lunches | 165,500 | 170,000 | 151,690 | 160,000 |
| Student and Adult al La Carte | 1,912,361 | 2,000,000 | 1,734,749 | 1,800,000 |
| Student Snacks | 168 | 60 | 18 | - |
| Other Food Sales | 510,924 | 441,200 | 507,246 | 512,500 |
| Other Miscellaneous Local Sources | 6,004 | - | 3,813 | 4,000 |
| Total Local Sources | 4,470,889 | 4,531,260 | 4,441,434 | 4,330,500 |
| Total Revenue | 27,267,028 | 28,674,260 | 27,369,818 | 29,019,000 |
| Transfers In | - | - | - | - |
| Sale of Equipment | 500 | - | - | - |
| Nonspendable Fund Balance | 1,909,722 | 2,111,831 | 2,111,831 | 1,669,076 |
| Restricted Fund Balance | 8,534,401 | 11,170,266 | 11,170,266 | 12,314,776 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 37,711,651 | \$ 41,956,357 | \$ 40,651,915 | \$ 43,002,852 |
| EXPENDITURES | | | | |
| Salaries | \$ 6,934,182 | \$ 9,000,000 | \$ 8,104,257 | \$ 8,500,000 |
| Employee Benefits | 4,280,201 | 4,213,594 | 3,916,794 | 4,405,560 |
| Purchased Services | 1,454,217 | 2,809,349 | 1,570,057 | 1,740,948 |
| Energy Supplies | 84,357 | 90,000 | 78,724 | 100,000 |
| Material and Supplies | 9,976,533 | 11,376,596 | 10,796,890 | 11,300,000 |
| Capital Outlay | 74,283 | 3,144,470 | 677,598 | 2,500,000 |
| Other Expenses | 689,397 | 675,000 | 595,658 | 540,000 |
| Other Capital Outlay | 936,384 | 1,249,081 | 928,085 | 2,780,000 |
| TOTAL OPERATING EXPENSES | 24,429,554 | 32,558,090 | 26,668,063 | 31,866,508 |
| Transfers Out | - | - | - | - |
| Nonspendable Fund Balance | 2,111,831 | 2,111,831 | 1,669,076 | 1,669,076 |
| Restricted Fund Balance | 11,170,266 | 7,286,436 | 12,314,776 | 9,467,268 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 37,711,651 | \$ 41,956,357 | \$ 40,651,915 | \$ 43,002,852 |



Special Revenue Funds-Other Federal Programs

| | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|--|----------------------|--------------------------------|----------------------|--------------------------------|
| REVENUES | | | | |
| Federal Direct | | | | |
| Miscellaneous Federal Direct | \$ 13,889 | \$ 55,133 | \$ 52,737 | \$ 2,397 |
| Total Federal Direct | 13,889 | 55,133 | 52,737 | 2,397 |
| Federal Through State | | | | |
| Career and Technical Education | 713,102 | 706,416 | 654,077 | 663,482 |
| Teacher & Principal Training & Recruitment, Title II, Part A | 2,427,634 | 2,915,784 | 2,556,637 | 2,498,416 |
| Individuals with Disabilities Education Act (IDEA) | 13,802,089 | 16,200,955 | 14,009,382 | 15,733,648 |
| Elementary and Secondary Education Act, Title I | 22,403,139 | 21,299,562 | 18,412,208 | 22,656,865 |
| Language Instruction - Title III | 310,098 | 517,381 | 553,543 | 588,870 |
| Twenty-First Century Schools - Title IV | 495,657 | 1,300,786 | 1,461,951 | 1,220,544 |
| Federal Through Local | 45,022 | 485,572 | 335,103 | 150,469 |
| Other Federal Through State | 114,926 | 117,600 | 111,400 | 117,600 |
| Total Federal Through State | 40,311,667 | 43,544,056 | 38,094,303 | 43,629,894 |
| Transfers & Beginning Fund Balances | - | - | - | - |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 40,325,556 | \$ 43,599,189 | \$ 38,147,040 | \$ 43,632,291 |
| EXPENDITURES | | | | |
| Instruction | \$ 17,416,519 | \$ 18,834,850 | \$ 15,020,524 | \$ 17,182,397 |
| Student Support Services | 4,656,627 | 5,035,706 | 4,833,017 | 5,528,211 |
| Instructional Media Services | - | - | - | - |
| Instruction and Curriculum Development Services | 7,013,647 | 7,581,899 | 7,260,876 | 8,303,225 |
| Instructional Staff Training Services | 7,072,749 | 7,647,298 | 7,472,945 | 8,547,566 |
| Instruction-Related Technology | 9,465 | 8,720 | 9,296 | 8,726 |
| Board | - | - | - | - |
| General Administration | 1,836,404 | 1,918,380 | 1,373,240 | 1,570,762 |
| School Administration | 1,877,200 | 2,031,722 | 1,892,396 | 2,164,162 |
| Facilities Acquisition and Construction | - | - | - | - |
| Fiscal Services | - | - | - | - |
| Central Services | 117,830 | 126,438 | - | - |
| Student Transportation Services | 94,745 | 135,600 | 66,108 | 74,175 |
| Operation of Plant | 21,010 | 21,800 | 21,306 | 26,179 |
| Maintenance of Plant | - | - | - | - |
| Administrative Technology Services | - | 30,061 | - | - |
| Community Services | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Capital Outlay | 209,360 | 226,715 | 197,332 | 226,888 |
| Total Expenditures | 40,325,556 | 43,599,189 | 38,147,040 | 43,632,291 |
| Transfers & Ending Fund Balances | - | - | - | - |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 40,325,556 | \$ 43,599,189 | \$ 38,147,040 | \$ 43,632,291 |



Special Revenue Funds-Miscellaneous

| | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|--|----------------------|--------------------------------|----------------------|--------------------------------|
| REVENUES | | | | |
| Federal Direct | | | | |
| Miscellaneous Federal Direct | \$ - | \$ - | \$ - | \$ - |
| Total Federal Direct | - | - | - | - |
| Federal Through State | | | | |
| Race to the Top | 107,899 | - | - | - |
| Common Core State Standards (CCSS) RTTT | - | - | - | - |
| Distict Evaluation Systems Monitoring RTTT | - | - | - | - |
| Florida Standards Professional Development RTTT | - | - | - | - |
| Professional Development for Digital Learning RTTT | 446,984 | - | - | - |
| Total Federal Through State | 554,883 | - | - | - |
| Transfers & Beginning Fund Balances | - | - | - | - |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 554,883 | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | |
| Instruction | \$ 65,357 | \$ - | \$ - | \$ - |
| Student Support Services | - | - | - | - |
| Instructional Media Services | - | - | - | - |
| Instruction and Curriculum Development Services | - | - | - | - |
| Instructional Staff Training Services | - | - | - | - |
| Instruction-Related Technology | 437,115 | - | - | - |
| Board | - | - | - | - |
| General Administration | 5,411 | - | - | - |
| School Administration | - | - | - | - |
| Facilities Acquisition and Construction | - | - | - | - |
| Fiscal Services | - | - | - | - |
| Food Service | - | - | - | - |
| Central Services | 47,000 | - | - | - |
| Student Transportation Services | - | - | - | - |
| Operation of Plant | - | - | - | - |
| Maintenance of Plant | - | - | - | - |
| Administrative Technology Services | - | - | - | - |
| Community Services | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Capital Outlay | - | - | - | - |
| Total Expenditures | 554,883 | - | - | - |
| Transfers & Ending Fund Balances | - | - | - | - |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 554,883 | \$ - | \$ - | \$ - |



Workers' Compensation Fund

| | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|--|----------------------|--------------------------------|----------------------|--------------------------------|
| OPERATING REVENUES | | | | |
| Premium Revenue - General Fund | \$ 1,616,759 | \$ 1,924,891 | \$ 1,942,202 | \$ 1,924,891 |
| Premium Revenue - Special Revenue | 107,784 | 128,326 | 129,480 | 128,326 |
| Premium Revenue - School Way Café | 71,856 | 85,551 | 86,320 | 85,551 |
| Interest Income | 30,822 | - | 10,172 | - |
| TOTAL OPERATING REVENUES | 1,827,221 | 2,138,768 | 2,168,174 | 2,138,768 |
| Beginning Fund Balances | 566,028 | 566,028 | 566,028 | 566,028 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 2,393,249 | \$ 2,704,796 | \$ 2,734,202 | \$ 2,704,796 |
| OPERATING EXPENSES | | | | |
| Salaries | \$ 50,833 | \$ - | \$ 65,740 | \$ - |
| Employee Benefits | 340,982 | 502,000 | 228,283 | 502,000 |
| Purchased Services | 308,454 | 430,000 | 315,653 | 430,000 |
| Energy Supplies | - | - | - | - |
| Material and Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other Expenses | 1,126,952 | 1,206,768 | 1,558,498 | 1,206,768 |
| TOTAL OPERATING EXPENSES | 1,827,221 | 2,138,768 | 2,168,174 | 2,138,768 |
| Ending Fund Balances | 566,028 | 566,028 | 566,028 | 566,028 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 2,393,249 | \$ 2,704,796 | \$ 2,734,202 | \$ 2,704,796 |



Property Insurance Fund

| | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|--|----------------------|--------------------------------|----------------------|--------------------------------|
| OPERATING REVENUES | | | | |
| Premium Revenue - General Fund | \$ 2,994,120 | \$ 3,200,000 | \$ 2,910,559 | \$ 3,110,746 |
| Interest Income | 65,569 | - | 15,438 | - |
| TOTAL OPERATING REVENUES | 3,059,689 | 3,200,000 | 2,925,997 | 3,110,746 |
| Transfers In | - | - | - | - |
| Other Loss Recovery | - | - | 1,406,058 | - |
| Beginning Fund Balances | 5,102,139 | 5,102,139 | 5,102,139 | 5,102,139 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 8,161,828 | \$ 8,302,139 | \$ 9,434,194 | \$ 8,212,885 |
| OPERATING EXPENSES | | | | |
| Salaries | \$ - | \$ - | \$ 444,832 | \$ - |
| Employee Benefits | - | - | 89,094 | - |
| Purchased Services | 3,059,689 | 3,200,000 | 3,704,398 | 3,110,746 |
| Energy Supplies | - | - | - | - |
| Material and Supplies | - | - | 54,419 | - |
| Capital Outlay | - | - | 39,312 | - |
| Other Expenses | - | - | - | - |
| TOTAL OPERATING EXPENSES | 3,059,689 | 3,200,000 | 4,332,055 | 3,110,746 |
| Ending Fund Balances | 5,102,139 | 5,102,139 | 5,102,139 | 5,102,139 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 8,161,828 | \$ 8,302,139 | \$ 9,434,194 | \$ 8,212,885 |



Liability Insurance Fund

| | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|--|----------------------|--------------------------------|----------------------|--------------------------------|
| OPERATING REVENUES | | | | |
| Premium Revenue - General Fund | \$ 366,515 | \$ 412,800 | \$ 961,492 | \$ 267,800 |
| Interest Income | 27,971 | - | 9,401 | - |
| TOTAL OPERATING REVENUES | 394,486 | 412,800 | 970,893 | 267,800 |
| Beginning Fund Balances | 1,693,040 | 1,693,040 | 1,693,040 | 1,693,040 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 2,087,526 | \$ 2,105,840 | \$ 2,663,933 | \$ 1,960,840 |
| OPERATING EXPENSES | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits | - | - | - | - |
| Purchased Services | 289,092 | 407,800 | 314,902 | 262,800 |
| Energy Supplies | - | - | - | - |
| Material and Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other Expenses | 105,394 | 5,000 | 655,991 | 5,000 |
| TOTAL OPERATING EXPENSES | 394,486 | 412,800 | 970,893 | 267,800 |
| Ending Fund Balances | 1,693,040 | 1,693,040 | 1,693,040 | 1,693,040 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 2,087,526 | \$ 2,105,840 | \$ 2,663,933 | \$ 1,960,840 |



Fleet Insurance Fund

| | Actuals 2015-2016 | Adopted Budget 2016-2017 | Actuals 2016-2017 | Adopted Budget 2017-2018 |
|--|----------------------|--------------------------------|----------------------|--------------------------------|
| OPERATING REVENUES | | | | |
| Premium Revenue - General Fund | \$ 563,867 | \$ 411,200 | \$ 261,104 | \$ 411,200 |
| Interest Income | 14,903 | - | 9,832 | - |
| TOTAL OPERATING REVENUES | 578,770 | 411,200 | 270,936 | 411,200 |
| | | | | |
| Beginning Fund Balances | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 1,578,770 | \$ 1,411,200 | \$ 1,270,936 | \$ 1,411,200 |
| | | | | |
| OPERATING EXPENSES | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits | - | - | - | - |
| Purchased Services | 578,770 | 411,200 | 270,936 | 411,200 |
| Energy Supplies | - | - | - | - |
| Material and Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other Expenses | - | - | - | - |
| TOTAL OPERATING EXPENSES | 578,770 | 411,200 | 270,936 | 411,200 |
| | | | | |
| Ending Fund Balances | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 1,578,770 | \$ 1,411,200 | \$ 1,270,936 | \$ 1,411,200 |



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 | \$ 338,344 | \$ 139,014 | \$ 9,618 | \$ 486,976 |
| Middle School | \$ 607,125 | \$ 234,478 | \$ 14,812 | \$ 856,415 |
| High School | \$ 912,724 | \$ 444,909 | \$ 24,378 | \$ 1,382,011 |

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 | \$ 401,194 | \$ 142,664 | \$ 543,858 |
| Middle School | \$ 723,877 | \$ 235,255 | \$ 959,132 |
| High School | \$ 1,409,141 | \$ 453,675 | \$ 1,862,816 |

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 | \$ 3,174,862 | \$ 14,428 | \$ 3,189,290 |
| Middle School | \$ 4,307,005 | \$ 22,217 | \$ 4,329,222 |
| High School | \$ 7,501,760 | \$ 36,566 | \$ 7,538,326 |

The Pierson Elementary replacement school is scheduled to be completed in fiscal year 2017-18. The 5-Year plan calls for 7 new replacement schools. Also, 4 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 last year's upgrade of the thermostats in all of our 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 then the State average for 2015-16 slightly decreased to \$5.20 per square foot.

Due to the economic down turn there were no new schools or additions during this past school year. 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 not sell any old surplus schools that would have removed square footage from operational upkeep. There was additional space completed at Pine Trail Elementary. New figures will be provided as construction occurs during this 5-Year capital plan.

| | <u>Impact to Operating Budget</u> |
|----------------------------------|---------------------------------------|
| Pine Trail Elementary (Addition) | \$ <u>3,557</u> |
| Total Operating Impact | \$ 3,557 |



5-Year Summary

General Fund

| | Actuals 2013-2014 | Actuals 2014-2015 | Actuals 2015-2016 | Actuals 2016-2017 | Budget 2017-2018 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| REVENUES | | | | | |
| Federal | \$ 3,150,972 | \$ 4,251,394 | \$ 4,608,168 | \$ 3,418,400 | \$ 3,045,000 |
| State | 247,485,647 | 251,055,139 | 265,075,087 | 267,152,414 | 272,491,614 |
| Local | 165,329,610 | 174,985,877 | 183,204,669 | 181,773,321 | 174,607,107 |
| TOTAL REVENUES | 415,966,229 | 430,292,410 | 452,887,924 | 452,344,135 | 450,143,721 |
| Transfers In | 13,320,889 | 11,607,418 | 9,393,991 | 7,402,250 | 6,962,268 |
| Other Financing Sources | 1,042,163 | 345,163 | 1,551,993 | 286,691 | 250,000 |
| Beginning Fund Balances | 49,401,111 | 43,941,500 | 32,691,750 | 44,076,709 | 47,800,397 |
| TOTAL REVENUE, OTHER SOURCES & FUND BALANCES | \$ 479,730,392 | \$ 486,186,491 | \$ 496,525,658 | \$ 504,109,785 | \$ 505,156,386 |
| EXPENDITURES | | | | | |
| Salaries | \$ 269,093,263 | \$ 276,611,819 | \$ 277,497,218 | \$ 286,055,135 | \$ 292,515,130 |
| Employee Benefits | 85,575,930 | 91,794,421 | 91,012,770 | 83,847,676 | 80,617,460 |
| Purchased Services | 48,583,512 | 50,742,913 | 53,099,235 | 56,374,644 | 65,317,607 |
| Energy Services | 12,920,470 | 13,315,221 | 11,645,343 | 11,203,260 | 11,849,926 |
| Material & Supplies | 11,490,920 | 12,761,910 | 11,302,382 | 10,594,152 | 20,033,113 |
| Capital Outlay | 1,958,024 | 1,752,895 | 882,188 | 1,147,876 | 333,982 |
| Other Expenditures | 6,166,773 | 6,515,562 | 7,009,813 | 7,086,645 | 5,424,510 |
| TOTAL EXPENDITURES | 435,788,892 | 453,494,741 | 452,448,949 | 456,309,388 | 476,091,728 |
| Transfers Out | - | - | - | - | - |
| Ending Fund Balances | 43,941,500 | 32,691,750 | 44,076,709 | 47,800,397 | 29,064,658 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 479,730,392 | \$ 486,186,491 | \$ 496,525,658 | \$ 504,109,785 | \$ 505,156,386 |



Debt Service Funds

| REVENUES | Actuals 2013-2014 | Actuals 2014-2015 | Actuals 2015-2016 | Actuals 2016-2017 | Budget 2017-2018 |
|--|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| State sources | | | | | |
| CO&DS for SBE/COBI Bonds | \$ 1,925,882 | \$ 1,910,264 | \$ 1,677,956 | \$ 1,697,754 | \$ 1,743,920 |
| SBE/COBI Bond Interest | 84 | 1,600 | 319 | 463 | - |
| Total State sources | 1,925,966 | 1,911,864 | 1,678,275 | 1,698,217 | 1,743,920 |
| Local sources | | | | | |
| District Interest and Sinking Taxes | - | - | - | - | - |
| Interest | 14,983 | 13,312 | 103,991 | 34,787 | - |
| Payment in Lieu of Taxes | - | - | - | - | - |
| Total Local sources | 14,983 | 13,312 | 103,991 | 34,787.00 | - |
| TOTAL REVENUE | 1,940,949 | 1,925,176 | 1,782,266 | 1,733,004 | 1,743,920 |
| OTHER SOURCES OF FUNDS | | | | | |
| Transfers from Capital Fund | 51,153,414 | 50,581,710 | 49,287,243 | 30,842,770 | 24,743,921 |
| Proceeds of Refunding | 142,805,000 | 32,759,000 | 73,150,000 | - | - |
| Premium on Refunding | 16,215,089 | 4,708,849 | 13,707,447 | - | - |
| Restricted Fund Balance | 21,486,307 | 22,016,767 | 22,539,775 | 23,102,824 | 1,406,862 |
| TOTAL OTHER SOURCES | 231,659,810 | 110,066,326 | 158,684,465 | 53,945,594 | 26,150,783 |
| TOTAL REVENUE, OTHER SOURCES & FUND BALANCES | \$ 233,600,759 | \$ 111,991,502 | \$ 160,466,731 | \$ 55,678,598 | \$ 27,894,703 |
| EXPENDITURES (by object) | | | | | |
| Redemption of Principal | \$ 34,005,000 | \$ 67,770,000 | \$ 36,577,000 | \$ 38,281,000 | \$ 13,636,000 |
| Interest | 18,524,436 | 16,378,588 | 13,903,225 | 12,695,533 | 12,557,795 |
| Dues and Fees | 844,298 | 227,124 | 777,198 | 238,203 | - |
| Miscellaneous Expense | - | - | - | - | - |
| TOTAL EXPENDITURES | 53,373,734 | 84,375,712 | 51,257,423 | 51,214,736 | 26,193,795 |
| Transfers Out: | | | | | |
| To General Fund | - | - | - | - | - |
| To Capital Fund | - | - | - | 3,057,000 | - |
| Payments on Refund Bonds | 158,210,258 | 5,076,015 | 86,106,484 | - | - |
| Restricted Fund Balance | 22,016,767 | 22,539,775 | 23,102,824 | 1,406,862 | 1,700,908 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 233,600,759 | \$ 111,991,502 | \$ 160,466,731 | \$ 55,678,598 | \$ 27,894,703 |



5-Year Summary

Capital Projects Funds

| REVENUES | Actuals | Actuals | Actuals | Actuals | Budget |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
| State Revenue | | | | | |
| CO&DS distributed to district | \$ 330,816 | \$ 387,439 | \$ 555,996 | \$ 590,527 | \$ 494,812 |
| Interest on undistributed CO&DS | 10,979 | 15,033 | 6,886 | 38,103 | 18,411 |
| PECO public education capital outlay | - | 1,198,144 | 1,069,770 | 1,592,013 | 1,085,644 |
| Charter school capital outlay | 370,889 | 598,413 | 380,599 | 640,081 | - |
| Other state sources | 140,505 | 184,656 | 114,973 | 114,017 | - |
| Total State Revenue | 853,189 | 2,383,685 | 2,128,224 | 2,974,741 | 1,598,867 |
| Local Revenue | | | | | |
| Ad valorem taxes | 39,346,178 | 41,644,655 | 44,704,491 | 47,286,150 | 50,428,398 |
| Sales tax | 33,733,053 | 36,073,123 | 39,116,980 | 40,918,201 | 41,327,383 |
| Interest income | 59,109 | 61,013 | 654,686 | 635,338 | 100,000 |
| Impact fees | 681,026 | 3,076,605 | 4,647,707 | 6,301,222 | 4,000,000 |
| Other local sources | 55,998 | 736,245 | 550,298 | 300,881.00 | - |
| Total Local Revenue | 73,875,364 | 81,591,641 | 89,674,162 | 95,441,792 | 95,855,781 |
| TOTAL REVENUE | 74,728,553 | 83,975,326 | 91,802,386 | 98,416,533 | 97,454,648 |
| OTHER SOURCES OF FUNDS | | | | | |
| Transfers In | - | - | - | 3,057,000 | - |
| Other Financing Sources | - | - | - | 40,746,896 | - |
| Restricted Fund Balance | 56,641,818 | 48,852,049 | 48,721,640 | 58,189,930 | 111,232,531 |
| Assigned Fund Balance | - | - | - | - | - |
| TOTAL REVENUE, OTHER SOURCES & FUND BALANCES | \$ 131,370,371 | \$ 132,827,375 | \$ 140,524,026 | \$ 200,410,359 | \$ 208,687,179 |
| EXPENDITURES (by object) | | | | | |
| Library books | \$ - | \$ - | \$ - | \$ - | \$ - |
| Audio visual materials | - | - | - | - | - |
| Buildings and fixed equipment | 322,300 | 213,099 | 650,388 | 3,372,551 | 47,435,983 |
| Furniture, fixtures, and equipment | 4,156,599 | 4,689,972 | 5,105,943 | 18,177,374 | 10,109,125 |
| Motor vehicles | 2,278,166 | 3,471,387 | 2,537,894 | 4,031,441 | 3,065,582 |
| Land | 600 | 600 | 250,600 | 257,873 | 106,750 |
| Improvements other than buildings | 1,532,478 | 3,779,213 | 2,378,920 | 2,447,728 | 3,674,578 |
| Remodeling and renovations | 9,733,718 | 9,755,559 | 12,489,498 | 22,515,894 | 85,764,005 |
| Computer software | 18,876 | 5,510 | 237,953 | 128,180 | 11,001,398 |
| COBI bonds dues & fees | 1,282 | 1,267 | 1,666 | 1,768 | - |
| TOTAL EXPENDITURES | 18,044,019 | 21,916,607 | 23,652,862 | 50,932,808 | 161,157,421 |
| Transfers | 64,474,303 | 62,189,128 | 58,681,234 | 38,245,020 | 31,706,189 |
| Restricted Fund Balance | 48,852,049 | 48,721,640 | 58,189,930 | 111,232,531 | 15,823,569 |
| Assigned Fund Balance | - | - | - | - | - |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 131,370,371 | \$ 132,827,375 | \$ 140,524,026 | \$ 200,410,359 | \$ 208,687,179 |



Special Revenue Fund - Food Service

| | Actuals 2013-2014 | Actuals 2014-2015 | Actuals 2015-2016 | Actuals 2016-2017 | Budget 2017-2018 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| REVENUES | | | | | |
| Federal Direct | \$ - | \$ 1,000 | \$ - | \$ - | \$ - |
| Federal Through State | 19,911,467 | 20,332,228 | 22,471,092 | 22,605,972 | 24,355,500 |
| State | 342,820 | 330,550 | 325,046 | 322,412 | 333,000 |
| Local | 5,475,935 | 4,877,272 | 4,470,890 | 4,441,434 | 4,330,500 |
| TOTAL REVENUES | 25,730,222 | 25,541,050 | 27,267,028 | 27,369,818 | 29,019,000 |
| Transfers In | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - |
| Non-Revenue Sources | - | - | - | - | - |
| Beginning Fund Balances | 11,607,145 | 11,611,202 | 10,444,623 | 13,282,097 | 13,983,852 |
| TOTAL REVENUE, OTHER SOURCES & FUND BALANCES | \$ 37,337,367 | \$ 37,152,252 | \$ 37,711,651 | \$ 40,651,915 | \$ 43,002,852 |
| EXPENDITURES | | | | | |
| Salaries | \$ 7,348,648 | \$ 7,163,809 | \$ 6,934,181 | \$ 8,104,257 | \$ 8,500,000 |
| Employee Benefits | 4,241,389 | 4,393,397 | 4,280,201 | 3,916,794 | 4,405,560 |
| Purchased Services | 1,470,018 | 1,488,144 | 1,454,217 | 1,570,057 | 1,740,948 |
| Energy Services | 92,104 | 88,885 | 84,357 | 78,724 | 100,000 |
| Material & Supplies | 10,264,439 | 10,510,131 | 9,976,533 | 10,796,890 | 11,300,000 |
| Capital Outlay | 85,258 | 147,697 | 74,283 | 677,598 | 2,500,000 |
| Other Expenditures | 583,476 | 794,799 | 689,397 | 595,658 | 540,000 |
| Other Capital Outlay | 1,640,833 | 2,121,267 | 936,384 | 928,085 | 2,780,000 |
| TOTAL EXPENDITURES | 25,726,165 | 26,708,129 | 24,429,554 | 26,668,063 | 31,866,508 |
| Ending Fund Balance | 11,611,202 | 10,444,123 | 13,282,097 | 13,983,852 | 11,136,344 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 37,337,367 | \$ 37,152,252 | \$ 37,711,651 | \$ 40,651,915 | \$ 43,002,852 |



5-Year Summary

Special Revenue Funds - Other Federal Programs/Miscellaneous

| | Actuals 2013-2014 | Actuals 2014-2015 | Actuals 2015-2016 | Actuals 2016-2017 | Budget 2017-2018 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| REVENUES | | | | | |
| Federal Direct | \$ - | \$ - | \$ 13,889 | \$ 52,737 | \$ 2,397 |
| Federal Through State | 37,905,846 | 45,379,135 | 40,311,667 | 38,094,303 | 43,629,894 |
| State | - | - | - | - | - |
| Local | - | - | - | - | - |
| TOTAL REVENUES | 37,905,846 | 45,379,135 | 40,325,556 | 38,147,040 | 43,632,291 |
| Transfers In | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - |
| Non-Revenue Sources | - | - | - | - | - |
| Beginning Fund Balances | - | - | - | - | - |
| TOTAL REVENUE, OTHER SOURCES & FUND BALANCES | \$ 37,905,846 | \$ 45,379,135 | \$ 40,325,556 | \$ 38,147,040 | \$ 43,632,291 |
| EXPENDITURES | | | | | |
| Salaries | \$ 21,505,257 | \$ 23,435,986 | \$ 22,601,468 | \$ 22,785,367 | \$ 20,150,544 |
| Employee Benefits | 6,011,772 | 6,838,853 | 6,624,745 | 6,073,465 | 8,064,534 |
| Purchased Services | 4,770,290 | 5,903,072 | 5,388,614 | 4,563,648 | 5,945,953 |
| Energy Services | 13,848 | 12,063 | 8,357 | 9,850 | 26,179 |
| Material & Supplies | 1,319,472 | 1,546,479 | 1,408,621 | 1,633,647 | 5,165,718 |
| Capital Outlay | 2,367,821 | 4,695,943 | 1,891,527 | 1,017,511 | 3,559,863 |
| Other Expenditures | 1,917,386 | 2,946,739 | 2,402,225 | 2,063,552 | 719,500 |
| TOTAL EXPENDITURES | 37,905,846 | 45,379,135 | 40,325,556 | 38,147,040 | 43,632,291 |
| Ending Fund Balance | - | - | - | - | - |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 37,905,846 | \$ 45,379,135 | \$ 40,325,556 | \$ 38,147,040 | \$ 43,632,291 |



Internal Service Funds

| | Actuals 2013-2014 | Actuals 2014-2015 | Actuals 2015-2016 | Actuals 2016-2017 | Budget 2017-2018 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| OPERATING REVENUES | | | | | |
| Premium Revenue | \$ 6,729,589 | \$ 6,791,151 | \$ 5,720,901 | \$ 6,291,157 | \$ 5,928,514 |
| Interest Income | 33,339 | 77,824 | 139,265 | 44,843 | - |
| TOTAL OPERATING REVENUES | 6,762,928 | 6,868,975 | 5,860,166 | 6,336,000 | 5,928,514 |
| Transfers In | - | - | - | - | - |
| Other Loss Recovery | - | - | - | 1,406,058 | - |
| Beginning Fund Balances | 8,361,207 | 8,361,207 | 8,361,207 | 8,361,207 | 8,361,207 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 15,124,135 | \$ 15,230,182 | \$ 14,221,373 | \$ 16,103,265 | \$ 14,289,721 |
| OPERATING EXPENSES | | | | | |
| Salaries | \$ 54,665 | \$ 67,354 | \$ 50,833 | \$ 510,572 | \$ - |
| Employee Benefits | 421,984 | 466,573 | 340,982 | 317,377 | 502,000 |
| Purchased Services | 4,950,650 | 4,403,153 | 4,236,005 | 4,605,889 | 4,214,746 |
| Energy Services | - | - | - | - | - |
| Material and Supplies | 254 | 19 | - | 54,419 | - |
| Capital Outlay | - | - | - | 39,312 | - |
| Other Expenses | 1,335,375 | 1,931,876 | 1,232,345 | 2,214,489 | 1,211,768 |
| TOTAL OPERATING EXPENSES | 6,762,928 | 6,868,975 | 5,860,166 | 7,742,058 | 5,928,514 |
| Transfers Out | - | - | - | - | - |
| Ending Fund Balances | 8,361,207 | 8,361,207 | 8,361,207 | 8,361,207 | 8,361,207 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 15,124,135 | \$ 15,230,182 | \$ 14,221,373 | \$ 16,103,265 | \$ 14,289,721 |



3-Year Forecast

General Fund

| | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| REVENUES | | | | |
| Federal | \$ 3,045,000 | \$ 3,418,400 | \$ 3,418,400 | \$ 3,418,400 |
| State | 272,491,614 | 277,941,446 | 283,500,275 | 289,170,281 |
| Local | 174,607,107 | 178,099,249 | 181,661,234 | 185,294,459 |
| TOTAL REVENUES | 450,143,721 | 459,459,095 | 468,579,909 | 477,883,140 |
| Transfers from Capital Projects | 7,212,268 | 5,212,268 | 3,212,268 | 3,212,268 |
| Other Financing Sources | - | - | - | - |
| Beginning Fund Balances | 47,800,397 | 46,145,697 | 34,834,665 | 27,641,089 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCE | \$ 505,156,386 | \$ 510,817,060 | \$ 506,626,842 | \$ 508,736,497 |
| EXPENDITURES | | | | |
| Salaries | \$ 292,515,129 | \$ 292,515,129 | \$ 292,515,129 | \$ 292,515,129 |
| Employee Benefits | 80,617,460 | 84,555,418 | 85,788,044 | 87,081,648 |
| Purchased Services | 65,317,607 | 66,623,959 | 67,956,438 | 69,315,567 |
| Energy Services | 11,849,926 | 12,086,925 | 12,207,794 | 12,329,872 |
| Material & Supplies | 20,033,113 | 11,537,341 | 11,768,088 | 12,003,449 |
| Capital Outlay | 333,982 | 1,435,246 | 1,449,598 | 1,464,094 |
| Other Expenditures | 5,424,510 | 7,228,378 | 7,300,662 | 7,373,668 |
| TOTAL EXPENDITURES | 476,091,727 | 475,982,395 | 478,985,753 | 482,083,428 |
| Transfers to Food Service | | | | |
| Ending Fund Balances | 29,064,659 | 34,834,665 | 27,641,089 | 26,653,069 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 505,156,386 | \$ 510,817,060 | \$ 506,626,842 | \$ 508,736,497 |

General Fund Assumptions:

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

- Federal – remains constant
- State – based on a 2.00% increase in FEFP funding each year
- Local – based on a 2.00% increase each year
- Transfers - reduced by \$2.0 million for 2018-2019 and 2019-2020 and then held constant for 2020-2021.

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

- Salaries – 0% increase for all three years. Salary increases are subject to negotiations. Growth of 121 students is projected for 2018-2019, a decline of 161 for 2019-2020 and growth of 290 for 2020-2021
- FICA – 7.65%
- Health Insurance – \$531 per month per employee cap
- Retirement Rate – 7.92% for 2017-2018 and an increase of 5% each year for remaining years
- Life Insurance – 0.2304% rate
- All other objects – based on historical trends or prior year actuals



Debt Service Funds

| REVENUES | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|---|----------------------|-----------------------|-----------------------|-----------------------|
| State sources | | | | |
| CO&DS Withheld for SBE/COBI Bonds | \$ 1,743,920 | \$ 350,120 | \$ 225,920 | \$ 44,550 |
| Total state sources | 1,743,920 | 350,120 | 225,920 | 44,550 |
| Local sources | | | | |
| District Interest and Sinking Taxes | - | - | - | - |
| Total local sources | - | - | - | - |
| TOTAL REVENUE | 1,743,920 | 350,120 | 225,920 | 44,550 |
| OTHER SOURCES OF FUNDS: | | | | |
| Transfers from Capital Fund | 24,743,921 | 38,477,338 | 38,478,188 | 38,476,013 |
| Restricted Fund Balance | 1,406,862 | 1,700,908 | 15,540,221 | 29,386,034 |
| Total other sources | 26,150,783 | 40,178,246 | 54,018,409 | 67,862,047 |
| TOTAL REVENUE, OTHER SOURCES TRANSFERS & FUND BALANCES | \$ 27,894,703 | \$ 40,528,366 | \$ 54,244,329 | \$ 67,906,597 |
| EXPENDITURES (by object) | | | | |
| Redemption of Principal | \$ 13,636,000 | \$ 13,044,000 | \$ 13,506,000 | \$ 13,960,000 |
| Interest | 12,557,795 | 11,944,145 | 11,352,295 | 10,715,875 |
| Dues and Fees | - | - | - | - |
| TOTAL EXPENDITURES | 26,193,795 | 24,988,145 | 24,858,295 | 24,675,875 |
| OTHER USES OF FUNDS: | | | | |
| Restricted Fund Balance | 1,700,908 | 15,540,221 | 29,386,034 | 43,230,722 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 27,894,703 | \$ 40,528,366 | \$ 54,244,329 | \$ 67,906,597 |

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
- A sales tax bond is projected in 2019 in the amount of \$150 million



3-Year Forecast

Capital Projects Funds

| REVENUES | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| State sources | | | | |
| CO&DS distributed to district | \$ 494,812 | \$ 494,812 | \$ 494,812 | \$ 494,812 |
| Interest on undistributed CO&DS | 18,411 | 18,411 | 18,411 | 18,411 |
| PECO | 1,085,644 | 1,085,644 | 1,085,644 | 1,085,644 |
| Other state sources | - | - | - | - |
| Total state sources | 1,598,867 | 1,598,867 | 1,598,867 | 1,598,867 |
| Local sources | | | | |
| Ad valorem taxes | 50,428,398 | 53,302,817 | 55,701,444 | 58,152,307 |
| FY17 Sales tax | 41,327,383 | 41,740,657 | 42,158,064 | 42,579,645 |
| Interest income | 100,000 | 100,000 | 100,000 | 100,000 |
| Impact fees | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| Local Misc. | - | - | - | - |
| Total local sources | 95,855,781 | 99,143,474 | 101,959,508 | 104,831,952 |
| TOTAL REVENUE | 97,454,648 | 100,742,341 | 103,558,375 | 106,430,819 |
| OTHER SOURCES OF FUNDS: | | | | |
| Transfers In | - | - | - | - |
| Other Financing Sources | - | 150,000,000 | - | - |
| Restricted Fund Balance | 111,232,531 | 15,823,569 | 140,124,505 | 70,478,524 |
| Total other sources | 111,232,531 | 165,823,569 | 140,124,505 | 70,478,524 |
| TOTAL REVENUE, OTHER SOURCES & FUND BALANCES | \$ 208,687,179 | \$ 266,565,910 | \$ 243,682,880 | \$ 176,909,343 |
| To Debt Service Funds | 24,743,921 | 38,477,338 | 38,478,188 | 38,476,013 |
| Balance After Debt Service | 183,943,258 | 228,088,572 | \$ 205,204,692 | \$ 138,433,330 |
| EXPENDITURES (by category) | | | | |
| New Construction | \$ 25,000,000 | \$ 34,000,000 | \$ 53,000,000 | \$ 25,000,000 |
| Projects at Existing Schools & Facilities | 58,147,000 | 32,775,060 | 62,537,161 | 54,274,304 |
| Facilities Management | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Technology | 15,876,000 | 9,966,563 | 9,966,563 | 9,966,563 |
| System Wide Equipment and Vehicles | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Buses | 2,868,408 | 2,760,176 | 2,760,176 | 2,760,176 |
| Projects in Progress | 55,766,013 | - | - | - |
| TOTAL EXPENDITURES | 161,157,421 | 83,001,799 | 131,763,900 | 95,501,043 |
| TRANSFERS OUT | | | | |
| To General Fund | 6,962,268 | 4,962,268 | 2,962,268 | 2,962,268 |
| To Debt Service Funds | 24,743,921 | 38,477,338 | 38,478,188 | 38,476,013 |
| TOTAL TRANSFERS | 31,706,189 | 43,439,606 | 41,440,456 | 41,438,281 |
| Reserved for projects in progress | - | - | - | - |
| Restricted Fund Balance | 15,823,569 | 140,124,505 | 70,478,524 | 39,970,019 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 208,687,179 | \$ 266,565,910 | \$ 243,682,880 | \$ 176,909,343 |

Capital Projects Funds Assumptions:

CO&DS - Projected \$494,812 per year
PECO - Projected \$1,085,644 million per year for maintenance only due to Legislative uncertainty
Capital Property Tax (1.500 mills) - 2017 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 \$4 million each year 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. Projecting a \$150 million sales tax bond in 2019
Interest Income - Due to low interest rates and cash flow balances, an estimate of \$100,000 is made for this 5-Year period
All other funding sources - Estimated when known and measurable



Special Revenue Fund-Food Service

| | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|----------------------|-----------------------|-----------------------|-----------------------|
| REVENUES | | | | |
| Federal | \$ 24,355,500 | \$ 24,842,610 | \$ 25,339,462 | \$ 25,846,251 |
| State | 333,000 | 333,000 | 333,000 | 333,000 |
| Local | 4,330,500 | 4,417,110 | 4,505,452 | 4,595,561 |
| TOTAL REVENUES | 29,019,000 | 29,592,720 | 30,177,914 | 30,774,813 |
| Transfers In | - | - | - | - |
| Beginning Fund Balances | 13,983,852 | 11,136,344 | 11,212,756 | 10,776,281 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCE | \$ 43,002,852 | \$ 40,729,064 | \$ 41,390,670 | \$ 41,551,093 |
| EXPENDITURES | | | | |
| Salaries | \$ 8,500,000 | \$ 8,585,000 | \$ 8,670,850 | \$ 8,757,559 |
| Employee Benefits | 4,405,560 | 4,576,367 | 4,700,710 | 4,789,499 |
| Purchased Services | 1,740,948 | 1,875,138 | 2,018,504 | 2,161,869 |
| Energy Services | 100,000 | 103,337 | 111,158 | 118,980 |
| Material & Supplies | 11,300,000 | 12,014,608 | 12,676,341 | 13,338,074 |
| Capital Outlay | 5,280,000 | 1,668,574 | 1,701,945 | 1,735,984 |
| Other Expenditures | 540,000 | 693,284 | 734,881 | 778,974 |
| TOTAL EXPENDITURES | 31,866,508 | 29,516,308 | 30,614,390 | 31,680,940 |
| Ending Fund Balances | 11,136,344 | 11,212,756 | 10,776,281 | 9,870,154 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 43,002,852 | \$ 40,729,064 | \$ 41,390,670 | \$ 41,551,093 |

Special Revenue Fund - Food Service Assumptions:

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

- Federal – 2% increase each year over the 3-Year period
- State – based on level funding
- Local – 2% increase 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 – 0% increase for all three years. Salary increases are subject to negotiations. A 1% increase for any possible new positions.
- FICA – 7.65%
- Health Insurance – \$531 per month per employee cap
- Retirement Rate – 7.92% for 2017-2018 and an increase of 5% each year for remaining years
- Life Insurance – 0.2304% rate
- All other objects – based on a 3-Year trend or 3-Year average



3-Year Forecast

Special Revenue Funds - Other Federal Programs/Miscellaneous

| | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|----------------------|-----------------------|-----------------------|-----------------------|
| REVENUES | | | | |
| Federal | \$ 43,632,291 | \$ 44,066,193 | \$ 44,506,855 | \$ 44,951,923 |
| State | - | - | - | - |
| Local | - | - | - | - |
| TOTAL REVENUES | 43,632,291 | 44,066,193 | 44,506,855 | 44,951,923 |
| Transfers In | - | - | - | - |
| Beginning Fund Balances | - | - | - | - |
| TOTAL REVENUE, TRANSFERS & FUND BALANCE | \$ 43,632,291 | \$ 44,066,193 | \$ 44,506,855 | \$ 44,951,923 |
| EXPENDITURES | | | | |
| Salaries | \$ 20,150,544 | \$ 20,352,049 | \$ 20,555,570 | \$ 20,761,125 |
| Employee Benefits | 8,064,534 | 8,142,759 | 8,224,187 | 8,306,428 |
| Purchased Services | 5,945,953 | 6,005,412 | 6,065,466 | 6,126,121 |
| Energy Services | 26,179 | 26,441 | 26,705 | 26,972 |
| Material & Supplies | 5,165,718 | 5,217,375 | 5,269,548 | 5,322,244 |
| Capital Outlay | 3,559,863 | 3,595,462 | 3,631,416 | 3,667,730 |
| Other Expenditures | 719,500 | 726,695 | 733,962 | 741,303 |
| TOTAL EXPENDITURES | 43,632,291 | 44,066,193 | 44,506,855 | 44,951,923 |
| Ending Fund Balances | - | - | - | - |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 43,632,291 | \$ 44,066,193 | \$ 44,506,855 | \$ 44,951,923 |

Special Revenue Funds - Other Federal Programs/Miscellaneous Assumptions:

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

- Salaries – 0% increase for all three years. Salary increases are subject to negotiations. A 1% increase for any possible new positions.
- FICA – 7.65%
- Health Insurance – \$531 per month per employee cap
- Retirement Rate – 7.92% for 2017-2018 and an increase of 5% each year for remaining years
- Life Insurance – 0.2304% rate
- All other objects - based on a 1% increase each year



Internal Service Funds

| | Budget 2017-2018 | Forecast 2018-2019 | Forecast 2019-2020 | Forecast 2020-2021 |
|--|----------------------|-----------------------|-----------------------|-----------------------|
| OPERATING REVENUES | | | | |
| Premium Revenue | \$ 5,928,514 | \$ 6,017,739 | \$ 6,187,804 | \$ 6,291,610 |
| Interest Income | - | - | - | - |
| TOTAL OPERATING REVENUES | 5,928,514 | 6,017,739 | 6,187,804 | 6,291,610 |
| | | | | |
| Transfers In | - | - | - | - |
| Other Loss Recovery | - | - | - | - |
| Beginning Fund Balances | 8,361,207 | 8,361,207 | 8,361,207 | 8,361,207 |
| TOTAL REVENUE, TRANSFERS & FUND BALANCES | \$ 14,289,721 | \$ 14,378,946 | \$ 14,549,011 | \$ 14,652,817 |
| | | | | |
| OPERATING EXPENSES | | | | |
| Salaries | \$ - | \$ 57,617 | \$ 58,602 | \$ 60,066 |
| Employee Benefits | 502,000 | 328,844 | 337,065 | 345,492 |
| Purchased Services | 4,214,746 | 4,234,441 | 4,446,815 | 4,592,244 |
| Energy Services | - | - | - | - |
| Material and Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other Expenses | 1,211,768 | 1,396,837 | 1,345,322 | 1,293,808 |
| TOTAL OPERATING EXPENSES | 5,928,514 | 6,017,739 | 6,187,804 | 6,291,610 |
| | | | | |
| Transfers Out | - | - | - | - |
| Ending Fund Balances | 8,361,207 | 8,361,207 | 8,361,207 | 8,361,207 |
| TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES | \$ 14,289,721 | \$ 14,378,946 | \$ 14,549,011 | \$ 14,652,817 |

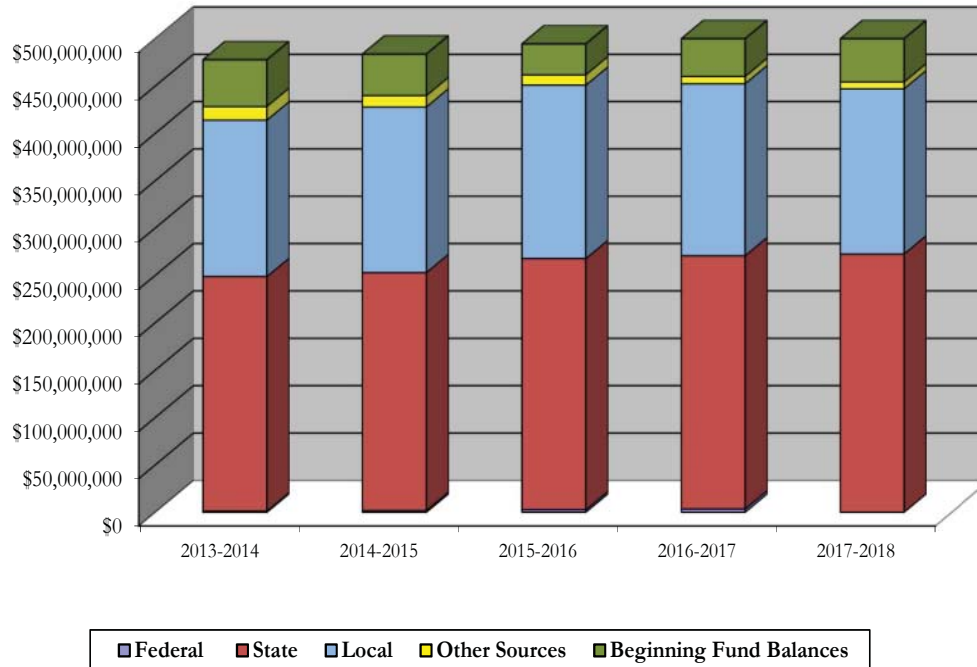
Internal Service Funds Assumptions:

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



5-Year Sources of Funds

General Fund Sources

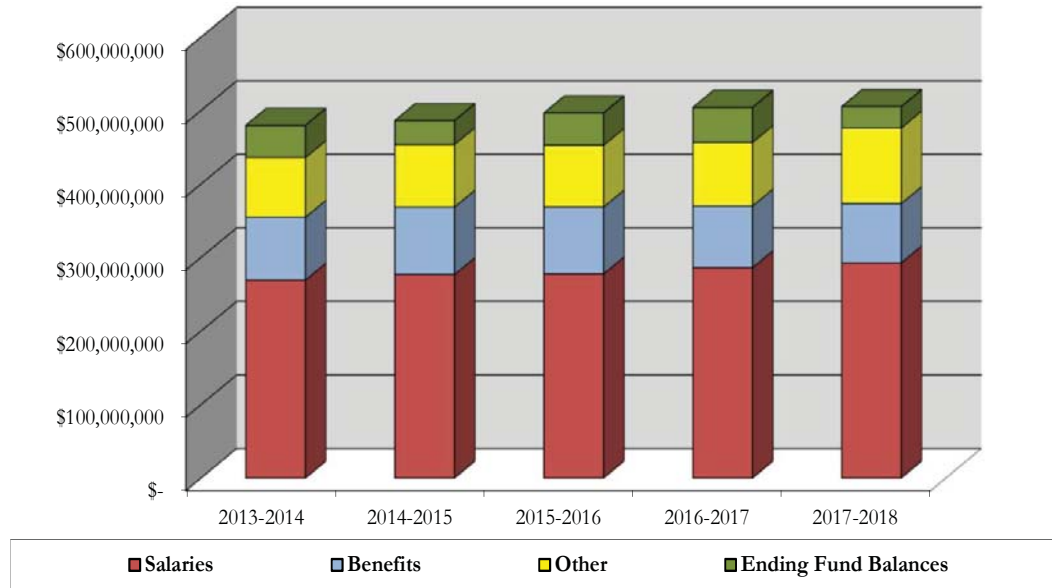


The largest source of general fund revenue comes from participation in the Florida Education Finance Program (FEFP). The FEFP formula recognizes local tax bases, individual program cost factors and district cost differentials. Local revenues are derived almost entirely from property taxes with a small amount from grants and reimbursements. The other sources of revenue include a transfer from capital funds to assist in covering the cost of maintenance. The smallest portion of revenue is received from the Federal Government. These revenues include Medicaid and ROTC, and a few grants such as Check and Connect-Florida Gulf Coast University, USF-Project 10 Sub-Agreement and Volusia Center for Excellence in Education (VCEE).

Over the 5-Year period, federal revenue has remained fairly constant with adjustments for different grants. There have been many factors affecting state revenues. The state revenue increased 10% over this period with the majority of that due to the increase in the FEFP funding coming from the state legislature. Local revenue increased by 5.6% due to an increase in the property tax roll in Volusia County. The millages during this same time period have decreased from 7.358 mills to 6.520 mills. From 2013-14 to 2017-18, Volusia County Schools received an additional \$43.1 million in FEFP revenue, with a large portion of this increase earmarked. For 2013-14, the FEFP increased by \$17 million, however all of the increase was earmarked for teacher salary increases and an increase in the retirement rate. The 2014-15 FEFP increased 3.4% for \$13.8 million, the 2015-16 increased by 3.4% for \$13.9 million, the 2016-17 increased by 2.7% for \$11.9 million and the 2017-18 increased by 1.3% for \$5.5 million. Locally, the tax base has increased from \$27.1 billion certified in 2013 to \$35.0 billion in 2017. Other sources decreased 50% during this period due to the reduction in the capital transfer to general fund. This transfer assists with the cost of maintenance.



General Fund Uses



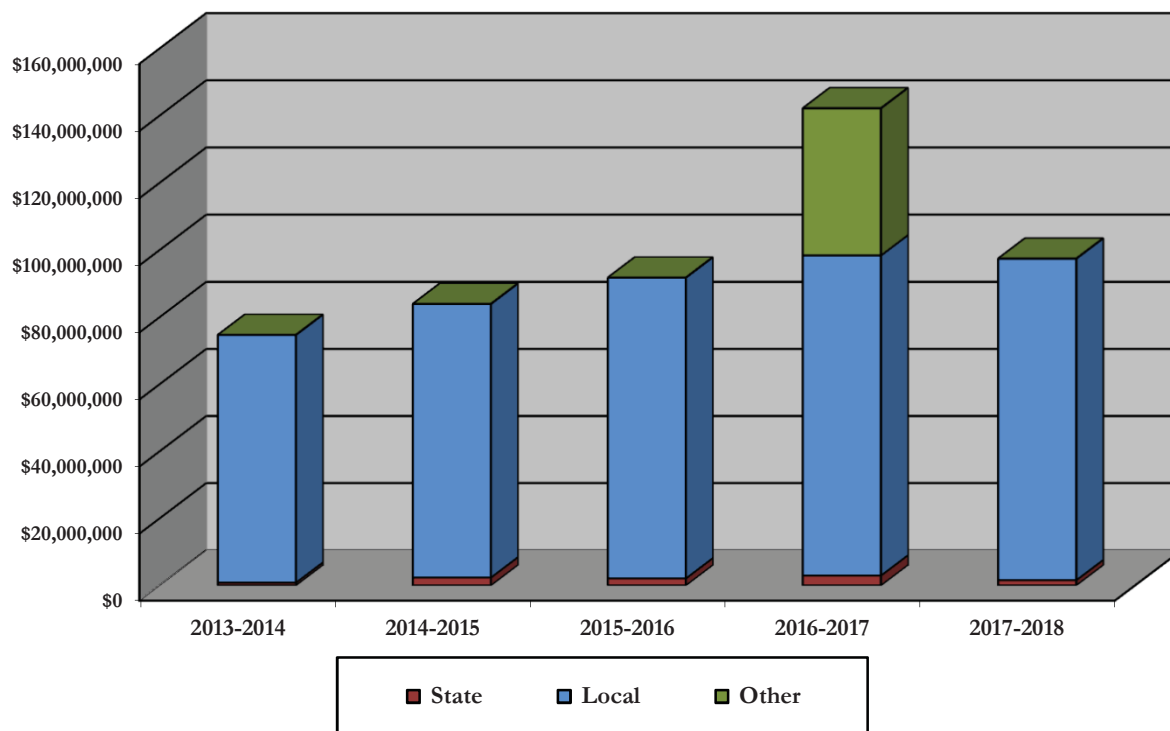
For presentation purposes, this graph groups expenditures into the three major categories: salaries, benefits, and other expenses. The ending fund balance includes non-spendable, restricted, committed, assigned and unassigned fund balances. The majority of the general fund budget, about 79% is for employee compensation and benefits. Over the past five years, cumulative salary increases have ranged from 13% -18% depending on bargaining unit. Health insurance is included in the benefit category and has decreased 13%. During 2016-2017 the district portion of health insurance costs were capped at \$531 per month per employee resulting in an anticipated savings of \$9 million to general fund. The actual savings for 2016-2017 were \$12 million and the 2017-2018 budget was adjusted accordingly. The retirement rate increased from 7.52% to 7.92% resulting in an increase in expenditures of \$1 million.

The other category includes purchased services, materials and supplies, utility costs, capital outlay, and other expenses, such as substitutes and dues and fees. During the 5-Year period, this category has grown by 27%. The majority of the increase was in the purchased services category. Purchased services expenditures have grown from \$48.6 million to \$65.3 million due to the opening of several new charter schools, increased enrollment at existing charter schools, increase in McKay Scholarships, new digital learning allocation and privatization of custodial maintenance. Materials and Supplies increased due to large carryovers in projects such as Digital Learning, Career and Professional Education (CAPE), Lottery and Instructional Materials.



5-Year Sources of Funds

Capital Projects Funds Sources



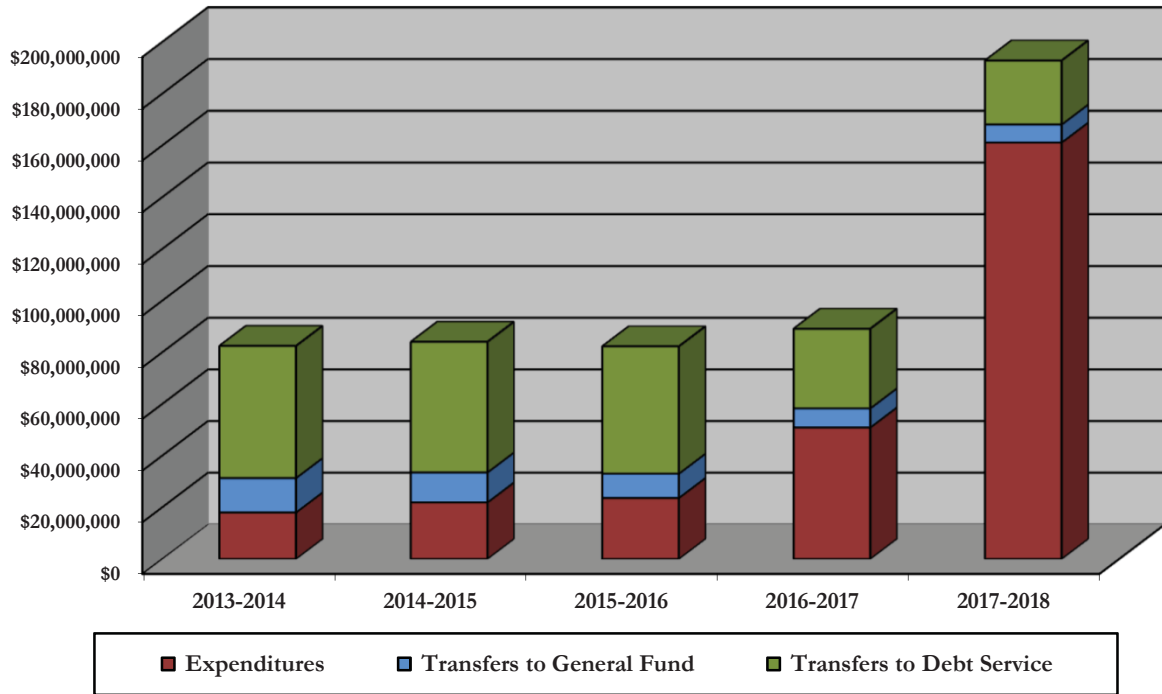
State sources of funds for capital projects are Capital Outlay and Debt Service (CO&DS), derived from a portion of motor vehicle license tax revenues. This source only generates around \$500,000 per year. The other state source is Public Education Capital Outlay (PECO), derived from the gross receipts tax on utilities. The State Legislature decides each year how much they will allocate for maintenance and capital projects. In 2012, 2013 and again in 2014 there was no allocation to K-12 education at all. For 2015, 2016 and 2017 the Legislature only allocated funds to K-12 schools for maintenance. The district is only estimating \$1.08 million per year PECO maintenance for the 5-Year plan due to the Legislative uncertainty.

The major local source of funds for capital projects are capital outlay ad valorem taxes. The certified tax roll dropped for several years, but has now started to rebound to around the 2010 level. The current millage allowable for capital outlay purposes is 1.500 mills applied to the certified county property values. For 2018 the estimate is \$50 million with a growth rate of 6% per year. In addition, in 2001, the voters of Volusia County approved a half-cent sales tax for fifteen years to fund a 10-Year construction program for identified educational facilities. The prior sales tax sunset December 31, 2016 with an extension of the half-cent sales tax beginning January 1, 2017 for an additional fifteen years. The sales tax estimate is \$41.3 million in 2018 with a 1% growth rate per year. 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. The impact fee revenue is estimated at \$4 million per year as the economy continues to improve. Interest revenue on unspent capital funds, has been removed from the 5-Year plan due to the uncertainty of the capital funds balances.

Other funding sources available are from the issuance of debt, Certificates of Participation (COPs) and Sales Tax Revenue Bonds. A \$40 million sales tax bonding was done in 2017 and an additional \$150 million sales tax bond is scheduled for 2019.



Capital Projects Funds Uses



The use of capital projects funds can be grouped into three major components: expenditures, transfers to general fund, and transfers to debt service.

Primarily, expenditures are for buildings, fixed equipment, remodeling, and renovations. Improvements, other than buildings, are generally related to construction projects as is a portion of the furniture, fixtures, and equipment. Land purchases are either directly related to new construction or are for land banking for future needs. Capital projects funds are used to replace broken and non-functional furniture and equipment for schools and departments. Also, the district strives to maintain a reasonable replacement cycle for technology to maintain high quality curriculum content, instructional management tools, and professional development that are personalized to the teachers, students and administrators. The district is committed to providing safe and reliable transportation for students by continuing to monitor the life cycle of the bus fleet.

Transfers to the general fund are for state qualified expenditures for maintenance of existing buildings and equipment and certain capital projects that are disbursed through the general fund. As schools age, the cost of repairs and maintenance continue to rise. The transfer for maintenance is the major portion of the transfer to the general fund but the transfer also includes amounts paid for equipment leases. Due to the economic downturn and the limited capital funds to support the maintenance function, the district has started to reduce the transfer to the general fund on the 5-Year plan.

Transfers for debt service are used for payments on Certificates of Participation (COPs) and Sales Tax Bonds. The COPs payments are primarily funded from the capital outlay ad valorem tax (1.500 mills). A portion of these payments are also funded from the school impact fees and sales tax proceeds, where applicable. The statutory limit for COPs payments from the capital millage is 75% (1.125 mills) of the projected capital millage. The Sales Tax Bond payments are made from sales tax proceeds.



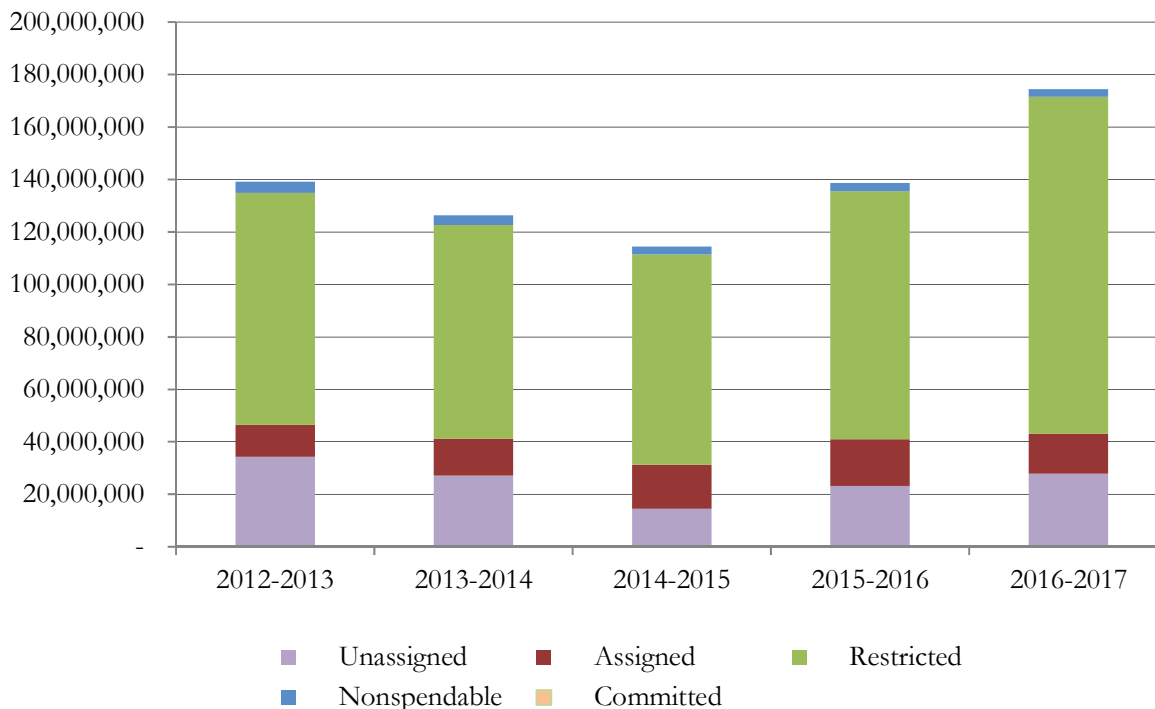
Fund Balance Summary-Governmental Funds

Governmental Funds

| | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Nonspendable | \$ 4,245,798 | \$ 3,823,083 | \$ 2,960,969 | \$ 3,090,531 | \$ 2,806,364 |
| Spendable: | | | | | |
| Restricted | 88,450,418 | 81,289,015 | 80,238,838 | 94,488,315 | 128,601,695 |
| Committed | - | - | - | - | - |
| Assigned | 12,201,537 | 14,108,741 | 16,750,823 | 17,877,641 | 15,088,213 |
| Unassigned | 34,238,628 | 27,200,679 | 14,446,658 | 23,195,073 | 27,927,369 |
| Total Governmental Funds | \$ 139,136,381 | \$ 126,421,518 | \$ 114,397,288 | \$ 138,651,560 | \$ 174,423,641 |

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.

5-Year Fund Balance-Governmental Funds



Fund Balance Summary-General Fund

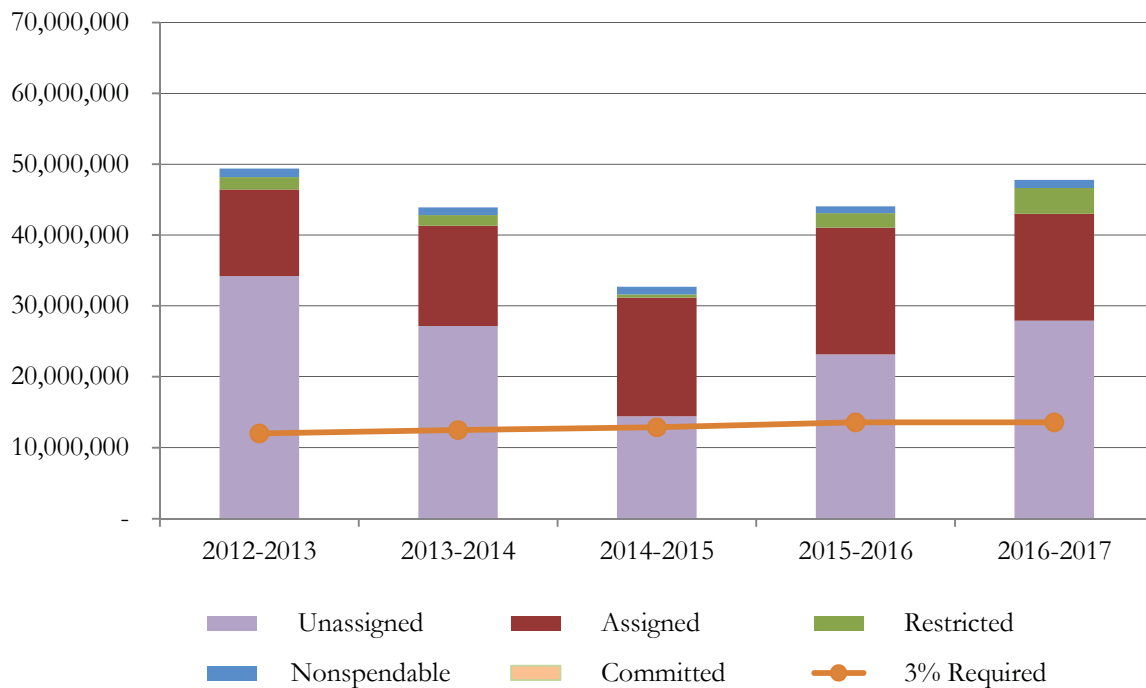
General Fund

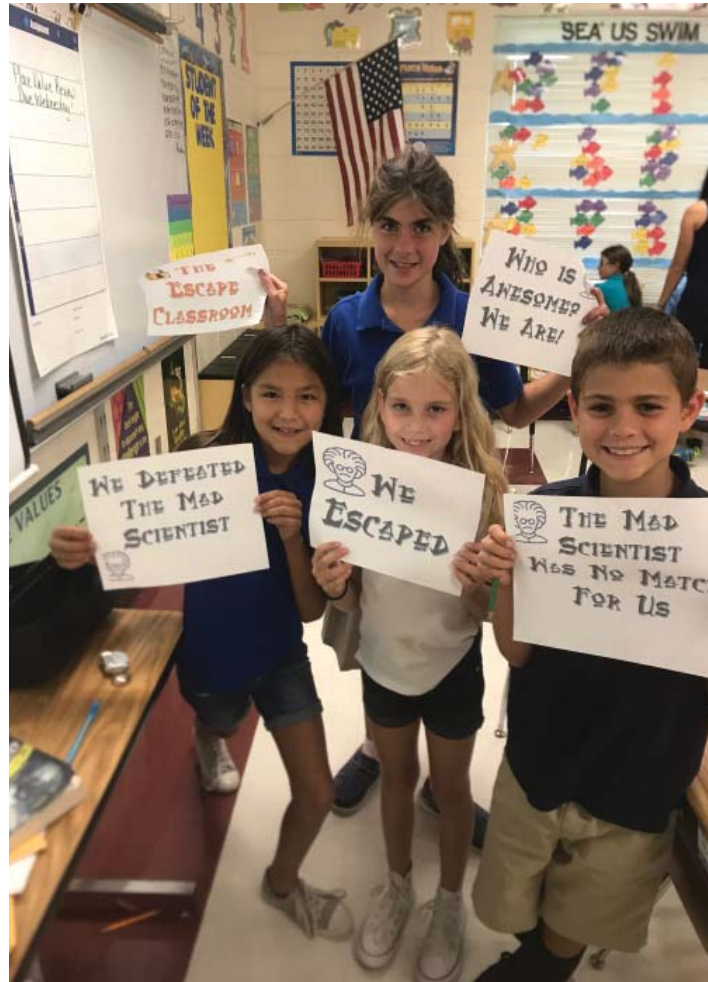
| | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Nonspendable | \$ 1,205,740 | \$ 1,104,890 | \$ 1,051,247 | \$ 978,700 | \$ 1,137,288 |
| Spendable: | | | | | |
| Restricted | 1,755,206 | 1,527,190 | 443,022 | 2,025,295 | 3,647,526 |
| Committed | - | - | - | - | - |
| Assigned | 12,201,537 | 14,108,741 | 16,750,823 | 17,877,641 | 15,088,213 |
| Unassigned | 34,238,628 | 27,200,679 | 14,446,658 | 23,195,073 | 27,927,369 |
| Total General Fund | \$ 49,401,111 | \$ 43,941,500 | \$ 32,691,750 | \$ 44,076,709 | \$ 47,800,396 |

Over the past five years, the general fund total fund balance decreased by \$1.6 million. In 2014 the fund balance decreased \$5.5 million due to salary compensation and preserving academic programs and services. The 2015 year ended with a decline of \$11.2 million as a result of salary increases totaling \$8.34 million and an increase of 84 teaching positions. Fiscal year 2016 closed with an increase of \$9.4 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, an increase in purchased services, which were partially offset by a decrease in expenditures for employee benefits. Other financing sources totaled \$7.7 million, primarily from transfers from Capital Project Funds to reimburse expenditures in the General Fund for maintenance, and equipment leases in the amount of \$7.4 million and other sources of \$0.29 million.

5-Year Fund Balance - General Fund





Informational Section



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 or DCD)
- 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. In addition to the base funding allocation, two major allocations within the FEFP are the Supplemental Academic Instruction Allocation and the Exceptional Student Education Guaranteed Allocation.

Scholarship payments for education provided by private schools are available pursuant to the provisions of three programs:

- (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. Scholarship amounts are based on the lesser of the amount the student would have generated for district funding or the amount of applicable private school fees.
- (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. Attending a public school in the prior-year is not a requirement to receive a Gardiner Scholarship.
- (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 \$699 million in tax credits for participating corporation is authorized for 2017-18. 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.



2017-2018 Volusia FEFP Calculation

| | | | | | | | | | |
|--------------------------------------|---|-----------------|---|---|---|--|---|---|---|
| FTE Students Volusia 62,701.63 | x | Program Weights | x | Weighted FTE Students Volusia 68,387.27 | x | Base Student Allocation (BSA) Volusia \$4,203.95 | x | District Cost Differential (DCD) Volusia 0.9617 | = |
|--------------------------------------|---|-----------------|---|---|---|--|---|---|---|

| | | | | | | | | | |
|--|---|---|---|--|---|--|---|---|---|
| Base Funding Volusia \$276,485,542 | + | Declining Enrollment Allocation Volusia \$0 | + | 0.748 Compression Adjustment Volusia \$5,563,516 | + | 0.250 Compression Adjustment Volusia \$0 | + | DJJ Supplemental Allocation Volusia \$231,373 | + |
|--|---|---|---|--|---|--|---|---|---|

| | | | | | | | | | |
|--|---|--|---|--|---|--|---|--|---|
| Proration to Available Funds Volusia \$0 | + | Safe Schools Volusia \$1,614,640 | + | Reading Allocation Volusia \$2,706,386 | + | Supplemental Academic Instruction Volusia \$16,914,414 | + | ESE Guaranteed Allocation Volusia \$24,140,540 | + |
|--|---|--|---|--|---|--|---|--|---|

| | | | | | | | | | |
|--|---|--|---|---|---|---|---|---|---|
| Teacher Classroom Supply Asst. Volusia \$1,015,319 | + | Student Transp. Volusia \$10,516,944 | + | Instructional Materials Volusia \$5,126,829 | + | Virtual Education Contribution Volusia \$68,005 | + | Digital Learning Allocation Volusia \$1,475,261 | = |
|--|---|--|---|---|---|---|---|---|---|

| | | | | | | | | | |
|--|---|---|---|--|---|--|---|---|---|
| Gross State, Local, and Federal FEFP Volusia \$345,858,769 | - | Required Local Effort Volusia \$143,351,127 | = | Net State FEFP Volusia \$202,507,642 | + | School Recognition & Lottery Volusia \$2,015,976 | + | Class Size Reduction Volusia \$66,884,867 | = |
|--|---|---|---|--|---|--|---|---|---|

Volusia's Total State Funding \$271,408,485

Based on 2nd FEFP Calculation



FEFP Revenue Summary

| | 2016-2017 4th Calc | 2017-2018 HB 3A | 2017-2018 2nd Calc | 2nd vs 4th Difference |
|--------------------------------------|-----------------------|-----------------------|-----------------------|--------------------------|
| Formula Components | | | | |
| Unweighted FTE | 62,300.73 | 62,701.63 | 62,701.63 | 400.90 |
| Weighted FTE | 67,823.31 | 68,387.27 | 68,387.27 | 563.96 |
| Base Student Allocation | 4,160.71 | 4,203.95 | 4,203.95 | 43.24 |
| District Cost Differential | 0.9689 | 0.9617 | 0.9617 | (0.0072) |
| School Taxable Value | 32,624,888,000 | 35,115,892,537 | 35,019,721,155 | 2,394,833,155 |
| Required Local Effort Millage | 4.600 | 4.272 | 4.264 | (0.336) |
| Discretionary Millage | 0.748 | 0.748 | 0.748 | - |
| Total Millage | 5.348 | 5.020 | 5.012 | -0.336 |
| Base Funding (WFTE x BSA x DCD) | \$ 273,416,918 | \$ 276,485,542 | \$ 276,485,542 | \$ 3,068,624 |
| ESE Guaranteed Allocation | 23,976,185 | 24,140,540 | 24,140,540 | 164,355 |
| Compression Adjustment - 0.748 mills | 5,215,817 | 5,443,129 | 5,563,516 | 347,699 |
| Declining Enrollment Supplement | 3,210 | - | - | (3,210) |
| Safe Schools | 1,573,042 | 1,614,640 | 1,614,640 | 41,598 |
| Reading Instruction | 2,738,140 | 2,706,386 | 2,706,386 | (31,754) |
| Supplemental Academic Instruction | 16,816,575 | 16,914,414 | 16,914,414 | 97,839 |
| DJJ Supplemental Funding | 244,912 | 231,373 | 231,373 | (13,539) |
| Student Transportation | 10,423,712 | 10,516,944 | 10,516,944 | 93,232 |
| Instructional Materials | 4,994,043 | 5,126,829 | 5,126,829 | 132,786 |
| Digital Learning | 1,477,314 | 1,475,261 | 1,475,261 | (2,053) |
| Teacher Classroom Supply Assistance | 1,035,939 | 1,015,319 | 1,015,319 | (20,620) |
| Proration to Appropriation | (162,164) | - | - | 162,164 |
| Additional Allocation | 17,013 | - | - | (17,013) |
| Virtual Education Contribution | 83,518 | 68,276 | 68,005 | (15,513) |
| Total FEFP | 341,854,174 | 345,738,653 | 345,858,769 | 4,004,595 |
| Required Local Effort Taxes | (144,071,505) | (144,014,489) | (143,351,127) | 720,378 |
| Total State FEFP | 197,782,669 | 201,724,164 | 202,507,642 | 4,724,973 |
| Categoricals | | | | |
| Class-size Reduction | 67,105,031 | 66,884,867 | 66,884,867 | (220,164) |
| Total Categorical Funding | 67,105,031 | 66,884,867 | 66,884,867 | (220,164) |
| Lottery | 1,029,183 | 1,016,724 | 1,016,724 | (12,459) |
| School Recognition | 999,252 | 999,252 | 999,252 | - |
| Total State Funding | 266,916,135 | 270,625,007 | 271,408,485 | 4,492,350 |
| Local Funding | | | | |
| Total Required Local Effort | 144,071,505 | 144,014,489 | 143,351,127 | (720,378) |
| Discretionary Local Effort | 23,427,280 | 25,216,020 | 25,146,961 | 1,719,682 |
| Total Local Funding | 167,498,785 | 169,230,509 | 168,498,088 | 999,303 |
| Total Funding | \$ 434,414,920 | \$ 439,855,516 | \$ 439,906,573 | \$ 5,491,653 |
| Budgeted Funding Per Student | \$ 6,972.87 | \$ 7,015.06 | \$ 7,015.87 | |



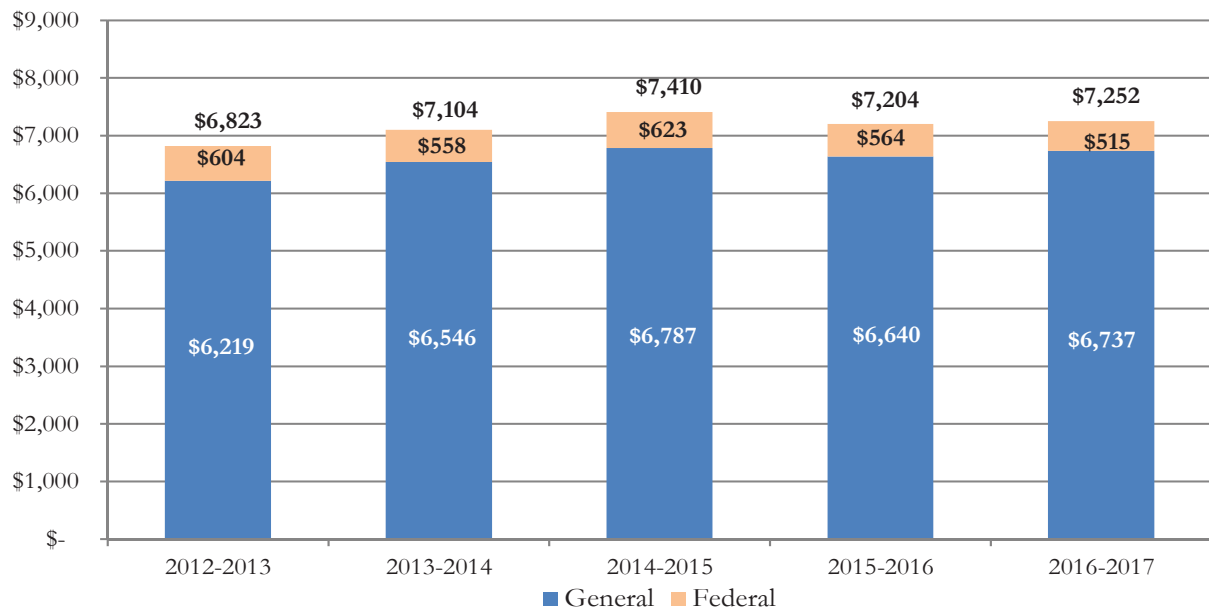
Expenditures Per FTE

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 |
|-----------|-------------------|-----------------|-------------------------|-----------------|-------------------------|---------------|
| 2012-2013 | 61,055.91 | \$ 379,676,068 | \$ 6,218.50 | \$ 36,898,946 | \$ 604.35 | \$ 6,822.85 |
| 2013-2014 | 61,249.44 | \$ 400,962,614 | \$ 6,546.39 | \$ 34,161,162 | \$ 557.74 | \$ 7,104.13 |
| 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 |

Source: District Annual Cost Report

Expenditures per FTE Student



Source: District Annual Cost Report

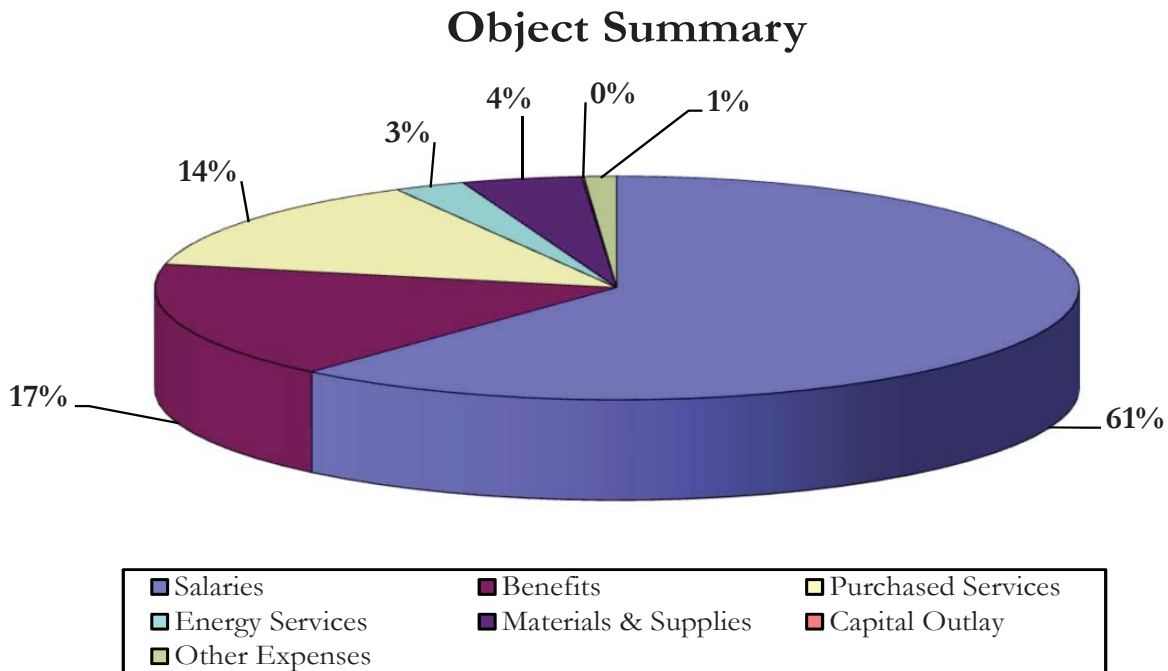
Note: 'FTE' is Full Time Equivalent student (see glossary)



Object Summary

General Fund 2017-2018

| Object | Description | Amount |
|--------------|----------------------|-----------------------|
| 100 | Salaries | \$ 292,515,129 |
| 200 | Benefits | 80,617,460 |
| 300 | Purchased Services | 65,317,607 |
| 400 | Energy Services | 11,849,926 |
| 500 | Materials & Supplies | 20,033,113 |
| 600 | Capital Outlay | 333,982 |
| 700 | Other Expenses | 5,424,510 |
| 900 | Transfers | - |
| Total | | \$ 476,091,728 |



Personnel costs represent the largest expenditure category for the district at 78% (salaries and benefits combined)

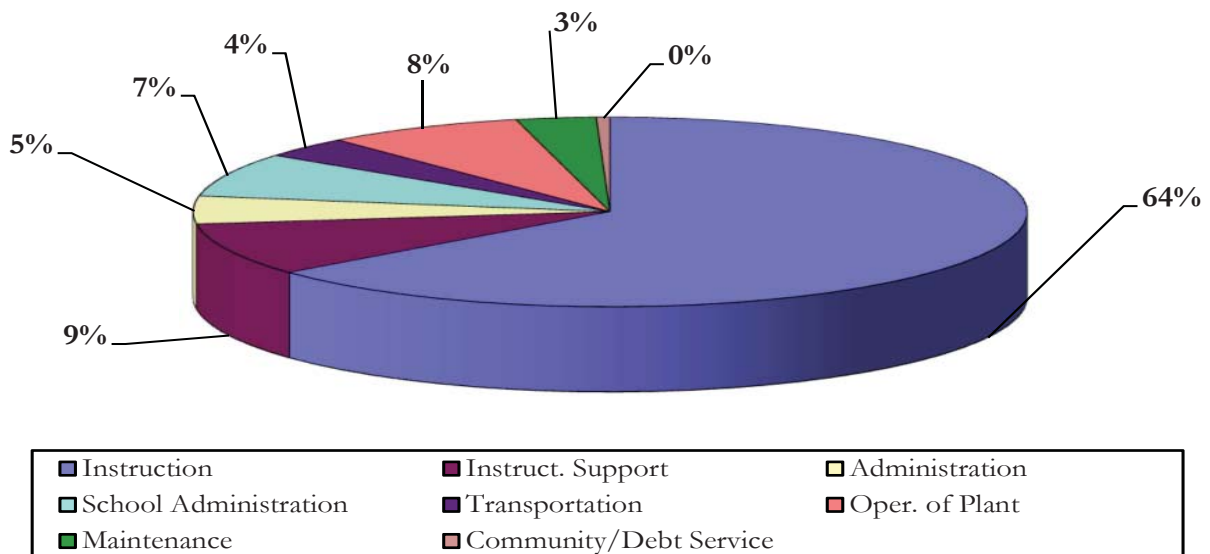


Function Summary

General Fund 2017-2018

| Function | Description | Amount |
|--------------|--|-----------------------|
| 5000 | Instruction | \$ 304,346,550 |
| 6100 | Student Support Services | 16,624,734 |
| 6200 | Instructional Media Services | 6,698,175 |
| 6300 | Instructional and Curriculum Development | 11,029,034 |
| 6400 | Instructional Staff Training Services | 2,325,016 |
| 6500 | Instructional Related Technology | 6,100,145 |
| 7100 | School Board | 740,106 |
| 7200 | General Administration (Superintendent's Office) | 1,858,645 |
| 7300 | School Administration | 35,624,051 |
| 7400 | Facilities Acquisition and Construction | 90,274 |
| 7500 | Fiscal Services | 2,577,275 |
| 7700 | Central Services | 7,414,415 |
| 7800 | Student Transportation Services | 16,879,347 |
| 7900 | Operation of Plant | 36,621,410 |
| 8100 | Maintenance of Plant | 14,746,162 |
| 8200 | Administrative Technology Services | 9,865,295 |
| 9100 | Community Services | 2,524,330 |
| 9200 | Debt Service | - |
| 9700 | Budgeted Transfer of Funds | 26,764 |
| Total | | \$ 476,091,728 |

Function Summary



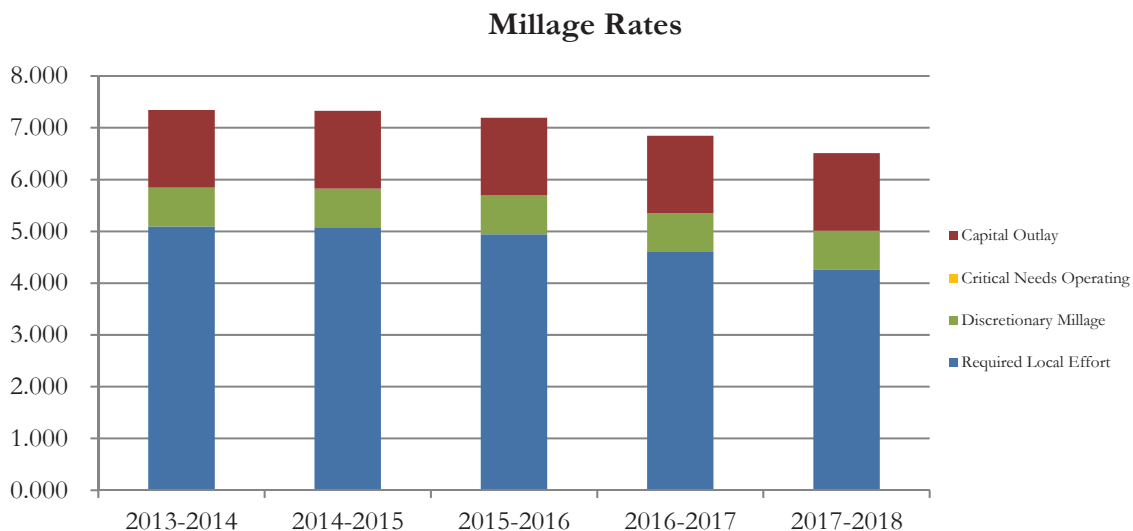
More than three-quarters of the budget is allocated to the direct benefit of students (Instruction, Inst. Support, and Transportation combined).



Millage Rates

| Millage | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|
| Required Local Effort | 5.095 | 5.079 | 4.944 | 4.600 | 4.264 |
| Prior Period Funding Adj. | 0.015 | 0.009 | 0.005 | 0.000 | 0.008 |
| 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 | 7.358 | 7.336 | 7.197 | 6.848 | 6.520 |

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.



Source: District Records

A mill represents one thousandth of a dollar

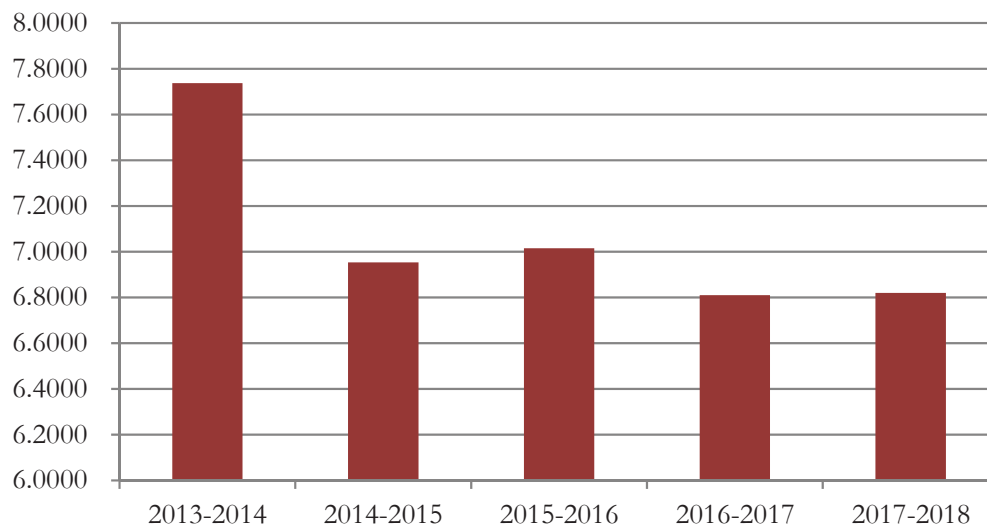


Rolled-back Rate

| | <u>2013-2014</u> | <u>2014-2015</u> | <u>2015-2016</u> | <u>2016-2017</u> | <u>2017-2018</u> |
|---|------------------|------------------|------------------|------------------|------------------|
| (1) Current Year Gross Taxable Value | 27,144,412,805 | 28,893,765,446 | 30,513,634,131 | 32,624,888,000 | 35,019,721,155 |
| (2) Current Year New Taxable Value | 148,813,394 | 226,603,487 | 326,780,496 | 375,833,266 | 447,721,917 |
| (3) Current Year Adjustable Taxable | 26,995,599,411 | 28,667,161,959 | 30,186,853,635 | 32,249,054,734 | 34,571,999,238 |
| (4) Prior Year Gross Taxable Value (From Prior Year DR-403) | 26,477,759,038 | 27,091,310,355 | 28,866,429,963 | 30,514,924,188 | 32,562,727,835 |
| (5) Prior Year Millage Levy | 7.888 | 7.358 | 7.336 | 7.197 | 6.848 |
| (6) Prior Year Ad Valorem Proceeds | 208,856,563 | 199,337,862 | 211,764,130 | 219,615,909 | 222,989,560 |
| (7) The Current Year Rolled-Back | 7.7367 | 6.9535 | 7.0151 | 6.8100 | 6.4500 |
| (8) Current Year Proposed Millage Rate | 7.358 | 7.336 | 7.197 | 6.848 | 6.520 |
| (9) Current Year Proposed Rate as a % of the rolled-back rate | 95.11% | 105.50% | 102.59% | 100.56% | 101.09% |
| (10) Current Year Rate Change as a percent of rolled-back rate | -4.89% | 5.50% | 2.59% | 0.56% | 1.09% |

Roll-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

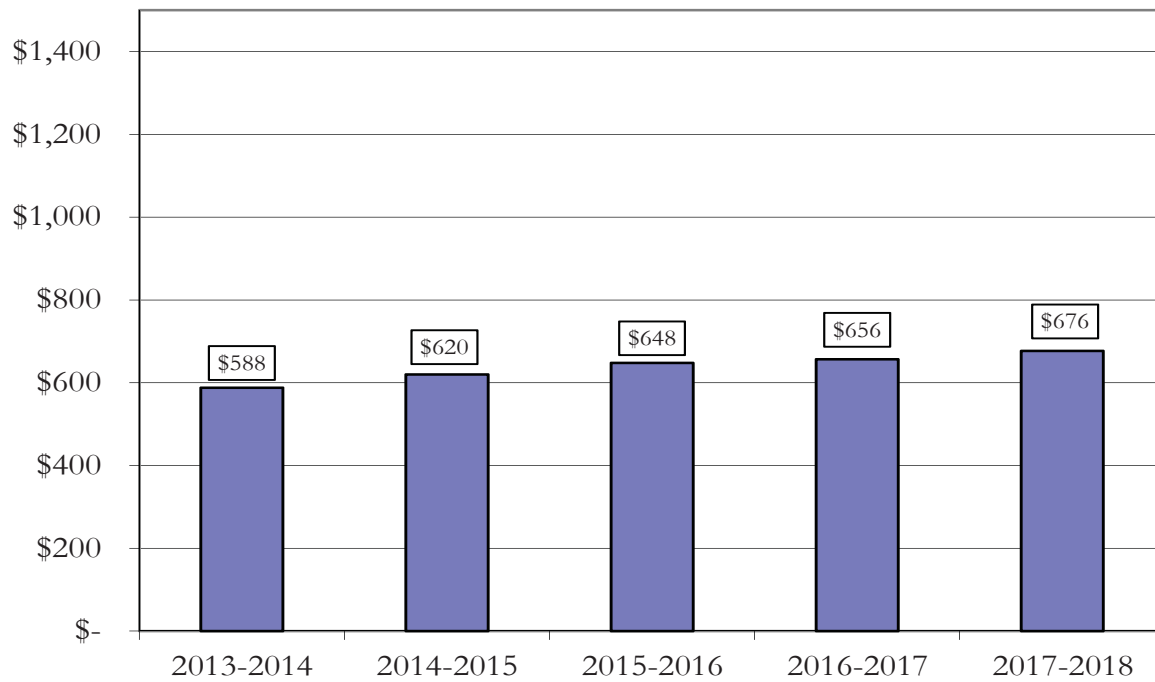


Average Homeowner Rates

| | <u>2013-2014</u> | <u>2014-2015</u> | <u>2015-2016</u> | <u>2016-2017</u> | <u>2017-2018</u> |
|--|------------------|------------------|------------------|------------------|------------------|
| Assessed Value | \$ 104,920 | \$ 109,543 | \$ 115,017 | \$ 120,825 | \$ 128,746 |
| Homestead Exemption | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Taxable Value | 79,920 | 84,543 | 90,017 | 95,825 | 103,746 |
| Property Tax Rate | 7.358 | 7.336 | 7.197 | 6.848 | 6.520 |
| Property Tax Due | \$ 588.05 | \$ 620.21 | \$ 647.85 | \$ 656.21 | \$ 676.42 |
| Tax Increase/(Decrease) from the Prior Year | \$ (31.34) | \$ 32.16 | \$ 27.64 | \$ 8.36 | \$ 20.21 |

Assessed Value - Homestead Exemption = Taxable Value x Property Tax Rate = Property Tax Due

Average Homeowner's Property Taxes



Source: Volusia County Property Appraiser



Assessed vs. Market Value

Assessed Value/Market Value History

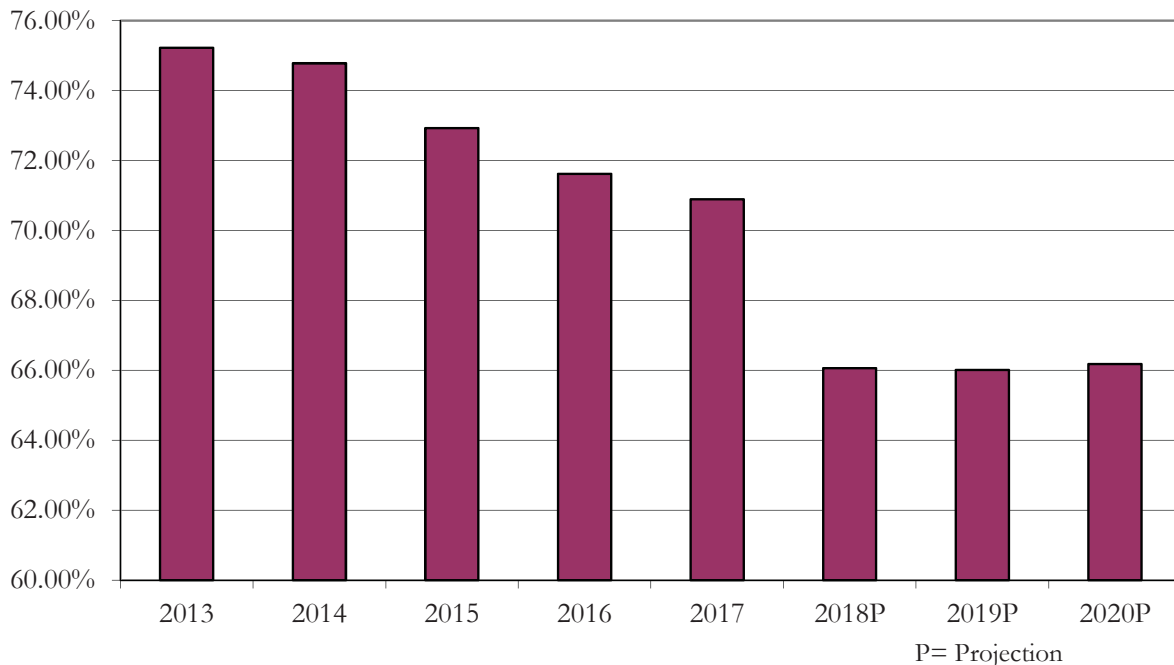
| Year | Assessed Value | % Incr./ (Decr) | Market Value | Ratio |
|-------|----------------|-----------------|----------------|--------|
| 2013 | 26,477,759,038 | -1.42% | 35,197,476,889 | 75.23% |
| 2014 | 27,091,310,355 | 2.32% | 36,228,755,812 | 74.78% |
| 2015 | 28,866,429,963 | 6.55% | 39,579,733,466 | 72.93% |
| 2016 | 30,546,647,760 | 5.82% | 42,649,689,871 | 71.62% |
| 2017 | 32,562,727,835 | 6.60% | 45,932,520,567 | 70.89% |
| 2018P | 34,516,491,505 | 6.00% | 52,249,828,620 | 66.06% |
| 2019P | 36,587,480,995 | 6.00% | 55,426,222,170 | 66.01% |
| 2020P | 38,782,729,855 | 6.00% | 58,602,615,721 | 66.18% |

P = Projection

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

2018-2020 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

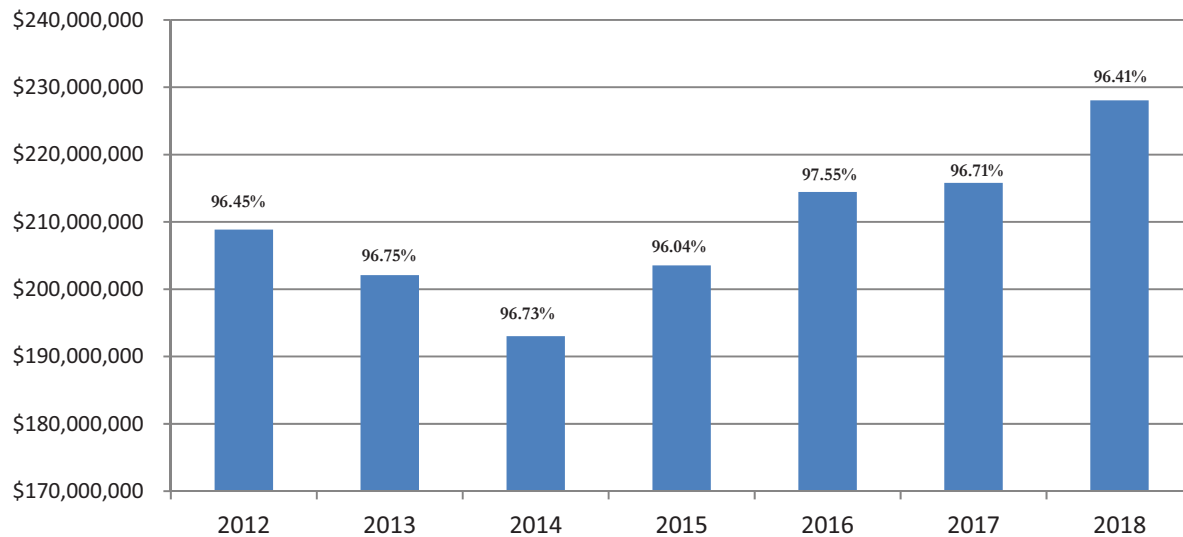
Property Taxes

| <u>Year</u> | <u>Total Tax Levy</u> | <u>% Incr./ (Decr)</u> | <u>Total Tax Collections</u> | <u>Ratio</u> |
|-------------|-----------------------|------------------------|------------------------------|--------------|
| 2012 | 216,570,359 | -10.36% | 208,874,733 | 96.45% |
| 2013 | 208,856,564 | -3.56% | 202,079,154 | 96.75% |
| 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 | 236,534,770 | 6.00% | 228,043,171 | 96.41% |

2018 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

| <u>Year</u> | <u>Total Collections</u> | <u>% Incr./ (Decr)</u> |
|-------------|--------------------------|------------------------|
| 2014 | 33,733,053 | |
| 2015 | 36,073,123 | 6.94% |
| 2016 | 39,116,980 | 8.44% |
| 2017 | 40,918,201 | 4.60% |
| 2018 P | 41,327,383 | 1.00% |
| 2019 P | 41,740,657 | 1.00% |
| 2020 P | 42,158,064 | 1.00% |

P=Projection

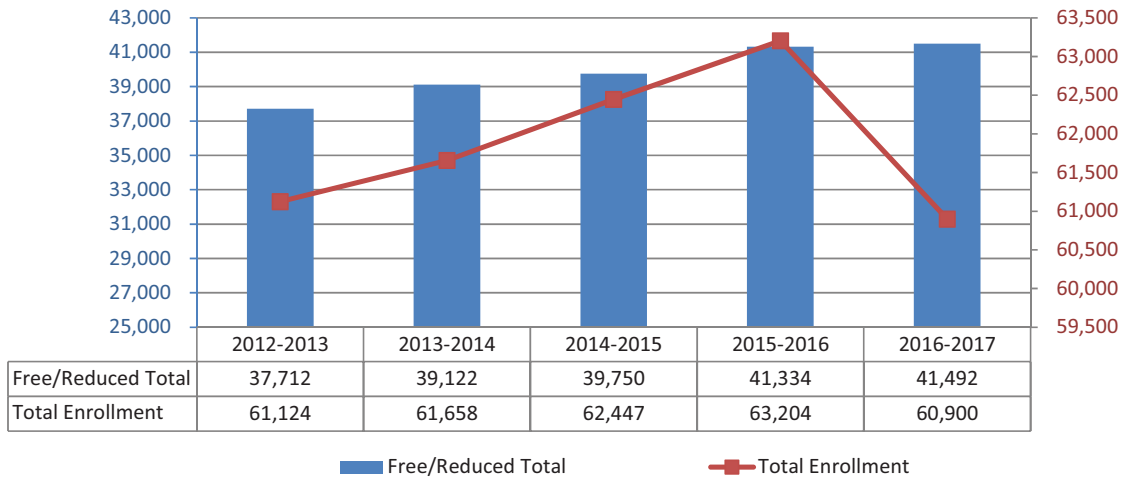
Source: District records



Free and Reduced Program History

Free and Reduced Price Meal Program

The Volusia County School District maintains the largest restaurant operation in the county, serving over eight million school meals per year between breakfast, lunch, and supper. Children need healthy meals to learn. Volusia County Schools, under the jurisdiction of the county school board, participate in the National School Lunch Program. Students whose families meet the federal income guidelines are eligible for the free or reduced price meal program.



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 at the 100th day of the prior fiscal year. For 2017-18 there are 82 schools eligible for Title I funding, however only schools with a percentage of 66.67% or higher receive an allocation. Below is a chart that lists the top 20 of 51 schools based on percentage.

| School | Enrollment | Free/Reduced | Percentage |
|---------------------------|------------|--------------|------------|
| Legacy Scholars | 32 | 32 | 100.00% |
| Halifax Behavioral | 18 | 18 | 100.00% |
| Turie T. Small Elementary | 427 | 412 | 96.49% |
| Edith I Starke Elementary | 418 | 402 | 96.17% |
| Westside Elementary | 625 | 593 | 94.88% |
| Palm Terrace Elementary | 698 | 661 | 94.70% |
| Holly Hill School | 976 | 916 | 93.85% |
| McInnis Elementary | 361 | 329 | 91.14% |
| Campbell Middle | 607 | 551 | 90.77% |
| Friendship Elementary | 364 | 328 | 90.11% |
| Riverview Learning Center | 30 | 27 | 90.00% |
| Highbanks Learning | 30 | 27 | 90.00% |
| Pierson Elementary | 548 | 488 | 89.05% |
| Discovery Elementary | 663 | 585 | 88.24% |
| Blue Lake Elementary | 625 | 545 | 87.20% |
| Richard Milburn Academy | 148 | 126 | 85.14% |
| Champion Elementary | 593 | 504 | 84.99% |
| AMI Kids | 25 | 21 | 84.00% |
| South Daytona Elementary | 878 | 716 | 81.55% |
| Chiles Academy - CEP | 25 | 20 | 80.00% |

Source: District records



Debt Schedules

| Type | Principal | Interest | Total |
|--|-------------------------|-------------------------|-------------------------|
| State Board of Education (SBE)/Capital Outlay Bond Issues (COBI): | | | |
| 2017-2018 | 1,636,000 | 107,920 | 1,743,920 |
| 2018-2019 | 324,000 | 26,120 | 350,120 |
| 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 | \$ 2,301,000 | \$ 152,410 | \$ 2,453,410 |
| Sales Tax Revenue Bonds: | | | |
| 2017-2018 | 1,405,000 | 1,641,075 | 3,046,075 |
| 2018-2019 | 1,655,000 | 1,578,625 | 3,233,625 |
| 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 | \$ 33,805,000.00 | \$ 14,253,575.00 | \$ 48,058,575.00 |
| Certificates of Participation: | | | |
| 2017-2018 | 10,595,000 | 10,808,800 | 21,403,800 |
| 2018-2019 | 11,065,000 | 10,339,400 | 21,404,400 |
| 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 | \$ 228,940,000 | \$ 97,604,600 | \$ 326,544,600 |

Bond Payments for 2017-2018 total \$50,511,985



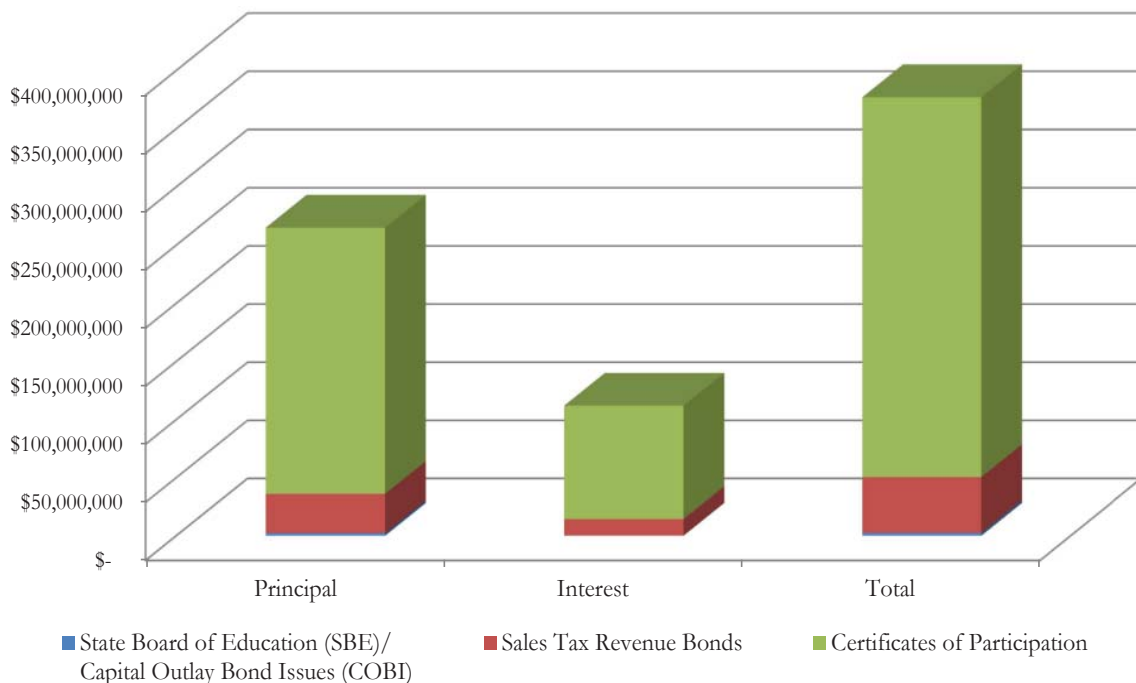
Outstanding Debt

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.

| Type | Principal | Interest | Total |
|--|-----------------------|-----------------------|-----------------------|
| State Board of Education (SBE)/ Capital Outlay Bond Issues (COBI) | \$ 2,301,000 | \$ 152,410 | \$ 2,453,410 |
| Sales Tax Revenue Bonds | \$ 33,805,000 | \$ 14,253,575 | \$ 48,058,575 |
| Certificates of Participation | \$ 228,940,000 | \$ 97,604,600 | \$ 326,544,600 |
| Total Debt as of June 30, 2017 | \$ 265,046,000 | \$ 112,010,585 | \$ 377,056,585 |

Outstanding Debt

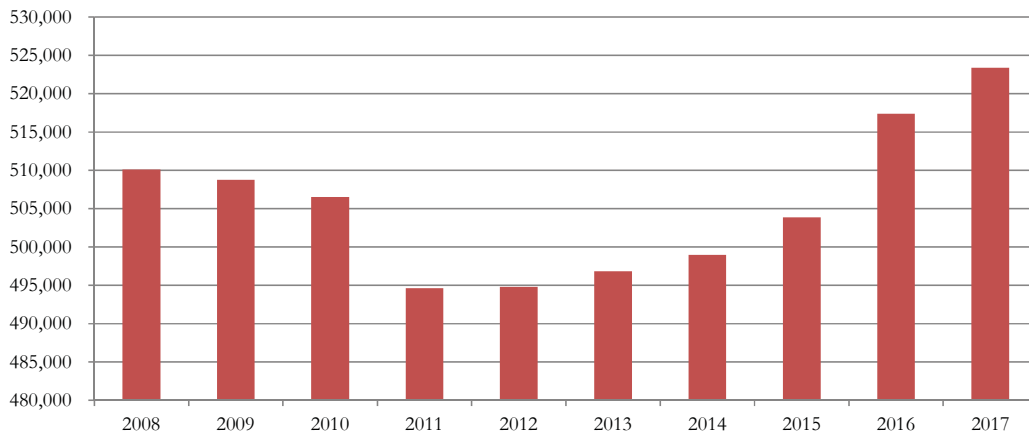


Demographic and Economic Statistics

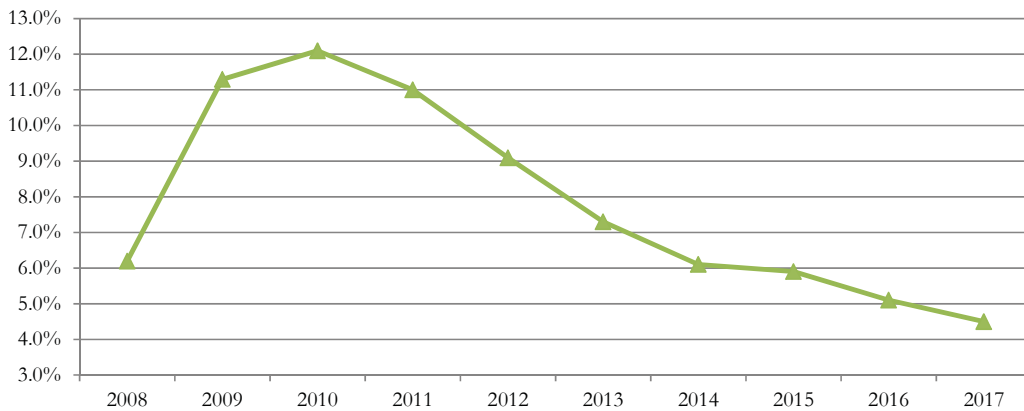
| <u>Year</u> | <u>Population</u> | <u>Per Capita Personal Income</u> | <u>Unemployment Rate</u> |
|-------------|-------------------|---|------------------------------|
| 2008 | 510,109 | \$ 30,317 | 6.2% |
| 2009 | 508,764 | \$ 30,302 | 11.3% |
| 2010 | 506,528 | \$ 30,818 | 12.1% |
| 2011 | 494,593 | \$ 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% |

Sources: Florida Research & Economic Database(2008-2010, 2013-17); US Census Bureau (2011-2012)
 United States Department of Commerce, Bureau of Economic and Business Research
 (2008-2012), Florida Research and Economic Database (2013-2017), FloridaJobs.org (2011-2017)

Population



Unemployment Rate

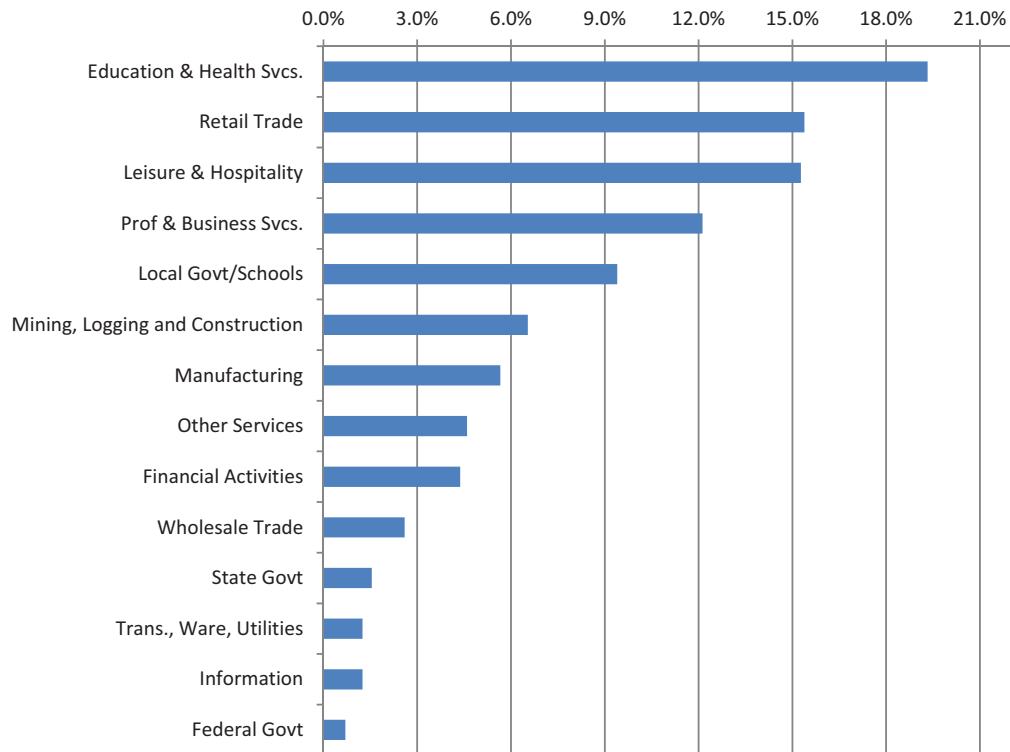


Volusia Employment by Major Industry

Volusia Employment by Major Industry

| Industry | 2nd Qtr, 2017 |
|------------------------------------|----------------|
| Education & Health Svcs. | 38,733 |
| Retail Trade | 30,833 |
| Leisure & Hospitality | 30,600 |
| Professional & Business Svcs. | 24,300 |
| Local Government/Schools | 18,833 |
| Construction (incl mining/logging) | 13,100 |
| Manufacturing | 11,333 |
| Other Services | 9,200 |
| Financial Activities | 8,767 |
| Wholesale Trade | 5,200 |
| State Government | 3,100 |
| Trans., Warehousing, Utilities | 2,500 |
| Information | 2,500 |
| Federal Government | 1,400 |
| Total Non-Agri. Empl. | 200,399 |

Source: Volusia County Department of Economic Development

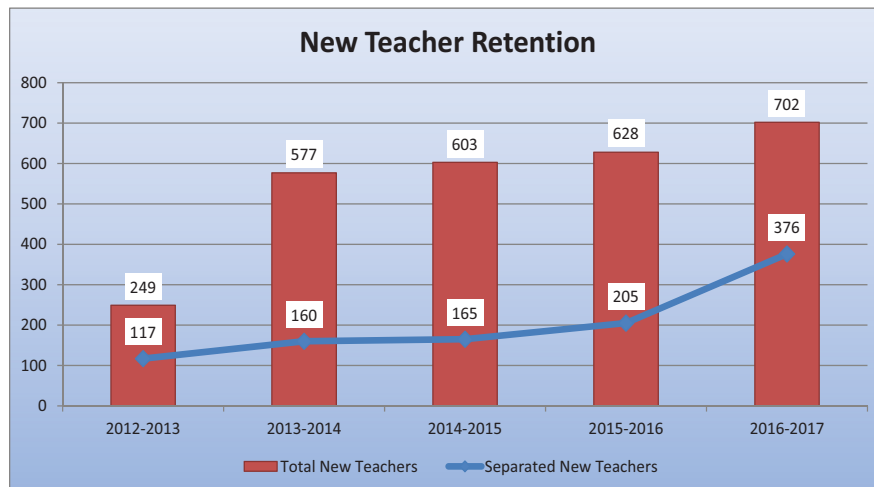
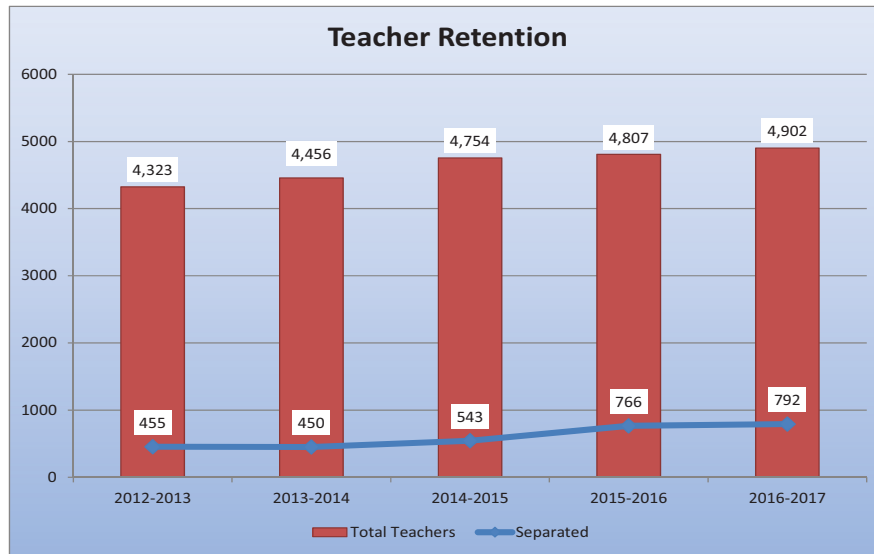


Teacher Recruitment and Retention

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 |
|-------------|------------------|-----------|------------------------|
| 2012-2013 | 4,323 | 455 | 89% |
| | *249 | *117 | 53% |
| 2013-2014 | 4,456 | 450 | 90% |
| | *577 | *160 | 72% |
| 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% |

*NEW teachers



Source: District records



20 Day Enrollment History

| Fall | Elementary | Middle | High | Special Centers | Total | Annual Change |
|-----------|------------|--------|--------|-----------------|--------|---------------|
| 2008-2009 | 28,643 | 14,110 | 19,079 | 1,439 | 63,271 | (1,425) |
| 2009-2010 | 28,432 | 14,258 | 18,551 | 1,175 | 62,416 | (855) |
| 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) |

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 Name | 2016-2017 | 2017-2018 | Difference |
|----------------------------------|---------------|---------------|-------------|
| | 20 Day | 20 Day | |
| Blue Lake Elementary School | 650 | 570 | (80) |
| Champion Elementary School | 624 | 621 | (3) |
| Chisholm Elementary School | 387 | 422 | 35 |
| Citrus Grove Elementary School | 920 | 919 | (1) |
| Coronado Beach Elementary School | 272 | 227 | (45) |
| Cypress Creek Elementary School | 771 | 812 | 41 |
| DeBary Elementary School | 727 | 736 | 9 |
| Deltona Lakes Elementary School | 826 | 787 | (39) |
| Discovery Elementary School | 664 | 624 | (40) |
| Edgewater Public School | 604 | 593 | (11) |
| Enterprise Elementary School | 622 | 586 | (36) |
| Forest Lake Elementary School | 618 | 632 | 14 |
| Freedom Elementary School | 758 | 776 | 18 |
| Friendship Elementary School | 397 | 427 | 30 |
| Holly Hill School | 954 | 999 | 45 |
| Horizon Elementary School | 747 | 775 | 28 |
| Indian River Elementary School | 602 | 614 | 12 |
| Longstreet Elementary School | 445 | 445 | - |
| Manatee Cove Elementary School | 719 | 732 | 13 |
| Marks, George Elementary School | 597 | 571 | (26) |
| McInnis Elementary School | 360 | 391 | 31 |
| Orange City Elementary School | 581 | 592 | 11 |
| Ormond Beach Elementary School | 336 | 323 | (13) |
| Ortona Elementary School | 235 | 231 | (4) |
| Osceola Elementary School | 403 | 400 | (3) |
| Osteen Elementary School | 506 | 518 | 12 |
| Palm Terrace Elementary School | 714 | 705 | (9) |
| Pathways Elementary School | 774 | 798 | 24 |
| Pierson Elementary School | 571 | 561 | (10) |
| Pine Trail Elementary School | 700 | 691 | (9) |
| Port Orange Elementary School | 394 | 403 | 9 |
| Pride Elementary School | 540 | 589 | 49 |
| Read-Pattillo Elementary School | 446 | 450 | 4 |
| Turie T. Small Elementary School | 446 | 443 | (3) |
| South Daytona Elementary School | 864 | 902 | 38 |
| Spirit Elementary School | 762 | 687 | (75) |
| Spruce Creek Elementary School | 778 | 800 | 22 |
| Starke Elementary School | 412 | 431 | 19 |
| Sugar Mill Elementary School | 655 | 656 | 1 |
| Sunrise Elementary School | 546 | 541 | (5) |
| Sweetwater Elementary School | 627 | 648 | 21 |
| Timbercrest Elementary School | 804 | 815 | 11 |
| Tomoka Elementary School | 780 | 723 | (57) |
| Volusia Pines Elementary School | 582 | 575 | (7) |
| Westside Elementary School | 658 | 616 | (42) |
| Woodward Elementary School | 703 | 656 | (47) |
| Total Elementary Schools | 28,081 | 28,013 | (68) |

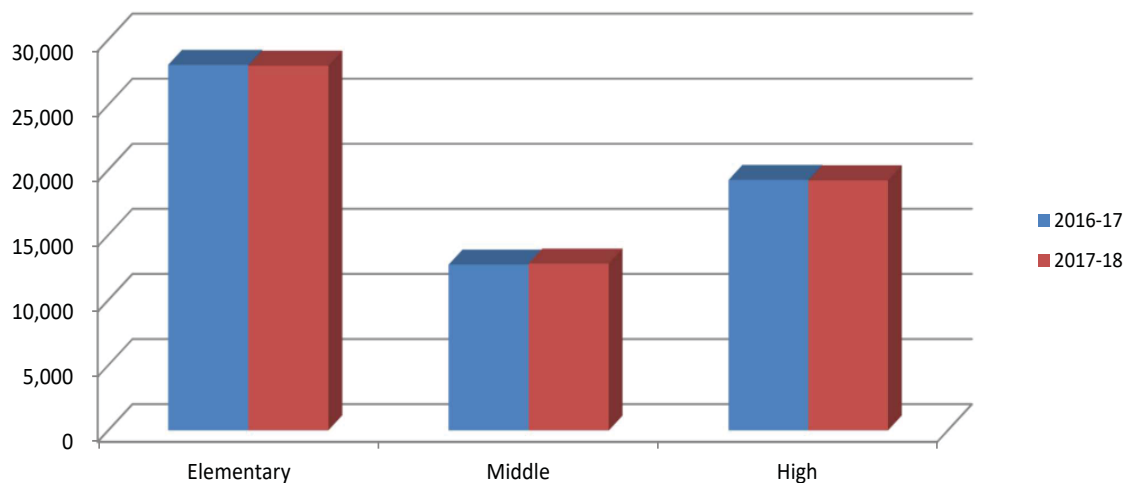


20 Day Enrollment Comparison by School

| School Name | 2016-2017 20 Day | 2017-2018 20 Day | Difference |
|--------------------------------|---------------------|---------------------|------------|
| Campbell Middle School | 599 | 777 | 178 |
| Creekside Middle School | 1,250 | 1,211 | (39) |
| Deland Middle School | 1,071 | 1,100 | 29 |
| Deltona Middle School | 1,022 | 1,072 | 50 |
| Galaxy Middle School | 991 | 1,035 | 44 |
| Heritage Middle School | 1,198 | 1,160 | (38) |
| Hinson Middle School | 1,076 | 1,008 | (68) |
| New Smyrna Beach Middle School | 1,173 | 1,215 | 42 |
| Ormond Beach Middle School | 1,167 | 1,054 | (113) |
| River Springs Middle School | 1,296 | 1,271 | (25) |
| Silver Sands Middle School | 1,157 | 1,168 | 11 |
| Southwestern Middle School | 746 | 752 | 6 |
| Total Middle Schools | 12,746 | 12,823 | 77 |

| School Name | 2016-2017 20 Day | 2017-2018 20 Day | Difference |
|---------------------------|---------------------|---------------------|-------------|
| Atlantic High School | 1,160 | 1,274 | 114 |
| DeLand High School | 2,546 | 2,554 | 8 |
| Deltona High School | 1,775 | 1,691 | (84) |
| Mainland High School | 2,002 | 1,943 | (59) |
| New Smyrna High School | 1,877 | 1,922 | 45 |
| Pine Ridge High School | 1,702 | 1,711 | 9 |
| Seabreeze High School | 1,596 | 1,559 | (37) |
| Spruce Creek High School | 2,643 | 2,621 | (22) |
| Taylor Middle-High School | 1,136 | 1,165 | 29 |
| University High School | 2,816 | 2,768 | (48) |
| Total High Schools | 19,253 | 19,208 | (45) |

20 Day Comparison

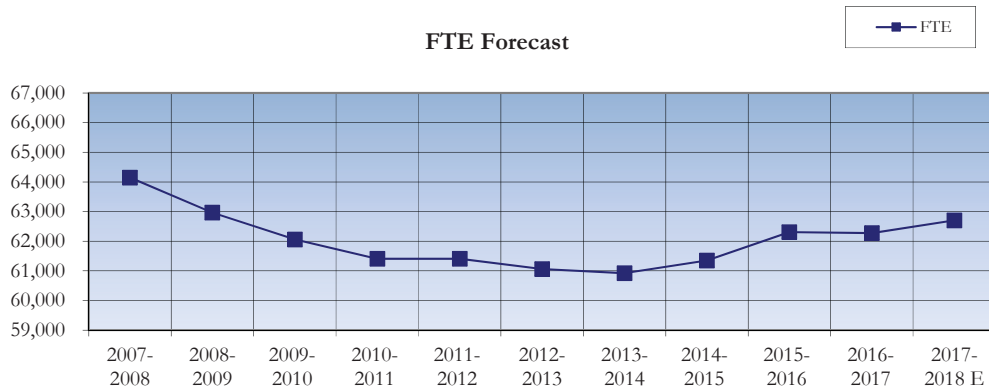


FTE Forecast

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 2017-18, current level 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 |
|-------------|-----------|------------|
| 2007-2008 | 64,146.45 | (1,211.03) |
| 2008-2009 | 62,964.81 | (1,181.64) |
| 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 E | 62,701.53 | 432.65 |

E=Estimate

Source: District Records

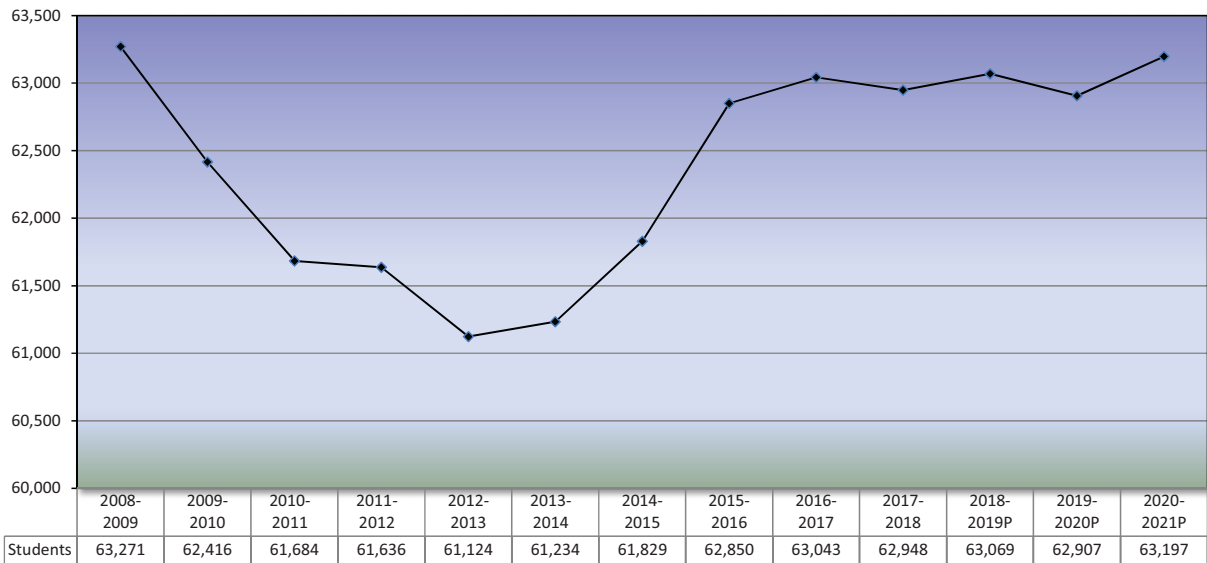
Actual FTE will be available June, 2018 for 2017-2018. FTE projections will be available January, 2018 for 2018-2019. The same variables that influence the enrollment forecast also influence the FTE forecast. Additional variables can influence FTE according to legislative policy.



Student Enrollment Trends & Forecast

Volusia County Schools declined by 323 students during the ten-year period of 2008-09 through 2017-18, or -0.5%. In 2008-09, the growth rate was -2.20% 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 four years of growth between 2012-13 and 2016-17 for a four year total of 1,919. For this school year the district declined, however one contracted site with over 200 students was closed beginning in 2017-18. The cohort projection model is showing projected growth over the next three years of approximately 249 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=Projection

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 2018-19 school year is based on the growth factor calculated using FLDOE births. 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 | FY18 Formula |
|--|---|
| Teachers 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 | 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 174 1 unit for 17.5 Students 1 unit for 20.5 Students 1 unit for 16.0 Students See page 174 See page 174 1 unit for 7 Students 1 unit for 6 Students 1 unit for 7 Students |
| Paraprofessionals 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 | See page 174 ([enroll*30%]/16)*0.75 (0.75=6 hrs.) See page 174 See page 174 1 - 6.5 hr paraprofessional per teacher 1 - 6.5 hr paraprofessional per teacher 2 - 6.5 hr paraprofessional per teacher 1 - 6.5 hr paraprofessional per teacher |
| Instructional Support Media Specialists Certified School Counselors Assistant Principals (11 months) Teacher on Assignment Clerical Custodial | 1 per School 1 per School Enroll <450 = 0 Enroll >449 = 1 per school Enroll <450 = 1 per school (11 months) Enroll 450-849 = 0 Enroll >849 = 1 per school (10 months) See page 169 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 | FY18 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 174 (enrollment/60%)/13 1 unit for 10 Students 1 unit for 19.5 Students See page 174 See page 174 |
| Paraprofessionals ESOL VE Mild/Consultation Sm. Group Separate Class - Multi-VE Separate Class - E/BD | See page 174 ((enroll*20%)/13)*0.88 (0.88=7.0 hrs) See page 174 See page 174 |
| 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 - funded partially through IDEA 1 per school See page 171 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 | FY18 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 174 $(\text{enrollment}/60\%)/12.5$ 1 unit for 10.0 Students See page 174 See page 174 $(\text{enrollment}/60\%)/13$ 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 174 $([\text{enroll} * 20\%] / 12.5) * 0.94$ (0.94=7.5 hrs.) See page 174 See page 174 |
| <p>Instructional Support</p> <ul style="list-style-type: none"> Media Specialists Certified School Counselors 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 up to 2100=3; over 2100=4 1 per school, funded through IDEA Enrollment < 1,500 = 0 Enrollment 1500 - 2499 = 1 Enrollment 2500+ = 2 See page 173 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

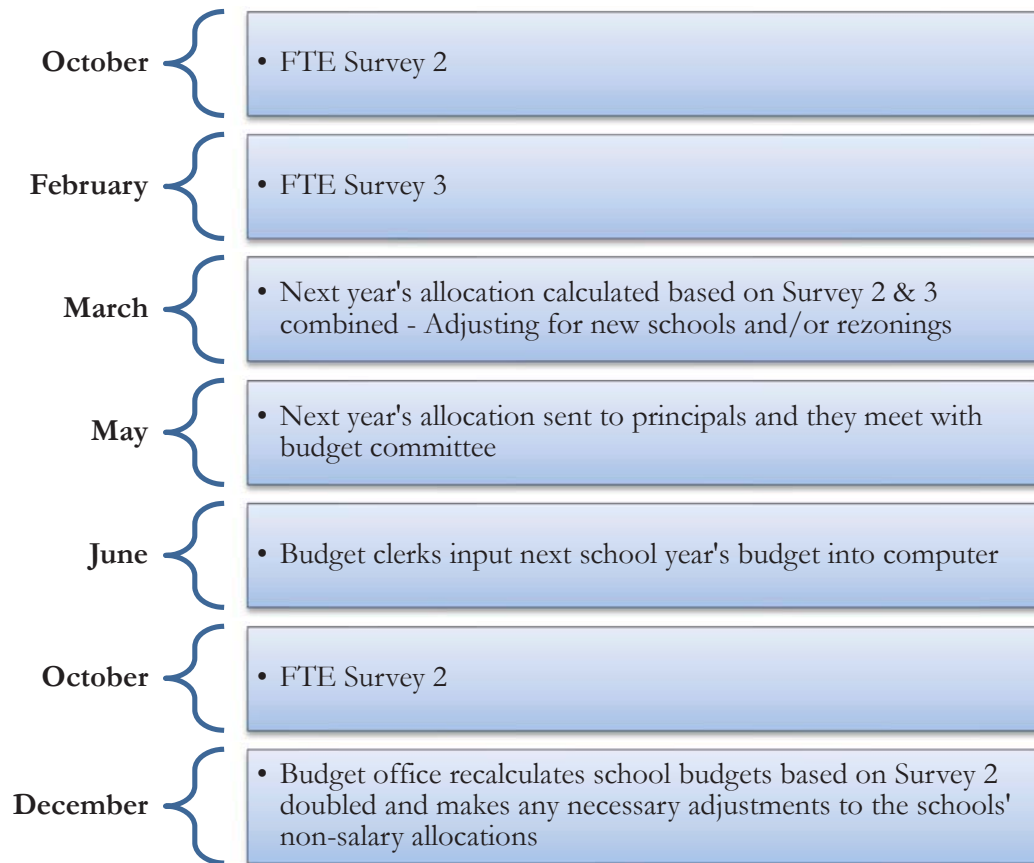
| Enrollment | Teacher | Para |
|------------|---------|------|
| 1 - 8 | 1.0 | 2.0 |
| 9 - 16 | 2.0 | 4.0 |
| 17 - 24 | 3.0 | 6.0 |
| 25 - 32 | 4.0 | 8.0 |
| 33 - 40 | 5.0 | 10.0 |
| 41 - 48 | 6.0 | 12.0 |
| 49 - 54 | 7.0 | 14.0 |
| 55 - 60 | 8.0 | 16.0 |
| 61 - 66 | 9.0 | 18.0 |
| 67 - 72 | 10.0 |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

* E/BD & Multi-VE Para hours:

| | |
|------------|-----------|
| Elementary | 6.5 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, 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 | 2013-2014 Actual Positions | 2014-2015 Actual Positions | 2015-2016 Actual Positions | 2016-2017 Actual Positions | 2017-2018 Budgeted Positions | Increase/ (Decrease) |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------|
| ELEMENTARY | | | | | | |
| Teachers | 2,104.2 | 2,202.9 | 2,240.0 | 2,257.5 | 2,168.1 | (89.4) |
| Paraprofessionals | 241.3 | 274.1 | 279.9 | 298.2 | 299.3 | 1.1 |
| Media Specialists | 44.0 | 46.5 | 46.0 | 46.5 | 46.0 | (0.5) |
| Certified School Counselors | 44.0 | 47.0 | 47.0 | 47.0 | 47.0 | - |
| Speech Clinician | 44.7 | 45.4 | 46.6 | 48.8 | 50.2 | 1.4 |
| Community Ed. Facilitator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Principal | 41.0 | 46.0 | 46.0 | 46.0 | 46.0 | - |
| Assistant Principals | 41.0 | 47.0 | 48.0 | 42.0 | 45.0 | 3.0 |
| TOA/TAA | 40.0 | 3.0 | 3.0 | 14.0 | 17.5 | 3.5 |
| Proj Mgr, Early Lrng SIG4 | - | - | - | - | 1.0 | 1.0 |
| Clerical | 199.2 | 199.1 | 204.7 | 204.2 | 206.7 | 2.5 |
| Campus Advisor | 1.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| SWC Manager | 45.9 | 45.9 | 45.9 | 46.0 | 46.0 | - |
| SWC Assistant/DR Aide | 145.9 | 146.8 | 143.8 | 146.4 | 149.6 | 3.2 |
| ELEMENTARY TOTAL | 2,993.2 | 3,106.7 | 3,153.9 | 3,199.6 | 3,125.4 | (74.2) |
| MIDDLE | | | | | | |
| Teachers | 800.3 | 819.6 | 821.0 | 835.1 | 829.1 | (6.0) |
| Paraprofessionals | 83.3 | 89.0 | 88.4 | 93.5 | 96.3 | 2.8 |
| Media Specialists | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | - |
| Certified School Counselors | 36.0 | 35.0 | 34.0 | 34.0 | 34.0 | - |
| Speech Clinician | 5.4 | 5.0 | 4.6 | 4.8 | 5.0 | 0.2 |
| Community Ed. Facilitator | - | - | - | 1.0 | 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 | 1.0 | 2.0 | 3.0 | 3.0 | 14.0 | 11.0 |
| Specialist, Mental Health | - | - | 0.5 | 0.5 | - | (0.5) |
| Clerical | 90.7 | 90.2 | 89.5 | 89.6 | 90.0 | 0.4 |
| Campus Advisors | 25.0 | 27.0 | 27.0 | 27.0 | 27.0 | - |
| SWC Manager | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | - |
| SWC Assistant/DR Aide | 59.8 | 56.3 | 52.7 | 53.0 | 52.0 | (1.0) |
| MIDDLE TOTAL | 1,173.5 | 1,196.1 | 1,192.7 | 1,213.5 | 1,219.9 | 6.4 |
| HIGH | | | | | | |
| Teachers | 1,044.1 | 1,063.5 | 1,088.6 | 1,092.9 | 1,079.7 | (13.2) |
| Paraprofessionals | 124.8 | 131.4 | 136.9 | 139.8 | 148.4 | 8.6 |
| Media Specialists | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | - |
| Certified School Counselors | 48.0 | 48.0 | 47.0 | 48.0 | 47.0 | (1.0) |
| Athletic Directors | 5.5 | 5.5 | 5.5 | 5.0 | 5.0 | - |
| Facilitator, Cambridge AICE | - | - | - | - | 1.5 | 1.5 |
| Facilitator, CTE Academy | - | - | - | 5.0 | 5.0 | - |
| Speech Clinician | 4.6 | 4.6 | 4.6 | 4.4 | 4.4 | - |
| Principal | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | - |
| Assistant Principals | 43.0 | 44.0 | 43.0 | 43.0 | 43.0 | - |
| TOA/TAA | 10.0 | 11.0 | 11.0 | 12.0 | 14.0 | 2.0 |
| Specialist, SIG Proj Mgmt | - | 1.0 | - | - | - | - |
| Specialist, Mental Health | - | - | 0.5 | 0.5 | 0.5 | - |
| Clerical | 118.4 | 119.6 | 119.1 | 118.4 | 118.1 | (0.3) |
| Campus Advisors | 40.0 | 42.0 | 42.0 | 43.0 | 44.0 | 1.0 |
| FMT-Ag Farm Facility | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | - |
| SWC Manager | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | - |
| SWC Assistant/DR Aide | 45.1 | 42.5 | 42.0 | 41.3 | 42.6 | 1.3 |
| HIGH TOTAL | 1,516.1 | 1,545.7 | 1,572.8 | 1,585.9 | 1,585.8 | (0.1) |



School Personnel Resource Allocations

All Funds

| Shown in Equivalent F/T Positions | 2013-2014 Actual Positions | 2014-2015 Actual Positions | 2015-2016 Actual Positions | 2016-2017 Actual Positions | 2017-2018 Budgeted Positions | Increase/ (Decrease) |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------|
| SPECIAL CENTERS | | | | | | |
| Teachers | 51.3 | 55.8 | 67.5 | 70.5 | 73.5 | 3.0 |
| Paraprofessionals | 10.5 | 10.5 | 16.7 | 17.6 | 18.5 | 0.9 |
| 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 | 5.0 | 5.0 | 6.0 | 1.0 |
| Instructional Specialists | 2.0 | 2.0 | 3.0 | 3.0 | 3.0 | - |
| Coordinators | 1.0 | 1.0 | 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 | - |
| Principal | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Assistant Principals | 4.0 | 4.0 | 3.0 | 3.0 | 3.0 | - |
| TOA/TAA | 3.0 | 3.0 | 3.0 | 3.0 | 2.0 | (1.0) |
| Clerical | 11.3 | 12.3 | 13.3 | 12.3 | 12.3 | - |
| Campus Advisors | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | - |
| SWC Dining Room Aides | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | (0.1) |
| SPECIAL CENTER TOTAL | 94.1 | 100.6 | 120.5 | 123.5 | 127.3 | 3.8 |
| SCHOOL TOTALS | 5,776.9 | 5,949.1 | 6,039.9 | 6,122.5 | 6,058.4 | (64.1) |
| SCHOOL-WIDE POSITIONS | | | | | | |
| Deaf Interpreter | 12.3 | 14.1 | 14.1 | 14.1 | 14.1 | - |
| Diagnostic Teacher | 3.3 | 5.3 | 3.2 | 4.2 | 4.2 | - |
| District Academic Coaches | - | - | 2.0 | 26.0 | 27.0 | 1.0 |
| ESE Teacher (Language) | 10.5 | 10.5 | 8.5 | 8.5 | 9.5 | 1.0 |
| Employment Advisor | 10.0 | 8.0 | 8.0 | 8.0 | 8.0 | - |
| Nursing Staff | 62.9 | 62.9 | 62.8 | 63.3 | 63.3 | - |
| Paraprofessional 3, Speech | 14.9 | 14.9 | 14.9 | 14.9 | 14.9 | - |
| Paraprofessional 4, ESE Support | 8.3 | 9.5 | 10.4 | 10.4 | 10.7 | 0.3 |
| Placement Specialist | 28.0 | 29.0 | 29.0 | 29.0 | 29.0 | - |
| Psychologist/Psych. Intern | 24.0 | 24.0 | 24.0 | 24.0 | 24.0 | - |
| Recruitment Teachers (Dec.Grads, etc.) | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | - |
| Social Worker | 13.0 | 15.0 | 15.0 | 15.0 | 15.0 | - |
| Speech Clinician | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | - |
| Teacher on Assignment | 2.0 | 2.0 | 19.0 | 21.0 | 21.0 | - |
| Tcr, Peer Asst & Review (PAR) | 16.0 | 16.0 | 8.0 | 8.0 | 8.0 | - |
| User Support Analysts | 24.0 | 24.0 | 24.0 | 29.0 | 29.0 | - |
| Vision Teacher | 7.1 | 6.1 | 6.1 | 6.1 | 6.1 | - |
| Dept. Staff Assigned to Schools | 8.4 | 3.8 | 1.8 | 1.8 | 1.8 | - |
| TOTAL SCHOOL-WIDE | 254.7 | 255.1 | 260.8 | 293.3 | 295.6 | 2.3 |



School Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

| | 2013-2014 Actual Positions | 2014-2015 Actual Positions | 2015-2016 Actual Positions | 2016-2017 Actual Positions | 2017-2018 Budgeted Positions | Increase/ (Decrease) |
|-----------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------|
| ELEMENTARY | | | | | | |
| Teachers | 2,011.3 | 2,099.1 | 2,132.0 | 2,159.8 | 2,066.1 | (93.7) |
| Paraprofessionals | 214.5 | 228.5 | 238.3 | 256.1 | 259.2 | 3.1 |
| Media Specialists | 44.0 | 46.5 | 46.0 | 46.5 | 46.0 | (0.5) |
| Certified School Counselors | 44.0 | 47.0 | 47.0 | 47.0 | 47.0 | - |
| Speech Clinicians | 44.7 | 45.4 | 46.6 | 48.8 | 50.4 | 1.6 |
| Principal | 41.0 | 46.0 | 46.0 | 46.0 | 46.0 | - |
| Assistant Principals | 40.2 | 46.2 | 47.2 | 41.2 | 44.2 | 3.0 |
| TOA/TAA | 24.5 | 2.0 | 2.0 | 12.0 | 14.0 | 2.0 |
| Clerical | 199.2 | 199.1 | 204.7 | 204.2 | 205.7 | 1.5 |
| Campus Advisor | 1.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Dining Room Aide | 0.4 | 0.8 | 1.4 | 1.4 | 2.3 | 0.9 |
| ELEMENTARY TOTAL | 2,664.8 | 2,762.6 | 2,813.2 | 2,865.0 | 2,782.9 | (82.1) |
| MIDDLE | | | | | | |
| Teachers | 789.1 | 795.6 | 802.0 | 816.6 | 809.6 | (7.0) |
| Paraprofessionals | 75.0 | 78.5 | 79.3 | 78.4 | 80.3 | 1.9 |
| Media Specialists | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | - |
| Certified School Counselors | 36.0 | 35.0 | 34.0 | 34.0 | 34.0 | - |
| Speech Clinicians | 5.4 | 5.0 | 4.6 | 4.8 | 5.0 | 0.2 |
| Principal | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | - |
| Assistant Principals | 26.8 | 26.7 | 26.0 | 25.9 | 25.9 | - |
| TOA/TAA | 1.0 | 1.0 | 2.0 | 2.0 | 13.0 | 11.0 |
| Clerical | 90.7 | 90.2 | 89.5 | 89.6 | 90.0 | 0.4 |
| Campus Advisors | 25.0 | 27.0 | 27.0 | 27.0 | 27.0 | - |
| MIDDLE TOTAL | 1,073.0 | 1,083.0 | 1,088.4 | 1,102.3 | 1,108.8 | 6.5 |
| HIGH | | | | | | |
| Teachers | 1,030.9 | 1,042.5 | 1,063.5 | 1,079.3 | 1,069.1 | (10.2) |
| Paraprofessionals | 115.8 | 119.6 | 122.2 | 122.2 | 125.6 | 3.4 |
| Media Specialists | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | - |
| Certified School Counselors | 48.0 | 48.0 | 47.0 | 48.0 | 47.0 | (1.0) |
| Speech Clinicians | 4.6 | 4.6 | 4.6 | 4.4 | 4.4 | - |
| Athletic Directors | 5.5 | 5.5 | 5.5 | 5.0 | 5.0 | - |
| Facilitator, Cambridge AICE | - | - | - | - | 1.5 | 1.5 |
| Facilitator, CTE Academy | - | - | - | 5.0 | 5.0 | - |
| Principal | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | - |
| Assistant Principals | 33.5 | 34.5 | 34.6 | 34.6 | 34.6 | - |
| TOA/TAA/AOA | 10.0 | 11.0 | 11.0 | 11.0 | 13.0 | 2.0 |
| Clerical | 118.4 | 118.6 | 118.1 | 117.4 | 118.1 | 0.7 |
| Mental Health Specialist | - | - | - | - | 0.5 | 0.5 |
| FMT-Ag Farm Facility | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | - |
| Campus Advisors | 40.0 | 42.0 | 42.0 | 43.0 | 44.0 | 1.0 |
| HIGH TOTAL | 1,429.3 | 1,448.9 | 1,471.1 | 1,492.5 | 1,490.4 | (2.1) |



School Personnel Resource Allocations

General Fund

| Shown in Equivalent F/T Positions | 2013-2014 Actual Positions | 2014-2015 Actual Positions | 2015-2016 Actual Positions | 2016-2017 Actual Positions | 2017-2018 Budgeted Positions | Increase/ (Decrease) |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------|
| SPECIAL CENTERS | | | | | | |
| Teachers | 49.6 | 54.6 | 66.3 | 69.3 | 73.3 | 4.0 |
| Paraprofessionals | 9.5 | 9.5 | 15.7 | 16.6 | 17.5 | 0.9 |
| 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 | 5.0 | 5.0 | 6.0 | 1.0 |
| Instructional Specialists | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Coordinators | 1.0 | 1.0 | 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 | - |
| Principal | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Assistant Principals | 2.5 | 2.5 | 2.2 | 2.2 | 2.2 | - |
| TOA/TAA/AOA | 3.0 | 3.0 | 3.0 | 3.0 | 2.0 | (1.0) |
| Clerical | 10.1 | 11.1 | 12.1 | 11.1 | 11.3 | 0.2 |
| Campus Advisors | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | - |
| SPECIAL CENTER TOTAL | 88.1 | 95.1 | 114.7 | 117.6 | 122.7 | 5.1 |
| GRAND TOTAL | 5,255.2 | 5,389.6 | 5,487.4 | 5,577.4 | 5,504.8 | (72.6) |
| 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 | 7.0 |
| ESE Teacher (Language) | 10.5 | 10.5 | 8.5 | 8.5 | 8.5 | - |
| Employment Advisor | 4.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Nursing Staff | 62.9 | 62.9 | 62.8 | 63.2 | 63.2 | - |
| Paraprofessional 3, Speech | 14.9 | 14.9 | 14.9 | 14.9 | 14.9 | - |
| Placement Specialist | 6.4 | 7.4 | 7.4 | 7.4 | 7.4 | - |
| Psychologist/Psych. Intern | 19.7 | 19.7 | 19.7 | 19.7 | 19.7 | - |
| Recruitment Teachers (Dec.Grads, etc.) | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | - |
| Social Worker | 12.1 | 14.1 | 14.1 | 14.1 | 14.1 | - |
| Speech Clinician | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| Teacher on Assignment | 0.1 | 0.1 | 0.8 | 0.9 | 0.9 | - |
| Tcr, Peer Asst & Review (PAR) | 16.0 | 16.0 | 8.0 | 8.0 | 8.0 | - |
| User Support Analysts | 24.0 | 24.0 | 24.0 | 29.0 | 29.0 | - |
| Vision Teacher | 7.1 | 6.1 | 6.1 | 6.1 | 6.1 | - |
| Dept. Staff Assigned to Schools | 6.9 | 1.2 | 1.0 | 1.0 | 1.0 | - |
| TOTAL SCHOOL-WIDE | 194.5 | 188.8 | 181.2 | 196.7 | 203.7 | 7.0 |



Department Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions

| Organization | 2013-2014 Actual Positions | 2014-2015 Actual Positions | 2015-2016 Actual Positions | 2016-2017 Actual Positions | 2017-2018 Budgeted Positions | Increase/ (Decrease) |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------|
| SCHOOL BOARD | | | | | | |
| School Board | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | - |
| Futures, Inc. | 4.2 | 5.0 | 5.0 | 5.0 | 5.0 | - |
| DIVISION TOTAL | 10.2 | 11.0 | 11.0 | 11.0 | 11.0 | - |
| OFFICE OF THE SUPERINTENDENT | | | | | | |
| Office of the Superintendent | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| Community Involv. / Support Organ. | 4.9 | 5.4 | 5.4 | 5.9 | 5.9 | - |
| Area Superintendent | 2.0 | 2.0 | 3.0 | 3.0 | 2.0 | (1.0) |
| Area Superintendent | 2.0 | 2.0 | 3.0 | 3.0 | 2.0 | (1.0) |
| Area Superintendent | - | - | - | - | 1.0 | 1.0 |
| Legal Counsel/Chief Neg./Policy Dev. | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| Student Assignments | 3.0 | 3.0 | - | - | - | - |
| Archives and Records Management | 1.0 | 1.0 | - | - | - | - |
| Professional Standards | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 1.0 |
| DIVISION TOTAL | 22.9 | 23.4 | 21.4 | 21.9 | 21.9 | - |
| FACILITIES SERVICES | | | | | | |
| Maintenance | 214.5 | 216.5 | - | - | - | - |
| Custodial Administration and Support | - | - | - | - | - | - |
| Planning and Business Services | 8.0 | 8.0 | - | - | - | - |
| Facilities Design and Construction | 6.0 | 7.0 | - | - | - | - |
| New Construction & UBC Inspections | 2.0 | 3.0 | - | - | - | - |
| Admin., Accountability & Const. Measures | 3.0 | 3.0 | - | - | - | - |
| DIVISION TOTAL | 233.5 | 237.5 | - | - | - | - |
| FINANCIAL SERVICES | | | | | | |
| Administration | 2.0 | 2.0 | 2.0 | 3.0 | 4.0 | 1.0 |
| Finance Department | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | - |
| Payroll Department | 7.0 | 6.0 | 6.0 | 6.0 | 7.0 | 1.0 |
| Insurance & Employee Benefits | 9.0 | 8.0 | 7.0 | 6.0 | 6.0 | - |
| Budget Department | 6.0 | 6.0 | 6.0 | 7.0 | 7.0 | - |
| Purchasing and Warehousing | 24.5 | 24.5 | - | - | - | - |
| School Way Café | 31.9 | 34.0 | - | - | - | - |
| DIVISION TOTAL | 93.4 | 93.5 | 34.0 | 35.0 | 37.0 | 2.0 |
| HUMAN RESOURCES | | | | | | |
| HR Administration | 2.0 | 2.0 | 2.0 | 2.0 | 3.0 | 1.0 |
| Certification | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| HR Assessment and Development | 4.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| HR Info Systems and Substitutes | 3.0 | 3.0 | 3.0 | 3.0 | 5.0 | 2.0 |
| Employee Relations | - | - | - | - | 3.0 | 3.0 |
| Job Records and Hiring | 13.0 | 14.0 | 13.0 | 13.0 | 6.0 | (7.0) |
| Recruitment and Retention | 4.0 | 4.0 | 3.0 | 3.0 | 4.0 | 1.0 |
| DIVISION TOTAL | 28.0 | 28.0 | 26.0 | 26.0 | 26.0 | - |



Department Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions

| Organization | 2013-2014 Actual Positions | 2014-2015 Actual Positions | 2015-2016 Actual Positions | 2016-2017 Actual Positions | 2017-2018 Budgeted Positions | Increase/ (Decrease) |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------|
| INSTRUCTIONAL SERVICES | | | | | | |
| Administration | 7.0 | 7.0 | 4.0 | 3.0 | 6.0 | 3.0 |
| K-12 Curriculum/Sch Improvement | 51.4 | 57.0 | 53.9 | 87.9 | 96.9 | 9.0 |
| Digital Learning and Assessment | 8.0 | 9.0 | 12.0 | 12.0 | 12.0 | - |
| Educational Enhancement | 7.0 | 7.0 | 8.0 | 9.0 | 9.0 | - |
| Student Assignments | - | - | 1.0 | 1.0 | 1.0 | - |
| Archives and Records Management | - | - | 1.0 | 1.0 | 1.0 | - |
| ESE and Student Services | 79.7 | 78.5 | 55.7 | 51.7 | 51.7 | - |
| Program and Grants Development | 3.0 | 3.0 | 5.0 | 5.0 | 5.0 | - |
| Health Services | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | - |
| Federal Compensatory Education | 33.8 | 42.0 | 42.0 | 50.0 | 56.0 | 6.0 |
| DIVISION TOTAL | 193.9 | 207.5 | 186.6 | 224.6 | 242.6 | 18.0 |
| OPERATIONS SERVICES | | | | | | |
| Administration | - | - | 2.0 | 2.0 | 2.0 | - |
| Maintenance | - | - | 214.5 | 223.5 | 231.9 | 8.4 |
| Planning and Business Services | - | - | 12.0 | 12.0 | 12.0 | - |
| Facilities Design & Existing School Constr. | - | - | 10.0 | 13.0 | 13.0 | - |
| New Construction & UBC Inspections | - | - | 5.0 | 6.0 | 6.0 | - |
| Purchasing and Warehousing | - | - | 27.0 | 29.0 | 29.0 | - |
| School Way Café | - | - | 34.0 | 35.7 | 37.4 | 1.7 |
| Technology Support & Admin | - | - | 68.3 | 78.6 | 81.6 | 3.0 |
| Copy Center | - | - | 6.7 | 6.7 | 6.7 | - |
| Transportation Services | - | - | 448.0 | 458.0 | 458.0 | - |
| DIVISION TOTAL | - | - | 827.5 | 864.5 | 877.6 | 13.1 |
| TECHNOLOGY SERVICES | | | | | | |
| Technology Services | 72.6 | 69.7 | - | - | - | - |
| Copy Center | 6.6 | 6.6 | - | - | - | - |
| DIVISION TOTAL | 79.2 | 76.3 | - | - | - | - |
| STUDENT TRANSPORTATION | | | | | | |
| Transportation Services | 433.0 | 439.0 | - | - | - | - |
| DIVISION TOTAL | 433.0 | 439.0 | - | - | - | - |
| DISTRICT TOTAL | 1,094.1 | 1,116.2 | 1,106.5 | 1,183.0 | 1,216.1 | 33.1 |



Department Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

| Organization | 2013-2014 Actual Positions | 2014-2015 Actual Positions | 2015-2016 Actual Positions | 2016-2017 Actual Positions | 2017-2018 Budgeted Positions | Increase/ (Decrease) |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------|
| SCHOOL BOARD | | | | | | |
| School Board | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | - |
| Futures, Inc. | 4.2 | 5.0 | 5.0 | 5.0 | 5.0 | - |
| DIVISION TOTAL | 10.2 | 11.0 | 11.0 | 11.0 | 11.0 | - |
| OFFICE OF THE SUPERINTENDENT | | | | | | |
| Office of the Superintendent | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| Community Involv. / Support Organ. | 4.9 | 5.4 | 5.4 | 5.9 | 5.9 | - |
| Area Superintendents | 2.0 | 2.0 | 3.0 | 3.0 | 2.0 | (1.0) |
| Area Superintendents | 2.0 | 2.0 | 3.0 | 3.0 | 2.0 | (1.0) |
| Area Superintendents | - | - | - | - | 1.0 | 1.0 |
| Legal Counsel/Chief Neg./Policy Dev. | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| Student Assignments | 3.0 | 3.0 | - | - | - | - |
| Archives and Records Management | 1.0 | 1.0 | - | - | - | - |
| Professional Standards | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 1.0 |
| DIVISION TOTAL | 22.9 | 23.4 | 21.4 | 21.9 | 21.9 | - |
| FACILITIES SERVICES | | | | | | |
| Maintenance | 214.2 | 216.2 | - | - | - | - |
| Planning and Business Services | 4.0 | 3.5 | - | - | - | - |
| Facilities Design and Construction | 0.5 | 0.5 | - | - | - | - |
| Admin., Accountability & Const. Measures | 1.7 | 1.7 | - | - | - | - |
| DIVISION TOTAL | 220.4 | 221.9 | - | - | - | - |
| FINANCIAL SERVICES | | | | | | |
| Administration | 2.0 | 2.0 | 2.0 | 3.0 | 4.0 | 1.0 |
| Finance Department | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | - |
| Payroll Department | 7.0 | 6.0 | 6.0 | 6.0 | 7.0 | 1.0 |
| Insurance & Employee Benefits | 8.0 | 7.0 | 6.0 | 5.0 | 5.0 | - |
| Budget Department | 5.1 | 5.1 | 5.1 | 5.2 | 6.1 | 0.9 |
| Purchasing and Warehousing | 13.6 | 13.6 | - | - | - | - |
| DIVISION TOTAL | 48.7 | 46.7 | 32.1 | 32.2 | 35.1 | 2.9 |
| HUMAN RESOURCES | | | | | | |
| HR Administration | 2.0 | 2.0 | 2.0 | 2.0 | 3.0 | 1.0 |
| Certification | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| HR Assessment and Development | 4.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| HR Info Sys and Substitutes | 3.0 | 3.0 | 3.0 | 3.0 | 5.0 | 2.0 |
| Employee Relations | - | - | - | - | 3.0 | 3.0 |
| Job Records and Hiring | 12.0 | 14.0 | 13.0 | 13.0 | 6.0 | (7.0) |
| Recruitment & Retention | 4.0 | 4.0 | 3.0 | 3.0 | 4.0 | 1.0 |
| DIVISION TOTAL | 27.0 | 28.0 | 26.0 | 26.0 | 26.0 | - |



Department Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

| Organization | 2013-2014 Actual Positions | 2014-2015 Actual Positions | 2015-2016 Actual Positions | 2016-2017 Actual Positions | 2017-2018 Budgeted Positions | Increase/ (Decrease) |
|---------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------|
| INSTRUCTIONAL SERVICES | | | | | | |
| Administration | 4.4 | 5.4 | 3.6 | 2.6 | 3.6 | 1.0 |
| K-12 Curriculum/Sch Improvement | 34.8 | 40.7 | 37.9 | 50.9 | 67.8 | 16.9 |
| Digital Learning and Assessment | 7.0 | 9.0 | 11.0 | 12.0 | 12.0 | - |
| Educational Enhancements | 7.0 | 7.0 | 8.0 | 9.0 | 9.0 | - |
| Student Assignments | - | - | 1.0 | 1.0 | 1.0 | - |
| Archives and Records Management | - | - | 1.0 | 1.0 | 1.0 | - |
| ESE and Student Services | 12.1 | 11.2 | 9.8 | 9.0 | 9.0 | - |
| Program and Grants Development | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | (0.1) |
| Health Services | 3.2 | 3.2 | 3.2 | 3.2 | 3.2 | - |
| Federal Compensatory Education | 5.9 | 6.3 | 6.0 | 5.5 | 6.2 | 0.7 |
| DIVISION TOTAL | 74.8 | 83.2 | 81.8 | 94.5 | 113.0 | 18.5 |
| OPERATIONS SERVICES | | | | | | |
| Administration | - | - | 2.0 | 2.0 | 2.0 | - |
| Maintenance | - | - | 213.8 | 222.8 | 230.2 | 7.4 |
| Planning and Business Services | - | - | 4.0 | 3.0 | 3.0 | - |
| Purchasing and Warehousing | - | - | 16.1 | 18.1 | 18.1 | - |
| Technology Support & Admin | - | - | 68.2 | 78.5 | 81.5 | 3.0 |
| Copy Center | - | - | 6.7 | 6.7 | 6.7 | - |
| Transportation Services | - | - | 446.0 | 456.0 | 456.0 | - |
| DIVISION TOTAL | - | - | 756.8 | 787.1 | 797.5 | 10.4 |
| STUDENT TRANSPORTATION | | | | | | |
| Transportation Services | 432.0 | 438.0 | - | - | - | - |
| DIVISION TOTAL | 432.0 | 438.0 | - | - | - | - |
| TECHNOLOGY SERVICES | | | | | | |
| Technology Services | 68.3 | 69.3 | - | - | - | - |
| Copy Center | 6.6 | 6.6 | - | - | - | - |
| DIVISION TOTAL | 74.9 | 75.9 | - | - | - | - |
| DISTRICT TOTAL | 910.9 | 928.1 | 929.1 | 972.7 | 1,004.5 | 31.8 |



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, and science through additional instructional staff and supplemental services. Accomplishments include but not limited to:

- **Technology**
 - Over 8000 iPads and computers for all Title I elementary students along with instructional software licenses for Pre-K (SmartStart), K-2 (Waterford Reading, Math, and Science), and 3-5 (SuccessMaker Reading and Math) students. Provide midyear SuccessMaker High Stakes data review.
 - Ongoing iPad and software professional learning for all Title I Schools and District Support Staff.
- **Summer Programs**
 - 18 Summer Programs for Pre-K through 12th marketed to students and families through the new Summer Programs website: <https://vcsummerprograms.weebly.com/>
 - Updated Summer School curriculum and assessments to align with Florida Standards
 - Conducted program evaluations
- **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 provided 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 SharePoint contacts
 - Completed review cycles with detailed feedback provided
- **Parent and Family Engagement**
 - Coordinated with Parent University to provide information and resources to stakeholders
 - Provided 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
 - Ongoing collaboration with Federal Programs and District Programs in order to increase Parent/Family Engagement Strategies and best practices
 - Partnership with Daytona State for GED, Continued Learning and TRIO
- **Tutoring Programs**
 - 922 students participated in STAR tutoring and completed the program with 20 or more hours.
 - Provided 24,414 hours of tutoring
 - 63% of students using i-Ready during tutoring made a least a year's growth in 20 weeks.
 - 80% of middle school students using ALEKS math during tutoring made gains in topics mastered.



Federal Program Accomplishments

- **Homeless Students**

- 154 homeless unaccompanied youth (HUY) were provided case management, graduation support, academic advising, FAFSA assistance, holiday gift giving, food assistance, laptops and other social services.
- Of the 72 homeless unaccompanied youth seniors, 48 or 67% graduated with a standard 24 or 18 credit diploma; 100% had post-secondary education plans.
- 20 youth enrolled in Steward-Marchman and Daytona Residential earned 42 Microsoft Office certificates; 6 youth earned the CAPE bundle.
- 41 youth from the Residential Adolescent Treatment program completed a 4-week summer extended learning program.

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: \$51,357,642
 - State: \$764,848
 - Foundation: \$7,00

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 funds assist with the full day program. Accomplishments include but not limited to:

- Trained all VPK teachers on the assessment tool, Assessment Period 1 through 3
- All teachers successfully implemented and completed the VPK Assessment
The assessment was given 3 times per year
- 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 in Flagler County for the Flagler and Volusia County Early Learning Coalition private providers. The topic was on the importance of transitioning to Kindergarten
- 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 ensure that migratory children who move among the States are not penalized in any manner by disparities among the States in curriculum, graduation requirements, State academic content and student academic achievement standards with the following: assistance with enrollment, facilitate tutorials, ongoing MEP staff trainings, summer programs and summer Learning Kits for K-12 MEP students, access to the online Learning lab, 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, Mexican consulate, Farm Workers Association and Health Source.

Title I, Part D Neglected and Delinquent

Funds are reserved for the prevention and intervention programs for children and youth who are neglected, unaccompanied, delinquent, and/or at-risk. Funding provides services to **non-Title I schools** for homeless students who may also be classified as "unaccompanied youth" such as: transition support services, 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 social worker/transition coach



Federal Program Accomplishments

- 178 homeless unaccompanied youth in Grades 9-12 received academic and social case management
- 50 out of 57 homeless/unaccompanied seniors graduated with standard high school diplomas with 95% of those graduates pursuing post-secondary education or training
- Approximately 20 students within the delinquent facilities completed the *Microsoft Office* Certification application programs
- Credit retrieval summer learning initiative offered to six students in the Branch Jail and 19 students from the Residential Adolescent Treatment program

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

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:

- 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.

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



Federal Program Accomplishments

- Provided professional development to speech-language pathologists on the Expanding Expression Tool to enhance oral and written language
- 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 58 training sessions of Nonviolent Crisis Intervention; over 800 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
- A sixth cohort of VCS teachers and district staff were actively enrolled in the Autism Spectrum Disorder (ASD) Endorsement Certificate Add-On Program with the Florida Department of Education and may earn ASD Endorsement upon completion of the courses
- Continued the implementation of Rethink, a web-based educational platform providing individualized lesson planning, progress monitoring, and job-embedded professional development for teams of educators, paraprofessionals, related service providers, and parents of students with ASD and other exceptionalities, at all elementary and select secondary schools
- 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 6th 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
- Provided sessions of a parenting series designed to help parents support the social-communication and behavioral needs of young children with ASD
- Provided IEP and transition education to over 150 parents of students with disabilities through Transition Parent Night presentations at ten VCS middle and high schools
- 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 Kagan Cooperative Learning 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



District Accomplishments

School Accomplishments:

- Two schools are recipients of the Family and Community Involvement Award sponsored by the Florida Department of Education:
 - Edgewater Public School, winner at the elementary level for their “Adopt a Soldier” community project
 - Deltona High School, winner at secondary level for their program: “The Familia that Reads: A Crosscultural Reading Experience”
- Forty-nine schools received the Florida Department of Education Five Star School Award, an incentive program to recognize exemplary community involvement in our schools
- Seabreeze High School boys soccer team won the FHSAA 3A State Championship
- Taylor Middle-High, Turie T. Small Elementary and Coronado Beach Elementary were named “Asthma-Friendly” schools from the Florida Asthma Coalition
- Atlantic and Deltona high schools implemented a “Program of Excellence,” encouraging students to become lifelong readers. This implementation designated them as 2016 Florida Power Library Schools by the Florida Department of Education

Student/Staff Accomplishments:

- Mindy Goode, Pine Ridge High teacher, was recognized by Governor Rick Scott as one of three winners of the 2016 Excellence in Education Award. This award is part of the state’s Hispanic Heritage month student and teacher contest
- Caitlin Chiampou, New Smyrna Beach High, and Callie Craig, South Daytona Elementary, had their art work chosen by the 2017 National Art Education Association to be displayed at the Florida Art Association conference and the National Art Education Association’s conference in New York City
- Scott Tobin, Creekside Middle student, won first place at the State Science and Engineering Fair
- Farrah Johnson, Deltona High school agriscience teacher, was named 2016 National Association of Agriculture Educators (NAAE) Teacher of the Year
- Mainland High student Sofia Slimak was awarded Florida Restaurant and Lodging Association Student of the Year
- Miguel DeLeon, Taylor High student, won 3A Dairy Farmers State Soccer Player of the Year
- Nathaniel Murphy, Seabreeze High head soccer coach, was named 3A Dairy Farmers State Coach of the Year



District Accomplishments

- Benjamin Herstein, Mainland High student, was named the 2017 Sunshine State Scholar and Diego Vargas, Spruce Creek High student, was named runner-up
- New Smyrna Beach High student, Skye Williams, had the only accepted State Fair Portfolio entry from Volusia County and was chosen as one out of 32 portfolios state-wide
- Taylor High students, Gizzel Galaraza and Jennifer Juarez, and Deltona High student, Jeremiah Batarick, were named Dell Scholarship recipients
- Alina Britt, Southwestern Middle student, had a winning entry in the “Art in the Capitol” art contest and it will be displayed in the State Capitol building
- Derek Beauchamp, Spruce Creek High student, and Joshua Hibbard, New Smyrna Beach student, captured weightlifting state titles at the FHSAA Class 2A meet
- Spruce Creek High students, Ruth Boone and Summer Daraio-Rivera, won girls weightlifting state titles

District Accomplishments:

- Volusia’s 2017 graduates garnered over \$31 million in scholarships
- Forty-three Volusia County Schools students were selected as All-State Musicians for the state of Florida. These individuals were chosen through a statewide audition process

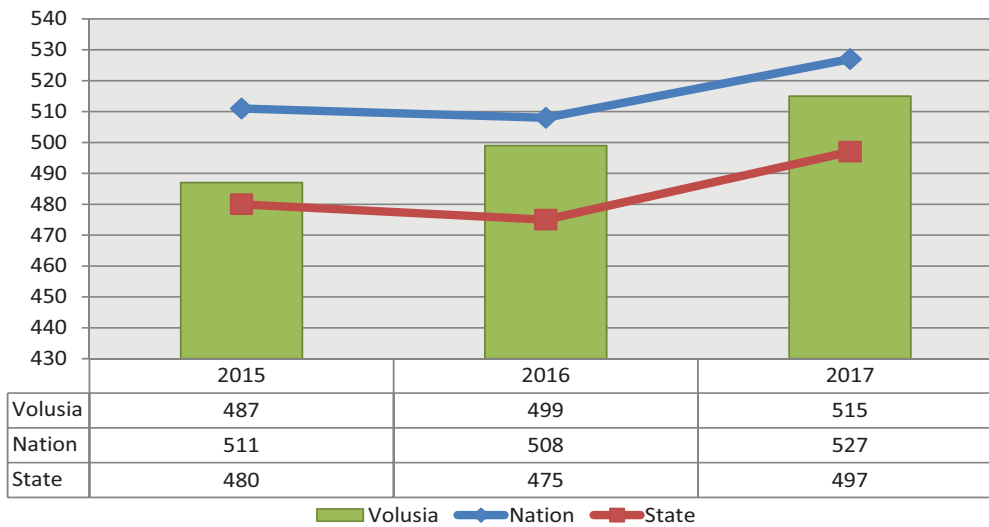


Performance Accomplishments

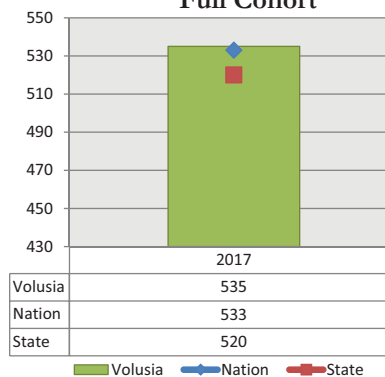
Scholastic Aptitude Test (SAT)

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 2015 through 2017. 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 2017.

SAT: Mathematics Full Cohort



SAT: Evidence Based Reading and Writing Full Cohort



Source: District Records



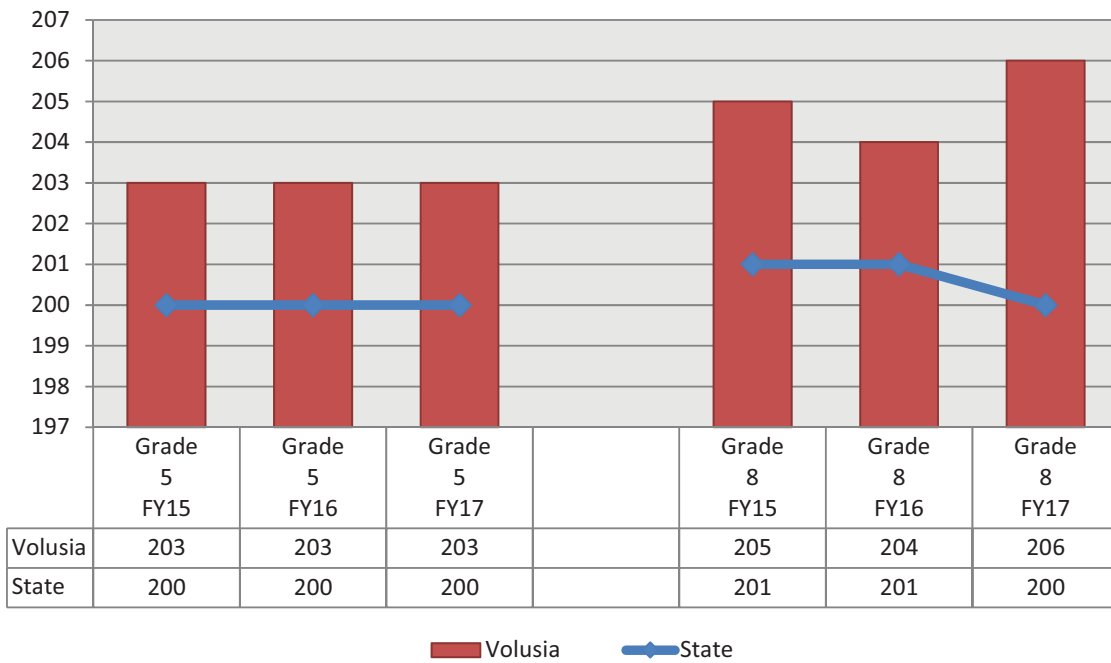
Performance Accomplishments

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 bar graphs below show 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

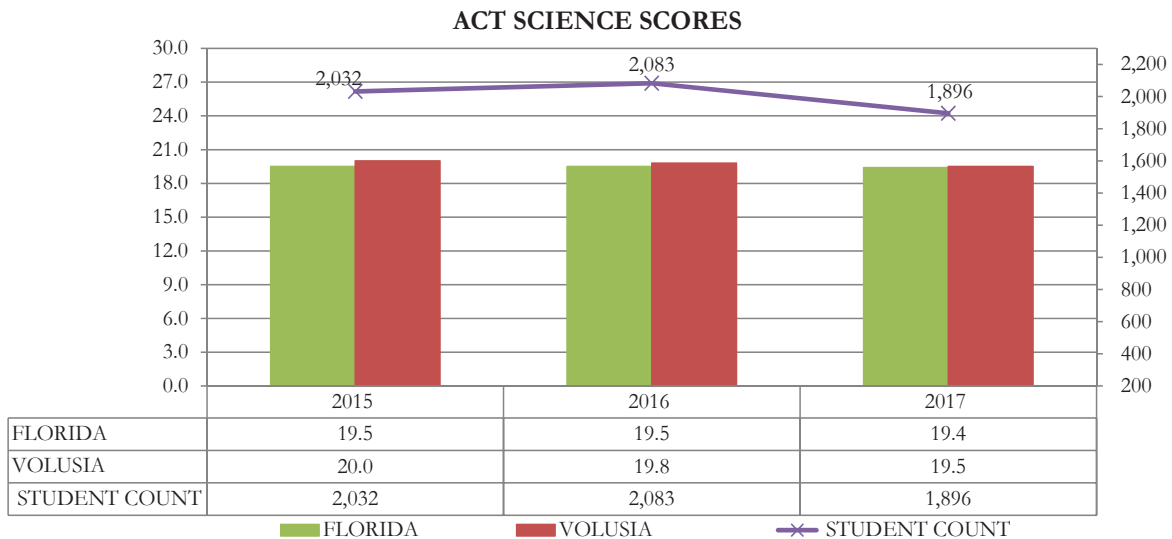
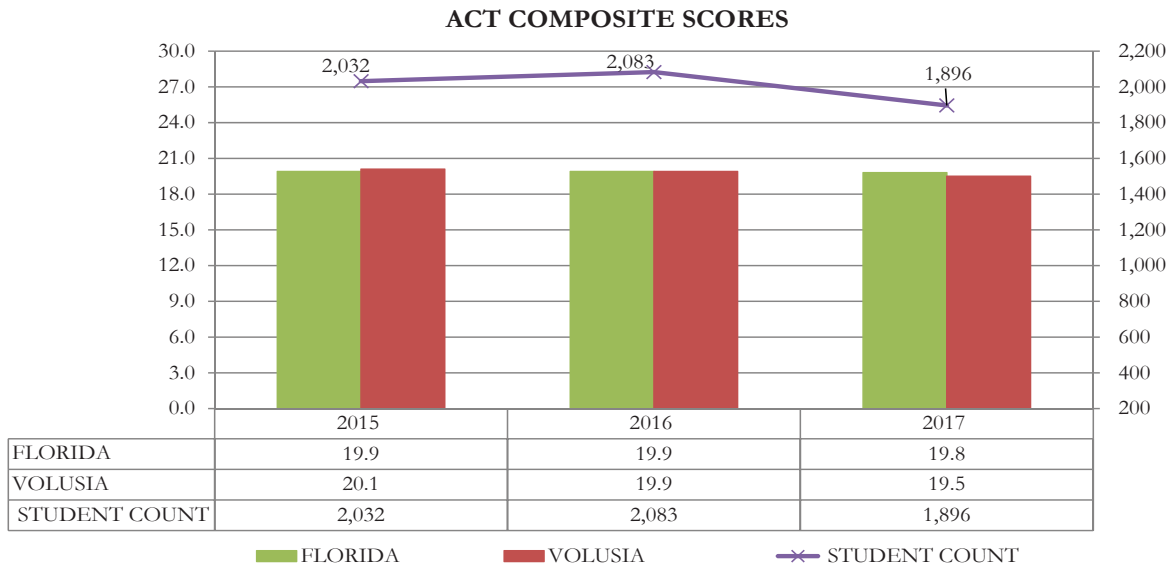


Performance Accomplishments

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 2017, 1,896 students took the ACT, compared to 2,032 in 2015. Participation in this test has decreased while performance is relatively stable.

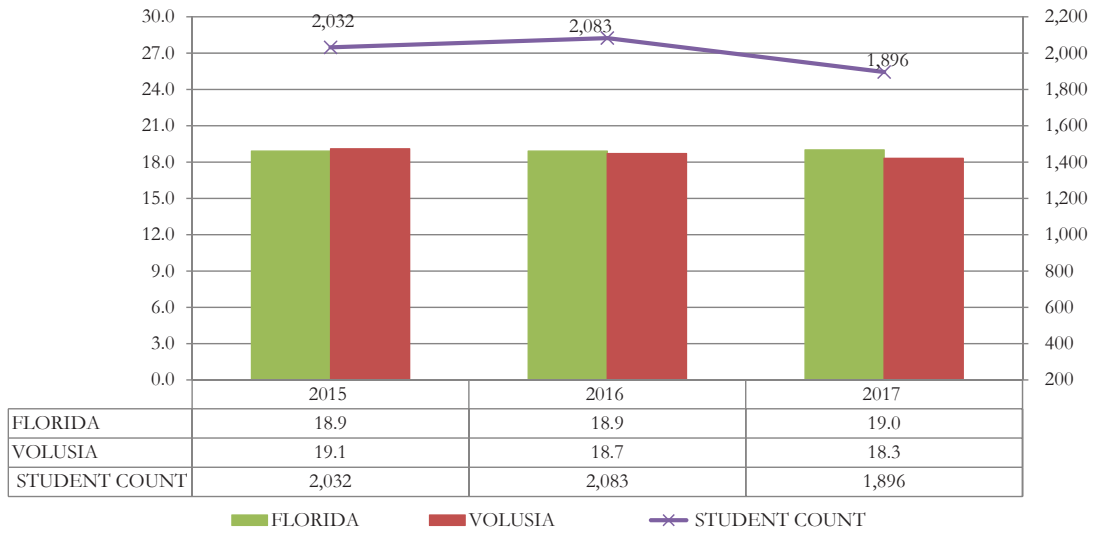


Source: District Records

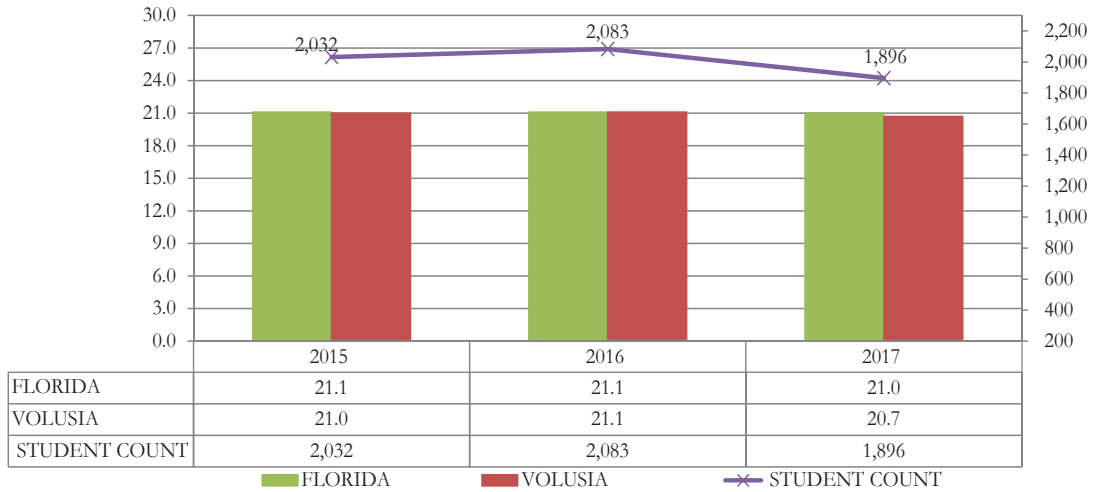


Performance Accomplishments

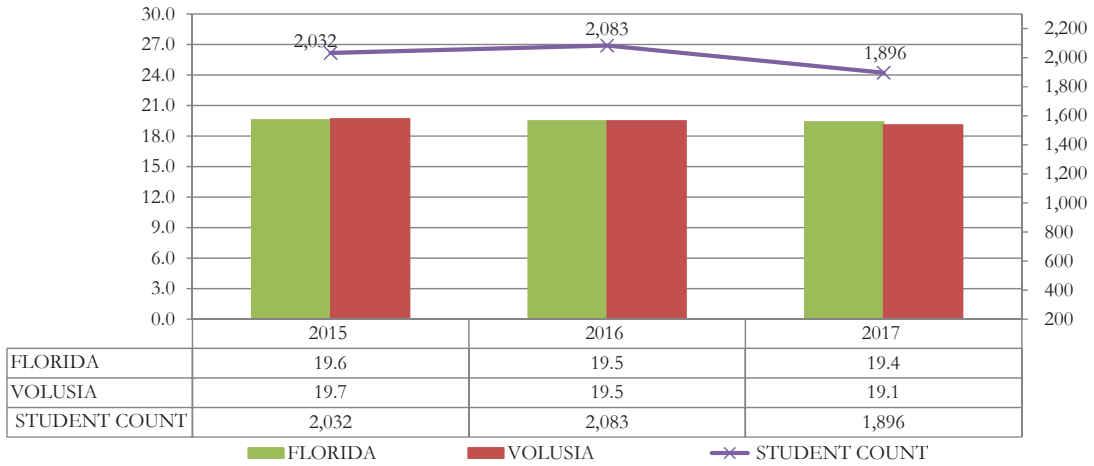
ACT ENGLISH SCORES



ACT READING SCORES



ACT MATHEMATICS SCORES



Source: District Records

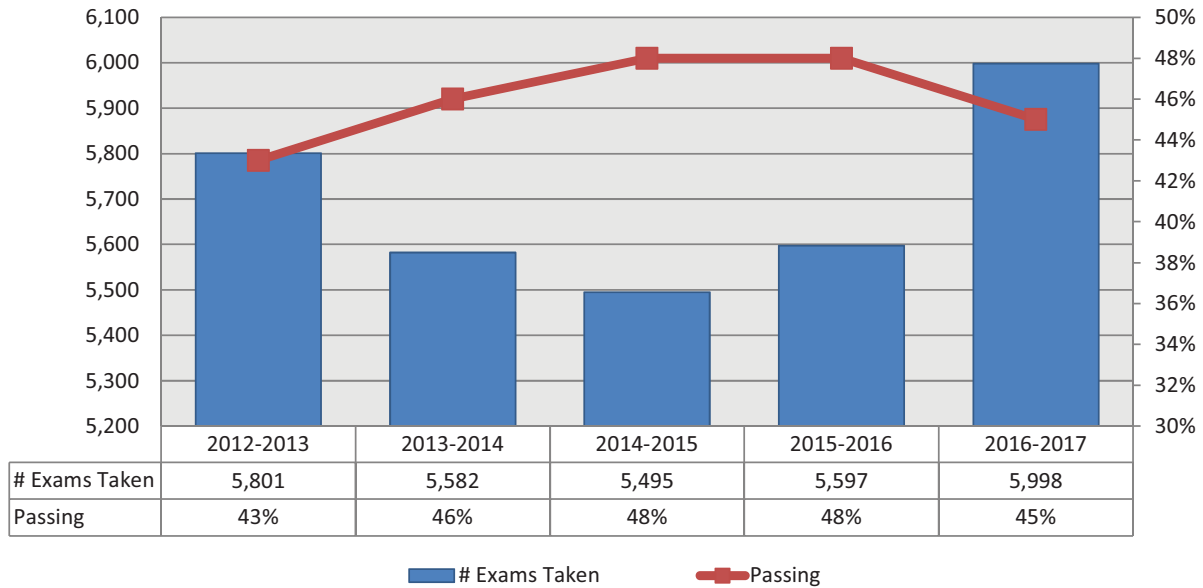


Performance Accomplishments

Advanced Placement Growth and Performance

Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has increased from 5,801 to 5,998. At the same time, performance, as defined by students scoring three or higher, has increased. In 2017, 5,998 exams were administered with a passing rate of 45%, a decline over the prior year. Overall, there tends to be a stable trend of participants and passing rate.

Advanced Placement Growth and Performance



Source: District Records

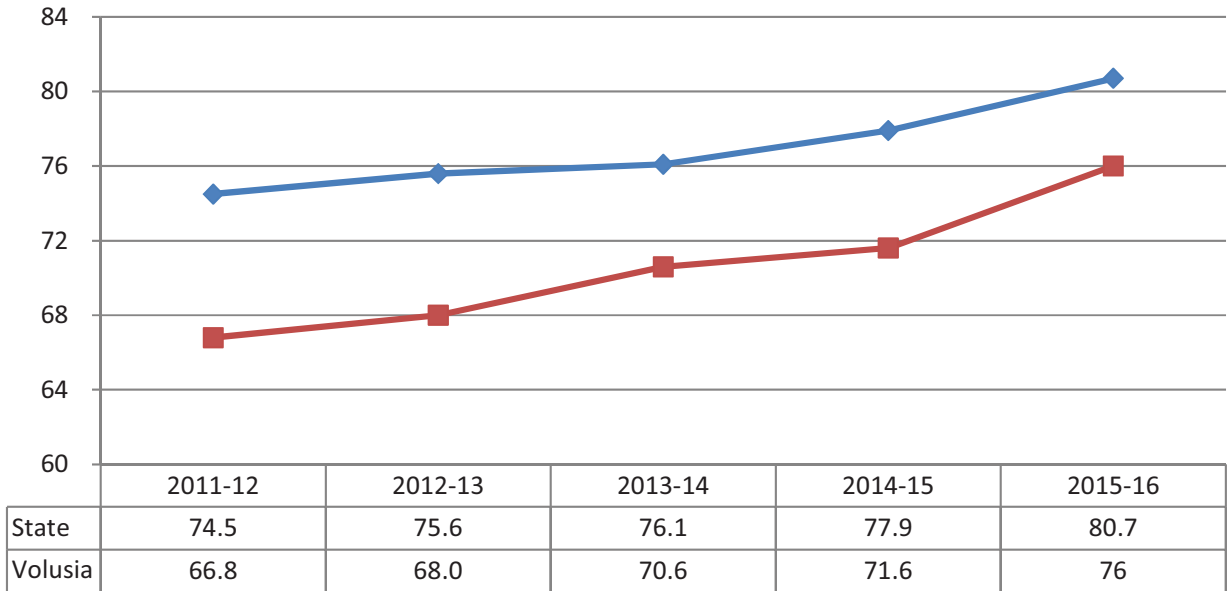


Performance Accomplishments

Graduation and Drop-Out Rates

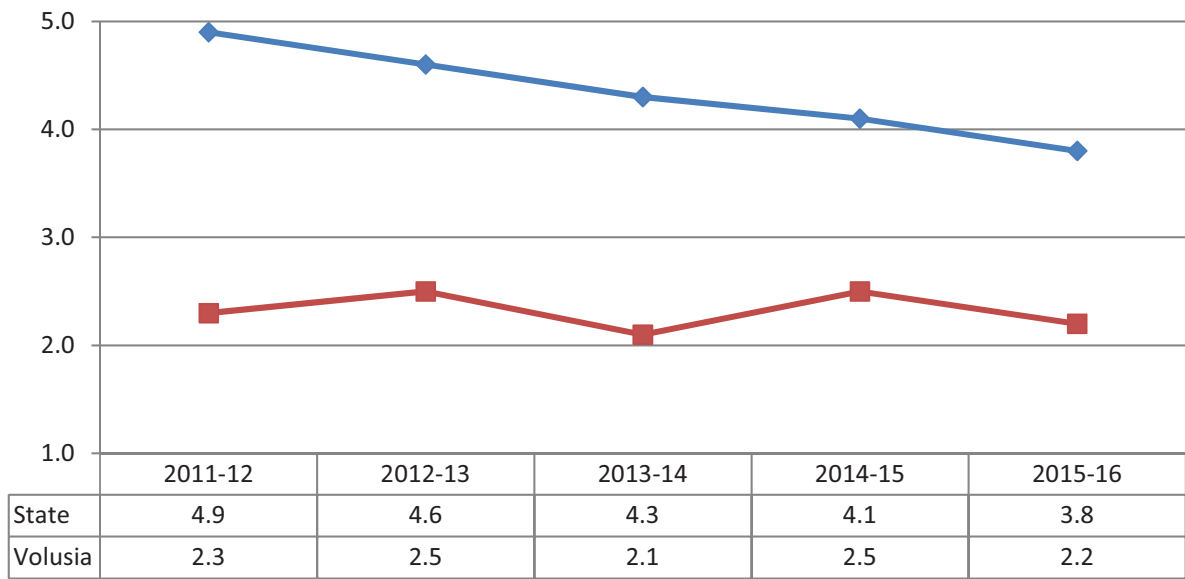
Graduation rates are important public school accountability measures. Florida is required to use the Federal Uniform Rate, which does not count any students who withdrew to Adult Education programs or who graduate with a special diploma. The graduation rate increased from 66.8% in FY12 to 76% in FY16 in Volusia County. Drop-out rates decreased from 2.3% in FY12 to 2.2% in FY16 in Volusia County. Graduation and Drop-out Rates for 2017 will be available later in the year.

Federal Graduation Rates



◆ State ■ Volusia

Drop-Out Rates



◆ State ■ Volusia

Source: District Records

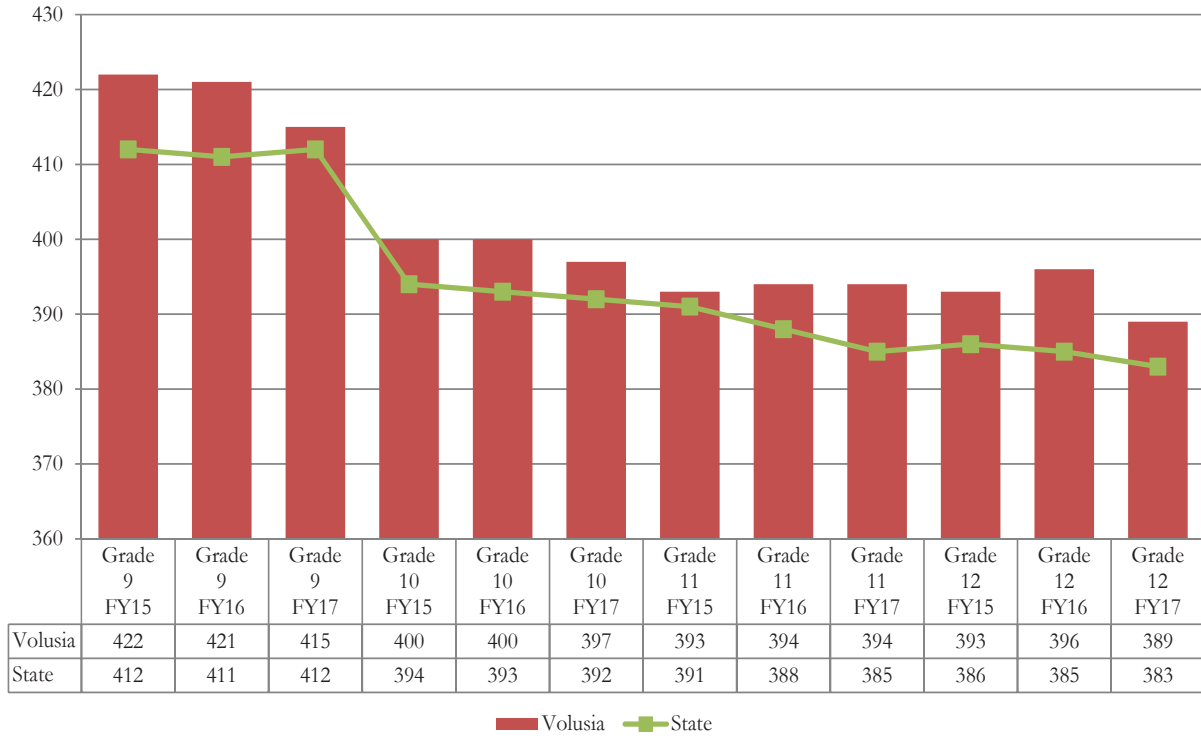


Performance Accomplishments

End-of-Course

EOC Test Biology Achievement

In 2017, all students enrolled in Biology I and Biology I Honors participated in the Biology EOC. Volusia performed above the state in every grade level.



Source: District Records

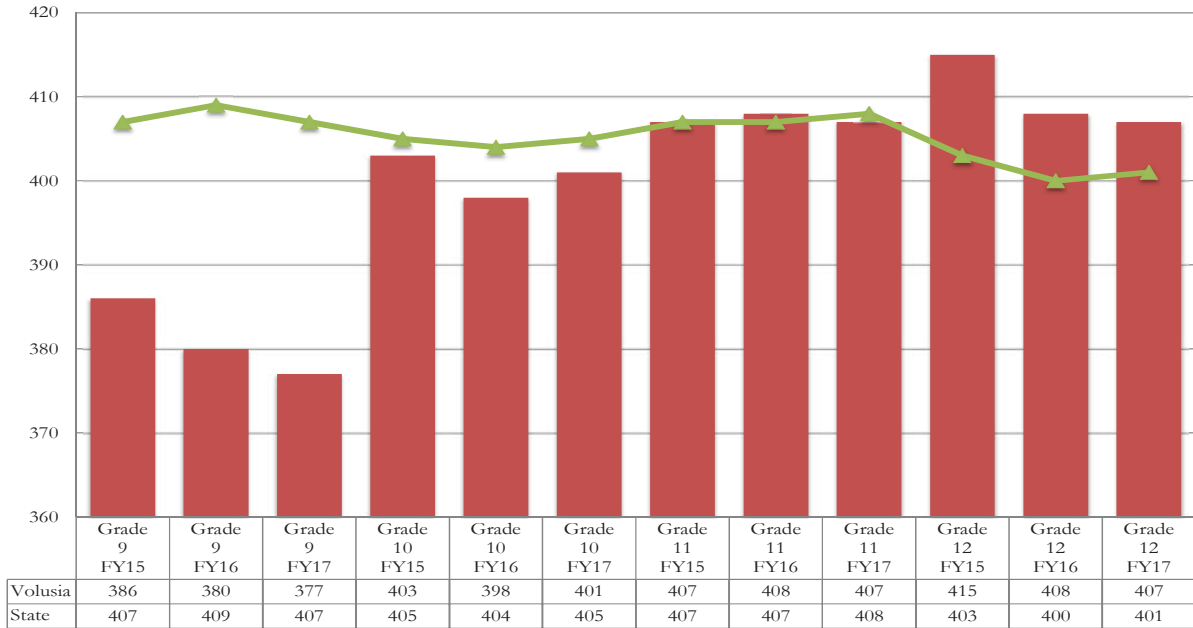


Performance Accomplishments

End-of-Course

EOC Test US History Achievement

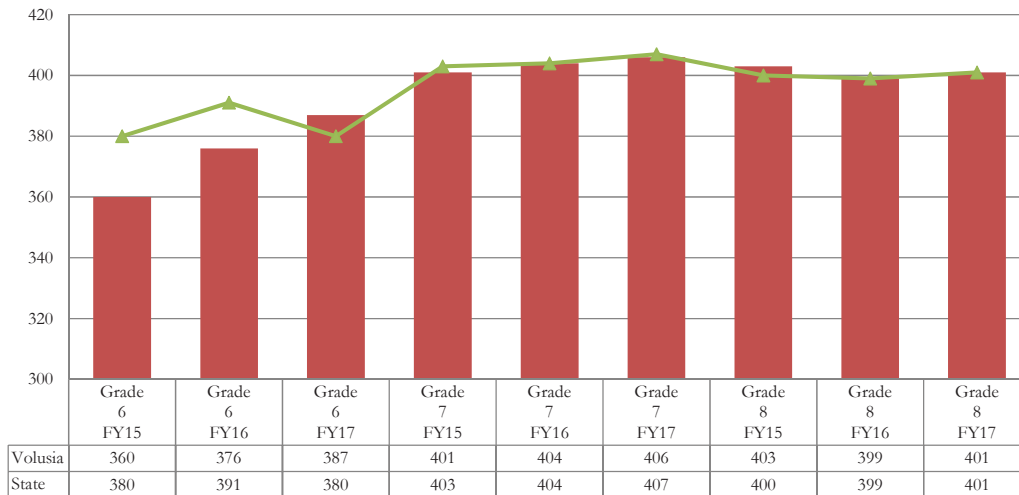
Grade 9 students are showing a downward trend over the last three years, decreasing from 386 in 2015 to 377 in 2017. However, all other grade levels' scores are consistent and in line with the state. Grade 12 students consistently outperform the state.



■ Volusia ▲ State

EOC Test Civics Achievement

In 6th grade, Volusia has exceeded the state's pass rate. In 7th and 8th grade, Volusia County has steadily been at the state's pass rate.



■ Volusia ▲ State

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 course” as a course or series of courses leading to industry certification, and 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. Teachers can 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 students college credit. Students earning industry certifications that add up to 5 or more hours of articulated college credit could be eligible to earn a Bright Futures CAPE Scholars Scholarship. New to the 2014-15 school year from Senate Bill 850, Digital Tool Certificates became an option for students from pre-kindergarten to 8th grade. Senate Bill 850 intends that 75% of public school middle grades students earn a Florida Digital Tool Certificate by July 1, 2018. Digital Tool Certificates endorse achievement of digital skills that are necessary to 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.

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



Performance Accomplishments

CAPE Industry Certifications and CAPE Digital Tool Certificates Comparative Results

| Industry Certification or Digital Tool Certificate Title | 2016-2017 District Results | | | 2015-2016 District Results | | | 2014-2015 District Results | | |
|--|-------------------------------|-------------|------------|-------------------------------|--------------|------------|-------------------------------|--------------|------------|
| | No. Passed | No. Taken | Pass Rate | No. Passed | No. Taken | Pass Rate | No. Passed | No. Taken | Pass Rate |
| Adobe Certified Associate (Dreamweaver) | 30 | 47 | 64% | 35 | 72 | 49% | 28 | 85 | 33% |
| Adobe Certified Associate (Flash) | 22 | 34 | 65% | 41 | 89 | 46% | 40 | 204 | 20% |
| Adobe Certified Associate (Illustrator) | 136 | 217 | 63% | 83 | 169 | 49% | 192 | 230 | 83% |
| Adobe Certified Associate (InDesign) | 40 | 134 | 30% | 36 | 63 | 57% | 65 | 86 | 76% |
| Adobe Certified Associate (Photoshop) | 302 | 568 | 53% | 666 | 1046 | 64% | 241 | 486 | 50% |
| Adobe Certified Associate (Premiere Pro) | 143 | 528 | 27% | 81 | 368 | 22% | 460 | 638 | 72% |
| Agricultural Mechanics Certification | 3 | 5 | 60% | - | 2 | 0% | - | - | - |
| Agricultural Technician Certification | 21 | 42 | 50% | 9 | 19 | 47% | 14 | 34 | 41% |
| Animal Science Certification Exam | 3 | 9 | 33% | - | 7 | 0% | - | - | - |
| Autodesk Certified User- AutoCAD | 2 | 14 | 14% | 11 | 26 | 42% | 13 | 42 | 31% |
| Autodesk Certified User - Inventor | 102 | 125 | 82% | 156 | 223 | 70% | 117 | 163 | 72% |
| Autodesk Certified User - Revit Architecture | 9 | 9 | 100% | - | - | - | - | - | - |
| Biotechnician Assistant | 7 | 30 | 23% | 11 | 25 | 44% | 10 | 31 | 32% |
| Building Construction Technology (HBI) | 0 | 75 | 0% | - | - | - | - | - | - |
| Certified Food Protection Manager (ServSafe) | 41 | 138 | 30% | 55 | 138 | 40% | 89 | 206 | 43% |
| Certified Medical Administrative Assistant | 92 | 113 | 81% | 117 | 211 | 55% | 78 | 128 | 61% |
| Certified Patient Care Technician | 28 | 28 | 100% | 52 | 58 | 90% | 18 | 61 | 30% |
| Emergency Medical Responder | 28 | 83 | 34% | - | - | - | - | - | - |
| Engineering Core Certification | 3 | 3 | 100% | - | - | - | - | - | - |
| FAA Private Pilot | 0 | 1 | 0% | 3 | 5 | 60% | - | - | - |
| Food Safety Manager | 5 | 8 | 63% | - | - | - | - | - | - |
| Microsoft Office Specialist Bundle | 387 | 792 | 49% | 514 | 527 | 98% | 117 | 193 | 61% |
| Microsoft Office Specialist Master | 1 | 1 | 100% | - | - | - | - | - | - |
| Microsoft Technology Associate (MTA) - HTML5 App. Dev. Fund | 4 | 6 | 67% | 3 | 6 | 50% | 4 | 8 | 50% |
| Microsoft Technology Associate (MTA) - Networking Fund. | 0 | 16 | 0% | 11 | 24 | 46% | 14 | 31 | 45% |
| Microsoft Technology Associate (MTA) - Security Fundamentals | 0 | 2 | 0% | 7 | 10 | 70% | - | - | - |
| Microsoft Technology Associate (MTA) - Software Dev. Fund. | 1 | 1 | 100% | 3 | 14 | 21% | - | - | - |
| Microsoft Technology Associate (MTA) - Windows OS Fund. | 2 | 3 | 67% | 11 | 15 | 73% | - | - | - |
| National ProStart Cert of Achievement | 6 | 7 | 86% | 5 | 5 | 100% | - | - | - |
| Small UAS Safety Certification | 4 | 4 | 100% | 10 | 11 | 91% | - | - | - |
| Visual Line of Sight Operator | 5 | 5 | 100% | - | - | - | - | - | - |
| Grand Total | 1427 | 3048 | 47% | 969 | 3,133 | 31% | 1,500 | 2,626 | 57% |

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.

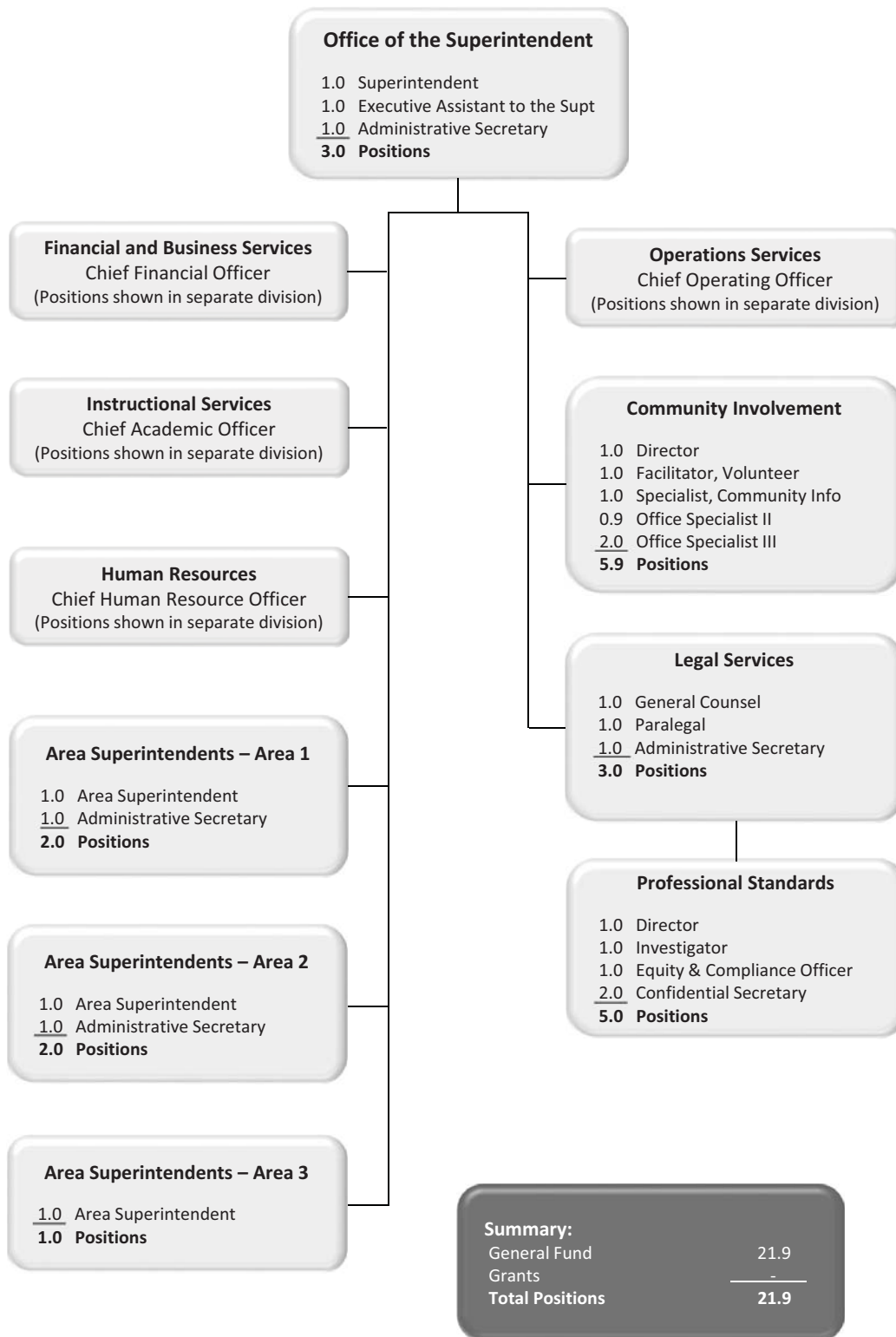
**School Board
Division Budget**

| <u>Departments</u> | <u>Actuals 2015-2016</u> | <u>Adopted 2016-2017</u> | <u>Actuals 2016-2017</u> | <u>Adopted 2017-2018</u> |
|--------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| School Board | \$ 405,479 | \$ 381,005 | \$ 377,767 | \$ 409,988 |
| Total Departments | \$ 405,479 | \$ 381,005 | \$ 377,767 | \$ 409,988 |

| <u>Expenditure Categories</u> | <u>Actuals 2015-2016</u> | <u>Adopted 2016-2017</u> | <u>Actuals 2016-2017</u> | <u>Adopted 2017-2018</u> |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Salaries | \$ 212,903 | \$ 216,893 | \$ 237,806 | \$ 239,113 |
| Benefits | 121,510 | 116,584 | 121,824 | 123,347 |
| Purchased Services | 17,333 | 6,715 | 12,928 | 6,715 |
| Materials and Supplies | 1,331 | 1,500 | 677 | 1,500 |
| Other Expenses | 52,402 | 39,313 | 4,532 | 39,313 |
| Total Expenditures | \$ 405,479 | \$ 381,005 | \$ 377,767 | \$ 409,988 |



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. James T. Russell
Superintendent
jrussell@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.

Office of the Superintendent

- 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.

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 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.



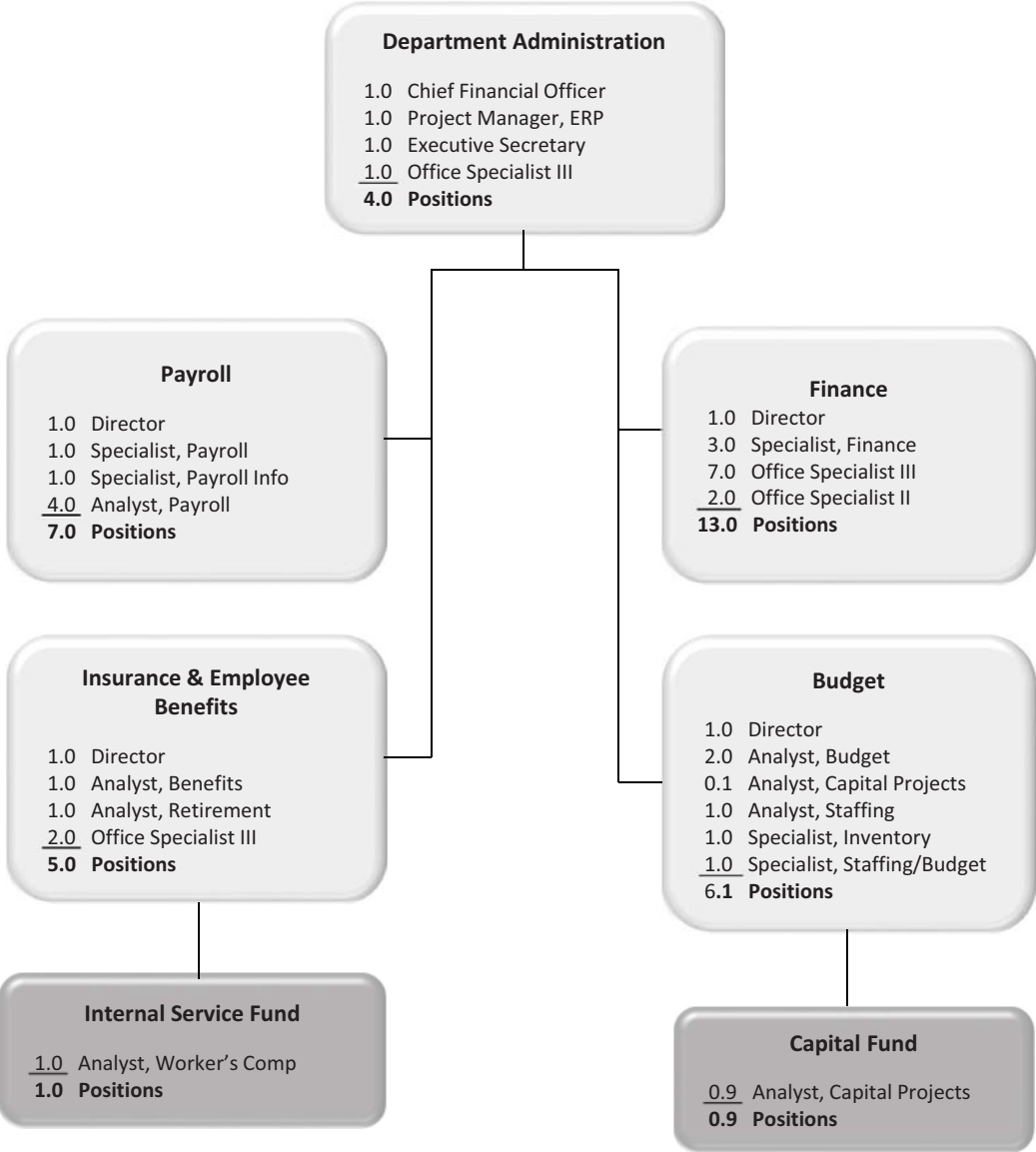
Office of the Superintendent

Office of the Superintendent Division Budget

| Departments | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Office of the Superintendent | \$ 420,089 | \$ 436,965 | \$ 418,625 | \$ 446,431 |
| Community Involvement | 273,205 | 342,730 | 307,769 | 359,933 |
| Office of General Counsel | 569,447 | 576,438 | 560,849 | 671,456 |
| Office of the Area Superintendents | 571,620 | 455,947 | 529,752 | 531,292 |
| Professional Standards | 313,523 | 311,842 | 316,449 | 424,793 |
| Total Departments | \$ 2,147,884 | \$ 2,123,922 | \$ 2,133,444 | \$ 2,433,905 |

| Expenditure Categories | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Salaries | \$ 1,411,726 | \$ 1,361,281 | \$ 1,436,907 | \$ 1,536,061 |
| Benefits | 406,582 | 414,076 | 395,730 | 464,315 |
| Purchased Services | 288,586 | 307,367 | 256,738 | 391,849 |
| Energy Services | 25 | - | - | - |
| Materials and Supplies | 10,994 | 13,999 | 11,876 | 13,981 |
| Other Expenses | 29,971 | 27,199 | 32,193 | 27,699 |
| Total Expenditures | \$ 2,147,884 | \$ 2,123,922 | \$ 2,133,444 | \$ 2,433,905 |





| | |
|------------------------|-------------|
| Summary: | |
| General Fund | 35.1 |
| Other Funds | <u>1.9</u> |
| Total Positions | 37.0 |



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



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 revenue strapped districts the authority to place voter referenda on an election ballot to increase local millages 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 the various districts throughout the state. The relatively low DCD for Volusia County 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 \$140 million total funding loss to the district, the 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. Funding for a study of the DCD's validity was included in the State budget for 2017-18, but subsequently included in line item vetoes by the Governor. A letter sent to the State Legislature by State Senators Dorothy Hukill and Travis Hutson recently, requested a new study by two offices of the Florida Legislature, OPPAGA (Office of Program Policy Analysis and Government Accountability) and EDR (Office of Economic and Demographic Research), and has been approved to move forward by the Senate President. This study is slated to be completed prior to the beginning of the 2019 legislative session.

This fiscal year, the school district received \$440 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 rebound from the recession with low unemployment, continued economic development, new job creation, and a healthy economy. While Volusia County experienced one of the highest declines in student enrollment of the major districts in the state during the recession, that trend continues to



have reversed as the District's enrollment increased in the last four years. Historically the 20-day count was the highest enrollment although in the last three years enrollment grew through the 40 day count, however enrollment did not meet projections in 2016-17 and the District encountered a \$7.5 million loss of FEFP. While enrollment for 2017-18 did not meet projections, day 40 exceeded 2016-17 by 173 FTE students. While new home construction has increased throughout the county, many of the new homes are being occupied by residents without school-age children, resulting in an increase in the average age of the county's population. School taxable values have increased significantly by \$2.39 billion from 2016-17 to 2017-18.

This year, the state provided an increased FEFP allocation of \$5.49 million, driven by a conservative projected enrollment increase and a \$43.24 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 hold the tax levy at approximately the same level as 2016-17. Due to the increase in taxable property values, the discretionary levy of 0.748 mills the Board determines, resulted in an additional \$1.8 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.

Although significant progress was made in the initial fifteen-year half-cent program period to build new schools and renovate existing schools, the fiscal climate impacted the direction and goals of the capital work program through 2016-17. Due to the sales tax collections lower than projections, Amendment 1, and a decrease of 0.50 of the 2.0 mill capital levy to the Required Local Effort (RLE) per Florida Statute, student enrollment declines and less revenue from school impact fees, the Committee delayed amending the project list and many smaller projects have now expanded into major projects based on district needs. New collections on the extension of the half-cent program through 2031, began in January 2017. A new oversight committee was established and has been overseeing the completion of projects and prioritization of new projects. Student enrollment has increased steadily over the last four years as well as increasing impact fees as the economy begins to rebound. While the last half-cent referendum expanded student capacity, the new half-cent referendum will address aging schools, mechanical systems, technology equipment and infrastructure updates and security enhancements. Due to the backlog of large projects, half-cent sales tax collections above projections, and the impact of 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. The Public Education Capital Outlay (PECO) funds for maintenance of \$1.0 million in 2016-17 is maintained at \$1.0 million for 2017-18.

Volusia County, as well as many school districts in Florida, have continued to struggle with the constitutional amendment to reduce class sizes by prescribed formulas through class by class compliance. However, Controlled Open Enrollment legislation, passed in 2016 and implemented July 1, 2017 for 2017-18, 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.

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.



Financial Services

Depending on the financial and logistical status of each district, as well as adequate FEEP funding, further implications regarding staffing and facilities are critical factors in achieving compliance.

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 four 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.

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 U.S 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 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, state agencies for regulatory reporting 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 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) program, 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.

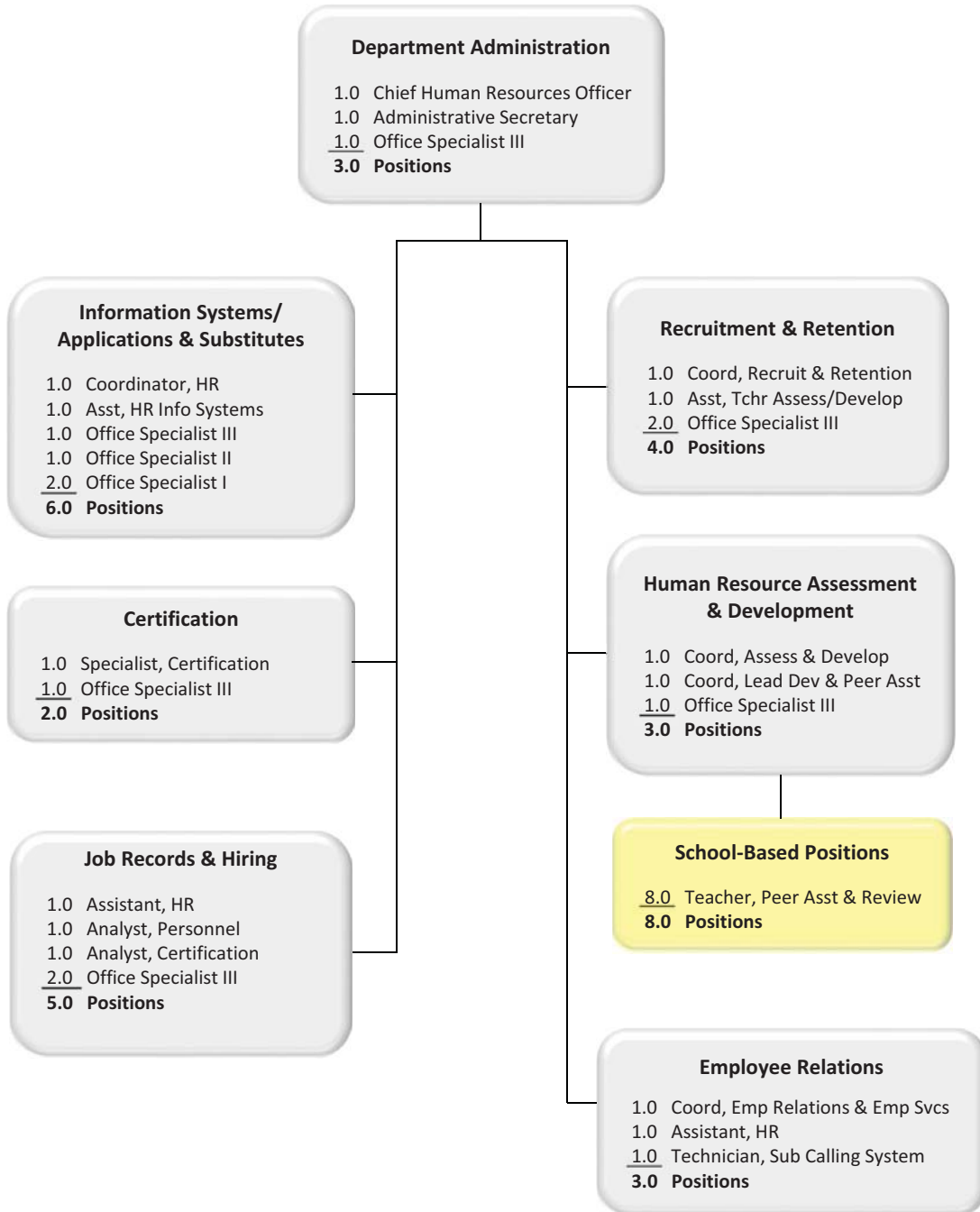
Financial Services Division Budget

| Departments | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Administration | \$ 193,213 | \$ 191,757 | \$ 204,651 | \$ 202,287 |
| Budget Department | 419,469 | 409,677 | 437,402 | 430,334 |
| Finance Department | 733,608 | 764,053 | 756,561 | 802,423 |
| Insurance and Employee Benefits | 373,490 | 356,216 | 356,922 | 352,942 |
| Payroll Department | 382,915 | 366,421 | 395,111 | 387,250 |
| Total Departments | \$ 2,102,695 | \$ 2,088,124 | \$ 2,150,647 | \$ 2,175,236 |

| Expenditure Categories | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Salaries | \$ 1,599,877 | \$ 1,626,625 | \$ 1,667,808 | \$ 1,695,560 |
| Benefits | 479,955 | 434,508 | 456,027 | 452,577 |
| Purchased Services | 13,396 | 14,491 | 14,420 | 15,084 |
| Materials and Supplies | 3,580 | 5,685 | 4,509 | 5,100 |
| Other Expenses | 5,887 | 6,815 | 7,883 | 6,915 |
| Total Expenditures | \$ 2,102,695 | \$ 2,088,124 | \$ 2,150,647 | \$ 2,175,236 |



Human Resources



| | |
|-------------------------------|-------------|
| Summary: | |
| General Fund | 26.0 |
| Other Funds | - |
| Total Positions | 26.0 |
| School-Based Positions | 8.0 |



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.

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



Dana J. Paige-Pender
Chief HR Officer
Human Resources

Human Resources

appointments, transfers, and resignations are compiled for approval/action by the Board.

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. Individuals who are interested in district-level administrative positions can hone their leadership skills in the Volusia Leadership Academy.

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 Relations and Employee Services

The Office of Employee Relations and Employee Services provides a variety of services to Volusia County Schools' employees and applicants. Services include, but are not limited to, facilitating 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 by enhancing employee engagement and raising employee morale. We consistently focus to develop programs of recognition,



and communication, in addition to providing opportunities for growth and professional development as we seek to retain high performing staff members. Partnerships with universities serve as K-12 professional development schools on shared decision-making, effective instructional practices, mentoring and internship placement.

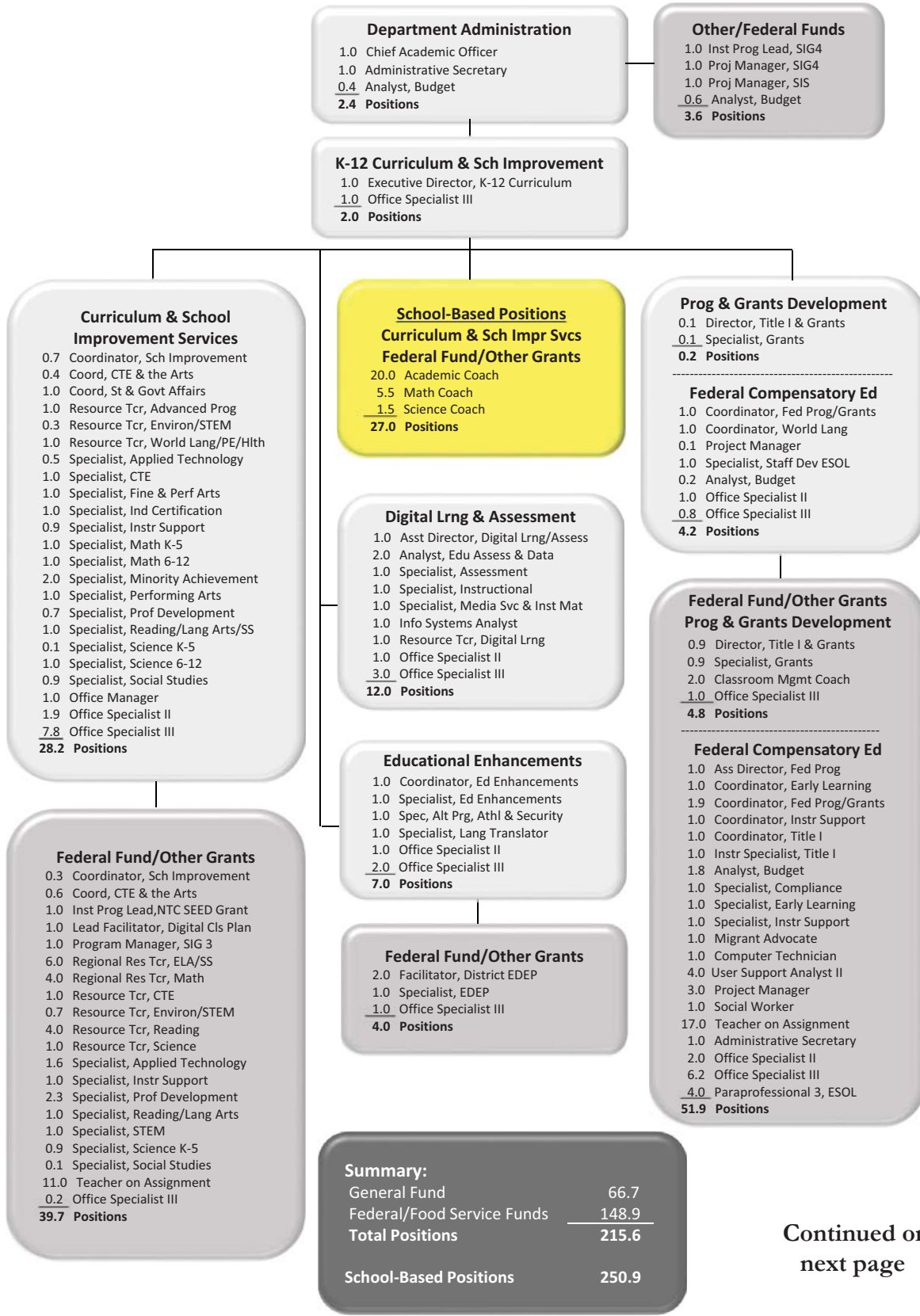
Human Resources Division Budget

| Departments | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Human Resource Administration | \$ 1,561,548 | \$ 1,568,030 | \$ 1,567,684 | \$ 1,532,303 |
| Total Departments | \$ 1,561,548 | \$ 1,568,030 | \$ 1,567,684 | \$ 1,532,303 |

| Expenditure Categories | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Salaries | \$ 1,162,956 | \$ 1,171,177 | \$ 1,192,058 | \$ 1,136,887 |
| Benefits | 376,907 | 349,936 | 351,112 | 351,056 |
| Purchased Services | 17,481 | 31,443 | 13,881 | 28,886 |
| Materials and Supplies | 3,093 | 13,904 | 3,482 | 13,904 |
| Other Expenses | 1,111 | 1,570 | 7,151 | 1,570 |
| Total Expenditures | \$ 1,561,548 | \$ 1,568,030 | \$ 1,567,684 | \$ 1,532,303 |



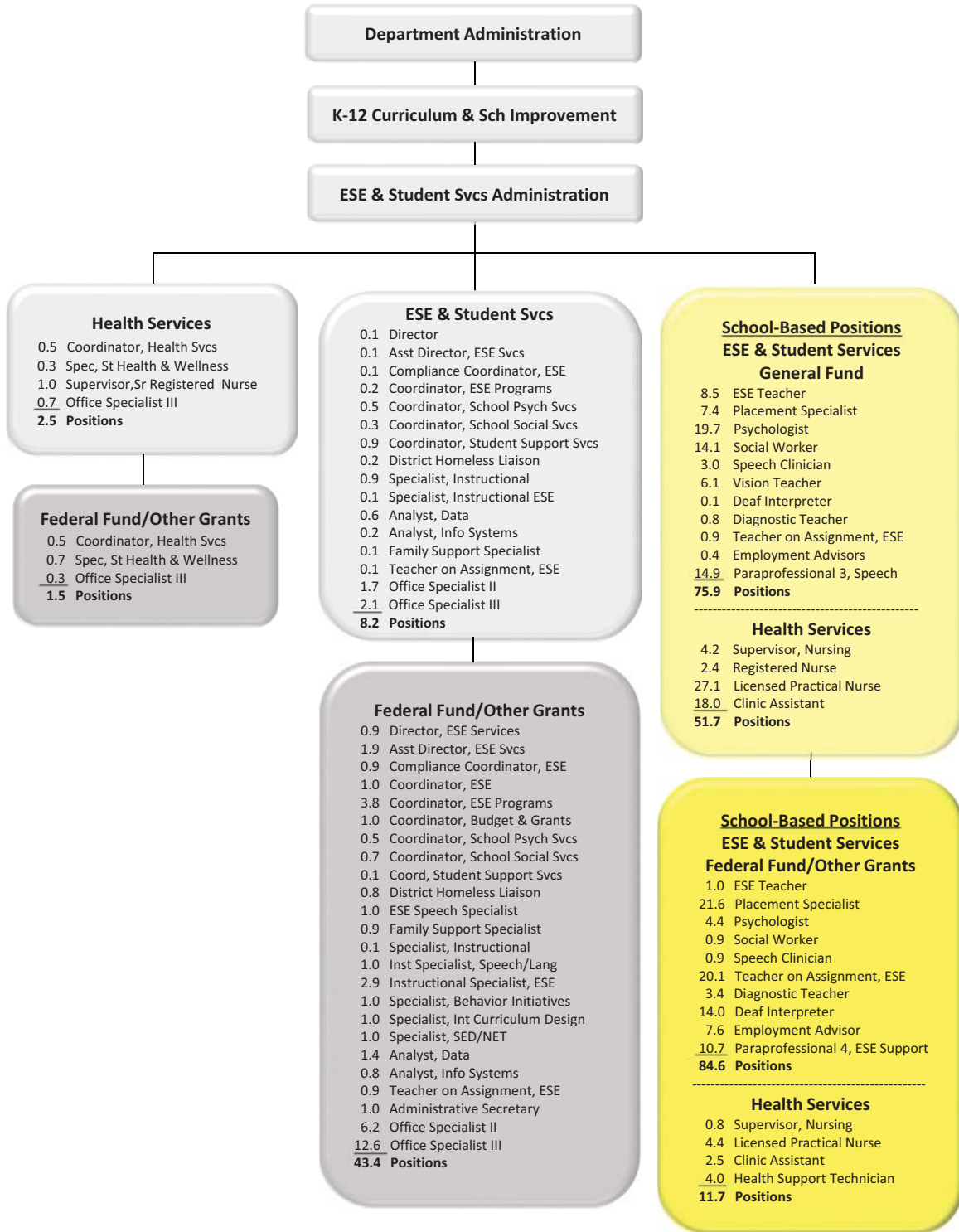
Instructional Services



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next page



Instructional Services



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 2017-2018 school year, additional training and instructional support will focus on identified areas of need.

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:

- Building a culture for learning
- Making the instructional shifts
- Personalizing 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 Professional Learning & School Improvement, Digital Learning & Assessment, Career & Technical Education, Educational Enhancement, Federal Programs and Exceptional Student Education.

Office of K-12 Curriculum

The Executive Director of K-12 Curriculum provides support to the Chief Academic Officer by providing leadership to all departments within the division of Instructional Services with emphasis on K-12 General Education, Career & Technical Education, and Professional Development in matters relating to the development, implementation, monitoring and support of 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.



Teresa L. Marcks
Chief Academic Officer
Instructional Services



Office of Professional Learning and School Improvement

Professional Learning & School Improvement is committed to support every department as we all seek to fulfill the aims of the Strategic Plan to Volusia County Schools. The Professional Learning and School Improvement department combines the importance of quality, differentiated professional learning with the power of school improvement efforts. As a district, we provide foundational professional learning encompassing: research by John Hattie on high effect size strategies, assessment capable learners, student voice and the importance of understanding our impact. We have supported district, school and teacher leaders (including coaches, cadre members, subject area contacts and district liaisons) with the necessity of measuring the impact of their work. During the 2017-2018 school year, a comprehensive professional plan titled “Equity through the standards” will be implemented. Through the school improvement process, we work with each School Leadership Team to analyze data to determine quality goals, strategies and action steps that will move schools forward with implementation of the instructional shifts and will align to practices that have a high effect size. Data walks allow schools to measure the impact of the professional learning they are delivering specific to reaching their school improvement plan (SIP) goals. We provide additional district professional learning on the instructional shifts to complement that which is provided by the curriculum specialists. We provide ongoing support via key initiatives such as: Classroom Connect, Regional Early Release Professional Learnings, Principals’ and Assistant Principals’ Institutes, and Learning Walks. Attention is given to making ongoing connections between the standards-based instruction, the Danielson Framework, Instructional Practice Guides and the research of John Hattie.

Office of Digital Learning and Assessment

Digital Learning and Assessment is committed to support every department as we all seek to use data to make the best data-based decision and shift to a digital learning environment. Digital Learning and Assessment is composed of multiple areas to support the mission of Volusia County Schools. Housed under Digital Learning and Assessment department is the Program Accountability office which handles state and local assessments, Volusia Instructional Management System which deals with our electronic gradebook and our learning management system- Canvas, Media Services which works with all instructional materials, and Volusia Online our virtual instruction program (VIP). 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. This requirement is fulfilled for Volusia students by providing part-time and full-time virtual options, virtual and blended learning courses in our traditional brick and mortar schools and identified online courses available to all schools.

Office of Career and Technical Education

The Coordinator of Career and Technical Education (CTE) supports 60 different CTE programs that are available to all students in grades 6-12, as well as 41 Career Academies. The mission is to ignite a passion for a career pathway so that all students graduate future ready. CTE programs and career academies offer students relevant, real-world, hands-on experiences that are supported by over 100 local business, industry, and postsecondary partners. Volusia is nationally recognized as a Ford Next Generation Learning Model-Track Community, and shares data and best practices with community partners across the country. Local, state, and national data show that students who are involved in a CTE program or career academy have many positive traits such as higher graduation rates, attendance rates, and GPAs. As a result of this positive data, two high schools have implemented “wall to wall” career academy models where all students are part of a career pathway of their choosing. The priority in Volusia is to support CTE programs, career academies, and vocational dual enrollment opportunities so that all students have the opportunity to reap



Instructional Services

the benefits of the most advanced career education and training possible. Students as young as elementary age through to middle school have the opportunity to learn basic digital skills through earning Digital Tool Certificates, while high school students can earn adult level industry specific certifications that often translate to immediate employment, college credit, and overall resume building. All of these opportunities further personalize a Volusia student's curriculum experience so it's on target with workforce data, economic trends, and prepares students for direct employment or postsecondary studies in the career field of their choice.

Office of Educational Enhancement

The Director of Alternative Programs, Athletics and Advancement Via Individual Determination (AVID) provides support to the Chief Academic Officer for faculty, administration and staff involved with alternative programs to include Department of Juvenile Justice programs, district alternative education sites and the department of Online Learning. Leadership and support are also given in the areas of athletics, Teen Parent Program, and the Extended Day Enrichment Program.

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 & Student Services

The Director of Exceptional Student Education and Student Services 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 students' needs to ensure equitable access for all. The primary goal of Exceptional Student Education Programs and Services for students with disabilities is to provide a free and appropriate public education (FAPE) in the least restrictive environment (LRE). Student Services provides comprehensive academic, behavior, social-emotional and health supports to ensure that all students are successful.



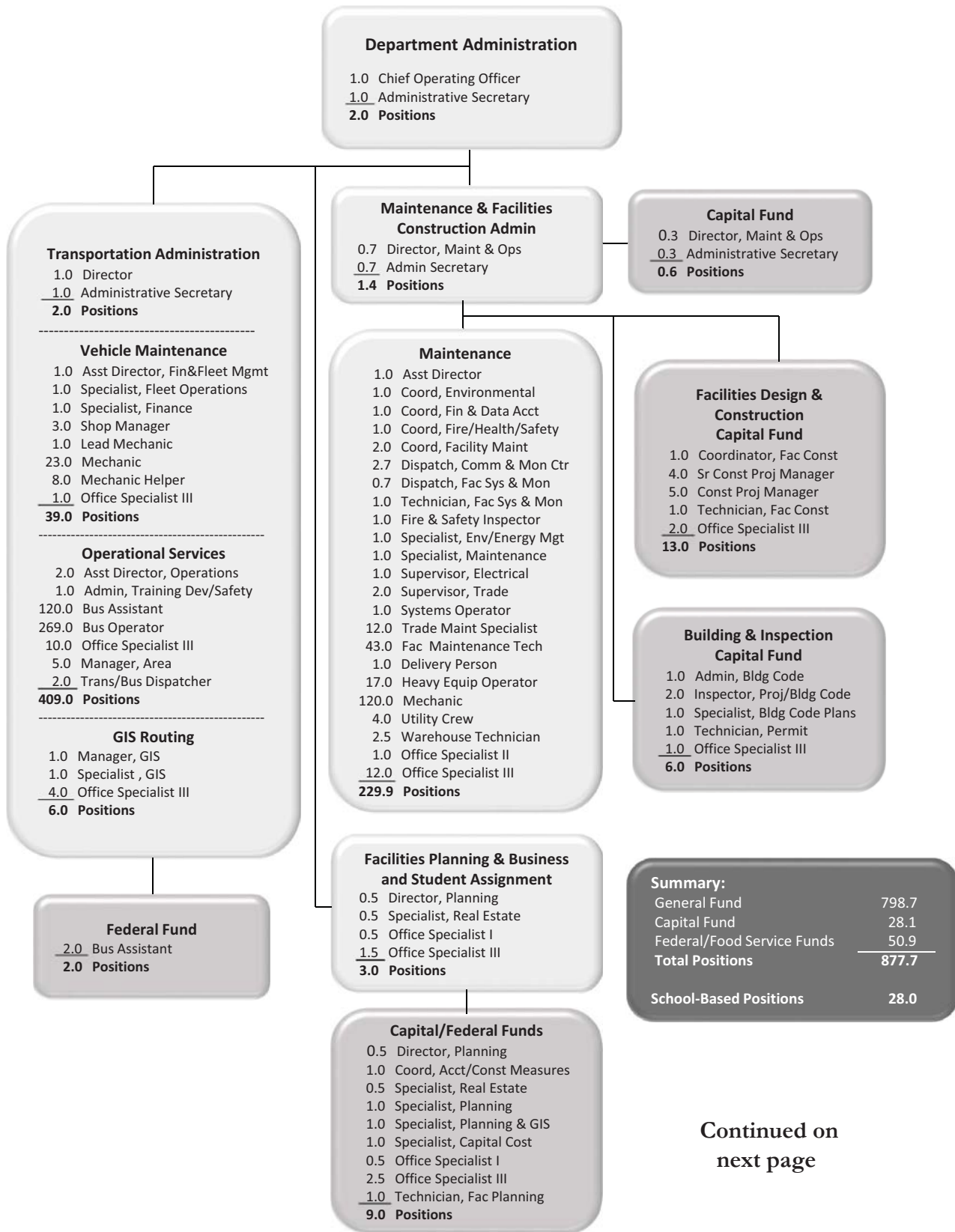
Instructional Services Division Budget

| Departments | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Archives and Records Management | \$ 93,849 | \$ 109,880 | \$ 92,537 | \$ 116,903 |
| Digital Learning and Assessment | 769,384 | 875,014 | 908,416 | 911,916 |
| Educational Enhancements | 240,190 | 245,690 | 292,067 | 362,337 |
| ESE & Student Services | 4,233,275 | 4,782,514 | 5,007,546 | 5,009,764 |
| Federal Compensatory Education | 291,238 | 290,628 | 228,312 | 218,856 |
| Health Services | 79,248 | 76,729 | 78,651 | 80,028 |
| Instructional Development & School Improvement | 2,007,007 | 2,048,741 | 2,061,922 | 2,243,179 |
| Instructional Services Administration | 218,684 | 204,933 | 209,704 | 217,123 |
| Program and Grants Development | 51,034 | 52,572 | 51,033 | 36,410 |
| Student Discipline and Juvenile Justice | 49,258 | 45,473 | 49,900 | 47,801 |
| Total Departments | \$ 8,033,167 | \$ 8,732,174 | \$ 8,980,088 | \$ 9,244,317 |

| Expenditure Categories | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Salaries | \$ 6,013,069 | \$ 6,612,746 | \$ 6,819,523 | \$ 6,994,587 |
| Benefits | 1,769,323 | 1,830,754 | 1,919,804 | 1,955,757 |
| Purchased Services | 218,298 | 250,229 | 209,277 | 262,665 |
| Energy Services | - | - | - | - |
| Materials and Supplies | 23,578 | 32,045 | 25,536 | 26,508 |
| Capital Outlay | 579 | - | 170 | - |
| Other Expenses | 8,320 | 6,400 | 5,778 | 4,800 |
| Total Expenditures | \$ 8,033,167 | \$ 8,732,174 | \$ 8,980,088 | \$ 9,244,317 |



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. There are 380 fewer employees today compared to FY 07. 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.

With the passage in August 2014 of the half-cent sales tax's extension and collections beginning in January 1, 2017, the Division is now able to adopt and implement 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 continuously evaluate our capital improvement plan to ensure consistency with the referendum's original intent as well as its response to change over time.

In addition to the above, the Division is 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 having responsibilities 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 shelters and operated by our assigned school leadership teams. District and senior staff are all assigned critical duties during times of emergencies.

Division Goals

To communicate with all stakeholders through various social 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 met this past year: <https://volusiaschoolshalfcent.org>
- To rapidly disseminate time sensitive information.
- To continue to utilize and communicate through traditional media.

To implement a comprehensive framework to ensure operational efficiency and fiscal integrity.

- To reduce districtwide electricity consumption by 5%.



Greg Akin
Chief Operating Officer
Operations Services



- To eliminate unnecessary internal redundancies.
- The Facilities Project Status Committee will ensure that change orders will meet construction best practices.
- Review multi-year contracts to ensure continued financial efficiency.

The Operations Division will create an environment where support personnel are valued for their experience, expertise and contributions.

- Ensure that Operations support personnel will maintain 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.

- Ensure that GCA 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 1:1 student computing by school year 2020.
- Acquisition and implementation of a seamless, interoperable system for human resources, finance and student information system by 2020.
- Evaluate and implement as appropriate new architectural design, systems, and construction materials when considering new school construction.

To provide a safe, secure and healthy school learning environment.

- Continuously evaluate the delivery of security services to school sites and district facilities
- Coordinate the efforts necessary for the district to become fully certified in the National Incident Management System and meet the Office of Program Policy and Government Accountability (OPPAGA) “Best Practices”
- Provide operational support for the Superintendent’s initiatives, goals and objectives

Office of Facilities/ Planning & Business Services

The Planning and Business Services Department is housed within the Facilities Department. The Planning Department sets forth the long range vision for the school district’s capital program. The Planning Department is the liaison for the Facilities Department with the various Instructional Services Departments and Finance Department, and 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 replacement schools, and new school construction, if any, begins with the Planning Department. The Department oversaw the planning and design of the Pierson Elementary Replacement School, which started

Operations Services

construction in June 2017. The Department also began planning and design on Chisholm Elementary Replacement in New Smyrna Beach, in addition to evaluating the future for Bonner Elementary in Daytona Beach. This year the Department will begin planning and design for Deltona Middle and George Marks Elementary. The new Five Year Educational Plant Survey will be adopted which will include the half cent projects as well as outline the needs for all schools over the next five years.

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 Department recommended changes to School Board Policy 203 in order to incorporate legislative requirements associated with HB 7029 and implemented an on-line application.

Office of Facilities/ Construction, Maintenance, and Operations

Construction, Maintenance, and Operations is also housed within the Facilities Department and is the branch of Facilities Services that executes the long-range vision of the Planning Department and the overall Operations Division. It is the Construction Department's responsibility to design and efficiently construct new schools and renovations. With the assistance of Project Managers and the Building Code Administrator, they will ensure that all projects meet the highest standards for quality, safety, and code compliance. Upon completion, projects are handed over to the Maintenance Department so that the asset may be efficiently operated and properly preserved for our community. The new Pierson Elementary School is currently under construction along with major HVAC projects for Galaxy Middle, Creekside Middle, and Heritage Middle. There are 46 major projects in planning for the coming school year in addition to a large number of minor projects. In addition to supporting the increased demand for technology infrastructure, the Construction and Maintenance Departments overcame significant challenges and were able to rapidly recover from heavy storm damage resulting from Hurricane Matthew and are actively preparing for the current hurricane season.

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. To support this emphasis, the Construction and Maintenance Departments assisted in developing the new Five Year Educational Plant Survey to continue forward progress in Facilities Services.

Office of School Way Cafe

School Way Café' continues the pursuit of excellence in quality and variety of product offerings, maintain safety by being Hazard Analysis Critical Control Point (HACCP) compliance and stake-holder wellness through creating a model for continuous improvement. The department continues to identify revenue sources and establishes appropriations for the Child Nutrition program to maintain a sound financial operation. Based on the 2016-17 school year, the School Way Café' Staff served approximately more than 31,000 lunches and 15,000 breakfasts, 1,100 supper meals, 2,100 after school snacks daily, in addition to nearly \$2,100,000 in a la carte and other sales annually. School Way Café' is offering a complimentary breakfast to all students. We are in full compliance with the Healthy Hunger-Free Kids Act and Smart Snacks guidelines while continuing to pursue additional a la carte options to make available to students. There are several construction projects being planned now to improve cafeterias service lines and bring in new equipment to make the food preparation process more efficient and effective.



Office of Student Transportation

Over the past 10 years, Student Transportation Services has been employing practices to become more efficient and effective while maintaining safety and security. Staff and bus routes have been cut by more than 10% this schools year. Additionally, 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 (ESF1) 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

Under new direction and rebranding of departmental organization and workflow, TS&I is improving customer service while preparing for a future ready district. 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 tech device by 2020. 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, our districts lead facilitator for the digital classroom plan, 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 measured 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 @VCSLearn2Tech.

Field Support & Web Services - Having undergone major reorganization in the fall of 2016, the team of User Support Analysts 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



Operations Services

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 supports the schools and district with web design and cybersecurity.

Customer Support, Account Management & Reporting - This 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, and account management. This team also provides all district and community stakeholders with level one support through the Customer Support Services which is accessible by telephone and email.

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 through the use of an upgraded internet remote print platform that all staff can access for timely high-volume printing, binding and laminating.

Infrastructure & Application Development - 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.

Office of Purchasing and Warehouse Services

Purchasing Department - The Purchasing Department has gone through a massive transformation and has capitalized on technology to gain efficiencies and leverage best practices. The district is working towards a centralized procurement process to maximize economies of scale. Conducting regular spend analysis and annual contract reviews are methods utilized as standard business practices to create informed decisions for future actions and posturing fiscal requirements. Standardization and strategic sourcing are key functions used to consolidate requirements and help push the district's purchasing power to find best value. With the anticipation of five replacement schools, strategic sourcing is critical to the expeditious procurement of equipment and supplies. The Purchasing website is a one stop shop of information available 24/7 to educate users on proper procurement procedures and contract management standards. 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 - Warehouse services is also part of the department. The main distribution center and surplus warehouse is located in DeLand, Florida. The mission of 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, along with other miscellaneous work order requests for Instructional Services. The school supplies warehouse was reduced, and in its place, technology maintenance, repair and operation (MRO) was



Operations Services

expanded. This allows 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 frozen storage and distribution of School Way Cafe continues to be robust with multiple daily delivery routes to keep the cafeterias supplied throughout the district. In addition, the routes also collect and deliver approximately 6,000 pieces of in-district mail monthly. Lastly, the surplus operation also has evolved, doubling in size the past year due to the replacement cycle of technology devices and other capital improvements. 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.

Operations Services Division Budget

| Departments | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Administration | \$ 190,047 | \$ 194,594 | \$ 199,534 | \$ 205,065 |
| Facilities and Maintenance | 13,873,239 | 16,736,371 | 14,464,367 | 17,926,809 |
| Printing and Copying - Copy Center | 282,055 | 263,178 | 521,231 | 315,422 |
| Purchasing & Warehouse Services | 861,149 | 897,243 | 897,796 | 1,057,362 |
| Student Transportation Services | 14,399,995 | 15,121,279 | 14,577,155 | 16,084,319 |
| Technology Services | 9,544,026 | 10,917,799 | 9,530,253 | 12,671,234 |
| Total Departments | \$ 39,150,511 | \$ 44,130,464 | \$ 40,190,336 | \$ 48,260,211 |

| Expenditure Categories | Actuals 2015-2016 | Adopted 2016-2017 | Actuals 2016-2017 | Adopted 2017-2018 |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Salaries | \$ 21,356,363 | \$ 23,584,924 | \$ 22,590,928 | \$ 25,305,330 |
| Benefits | 8,334,495 | 8,388,374 | 7,646,385 | 8,788,110 |
| Purchased Services | 4,599,206 | 6,783,792 | 5,274,457 | 9,107,430 |
| Energy Services | 1,157,126 | 1,590,422 | 1,282,434 | 1,515,240 |
| Materials and Supplies | 3,526,449 | 3,723,536 | 3,178,910 | 3,453,610 |
| Capital Outlay | 950 | 3,501 | 667 | 25,486 |
| Other Expenses | 175,922 | 55,915 | 216,555 | 65,005 |
| Total Expenditures | \$ 39,150,511 | \$ 44,130,464 | \$ 40,190,336 | \$ 48,260,211 |



School Organization Chart



Budget Summary

The elementary school budget includes general fund costs to operate 45 elementary schools and one K-8 School. This budget represents 29.9% of the total operating budget. The 2017-18 budget for the elementary school program totals \$150.95 million, a 1.59% decrease from the 2016-17 adopted budget.

Although employees received average raises of 4.86% during the previous year, funding for teacher salaries and benefits decreased due to a reduction in the number of teachers needed to meet class size compliance. The employee raises resulted in increases for salaries in all other categories as well. The retirement rate also decreased slightly for 2017-18, adding to the decrease in benefits.

The elementary school program budget provides resources for over 28,000 students in grades K-5 at 45 elementary schools and one K-8 school. Twenty-six percent of the elementary schools have enrollments under 500. Our smallest elementary school serves

227 students with 26.4 faculty and staff and our largest elementary school serves 919 students with 81.7 faculty and staff. Our K-8 school serves 999 students with 93.9 faculty and staff.

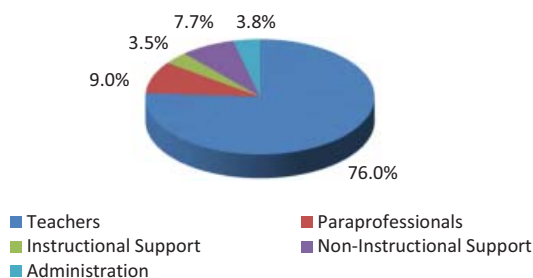
The elementary program is aligned with Florida's Standards in all subject areas including art, health education, language arts, mathematics, music, physical education, reading, science, and social studies. Skills, concepts and processes are developed, reinforced and integrated to provide students with 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 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.

| Position | Adopted Budget 2016-2017 | Adopted Budget 2017-2018 | Difference |
|-----------------------------|--------------------------------|--------------------------------|------------------|
| Teachers | \$ 94.44 | \$ 92.55 | \$ (1.89) |
| Paraprofessionals | 3.64 | 4.32 | 0.68 |
| Media Specialists | 2.17 | 2.25 | 0.08 |
| Certified School Counselors | 2.26 | 2.29 | 0.03 |
| Principals | 3.81 | 3.92 | 0.11 |
| Assistant Principals | 2.44 | 2.52 | 0.08 |
| TOA/TAA | 0.50 | 0.69 | 0.19 |
| Office Clerical | 5.16 | 5.47 | 0.31 |
| Campus Advisors | 0.04 | 0.04 | - |
| Supplements/Subs | 2.22 | 2.14 | (0.08) |
| Employee Benefits | 35.68 | 33.73 | (1.95) |
| Non-salary Budgets | 1.03 | 1.03 | - |
| Total | \$ 153.39 | \$ 150.95 | \$ (2.44) |

*Amounts shown in millions

Source: District Records



Middle Schools

Budget Summary

The middle school budget includes all general fund costs to operate our 12 middle schools. This budget represents 11.9% of the total operating budget. The 2017-18 budget for the middle school program totals \$60.01 million, a 1.28% increase over the 2016-17 adopted budget.

Funding for teacher salaries increased due to employee raises approved during the previous year - an average 4.86% - despite the slight reduction in the number of teachers needed to meet class size compliance. Salaries for Teacher on Assignment (TOA) and office clerical positions increased due to positions being added for FY18. The retirement rate decreased slightly for 2017-18, resulting in a decrease in employee benefits.

| Position | Adopted Budget 2016-2017 | Adopted Budget 2017-2018 | Difference |
|-----------------------------|--------------------------|--------------------------|----------------|
| Teachers | \$ 34.84 | \$ 35.20 | \$ 0.36 |
| Paraprofessionals | 1.27 | 1.43 | 0.16 |
| Media Specialists | 0.61 | 0.59 | (0.02) |
| Certified School Counselors | 1.59 | 1.62 | 0.03 |
| Principals | 1.05 | 1.08 | 0.03 |
| Assistant Principals | 1.74 | 1.75 | 0.01 |
| TOA/TAA | 0.09 | 0.55 | 0.46 |
| Office Clerical | 2.35 | 2.45 | 0.10 |
| Campus Advisors | 0.51 | 0.54 | 0.03 |
| Supplements/Subs | 1.02 | 1.02 | - |
| Employee Benefits | 13.75 | 13.35 | (0.40) |
| Non-salary Budgets | 0.43 | 0.43 | - |
| Total | \$ 59.25 | \$ 60.01 | \$ 0.76 |

retirement rate decreased slightly for 2017-18, resulting in a decrease in employee benefits.

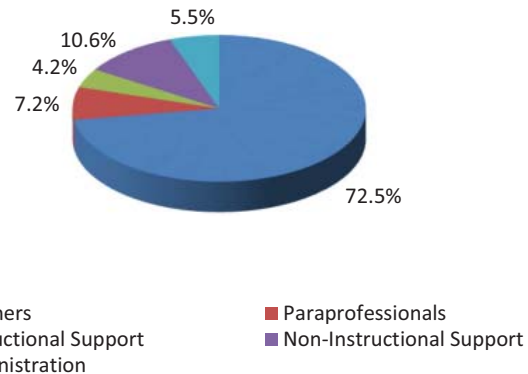
The middle school program budget provides resources for almost 13,000 students in grades 6-8 at 12 middle schools. Fifty percent of our middle schools have enrollments under 1,100. Our largest middle school serves 1,271 students with 103.6 faculty and staff. Our smallest middle school serves 752 students with 68.8 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

*Amounts shown in millions
Source: District Records

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)



Budget Summary

The high school budget includes all general fund costs to operate our ten high schools. This budget represents 16.5% of the total operating budget. The 2017-18 budget for the high school program totals \$83.25 million, a very minimal decrease from the 2016-17 adopted budget.

| Position | Adopted Budget 2016-2017 | Adopted Budget 2017-2018 | Difference |
|-----------------------------|--------------------------|--------------------------|------------------|
| Teachers | \$ 48.02 | \$ 48.08 | \$ 0.06 |
| Paraprofessionals | 2.02 | 2.36 | 0.34 |
| Media Specialists | 0.55 | 0.54 | (0.01) |
| Certified School Counselors | 2.48 | 2.41 | (0.07) |
| Principals | 1.02 | 1.02 | - |
| Athletic Directors | 0.25 | 0.25 | - |
| Assistant Principals | 2.39 | 2.44 | 0.05 |
| TOA/TAA | 0.54 | 0.59 | 0.05 |
| Office Clerical | 3.12 | 3.30 | 0.18 |
| CBE Students | 0.06 | 0.06 | - |
| Campus Advisors | 0.78 | 0.82 | 0.04 |
| FMT-Ag Farm Facility | 0.10 | 0.09 | (0.01) |
| Supplements/Subs | 2.31 | 2.31 | - |
| Employee Benefits | 19.00 | 18.36 | (0.64) |
| Non-salary Budgets | 0.63 | 0.62 | (0.01) |
| Total | \$ 83.27 | \$ 83.25 | \$ (0.02) |

*Amounts shown in millions

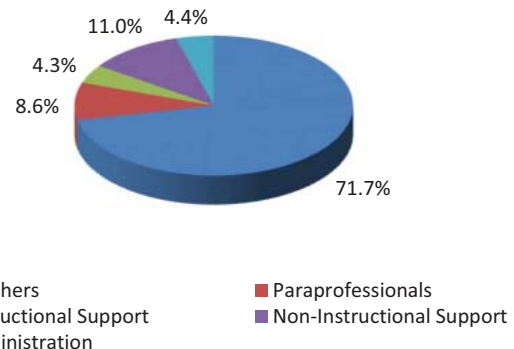
Source: District Records

Funding for teacher salaries increased slightly due to employee raises approved during the previous year - an average 4.86% - despite a small reduction in the number of teachers needed to meet class size compliance. Salaries for other staffing categories remained relatively stable. The retirement rate decreased slightly for 2017-18, resulting in a decrease in employee benefits

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. Five of the high schools serve over 1,900 students every day. Two schools serve less than 1,300 students. The smallest high school serves 1,165 students with 109.8 faculty and staff and our largest high school serves 2,768 students with 198.5 faculty and staff.

All of our public high school programs meet or exceed state requirements. 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. New this year, the Cambridge AICE program is being offered at 3 of our high schools. This program, is also 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.



Special Centers

Budget Summary

The special center school budget includes all general fund costs to operate programs at 12 different sites for almost 500 students in grades Pre-K-12. This budget represents 1.4% of the total operating budget. The 2017-18 budget for the special centers totals \$7.15 million, an 6.56% increase from the 2016-17 adopted budget.

The special center budget increased by \$0.44 million mainly due to expansion of the Legacy Scholars Academy and due to employee raises approved during the previous year - an average 4.86%.

Eight of our special centers are Alternative Education programs (schools of placement) offering educational opportunities for almost 200 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

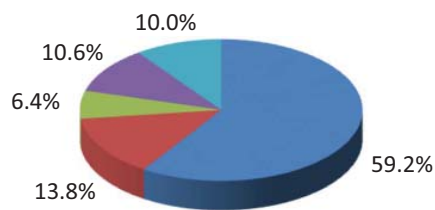
of the sites are operated through a collaborative agreement or contract between the school district and various community agencies, including the Department of Juvenile Justice.

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. VOL 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 full-time program and our partnership with two online providers. VOL 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.

| Position | Adopted Budget 2016-2017 | Adopted Budget 2017-2018 | Difference |
|-------------------------------|--------------------------|--------------------------|----------------|
| Teachers | \$ 3.24 | \$ 3.57 | \$ 0.33 |
| Paraprofessionals | 0.29 | 0.33 | 0.04 |
| Placement Specialists | 0.09 | 0.10 | 0.01 |
| Certified School Counselors | 0.32 | 0.38 | 0.06 |
| Principals | 0.09 | 0.09 | - |
| Assistant Principals | 0.16 | 0.15 | (0.01) |
| Coordinator/Specialist/USA II | 0.36 | 0.39 | 0.03 |
| TOA | 0.19 | 0.12 | (0.07) |
| Office Clerical | 0.35 | 0.36 | 0.01 |
| Campus Advisors | 0.03 | 0.03 | - |
| Supplements/Subs | 0.07 | 0.07 | - |
| Employee Benefits | 1.51 | 1.55 | 0.04 |
| Non-salary Budgets | 0.01 | 0.01 | - |
| Total | \$ 6.71 | \$ 7.15 | \$ 0.44 |

*Amounts shown in millions
Source: District Records



- Teachers
- Paraprofessionals
- Instructional Support
- Non-Instructional Support
- Administration



Acronyms



Acronyms

| A | | | |
|----------|---|------------|--|
| AARP | American Association of Retired Persons | CBM | Curriculum Based Measurement |
| AASA | American Association of School Administrators | CBT | Computer Based Testing |
| ACCEL | Academically Challenging Curriculum to Enhance Learning | CCSS | Common Core State Standards |
| ACCESS | Access to the Common Core for Exceptional Student Success | CDA | Child Development Associate (credential) |
| ACT | American College Testing program | CDL | Commercial Driver's License |
| ADA | American with Disabilities Act of 1991 | CELLA | Comprehensive English Language Learning Assessment |
| ADD | Attention Deficit Disorder | CELT | Center for Educational Leadership and Technology |
| ADHD | Attention Deficit Hyperactivity Disorder | CEP | Community Education Partners |
| AED | Automatic External Defibrillator | CET | Clinical Education Training |
| AFDC | Aid to Families with Dependent Children | CF | Child Find |
| AFR | Annual Financial Report | CFO | Chief Financial Officer |
| AFSCME | American Federation of State, County and Municipal Employees | CFPSBC | Central Florida Public School Boards Coalition |
| AFT | American Federation of Teachers | CFS | Children and Family Services |
| AICE | Cambridge Advanced International Certificate of Education | CHAMPS | Conversation, Help, Activity, Movement, Participation and Success |
| AiM | Intelligence within Asset Management | CINS/FIN S | Children In Need of Support/Families In Need of Support |
| AIMS | Activities Integrating Math and Science | CMC | Communication and Monitoring Center |
| AMO | Annual Measurable Objectives | CMS | Children's Medical Services (HRS) |
| AP | Advanced Placement or Assistant Principals | CNA | Certified Nursing Assistant |
| ASAP | Accessing Science through Access Points or Achieving School Attendance Program or As Soon As Possible | CO | Capital Outlay |
| ASBO | Association of School Business Officials | COBI | Capital Outlay Bond Issue |
| ASD | Autism Spectrum Disorders | COBRA | Consolidated Omnibus Budget Reconciliation Act of 1985 |
| ATC | Advanced Technology College at Daytona State College | CO&DS | Capital Outlay & Debt Service |
| AV | Audio Visual | COFTE | Capital Outlay Full Time Equivalency |
| AVID | Advancement Via Individual Determination | COP | Certificates Of Participation |
| AYP | Adequate Yearly Progress | CORF | Comprehensive Outpatient Rehabilitation Facility |
| B | | | |
| B-CU | Bethune-Cookman University | CPA | Certified Public Accountant |
| BEBR | Bureau of Economic and Business Research | CPR/FA/AED | Cardiopulmonary Resuscitation/First Aid/Automatic External Defibrillator |
| BEES | Bureau of Exceptional Education and Student Services | CPT | Child Protective Team |
| BPYS | Bully Proofing Your Schools | CRC | Case Review Committee |
| BRIDGES | Building Respect, Independence, Development and Growth through Extended Services | CSC | Children's Services Council |
| BSA | Base Student Allocation | CSI | Comprehension and Science Investigation |
| BYOT | Bring Your Own Technology (to school) | CSP | Charter Schools Programs |
| C | | D | |
| CAFR | Comprehensive Annual Financial Report | DAC | District Advisory Committee or DeLand Administrative Complex |
| CAP | Comprehensive Assessment Program or Credit Acceleration Program | DARE | Drug Abuse Resistance Education |
| CAPE | Career and Professional Education | DAV | Disabled American Veterans |
| CARS | Counseling As a Related Service | DBA | Doing Business As |
| CASI | Council on Accreditation and School Improvement | DCD | District Cost Differential |
| CBE | Cooperative Business Education | DCF | Department of Children and Families |
| CBI | Community Based Instruction | DCP | Digital Classroom Plan |
| | | DD | Developmentally Delayed |



| | | | |
|----------|---|----------|---|
| DECA | Distributive Education Clubs of America | | Superintendents |
| DERT | District Emergency Response Team | FAIR | Florida Assessment for Instruction in Reading |
| DHH | Deaf and Hard of Hearing | FAME | Florida Association for Media in Education |
| DJJ | Department of Juvenile Justice | FAMU | Florida Agriculture and Mechanical University (Florida A & M University) |
| DLC | Digital Learning Coach | FAPE | Free Appropriate Public Education |
| DLTL | Digital Learning Teacher Leaders | FAPT | Florida Association of Pupil Transportation |
| DMV | Department of Motor Vehicles | FASA | Florida Association of School Administrators |
| DOAH | Division of Administrative Hearings | FASBO | Florida Association of School Business Officials |
| DOR | Department of Revenue | FASFEPA | Florida Association of State and Federal Education Program Administrators |
| DPP | Deliberate Practice Plan | FASSW | Florida Association of School Social Workers |
| DPS | District Placement Specialist | FBLA | Future Business Leaders of America |
| DRI | Development of Regional Impact | FCAT | Florida Comprehensive Assessment Test |
| DROP | Deferred Retirement Option Program | FCC | Federal Communications Commission |
| DS | Debt Service | FDLRS | Florida Diagnostic and Learning Resource System |
| DSC | Daytona State College | FEA | Florida Educators Association |
| DSS | Developmental Scale Score | FEAPs | Florida Educator Accomplished Practices |
| E | | FEFP | Florida Education Finance Program |
| E3 | Empowering Educators for Excellence program | FEMA | Federal Emergency Management Agency |
| E | Reference point for "Estimated" | FEN | Florida Educational Negotiators |
| EAP | Employee Assistance Program | FFA | Future Farmers of America |
| EBD | Emotional Behavior Disorder | FFEA | Florida Future Educators of America |
| EBS | Educational Broadband Service | FHA | Future Homemakers of America |
| ECHOS | Early Childhood Observation System | FHSAA | Florida High School Athletic Association |
| ECPC | Early Childhood Professional Certificate | FICA | Federal Insurance Contributions Act |
| ECTAC | East Coast Technical Assistance Center | FIN | Florida Inclusion Network |
| EDEP | Extended Day Enrichment Program | FIRN | Florida Information Resource Network |
| EDR | Office of Economic and Demographic Research | FISH | Florida Inventory of School Houses |
| EIAS | Education Information and Accounting Services | FLDOE | Florida Department Of Education |
| EIR | Early Interventions in Reading | FLKRS | Florida Kindergarten Readiness Screener |
| EJF | Education Jobs Fund | FLVS | Florida Virtual School |
| ELA | English Language Arts | FLVS-FT | Florida Virtual School-Full Time |
| ELL | English Language Learners | FLVS-PT | Florida Virtual School-Part Time |
| EOC | End of Course (Exams/Testing/Assessment) | FMLA | Family and Medical Leave Act |
| EP | Educational Plan (gifted students) | FMPAC | Florida Migrant Parent Advisory Council |
| e-PST | Electronic Problem Solving Team | FMT | Facilities Maintenance Technician |
| ERAU | Embry-Riddle Aeronautical University | FOIL | Florida Organization of Instructional Leaders |
| ERP | Enterprise Resource Planning | FUMCH | Florida United Methodist Children's Home |
| ERPL | Early Release Professional Learning | FRS | Florida Retirement System |
| ESSA | Every Student Succeeds Act | F.S. | Florida Statute |
| ESE | Exceptional Student Education | FSA | Florida Standards Assessment |
| ESEA | Elementary and Secondary Education Act | FSBA | Florida School Boards Association |
| ESF | Emergency Services Function | FSFOA | Florida School Finance Officers Association |
| ESOL | English for Speakers of Other Languages | FSS | Full Service School |
| ESP | Educational Services Provider | FTE | Full Time Equivalent |
| ESPER | Engineering Scholars Program at Embry-Riddle (University) | FY | Fiscal Year |
| EWS | Early Warning System | FYE | Fiscal Year End |
| F | | G | |
| FAA | Florida Alternate Assessment | GASB | Governmental Accounting Standards Board |
| FACSA | Florida Association of Charter School Authorizers | GB | Gigabyte |
| FACT | Families And Communities Together | GCA | GCA Services Group Janitorial & Grounds Contractor |
| FADSS | Florida Association of District School | | |



Acronyms

| | |
|----------------|--|
| GE | General Education |
| GED | General Equivalency Diploma |
| GETT | General Education Team Teach |
| GFOA | Government Finance Officers Association |
| GIS | Geographical Information Services |
| G.L.A.D. | Group Leaders Are the Difference |
| GOB | General Obligation Bond |
| GPA | Grade Point Average |
| H | |
| HACCP | Hazard Analysis & Critical Control Point |
| HB | House Bill (Florida Legislative) |
| HHS | Health and Human Services |
| HI | Hearing Impaired |
| HIPPA | Health Insurance Portability and Accountability Act |
| HIS | Health Insurance Subsidy |
| HOSA | Health Occupations Students of America |
| HR | Human Resources |
| HRS | Health and Rehabilitative Services |
| HTM E | Hard To Measure Electives |
| HUD | Housing and Urban Development |
| HVAC | Heating, Ventilation and Air Conditioning |
| I | |
| I-9 | Form I-9 Employment Eligibility Verification |
| IA | Internal Accounts |
| IAP | Individual Academic Plan |
| IB | International Baccalaureate |
| IBIS | Investigating Biomes in Science |
| I-CARE | Independent Child Abuse Relief Enterprise |
| ICE | Industry-Certified Career Education Programs |
| IDEA | Individuals with Disabilities Education Act |
| IEP | Individual Educational Plan |
| IMS | Instructional Management System |
| InD | Intellectual Disability |
| IS | Instructional Services |
| IST | Instructional Support Teacher |
| ISTE | International Society for Technology in Education |
| ISTOAs | Instructional Support Teachers on Assignment |
| IT | Information Technology |
| ITB | Invitation To Bid (Purchasing) |
| ITN | Invitation To Negotiate (Purchasing) |
| ITV | Instructional Television |
| J | |
| JA | Jumpstart Academy |
| JLA | Jessica Lunsford Act |
| JROTC | Junior Reserve Officers Training Corps |
| K | |
| KPI | Key Performance Indicators |
| L | |
| LCIF | Local Capital Improvement Fund |
| LD | Learning Disabled |
| LEA | Local Education Agency |
| LEED | Leadership in Energy & Environmental Design |
| LEP | Limited English Proficiency |
| LI | Language Impaired |
| LICC | Local Interagency Community Collaboration project |
| LMS | Learning Management Systems |
| LP | Large Print (testing materials) |
| LPN | Licensed Practical Nurse |
| LRE | Least Restrictive Environment |
| LULAC | League of United Latin American Citizens |
| M | |
| MAP | Merit Award Program (performance pay) |
| MEP | Migrant Education Program |
| MFS | Monthly Financial Statement |
| MILL | Millage |
| MPO | Metropolitan Planning Organization |
| MRO | Technology Maintenance Repair and Operations |
| MTSS | Multi-Tiered System of Supports |
| Multi VE | Multi Varying Exceptionalities |
| MyPGS | My Professional Growth System |
| N | |
| NAACP | National Association for the Advancement of Colored People |
| NAAE | National Association of Agricultural Educators |
| NBTC | National Board Teacher Certification |
| NCAA | National Collegiate Athletic Association |
| NCCER | National Center for Construction Education and Research |
| NCI | Nonviolent Crisis Intervention |
| NCLB | No Child Left Behind |
| NGSSS | Next Generation Sunshine State Standards |
| NIMS | National Incident Management System |
| NOCTI | National Occupational Competency Testing Institute |
| NSF | Non-Sufficient Funds |
| NSLP | National School Lunch Program |
| NTC SEED GRANT | New Teacher Center Supporting Effective Educator Development Grant |
| O | |
| OHI | Other Health Impaired |
| OI | Orthopedically Impaired |
| OMB | Office of Management and Budget |
| OPEB | Other Post-Employment Benefits |
| OPPAGA | Office of Program, Policy Analysis and Government Accountability |
| OSEP | Office of Special Education Programs |
| OSHA | Occupational Safety and Health Administration |
| OT | Occupational Therapy |
| P | |
| P | Reference point for "Projected" |
| PAC | Political Action Committee |



| | |
|-------------|--|
| PACE | Parent And Child Education |
| PAR | Peer Assistance and Review (Teacher) |
| PARCC | Partnership for Assessment of Readiness for College and Careers |
| PBIS | Positive Behavior Intervention and Supports |
| PBT | Paper Based Testing |
| PD | Professional Development |
| PDA | Professional Development Alternatives |
| PDS | Professional Development School or System |
| PE | Physical Education |
| PECO | Public Education Capital Outlay |
| PEORP | Public Employee Optional Retirement Program |
| PERT | Post-secondary Educational Readiness Test |
| PI | Physically Impaired |
| PIC | Private Industry Council |
| PKEI | Pre-Kindergarten Early Intervention |
| PLC | Professional Learning Community |
| PLDRC | Planning and Land Development Regulation Commission |
| PLSA | Personal Learning Scholarship Account |
| PLUS | Preventing, Learning, Understanding Substances program |
| PMO | Project Management Office |
| POC | Project Oversight Committee |
| PPACA | Patient Protection and Affordable Care Act |
| Pre-K | Pre-Kindergarten |
| PRIDE | Program to Recognize Initiative and Distinction in Education |
| PRISM | Promoting Regional Improvement in Science and Math |
| PSAT | Preliminary Scholastic Aptitude Test |
| PST | Problem Solving Team |
| PT | Physical Therapy; Part Time |
| PTA | Parent Teacher Association |
| PTO | Parent Teacher Organization |
| PTSA | Parent Teacher Student Association |
| PUD | Planned Unit Development |
| R | |
| RAP | Residential Adolescent Program |
| RFI | Request For Information (Purchasing) |
| RFP | Request For Proposal (Purchasing) |
| RFQ | Request For Quotations (Purchasing) |
| RLE | Required Local Effort |
| RN | Registered Nurse |
| ROTC | Reserve Officers Training Corps |
| RTI | Response to Intervention |
| RtI-B | Response to Intervention-Behavior |
| RTP3 | Resident Teacher Professional Preparation Program, University of Central Florida |
| RTTT | Race To The Top |
| S | |
| SAC | School Advisory Council |
| SACS | Southern Association of Colleges and Schools |
| SAI | Supplemental Academic Instruction |
| SAN | Storage Area Network |
| SASA | Students Against Substance Abuse |
| SAT | Scholastic Assessment Test program |
| SB | Senate Bill (Florida Legislative) |
| SBE | State Board of Education or School Based Enterprise |
| SC EBD | Separate Class Emotional Behavioral Disorder/Disability |
| SCERTS | Social Communication, Emotional Regulation Transactional Supports |
| SCOBI | State Capital Outlay Bond Issue |
| SEA | State Educational Agency |
| SECME | Southeastern Consortium for Minorities in Engineering |
| Section 504 | Section 504 of the Rehabilitation Act of 1973 |
| SEDNET | Severely Emotionally Disabled Network |
| SEMS | Substitute Employee Management System |
| SES | Supplemental Educational Services |
| SESIR | School Environmental Safety Incident Reporting |
| SDFS | Safe and Drug Free Schools |
| SFE | Smart Find Express (re. SEMS) |
| SFS | School Food Service |
| SI | Speech Impaired |
| SIG | School Improvement Grant |
| SIG4 | School Improvement Grant 4 |
| SIP | School Improvement Plan |
| SIS | Student Information System |
| SIT | School Improvement Team |
| SLC | Schools Library Corporation |
| SLD | Specific Learning Disability |
| SLO | Student Learning Objective |
| SLP | Speech-Language Pathologist |
| SLT | School Leadership Team |
| SOSY | Solutions for Out of School Youth |
| SP | Services Plan |
| SPP | Student Progression Plan or State Performance Plan |
| SP&P | Exceptional Student Education Policies and Procedures |
| SRB | Special Revenue Bonds |
| SREF | State Requirements for Educational Facilities |
| SRG | Standards-Referenced Grading |
| SRO | School Resource Officer |
| SSI | Social Security Income |
| SSS | Student Support Services and Sunshine State Standards |
| STAR | Substitute Training And Retention or Students and Tutors Achieving Results |
| STARTS | Skills, Tips and Routines for Teacher Success |
| STD | Sexually Transmitted Disease |
| STEM | Science, Technology, Engineering & Math |



Acronyms

| | | | |
|----------|--|----------|--|
| STS | Student Transportation Services | VIP | Virtual Instruction Program |
| SWC | School Way Café | VIPS | Volunteers In Public Schools |
| SWD | Students With Disabilities | VMA | Volusia Manufacturer's Association |
| SY | School Year | VOL | Volusia Online Learning |
| T | | | |
| TAA | Teachers As Advisors | VPK | Voluntary Prekindergarten |
| TAC | Teachers Advisory Council/Committee | VPM | Volusia Proficiency Model |
| TAM | Teacher Administration Manual | VSEL | Volusia System for Empowering Leaders |
| TAN | Tax Anticipation Notes | VSET | Volusia System for Empowering Teachers |
| TAP | Technical Assistance Program or Teenage Parent Program | VTO | Volusia Teachers Organization |
| TBI | Traumatic Brain Injury | VUE | Volusia United Educators |
| TDC | Technology Distribution Center | VVS | Volusia Virtual School |
| TNL | True North Logic | W | |
| TOA | Teacher On Assignment | WAN | (Volusia) Wide Area Network |
| TIM | Technology Integration Matrix | WC | Workers' Compensation |
| TS | Technology Services | WIDA | Wisconsin Delaware Arkansas |
| TS&I | Technology Support & Innovation | WFTE | Weighted Full Time Equivalent |
| TSA | Transportation Security Administration | WIC | Women, Infants, and Children Program |
| TRIM | Truth in Millage | WORC | Work Oriented Rehabilitation Center |
| U | | | |
| UBC | Uniform Building Code | | |
| UCC | United Child Care | | |
| UCF | University of Central Florida | | |
| UFTE | Unweighted Full Time Equivalent | | |
| USA | User Support Analyst | | |
| USDOE | United States Department of Education | | |
| USGAAP | United States Generally Accepted Accounting Principles | | |
| V | | | |
| VAATT | Volusia Adaptive Assistive Technology Team | | |
| VAB | Value Adjustment Board | | |
| VAM | Value-Added Model | | |
| VASA | Volusia Association of School Administrators | | |
| VBIA | Volusia Building Industry Association | | |
| VCARD | Volusia County Association for Responsible Development | | |
| VCBDC | Volusia County Business Development Corporation | | |
| VCCPTA | Volusia County Council of PTAs | | |
| VCHD | Volusia County Health Department | | |
| VCOG | Volusia Council of Governments | | |
| VCS | Volusia County Schools | | |
| VCSB | Volusia County School Board | | |
| VCSD | Volusia County School District | | |
| VCTAS | Volusia County Teacher Assessment System | | |
| VADES | Volusia District Administrators Evaluation System | | |
| VE | Varying Exceptionalities | | |
| VEA | Volusia Educators Association | | |
| VESA | Volusia Educational Support Association | | |
| VI | Vision Impaired | | |
| VIMS | Volusia Instructional Management System | | |



Glossary



Glossary

1011 Loan (formerly 237 Loan): The school board of any Florida School district is authorized to create obligations by way of anticipation of budgeted revenues without pledging the credit of the district or requiring future levy of taxes for capital purposes for a period of one year; however, such obligations may be extended from year to year for a total of 5 years. The debt service is paid from the proceeds of the capital millage (1.500 mills).

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 can not raise more than \$100 per FTE. Approval of this millage requires a separate vote by the board.

Adequate Yearly Progress (AYP): Measures the progress of all public schools enabling all students to meet



the state's academic achievement standards. Each school's enrollment is divided into 8 specific subgroups in each grade along lines of race or ethnicity, socioeconomic status, disability, and English proficiency. Each subgroup must contain 30 students to be measured. A school meets the "No Child Left Behind" standard only if 100 percent of students are at grade level by 2014.

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.

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.

Benchmark: A statement within Sunshine State Standards that describe what students at a certain grade level should know and be able to do.

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.



Glossary

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.

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 categoricals 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.

Classrooms for Kids: The Florida Legislature bonded a portion of lottery funds to provide an additional source of Capital Outlay funds to accommodate class size reduction requirements.



Glossary

Common Core State Standards: The Common Core State Standards provide a consistent, clear understanding of what students are expected to learn, so teachers and parents know what they need to do to help them. The standards are designed to be robust and relevant to the real world, reflecting knowledge and skills that our young people need for success in college and careers.

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.

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.

Developmental Scale Score (DSS): A type of scale score used to determine a student's annual progress from grade to grade.

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.

District Wide Budget: Allocations budgeted in departments for the benefits of the district as a whole (e.g. Property Insurance, Employee Tuition, etc.)

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).

Dollar Value of One FTE: The amount of revenue which the district receives can be calculated by the following formulas. One FTE times the program cost factor equals weighted FTE (WFTE). WFTE multiplied by Base Student Allocation (BSA), multiplied by the District Cost differential equals the dollar value of all WFTE.

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.



Glossary

Education Jobs Fund: A new federal program that provides funds in assistance to states to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary and secondary education.

Education Stabilization Fund (ARRA): One of two components of the ARRA Stabilization program to restore State support for elementary and secondary education, public higher education, and, as applicable, early childhood education programs and services.

Educational Technology: An allocation to provide new hardware and software to students and programs.

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).

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.

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 resources measurement focus.

--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 Comprehensive Assessment Test (FCAT): A state mandated assessment test covering reading and mathematics in grades 3-10, writing for grades 4, 8 and 10 and sciences in grades 5, and 11.

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 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 work days 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



Glossary

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.

--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.

G.I.S.: Geographic Information System used for the application of school attendance boundaries and provides demographic information for future student growth population.

Government Services Fund (ARRA): Another component of the ARRA Stabilization program in which the funds must be used for public safety and other government services, which may include assistance for elementary and secondary education and for modernization, renovation or repair of public school facilities.

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.

--H--

High School: A school composed of students in grades nine through twelve.



--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 leaves and travel leaves.

Instructional Support Services: Provides administrative technical (such as guidance and health) and logistical support to facilities 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.



Glossary

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.

--L--

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--

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.

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.

Modified Accrual: The method of accounting in which revenues are recognized when earned and available.

--N--

Net OPEB Obligation: The Net OPEB Obligation is the cumulative difference between annual OPEB cost and the employer’s contributions to the plan.

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.

--O--

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.



Glossary

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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.

Personal Learning Scholarship Account (PLSA): The PLSA is a program 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 department-approved private online provider, the Florida Virtual School as a private paying student or an approved online course. Attending a public school in the prior-year is not a requirement to receive a PLSA.

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 FEEP 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 Personnel Services: Those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process. These activities are classifiable under the following functions: Attendance and Social Work, Guidance Services, Health Services, Psychological Services, Parental Involvement, and Other Pupil Personnel Services.

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.

--R--

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.

Response to Intervention (RTI): The practice of providing high-quality instruction/intervention matched to students' needs and using learning rate over time and level of performance to make educational decisions.

Restricted Fund Balance: Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

Revenue Anticipation Notes: These notes may be issued by the District in anticipation of the receipt of current funds. These notes may not exceed one year, but may be extended on a year to year basis for a total of five years. These obligations may not exceed one-fourth of the District's tax revenue for operations for the preceding year.

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.



Glossary

Rubric: Scaling guidelines or criteria used to evaluate all FCAT performance tasks and essays. Describes what characterizes responses at each score point.

--S--

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 sunsetted 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 FCAT Reading, Mathematics and Science. 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 Counsel (SAC): SAC is an elected counsel 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.

Self Insurance Funds: Funds used to account for and finance uninsured risks of loss for workers’ compensation, property, liability and fleet claims.

Sequestration: A spending cut where an amount of money equal to the difference between the cap set in the annual Budget Resolution and the amount actually appropriated is sequestered by the Treasury and not handed over to the agencies to which it was originally appropriated by Congress.

Shmoop: A digital curriculum and test prep publisher. Shmoop offers online learning, test prep (SAT, ACT, PSAT, AP Exams, State Exams...) and teaching materials on the Web and on the most popular mobile and eBook platforms. Shmoop uses current events, pop culture, and a teen-friendly voice to make learning more fun and relevant for today’s students.

Sinking Fund: A fund formed by periodically setting aside money for the gradual repayment of a debt or replacement of a wasting asset.

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.

Sparsity Supplement: Additional funds are provided to small districts in order to recognize that there are certain costs which are necessary to all districts; however, larger districts are more easily able to absorb these costs (economy of scale).

Special Revenue Bonds (SRB): 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



Glossary

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.

Student Attire Incentive Payment: There is an incentive payment for school districts and charter schools that implement a standard student attire policy for all students in kindergarten through grade 8. A qualified school district or charter school shall receive an annual award of not less than \$10 per student.

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.

Sunshine State Standards (SSS): Florida's curriculum framework that provides for what students should know and be able to do in each subject, each grade level.

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.

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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.

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 Proficiency Model (VPM): The Volusia County School District continually evolves in its implementation of learning communities, problem-solving, response to intervention, and multi-tiered systems of support. The Volusia Proficiency Model captures the manner in which these powerful initiatives work together to provide the best opportunities for all students to learn. Student data is analyzed to determine appropriate strategies and interventions for students who are struggling and for students who are ready to advance. The focus is on helping all students succeed in learning.

Volusia School Board Leasing Corporation, Inc.: Formed by the Volusia County School Board to be the lessor in connection with financing the acquisition and/or construction of certain educational facilities and is included as a blended component unit.

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.

