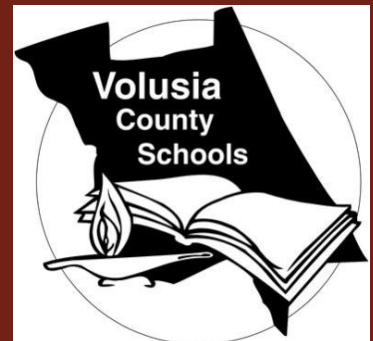


2016-2017 APPROVED OPERATING BUDGET

District School Board of Volusia County

DeLand, Florida 32720 www.myvolusiaschools.org



Cover: New Smyrna Beach High School Art Students

Top Left

Madelyn Reaster (12th)

The Nile

2016

Ceramic & Bamboo

Top Right

Starr Shaver (12th)

Oh, The Places I'll Go!

2015

Ceramic

Bottom Right

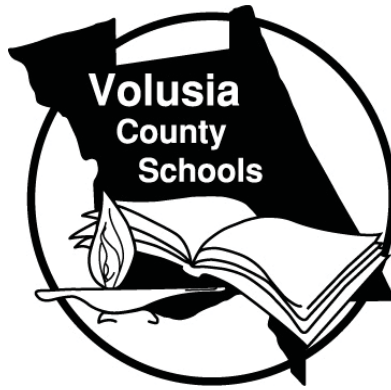
Amelia Bradley (12th)

Amenable Arachnid

2016

Ceramic

Instructor: Ms. Christine Colby



District School Board of Volusia County, Florida

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Chairman, District 2

Mrs. Melody Johnson
Vice Chairman, District 5

Mrs. Linda Costello
Member, District 4

Mrs. Linda Cuthbert
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Dr. John Hill
Member, District 1

Mr. James T. Russell
Superintendent

District School Board of Volusia County
Financial Services Division
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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 517,887 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 209,657 households throughout the county with a median income of \$42,175 and a per capita income of \$25,212. 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 7,574 full and part-time personnel, including more than 4,600 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 August, 2016 shows Volusia's unemployment rate to be 5.0%, which was above the national average of 4.9%.

Background on the Volusia County School District

The School District of Volusia County is the 13th largest school district in the state (by enrollment) with 76 schools, including 8 charter schools and approximately 63,043 students in Pre-K to twelfth grade. For management purposes, the county is divided into two areas. Each area has an assigned Area Superintendent who supervises the schools in his/her area. Volusia County Schools offer 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 10th largest county in Florida, covering 1,207 square miles.



Executive Summary

Educational Programs Offered

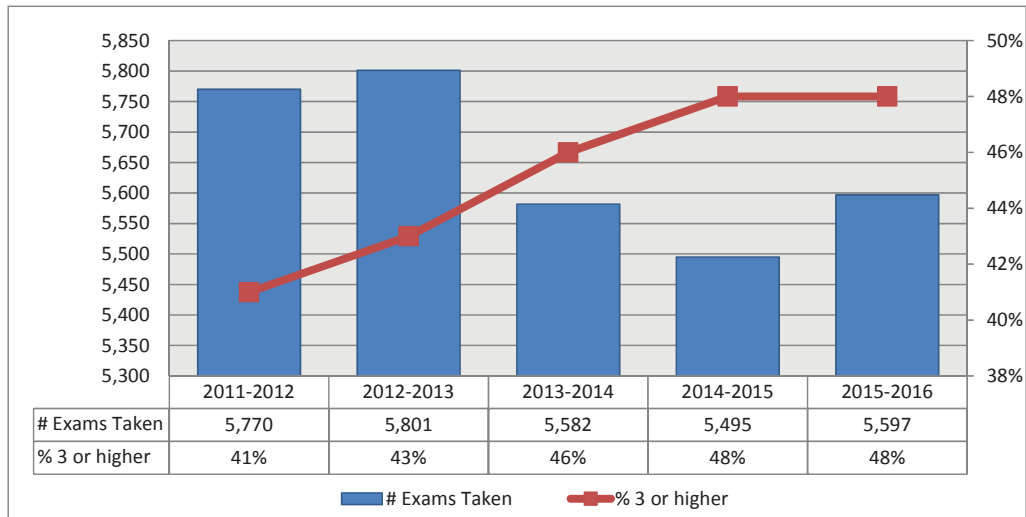
The School Board of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited 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 2016-17 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 middle and high schools 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 we have 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

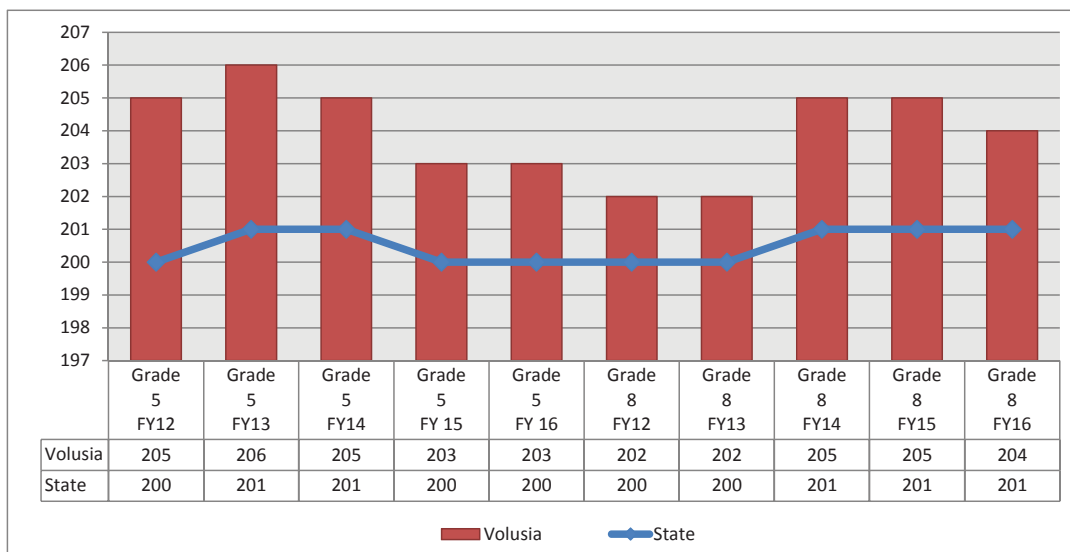
Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has decreased from 5,770 to 5,597. At the same time, performance, as defined by students scoring three or higher, has increased. In 2016, 5,597 exams were administered with a passing rate of 48 percent. These data elements indicate increasing performance and participation rates among Volusia high school students and increasing levels of preparation for post-secondary readiness.



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 graph below shows the achievement of Volusia students in grades 5 and 8; the grade levels tested by the Florida Department of Education in science. Volusia students continue to outperform the state averages in both grade levels.



Source: District Records



Executive Summary

District Accomplishments

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

- Read-Pattillo Elementary was selected as regional winner by the Florida Department of Education for their family and community involvement project
- Farrah Johnson, Deltona High teacher, was named Florida's Teacher Mentor by the National Association of Agricultural Educators. This program recognizes the critical role experienced agriscience educators play in motivating and encouraging beginning agriscience educators to enter and remain in the teaching profession
- Volusia Online Learning Instruction and Curriculum specialist, Dr. Amy Blowers is the Southeast Regional recipient of the 2015 International Literacy Association award for Technology and Reading. This award honors educators in grades K-12 who are making an outstanding and innovative contribution to the use of technology in reading education
- Fifty-three schools received the Florida Department of Education Five Star School Award, an incentive program to recognize exemplary community involvement in our schools
- Sierra Dollar was awarded the Florida Outstanding School Volunteer Award from the Florida Department of Education
- Seabreeze High senior, Viktor Toth, won state champion in two events (500 & 100 free)
- Volusia's 2015 graduates garnered over \$32,928,665 in scholarships
- A six-member fifth grade team from Chisholm Elementary won first place in the Odyssey of the Mind competition and attended the national competition
- The Alliance for a Healthier Generation "Bronze National Healthy Schools Award" was granted to Read-Pattillo Elementary
- Champion Elementary students won 11 awards at the Jim Harbin Media Festival
- Pine Ridge High school's athletic trainer Joelle Houser and her team of student athletic trainers were recognized for their efforts to comply with the rigorous standards necessary to qualify for Safe School Sports award
- Liliana Torres, Taylor High student, was named Dell Scholarship recipient earning a \$20,000 scholarship and a new Dell laptop
- Seabreeze High sophomore Daria Hughes won the US Congressional Art Competition: "Medley" a watercolor image will hang in the Capitol in Washington, D.C. for one year
- Spruce Creek High boys weightlifting team won their 26th state championship. Slade Villalobos and Dante Collier won individual state champion titles. Spruce Creek High Brittany Bentzoni, won state championship as an individual in the girls weightlifting competition
- Hannah Rockwell, Mainland High senior, won first place in Decorative Food Centerpiece at the Family Career and Community Leaders of America competition
- The 2016 Florida Council for Exceptional Children Dr. Jack Lamb Rookie Teacher of the Year Award was presented to Mary Ann Autrey, Sunrise Elementary teacher
- Fifty-eight Volusia County Schools students were selected as All-State Musicians for the state of Florida. These individuals were chosen through a statewide audition process
- Atlantic High students, Kristina Ziegler and Lindsey Ziegler, won state championship in tennis doubles. Kristina Ziegler also won the state championship in singles



Federal Program Accomplishments

Volusia County Schools use Federal funds to support programs outlined under the Elementary and Secondary Education Act. These programs include:

Title I, Part A Academic Achievement of the Disadvantage

- Provided intervention teachers with professional learning on instructional strategies and integration of technology for instruction and assessment
- Comprehensive Needs Assessment with data visualizations aligned with each school's Title I Plan and Budget
- 39% of STAR tutoring students counted for a learning gain on FSA in the subject in which they were being tutored

Title I, Part C Migrant Education

- Partnered with Flagler Rotary Club to increase food distribution from 80 families to 200 families
- Field studies to University of South Florida and Daytona State College for grades 6-12 students to encourage education continuity

Title I, Part D Neglected and Delinquent

- 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 18 students from the Residential Adolescent Treatment program

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

- Brought National CHAMPS Training to the district to revive the District wide CHAMPS initiative
- Created a menu of Classroom Management Professional Learning Offerings

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

- Provide district wide K-12 Professional Learning opportunities for administrators, teachers and paraprofessionals on English Language Development Standards and best practices for ELL support
- Provided ESOL tutoring to over 200 ELLs district wide using the Imagine Learning software
- Provided teacher and administrator training in new statewide WIDA

IDEA, Part B, Entitlement

- Delivered the Autism Spectrum Disorder (ASD) Endorsement Certificate Add-On Program with the Florida Department of Education
- Provided IEP and transition education to parents of student with disabilities through Parent Transition Night
- Provided adaptive, assistive technology and equipment through the Volusia Adaptive Assistive Technology Team to support students with disabilities during the school year, as well as summer use

IDEA, Part B, Preschool

- Provided technical assistance and coaching to ESE Pre-K teachers to implement effective practices for literacy, social/emotional skill, and progress monitoring
- Provided additional adult supports within classrooms to support the quality instructional and ensure safety



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 (6) pilot schools – three (3) elementary, two (2) middle schools, and one (1) 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 s. 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 Website.

Performance targets and strategies will be adjusted as needed.



Executive Summary

2016-17 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 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.

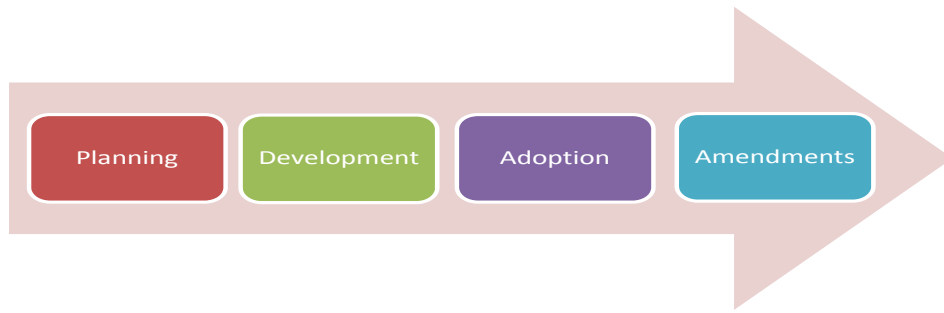
Budget Adoption Phase

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, pupil personnel 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.





2016-17 Budget Calendar

December, 2015	2016-17 FTE Projections finalized and transmitted to DOE
December, 2015	Governor's Budget for 2016-17
January 12, 2016	Legislative Session begins
March 11, 2016	Legislative Session ends
April, 2016	Capital Outlay 5-Year Plan reviewed
April, 2016	2016-17 School Staffing Calculated
April, 2016	Staffing sheets distributed to Principals
April, 2016	Central Office Budgets prepared
April, 2016	Prepare estimate of Preliminary General Fund Budget
May 17, 2016	Budget Workshop
June 29, 2016	Approval to Advertise Tentative Millage and Budget
June 20, 2016	Fiscal Year 2015-16 ends
July 1, 2016	Fiscal Year 2016-17 begins
July 1, 2016	Property Appraiser Certifies the Tax Roll
July 25, 2016	Public Hearing and Adoption of Tentative Millage and Budget
Sept. 13, 2016	Public Hearing and Adoption of Final Budget



Executive Summary

Major Initiatives

Best Practices in School Budgeting

The District is embarking on adopting the Government Finance Officers' Association's (GFOA) best practices in school budgeting to clearly outline the steps to developing a budget that aligns resources with Volusia County's student achievement goals. In 2016-17 we will establish a partnership between finance and instructional leaders, begin collaborating with key district stakeholders, gather information on academic performance and those costs, and establish principles and policies that will guide our future budget process. The focus will be to optimize student achievement within available resources. 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 District will be replacing two of the most crucial systems in our 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 both projects, comprehensive reviews and needs analysis of the current systems, development of requests for proposals (RFP), product evaluations and vendor selections during 2016-17. The next phases, beginning in 2017-18, will include planning and implementation. To assist Volusia County in this important work, we have enlisted the services of GFOA for the ERP system, a not-for-profit professional organization serving the needs of appointed and elected government officials and practitioners nationwide. For the SIS system, the Center for Educational Leadership and Technology (CELT), a nationally recognized IT architect and learning/business systems integrator, will assist.

Capital Outlay Program

The district's capital outlay program is turning around after seven (7) years of economic downturn. Total revenues increased from \$84.7 million in the 2015-16 budget to \$91.2 million in 2016-17. Revenues increased in capital outlay ad valorem taxes as property values have rebounded 14% over the last 2 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 homes are being built in Volusia County. The Board approved an extension of \$3,000 per dwelling unit impact fee through 2021. School construction is again being scheduled to replace or restore some of the aging schools that were delayed from the last half-cent construction program. Pierson Elementary School will break ground prior to the end of the fiscal year and architectural plans for Chisholm and Bonner Elementary and Galaxy Middle School are being developed during 2016-17. Additional funds will be put into replacing some of the failing roofs and air conditioning systems that have been repaired over the last few years to extend their functional life. The renewal of the half-cent sales tax beginning in January 2017 and the improving economy should help the district recover from having to patch schools and systems beyond their life span.



Major Initiatives

Half-Cent Sales Tax Extension

The district was successful in obtaining voter approval to extend the half-cent sales tax for an additional 15 years, beginning January 1, 2017 through December 31, 2031. 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.

Digital Learning Plan

The Digital Learning Allocation is a statewide initiative to expand technology to more classrooms. It requires the Department of Education and districts to develop a 5-Year strategic plan for implementing technology in classrooms for both learning and teaching beginning in 2015-16 school year. The plan meets the unique needs of student, schools and personnel in the district as required by s.s. 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 \$1,495,066 in 2016-17 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, and 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. In 2016-17 the District fully implemented performance pay for instructional and school-based administrative staff.



Executive Summary

Issues

The district budgetary challenges eased some this year, mostly due to an increase in FEFP of \$11.9 million. Reserves of \$3 million were assigned for non-recurring expenditures. There were also several cost increases included in the budget. The addition of 90 teachers to meet the projected growth in student enrollment and \$15 million in recurring salary increases for all employees were the two with the most financial impact. Salary increases were partially offset by \$11 million in savings from a negotiated cap on the Board contribution for employee health insurance premiums. Several school and district based curriculum initiatives, including elementary cadres, completion of elementary reading, language arts and math curriculum modules, STEM initiatives, expanded AVID level 3 classes, expansion of dual enrollment, AICE implementation at two high schools, and the Title I Step-Up to STEM summer program added approximately \$1,719,440 million dollars to the budget.

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. In fact, since 2004, the DCD has caused over \$129 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 2016-17, 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.

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 provides 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, s. 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. 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 s. 212.055, F.S., proceeds from revenue bonds authorized in s. 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 DOE and the DOE was required to provide this information to the Legislature each year by December 31. 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 Fiscal Year 2017-2018. 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 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 requires the EDR, in consultation with DOE, to conduct a study of the cost per student station amounts using the most recent available information on construction costs. DOE 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 requires OPPAGA to conduct a study of SREF to identify current requirements that can be eliminated or modified in order to decrease construction costs 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) has yet to return to pre-recession levels. Beginning in 2007-08, funding per unweighted FTE was \$7,305.79 and for 2016-17 it is \$7,183.92 per unweighted FTE, which is a 2% 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 eight years, inflation has risen over 10%. 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.



Executive Summary

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 fund 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 fund 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, Florida Statutes, 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, pupil personnel 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 Fund - used to account for the accumulation of resources for, and the payment of, debt principal, interest and related costs on long-term debt.

Capital Outlay Fund - used to account for financial resources to be used for the acquisition, construction, renovation and maintenance of capital facilities. Major capital outlay 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.



Executive Summary

All Funds Summary

The 2016-17 Adopted Operating Budget of \$852.02 million reflects an increase of \$70.8 million from the prior year adopted budget of \$781.22 million. General Fund changed by \$27.5 million. Revenue increased by \$18.41 million due to an increase in the state FEFP, and an increase in Medicaid. Fund balances increased \$11.4 million between 2015-16 and 2014-15 and expenditures increased by \$28.9 million during the same time frame. The State provided \$15.7 million in additional revenue between 2016-17 and 2015-16 Adopted Budget. The Capital Projects Funds increased \$56.0 million. Special Revenue Fund - Food Service increased \$4.6 million. Special Revenue Fund - Miscellaneous increased \$0.8 million as the district received an additional 21st century grant.

All Funds Revenues (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Federal	\$ 3.04	\$ -	\$ -	\$ 67.42	\$ -	\$ 70.46
State	277.75	1.74	1.33	0.33	-	281.15
Local	173.65	-	89.88	4.53	6.16	274.22
Total Revenue	454.44	1.74	91.21	72.28	6.16	625.83
Non-Revenue Receipts	0.25	-	-	-	-	0.25
Other Financing	-	-	40.00	-	-	40.00
Transfers In	6.75	32.18	-	-	-	38.93
Beginning Fund Balances	44.08	23.10	58.19	13.28	8.36	147.01
Total	\$ 505.52	\$ 57.02	\$ 189.40	\$ 85.56	\$ 14.52	\$ 852.02

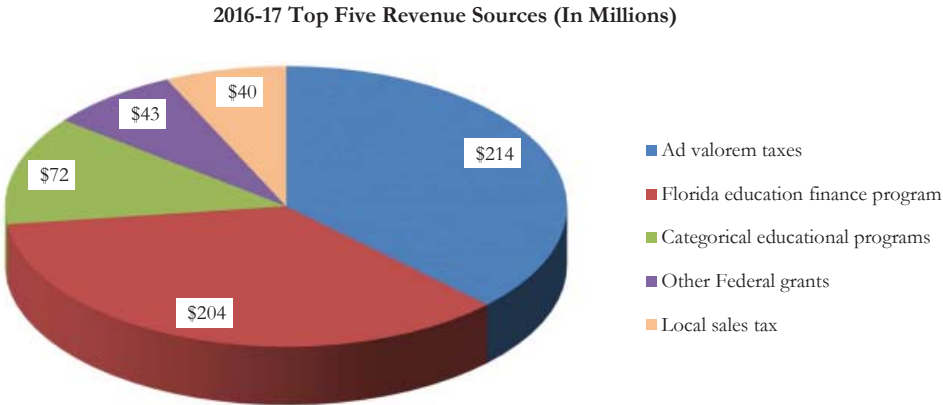
The General Operating budget accounts for 59% of the total budget. This fund supports the majority of all salaries and benefits. The Capital Projects funds, representing 22% of the budget, are used to maintain, renovate and make current facilities dry and safe for students and staff, along with technology and equipment replacements. Seven 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	\$ 294.49	\$ -	\$ -	\$ 32.75	\$ -	\$ 327.24
Benefits	89.18	-	-	9.69	0.50	99.37
Purchased Services	62.01	-	-	10.33	4.45	76.79
Energy Services	12.49	-	-	0.10	-	12.59
Materials & Supplies	17.00	-	-	14.47	-	31.47
Capital Outlay	0.55	-	103.29	5.45	-	109.29
Other Expenses	5.63	33.92	-	3.37	1.21	44.13
Total Appropriations	481.35	33.92	103.29	76.16	6.16	700.88
Transfers Out	-	-	38.94	-	-	38.94
Ending Fund Balances	24.17	23.10	47.17	9.40	8.36	112.20
Total	\$ 505.52	\$ 57.02	\$ 189.40	\$ 85.56	\$ 14.52	\$ 852.02

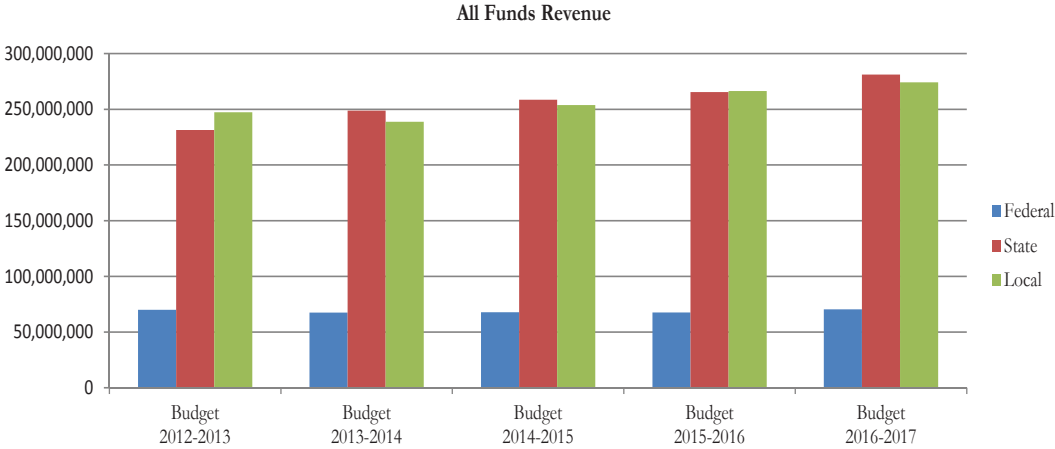


All Funds Revenue

The top revenue sources for 2016-17 appear in the chart below. Ad valorem taxes generate the largest portion in the general fund and a smaller amount in the capital project fund. The second and third largest sources include FEFP and Categorical 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.



Over the past five years, total revenue for all funds has increased from \$625 million to \$544 million. During this period, Federal Revenue has decreased by \$4.3 million dollars. State Revenue has increased by \$68.8 million, with the largest portion from the FEFP. Local Revenue has also increased by \$17.3 million primarily due to the \$5.7 billion increase in the property tax roll.



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 programs constitute the primary revenue sources of the General Fund.

The General Fund budget for the 2016-17 school year is \$505.52 million, an increase of \$8.99 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 38% 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 Outlay funds is used to fund maintenance costs.

General Fund Revenues (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Federal	\$ 4.61	\$ 3.04	\$ (1.57)
State FEFP	190.82	204.22	13.40
Categoricals	71.12	72.39	1.27
Miscellaneous State	3.14	1.14	(2.00)
Property Taxes	169.80	167.50	(2.30)
Interest	0.49	0.25	(0.24)
Indirect Cost	2.58	2.50	(0.08)
Miscellaneous Local	10.34	3.40	(6.94)
Total Revenue	452.90	454.44	1.54
Transfers In	9.39	6.75	(2.64)
Non-Revenue Receipts	1.55	0.25	(1.30)
Beginning Fund Balances	32.69	44.08	11.39
Total	\$ 496.53	\$ 505.52	\$ 8.99

Appropriations total \$481.35 million, which is an increase from last year's actual expenditures. Eighty percent of the budget is used to cover the cost of employee compensation and benefits. The district is utilizing 96% of the budget to cover school costs and 4% 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 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Salaries	\$ 277.50	\$ 294.49	\$ 16.99
Benefits	91.01	89.18	(1.83)
Purchased Services	53.10	62.01	8.91
Energy Services	11.65	12.49	0.84
Materials & Supplies	11.30	17.00	5.70
Capital Outlay	0.88	0.55	(0.33)
Other Expenses	7.01	5.63	(1.38)
Total Appropriations	452.45	481.35	28.90
Transfers Out	-	-	-
Ending Fund Balances	44.08	24.17	(19.91)
Total	\$ 496.53	\$ 505.52	\$ 8.99



Executive Summary

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 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 2016-17 is \$57.02 million. Which is a decline of \$103.45 million over the previous year actuals.

Debt Service Revenue (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase / (Decrease)
State Sources	\$ 1.68	\$ 1.74	\$ 0.06
Local Sources	0.10	-	(0.10)
Transfers from Capital Fund	49.29	32.18	(17.11)
Proceeds of Refunding Bonds	86.86	-	(86.86)
Restricted Fund Balances	22.54	23.10	0.56
Total	\$ 160.47	\$ 57.02	\$ (103.45)

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 (4) Certificates of Participation (COPs) outstanding and three (3) Capital Outlay and Debt Service (CO&DS) bonds (also known as SBE and COBI bonds). The three (3) outstanding Sales Tax Bonds are scheduled to mature at the sunset of the school sales tax program in December 2016. The district anticipates bonding the new half-cent sales tax twice over the next five years to jump start the construction program.

Debt Service Expenditures (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase / (Decrease)
Redemption of Principal	\$ 36.58	\$ 19.16	\$ (17.42)
Interest	13.90	14.76	0.86
Dues and Fees	0.78	-	(0.78)
Miscellaneous Expense	-	-	-
Payment to Refund Bond Excrow	86.11	-	(86.11)
Transfers to General Fund	-	-	-
Restricted Fund Balances	23.10	23.10	-
Total	\$ 160.47	\$ 57.02	\$ (103.45)

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 Outlay 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 Outlay

Capital Outlay Revenue (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase / (Decrease)
CO&DS distributed to district	\$ 0.56	\$ 0.31	\$ (0.25)
Interest on undistributed CO&DS	-	0.02	0.02
PECO fixed capital outlay	-	-	-
PECO maintenance	1.07	1.00	(0.07)
Charter school capital outlay	0.38	-	(0.38)
Other state sources	0.12	-	(0.12)
Ad valorem taxes	44.70	46.98	2.28
Sales tax	39.12	39.90	0.78
Interest income	0.65	-	(0.65)
Impact fees	4.65	3.00	(1.65)
Other local sources	0.55	-	(0.55)
Total Revenues	91.80	91.21	(0.59)
Other Financing Sources	-	40.00	40.00
Restricted Fund Balances	48.72	58.19	9.47
Assigned Fund Balance	-	-	-
Total	\$ 140.52	\$ 189.40	\$ 48.88

Funds budget for 2016-17 is \$189.40 million, which includes a \$40 million bonding of the sales tax extension.

Budgeted expenditures for 2016-17 total \$103.29 million for projects and \$38.93 million for transfers to debt service and the general fund. The largest expected expenditure (\$32.18 million) is for debt service payments on prior construction projects. The debt service requirements are determined by the debt service amortization schedules and bond covenants. Transfers to the general fund (\$6.75 million) constitute another large budget item. These are for state qualified maintenance expenditures, and copy equipment leases.

Remodeling and renovations will require \$43.42 million and furniture, fixtures, and equipment for replacement items district wide along with computer upgrades will require \$18.68 million. The Transportation Department

Capital Outlay Expenditures (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase / (Decrease)
Library books	\$ -	\$ -	\$ -
Audio visual materials	-	-	-
Buildings and fixed equipment	0.65	23.36	22.71
Furniture, fixtures, and equipment	5.10	18.68	13.58
Motor vehicles	2.54	4.02	1.48
Land	0.25	0.25	-
Improvements other than buildings	2.38	3.47	1.09
Remodeling and renovations	12.49	43.42	30.93
Computer software	0.24	10.09	9.85
Project Totals	23.65	103.29	79.64
To General Fund	9.39	6.75	(2.64)
To Debt Service Funds	49.29	32.18	(17.11)
Transfers Total	58.68	38.93	(19.75)
Restricted Fund Balances	58.19	47.18	(11.01)
Assigned Fund Balance	-	-	-
Total	\$ 140.52	\$ 189.40	\$ 48.88

has requested 25 new buses for a total of \$4.02 million. Improvements other than buildings is scheduled for \$3.47 million. Construction and site improvements on a replacement school for Pierson Elementary is needed under building and fixed equipment for \$23.36 million. New financial software is scheduled to be selected for \$10.09 million. Smaller expenditures are needed for land rental and computer software.

The restricted fund balance of \$47.18 million includes projects in progress and funds for contingencies and reserves.



Special Revenue Fund - All

Special Revenue - All Revenues (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Federal Direct	\$ 0.01	\$ 0.06	\$ 0.05
Federal Through State	63.34	67.36	4.02
State	0.33	0.33	-
Local	4.47	4.53	0.06
Total Revenues	\$ 68.15	\$ 72.28	\$ 4.13
Beginning Fund Balances	10.44	13.28	2.84
Total	\$ 78.59	\$ 85.56	\$ 6.97

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



Special Revenue - All Expenditures (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Salaries & Benefits	\$ 40.43	\$ 42.46	\$ 2.03
Purchased Services	6.90	10.31	3.41
Energy Services	0.08	0.10	0.02
Materials & Supplies	11.46	14.47	3.01
Capital Outlay	3.34	5.45	2.11
Other Expenses	3.10	3.37	0.27
Total Expenditures	\$ 65.31	\$ 76.16	\$ 10.85
Ending Fund Balances	13.28	9.40	(3.88)
Total	\$ 78.59	\$ 85.56	\$ 6.97

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

Food Service Fund Revenues (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Federal Through State	\$ 22.47	\$ 23.82	\$ 1.35
State Supplements	0.33	0.32	(0.01)
Local Sources	4.47	4.53	0.06
Reserve for Inventory	1.91	2.11	0.20
Beginning Fund Balances	8.53	11.17	2.64
Total	\$ 37.71	\$ 41.95	\$ 4.24

After School Snack Program and the Summer Food Program. Additionally, a la carte items are available in schools. The budget for the 2016-17 school year is \$41.95 million. None of the Food Service budget is derived from local tax dollars.

The School Way Cafe program served more than 31,000 lunches and 13,000 breakfasts daily, and approximately \$2.5 million in a la carte and other sales last year. Currently, lunch prices are at \$2.00 in elementary/middle schools and \$2.25 in high schools. Breakfast is complementary for all students. Free or reduced price meals are provided to students whose families meet the federal income guidelines.

Food Service Fund Expenditures (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ Decrease
Salaries	\$ 6.93	\$ 9.00	\$ 2.07
Benefits	4.28	4.20	(0.08)
Purchased Services	1.46	2.81	1.35
Energy Services	0.08	0.09	0.01
Materials and Supplies	9.98	11.38	1.40
Capital Outlay	1.01	4.39	3.38
Other	0.69	0.68	(0.01)
Reserve for Inventory	2.11	2.11	-
Ending Fund Balances	11.17	7.29	(3.88)
Total	\$ 37.71	\$ 41.95	\$ 4.24



Executive Summary

Special Revenue Fund - 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 (\$21.3 million), the Individuals with Disabilities Act (IDEA) (\$16.2 million), and Teacher & Principal Training & Recruitment, Title II, Part A (\$2.9 million).

Special Revenue - Other Revenues (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Federal Direct	\$ 0.01	\$ 0.06	\$ 0.05
Federal Through State	40.31	43.54	3.23
Total Revenues	\$ 40.32	\$ 43.60	\$ 3.28

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 Act (IDEA) is a federally funded program that provides services for students with disabilities that negatively impact educational outcomes. The Teacher & Principal Training & Recruitment, Title II, Part A is a federally funded program. 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 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Salaries	\$ 22.60	\$ 23.75	\$ 1.15
Benefits	6.62	5.48	(1.14)
Purchased Services	5.39	7.52	2.13
Energy Services	0.01	0.01	-
Materials & Supplies	1.41	3.09	1.68
Capital Outlay	1.89	1.06	(0.83)
Other Expenses	2.40	2.69	0.29
Total Expenditures	\$ 40.32	\$ 43.60	\$ 3.28

The Special Revenue Fund – Other, budget for the 2016-17 school year is \$43.60 million, increase of \$3.28 million, or 8.1%, from the previous year’s actual expenditures. Grants will be added or amended to the budget throughout the fiscal year as awards are received.

Special Revenue Fund - Miscellaneous Programs

Florida’s Race to the Top initiative challenges the district to invest in human capital to improve student achievement.

Special Revenue - Misc. Revenues (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	0.55	-	(0.55)
Total Revenues	\$ 0.55	\$ -	\$ (0.55)

Special Revenue - Misc. Expenditures (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Salaries & Benefits	\$ -	\$ -	\$ -
Purchased Services	0.05	-	(0.05)
Energy Services	-	-	-
Materials & Supplies	0.06	-	(0.06)
Capital Outlay	0.44	-	(0.44)
Other Expenses	-	-	-
Total Expenditures	\$ 0.55	\$ -	\$ (0.55)

The Special Revenue Fund - Miscellaneous will no longer be budgeted as of 2016-17. This grant closed for all final payments.



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 Revenues (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Operating Revenues	\$ 5.86	\$ 6.16	\$ 0.30
Transfers In	-	-	-
Non-Revenue Sources	-	-	-
Beginning Fund Balances	8.36	8.36	-
Total Revenues	\$ 14.22	\$ 14.52	\$ 0.30

The Internal Service budget for the 2016-17 school year is \$14.52 million, an increase of \$0.30 million, or 2.1%, from the previous year's actual expenditures.

Internal Service Expenditures (in millions)	Actuals 2015-2016	Budget 2016-2017	Increase/ (Decrease)
Salaries	\$ 0.05	-	\$ (0.05)
Benefits	0.34	0.50	0.16
Purchased Services	4.24	4.45	0.21
Material & Supplies	-	-	-
Capital Outlay	-	-	-
Other Expenses	1.23	1.21	(0.02)
Ending Fund Balances	8.36	8.36	-
Total Expenditures	\$ 14.22	\$ 14.52	\$ 0.30



Executive Summary

General Fund Budget 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 2.45% increase in state revenue during this period. This is based on the 2017-18 State Budget Request. Also, transfers from capital are being reduced \$2 million each year over the next three years. Student enrollment is projected to increase slightly each year over this 3-Year period.

Salaries include a 2.5% increase that was part of a two year salary settlement agreement. The retirement and fca rates were assumed to remain at the 2016-17 rates. The health insurance district cap of \$531 per employee per month is included in each of the forecast years. All other objects were based on either historical trends or prior year actuals.

General Fund Revenues (in millions)	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
Federal Sources	\$ 3.04	\$ 4.61	\$ 4.61	\$ 4.61
State Sources	277.75	284.55	291.52	298.66
Local Sources	173.65	177.90	182.26	186.73
Total Transfers In	7.00	5.00	3.00	1.00
Other Financing Sources	-	-	-	-
Beginning Fund Balance	44.08	38.08	26.52	21.78
Total	\$ 505.52	\$ 510.14	\$ 507.91	\$ 512.78

General Fund Expenditures (in millions)	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
Total Appropriations	\$ 481.35	\$ 483.63	\$ 486.13	\$ 488.61
Total Transfers Out	-	-	-	-
Ending Fund Balance	24.17	26.51	21.78	24.17
Total	\$ 505.52	\$ 510.14	\$ 507.91	\$ 512.78

Debt Service Fund 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 mature in fiscal year 2017 when the sales tax collections sunset.

There are currently three (3) COBI bonds outstanding along with three (3) Sales Tax Bonds and four (4) COPs. Two of the COBI bonds will mature within four years, and all of the Sales Tax bonds will mature with the sunset of the sales tax in fiscal year 2017. The remaining COPs issues have varying maturities.

Debt Service Fund Revenues (in millions)	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	1.74	1.74	0.35	0.23
Local Sources	-	-	-	-
Total Transfers In	32.18	24.92	34.76	34.76
Other Financing Sources	-	-	-	-
Beginning Fund Balance	23.10	23.10	23.10	23.10
Total	\$ 57.02	\$ 49.76	\$ 58.21	\$ 58.09

Debt Service Fund Expenditures (in millions)	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
Total Appropriations	\$ 33.92	\$ 26.66	\$ 35.11	\$ 34.99
Total Transfers Out	-	-	-	-
Ending Fund Balance	23.10	23.10	23.10	23.10
Total	\$ 57.02	\$ 49.76	\$ 58.21	\$ 58.09



Capital Fund Budget Forecast

Capital Fund Revenues (in millions)	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	1.33	1.33	1.33	1.33
Local Sources	89.88	93.49	97.30	101.29
Total Transfers In	-	-	-	-
Other Financing Sources	40.00	-	100.00	-
Beginning Fund Balance	58.19	47.18	44.52	73.02
Total	\$ 189.40	\$ 142.00	\$ 243.15	\$ 175.64

Capital Fund Expenditures (in millions)	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
Total Appropriations	\$ 103.28	\$ 67.59	\$ 132.39	\$ 99.19
Total Transfers Out	38.94	29.89	37.74	35.74
Ending Fund Balance	47.18	44.52	73.02	40.71
Total	\$ 189.40	\$ 142.00	\$ 243.15	\$ 175.64

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 outlay 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 \$133.4 million in the 2015-16 budget to \$189.4 million in 2016-17. This increase includes a \$40 million bonding of the new sales tax extension. 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 Fund Forecast

The Special Revenue Fund Forecast includes both the School Way Cafe program 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 fund and Federal Programs should remain relatively stable over the next few years.

Special Revenue Fund Revenues (in millions)	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
Federal Sources	\$ 67.42	\$ 67.99	\$ 68.89	\$ 69.84
State Sources	0.33	0.33	0.33	0.33
Local Sources	4.53	4.62	4.71	4.81
Total Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Beginning Fund Balance	13.28	9.40	9.34	9.14
Total	\$ 85.56	\$ 82.34	\$ 83.27	\$ 84.12

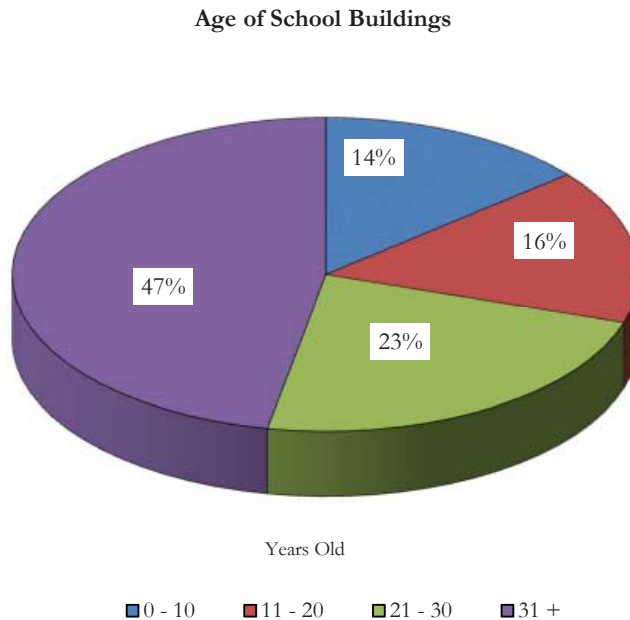
Special Revenue Fund Expenditures (in millions)	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
Total Appropriations	\$ 76.16	\$ 73.00	\$ 74.13	\$ 75.29
Total Transfers Out	-	-	-	-
Ending Fund Balance	9.40	9.34	9.14	8.83
Total	\$ 85.56	\$ 82.34	\$ 83.27	\$ 84.12



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, 47% 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, 2021 will utilize \$897.7 million in capital revenues and other sources. State sources are \$6.7 million, but the largest portion, \$487.5 million, is from local sources and another \$140 million is anticipated from other sources (bonding of the sales tax extension.) Capital outlay property millage is estimated at \$264.8 million and the half-cent sales tax should bring in \$207.6 million. Impact fees are estimated at \$15 million for this 5-Year period.

New construction is scheduled for \$117 million as the sales tax construction program starts to replace some of the oldest schools. Projects at existing schools and facilities are scheduled for \$191.9 million in addition to the current projects in progress of \$23.8 million. The facilities management cost to handle these projects is estimated at \$10 million for this period.

This plan calls for \$55.5 million to be spent on technology during this five years period and an additional \$15 million for replacing equipment throughout the district, on a reasonable replacement cycle and maintenance and warehouse vehicles. School bus replacement will require \$13.4 million.

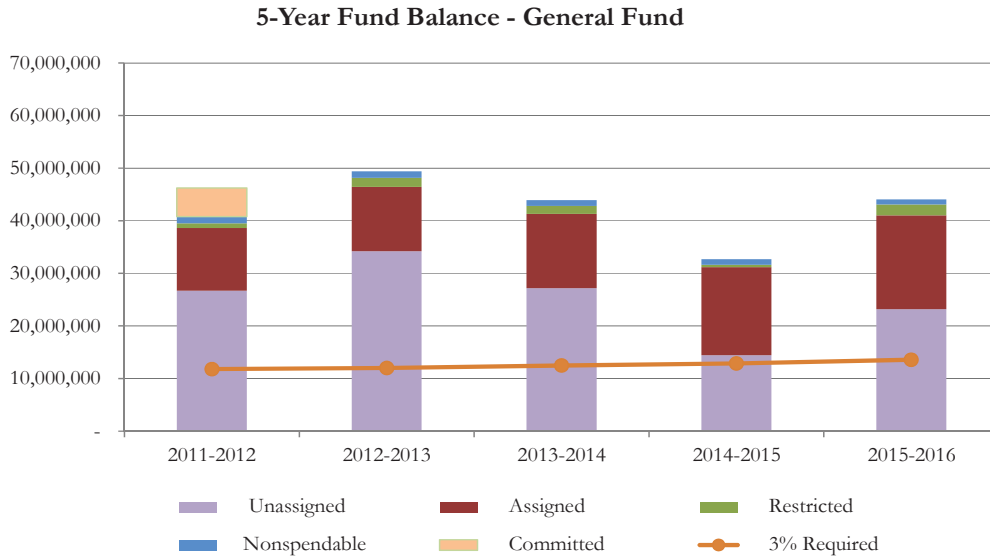
A large part of the available resources will go for debt service payment on construction completed in the past. Over \$161.4 million is scheduled for principal and interest payments over this 5-Year period.

Because 70% of the schools in the district are over 20 years old, \$16.3 million will be transferred to the general fund for general maintenance and rental of copying equipment.

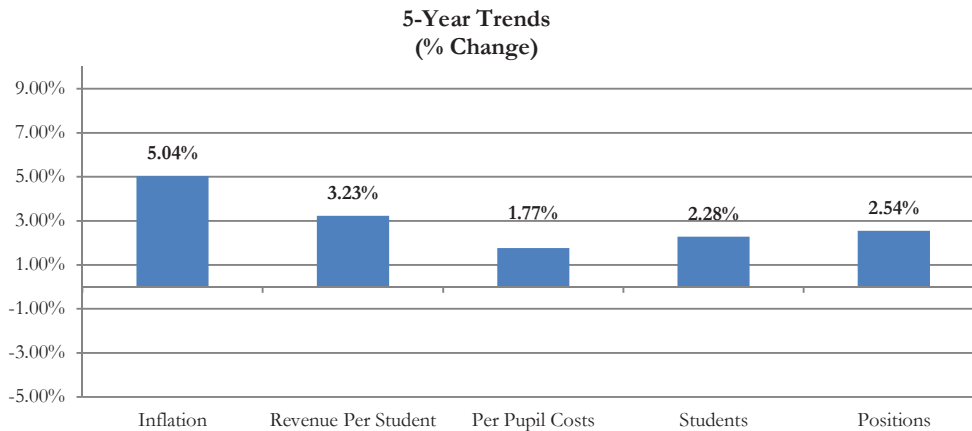


Fund Balance Trend

Over the past five years, the fund balance in General Fund has declined \$2.1 million. The unassigned fund balance was \$23.2 million on June 30, 2016, or 5.1 percent of total General Fund revenues. The assigned and unassigned fund balance was \$41.1 million or 9.1 percent (financial condition ratio) of General Fund total revenues.



After several years of reductions, including custodial (455.3 FTE), grounds maintenance services (28.0 FTE), and department positions (19.3 FTE), we are beginning to see increases again in some staffing categories. The five-year increases include classroom teachers (495.7 FTE), paraprofessionals (87.0 FTE), principals (4.0 FTE), certified school counselors (5.5 FTE), media specialists (3.0 FTE), campus advisors (8.0 FTE) and the addition of CTE academy facilitators in our high schools (5.0 FTE).



Executive Summary

Tax Base and Rate Trend

The proposed millage rate is 6.848 mills. The 5.348 mills operating budget portion of the millage includes the required local effort of 4.600 mills set by the State in order for local districts to participate in the Florida Education Finance Program (FEFP). Also included are the discretionary millage (0.748) and Capital Outlay millage (1.500). There was no prior period adjustment millage this year.

Millage	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Required Local Effort	5.368	5.095	5.079	4.944	4.600
Prior Period Funding Adj.	0.022	0.015	0.009	0.005	0.000
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	0.250	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	7.888	7.358	7.336	7.197	6.848

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	2015	
		Taxable Value	
Florida Power and Light Co.	Electric Utility	\$	986,609,190
Duke Energy Florida, Inc.	Electric Utility		252,157,150
International Speedway Corp.	Recreation		99,763,758
WalMart Stores East LP	Retail Sales		94,664,075
Ocean Walk I & II Condo Assoc.	Timeshare Investments		92,925,349

Revenue Per Student

Revenue per Student has averaged \$6,713.36 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
2012-2013	6,228.03		
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%

Based on the FEFP(2nd Calculation)



Student Demographic Trends

Changes in student demographics from September, 2015 to September, 2016 are highlighted by a decrease in the number of students that are White (-1.25%) and American Indian (-2.40%); and an increase in the number of students that are Black (2.62%), Hispanic (2.99%), Asian (1.00%), Multi-racial (1.16%), and Pacific Islander (11.70%). Approximately 41.6% of the district's students are minority members.

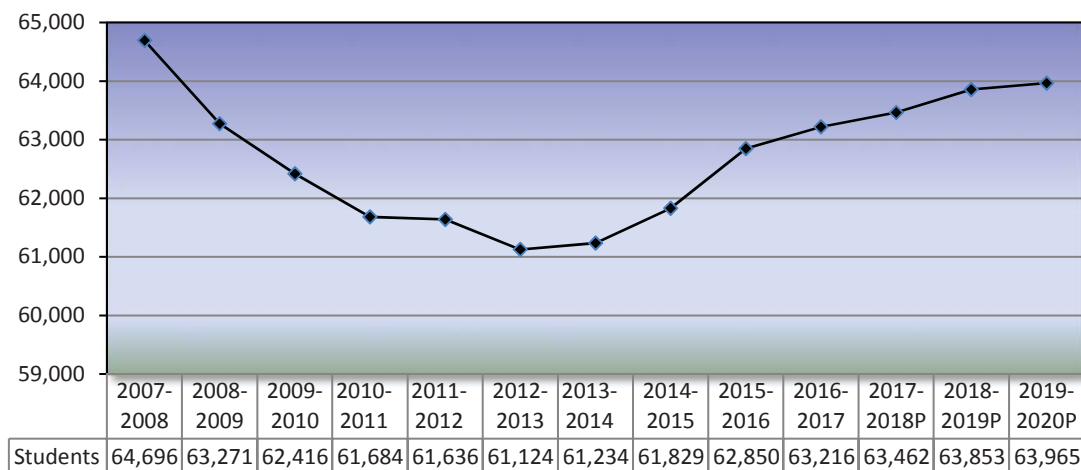
Between school years 2015-16 and 2016-17, students with disabilities increased by 2.80% and students receiving services for English for Speakers of Other Languages (ESOL) increased by 8.70%.

Student Enrollment Trends

Volusia County Schools declined by 1,480 students during the ten-year period of 2007-08 through 2016-17, or -2.3%. In 2007-08, the growth rate was -1.63% followed by varied rates influenced by storms, choice programs and the economy. From 2007-08 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. For this school year, the district experienced a fourth year of growth for a four year total of 2,092 students. The cohort projection model is showing continued growth over the next three years. 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



Executive Summary

Personnel Resource Allocations

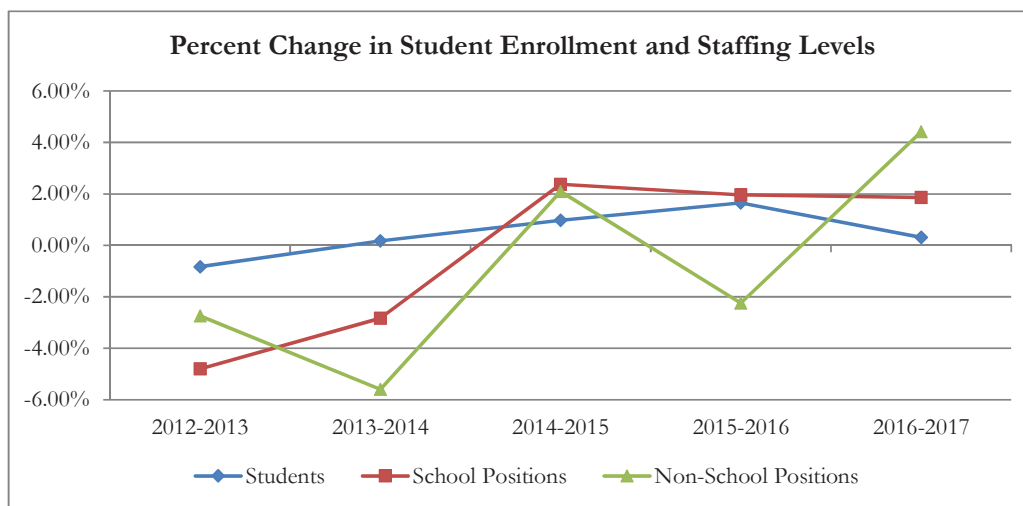
As the largest employer in the county, Volusia County school district employs approximately 7,574 full and part-time employees, including more than 4,600 teachers who are highly skilled professionals, with 42.0% holding advanced degrees.

Budgeted Positions	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Elementary	3,022.3	2,981.1	3,079.8	3,141.0	3,179.1
Middle	1,175.9	1,173.5	1,189.8	1,194.0	1,219.3
High	1,640.7	1,521.0	1,546.5	1,576.3	1,590.2
Special Centers	108.9	92.8	98.6	116.6	123.5
School-wide	251.1	255.1	251.9	259.8	290.7
Department	1,157.4	1,092.6	1,115.5	1,090.5	1,140.6
Total	7,356.3	7,116.1	7,282.1	7,378.2	7,543.4

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

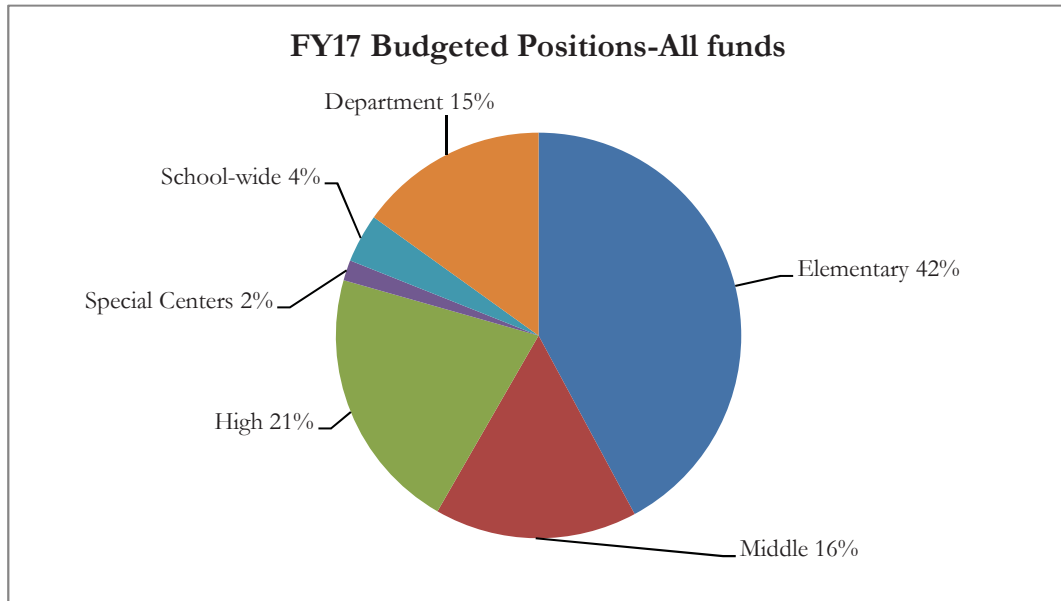
In the past five years, there have been significant changes in staffing:

- Following several years of declines, our student enrollment is increasing again. The result is an increase in 495.7 classroom teachers, 87.0 paraprofessionals, 3.4 speech clinicians, 4.7 nurses, 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 4.0 principals, 5.5 certified school counselors, 3.0 media specialists, 5.0 CTE academy facilitators, 8 campus advisors and the reclassification of 8 teachers on assignment to assistant principals in our smallest elementary schools.
- Central office department positions were reduced by 1.7% (19.3 FTE).
- Custodial services were outsourced in FY14, resulting in a reduction of 455.3 FTE.
- Grounds maintenance services were outsourced in FY14, resulting in a reduction of 28.0 FTE.

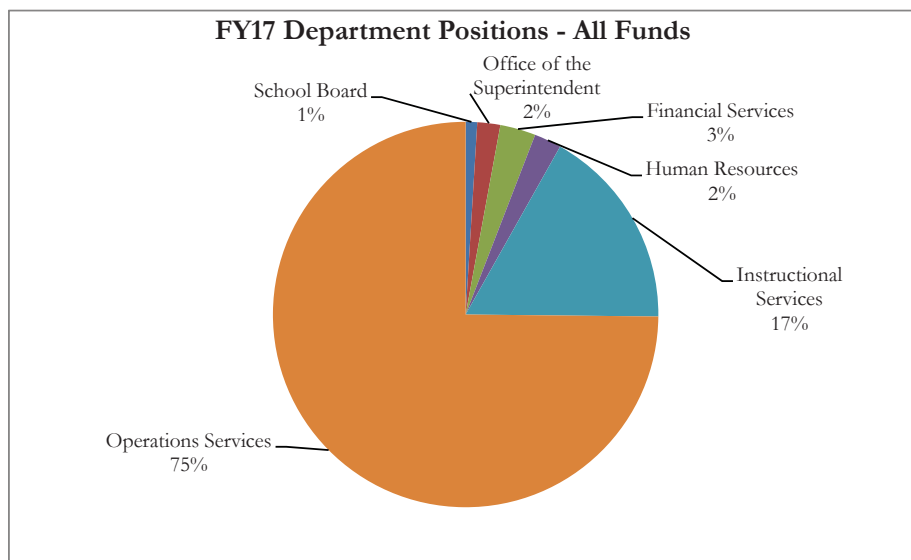


2016-2017 Budgeted Positions

For FY17 (at adopted budget), Volusia County Schools budgeted 7,543.4 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 85% of all positions are in classrooms and school buildings directly serving the needs of our students.



Of the 15% Department positions, 449.0 FTE are in Student Transportation Services. If this division is removed, the department percentage decreases to 9.3%. Therefore, 90.7% 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 FY17 Elementary School Teacher Staffing Formulas.

Elementary School Teacher Staffing Formulas	
Kdg - Gr. 3	Enroll ÷ 16.5
Gr. 4 - 5	Enroll ÷ 19.5
Art/Music	Enroll x (50÷1250)÷20; 0.5 minimum
PE	Enroll x (90÷1250)÷20; 0.5 minimum
Gifted (K-3)	Enroll ÷ 16.5
Gifted (4-5)	Enroll ÷ 19.5
VE Mild/Consult.	Enroll ÷ 16.0
E/BD	See formulas on page 172
Multi-VE	See formulas on page 172
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 FY17, a total of 1,901.9 classroom teachers were allocated to staff elementary school classes for 28,081 students. The average elementary school ratio is 14.8 students for each teacher.
- When resource teachers in special programs, media specialists, certified school counselors, art, music, physical education, and ESOL teachers are included, the elementary school ratio is reduced to 11.7 students for each teacher.

Description	2015-16	2016-17	Variance
Students	27,944	28,081	137
Classroom Teachers	1,869.0	1,901.9	32.9
Other Instr. Support	507.8	494.8	(13.0)

Ratio-Classroom Tchrs	15.0	14.8
Ratio-Other Instr. Support	55.0	56.8



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 FY17 Middle School Teacher Staffing Formulas.

Middle School Teacher Staffing Formulas	
Core - Gr. 6-8	Enroll ÷ 18.5
Non-Core Gr. 6-8	Enroll ÷ 35.0
Gifted - Gr. 6-8	Enroll ÷ 18.5
VE Mild/Consult.	(enroll÷60%)÷13
VE Modified	Enroll ÷ 10.0
E/BD	See formulas on page 172
Multi-VE	See formulas on page 172
English Speakers of Other Languages	
<u>Enroll</u>	<u>Teacher</u>
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

Middle School Average Class Size

- In FY17, a total of 811.1 classroom teachers were allocated to staff middle school classes for 12,746 students. The average middle school ratio is 15.7 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 14.3 students for each teacher.

Description	2015-16	2016-17	Variance
Students	12,662	12,746	84
Classroom Teachers	788.1	811.1	23.0
Other Instr. Support	84.6	81.3	(3.3)

Ratio-Classroom Tchrs	16.1	15.7
Ratio-Other Instr. Support	149.7	156.8



Executive Summary

High School Staffing

Positions assigned to a school are determined by the district-approved formulas. Enrollment projections are finalized in March/April and the approved formulas are applied to determine a preliminary staffing allocation for each school. Due to the class size reduction amendment requirements, teacher allocations may be adjusted throughout the summer and are generally stabilized by mid October, when the official class size count is taken. The chart to the right shows the FY17 High School Teacher Staffing Formulas.

High School Teacher Staffing Formulas	
Core - Gr. 9-12	Enroll ÷ 25.0
Non-Core Gr. 9-12	Enroll ÷ 39.0
Gifted - Gr. 6-8	Enroll ÷ 18.5
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 172
Multi-VE	See formulas on page 172
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

High School Average Class Size

- In FY17, a total of 1,070.7 classroom teachers were allocated to staff high school classes for 19,253 students. The average high school ratio is 18.0 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 16.6 students for each teacher.

Description	2015-16	2016-17	Variance
Students	19,393	19,253	(140)
Classroom Teachers	1,059.1	1,070.7	11.6
Other Instr. Support	90.6	90.4	(0.2)

Ratio-Classroom Tchrs	18.3	18.0
Ratio-Other Instr. Support	214.1	213.0



Expenditures per FTE

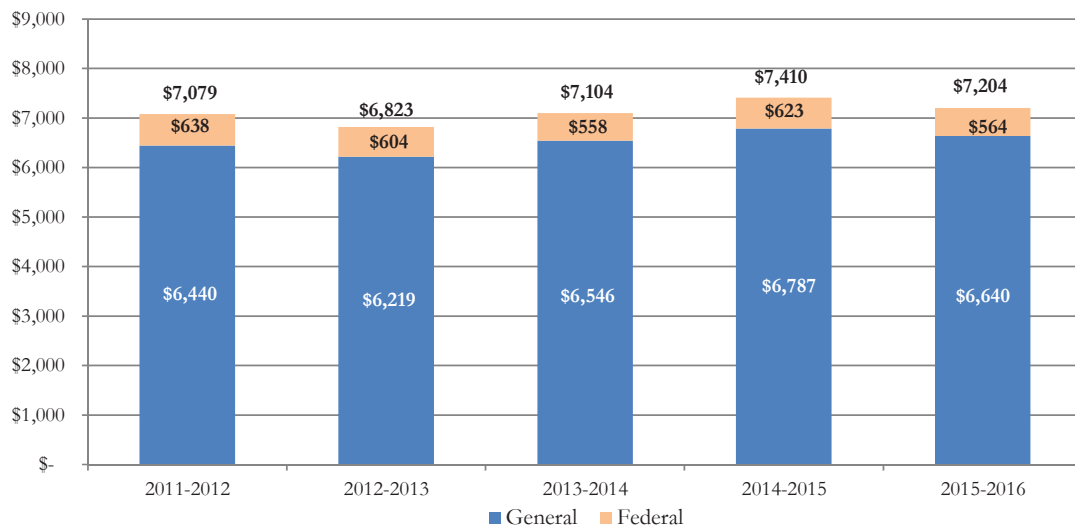
Section 1010.20, Florida Statutes, requires program cost accounting and reporting on a school-by-school basis. These reports must contain information on the General Fund expenditures and the Special Revenue (Federal) Funds. The financial accounting system provides the foundation for program costing but 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 cost 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. Ida D. Wright, Chairman - 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.



Mrs. Melody Johnson, Vice 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.



School Board Members



Mrs. Linda Costello, Member - District 4

Mrs. Costello graduated from the University of Central Florida with a Bachelor's Degree in Social Work and from Florida State University with a Master's Degree in Social Work. She previously worked as a Mental Health Therapist at Humana Hospital followed by opening her own private practice and subsequently working for Our Children First. She is a past recipient of the "Child Advocate of the Year" award given by the Volusia-Flagler Committee for Positive Parenting.

Mrs. Costello represents District 4, northeast Volusia County including the areas of Ormond Beach, Holly Hill and portions of the Daytona Beach and DeLeon Springs.



Mrs. Linda Cuthbert, Member - 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.



Dr. John Hill, Member - District 1

Dr. John Hill is a graduate of Deltona High School, the University of Central Florida and Ross University 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.



Principal Officials



Mr. James T. Russell
SUPERINTENDENT OF SCHOOLS

Greg Akin	Chief Operating Officer Operations Services
Dr. Melissa Carr	Director, Technology Services & Innovation
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
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

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

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
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, 2015

Jeffrey R. Enoch

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 (16) cities. Volusia County School District is the 13th largest district in the state with 76 schools and approximately 63,043 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 2016-17 school year:

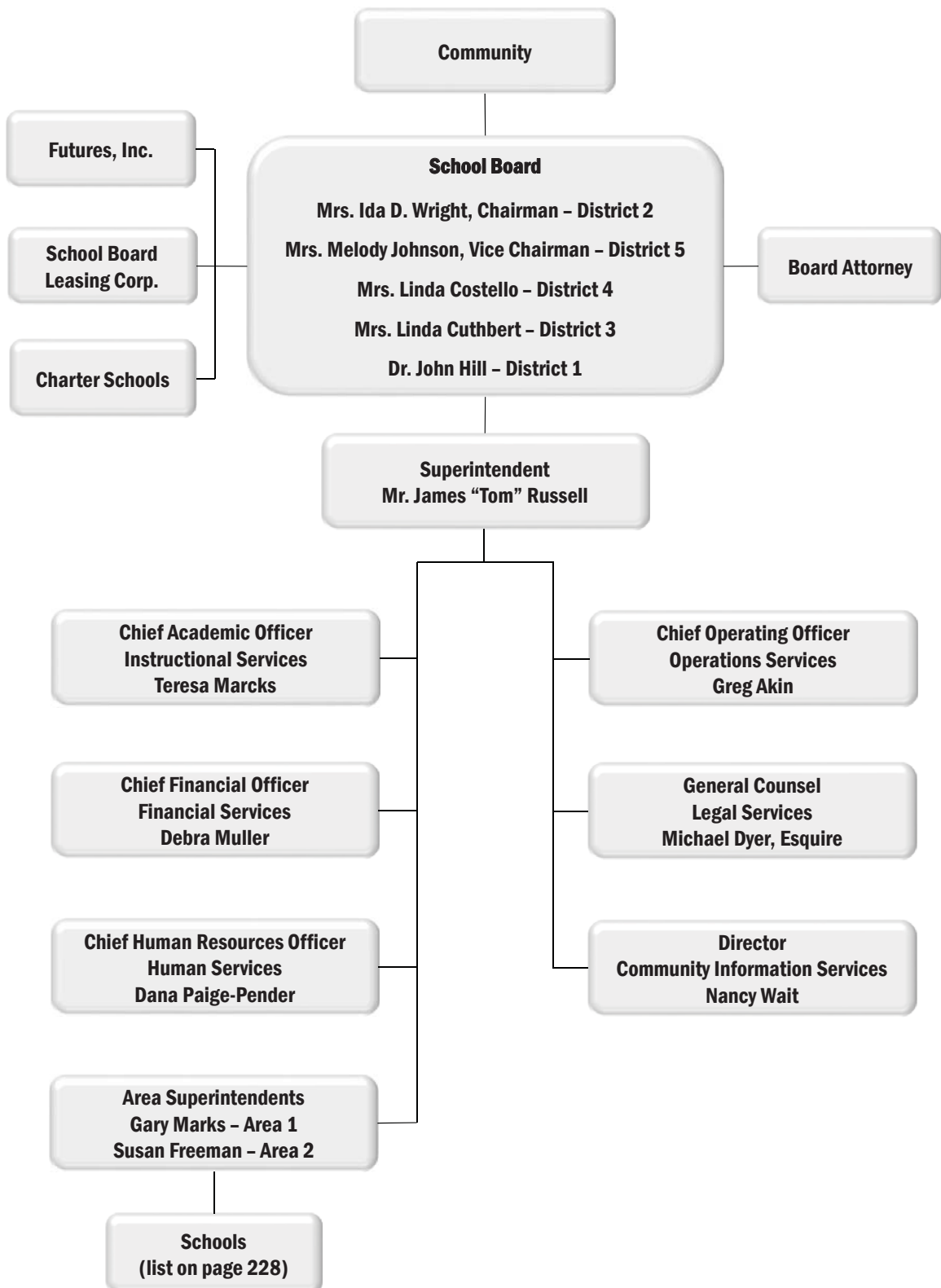
- The AVID program is offered in all 10 high schools
- International Baccalaureate programs are offered at two Volusia County high schools
- Multiple Advanced Placement programs are offered at all 10 Volusia County high schools
- All Volusia county high schools offer the Superintendent's Diploma of Distinction 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
- All Volusia County middle and high schools offer a variety of World Language programs
- Eight schools provide an additional hour of instruction
- 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.
- Title I provides VPK-Early Initiative classrooms in 12 elementary schools
- A variety of ESOL educational programs, resources, and services are offered through Title I and Title III

Besides the various programs offered to K-12 students, Pre-K services include: programs for the babies of teen parents who are progressing toward achieving high school diplomas; programs for three and four-year-old disabled children; students and services for selected low prevalence students and VPK.

The Superintendent works closely with the Area Superintendents and Senior Staff to oversee the day-to-day operations of schools and departments. Schools are supported by five (5) 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

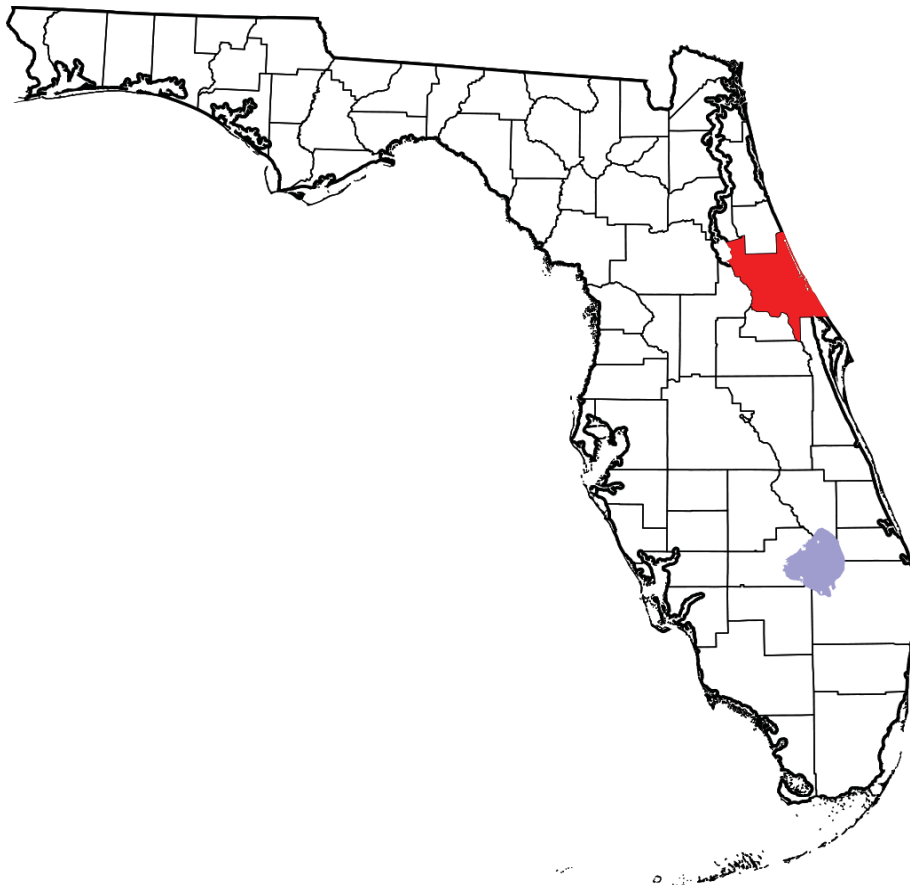
The geographical boundaries of the school district are those of Volusia County. Volusia County is located in the east-central region of the State of Florida. Volusia County is bordered on the west by the historic St. Johns River, and by the Atlantic Ocean to the east. Roughly the size of Rhode Island, 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 517,887 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 63,043 students and 7,574 full and part time employees, the system is the state's thirteenth 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 Statement

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)



Strategic Plan and Goals



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

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.



Strategic Plan and Goals

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

Strategies:

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

FOCUS AREA: Internal / External Communication

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

Performance Targets:

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

Strategies:

- A newly created Comprehensive Communication Plan will be monitored to support a tight alignment to the strategic plan.
- Utilize multiple marketing and media platforms to share success stories and positive information about students, staff, schools, instructional programs, and projects, including the half-cent sales tax, promotion/graduation requirements and post-secondary opportunities.
- Disseminate time sensitive information with expedience and accuracy, including mass 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 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.

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.



Strategic Plan and Goals

Performance Targets:

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

Strategies:

- Establish an internal auditor/efficiency expert who is directly accountable to the superintendent and school board.
- Maintain Request for Proposals (RFPs) to comply with school board policy 602 and 702.
- Explore options to provide budgetary discretion afforded to schools and departments to properly and efficiently allocate funding within their site.
- Establish appropriate framework, with allowable criteria and dollar amount, for each site administrator, with 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 (6) pilot schools – three (3) elementary, two (2) middle schools, and one (1) 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



Strategic Plan and Goals

practices, sustainable and viable for decades to come.

- Complete a strategic multi-year Digital Classrooms Plan as required by s. 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 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 2016-17.

Focus Area: Student Achievement

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

• Provide academic intervention teachers to targeted students in Title I schools to assist in reading and mathematics	\$2,125,050
• Provide various summer school programs	\$1,513,357
• Provide STAR (Students and Tutors Achieving Results) and ESOL tutoring	\$1,282,632
• Provide exam fees, resources, professional development, teacher supplements and bonuses for Advanced Placement	\$870,000
• Support 21 st century learning activities in Media Centers	\$500,000
• Provide supplemental curricula to deliver specially designed instruction to meet the needs of students with disabilities	\$488,326
• Provide dual enrollment textbooks	\$350,000
• Provide virtual and online curriculum and development	\$296,100
• Provide complimentary breakfast to all students and evaluating an expansion to supper programs	\$250,000
• Provide accountability, school data, assessment development and industry certification	\$170,000
• 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	\$3,778,400
• Provide supplemental staffing to middle schools, high schools and special centers	\$3,526,083
• Provide staffing, professional development and instructional resources that support the Florida Standards in reading	\$2,800,000
• 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	\$666,000
• Purchase computer hardware, software programs and site licenses to support students with disabilities in accessing curriculum	\$468,300
• Purchase and maintain specialized equipment and materials for students with disabilities	\$346,500
• Provide supported competitive employment for secondary students with disabilities	\$325,515
• Develop curriculum tools for implementation of Florida Standards	\$238,200
• Provide supplemental support for guidance during summer months	\$97,000
• Provide for teen parent outside daycare	\$65,000



Selected Goals and Associated Budgets

- Provide competitive opportunities for students in various subject areas \$53,000
- Provide Community-Based Instruction and transportation for secondary students with disabilities through transition activities related to working in the community \$49,615
- 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 \$2,142,994
- Provide Behavior Specialists to serve ESE students and support their teachers \$2,077,540
- Contract occupational and physical therapists to serve students with disabilities \$2,021,435
- Enhance high school athletic facilities \$1,500,000
- Provide 14 school resource deputies (SRD) at middle and high schools \$1,294,171
- Provide paraprofessionals to promote the success of students with disabilities in the least restrictive environment \$1,100,000
- Upgrade entry's and signage at two Deltona high schools \$ 200,000
- ESOL TOAs provide Translation/Interpretation Services \$179,824
- 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 \$79,500
- 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 \$70,000
- Provide district accreditation fees and preparation \$65,000
- Provide Non-Violent Crisis Intervention professional development and substitutes for ESE teacher and ESE paraprofessional participants \$43,000
- Contract a teacher to serve students who are deaf and hard of hearing \$37,870
- Provide professional development regarding Positive Behavioral Support to three school-based teams \$10,000

Focus Area: Human Resources

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

- Provide professional development, and coaching to support various federal programs \$3,118,110
- Refresh employee laptops for improved efficiencies \$2,000,000
- Add personnel to Facilities, Purchasing and Technology Services and Innovation Departments to begin implementation of the Half-Cent Sales Tax Program \$800,000
- Provide professional development for teachers, including targeted training program for first and second year teachers \$137,300
- Provide a minimum of eight (8) hours of professional development training each year for all bus operators and attendants \$115,279
- Provide four (4) days of Skills, Tips and Routines for Teacher Success (STARTS) training, plus coaching, materials and salaries for new-to-ESE teachers \$111,000
- Provide tuition reimbursement for teachers \$96,000



Selected Goals and Associated Budgets

- 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 \$34,965

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.

- Preparation for and purchase of new (ERP) Enterprise Resource Planning and (SIS) Student Information Systems. In conjunction with contracted professional service organizations, will include evaluation of current district-wide processes for increased efficiencies, recommend process changes, release RFP's (Request for Proposals) and select new systems for implementation beginning July 2017 and continuing through FY2020 \$10,000,000
- Continue to produce an Approved Operating Budget book and apply for the Distinguished Budget Presentation Award from the Government Finance Officers Association and the Meritorious Budget Award from the Association of School Business Officials International. \$3,397
- 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 \$2,695

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 \$22,000,000
- Purchase twenty five new buses \$2,687,780
- Provide Campus Advisors at the middle and high schools \$2,149,875
- Upgrade of teacher and other employee devices. Done incrementally based on oldest technology being replaced first \$2,000,000
- Upgrade of networking infrastructure to include: bandwidth, core switches, telephones, virtualization of servers, and iSeries hardware replacement. \$1,625,000
- First round of student device deployments to all schools progressing toward goal of 1:1 computing \$3,000,000
- CTE lab refreshes and new student laptops for secondary culinary programs \$1,500,000
- 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



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

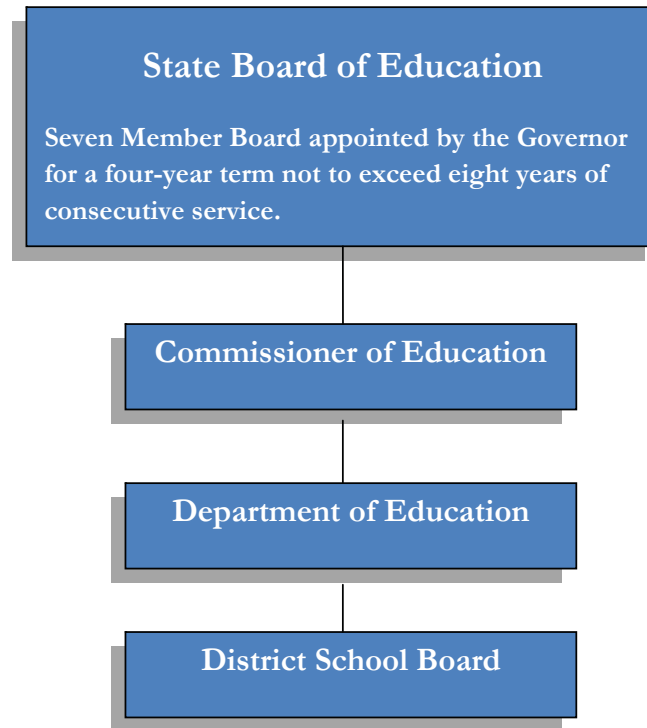
- Dedication to increased student achievement by increasing graduation rates through closing the achievement gap
- Providing sound fiscal leadership for the school district operating and capital budgets, including reducing the over reliance on the fund balance and the restoration of those funds.
- Focusing on a district communication plan that provides regular on-going communication addressing public education issues with all stakeholders (internally and externally)
- Advocating for Pre-K 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
- Implementing the newly adopted School District of Volusia County strategic plan with the Florida high standards curriculum
- Initiating a district wide program that addresses chronic absenteeism of our students



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, Florida Statutes, 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, pupil personnel 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 fund 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.

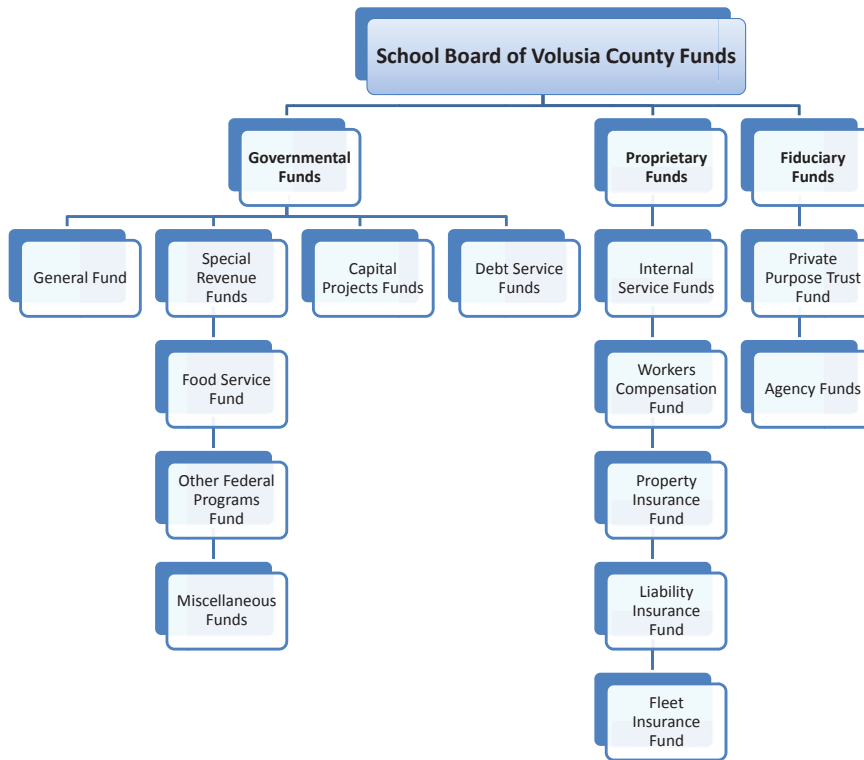
The proprietary funds are prepared under the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering 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 fund 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

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

These funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, 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.



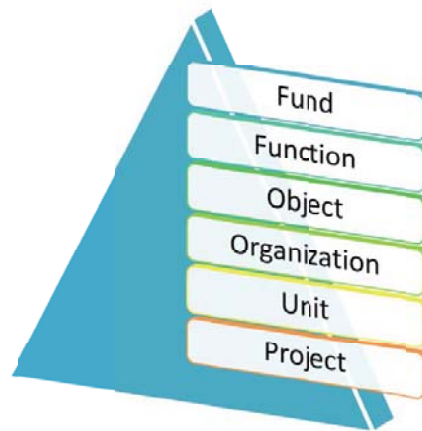
Revenue & Expenditure Classifications

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, SEDNET, 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.

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, Florida Statutes). 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, Florida Statutes). 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, Florida Statutes). 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, Florida Statutes), 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 (3%) 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, Florida Statutes.

It shall be the School Board's goal to maintain an unreserved general fund balance equal to five percent (5%) 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 and 218.503, Florida Statutes.

At June 30, 2016 the unassigned fund balance for General Fund was \$23,195,073, or 5.1% 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 274.02, Florida Statutes.

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



Fiscal Policies

of the Auditor General of Florida. The property custodian shall return to the warehouse for disposition all 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 (3) 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 (3) 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 F.S. 112.313 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 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, pupil personnel 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 DOE. 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.

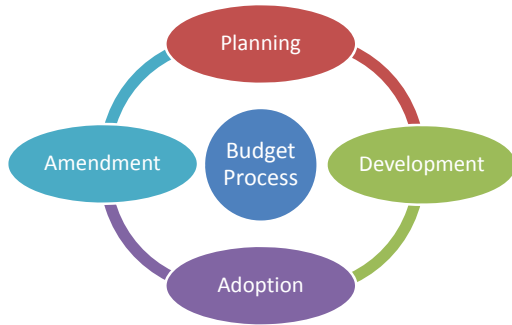
2016-17 Budget Calendar	
August, 2015	Florida Board of Education submits their budget request
Dec., 2015	FTE projections transmitted to DOE
Dec., 2015	Governor’s budget proposal
January 12, 2016	Legislative Session convenes
March 11, 2016	Legislative Session ends
April, 2016	Calculate Preliminary School Staffing
April, 2016	Central Office Budgets prepared
April, 2016	Staffing Sheets distributed to Principals
April, 2016	School Discretionary Budgets prepared
April, 2016	Preliminary General Fund budget
May 17, 2016	Budget Workshop
June 29, 2016	Approval to advertise the Tentative Budget and Millage Rates for 2016-17
June 30, 2016	Fiscal Year 2015-16 ends
July 1, 2016	Fiscal Year 2016-17 begins
July 1, 2016	Property Appraiser certifies tax roll
July 19, 2016	DOE computes Required Local Effort Millage
July 22, 2016	First Public Hearing advertised in the local newspaper
July 25, 2016	Public Hearing and Adoption of Tentative Budget
Sept. 13, 2016	Public Hearing and Adoption of Final Budget
Sept. 16, 2016	Submit budget to DOE

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.



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 of the capital outlay budget 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 outlay 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 5-Year Work Program. The purpose of the 5-Year Work Program 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 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.

2016-17 Budget Calendar

Dec. 2015	Educational Plant Survey reviewed and project request forms sent to schools
Jan. 2016	Furniture, equipment and vehicle request sent to departments
Feb. 2016	Facilities Project Management Team determine project cost, project delivery estimates and scope of projects
March 2016	Facilities Review Committee meets
March 2016	Capital Outlay Office prioritizes equipment and vehicle requests with senior staff
April 2016	Capital Outlay 5-Year Plan reviewed by senior staff in Facilities and Financial Services
April 2016	Prepare Preliminary Capital Outlay Budget
July 2016	The budget and millage rates are advertised in the newspaper
July 2016	School Board holds public hearing on tentative budget, amends and adopts tentative budget
Sept. 2016	Public Hearing and Adoption of Final Budget
Sept. 2016	(Within 3 days of adoption) Submit budget to DOE

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 Department of Education in Tallahassee within three days of adoption.



Other Revenue Sources

There are three (3) 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 2016 fiscal year for Extended Day Enrichment Programs was about \$4.7 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 supports connectivity - the conduit or pipeline for communications using telecommunications services and/or the internet. Funding is requested under four categories of service: telecommunications services, internet access, internal connections and basic maintenance of internal connections. Volusia County School District only applies for discounts for telecommunications services and internet access. Discounts for support depend on the level of poverty and the urban/rural status of the population served. The district uses figures based on the free and reduced lunch program 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 communications services to upgrade communications to a higher-speed network infrastructure linking all schools and administrative sites. The district generally receives around \$2 million dollars per year in refunds.

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 (5%) 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 (2) additional terms of five (5) years each for a maximum agreement duration of fifteen (15) 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 (5) 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.



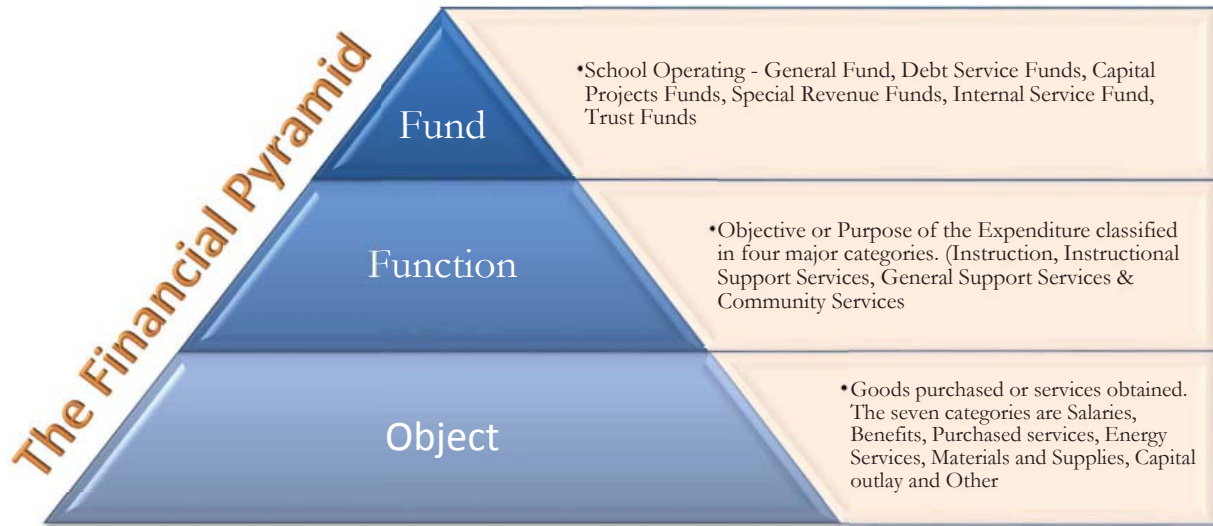
Financial Section





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, General Support, 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, 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 operating and special revenue activities	Operating	The School Operating fund is VCSD’s primary operating fund which accounts for all financial resources except those that are accounted for in another fund.	School Operating
	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 from the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FDOE) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the FDOE determines and reports the number of full-time equivalent (FTE) students. The Department 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, 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 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 (3) COBI bonds currently outstanding. Two of these will mature with 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 2016-17 at 0.748 mills, pursuant to Section 1011.71(1), F.S. Notwithstanding section 2) below, 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, in addition to the 1.500 mills, may levy up to 0.250 mills for fixed capital outlay in lieu of levying an equivalent amount of the discretionary mills for operations as provided in the General Appropriations Act. School boards that levy an additional capital outlay millage not to exceed 0.250 mills pursuant to Section 1011.71(3)(a), F.S., must decrease the 0.748 operating millage by an equivalent amount.

(2) Capital Outlay and Maintenance –Pursuant to Section 1011.71(2), F.S. School Boards may levy up to 1.500 mills 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. Proceeds may also be used to repay Sections 1011.13 and 1011.14, F.S., loans used for these authorized purposes, payments of costs directly related to complying with state and federal environmental statutes and regulations governing school facilities, and payment of costs of leasing relocatable educational facilities and renting or leasing educational facilities and sites.

Sections 1011.71(9) F.S., provides in addition to the maximum millage levied under the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with non-voted 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.

The School Board is authorized by section 212.055(6), Florida Statutes, 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 will sunset December 31, 2016. On August 26, 2014 the voters approved the extension of this surtax levy for an additional fifteen (15) 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 (4) COPs outstanding.



Major Expenditure Categories

The budgeted expenditures and the prior years 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 (K-12), Exceptional, Career and Technical, and Adult General. “Other Instruction” includes programs such as recreation, enrichment, and pre-kindergarten instruction.

Instructional Support Services. The Instructional Support Services category includes administrative, technical, and logistical support to facilitate and enhance instruction. Instructional Support Services include Student Personnel Services, Instructional Media, 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.

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 appropriated function.

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

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.

The above headings have many sub-sections to better enable detailed accounting records. For presentation, the general groupings under function are: Instruction, Pupil Personnel Services, Instructional Media Services, Instructional and Curriculum Development Services, Instructional Staff Training Services, Instructional Related Technology, School Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Pupil Transportation Services, Operation of Plant, Maintenance of Plant, Administrative Technology Services, Community Services, Debt Services, and Transfers.



Major Expenditure Categories

OBJECT refers to the 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, Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, Other Expenditures, and Transfers.



All Funds Summary-Function

	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
REVENUES:						
Federal	\$ 3,045,000	\$ -	\$ -	\$ 67,418,189	\$ -	\$ 70,463,189
State	277,745,121	1,736,470	1,330,000	324,000	-	281,135,591
Local	173,651,973	-	89,879,159	4,531,260	6,162,768	274,225,160
TOTAL REVENUES	454,442,094	1,736,470	91,209,159	72,273,449	6,162,768	625,823,940
Other Financing Sources	-	-	40,000,000	-	-	40,000,000
Non Revenue Receipts	250,000	-	-	-	-	250,000
Transfers In	6,752,652	32,184,980	-	-	-	38,937,632
Beginning Fund Balances	44,076,709	23,102,824	58,189,930	13,282,097	8,361,207	147,012,767
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 505,521,455	\$ 57,024,274	\$ 189,399,089	\$ 85,555,546	\$ 14,523,975	\$ 852,024,339
EXPENDITURES:						
Instruction	\$ 312,809,386	\$ -	\$ -	\$ 18,834,850	\$ 670,718	\$ 332,314,954
Pupil Personnel Services	16,969,097	-	-	5,035,706	-	22,004,803
Instructional Media Services	5,498,112	-	-	-	-	5,498,112
Instruction and Curriculum Dev. Services	10,627,781	-	-	7,581,899	-	18,209,680
Instructional Staff Training Services	1,149,318	-	-	7,647,298	-	8,796,616
Instructional Related Technology	6,133,317	-	-	8,720	-	6,142,037
Board	707,072	-	-	-	-	707,072
General Administration	1,730,808	-	-	1,918,380	-	3,649,188
School Administration	37,572,217	-	-	2,031,722	50,000	39,653,939
Facilities Acquisition and Construction	141,013	-	103,285,121	-	-	103,426,134
Fiscal Services	2,678,633	-	-	-	30,500	2,709,133
Food Services	-	-	-	31,309,009	75,000	31,384,009
Central Services	7,418,281	-	-	126,438	1,439,800	8,984,519
Pupil Transportation Services	16,434,073	-	-	135,600	263,200	16,832,873
Operation of Plant	36,349,842	-	-	21,800	3,588,000	39,959,642
Maintenance of Plant	14,790,875	-	-	-	45,550	14,836,425
Administrative Technology Services	8,210,910	-	-	30,061	-	8,240,971
Community Services	1,907,824	-	-	-	-	1,907,824
Debt Service	-	33,921,450	-	-	-	33,921,450
Other Capital Outlay	219,122	-	-	1,475,796	-	1,694,918
TOTAL EXPENDITURES	481,347,682	33,921,450	103,285,121	76,157,279	6,162,768	700,874,300
Transfers Out	-	-	38,937,632	-	-	38,937,632
Ending Fund Balances	24,173,773	23,102,824	47,176,336	9,398,267	8,361,207	112,212,407
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 505,521,455	\$ 57,024,274	\$ 189,399,089	\$ 85,555,546	\$ 14,523,975	\$ 852,024,339



All Funds Summary-Object

	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
REVENUES:						
Federal	\$ 3,045,000	\$ -	\$ -	\$ 67,418,189	\$ -	\$ 70,463,189
State	277,745,121	1,736,470	1,330,000	324,000	-	281,135,591
Local	173,651,973	-	89,879,159	4,531,260	6,162,768	274,225,160
TOTAL REVENUES	454,442,094	1,736,470	91,209,159	72,273,449	6,162,768	625,823,940
Other Financing Sources	-	-	40,000,000	-	-	40,000,000
Non Revenue Receipts	250,000	-	-	-	-	250,000
Transfers In	6,752,652	32,184,980	-	-	-	38,937,632
Beginning Fund Balances	44,076,709	23,102,824	58,189,930	13,282,097	8,361,207	147,012,767
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 505,521,455	\$ 57,024,274	\$ 189,399,089	\$ 85,555,546	\$ 14,523,975	\$ 852,024,339
EXPENDITURES:						
Salaries	\$ 294,491,252	\$ -	\$ -	\$ 32,746,976	\$ -	\$ 327,238,228
Employee Benefits	89,183,115	-	-	9,691,902	502,000	99,377,016
Purchased Services	62,010,477	-	-	10,332,598	4,449,000	76,792,075
Energy Services	12,486,401	-	-	103,518	-	12,589,919
Material and Supplies	17,000,467	-	-	14,467,216	-	31,467,683
Capital Outlay	551,896	-	103,285,121	5,450,463	-	109,287,480
Other Expenditures	5,624,075	33,921,450	-	3,364,607	1,211,768	44,121,900
TOTAL EXPENDITURES	481,347,682	33,921,450	103,285,121	76,157,279	6,162,768	700,874,300
Transfers Out	-	-	38,937,632	-	-	38,937,632
Ending Fund Balances	24,173,773	23,102,824	47,176,336	9,398,267	8,361,207	112,212,407
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 505,521,455	\$ 57,024,274	\$ 189,399,089	\$ 85,555,546	\$ 14,523,975	\$ 852,024,339

The total budget is \$852.0 million, an increase of \$70.8 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 would be amended in and approved by the School Board. The general operating appropriation of \$505.5 million (compared to \$478.0 million for FY16) is \$27.5 million more than the previous fiscal year. This is due in large part to a projected enrollment increase of 1,123 unweighted FTE that resulted in increases of Base FEFP and categorical aids including ESE Guaranteed Allocation, Supplemental Academic Instruction, Class Size Reduction, Instructional Materials, and Digital Learning. It is notable that the Base Student Allocation (BSA) increased just \$6.26 per FTE (0.15%) from FY16 to FY17 and is still \$2.76 per FTE less than 2007-08 levels. The capital budget increased by \$56 million from FY16 Adopted to FY17 Adopted budget. This is primarily due to bonding \$40 million of the new Half-Cent Sales Tax Referendum revenue which begins January 1, 2017. The Debt Service funds showed a decrease due to the refunding of the COPS and the final payment in December 2016 of the Half-Cent Sales Tax bonds from the first referendum. Special Revenue-Food Service increased as the ending fund balance for FY16 increased. Internal Service funds budgets showed very little change. For the fiscal year ended June 30, 2016, the district has an actuarially determined net Other Post Employment Benefits (OPEB) obligation of \$20,905,486. The district finances the OPEB obligation on a pay-as-you-go basis.



Governmental Funds Summary

	General Fund			Debt Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2014-2015	2015-2016	Budget 2016-2017	2014-2015	2015-2016	Budget 2016-2017
REVENUES						
Federal Direct	\$ 468,447	\$ 461,235	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	3,782,947	4,146,933	2,725,000	-	-	-
State Sources	251,055,139	265,075,087	277,745,121	1,911,864	1,678,275	1,736,470
Local Sources	174,985,877	183,204,669	173,651,973	13,312	103,991	-
TOTAL REVENUES	430,292,410	452,887,924	454,442,094	1,925,176	1,782,266	1,736,470
Transfers In	11,607,418	9,393,991	6,752,652	50,581,710	49,287,243	32,184,980
Non-Revenue Sources	345,163	1,551,993	250,000	37,467,849	86,857,447	-
Nonspendable Fund Balance	1,104,890	1,051,247	978,700	-	-	-
Restricted Fund Balance	1,527,190	443,022	2,025,295	22,016,767	22,539,775	23,102,824
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	14,108,741	10,412,093	14,871,239	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	11,031,455	6,338,730	3,006,402	-	-	-
Unassigned Fund Balance	16,169,224	14,446,658	23,195,073	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 486,186,491	\$ 496,525,658	\$ 505,521,455	\$ 111,991,502	\$ 160,466,731	\$ 57,024,274
EXPENDITURES						
Instruction	\$ 289,981,346	\$ 293,098,416	\$ 312,809,386	\$ -	\$ -	\$ -
Pupil Personnel Services	18,160,117	17,809,444	16,969,097	-	-	-
Instructional Media Services	6,037,012	5,946,139	5,498,112	-	-	-
Instruction and Curriculum Dev. Services	10,315,171	9,440,743	10,627,781	-	-	-
Instructional Staff Training Services	1,406,499	1,361,783	1,149,318	-	-	-
Instructional Related Technology	4,624,857	4,177,588	6,133,317	-	-	-
Board	688,371	643,300	707,072	-	-	-
General Administration	1,572,449	1,758,578	1,730,808	-	-	-
School Administration	34,233,865	34,203,957	37,572,217	-	-	-
Facilities Acquisition and Construction	619,267	416,486	141,013	-	-	-
Fiscal Services	2,345,394	2,572,035	2,678,633	-	-	-
Food Services	-	-	-	-	-	-
Central Services	6,046,367	5,871,233	7,418,281	-	-	-
Pupil Transportation Services	16,417,839	15,229,173	16,434,073	-	-	-
Operation of Plant	36,460,391	35,497,526	36,349,842	-	-	-
Maintenance of Plant	13,324,599	12,630,119	14,790,875	-	-	-
Administrative Technology Services	5,940,305	6,404,828	8,210,910	-	-	-
Community Services	4,988,109	5,118,039	1,907,824	-	-	-
Debt Service	-	-	-	84,375,712	51,257,423	33,921,450
Other Capital Outlay	332,783	269,562	219,122	-	-	-
TOTAL EXPENDITURES	453,494,741	452,448,949	481,347,682	89,451,727	51,257,423	33,921,450
Transfers Out and Other Financing	-	-	-	5,076,015	86,106,484	-
Nonspendable Fund Balance	1,051,247	978,700	978,700	-	-	-
Restricted Fund Balance	443,022	2,025,295	-	22,539,775	23,102,824	23,102,824
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	10,412,093	14,871,239	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	6,338,730	3,006,402	-	-	-	-
Unassigned Fund Balance	14,446,658	23,195,073	23,195,073	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 486,186,491	\$ 496,525,658	\$ 505,521,455	\$ 111,991,502	\$ 160,466,731	\$ 57,024,274



Governmental Funds Summary

Capital Projects			Special Revenue			Total Governmental Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017
\$ -	\$ -	\$ -	\$ 1,000	\$ 13,889	\$ 55,133	\$ 469,447	\$ 475,124	\$ 375,133
-	-	-	65,711,363	63,337,642	67,363,056	69,494,310	67,484,575	70,088,056
2,383,685	2,128,224	1,330,000	330,550	325,046	324,000	255,681,238	269,206,632	281,135,591
81,591,641	89,674,162	89,879,159	4,877,272	4,470,890	4,531,260	261,468,102	277,453,712	268,062,392
83,975,326	91,802,386	91,209,159	70,920,185	68,147,467	72,273,449	587,113,097	614,620,043	619,661,172
-	-	-	-	-	-	62,189,128	58,681,234	38,937,632
-	-	40,000,000	-	500	-	37,813,012	88,409,940	40,250,000
-	-	-	2,718,193	1,909,722	2,111,831	3,823,083	2,960,969	3,090,531
48,852,049	48,721,640	58,189,930	8,893,009	8,534,401	11,170,266	81,289,015	80,238,838	94,488,315
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,108,741	10,412,093	14,871,239
-	-	-	-	-	-	11,031,455	6,338,730	3,006,402
-	-	-	-	-	-	16,169,224	14,446,658	23,195,073
\$ 132,827,375	\$ 140,524,026	\$ 189,399,089	\$ 82,531,387	\$ 78,592,090	\$ 85,555,546	\$ 813,536,755	\$ 876,108,505	\$ 837,500,364
\$ -	\$ -	\$ -	\$ 20,281,735	\$ 17,481,876	\$ 18,834,850	\$ 310,263,081	\$ 310,580,292	\$ 331,644,236
-	-	-	4,733,023	4,656,627	5,035,706	22,893,140	22,466,071	22,004,803
-	-	-	4,389	-	-	6,041,401	5,946,139	5,498,112
-	-	-	12,677,855	7,013,647	7,581,899	22,993,026	16,454,390	18,209,680
-	-	-	1,452,723	7,072,749	7,647,298	2,859,222	8,434,532	8,796,616
-	-	-	1,019,738	378,078	8,720	5,644,595	4,555,666	6,142,037
-	-	-	-	-	-	688,371	643,300	707,072
-	-	-	2,194,287	1,841,815	1,918,380	3,766,736	3,600,393	3,649,188
-	-	-	1,901,120	1,877,200	2,031,722	36,134,985	36,081,157	39,603,939
21,916,607	23,652,862	103,285,121	-	-	-	22,535,874	24,069,348	103,426,134
-	-	-	-	-	-	2,345,394	2,572,035	2,678,633
-	-	-	24,586,862	23,493,170	31,309,009	24,586,862	23,493,170	31,309,009
-	-	-	616,640	164,830	126,438	6,663,007	6,036,063	7,544,719
-	-	-	97,183	94,745	135,600	16,515,022	15,323,918	16,569,673
-	-	-	24,968	21,010	21,800	36,485,359	35,518,536	36,371,642
-	-	-	-	-	-	13,324,599	12,630,119	14,790,875
-	-	-	24,445	-	30,061	5,964,750	6,404,828	8,240,971
-	-	-	-	-	-	4,988,109	5,118,039	1,907,824
-	-	-	-	-	-	84,375,712	51,257,423	33,921,450
-	-	-	2,472,296	1,214,246	1,475,796	2,805,079	1,483,808	1,694,918
21,916,607	23,652,862	103,285,121	72,087,264	65,309,993	76,157,279	631,874,324	592,669,227	694,711,532
62,189,128	58,681,234	38,937,632	-	-	-	67,265,143	144,787,718	38,937,632
-	-	-	1,909,722	2,111,831	1,909,722	2,960,969	3,090,531	2,888,422
48,721,640	58,189,930	47,176,336	8,534,401	11,170,266	7,488,545	80,238,838	94,488,315	77,767,705
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,412,093	14,871,239	-
-	-	-	-	-	-	6,338,730	3,006,402	-
-	-	-	-	-	-	14,446,658	23,195,073	23,195,073
\$ 132,827,375	\$ 140,524,026	\$ 189,399,089	\$ 82,531,387	\$ 78,592,090	\$ 85,555,546	\$ 813,536,755	\$ 876,108,505	\$ 837,500,364



Operating Funds Summary-Function

	General Fund			Food Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2014-2015	2015-2016	Budget 2016-2017	2014-2015	2015-2016	Budget 2016-2017
REVENUES						
Federal Direct	\$ 468,447	\$ 461,235	\$ 320,000	\$ 1,000	\$ -	\$ -
Federal Through State	3,782,947	4,146,933	2,725,000	20,332,228	22,471,092	23,819,000
State Sources	251,055,139	265,075,087	277,745,121	330,550	325,046	324,000
Local Sources	174,985,877	183,204,669	173,651,973	4,877,272	4,470,890	4,531,260
TOTAL REVENUES	430,292,410	452,887,924	454,442,094	25,541,050	27,267,028	28,674,260
Transfers In	11,607,418	9,393,991	6,752,652	-	-	-
Non-Revenue Sources	345,163	1,551,993	250,000	-	500	-
Nonspendable Fund Balance	1,104,890	1,051,247	978,700	2,718,193	1,909,722	2,111,831
Restricted Fund Balance	1,527,190	443,022	2,025,295	8,893,009	8,534,401	11,170,266
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	14,108,741	10,412,093	14,871,239	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	11,031,455	6,338,730	3,006,402	-	-	-
Unassigned Fund Balance	16,169,224	14,446,658	23,195,073	-	-	-
TOTAL REVENUE,						
TRANSFERS & FUND BALANCE	\$ 486,186,491	\$ 496,525,658	\$ 505,521,455	\$ 37,152,252	\$ 37,711,651	\$ 41,956,357
EXPENDITURES						
Instruction	\$ 289,981,346	\$ 293,098,416	\$ 312,809,386	\$ -	\$ -	\$ -
Pupil Personnel Services	18,160,117	17,809,444	16,969,097	-	-	-
Instructional Media Services	6,037,012	5,946,139	5,498,112	-	-	-
Instruction and Curriculum Dev. Services	10,315,171	9,440,743	10,627,781	-	-	-
Instructional Staff Training Services	1,406,499	1,361,783	1,149,318	-	-	-
Instructional Related Technology	4,624,857	4,177,588	6,133,317	-	-	-
Board	688,371	643,300	707,072	-	-	-
General Administration	1,572,449	1,758,578	1,730,808	-	-	-
School Administration	34,233,865	34,203,957	37,572,217	-	-	-
Facilities Acquisition and Construction	619,267	416,486	141,013	-	-	-
Fiscal Services	2,345,394	2,572,035	2,678,633	-	-	-
Food Services	-	-	-	26,708,129	24,429,554	32,558,090
Central Services	6,046,367	5,871,233	7,418,281	-	-	-
Pupil Transportation Services	16,417,839	15,229,173	16,434,073	-	-	-
Operation of Plant	36,460,391	35,497,526	36,349,842	-	-	-
Maintenance of Plant	13,324,599	12,630,119	14,790,875	-	-	-
Administrative Technology Services	5,940,305	6,404,828	8,210,910	-	-	-
Community Services	4,988,109	5,118,039	1,907,824	-	-	-
Debt Service	-	-	-	-	-	-
Other Capital Outlay	332,783	269,562	219,122	-	-	-
TOTAL EXPENDITURES	453,494,741	452,448,949	481,347,682	26,708,129	24,429,554	32,558,090
Transfers Out and Other Financing						
Nonspendable Fund Balance	1,051,247	978,700	978,700	1,909,722	2,111,831	2,111,831
Restricted Fund Balance	443,022	2,025,295	-	8,534,401	11,170,266	7,286,436
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	10,412,093	14,871,239	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	6,338,730	3,006,402	-	-	-	-
Unassigned Fund Balance	14,446,658	23,195,073	23,195,073	-	-	-
TOTAL EXPENDITURES,						
TRANSFERS & FUND BALANCES	\$ 486,186,491	\$ 496,525,658	\$ 505,521,455	\$ 37,152,252	\$ 37,711,651	\$ 41,956,357



Operating Funds Summary-Function

Special Revenue-Other			Special Revenue-Miscellaneous			Total Operating Funds		
Actuals	Actuals	Adopted	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
2014-2015	2015-2016	Budget	2014-2015	2015-2016	Budget	2014-2015	2015-2016	Budget
\$ -	\$ 13,889	\$ 55,133	\$ -	\$ -	\$ -	\$ 469,447	\$ 475,124	\$ 375,133
43,503,997	40,311,667	43,544,056	1,875,138	554,883	-	69,494,310	67,484,575	70,088,056
-	-	-	-	-	-	251,385,689	265,400,133	278,069,121
-	-	-	-	-	-	179,863,149	187,675,559	178,183,233
43,503,997	40,325,556	43,599,189	1,875,138	554,883	-	501,212,595	521,035,391	526,715,543
-	-	-	-	-	-	11,607,418	9,393,991	6,752,652
-	-	-	-	-	-	345,163	1,552,493	250,000
-	-	-	-	-	-	3,823,083	2,960,969	3,090,531
-	-	-	-	-	-	10,420,199	8,977,423	13,195,561
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,108,741	10,412,093	14,871,239
-	-	-	-	-	-	11,031,455	6,338,730	3,006,402
-	-	-	-	-	-	16,169,224	14,446,658	23,195,073
\$ 43,503,997	\$ 40,325,556	\$ 43,599,189	\$ 1,875,138	\$ 554,883	\$ -	\$ 568,717,878	\$ 575,117,748	\$ 591,077,001
\$ 20,262,997	\$ 17,416,519	\$ 18,834,850	\$ 18,738	\$ 65,357	\$ -	\$ 310,263,081	\$ 310,580,292	\$ 331,644,236
4,733,023	4,656,627	5,035,706	-	-	-	22,893,140	22,466,071	22,004,803
4,389	-	-	-	-	-	6,041,401	5,946,139	5,498,112
12,642,350	7,013,647	7,581,899	35,505	-	-	22,993,026	16,454,390	18,209,680
1,238,548	7,072,749	7,647,298	214,175	-	-	2,859,222	8,434,532	8,796,616
10,901	9,465	8,720	1,008,857	368,613	-	5,644,595	4,555,666	6,142,037
-	-	-	-	-	-	688,371	643,300	707,072
2,108,568	1,836,404	1,918,380	85,719	5,411	-	3,766,736	3,600,393	3,649,188
1,901,120	1,877,200	2,031,722	-	-	-	36,134,985	36,081,157	39,603,939
-	-	-	-	-	-	619,267	416,486	141,013
-	-	-	-	-	-	2,345,394	2,572,035	2,678,633
-	-	-	-	-	-	26,708,129	24,429,554	32,558,090
104,738	117,830	126,438	511,902	-	-	6,663,007	5,989,063	7,544,719
97,183	94,745	135,600	-	47,000	-	16,515,022	15,370,918	16,569,673
24,706	21,010	21,800	262	-	-	36,485,359	35,518,536	36,371,642
-	-	-	-	-	-	13,324,599	12,630,119	14,790,875
24,445	-	30,061	-	-	-	5,964,750	6,404,828	8,240,971
-	-	-	-	-	-	4,988,109	5,118,039	1,907,824
-	-	-	-	-	-	-	-	-
351,029	209,360	226,715	-	68,502	-	683,812	547,424	445,837
43,503,997	40,325,556	43,599,189	1,875,138	554,883	-	525,582,005	517,758,942	557,504,961
-	-	-	-	-	-	2,960,969	3,090,531	3,090,531
-	-	-	-	-	-	8,977,423	13,195,561	7,286,436
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,412,093	14,871,239	-
-	-	-	-	-	-	6,338,730	3,006,402	-
-	-	-	-	-	-	14,446,658	23,195,073	23,195,073
\$ 43,503,997	\$ 40,325,556	\$ 43,599,189	\$ 1,875,138	\$ 554,883	\$ -	\$ 568,717,878	\$ 575,117,748	\$ 591,077,001



Operating Funds Summary-Object

	General Fund			Food Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2014-2015	2015-2016	Budget 2016-2017	2014-2015	2015-2016	Budget 2016-2017
REVENUES						
Federal Direct	\$ 468,447	\$ 461,235	\$ 320,000	\$ 1,000	\$ -	\$ -
Federal Through State	3,782,947	4,146,933	2,725,000	20,332,228	22,471,092	23,819,000
State Sources	251,055,139	265,075,087	277,745,121	330,550	325,046	324,000
Local Sources	174,985,877	183,204,669	173,651,973	4,877,272	4,470,890	4,531,260
TOTAL REVENUES	430,292,410	452,887,924	454,442,094	25,541,050	27,267,028	28,674,260
Transfers In	11,607,418	9,393,991	6,752,652	-	-	-
Non-Revenue Sources	345,163	1,551,993	250,000	-	500	-
Nonspendable Fund Balance	1,104,890	1,051,247	978,700	2,718,193	1,909,722	2,111,831
Restricted Fund Balance	1,527,190	443,022	2,025,295	8,893,009	8,534,401	11,170,266
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	14,108,741	10,412,093	14,871,239	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	11,031,455	6,338,730	3,006,402	-	-	-
Unassigned Fund Balance	16,169,224	14,446,658	23,195,073	-	-	-
TOTAL REVENUE,	\$ 486,186,491	\$ 496,525,658	\$ 505,521,455	\$ 37,152,252	\$ 37,711,651	\$ 41,956,357
TRANSFERS & FUND BALANCE						
EXPENDITURES						
Salaries	\$ 276,611,818	\$ 277,497,218	\$ 294,491,252	\$ 7,163,809	\$ 6,934,182	\$ 9,000,000
Employee Benefits	91,794,421	91,012,770	89,183,115	4,393,397	4,280,201	4,213,594
Purchased Services	50,742,913	53,099,235	62,010,476	1,488,144	1,454,217	2,809,348
Energy Supplies	13,315,221	11,645,343	12,486,401	88,885	84,357	90,000
Material and Supplies	12,761,910	11,302,382	17,000,467	10,510,131	9,976,533	11,376,597
Capital Outlay	1,752,895	882,188	551,896	2,268,964	1,010,667	4,393,551
Other Expenses	6,515,563	7,009,813	5,624,075	794,799	689,397	675,000
TOTAL EXPENDITURES	453,494,741	452,448,949	481,347,682	26,708,129	24,429,554	32,558,090
Transfers Out and Other Financing						
Nonspendable Fund Balance	1,051,247	978,700	978,700	1,909,722	2,111,831	2,111,831
Restricted Fund Balance	443,022	2,025,295	-	8,534,401	11,170,266	7,286,436
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	10,412,093	14,871,239	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	6,338,730	3,006,402	-	-	-	-
Unassigned Fund Balance	14,446,658	23,195,073	23,195,073	-	-	-
TOTAL EXPENDITURES,	\$ 486,186,491	\$ 496,525,658	\$ 505,521,455	\$ 37,152,252	\$ 37,711,651	\$ 41,956,357
TRANSFERS & FUND BALANCES						



Operating Funds Summary-Object

Special Revenue-Other			Special Revenue-Miscellaneous			Total Operating Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017
\$ -	\$ 13,889	\$ 55,133	\$ -	\$ -	\$ -	\$ 469,447	\$ 475,124	\$ 375,133
43,503,997	40,311,667	43,544,056	1,875,138	554,883	-	69,494,310	67,484,575	70,088,056
-	-	-	-	-	-	251,385,689	265,400,133	278,069,121
-	-	-	-	-	-	179,863,149	187,675,559	178,183,233
43,503,997	40,325,556	43,599,189	1,875,138	554,883	-	501,212,595	521,035,391	526,715,543
-	-	-	-	-	-	11,607,418	9,393,991	6,752,652
-	-	-	-	-	-	345,163	1,552,493	250,000
-	-	-	-	-	-	3,823,083	2,960,969	3,090,531
-	-	-	-	-	-	10,420,199	8,977,423	13,195,561
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,108,741	10,412,093	14,871,239
-	-	-	-	-	-	11,031,455	6,338,730	3,006,402
-	-	-	-	-	-	16,169,224	14,446,658	23,195,073
\$ 43,503,997	\$ 40,325,556	\$ 43,599,189	\$ 1,875,138	\$ 554,883	\$ -	\$ 568,717,878	\$ 575,117,748	\$ 591,077,001
\$ 23,310,937	\$ 22,601,468	\$ 23,746,976	\$ 125,049	\$ -	\$ -	\$ 307,211,613	\$ 307,032,868	\$ 327,238,228
6,822,057	6,624,745	5,478,308	16,797	-	-	103,026,671	101,917,716	98,875,017
4,332,800	5,388,614	7,523,250	1,570,272	104,151	-	58,134,129	60,046,217	72,343,074
12,063	8,357	13,518	-	-	-	13,416,169	11,738,057	12,589,919
1,505,624	1,408,621	3,090,619	40,855	-	-	24,818,520	22,687,537	31,467,683
4,695,616	1,891,527	1,056,912	327	446,985	-	8,717,802	4,231,366	6,002,359
2,824,900	2,402,225	2,689,607	121,839	3,747	-	10,257,101	10,105,181	8,988,682
43,503,997	40,325,556	43,599,189	1,875,138	554,883	-	525,582,005	517,758,942	557,504,961
-	-	-	-	-	-	2,960,969	3,090,531	3,090,531
-	-	-	-	-	-	8,977,423	13,195,561	7,286,436
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,412,093	14,871,239	-
-	-	-	-	-	-	6,338,730	3,006,402	-
-	-	-	-	-	-	14,446,658	23,195,073	23,195,073
\$ 43,503,997	\$ 40,325,556	\$ 43,599,189	\$ 1,875,138	\$ 554,883	\$ -	\$ 568,717,878	\$ 575,117,748	\$ 591,077,001



Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2014-2015	2015-2016	Budget 2016-2017	2014-2015	2015-2016	Budget 2016-2017
OPERATING REVENUES:						
Interest	\$ 23,991	\$ 30,822	\$ -	\$ 33,553	\$ 65,569	\$ -
Other Operating Revenues	2,394,256	1,796,399	2,138,768	3,167,609	2,994,120	3,200,000
TOTAL OPERATING REVENUES	2,418,247	1,827,221	2,138,768	3,201,162	3,059,689	3,200,000
Non-Revenue Sources	-	-	-	-	-	-
Transfers from General	-	-	-	-	-	-
Beginning Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,139
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,984,275	\$ 2,393,249	\$ 2,704,796	\$ 8,303,301	\$ 8,161,828	\$ 8,302,139
OPERATING EXPENSES:						
Salaries	\$ 67,071	\$ 50,833	\$ -	\$ -	\$ -	\$ -
Employee Benefits	466,573	340,982	502,000	-	-	-
Purchased Services	308,030	308,454	430,000	3,201,162	3,059,689	3,200,000
Energy Supplies	-	-	-	-	-	-
Material and Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	1,576,573	1,126,952	1,206,768	-	-	-
TOTAL OPERATING EXPENSES	2,418,247	1,827,221	2,138,768	3,201,162	3,059,689	3,200,000
Ending Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,139
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,984,275	\$ 2,393,249	\$ 2,704,796	\$ 8,303,301	\$ 8,161,828	\$ 8,302,139



Proprietary Funds Summary

Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017
\$ 13,103	\$ 27,971	\$ -	\$ 7,177	\$ 14,903	\$ -	\$ 77,824	\$ 139,265	\$ -
676,931	366,515	412,800	552,355	563,867	411,200	6,791,151	5,720,901	6,162,768
690,034	394,486	412,800	559,532	578,770	411,200	6,868,975	5,860,166	6,162,768
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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
\$ 2,383,074	\$ 2,087,526	\$ 2,105,840	\$ 1,559,532	\$ 1,578,770	\$ 1,411,200	\$ 15,230,182	\$ 14,221,373	\$ 14,523,975
\$ -	\$ -	\$ -	\$ 283	\$ -	\$ -	\$ 67,354	\$ 50,833	\$ -
-	-	-	-	-	-	466,573	340,982	502,000
334,731	289,092	407,800	559,230	578,770	411,200	4,403,153	4,236,005	4,449,000
-	-	-	-	-	-	-	-	-
-	-	-	19	-	-	19	-	-
-	-	-	-	-	-	-	-	-
355,303	105,394	5,000	-	-	-	1,931,876	1,232,346	1,211,768
690,034	394,486	412,800	559,532	578,770	411,200	6,868,975	5,860,166	6,162,768
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
\$ 2,383,074	\$ 2,087,526	\$ 2,105,840	\$ 1,559,532	\$ 1,578,770	\$ 1,411,200	\$ 15,230,182	\$ 14,221,373	\$ 14,523,975

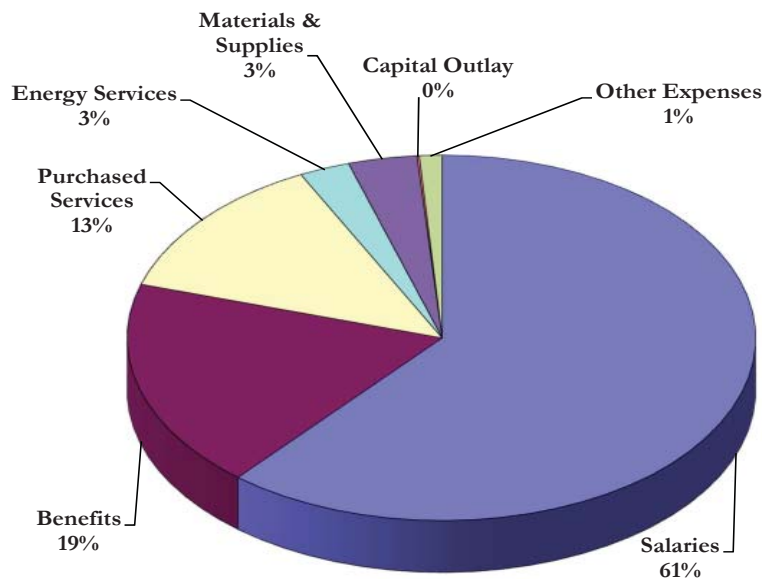


General Fund

The 2016-17 General Fund Budget of \$505.5 million reflects an increase of \$27.5 million from the prior year budget of \$478.0 million. The legislature increased FEFP revenues by \$11.9 million, however the largest portion was 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 increased just \$6.26 per FTE and is still \$2.76 per FTE less than the 2007-08 level. With anticipated enrollment growth 90 additional teaching units were included in the budget. Union salary settlements were reached with employees receiving increases ranging from 4.25%-10.05% depending on bargaining unit for a general fund cost of \$9 million. A \$3.1 million one-time bonus payment was also budgeted. The districts portion of the health insurance costs were capped at \$531 per month per employee. There were no new charter schools budgeted for 2016-17 and only two very small expansions. The state still required providing an additional hour of instruction at Volusia's five low performing schools, however this came with an increase in funding. Volusia Virtual program expanded due to enrollment growth. 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. Budgeted savings were also realized in electricity and diesel fuel. The goal of an unassigned minimum fund balance of 5% was achieved in 2015-16, pursuant to school board policy 722.

Salaries and benefits account for 80% of the total 2016-17 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 2016-17 projected unassigned fund balance represents 5.0% of total estimated revenues.

Object Summary



General Fund

	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
REVENUES				
Federal Sources:				
Federal Direct	\$ 468,447	\$ 320,000	\$ 461,235	\$ 320,000
Other Federal Grants	3,782,947	2,225,000	4,146,933	2,725,000
Total Federal Sources	4,251,394	2,545,000	4,608,168	3,045,000
State Sources:				
Florida Educational Finance Program	179,762,418	192,244,238	190,816,300	204,224,339
Categoricals	68,694,976	68,642,092	71,122,276	72,387,653
Capital Outlay and Debt Service	34,366	34,366	34,644	34,644
Mobile Home License Tax	520,915	515,000	558,761	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	1,758,979	300,000	2,259,621	300,000
Total State Sources	251,055,139	262,019,181	265,075,087	277,745,121
Local Sources:				
Ad Valorem Taxes	161,910,645	166,882,727	169,799,184	167,498,785
Interest Income	130,181	150,000	487,002	250,000
Local Grants and Other Local Sources	12,945,051	4,433,161	12,918,483	5,903,188
Total Local Sources	174,985,877	171,465,888	183,204,669	173,651,973
TOTAL REVENUES	430,292,410	436,030,069	452,887,924	454,442,094
OTHER SOURCES OF FUNDS				
Transfers from Capital Projects	11,607,418	9,007,250	9,393,991	6,752,652
Non-Revenue Receipts	345,163	250,000	1,551,993	250,000
TOTAL OTHER SOURCES OF FUNDS	11,952,581	9,257,250	10,945,984	7,002,652
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,104,890	1,051,247	1,051,247	978,700
Restricted Fund Balance	1,527,190	443,022	443,022	2,025,295
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	14,108,741	10,412,093	10,412,093	14,871,239
Assigned-Subsequent FY Budget Appropriation of Fund Balance	11,031,455	6,338,730	6,338,730	3,006,402
Unassigned Fund Balance	16,169,224	14,446,658	14,446,658	23,195,073
TOTAL RESERVES & FUND BALANCE	43,941,500	32,691,750	32,691,750	44,076,709
TOTAL REVENUE,				
TRANSFERS & FUND BALANCE	\$ 486,186,491	\$ 477,979,069	\$ 496,525,658	\$ 505,521,455
EXPENDITURES				
Instruction	\$ 289,981,346	\$ 297,521,447	\$ 293,098,416	\$ 312,809,386
Pupil Personnel Services	18,160,117	16,999,157	17,809,444	16,969,097
Instructional Media Services	6,037,012	6,309,038	5,946,139	5,498,112
Instruction and Curriculum Dev. Services	10,315,171	9,819,662	9,440,743	10,627,781
Instructional Staff Training Services	1,406,499	1,264,092	1,361,783	1,149,318
Instructional Related Technology	4,624,857	5,133,800	4,177,588	6,133,317
Board	688,371	713,701	643,300	707,072
General Administration	1,572,449	2,063,949	1,758,578	1,730,808
School Administration	34,233,865	35,513,632	34,203,957	37,572,217
Facilities Acquisition and Construction	619,267	92,332	416,486	141,013
Fiscal Services	2,345,394	2,629,374	2,572,035	2,678,633
Central Services	6,046,367	7,455,153	5,871,233	7,418,281
Pupil Transportation Services	16,417,839	17,601,604	15,229,173	16,434,073
Operation of Plant	36,460,391	36,645,922	35,497,526	36,349,842
Maintenance of Plant	13,324,599	14,339,809	12,630,119	14,790,875
Administrative Technology Services	5,940,305	6,524,728	6,404,828	8,210,910
Community Services	4,988,109	1,570,508	5,118,039	1,907,824
Debt Service	-	-	-	-
Other Capital Outlay	332,783	283,256	269,562	219,122
TOTAL EXPENDITURES	453,494,741	462,481,164	452,448,949	481,347,682
OTHER USES OF FUNDS				
Transfers to Internal Service	-	-	-	-
Transfers to Food Service	-	-	-	-
TOTAL OTHER USES OF FUNDS	-	-	-	-
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,051,247	1,051,247	978,700	978,700
Restricted Fund Balance	443,022	-	2,025,295	-
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	10,412,093	-	14,871,239	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	6,338,730	-	3,006,402	-
Unassigned Fund Balance	14,446,658	14,446,658	23,195,073	23,195,073
TOTAL RESERVES & FUND BALANCE	32,691,750	15,497,905	44,076,709	24,173,773
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 486,186,491	\$ 477,979,069	\$ 496,525,658	\$ 505,521,455



Debt Service Fund

REVENUES	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
State Sources:				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,910,264	\$ 1,733,214	\$ 1,677,956	\$ 1,736,470
SBE/COBI Bond Interest	1,600	-	319	-
Total State sources	1,911,864	1,733,214	1,678,275	1,736,470
Local Sources:				
Ad valorem taxes	-	-	-	-
Interest	13,312	-	103,991	-
Payment in Lieu of Taxes	-	-	-	-
Total Local Sources	13,312	-	103,991	-
TOTAL REVENUE	1,925,176	1,733,214	1,782,266	1,736,470
OTHER SOURCES OF FUNDS				
Transfers from Capital Fund	50,581,710	49,706,140	49,287,243	32,184,980
Proceeds of Refunding	32,759,000	-	73,150,000	-
Premium on Refunding	4,708,849	-	13,707,447	-
Restricted Fund Balance	22,016,767	22,539,775	22,539,775	23,102,824
TOTAL SOURCES OF FUNDS	110,066,326	72,245,915	158,684,465	55,287,804
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 111,991,502	\$ 73,979,129	\$ 160,466,731	\$ 57,024,274
EXPENDITURES (by object)				
Redemption of Principal	\$ 67,770,000	\$ 36,577,000	\$ 36,577,000	\$ 19,163,500
Interest	16,378,588	14,243,094	13,903,225	14,757,950
Dues and Fees	227,124	-	777,198	-
Payment to Refunded Escrow Agent	-	-	-	-
Miscellaneous Expense	-	-	-	-
TOTAL EXPENDITURES	84,375,712	50,820,094	51,257,423	33,921,450
OTHER USES OF FUNDS				
Payment to Refunded Bond Escrow Agent	5,076,015	-	86,106,484	-
Transfers to General Fund	-	-	-	-
TOTAL USES OF FUNDS	5,076,015	-	86,106,484	-
Restricted Fund Balance	22,539,775	23,159,035	23,102,824	23,102,824
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 111,991,502	\$ 73,979,129	\$ 160,466,731	\$ 57,024,274



The Debt Service fund is 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 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. Section 1011.13 and 1011.14, Florida Statutes, 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, Florida Statutes. 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	\$ 3,852,000	State computes eligibility amount annually
COPs	\$ 239,500,000	Payments limited to 75% of capital outlay millage (2)
SRBs	\$ 26,170,000	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 (6) 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 \$35.2 million per year. The current debt service for COPs is \$21.8 million or 46.4% of the current proceeds, well under the 75% allowed by law.

The principal portion of the long-term debt dropped from \$314.3 million last fiscal year to \$269.5 million this fiscal year, for a reduction of \$44.8 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 December, 2015, Fitch Ratings affirmed the District's rating on its COPs at A+ and affirmed its rating on the Sales Tax Revenue Bonds at BBB+. In addition, Fitch affirmed the District's AA- implied General Obligation rating. The rating outlook on the COPs, Sales Tax Revenue Bonds, and General Obligation is stable. In December, 2015, Moody's affirmed the District's rating on its COPs at Aa3 and revised the outlook to negative. The Sales Tax Revenue Bonds are rated A3 by Moody's. The Sales Tax Revenue Bonds are rated A- by Standard and Poor's 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 (GOB) 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 (3) 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 (5) years.

The district currently has four (4) COPs outstanding. One of the COPs matures in eight (8) 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 seventy-five percent 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 forty-six percent of the current millage proceeds.

Three (3) sales tax revenue bonds are 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 will sunset December 31, 2016 in fiscal year 2016-17. The terms on these bonds coincide with this sunset. Bonding of the new sales tax beginning January 1, 2017 will be required to jump start the projects promised on the sales tax referendum. A bonding of \$40 million will occur in fiscal year 2016-17.



Pierson Elementary

Capital Projects Funds

REVENUES	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
State sources:				
CO&DS distributed to district	\$ 387,439	\$ 310,000	\$ 555,996	\$ 310,000
Interest on undistributed CO&DS	15,033	20,000	6,886	20,000
PECO	1,198,144	1,000,000	1,069,770	1,000,000
Other state sources	783,069	-	495,572	-
Total state sources	2,383,685	1,330,000	2,128,224	1,330,000
Local sources:				
Ad valorem taxes	41,644,655	43,939,633	44,704,491	46,979,839
Sales tax	36,073,123	36,433,854	39,116,980	39,899,320
Interest income	61,013	-	654,686	-
Impact fees	3,076,605	3,000,000	4,647,707	3,000,000
Other local sources	736,245	-	550,298	-
Total local sources	81,591,641	83,373,487	89,674,162	89,879,159
TOTAL REVENUE	83,975,326	84,703,487	91,802,386	91,209,159
OTHER SOURCES OF FUNDS				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	40,000,000
TOTAL OTHER SOURCES	-	-	-	40,000,000
Restricted Fund Balance	48,852,049	48,721,640	48,721,640	58,189,930
Assigned Fund Balance	-	-	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 132,827,375	\$ 133,425,127	\$ 140,524,026	\$ 189,399,089
EXPENDITURES				
New Construction	\$ -	\$ 1,000,000	\$ 248,165	\$ 23,000,000
Projects at Existing Schools & Facilities	13,771,511	18,545,000	16,378,137	29,340,000
Facilities Management	-	1,600,000	-	2,000,000
Technology	3,394,167	6,300,000	3,275,450	19,500,000
System Wide Equipment and Vehicles	2,102,944	2,500,000	1,408,443	3,000,000
Buses	2,647,985	2,605,250	2,342,667	2,687,780
Projects in Progress	-	15,840,843	-	23,757,341
TOTAL EXPENDITURES	21,916,607	48,391,093	23,652,862	103,285,121
OTHER USES OF FUNDS				
To General Fund	11,607,418	9,007,250	9,393,991	6,752,652
To Debt Service Funds	50,581,710	49,706,140	49,287,243	32,184,980
Interfund (Capital Projects Only)	-	-	-	-
TOTAL OTHER USES OF FUNDS	62,189,128	58,713,390	58,681,234	38,937,632
Restricted Fund Balance	48,721,640	26,320,644	58,189,930	47,176,336
Assigned Fund Balance	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 132,827,375	\$ 133,425,127	\$ 140,524,026	\$ 189,399,089



Capital 5-Year Fiscal Forecast

	Budget	Forecast	Forecast	Forecast	Forecast
REVENUES	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
State sources:					
CO&DS distributed to district	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000
Interest on undistributed CO&DS	20,000	20,000	20,000	20,000	20,000
PECO	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other state sources	-	-	-	-	-
Total state sources	1,330,000	1,330,000	1,330,000	1,330,000	1,330,000
Local sources:					
Ad valorem taxes	46,979,839	49,798,629	52,786,547	55,953,740	59,310,964
FY01 Sales tax	19,949,660	-	-	-	-
FY17 Sales tax	19,949,660	40,697,306	41,511,252	42,341,477	43,188,307
Interest income	-	-	-	-	-
Impact fees	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Local Misc.	-	-	-	-	-
Total local sources	89,879,159	93,495,935	97,297,799	101,295,217	105,499,271
TOTAL REVENUE	91,209,159	94,825,935	98,627,799	102,625,217	106,829,271
OTHER SOURCES OF FUNDS:					
Transfers In	-	-	-	-	-
Other Financing Sources	40,000,000	-	100,000,000	-	-
Restricted Fund Balance	58,189,930	47,176,336	44,518,423	73,016,774	40,713,443
Total other sources	98,189,930	47,176,336	144,518,423	73,016,774	40,713,443
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 189,399,089	\$ 142,002,271	\$ 243,146,222	\$ 175,641,991	\$ 147,542,714
EXPENDITURES (by category)					
New Construction	\$ 23,000,000	\$ 17,000,000	\$ 64,000,000	\$ 46,000,000	\$ 27,000,000
Projects at Existing Schools & Facilities	29,340,000	33,900,000	51,700,000	36,500,000	40,500,000
Facilities Management	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Technology	19,500,000	9,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Buses	2,687,780	2,687,780	2,687,780	2,687,780	2,687,780
Projects in Progress	23,757,341	-	-	-	-
TOTAL EXPENDITURES	103,285,121	67,587,780	132,387,780	99,187,780	84,187,780
TRANSFERS OUT:					
To General Fund	6,752,652	4,982,268	2,982,268	982,268	582,268
To Debt Service Funds	32,184,980	24,913,800	34,759,400	34,758,500	34,756,450
TOTAL TRANSFERS	38,937,632	29,896,068	37,741,668	35,740,768	35,338,718
Restricted Fund Balance	47,176,336	44,518,423	73,016,774	40,713,443	28,016,216
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 189,399,089	\$ 142,002,271	\$ 243,146,222	\$ 175,641,991	\$ 147,542,714



Capital 5-Year Work Program

	BUDGET 2016-2017	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021
Major Projects - New Construction					
Bonner Elm - Master Plan	\$ 1,000,000	\$ -	\$ 10,000,000	\$ 1,000,000	\$ -
Chisholm Elm - Replacement	2,000,000	13,000,000	2,000,000	-	-
Deltona Middle - Replacement	-	2,000,000	48,000,000	-	3,000,000
George Marks Elm - Replacement	-	-	2,000,000	15,000,000	2,000,000
George Marks Elm - Additional Capacity	-	-	-	10,000,000	500,000
Pierson Elm - Replacement	18,000,000	2,000,000	-	-	-
Pierson Elm - Replacement Off Site Infrastructure	2,000,000	-	-	-	-
Read Pattillo Elm - Replacement	-	-	-	2,000,000	13,000,000
Read Pattillo Elm - Additional Capacity	-	-	-	-	6,000,000
Tomoka Elm - Replacement	-	-	2,000,000	18,000,000	2,500,000
Total New Construction	23,000,000	17,000,000	64,000,000	46,000,000	27,000,000
Projects at Existing Schools & Facilities					
Atlantic HS - HVAC Renovation Bldg 5	1,450,000	-	-	-	-
Brewster Center - Phase II Renovations, Interior	-	2,000,000	-	-	-
Central Admn - Main Bldg Window Replacement	-	2,000,000	-	-	-
Creekside Mid - Central Energy Plant 2 Bldgs	1,350,000	-	-	-	-
Deltona HS - ADA Accessibility	-	-	-	2,000,000	-
Deltona Trans/Maint - Pavement Improvements	-	-	4,000,000	-	-
Enterprise Elm - Renovations	-	-	-	1,000,000	5,000,000
Galaxy Mid - Campus Wide HVAC/Ceiling/Lighting	7,200,000	-	-	-	-
Galaxy Mid - Reroof Campus	150,000	1,600,000	-	-	-
Heritage Mid - HVAC	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
New Smyrna Bch Mid - Renovations & Additions	-	-	-	-	3,000,000
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	10,000,000	1,500,000
Pathways Elm - Campus Reroof	100,000	1,100,000	-	-	-
Pine Ridge HS - Upgrade HVAC Bldg 5	1,140,000	-	-	-	-
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
Spruce Creek HS - Campus Wide HVAC/Electrical	-	1,500,000	15,000,000	-	-
Starke Elm - Renovations	-	-	-	500,000	3,000,000
Various Facilities - Facilities Review Projects	7,750,000	9,000,000	9,000,000	9,000,000	9,000,000
Various Schools - High School Athletics	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Various Schools - Infrastructure for Technology	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Various Schools - Media Center Retrofits	500,000	500,000	500,000	500,000	500,000
Various Schools - Minor Projects	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Various Schools - Security	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Various Schools Deltona - Reclaimed Water	200,000	200,000	200,000	-	-
Westside Elm - Renovations & Addition	1,000,000	5,000,000	-	500,000	-
Woodward Elm - Renovations & Addition	-	-	-	1,000,000	5,000,000
Total Major Prjs at Existing Schools & Facilities	29,340,000	33,900,000	51,700,000	36,500,000	40,500,000
Facilities Management					
Facilities Management - Various Projects	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000



Capital 5-Year Work Program

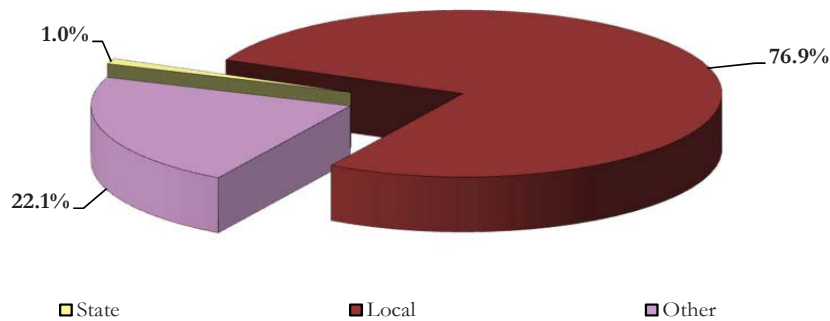
	BUDGET 2016-2017	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021
Technology					
Network, EDP & Communications Equipment	9,500,000	9,000,000	9,000,000	9,000,000	9,000,000
New District Financial & Student Software Systems	10,000,000	-	-	-	-
Total Technology	19,500,000	9,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment & Vehicles					
Various Schools & Departments Furn. & Equip.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Equipment & Vehicles	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Buses					
Transportation Dept - Bus Replacement	2,687,780	2,687,780	2,687,780	2,687,780	2,687,780
PROJECT TOTALS	\$ 79,527,780	\$ 67,587,780	\$ 132,387,780	\$ 99,187,780	\$ 84,187,780
Transfers					
Transfers - To General Fund	6,752,652	4,982,268	2,982,268	982,268	582,268
Transfers - To Debt Service	32,184,980	24,913,800	34,759,400	34,758,500	34,756,450
Total Transfers	38,937,632	29,896,068	37,741,668	35,740,768	35,338,718
GRAND TOTAL	\$ 118,465,412	\$ 97,483,848	\$ 170,129,448	\$ 134,928,548	\$ 119,526,498



Capital 5-Year Work Program

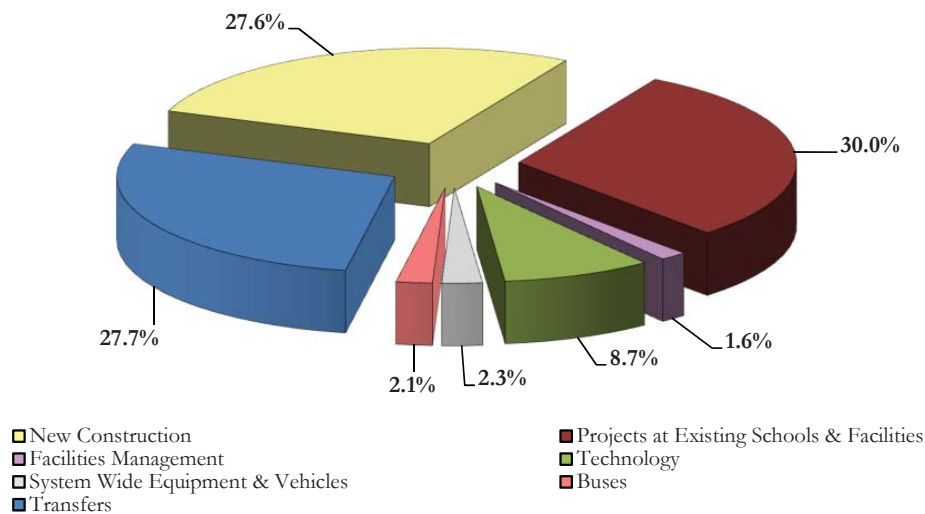
This 5-Year plan, beginning July 1, 2016 through June 30, 2021, will utilize revenues of \$6.7 million from state sources; \$487.5 million from local sources; and \$140 million from sales tax bonding. There are also \$263.6 million in projects in progress and reserves which will make a total of \$897.7 million available over this period of time.

5-Year New Fund Sources



This 5-Year plan calls for new appropriations of \$177 million for new construction and \$191.9 million for projects at existing schools and facilities along with \$10 million in facilities management to handle these projects. New technology equipment will require \$55.5 million and \$15 million will be used to replace system-wide equipment and vehicles. Bus purchases for the 5-Year will require \$13.4 million. Transfers from capital funds \$177.7 million will be used to pay debt service of \$161.4 million and \$16.3 million to the general fund to pay for maintenance projects and copy equipment leases. The proceeding new appropriations along with \$257.2 million currently in projects in progress and reserves constitute the \$897.7 million 5-Year capital outlay plan.

5-Year New Appropriations



Capital Project Details

NAME	2015 - 2016 EXPENDITURES	2016 - 2017 REBUDGETS	2016 - 2017 NEW BUDGETS
NEW CONSTRUCTION			
Bonner Elm - Master Plan	\$ -	\$ -	\$ 1,000,000
Chisholm Elm - Replacement	-	-	2,000,000
Pierson Elm - Replacement	248,165	1,399,944	20,000,000
TOTAL NEW SCHOOL CONSTRUCTION	248,165	1,399,944	23,000,000
PROJECTS AT EXISTING SCHOOLS & FACILITIES			
Atlantic HS - Install New Bleachers	6,146	125,000	-
Atlantic HS - Media Center Renovations	2,626	193,212	-
Atlantic HS - HVAC Renovation Bldg 5	-	-	1,450,000
Atlantic HS - Chilled Water Pump System Upgrade	1,613	-	-
Atlantic HS - New Chiller Replaces 2 Old Chillers	59,967	611,295	-
Blue Lake Elm - Campus Wide Roof Repairs & Walkway Covers	19,719	69,460	300,000
Blue Lake Elm - Upgrade Chiller Plant	-	-	400,000
Brewster Center - Major Renovations, Exterior	612,532	583,560	-
Central Admn - HVAC Renovation Basement 1st Floor	254,444	1,228	-
Central Admn - East Wing & West Basement, 21 Window Replacement	41,166	207,049	-
Central Admn - Main Bldg Window Replacement	74,200	18,900	-
Central Admn & Brewster - Replace Fire Alarm	135,621	2,124	-
Charter School Capital Outlay - Disbursements	-	-	-
Citrus Grove Elm - Outdoor Restrooms	96,171	-	-
COBI Bonds & CO&DS - Closing Cost & Legal Fees	1,666	-	-
Coronado Bch Elm - Structural Modifications to Bldgs 1,4,5,6	178,578	51,483	-
Coronado Bch Elm - Refurbish Roof, Cafeteria	15,321	121,071	-
Creekside Mid - Courtyard Security Fencing	61,949	-	-
Creekside Mid - Central Energy Plant 2 Bldgs	-	-	1,350,000
Creekside Mid - Bldg 7 HVAC Upgrades	224,660	505,608	-
Creekside Middle - Outdoor Restrooms	93,296	-	-
Cypress Creek Elm - Upgrade Chiller Plant	25,520	205,297	-
Debary Elm - Campus Reroof	109,430	1,020,942	-
Debary Elm - Campus Wide Elevated Walkway Repairs	-	-	450,000
DeLand HS - Stucco Spalling	-	-	400,000
DeLand HS - Chiller Plant Expansion	823,135	190,281	-
DeLand HS - Reroof Clinic	37,312	-	-
DeLand HS - Upgrade HVAC Bldgs 12 & 13	-	-	180,000
DeLand HS - Outdoor Restroom for Athletics	-	-	100,000
DeLand HS - Reroof Media Center	-	-	165,000
DeLand HS - Outdoor Restroom for Portables	-	-	135,000
DeLand HS - Replace Kitchen Hood Exhaust System	-	-	125,000
DeLand Mid - Renovate Locker Room Showers	38,998	-	-
DeLand Mid - Replace Fire Alarm & Intercom	22,125	450,000	-
Deltona HS - (2) Outdoor Restrooms	-	-	200,000
Deltona HS - Tile Re-Roof	325,006	123,774	-



Capital Project Details

NAME	2015 - 2016 EXPENDITURES	2016 - 2017 REBUDGETS	2016 - 2017 NEW BUDGETS
Deltona HS - Culinary Lab Renovations	73,708	2,637	-
Deltona HS - Entrance Upgrade & New Sign	-	-	100,000
Deltona HS - Tennis & Basketball Court Renovations	-	-	150,000
Deltona Maintenance - Concrete Modular Restroom	(984)	-	-
Deltona Mid - Repair & coat Pavilion Roof	7,526	44,932	-
Deltona Mid - Cooling Tower Replacement	287,152	-	-
Discovery Elm - Paving Improvements	287,501	-	-
Edgewater Public - Reroof Bldg 1	-	-	160,000
Edgewater Public - Replace Canopies Bldgs 6,7,8,9	120,124	-	-
Enterprise Elm - Replace Upper Cafeteria Roofs	41,363	131,750	-
Forest Lake Elm - Replace Fire Alarm	-	-	165,000
Forest Lake Elm - Replace Outside Air Units & Duct	-	-	335,000
Friendship Elm - Reroof Campus	900	-	-
Friendship Elm - Bld 4 HVAC Upgrade, Ceiling & Lighting	434,619	579,762	-
Friendship Elm - Replace Fire Alarm & Intercom	-	-	300,000
Galaxy Mid - Renovate HVAC Bldg 3	47,758	45,607	-
Galaxy Mid - HVAC Renovations - Phase 1	34,691	-	-
Galaxy Mid - Reroof Campus	-	-	150,000
Galaxy Mid - Campus Wide HVAC, Ceiling, Lighting	-	-	7,200,000
Heritage Mid - HVAC	-	-	1,500,000
Heritage Mid - Replace Exterior Entrance Doors	-	-	150,000
Horizon Elm - Replace HVAC Bldgs 2,3,5,6,7,9,10	304,866	-	-
Indian River Elm - Paving Improvements	277,291	-	-
Longstreet Elm - Courtyard Security Fencing	9,628	-	-
Longstreet Elm - Extend Parent Pick Up Loop	-	-	100,000
Marks, George Elm - Paving Improvements	650	-	-
McInnis Elm - Modifications of Potable Water System	17,295	138,373	-
McInnis Elm - Re-Roof Bld 10 & 11	158,383	8,322	-
McInnis Elm - Outdoor Restroom	-	-	100,000
Minor Projects - Small Projects That Occur At Various Schools	2,230,628	992,615	3,000,000
New Smyrna Bch HS - Stadium Joint Use	250,000	-	250,000
New Smyrna Bch HS - Locker Rm HVAC Upgrade	11,685	106,155	-
New Smyrna Bch HS - Cooling Tower Modifications	13,368	-	-
New Smyrna Bch Mid - Outdoor Restroom	-	-	100,000
New Smyrna Bch Mid - Replace Band Storage Lockers	98,935	4,766	-
Orange City Elm - Replace Fire Alarm	-	-	165,000
Orange City Elm - Reroof Bldgs 11 & 12	-	-	160,000
Ormond Bch Elm - Retrofit Window Moisture Intrusion	-	-	400,000
Ormond Bch Elm - Upgrade Cafeteria & Auditorium HVAC	-	-	145,000
Ormond Bch Elm - Repair/Coat Roof Bldg 1	-	-	130,000
Ormond Bch Elm - Replace Outside Air Units Bldg 1	2,175	-	-
Ortona Elm - Pavilion	2,458	50,000	-
Ortona Elm - Upgrade Media Center HVAC	-	-	150,000
Ortona Elm - Upgrade Kitchen HVAC	-	-	40,000
Osceola Elm - Domestic Water Line Replacement	31,250	40,997	-
Pathways Elm - Campus Reroof	-	-	100,000
Pierson Elm - Reroof Bldg 9 - Gym	34,570	-	-



Capital Project Details

NAME	2015 - 2016 EXPENDITURES	2016 - 2017 REBUDGETS	2016 - 2017 NEW BUDGETS
Pierson Elm - Reroof Shingled Area Bldg 1	36,069	-	-
Pine Ridge HS - Media Center Retrofit	-	-	200,000
Pine Ridge HS - Relocate Baseball Field	16,428	6,200	-
Pine Ridge HS - Replace Intercom	51,883	811,475	-
Pine Ridge HS - Renovating for Manufacturing Academy	827,170	-	-
Pine Ridge HS - Hardcourt Rehabilitation	169,049	-	-
Pine Ridge HS - Upgrade HVAC Bldg 5	-	-	1,140,000
Pine Ridge HS - Upgrade Kitchen Water Heater	-	-	115,000
Pine Ridge HS - Entrance Upgrade & New Sign	-	-	100,000
Pine Trail Elm - Replace Door Hardware Campus Wide	-	-	275,000
Pine Trail Elm - Outdoor Restroom	96,171	-	-
Pine Trail Elm - Paving Improvements	344,632	-	-
Pine Trail Elm - HVAC, Ceiling & Lighting	1,612,206	5,680,257	-
Port Orange Elm - Auditorium HVAC Renovations	142,506	172	-
Port Orange Elm - Upgrade Chiller Plant	115,167	402,986	-
Portables - Moves & Compliance	353,564	61,061	400,000
Pride Elm - Provide Grounding & Surge Protection	4,425	90,000	-
Read Patillo Elm - Reroof Covered Walkways	32,750	-	-
River Springs Mid - Fire Alarm Device & Panel Change	145,382	-	-
Seabreeze HS - Replace Fire Alarm System	105,954	-	-
Seabreeze HS - Renovate HVAC Bldg 11	9,312	133,951	-
Seabreeze HS - Renovate HVAC Bldg 18, Locker Room	14,154	199,299	-
Silver Sands Mid - Reroof Low Slopes Bldgs 1, 2, 3, 4, 6, 7,8	-	-	300,000
Silver Sands Mid - Cooling Tower Replacement	-	-	650,000
Small, TT Elm - Replace HVAC System in Café, Bldg 12	254,205	-	-
Small, TT Elm - Upgrade Media Center HVAC	-	-	175,000
South Daytona Elm - Chiller Plant Upgrade	-	-	340,000
Spruce Creek Elm - Classroom Renovations	779,750	1,257	-
Spruce Creek HS - Flooring & Stage Modifications	36,638	21,103	-
Spruce Creek HS - Softball Dugout & Backstop Renovations	-	-	100,000
Spruce Creek HS - Replace 100 Boys Gym Lockers	29,455	-	-
Spruce Creek HS - Install New Bleachers	6,146	125,000	-
Spruce Creek HS - Concrete Modular Restroom	364	-	-
Starke Elm - Replace Fire Alarm & Intercom	18,763	295,987	-
Sugar Mill Elm - Chiller 3 Replacement	144,707	-	-
Sweetwater Elm - Repave Bus Loop & North Parking	31,983	117,067	-
Sweetwater Elm - Reroof Campus	934,492	-	-
Sweetwater Elm - Paving Improvements	183,040	-	-
Sweetwater Elm - Replace Outside Air Units	-	-	300,000
Taylor Mid-HS - Outdoor Restroom for Athletics	-	-	100,000
Timbercrest Elm - Install Power Generator	79,558	-	-
Timbercrest Elm - Reroof Campus	659	-	-
Tomoka Elm - HVAC Replacement Bldgs 3,4,5,6,7,8	38,479	437,450	-
Transportation - DeLand - Replace Heavy Truck Lift	139,064	10,107	-
Transportation - DeLand - Bus Lift Replacement	231,942	-	-
Transportation - DeLand - Paving Improvements	65,115	-	-
Transportation - Pierson - Coat Existing Roof	11,909	1,224	-
University HS - Outdoor Restroom for Athletics	-	-	100,000
Various Schools - Leased Portables	98,045	7,051	100,000
Various Schools - Infrastructure for Technology	15,093	-	1,000,000



Capital Project Details

NAME	2015 - 2016 EXPENDITURES	2016 - 2017 REBUDGETS	2016 - 2017 NEW BUDGETS
Various Schools - High School Athletics	-	-	700,000
Various Schools - Media Center Retrofits	-	-	300,000
Various Schools - Security	393,448	20,596	1,000,000
Various Schools Deltona - Reclaimed Water	-	-	200,000
Volusia Pines Elm - Replace Fire Alarm	7,375	150,000	-
Volusia Pines Elm - Reroof Campus	365,952	10,325	-
Westside Elm - Coat Existing Roof Bldg 6	16,355	87,250	-
Westside Elm - Renovations & Addition	-	-	1,000,000
Westside Elm - Pavilion and Dugouts	23,644	-	-
Westside Elm - Renovate HVAC Bldg 11, Media	191,182	155,088	-
Woodward Ave Elm - Sewer Line Reconstruction	134,615	-	-
Woodward Ave Elm - Upgrade HVAC Bldg 2	-	-	440,000
Woodward Ave Elm - Reroof Bldg 3	30,593	-	-
TOTAL PROJECTS AT EXISTING FACILITIES	16,378,138	15,451,105	29,340,000
FACILITIES MANAGEMENT			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	2,000,000
TOTAL FACILITIES MANAGEMENT	-	-	2,000,000
TECHNOLOGY			
District Wide Technology Equipment	3,275,450	4,040,902	9,500,000
District Wide Enterprise Software	-	-	10,000,000
TOTAL TECHNOLOGY	3,275,450	4,040,902	19,500,000
SYSTEM-WIDE EQUIPMENT AND VEHICLES			
School & Department Equipment & Vehicles	1,408,443	1,529,237	3,000,000
TOTAL SYSTEM-WIDE EQUIPMENT & VEHICLES	1,408,443	1,529,237	3,000,000
BUSES			
Transportation - Buses	2,342,667	1,336,153	2,687,780
TOTAL BUSES	2,342,667	1,336,153	2,687,780
TRANSFERS			
Transfer to General Fund for Qualified Expenditures	9,393,991	-	6,752,652
Transfer to Debt Service Fund	49,287,243	-	32,184,980
TOTAL TRANSFERS	58,681,234	-	38,937,632
TOTAL 2015-2016 EXPENDITURES	\$ 82,334,096		
TOTAL 2016-2017 REBUDGETS (PROJECTS IN PROGRESS)		\$ 23,757,341	
TOTAL 2016-2017 NEW BUDGETS			\$ 118,465,412



Capital Outlay 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 for capital outlay 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 outlay funds derived from the capital outlay ad valorem tax 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 (2) 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 (6) 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; and 6.9% to \$32.6 billion in 2016-17, which is less than the 2006-07 level of \$38.4 billion. 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 our largest source of capital funds.

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 will sunset 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. 70% of the schools are over 20 years old and 47% 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. Continuing in this vein, school district staff and VBIA are now recommending specific action regarding school impact fees.

The proposal is to maintain the current \$3,000/dwelling unit school impact fee through 2021. The current policy calls for an update of the study during 2017-18 with a (currently unknown) change in the fee and structure becoming effective January 1, 2019. During the same time (01/01/2017 - 01/01/2019) the fee is supposed to be \$2,500/dwelling unit. The proposal keeps the current \$3,000 fee and extends its duration



Capital Outlay Overview

for five years. Beginning on or about January 1, 2021 the school district will commence review of the school impact fee and shall appoint an ad hoc advisory committee, which will include representation from VBIA, to provide comments and recommendations to the superintendent. A recommendation from the superintendent of any amendment to the school impact fee and methodology shall be presented to the school board on or before December 31, 2022.

Over the 21 years that Volusia County School District has had a school impact fee the average fee per dwelling unit is \$2,833.10 with a low of \$875.50 to a high of \$6,064.94. 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' interest 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 at all. For 2015, 2016 and again for 2017 the Legislature allocated funds to K-12 schools for maintenance only. The district only estimates PECO maintenance for the five-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 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 five-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 2017. There may be others that occur during the year as major systems such as roofs, electrical and air conditioning fail.

Bonner Elementary (Master Plan) \$1.0 million

Planning is beginning on the master plan and construction will be budgeted in school year 2018-19.



Capital Outlay Overview

Chisholm Elementary, (Replacement) \$2.0 million

Planning scheduled for current year with construction budgeted for 2017-18.

Pierson Elementary, (Replacement) \$18.0 million

Construction is scheduled to start in school year 2016-17.

Pierson Elementary, (Replacement Off Site Infrastructure) \$2.0 million

Water lines will need to be run from the town of Pierson to the new school site.

Atlantic High School, (HVAC Renovation Building 5) \$1.45 million

Planning and construction is scheduled to start in school year 2016-17.

Blue Lake Elementary, (Upgrade Chiller Plant) \$400,000

Planning and construction is scheduled to start in school year 2016-17.

Creekside Middle, (Central Energy Plant 2 Buildings) \$1.35 million

Planning and construction is scheduled to start in school year 2016-17.

Debary Elementary, (Campus Wide Elevated Walkway Repairs) \$450,000

Planning and construction is scheduled to start in school year 2016-17.

DeLand High School, (Stucco Spalling) \$400,000

Planning and construction is scheduled to start in school year 2016-17.

Galaxy Middle, (Campus Wide HVAC, Ceiling, Lighting) \$7.2 million

Planning and construction is scheduled to start in school year 2016-17.

Heritage Middle, (HVAC) \$1.5 million

The replacement of HVAC will be a multi-year project of about \$1.5 million each year of the 5-Year plan until their HVAC equipment is all up to date.

Ormond Beach Elementary School, (Retrofit Window Moisture Intrusion) \$400,000

Planning was done last year and construction is scheduled to start in school year 2016-17.

Various Schools, (Minor Projects that occur during the year) \$3.0 million

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

Pine Ridge High School, (Upgrade HVAC Building 5) \$1.14 million

Planning and construction is scheduled to start in school year 2016-17.

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

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

Silver Sands Middle, (Cooling Tower Replacement) \$650,000

Planning and construction is scheduled to start in school year 2016-17.

Various Schools, (High School Athletics) \$1.5 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.

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.

Various Schools, (Media Center Retrofits) \$500,000

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.

Various Schools, (Security) \$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 School, (Renovations and Addition) \$1 million

Planning scheduled for current year with construction budgeted for 2017-18.

Wookward Avenue Elementary School, (Upgrade HVAC Building 2) \$440,000

Planning and construction is scheduled to start in school year 2016-17.

In addition to the Facilities projects above the District will use \$66.12 million for the following items:

\$2 million for facilities management to handle all capital projects; \$9.5 million to replace technology throughout the district; \$10 million to purchase new financial software for the district; \$3 million to help replace furniture and equipment district wide; \$2.69 million to purchase 25 new school buses; \$6.75 million will be transferred to the general fund for qualified maintenance expenditures and copier leases; and \$32.18 million for debt service payments.



Special Revenue Fund-Food Service

	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
REVENUES				
Federal Direct:				
Other Miscellaneous Federal Direct	\$ 1,000	\$ -	\$ -	\$ -
Total Federal Direct	1,000	-	-	-
Federal Through State:				
School Lunch Reimbursement	14,518,362	14,700,000	15,306,485	16,000,000
School Breakfast Reimbursement	3,941,773	4,000,000	4,409,190	4,700,000
After School Snack Reimbursement	389,981	375,000	336,491	375,000
Child Care Food Program	206,606	400,000	501,598	525,000
USDA Donated Foods	962,107	1,770,000	1,749,358	1,800,000
Cash in Lieu of Commodities	-	-	38,805	39,000
Summer Food Service Program	224,116	255,000	-	250,000
Nutrition Education and Training Program	89,283	130,400	129,166	130,000
Total Federal Through State	20,332,228	21,630,400	22,471,092	23,819,000
Miscellaneous State Revenue	-	-	-	-
School Breakfast/Lunch Supplement	330,550	330,000	325,046	324,000
Local Sources:				
Interest on Investments	3,187	2,500	20,721	20,000
Student Breakfast/Lunches	2,035,614	2,130,000	1,855,211	1,900,000
Adult Breakfasts/Lunches	189,101	190,000	165,500	170,000
Student and Adult al La Carte	2,135,507	2,200,000	1,912,361	2,000,000
Student Snacks	484	500	168	60
Other Food Sales	507,980	449,000	510,924	441,200
Other Miscellaneous Local Sources	5,399	5,000	6,004	-
Total Local Sources	4,877,272	4,977,000	4,470,890	4,531,260
Total Revenue	25,541,050	26,937,400	27,267,028	28,674,260
Transfers In	-	-	-	-
Sale of Equipment	-	-	500	-
Nonspendable Fund Balance	2,718,193	1,909,722	1,909,722	2,111,831
Restricted Fund Balance	8,893,009	8,534,401	8,534,401	11,170,266
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 37,152,252	\$ 37,381,523	\$ 37,711,651	\$ 41,956,357
EXPENDITURES				
Salaries	\$ 7,163,809	\$ 7,800,000	\$ 6,934,182	\$ 9,000,000
Employee Benefits	4,393,397	4,813,935	4,280,201	4,213,594
Purchased Services	1,488,144	1,795,319	1,454,217	2,809,349
Energy Supplies	88,885	100,000	84,357	90,000
Material and Supplies	10,510,131	11,287,643	9,976,533	11,376,596
Capital Outlay	147,697	1,966,314	74,283	3,144,470
Other Expenses	794,799	785,000	689,397	675,000
Other Capital Outlay	2,121,267	1,354,293	936,384	1,249,081
TOTAL OPERATING EXPENSES	26,708,129	29,902,504	24,429,554	32,558,090
Transfers Out	-	-	-	-
Nonspendable Fund Balance	1,909,722	1,909,722	2,111,831	2,111,831
Restricted Fund Balance	8,534,401	5,569,297	11,170,266	7,286,436
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 37,152,252	\$ 37,381,523	\$ 37,711,651	\$ 41,956,357



Special Revenue Fund-Other Federal Programs

	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
REVENUES				
Federal Direct:				
Miscellaneous Federal Direct	\$ -	\$ -	\$ 13,889	\$ 55,133
Total Federal Direct	-	-	13,889	55,133
Federal Through State:				
Career and Technical Education	748,699	642,184	713,102	706,416
Teacher & Principal Training & Recruitment, Title II, Part A	2,443,817	2,721,348	2,427,634	2,915,784
Individuals with Disabilities Education Act (IDEA)	14,510,362	15,235,814	13,802,089	16,200,955
Elementary and Secondary Education Act, Title I	24,837,662	22,931,832	22,403,139	21,299,562
Language Instruction - Title III	494,061	400,700	310,098	517,381
Twenty-First Century Schools - Title IV	361,396	892,400	495,657	1,300,786
Federal Through Local	-	-	45,022	485,572
Other Federal Through State	108,000	120,000	114,926	117,600
Total Federal Through State	43,503,997	42,944,278	40,311,667	43,544,056
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 43,503,997	\$ 42,944,278	\$ 40,325,556	\$ 43,599,189
EXPENDITURES				
Instruction	\$ 20,262,997	\$ 20,201,275	\$ 17,416,519	\$ 18,834,850
Pupil Personnel Services	4,733,023	4,672,337	4,656,627	5,035,706
Instructional Media Services	4,389	-	-	-
Instruction and Curriculum Dev. Services	12,642,350	12,492,490	7,013,647	7,581,899
Instructional Staff Training Services	1,238,548	1,223,912	7,072,749	7,647,298
Instructional Related Technology	10,901	85,889	9,465	8,720
Board	-	-	-	-
General Administration	2,108,568	2,082,797	1,836,404	1,918,380
School Administration	1,901,120	1,876,665	1,877,200	2,031,722
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	104,738	103,066	117,830	126,438
Pupil Transportation Services	97,183	94,477	94,745	135,600
Operation of Plant	24,706	25,767	21,010	21,800
Maintenance of Plant	-	-	-	-
Administrative Technology Services	24,445	30,061	-	30,061
Community Services	-	-	-	-
Debt Service	-	-	-	-
Other Capital Outlay	351,029	55,542	209,360	226,715
Total Expenditures	43,503,997	42,944,278	40,325,556	43,599,189
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 43,503,997	\$ 42,944,278	\$ 40,325,556	\$ 43,599,189



Special Revenue Fund-Miscellaneous

	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
REVENUES				
Federal Direct:				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State:				
Race to the Top	1,705,829	107,899	107,899	-
Common Core State Standards (CCSS) RTTT	-	-	-	-
Distict Evaluation Systems Monitoring RTTT	-	-	-	-
Florida Standards Professional Development RTTT	94,309	-	-	-
Professional Development for Digital Learning RTTT	75,000	446,984	446,984	-
Total Federal Through State	1,875,138	554,883	554,883	-
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE,	\$ 1,875,138	\$ 554,883	\$ 554,883	\$ -
TRANSFERS & FUND BALANCES	\$ 1,875,138	\$ 554,883	\$ 554,883	\$ -
EXPENDITURES				
Instruction	\$ 18,738	\$ -	\$ 65,357	\$ -
Pupil Personnel Services	-	-	-	-
Instructional Media Services	-	-	-	-
Instruction and Curriculum Dev. Services	35,505	-	-	-
Instructional Staff Training Services	214,175	-	-	-
Instructional Related Technology	1,008,837	482,633	368,613	-
Board	-	-	-	-
General Administration	85,719	3,748	5,411	-
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Food Service	-	-	-	-
Central Services	511,902	-	47,000	-
Pupil Transportation Services	-	-	-	-
Operation of Plant	262	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	-	-
Other Capital Outlay	-	68,502	68,502	-
Total Expenditures	1,875,138	554,883	554,883	-
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES,	\$ 1,875,138	\$ 554,883	\$ 554,883	\$ -
TRANSFERS & FUND BALANCES	\$ 1,875,138	\$ 554,883	\$ 554,883	\$ -





Workers' Compensation Fund

	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
OPERATING REVENUES:				
Premium Revenue - General Fund	\$ 2,154,830	\$ 2,319,091	\$ 1,616,759	\$ 1,924,891
Premium Revenue - Special Revenue	143,655	154,606	107,784	128,326
Premium Revenue - School Way Café	95,771	103,071	71,856	85,551
Interest Income	23,991	-	30,822	-
TOTAL OPERATING REVENUES	2,418,247	2,576,768	1,827,221	2,138,768
Beginning Fund Balances	566,028	566,028	566,028	566,028
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,984,275	\$ 3,142,796	\$ 2,393,249	\$ 2,704,796
OPERATING EXPENSES:				
Salaries	\$ 67,071	\$ 70,000	\$ 50,833	\$ -
Employee Benefits	466,573	570,000	340,982	502,000
Purchased Services	308,030	430,000	308,454	430,000
Material and Supplies	-	-	-	-
Other Expenses	1,576,573	1,506,768	1,126,952	1,206,768
TOTAL OPERATING EXPENSES	2,418,247	2,576,768	1,827,221	2,138,768
Ending Fund Balances	566,028	566,028	566,028	566,028
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,984,275	\$ 3,142,796	\$ 2,393,249	\$ 2,704,796



Property Insurance Fund

	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
OPERATING REVENUES:				
Premium Revenue - General Fund	\$ 3,167,774	\$ 3,400,000	\$ 2,994,120	\$ 3,200,000
Interest Income	33,388	-	65,569	-
TOTAL OPERATING REVENUES	3,201,162	3,400,000	3,059,689	3,200,000
Transfers In	-	-	-	-
Other Loss Recovery	-	-	-	-
Beginning Fund Balances	5,102,139	5,102,139	5,102,139	5,102,139
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 8,303,301	\$ 8,502,139	\$ 8,161,828	\$ 8,302,139
OPERATING EXPENSES:				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	3,201,162	3,400,000	3,059,689	3,200,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	-	-	-	-
TOTAL OPERATING EXPENSES	3,201,162	3,400,000	3,059,689	3,200,000
Ending Fund Balances	5,102,139	5,102,139	5,102,139	5,102,139
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 8,303,301	\$ 8,502,139	\$ 8,161,828	\$ 8,302,139



Liability Insurance Fund

	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
OPERATING REVENUES:				
Premium Revenue - General Fund	\$ 676,931	\$ 412,800	\$ 366,515	\$ 412,800
Interest Income	13,103	-	27,971	-
TOTAL OPERATING REVENUES	690,034	412,800	394,486	412,800
Beginning Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,383,074	\$ 2,105,840	\$ 2,087,526	\$ 2,105,840
OPERATING EXPENSES:				
Purchased Services	\$ 334,731	\$ 407,800	\$ 289,092	\$ 407,800
Other Expenses	355,303	5,000	105,394	5,000
TOTAL OPERATING EXPENSES	690,034	412,800	394,486	412,800
Ending Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,383,074	\$ 2,105,840	\$ 2,087,526	\$ 2,105,840



Fleet Insurance Fund

	Actuals 2014-2015	Adopted Budget 2015-2016	Actuals 2015-2016	Adopted Budget 2016-2017
OPERATING REVENUES:				
Premium Revenue - General Fund	\$ 552,355	\$ 211,200	\$ 563,867	\$ 411,200
Interest Income	7,177	-	14,903	-
TOTAL OPERATING REVENUES	559,532	211,200	578,770	411,200
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 1,559,532	\$ 1,211,200	\$ 1,578,770	\$ 1,411,200
OPERATING EXPENSES:				
Salaries	\$ 283	\$ -	\$ -	\$ -
Purchased Services	559,230	211,200	578,770	411,200
Material and Supplies	19	-	-	-
TOTAL OPERATING EXPENSES	559,532	211,200	578,770	411,200
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 1,559,532	\$ 1,211,200	\$ 1,578,770	\$ 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 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 Fund 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 cost 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 2,000 for high schools, 1,200 for middle schools and 720 for elementary schools:

	School <u>Administration</u>	Instructional <u>Support</u>	Materials <u>& Supplies</u>	<u>Totals</u>
Elementary School	\$ 334,782	\$ 131,666	\$ 9,872	\$ 476,320
Middle School	\$ 554,787	\$ 231,993	\$ 14,988	\$ 801,768
High School	\$ 910,299	\$ 437,171	\$ 24,537	\$ 1,372,007

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 contract for custodial services and 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	\$ 452,398	\$ 165,218	\$ 617,616
Middle School	\$ 753,996	\$ 275,364	\$ 1,029,360
High School	\$ 1,256,660	\$ 458,940	\$ 1,715,600

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	\$ 3,280,390	\$ 14,808	\$ 3,295,198
Middle School	\$ 4,588,149	\$ 22,483	\$ 4,610,632
High School	\$ 7,362,230	\$ 36,805	\$ 7,399,035

No new schools or additions are scheduled to be completed in fiscal year 2016-17, as the economic down turn has not completely turned around and capital funding is still limited. The 5-Year plan calls for 7 new replacement schools. Also, 3 Elementary and 1 Middle School additions are scheduled to relieve growth.

An indirect impact to the general operating budget will be a reduction in maintenance needs due to the replacement of major air conditioning equipment, roofing systems, electrical upgrades and flooring improvements at various facilities. It is harder to quantify, but these types of capital improvements impact the operating fund in a positive way, which means less money is spent on labor and repairs for the first few years after the replacement or improvement. Many benefits, such as improved educational productivity and student and staff morale, are not readily quantifiable in financial terms but represent a major tangible impact on school and district operations. One example of savings in the general fund for capital expenditures is the recent upgrade of the thermostats in 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 2012-13 operating fund for the changes in square footage was approximately \$5.24 per square foot and went down to \$5.11 per square foot in 2013-14 then the State average for 2014-15 rose back to \$5.21 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 sold two of old surplus schools that removed the square footage from operational upkeep. Boston Ave School removed 33,846 square feet and Hurst Support Center removed 60,999 square feet. The sales contract for Hurst stipulated that the district could use building 11 on this campus for Maintenance, Food Service and Information Services, until new accommodations could be found. The only stipulation was that the district upkeep the 4,989 square foot building while the district continues to occupy the space.

	<u>Impact to Operating Budget</u>
Boston Ave School (Sold)	\$ (176,338)
Hurst Support Center (Sold)	\$ (317,805)
Hurst Support Center (Sales arrangement to use Building 11)	\$ 25,993
Total Operating Impact	\$ (468,150)



5-Year Summary

General Fund

	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Actuals 2015-2016	Budget 2016-2017
REVENUES					
Federal	\$ 3,348,448	\$ 3,150,972	\$ 4,251,394	\$ 4,608,168	\$ 3,045,000
State	221,957,946	247,485,647	251,055,139	265,075,087	277,745,121
Local	175,706,221	165,329,610	174,985,877	183,204,669	173,651,973
TOTAL REVENUES	401,012,615	415,966,229	430,292,410	452,887,924	454,442,094
Transfers In	14,757,134	13,320,889	11,607,418	9,393,991	6,752,652
Other Financing Sources	235,289	1,042,163	345,163	1,551,993	250,000
Beginning Fund Balances	46,220,473	49,401,111	43,941,500	32,691,750	44,076,709
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 462,225,511	\$ 479,730,392	\$ 486,186,491	\$ 496,525,658	\$ 505,521,455
EXPENDITURES					
Salaries	\$ 266,082,448	\$ 269,093,263	\$ 276,611,819	\$ 277,497,218	\$ 294,491,252
Benefits	79,498,513	85,575,930	91,794,421	91,012,770	89,183,115
Purchased Services	36,168,602	48,583,512	50,742,913	53,099,235	62,010,477
Energy Services	12,471,346	12,920,470	13,315,221	11,645,343	12,486,401
Material & Supplies	11,936,843	11,490,920	12,761,910	11,302,382	17,000,467
Capital Project	1,186,391	1,958,024	1,752,895	882,188	551,896
Other Expenditures	5,480,256	6,166,773	6,515,562	7,009,813	5,624,075
TOTAL EXPENDITURES	412,824,400	435,788,892	453,494,741	452,448,949	481,347,682
Transfers Out	-	-	-	-	-
Ending Fund Balances	49,401,111	43,941,500	32,691,750	44,076,709	24,173,773
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 462,225,511	\$ 479,730,392	\$ 486,186,491	\$ 496,525,658	\$ 505,521,455



Debt Service Funds

REVENUES	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Actuals 2015-2016	Budget 2016-2017
State sources:					
CO&DS for SBE/COBI Bonds	\$ 1,940,709	\$ 1,925,882	\$ 1,910,264	\$ 1,677,956	\$ 1,736,470
SBE/COBI Bond Interest	8,479	84	1,600	319	-
Total state sources	1,949,188	1,925,966	1,911,864	1,678,275	1,736,470
Local sources:					
District Interest and Sinking Taxes	-	-	-	-	-
Interest	22,587	14,983	13,312	103,991	-
Payment in Lieu of Taxes	-	-	-	-	-
Total local sources	22,587	14,983	13,312	103,991	-
TOTAL REVENUE	1,971,775	1,940,949	1,925,176	1,782,266	1,736,470
OTHER SOURCES OF FUNDS					
Transfers from Capital Fund	51,323,691	51,153,414	50,581,710	49,287,243	32,184,980
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	21,173,903	21,486,307	22,016,767	22,539,775	23,102,824
TOTAL OTHER SOURCES	72,497,594	231,659,810	110,066,326	158,684,465	55,287,804
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 74,469,369	\$ 233,600,759	\$ 111,991,502	\$ 160,466,731	\$ 57,024,274
EXPENDITURES: (by object)					
Redemption of Principal	\$ 32,765,000	\$ 34,005,000	\$ 67,770,000	\$ 36,577,000	\$ 19,163,500
Interest	20,179,639	18,524,436	16,378,588	13,903,225	14,757,950
Dues and Fees	38,423	844,298	227,124	777,198	-
Miscellaneous Expense	-	-	-	-	-
TOTAL EXPENDITURES	52,983,062	53,373,734	84,375,712	51,257,423	33,921,450
Transfers Out:					
To General Fund	-	-	-	-	-
Payments on Refund Bonds	-	158,210,258	5,076,015	86,106,484	-
Restricted Fund Balance	21,486,307	22,016,767	22,539,775	23,102,824	23,102,824
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 74,469,369	\$ 233,600,759	\$ 111,991,502	\$ 160,466,731	\$ 57,024,274



5-Year Summary

Capital Outlay Funds

REVENUES:	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Actuals 2015-2016	Budget 2016-2017
State Revenue					
CO&DS distributed to district	\$ 315,989	\$ 330,816	\$ 387,439	\$ 555,996	\$ 310,000
Interest on undistributed CO&DS	21,610	10,979	15,033	6,886	20,000
PECO public education capital outlay	-	-	1,198,144	1,069,770	1,000,000
Charter school capital outlay	248,070	370,889	598,413	380,599	-
Other state sources	529,234	140,505	184,656	114,973	-
Total State Revenue	1,114,903	853,189	2,383,685	2,128,224	1,330,000
Local Revenue					
Ad valorem taxes	38,460,360	39,346,178	41,644,655	44,704,491	46,979,839
Sales tax	31,812,155	33,733,053	36,073,123	39,116,980	39,899,320
Interest income	113,347	59,109	61,013	654,686	-
Impact fees	583,005	681,026	3,076,605	4,647,707	3,000,000
Other local sources	131,703	55,998	736,245	550,298	-
Total Local Revenue	71,100,570	73,875,364	81,591,641	89,674,162	89,879,159
TOTAL REVENUE	72,215,473	74,728,553	83,975,326	91,802,386	91,209,159
OTHER SOURCES OF FUNDS					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	40,000,000
Restricted Fund Balance	65,328,709	56,641,818	48,852,049	48,721,640	58,189,930
Assigned Fund Balance	-	-	-	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 137,544,182	\$ 131,370,371	\$ 132,827,375	\$ 140,524,026	\$ 189,399,089
EXPENDITURES: (by object)					
Library books	\$ -	\$ -	\$ -	\$ -	\$ -
Audio visual materials	15,637	-	-	-	-
Buildings and fixed equipment	2,422,586	322,300	213,099	650,388	23,357,595
Furniture, fixtures, and equipment	4,023,003	4,156,599	4,689,972	5,105,943	18,684,381
Motor vehicles	35,597	2,278,166	3,471,387	2,537,894	4,023,933
Land	600	600	600	250,600	250,000
Improvements other than buildings	1,497,451	1,532,478	3,779,213	2,378,920	3,467,497
Remodeling and renovations	6,753,538	9,733,718	9,755,559	12,489,498	43,416,311
Computer software	71,900	18,876	5,510	237,953	10,085,404
COBI bonds dues & fees	1,227	1,282	1,267	1,666	-
TOTAL EXPENDITURES	14,821,539	18,044,019	21,916,607	23,652,862	103,285,121
Transfers	66,080,825	64,474,303	62,189,128	58,681,234	38,937,632
Restricted Fund Balance	56,641,818	48,852,049	48,721,640	58,189,930	47,176,336
Assigned Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 137,544,182	\$ 131,370,371	\$ 132,827,375	\$ 140,524,026	\$ 189,399,089



Special Revenue Fund - Food Service

	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Actuals 2015-2016	Budget 2016-2017
REVENUES					
Federal Direct	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Federal Through State	19,228,224	19,911,467	20,332,228	22,471,092	23,819,000
State	349,850	342,820	330,550	325,046	324,000
Local	5,734,720	5,475,935	4,877,272	4,470,890	4,531,260
TOTAL REVENUES	25,312,794	25,730,222	25,541,050	27,267,028	28,674,260
Transfers In	-	-	-	-	-
Non-Revenue Sources	-	-	-	-	-
Beginning Fund Balances	9,854,012	11,607,145	11,611,202	10,444,623	13,282,097
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 35,166,806	\$ 37,337,367	\$ 37,152,252	\$ 37,711,651	\$ 41,956,357
EXPENDITURES					
Salaries	\$ 7,081,197	\$ 7,348,648	\$ 7,163,809	\$ 6,934,181	\$ 9,000,000
Benefits	3,973,008	4,241,389	4,393,397	4,280,201	4,213,594
Purchased Services	1,016,034	1,470,018	1,488,144	1,454,217	2,809,348
Energy Services	103,926	92,104	88,885	84,357	90,000
Material & Supplies	9,658,812	10,264,439	10,510,131	9,976,533	11,376,597
Capital Project	1,067,569	1,726,091	2,268,964	1,010,667	4,393,551
Other Expenditures	659,115	583,476	794,799	689,397	675,000
TOTAL EXPENDITURES	23,559,661	25,726,165	26,708,129	24,429,554	32,558,090
Ending Fund Balance	11,607,145	11,611,202	10,444,123	13,282,097	9,398,267
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 35,166,806	\$ 37,337,367	\$ 37,152,252	\$ 37,711,651	\$ 41,956,357



5-Year Summary

Special Revenue Fund - Other Federal Programs/Miscellaneous

	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Actuals 2015-2016	Budget 2016-2017
REVENUES					
Federal Direct	\$ 4,700	\$ -	\$ -	\$ 13,889	\$ 55,133
Federal Through State	40,118,982	37,905,846	45,379,135	40,311,667	43,544,056
State	-	-	-	-	-
Local	-	-	-	-	-
TOTAL REVENUES	40,123,682	37,905,846	45,379,135	40,325,556	43,599,189
Transfers In	-	-	-	-	-
Non-Revenue Sources	-	-	-	-	-
Beginning Fund Balances	-	-	-	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 40,123,682	\$ 37,905,846	\$ 45,379,135	\$ 40,325,556	\$ 43,599,189
EXPENDITURES					
Salaries	\$ 21,041,113	\$ 21,505,257	\$ 23,435,986	\$ 22,601,468	\$ 23,746,976
Benefits	5,402,028	6,011,772	6,838,853	6,624,745	5,478,308
Purchased Services	6,748,127	4,770,290	5,903,072	5,388,614	7,523,250
Energy Services	13,666	13,848	12,063	8,357	13,518
Material & Supplies	1,122,115	1,319,472	1,546,479	1,408,621	3,090,619
Capital Project	3,438,726	2,367,821	4,695,943	1,891,527	1,056,912
Other Expenditures	2,357,908	1,917,386	2,946,739	2,402,225	2,689,606
TOTAL EXPENDITURES	40,123,682	37,905,846	45,379,135	40,325,556	43,599,189
Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 40,123,682	\$ 37,905,846	\$ 45,379,135	\$ 40,325,556	\$ 43,599,189



5-Year Summary

Internal Service Funds

	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Actuals 2015-2016	Budget 2016-2017
OPERATING REVENUES					
Premium Revenue	\$ 7,031,914	\$ 6,729,589	\$ 6,791,151	\$ 5,720,901	\$ 6,162,768
Interest Income	21,606	33,339	77,824	139,265	-
TOTAL OPERATING REVENUES	7,053,520	6,762,928	6,868,975	5,860,166	6,162,768
Transfers In	-	-	-	-	-
Other Loss Recovery	-	-	-	-	-
Beginning Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207	8,361,207
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 15,414,727	\$ 15,124,135	\$ 15,230,182	\$ 14,221,373	\$ 14,523,975
OPERATING EXPENSES:					
Salaries	\$ 55,707	\$ 54,665	\$ 67,354	\$ 50,833	\$ -
Employee Benefits	373,899	421,984	466,573	340,982	502,000
Purchased Services	4,727,990	4,950,650	4,403,153	4,236,005	4,449,000
Energy Supplies	-	-	-	-	-
Material and Supplies	156	254	19	-	-
Capital Outlay	-	-	-	-	-
Other Expenses	1,895,768	1,335,375	1,931,876	1,232,345	1,211,768
TOTAL OPERATING EXPENSES	7,053,520	6,762,928	6,868,975	5,860,166	6,162,768
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	\$ 15,414,727	\$ 15,124,135	\$ 15,230,182	\$ 14,221,373	\$ 14,523,975



3-Year Forecast

General Fund

	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
REVENUES				
Federal	\$ 3,045,000	\$ 4,608,168	\$ 4,608,168	\$ 4,608,168
State	277,745,121	284,549,876	291,521,348	298,663,621
Local	173,651,973	177,906,446	182,265,154	186,730,651
TOTAL REVENUES	454,442,094	467,064,491	478,394,671	490,002,440
Transfers from Capital Projects	7,002,652	5,002,652	3,002,652	1,002,652
Other Financing Sources	-	-	-	-
Beginning Fund Balances	44,076,709	38,076,709	26,517,163	21,779,846
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 505,521,455	\$ 510,143,851	\$ 507,914,485	\$ 512,784,938
EXPENDITURES				
Salaries	\$ 294,491,252	\$ 302,068,791	\$ 302,743,791	\$ 303,418,791
Benefits:				
Retirement	21,712,971	22,715,573	22,766,333	22,817,093
FICA	22,459,728	23,108,263	23,159,900	23,211,538
Health	42,736,761	42,832,341	42,927,921	43,023,501
Life	657,938	695,966	697,522	699,077
Other Benefits	1,615,717	1,615,717	1,631,874	1,648,193
Total Benefits	89,183,115	90,967,860	91,183,550	91,399,401
Purchased Services	62,010,477	57,986,120	59,145,842	60,328,759
Energy Services	12,486,401	12,611,265	12,737,377	12,864,751
Material & Supplies	17,000,467	12,311,779	12,898,504	12,973,491
Capital Project	551,896	1,404,845	1,266,279	1,309,970
Other Expenditures	5,624,075	6,276,029	6,159,296	6,318,451
TOTAL EXPENDITURES	481,347,682	483,626,689	486,134,640	488,613,614
Transfers to Food Service				
Ending Fund Balances	24,173,773	26,517,163	21,779,846	24,171,323
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 505,521,455	\$ 510,143,851	\$ 507,914,485	\$ 512,784,938

General Fund Assumptions:

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

- Federal – remains constant
- State - based on a 2.45% increase in FEFP funding for the 3-Year period
- Local – based on a 2.45% increase for the three year period
- Transfers - reduced by \$2.0 million each year

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

- Salaries – 2.5% increase for 2017-18 and 0% for 2018-19 and 2019-20. Assumed an increase in the number of teachers based on enrollment growth projections over the next three years. Salaries and Benefits were adjusted to balance the budget in 2017-18 through 2019-20.
- FICA – 7.65%
- Health Insurance – \$531 per month per employee cap over the 3-Year period
- Retirement Rate – 7.52% rate over the 3-Year period
- Life Insurance – 0.2304% rate over the 3-Year period
- All other objects – based on historical trends or prior year actuals



Debt Service Funds

	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
REVENUES:				
State sources:				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,736,470	\$ 1,743,920	\$ 350,120	\$ 225,920
Total state sources	1,736,470	1,743,920	350,120	225,920
Local sources:				
District Interest and Sinking Taxes	-	-	-	-
Total local sources	-	-	-	-
TOTAL REVENUE	1,736,470	1,743,920	350,120	225,920
OTHER SOURCES OF FUNDS:				
Transfers from Capital Fund	32,184,980	24,913,800	34,759,400	34,758,500
Restricted Fund Balance	23,102,824	23,102,824	23,102,824	23,102,824
Total other sources	55,287,804	48,016,624	57,862,224	57,861,324
TOTAL REVENUE, OTHER SOURCES TRANSFERS & FUND BALANCES	\$ 57,024,274	\$ 49,760,544	\$ 58,212,344	\$ 58,087,244
EXPENDITURES: (by object)				
Redemption of Principal	\$ 19,163,500	\$ 15,741,000	\$ 24,744,000	\$ 25,126,000
Interest	14,757,950	10,916,720	10,365,520	9,858,420
Dues and Fees	-	-	-	-
TOTAL EXPENDITURES	33,921,450	26,657,720	35,109,520	34,984,420
OTHER USES OF FUNDS:				
Restricted Fund Balance	23,102,824	23,102,824	23,102,824	23,102,824
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 57,024,274	\$ 49,760,544	\$ 58,212,344	\$ 58,087,244

Debt Service Fund 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
- Two sales tax bonds are projected during the next three year period, \$40 million in 2017 and \$100 million in 2019



3-Year Forecast

Capital Outlay Funds

REVENUES	Budget	Forecast	Forecast	Forecast
	2016-2017	2017-2018	2018-2019	2019-2020
State sources:				
CO&DS distributed to district	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000
Interest on undistributed CO&DS	20,000	20,000	20,000	20,000
PECO	1,000,000	1,000,000	1,000,000	1,000,000
Other state sources	-	-	-	-
Total state sources	1,330,000	1,330,000	1,330,000	1,330,000
Local sources:				
Ad valorem taxes	46,979,839	49,798,629	52,786,547	55,953,740
FY01 Sales tax	19,949,660	-	-	-
FY17 Sales tax	19,949,660	40,697,306	41,511,252	42,341,477
Interest income	-	-	-	-
Impact fees	3,000,000	3,000,000	3,000,000	3,000,000
Local Misc.	-	-	-	-
Total local sources	89,879,159	93,495,935	97,297,799	101,295,217
TOTAL REVENUE	91,209,159	94,825,935	98,627,799	102,625,217
OTHER SOURCES OF FUNDS:				
Transfers In	-	-	-	-
Other Financing Sources	40,000,000	-	100,000,000	-
Restricted Fund Balance	58,189,930	47,176,336	44,518,423	73,016,774
Total other sources	98,189,930	47,176,336	144,518,423	73,016,774
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 189,399,089	\$ 142,002,271	\$ 243,146,222	\$ 175,641,991
EXPENDITURES (by category)				
New Construction	\$ 23,000,000	\$ 17,000,000	\$ 64,000,000	\$ 46,000,000
Projects at Existing Schools & Facilities	29,340,000	33,900,000	51,700,000	36,500,000
Facilities Management	2,000,000	2,000,000	2,000,000	2,000,000
Technology	19,500,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles	3,000,000	3,000,000	3,000,000	3,000,000
Buses	2,687,780	2,687,780	2,687,780	2,687,780
Projects in Progress	23,757,341	-	-	-
TOTAL EXPENDITURES	103,285,121	67,587,780	132,387,780	99,187,780
TRANSFERS OUT:				
To General Fund	6,752,652	4,982,268	2,982,268	982,268
To Debt Service Funds	32,184,980	24,913,800	34,759,400	34,758,500
TOTAL TRANSFERS	38,937,632	29,896,068	37,741,668	35,740,768
Restricted Fund Balance	47,176,336	44,518,423	73,016,774	40,713,443
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 189,399,089	\$ 142,002,271	\$ 243,146,222	\$ 175,641,991

Capital Outlay Fund Assumptions:

- CO&DS - Projected \$330,000 per year
- PECO - Projected \$1 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 of 6% each year. All years use the 1.500 capital outlay millage and a collection rate of 96%
- Impact Fee - The projection is \$3 million each year until the economy improves
- Half-Cent Sales Tax – Projecting 2% growth in each year, as the voters approved a 15 year extension starting January 1, 2017. Projecting a \$40 million sales tax bond in 2017 and another \$100 million sales tax bond in 2019
- Estimated Interest - Due to low interest rates and cash flow balances, no estimate made for this 5-Year period
- All other funding sources - Estimated when known and measurable



Special Revenue Fund-Food Service

	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
REVENUES				
Federal	\$ 23,819,000	\$ 24,295,380	\$ 24,781,288	\$ 25,276,913
State	324,000	324,000	324,000	324,000
Local	4,531,260	4,621,885	4,714,323	4,808,609
TOTAL REVENUES	28,674,260	29,241,265	29,819,611	30,409,523
Transfers In				
Beginning fund balances	13,282,097	9,398,267	9,337,969	9,144,369
Non-Revenue Resources	-	-	-	-
TOTAL REVENUE, OTHER				
SOURCES & FUND BALANCES	\$ 41,956,357	\$ 38,639,532	\$ 39,157,580	\$ 39,553,892
EXPENDITURES				
Salaries	\$ 9,000,000	\$ 9,225,000	\$ 9,317,250	\$ 9,410,423
Retirement	525,000	693,720	700,657	707,664
Fica	500,000	705,713	712,770	719,897
Health	3,000,000	3,063,720	3,127,440	3,191,160
Life	17,000	21,254	21,467	21,682
Other Benefits	171,594	187,843	220,833	253,823
Benefits	4,213,594	4,672,250	4,783,167	4,894,225
Purchased Services	2,809,348	1,470,793	1,500,209	1,530,213
Energy Services	90,000	95,643	101,286	106,929
Material & Supplies	11,376,597	11,487,553	11,920,786	12,354,019
Capital Project	4,393,551	1,668,574	1,701,945	1,735,984
Other Expenditures	675,000	681,750	688,568	695,453
TOTAL EXPENDITURES	32,558,090	29,301,563	30,013,211	30,727,247
Transfer				
Ending Fund Balance	9,398,267	9,337,969	9,144,369	8,826,645
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 41,956,357	\$ 38,639,532	\$ 39,157,580	\$ 39,553,892

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 – 2.5% increase for 16-17 and 1% each year following
- FICA – 7.65%
- Health Insurance – \$531 per month per employee cap over the 3-Year period
- Retirement Rate – 7.52% rate over the 3-Year period
- Life Insurance – 0.2304% rate over the 3-Year period
- All other objects – based on a 3-Year trend or 3-Year average



3-Year Forecast

Special Revenue Fund-Other Federal Programs/Miscellaneous

	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
REVENUES				
Federal	\$ 43,599,189	\$ 43,699,406	\$ 44,116,064	\$ 44,557,455
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	43,599,189	43,699,406	44,116,064	44,557,455
Transfers In	-	-	-	-
Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 43,599,189	\$ 43,699,406	\$ 44,116,064	\$ 44,557,455
EXPENDITURES				
Salaries	\$ 23,746,976	\$ 24,340,650	\$ 24,584,057	\$ 24,829,897
Benefits	5,478,308	4,841,111	4,889,522	4,938,648
Purchased Services	7,523,250	7,598,483	7,628,483	7,704,767
Energy Services	13,518	13,653	15,653	15,810
Material & Supplies	3,090,619	3,121,525	3,176,525	3,208,290
Capital Project	1,056,912	1,067,481	1,078,156	1,088,937
Other Expenditures	2,689,607	2,716,503	2,743,668	2,771,105
TOTAL EXPENDITURES	43,599,189	43,699,406	44,116,064	44,557,455
Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 43,599,189	\$ 43,699,406	\$ 44,116,064	\$ 44,557,455

Special Revenue Fund-Other Federal Programs/Miscellaneous Assumptions:

- Salaries – 2.5% increase for 2017-18 and 0% for 2018-19 and 2019-20. Assumed an increase in the number of teachers based on enrollment growth projections over the next three years. Salaries and Benefits were adjusted to balance the budget in 2017-18 through 2019-20.
- FICA – 7.65%
- Health Insurance – \$531 per month per employee cap over the 3-Year period
- Retirement Rate – 7.52% rate over the 3-Year period
- Life Insurance – 0.2304% rate over the 3-Year period
- All other objects – based on a 1% increase



Internal Service Funds

	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
OPERATING REVENUES				
Premium Revenue	\$ 6,162,768	\$ 6,604,635	\$ 6,680,042	\$ 6,755,856
Interest Income	-	-	-	-
TOTAL OPERATING REVENUES	6,162,768	6,604,635	6,680,042	6,755,856
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	\$ 14,523,975	\$ 14,965,842	\$ 15,041,249	\$ 15,117,063
OPERATING EXPENSES:				
Salaries	\$ -	\$ 57,140	\$ 58,568	\$ 59,740
Employee Benefits	502,000	471,945	489,659	507,372
Purchased Services	4,449,000	4,408,566	4,431,490	4,454,413
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	1,211,768	1,666,985	1,700,325	1,734,331
TOTAL OPERATING EXPENSES	6,162,768	6,604,635	6,680,042	6,755,856
Transfers Out	-	-	-	-
Ending Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 14,523,975	\$ 14,965,842	\$ 15,041,249	\$ 15,117,063

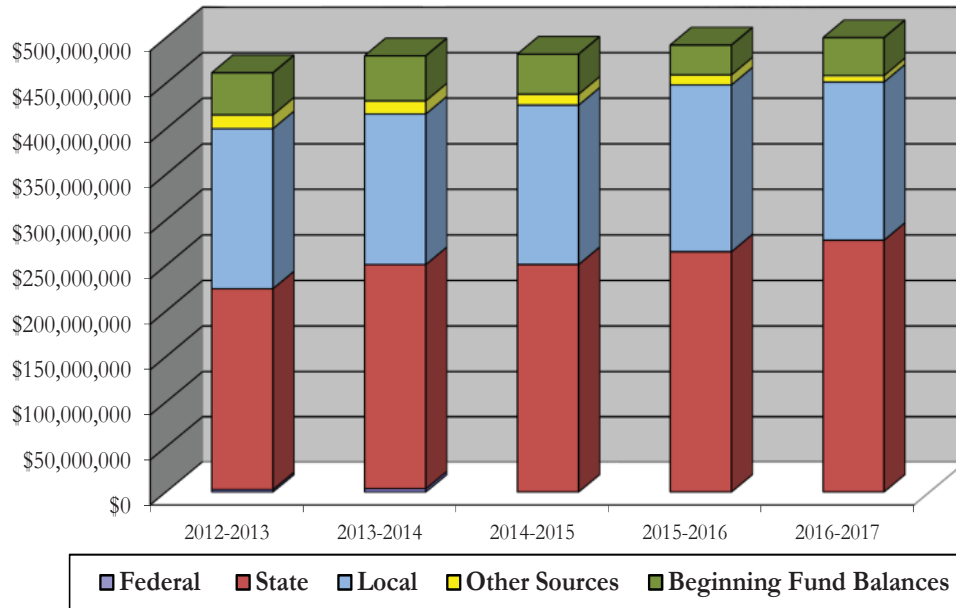
Internal Service Fund Assumptions:

- Revenue and expenditures are based on a 3-Year trend



5-Year Sources of Funds

General Fund Sources

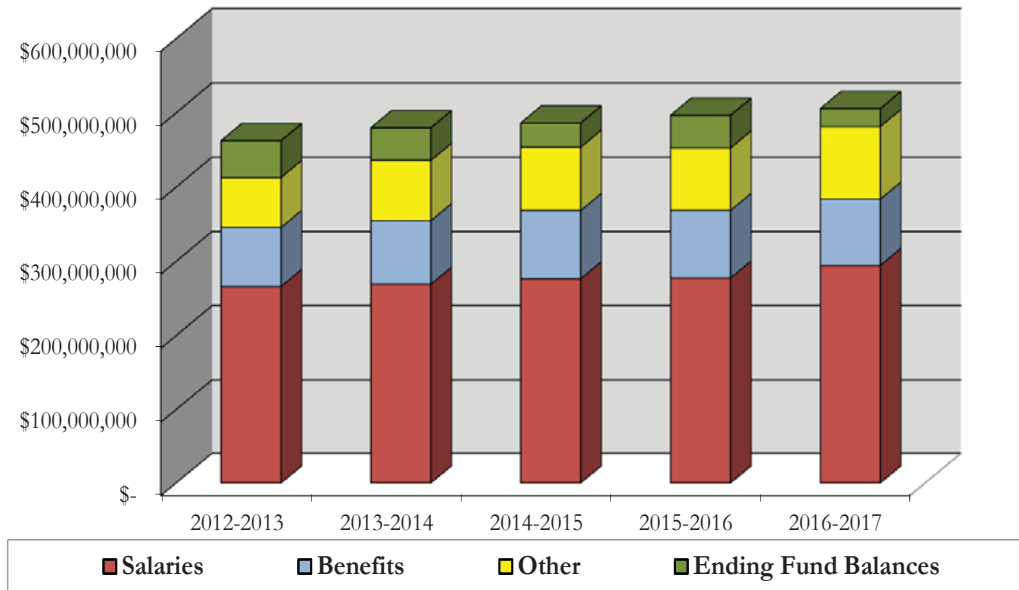


The largest source of general fund revenue comes from participation in the Florida Education Finance Program (FEFP). The FEFP formula recognizes local tax bases, individual program cost factors and district cost differentials. Local revenues are derived almost entirely from property taxes with a small amount from grants and indirect cost reimbursement. The other sources of revenue include a transfer from capital funds to assist in covering the cost of maintenance and a transfer for property and casualty insurance costs. The smallest portion of revenue is received from the Federal Government. These revenues include Medicaid and ROTC.

Over the 5-Year period, federal revenue has remained constant. There have been many factors affecting state revenues. The state revenue increased 25% over this period with the majority of that due to the increase in the FEFP funding coming from the state legislature. Local revenue decreased slightly due to reductions in the millage rates levied in Volusia County. The millages during this same time period have decreased from 7.888 mills to 6.848 mills. From 2012-13 to 2016-17, Volusia County Schools received and additional \$61.2 million in FEFP revenue, with a large portion of this increase earmarked for enrollment growth. 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 and the 2016-17 increased by 2.7% for \$11.9 million. Locally, the tax base has increased from \$26.5 billion certified in 2012 to \$32.6 billion in 2016. Other sources decreased 53% 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



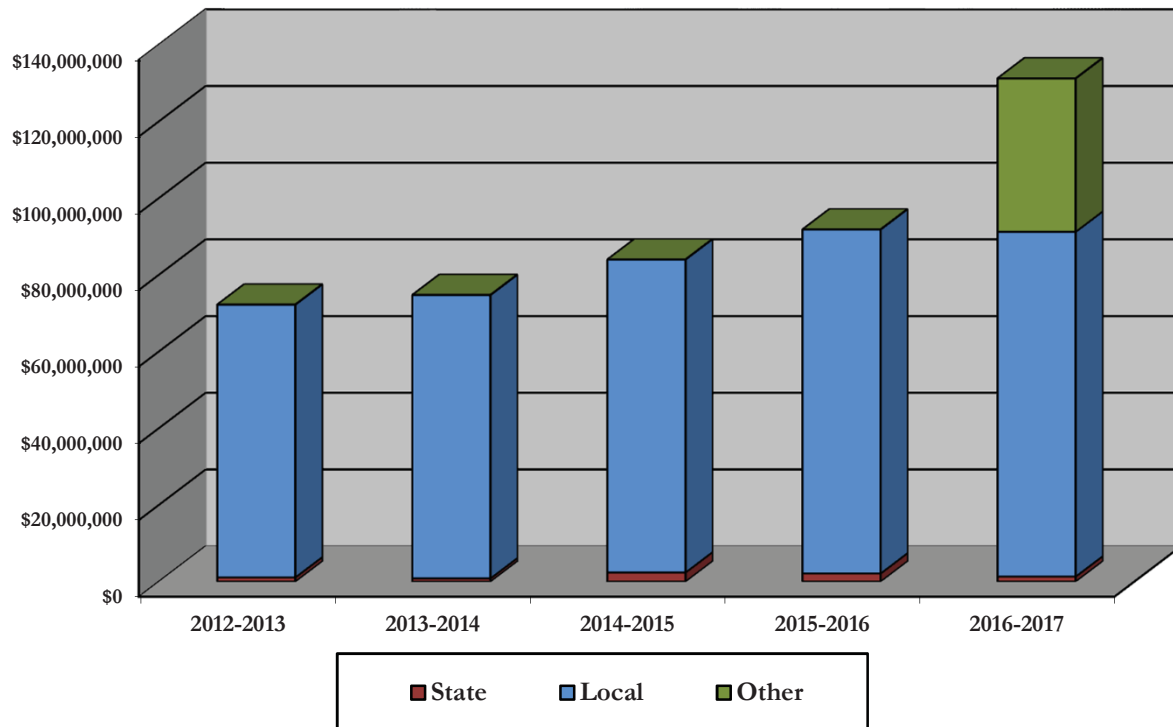
For presentation purposes, this graph groups expenditures into the three major categories: salaries, benefits, and other expenses. The ending fund balance includes non-spendable, restricted, committed, assigned and unassigned fund balances. The majority of the general fund budget, about 80% is for employee compensation and benefits. Over the past five years, average salary increases have ranged from 11% -16% depending on bargaining unit. Health insurance is included in the benefit category and has increased 4%. 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 retirement rate increased from 5.18% to 7.52%.

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 45%. The majority of the increase was in the purchased services category. Purchased services expenditures have grown from \$36.2 million to \$62.0 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.



5-Year Sources of Funds

Capital Fund Sources



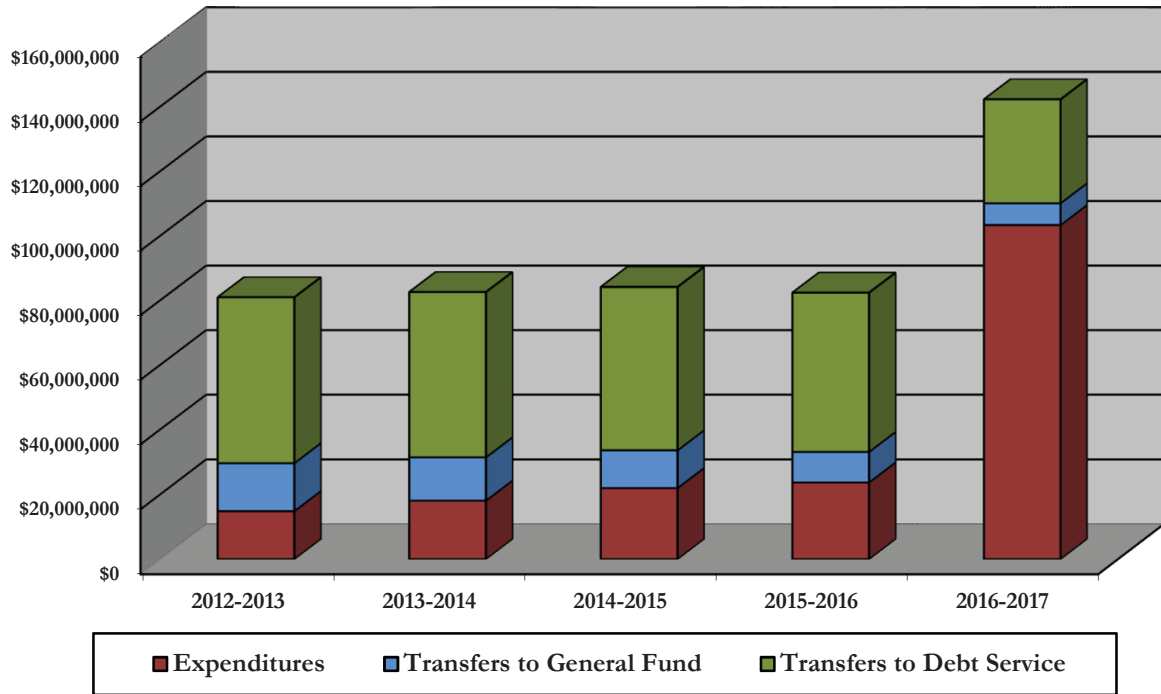
State sources of funds for capital projects are Capital Outlay and Debt Service (CO&DS), derived from a portion of motor vehicle license tax revenues. This source only generates around \$500,000 per year. The other state source is Public Education Capital Outlay (PECO), derived from the gross receipts 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 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 2017 the estimate is \$47 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 current sales tax sunsets December 31, 2016 and the extension of the half-cent sales tax begins January 1, 2017 for an additional fifteen years. The sales tax estimate is \$39.9 million in 2017 with a 2% 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 \$3 million per year until the economy improves. Interest revenue on unspent capital funds, has been removed from the 5-Year plan due to the uncertainty of the capital fund 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 will be done in 2017 and an additional \$100 million sales tax bond is scheduled for 2019.



Capital Fund Uses



The use of capital outlay 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 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 our students by continuing to monitor the life cycle of our 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 our 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.



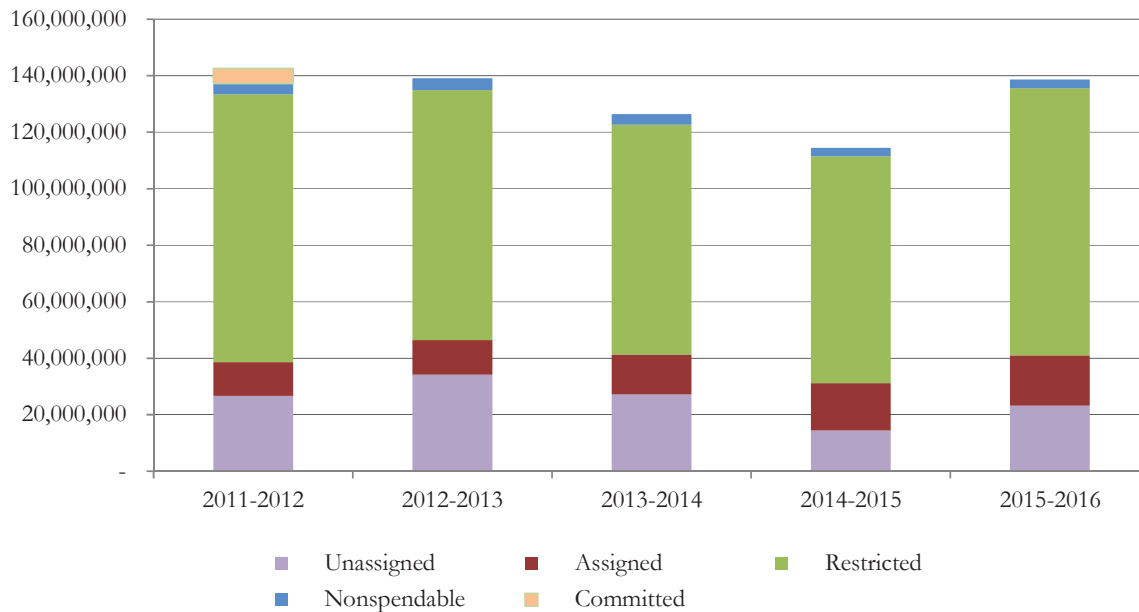
Fund Balance Summary-Governmental Funds

Governmental Funds

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Nonspendable	\$ 3,726,078	\$ 4,245,798	\$ 3,823,083	\$ 2,960,969	\$ 3,090,531
Spendable:					
Restricted	94,818,771	88,450,418	81,289,015	80,238,838	94,488,315
Committed	5,410,429	-	-	-	-
Assigned	11,925,441	12,201,537	14,108,741	16,750,823	17,877,641
Unassigned	26,696,378	34,238,628	27,200,679	14,446,658	23,195,073
Total Governmental Funds	\$ 142,577,097	\$ 139,136,381	\$ 126,421,518	\$ 114,397,288	\$ 138,651,560

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 restricted, assigned and unassigned and considered each to have been spent when expenditures are incurred. 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 unassigned fund balance is not constrained for any particular purpose.

5-Year Fund Balance-Governmental Funds



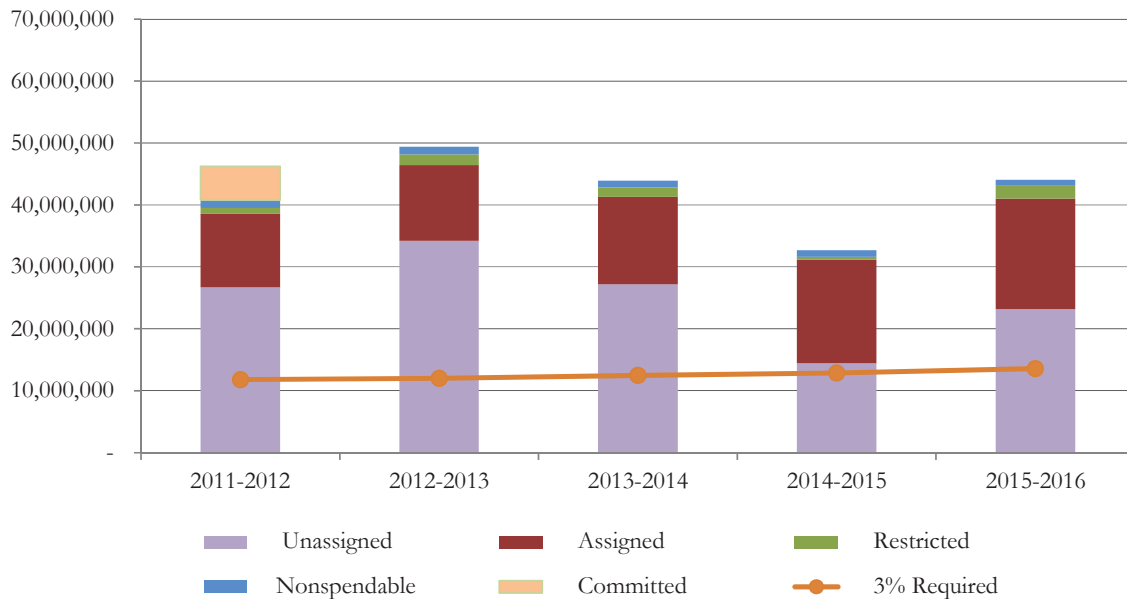
Fund Balance Summary-General Fund

General Fund

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Nonspendable	\$ 1,289,062	\$ 1,205,740	\$ 1,104,890	\$ 1,051,247	\$ 978,700
Spendable:					
Restricted	899,163	1,755,206	1,527,190	443,022	2,025,295
Committed	5,410,429	-	-	-	-
Assigned	11,925,441	12,201,537	14,108,741	16,750,823	17,877,641
Unassigned	26,696,378	34,238,628	27,200,679	14,446,658	23,195,073
Total General Fund	\$ 46,220,473	\$ 49,401,111	\$ 43,941,500	\$ 32,691,750	\$ 44,076,709

Over the past five years, the general fund total fund balance decreased by \$2.1 million. In 2013 the fund balance grew only slightly by \$3.2 million mainly as a result of an increase in FEFP revenue which was offset by a decline in property tax collections. 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.

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) John M. 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) 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 on-line provider, the Florida Virtual School as a private paying student or an approved on-line course. Attending a public school in the prior-year is not a requirement to receive a PLSA.
- (3) Florida Tax Credit Scholarships - 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. In accordance with Section 1002.395, Florida Statutes (F.S.), up to \$559 million in tax credits for participating corporation is authorized for 2016-17. 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.



2016-2017 Volusia FEFP Calculation

FTE Students	x	Program Weights	x	Weighted FTE Students	x	Base Student Allocation (BSA)	x	District Cost Differential (DCD)	=
Volusia 63,485.52				Volusia 68,912.14		Volusia \$4,160.71		Volusia 0.9689	

Base Funding	+	Declining Enrollment Allocation	+	0.748 Compression Adjustment	+	0.250 Compression Adjustment	+	DJJ Supplemental Allocation	+
Volusia \$277,806,331		Volusia \$0		Volusia \$5,735,917		Volusia \$0		Volusia \$228,654	

Proration to Available Funds	+	Safe Schools	+	Reading Allocation	+	Supplemental Academic Instruction	+	ESE Guaranteed Allocation	+
Volusia \$(126,738)		Volusia \$1,581,106		Volusia \$2,781,292		Volusia \$17,155,787		Volusia \$24,531,867	

Teacher Classroom Supply Asst.	+	Student Transp.	+	Instructional Materials	+	Virtual Education Contribution	+	Digital Learning Allocation	=
Volusia \$1,035,939		Volusia \$10,618,313		Volusia \$5,345,154		Volusia \$107,156		Volusia \$1,495,066	

Gross State, Local, and Federal FEFP	-	Required Local Effort	=	Net State FEFP	+	School Recognition & Lottery	+	Class Size Reduction	=
Volusia \$348,295,844		Volusia \$144,071,505		Volusia \$204,224,339		Volusia \$4,170,565		Volusia \$68,217,088	

Volusia's Total State Funding \$276,611,992

Based on 2nd FEFP Calculation



FEFP Revenue Summary

	2015-2016 4th Calc	2016-2017 Conference	2016-2017 2nd Calc	2nd vs 4th Difference
Formula Components				
Unweighted FTE	62,362.66	63,485.52	63,485.52	1,122.86
Weighted FTE	68,024.00	68,910.64	68,912.14	888.14
Base Student Allocation	4,154.45	4,160.71	4,160.71	6.26
District Cost Differential	0.9701	0.9689	0.9689	(0.0012)
School Taxable Value	30,513,634,131	32,291,898,885	32,624,888,000	2,111,253,869
Required Local Effort Millage	4.944	4.655	4.600	(0.344)
Discretionary Millage	0.748	0.748	0.748	-
Total Millage	5.692	5.403	5.348	-0.344
WFTE x BSA x DCD	\$ 274,152,498	\$ 277,800,284	\$ 277,806,331	\$ 3,653,834
ESE Guaranteed Allocation	22,065,646	24,531,867	24,531,867	2,466,221
Compression Adjustment - 0.748 mills	4,984,024	5,625,452	5,735,917	751,893
Safe Schools	1,577,562	1,581,106	1,581,106	3,544
Reading Instruction	2,768,321	2,780,692	2,781,292	12,971
Supplemental Academic Instruction	16,188,430	17,155,787	17,155,787	967,357
DJJ Supplemental Funding	239,478	228,654	228,654	(10,824)
Student Transportation	10,467,463	10,426,469	10,618,313	150,850
Instructional Materials	5,171,601	5,350,590	5,345,154	173,553
Lowest Performing Schools	-	-	-	-
Digital Learning	1,197,547	1,495,066	1,495,066	297,519
Teacher Classroom Supply Assistance	1,019,746	1,035,939	1,035,939	16,193
Proration to Appropriation	(766,980)	-	(126,738)	640,242
Virtual Education Contribution	93,988	109,374	107,156	13,168
Total FEFP	339,159,324	348,121,280	348,295,844	9,136,521
Required Local Effort Taxes	(144,825,031)	(144,306,038)	(144,071,505)	753,526
Total State FEFP	194,334,293	203,815,242	204,224,339	9,890,046
Categoricals				
Class-size Reduction	66,924,780	68,217,088	68,217,088	1,292,308
Total Categorical Funding	66,924,780	68,217,088	68,217,088	1,292,308
Lottery	-	218,401	-	-
School Recognition	4,170,565	1,779,099	4,170,565	-
Total State Funding	265,429,638	274,029,830	276,611,992	11,182,354
Local Funding				
Total Required Local Effort	144,825,031	144,306,038	144,071,505	(753,526)
Discretionary Local Effort	21,911,230	23,188,167	23,427,280	1,516,050
Total Local Funding	166,736,261	167,494,205	167,498,785	762,524
Total Funding	\$ 432,165,899	\$ 441,524,035	\$ 444,110,777	\$ 11,944,878
Budgeted Funding Per Student	\$ 6,929.88	\$ 6,954.72	\$ 6,995.47	

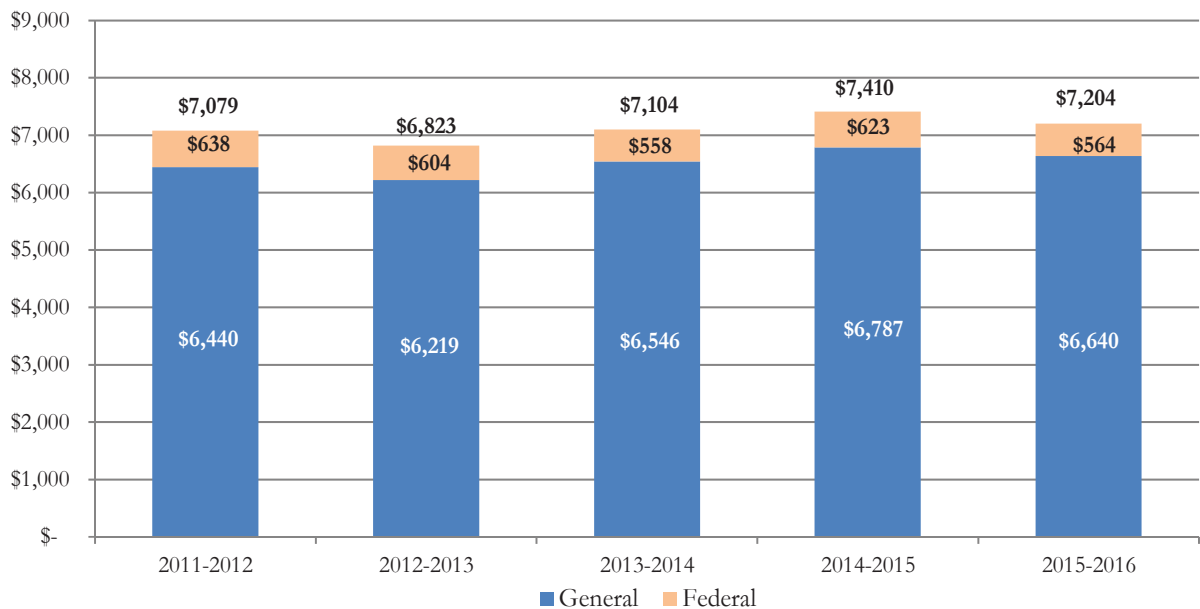


Expenditures Per FTE

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
2011-2012	61,402.83	\$ 395,459,152	\$ 6,440.41	\$ 39,200,265	\$ 638.41	\$ 7,078.82
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

Expenditures per FTE Student



Source: District Annual Cost Report

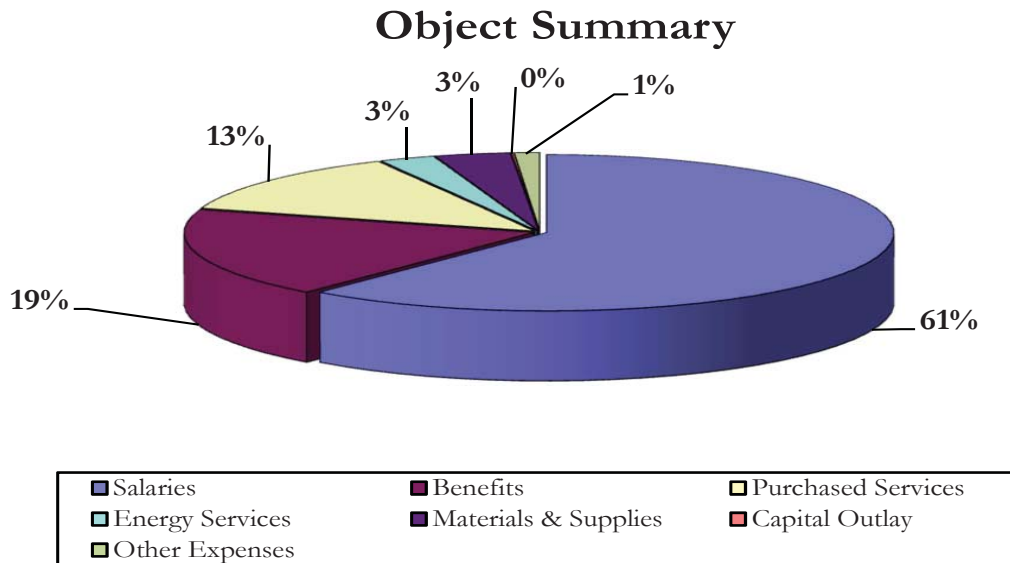
Note: 'FTE' is Full Time Equivalent student (see glossary)



Object Summary

General Fund 2016-17

Object	Description	Amount
100	Salaries	\$ 294,491,252
200	Benefits	89,183,115
300	Purchased Services	62,010,476
400	Energy Services	12,486,401
500	Materials & Supplies	17,000,467
600	Capital Outlay	551,896
700	Other Expenses	5,624,075
900	Transfers	-
Total		\$ 481,347,682



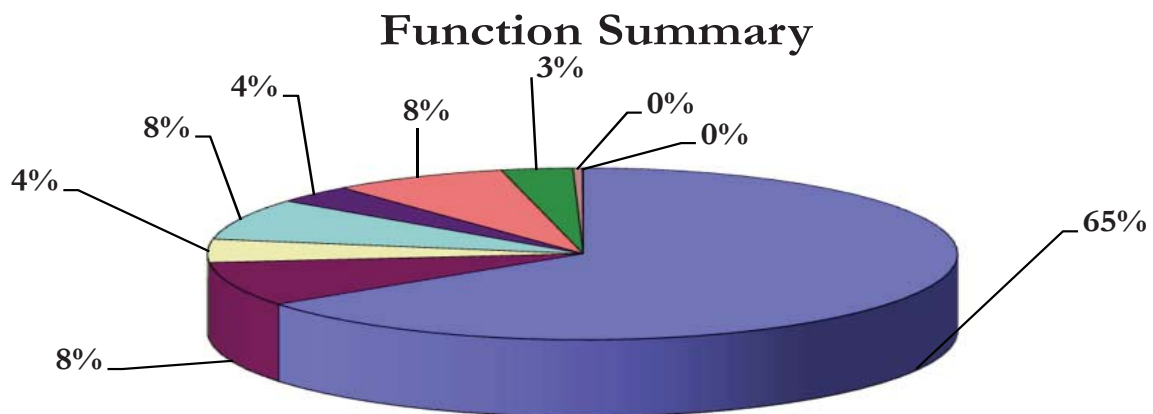
Personnel costs represent the largest expenditure category for the District at 80% (salaries and benefits combined)



Function Summary

General Fund 2016-2017

Function	Description	Amount
5000	Instruction	\$ 312,809,386
6100	Pupil Personnel Services - Administration	16,969,097
6200	Instructional Media Services	5,498,112
6300	Instructional and Curriculum Development	10,627,781
6400	Instructional Staff Training Services	1,149,318
6500	Instructional Related Technology	6,133,317
7100	School Board	707,072
7200	General Administration	1,730,808
7300	School Administration	37,572,217
7400	Facilities Acquisition and Construction	141,013
7500	Fiscal Services	2,678,633
7700	Central Services	7,418,281
7800	Pupil Transportation Services	16,434,073
7900	Operation of Plant	36,349,842
8100	Maintenance of Plant	14,790,875
8200	Administrative Technology Services	8,210,910
9100	Community Services	1,907,824
9200	Debt Service	-
9300	Other Capital Outlay	219,122
Total		\$ 481,347,682



■ Instruction	■ Instruct. Support	■ Administration
■ School Administration	■ Transportation	■ Oper. of Plant
■ Maintenance	■ Community/Debt Service	■ Other Capital Outlay

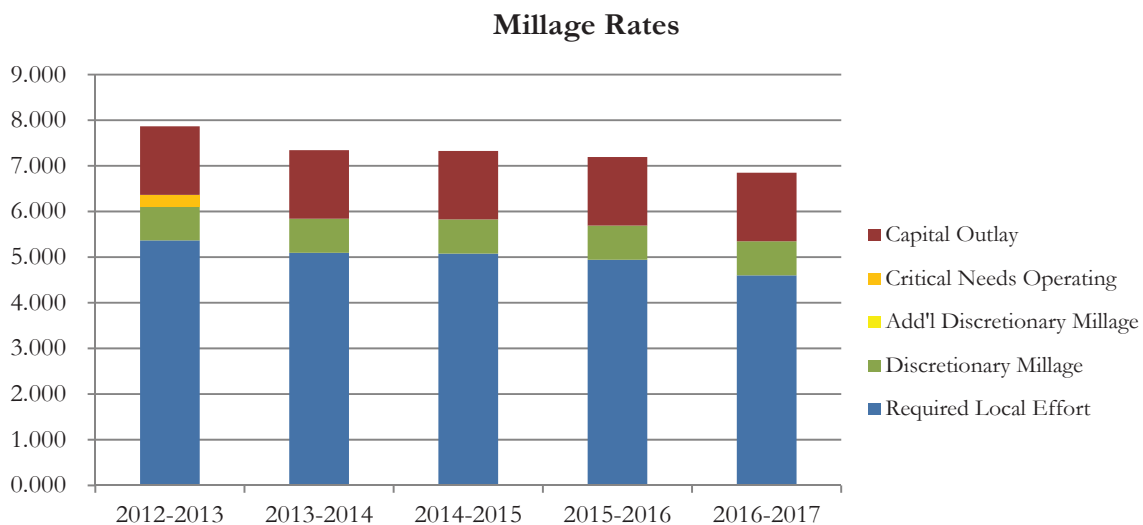
More than three-quarters of the budget is allocated to the direct benefit of students (Instruction, Inst. Support, and Transportation combined).



Millage Rates

Millage	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Required Local Effort	5.368	5.095	5.079	4.944	4.600
Prior Period Funding Adj.	0.022	0.015	0.009	0.005	0.000
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	0.250	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	7.888	7.358	7.336	7.197	6.848

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) & 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

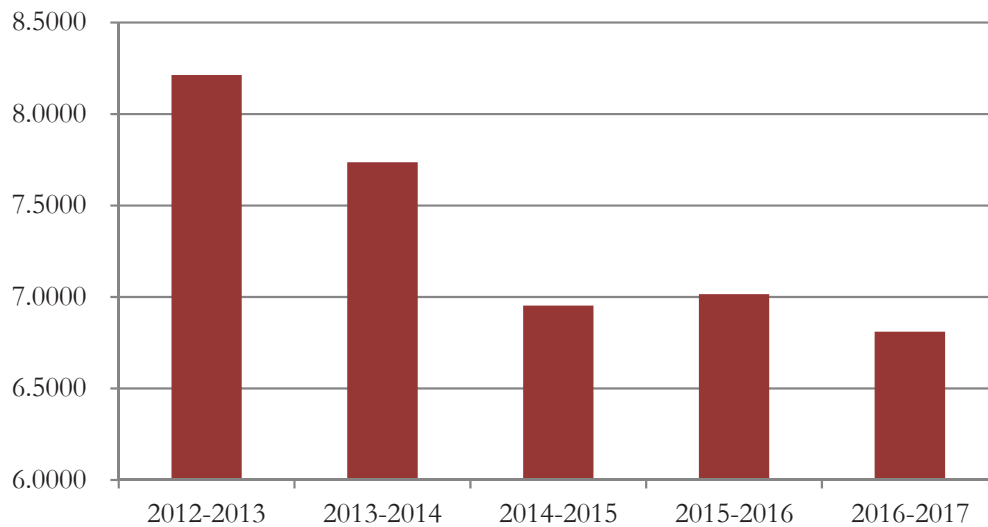
A mill represents one thousandth of a dollar



Rolled-back Rate

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
(1) Current Year Gross Taxable Value	26,524,504,827	27,144,412,805	28,893,765,446	30,513,634,131	32,624,888,000
(2) Current Year New Taxable Value	155,863,742	148,813,394	226,603,487	326,780,496	375,833,266
(3) Current Year Adjustable Taxable	26,368,641,085	26,995,599,411	28,667,161,959	30,186,853,635	32,249,054,734
(4) Prior Year Gross Taxable Value (From Prior Year DR-403)	26,859,774,090	26,477,759,038	27,091,310,355	28,866,429,963	30,514,924,188
(5) Prior Year Millage Levy	8.063	7.888	7.358	7.336	7.197
(6) Prior Year Ad Valorem Proceeds	216,570,358	208,856,563	199,337,862	211,764,130	219,615,909
(7) The Current Year Rolled-Back	8.2131	7.7367	6.9535	7.0151	6.8100
(8) Current Year Proposed Millage Rate	7.888	7.358	7.336	7.197	6.848
(9) Current Year Proposed Rate as a % of the rolled-back rate	96.04%	95.11%	105.50%	102.59%	100.56%
(10) Current Year Rate Change as a percent of rolled-back rate	-3.96%	-4.89%	5.50%	2.59%	0.56%

Rolled-back Rate



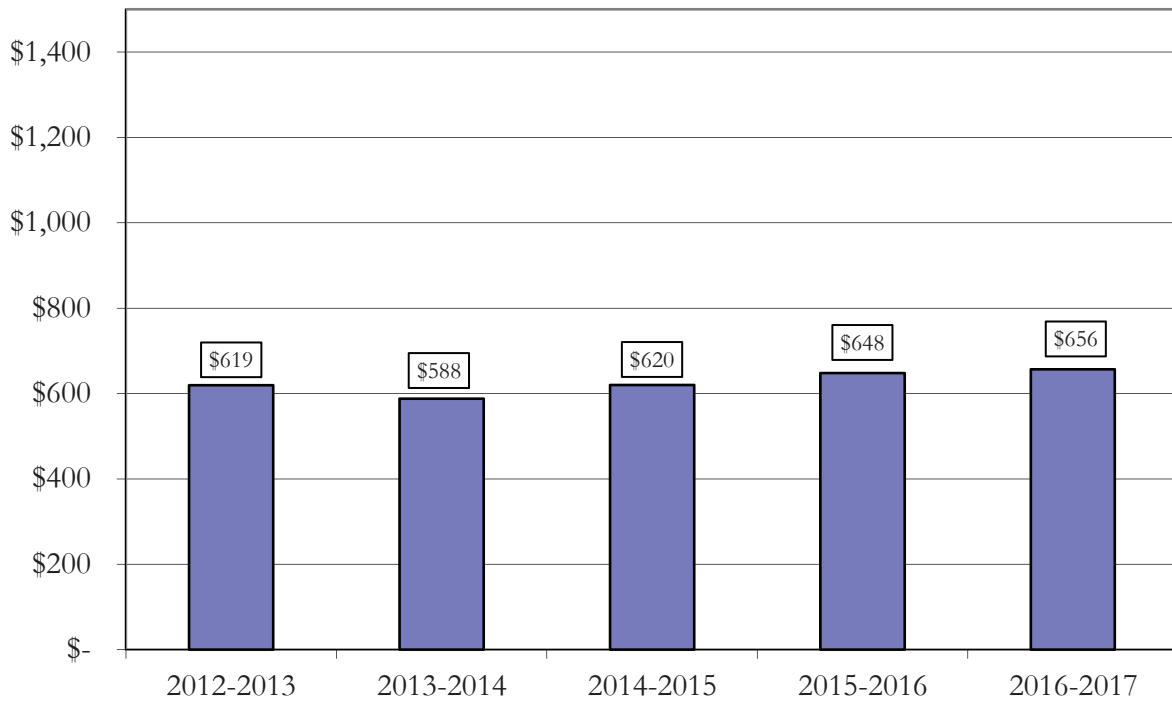
Source: District Records



Average Homeowner Rates

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
Assessed Value	\$ 103,523	\$ 104,920	\$ 109,543	\$ 115,017	\$ 120,825
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	78,523	79,920	84,543	90,017	95,825
Property Tax Rate	7.888	7.358	7.336	7.197	6.848
Property Tax Due	\$ 619.39	\$ 588.05	\$ 620.21	\$ 647.85	\$ 656.21
Tax Increase/(Decrease) from the Prior Year	\$ (30.77)	\$ (31.34)	\$ 32.16	\$ 27.64	\$ 8.36

Average Homeowner's Property Taxes



Source: Volusia County Property Appraiser



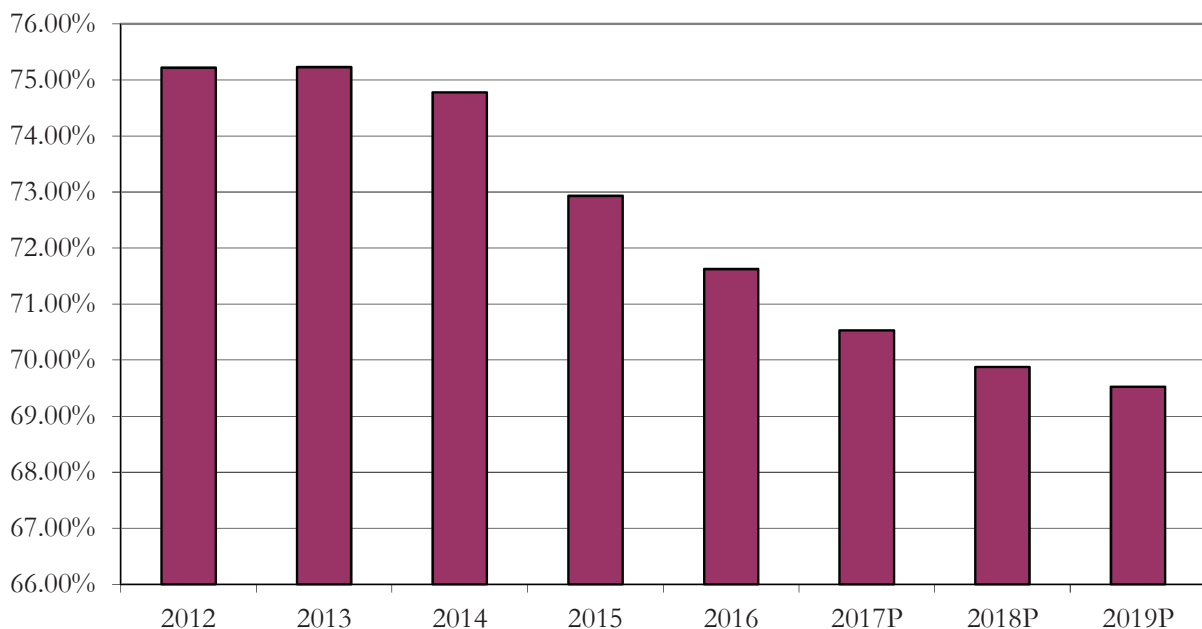
Assessed vs. Market Value

Assessed Value/Market Value History

Year	Assessed Value	% Incr./ (Decr)	Market Value	Ratio
2012	26,859,774,090	-8.42%	35,708,421,608	75.22%
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%
2017P	32,379,446,626	6.00%	45,906,993,775	70.53%
2018P	34,322,213,423	6.00%	49,117,460,805	69.88%
2019P	36,381,546,229	6.00%	52,327,927,834	69.53%

Note: Assessed Values are net Taxable Values after deducting allowable statutory exemptions. 2017-2019 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. For 2016, Just Values in Volusia County have increased 7.5% with new construction accounting for the largest part. There were several commercial projects completed this year including Trader Joe's Warehouse, Publix Supermarket, Daytona Nissan, and Hampton Inn & Suites to name just a few. Newly built single famiy residences increased by 8.45%.

Source: Volusia County Property Appraiser



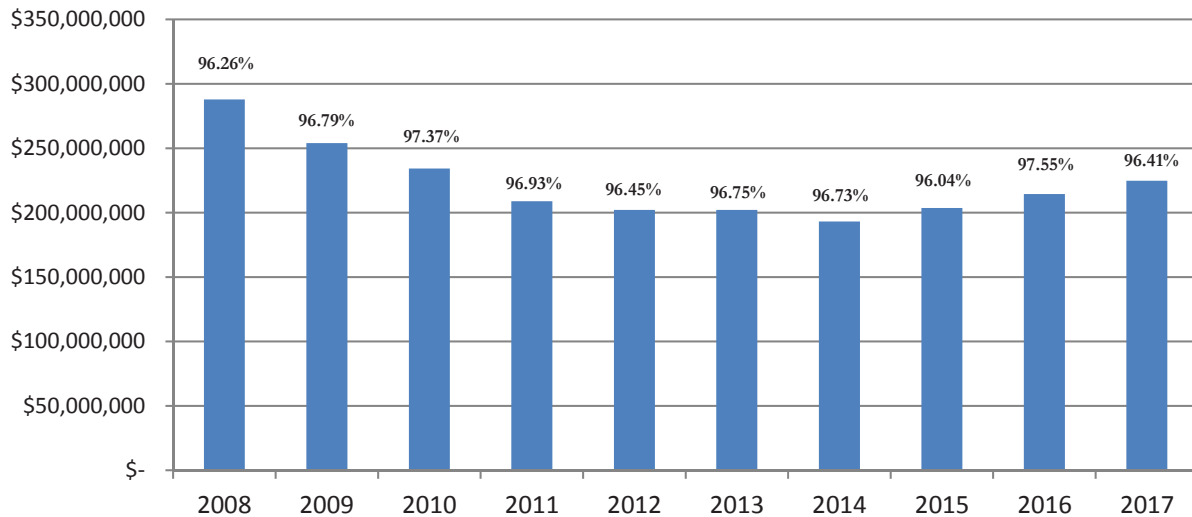
Tax Collections

Property Taxes

<u>Year</u>	<u>Total Tax Levy</u>	<u>% Incr./ (Decr)</u>	<u>Total Tax Collections</u>	<u>Ratio</u>
2008	307,995,520	4.49%	296,471,118	96.26%
2009	297,412,481	-3.44%	287,857,553	96.79%
2010	260,839,816	-12.30%	253,968,179	97.37%
2011	241,594,132	-7.38%	234,172,676	96.93%
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	233,034,879	6.00%	224,668,926	96.41%

2017 is based on estimated tax levy and tax collections

Property Tax Collections (With Percent of Collections)



Sales Tax Collections

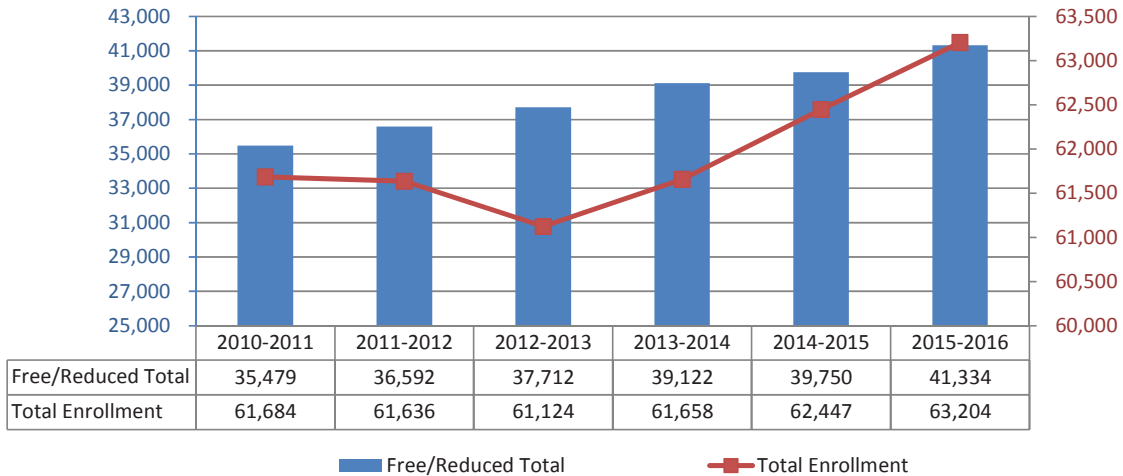
<u>Year</u>	<u>Total Collections</u>	<u>% Incr./ (Decr)</u>
2013	31,812,156	
2014	33,733,053	6.04%
2015	36,073,123	6.94%
2016	39,116,980	8.44%
2017 P	39,899,320	2.00%
2018 P	40,697,306	2.00%
2019 P	41,511,252	2.00%



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. 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 2016-17 there are 48 Title I Schools eligible for funding, however only schools with a percentage higher than 68.59% receive an allocation. Below is a chart that lists the top 20 schools based on percentage.

School	Enrollment	Free/Reduced	Percentage
Edith I Starke Elem	408	399	97.79%
Turie T. Small Elem	470	453	96.38%
Westside Elem	618	593	95.95%
Highbanks Learning	24	23	95.83%
Palm Terrace Elem	705	662	93.90%
Holly Hill K-8	942	879	93.31%
McInnis Elem	349	319	91.40%
Campbell Middle	862	771	89.44%
AMI Kids	18	16	88.89%
Riverview Learning Center	27	24	88.89%
Richard Milburn Academy	88	77	87.50%
Champion Elem	578	510	88.24%
Discovery Elem	668	587	87.87%
Pierson Elementary	560	490	87.50%
Friendship Elem	402	348	86.57%
Blue Lake Elem	706	594	84.14%
The Chiles Academy	24	20	83.33%
Orange City Elem	558	464	83.15%
Deltona Lakes Elem	811	673	82.98%
Pride Elem	541	440	81.33%

Source: District records



Debt Schedules

Type	Principal	Interest	Total
State Board of Education Bonds:			
2016-2017	1,551,000	185,470	1,736,470
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	\$ 3,852,000	\$ 337,880	\$ 4,189,880
Sales Tax Revenue Bonds:			
2016-2017	26,170,000	649,758	26,819,758
Total Sales Tax Revenue	\$ 26,170,000	\$ 649,758	\$ 26,819,758
Certificates of Participation:			
2016-2017	10,560,000	11,247,600	21,807,600
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	\$ 239,500,000	\$ 108,852,200	\$ 348,352,200
Total Debt	\$ 269,522,000	\$ 109,839,838	\$ 379,361,838

Bond Payments for 2016-2017 total \$31,009,638



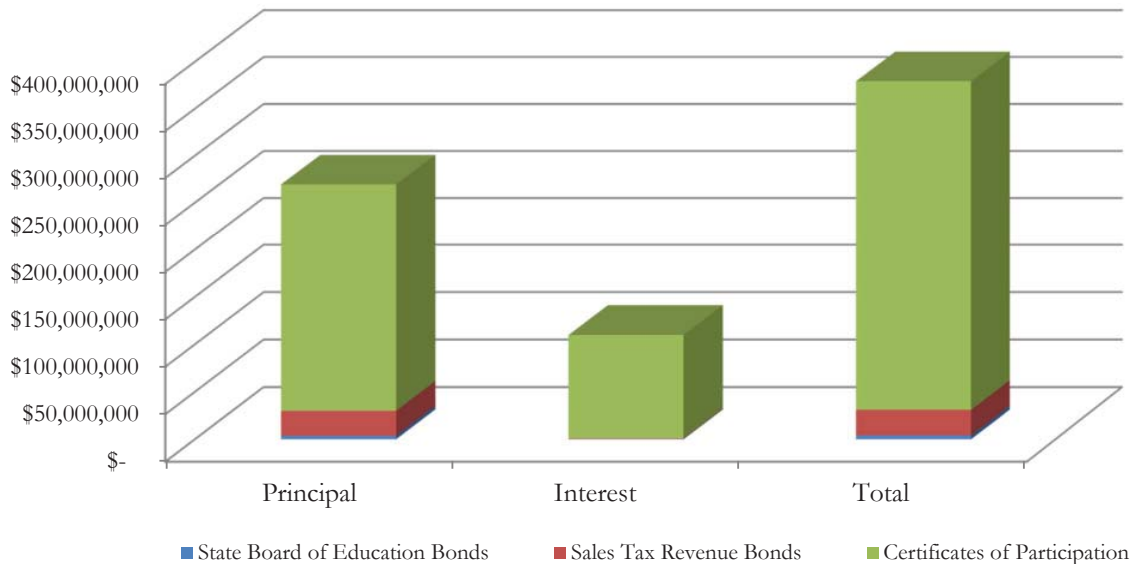
Outstanding Debt

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 Bonds	\$ 3,852,000	\$ 337,880	\$ 4,189,880
Sales Tax Revenue Bonds	\$ 26,170,000	\$ 649,758	\$ 26,819,758
Certificates of Participation	\$ 239,500,000	\$ 108,852,200	\$ 348,352,200
Total Debt as of June 30, 2015	\$ 269,522,000	\$ 109,839,838	\$ 379,361,838

Outstanding Debt

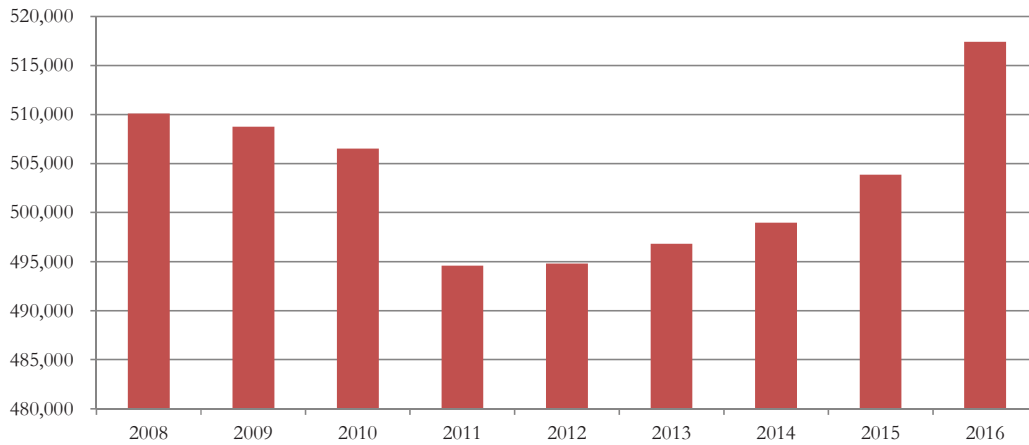


Demographic and Economic Statistics

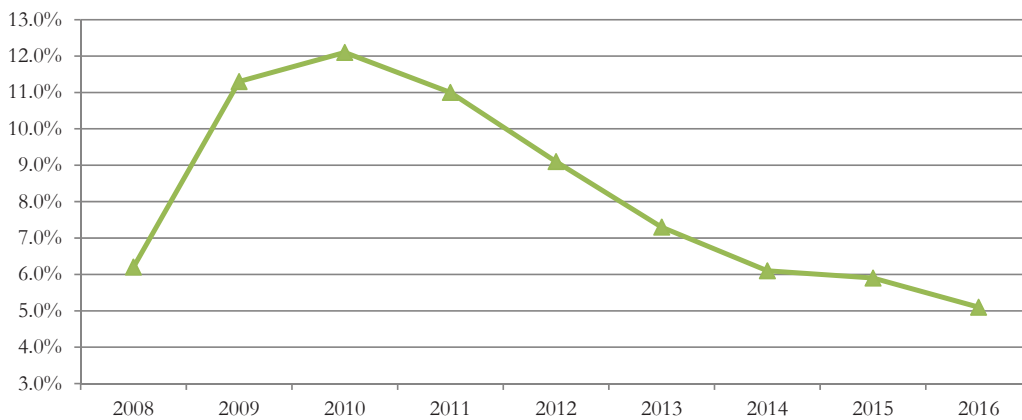
<u>Year</u>	<u>Population</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2008	510,109	\$ 30,317	6.2%
2009	508,764	\$ 30,302	11.3%
2010	506,528	\$ 30,818	12.1%
2011	494,593	\$ 33,104	11.0%
2012	494,804	\$ 32,203	9.1%
2013	496,832	\$ 33,299	7.3%
2014	498,978	\$ 34,305	6.1%
2015	503,851	\$ 34,321	5.9%
2016	517,411	\$ 35,364	5.1%

Sources: Florida Research & Economic Database(2006-2010,2013-15); US Census Bureau (2011-2012)
 United States Department of Commerce, Bureau of Economic and Business Research
 (2007-2012), Florida Research and Economic Database (2013-2016), FloridaJobs.org (2011-2016)

Population



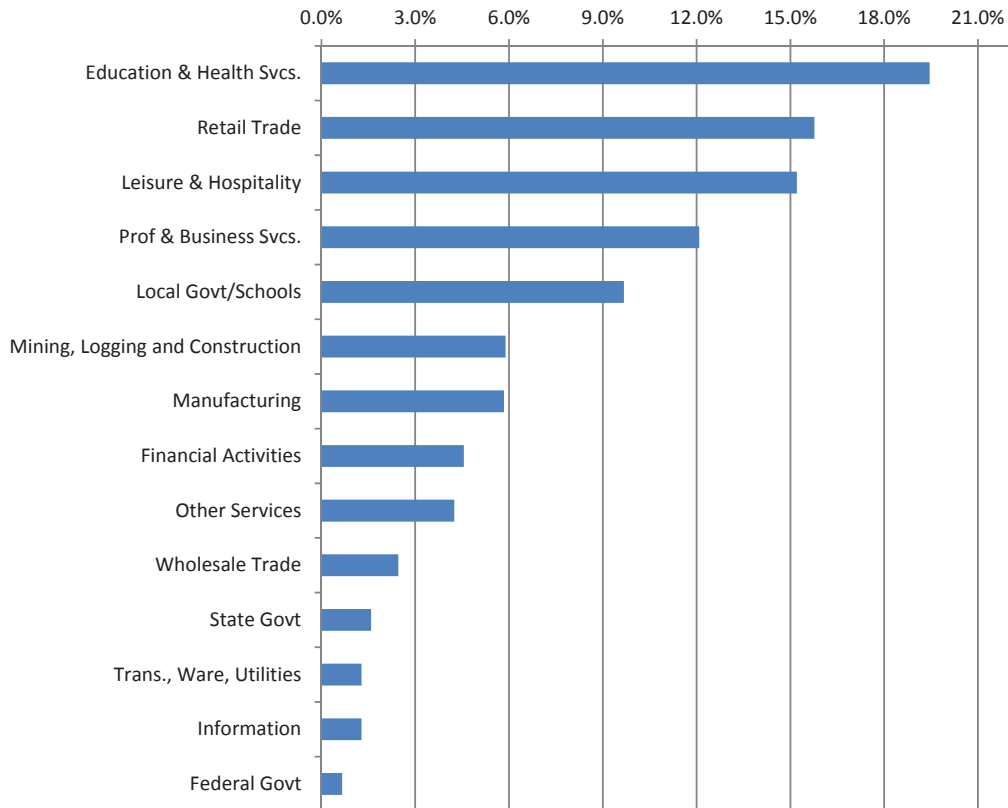
Unemployment Rate



Volusia Employment by Major Industry

Industry	2nd Qtr, 2016	
Education & Health Svcs.	38,000	19.5%
Retail Trade	30,800	15.8%
Leisure & Hospitality	29,700	15.2%
Professional & Business Svcs.	23,600	12.1%
Local Government/Schools	18,900	9.7%
Mining, Logging and Construction	11,500	5.9%
Manufacturing	11,400	5.8%
Financial Activities	8,900	4.6%
Other Services	8,300	4.2%
Wholesale Trade	4,800	2.5%
State Government	3,100	1.6%
Trans., Warehousing, Utilities	2,500	1.3%
Information	2,500	1.3%
Federal Government	1,300	0.7%
Total Non-Agri. Empl.	195,300	100%

Source: Volusia County Department of Economic Development

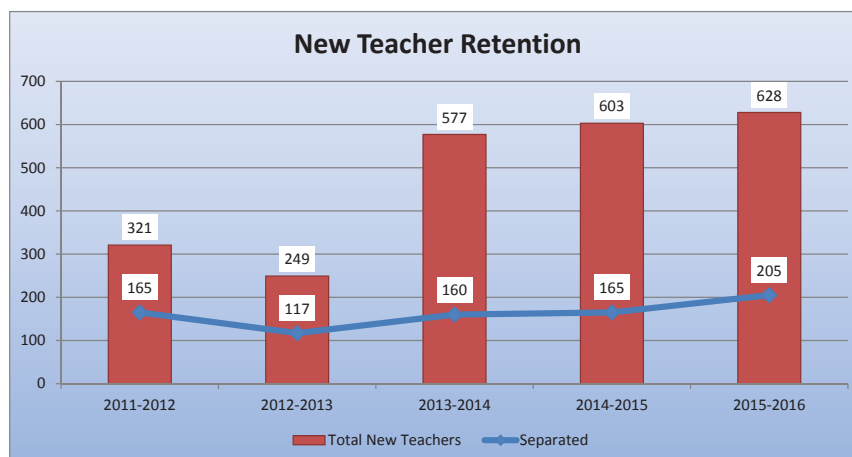
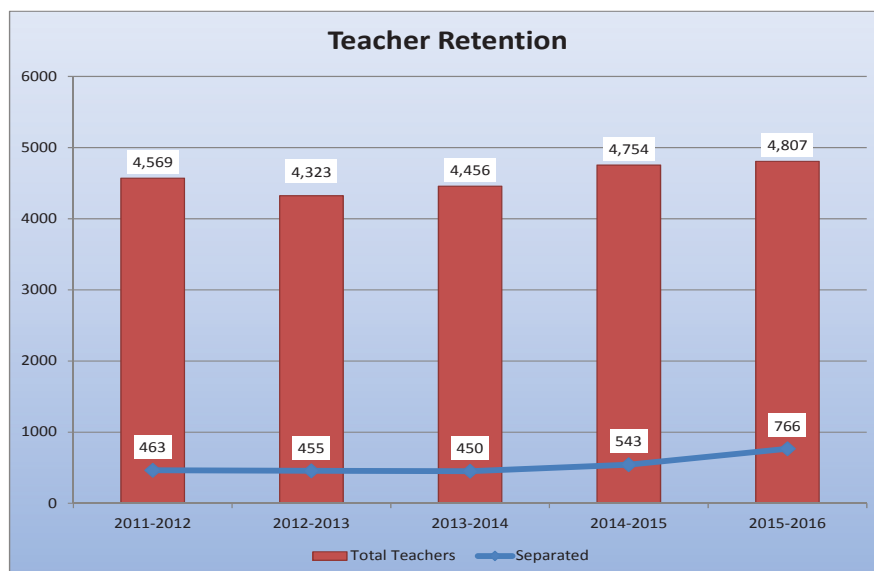


Teacher Recruitment and Retention

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
2011-2012	4,569	463	90%
	*321	*165	49%
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%

*NEW teachers



Source: District records

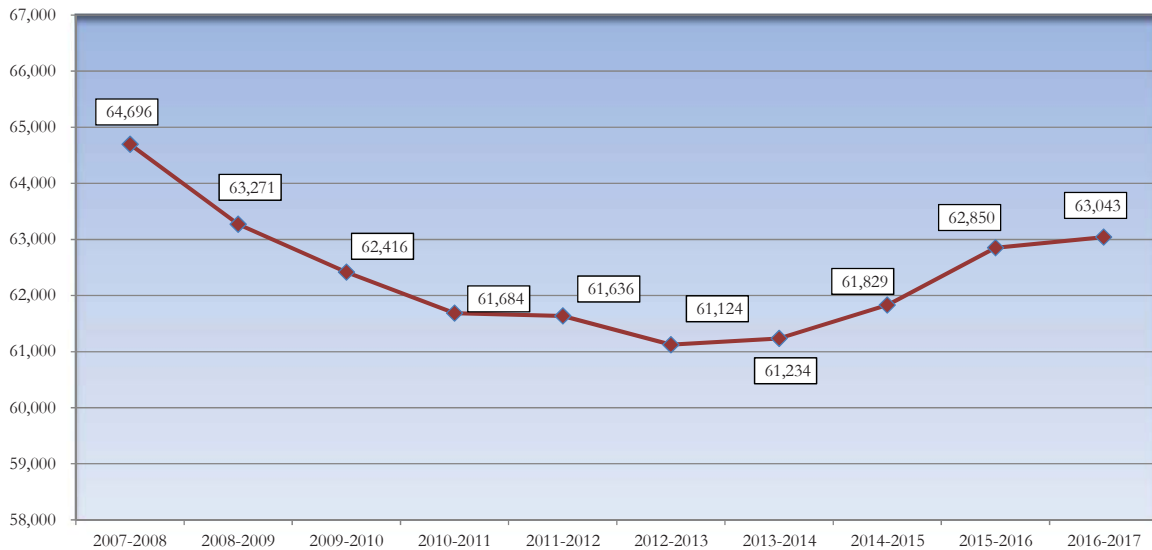


20 Day Enrollment History

Fall	Elementary	Middle	High	Special Centers	Total	Annual Change
2007-2008	29,384	14,254	19,897	1,161	64,696	(1,071)
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

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	2015-2016	2016-2017	Difference
	20 Day	20 Day	
Blue Lake Elementary School	696	650	(46)
Champion Elementary School	598	624	26
Chisholm Elementary School	383	387	4
Citrus Grove Elementary School	898	920	22
Coronado Beach Elementary School	269	272	3
Cypress Creek Elementary School	783	771	(12)
DeBary Elementary School	764	727	(37)
Deltona Lakes Elementary School	826	826	-
Discovery Elementary School	643	664	21
Edgewater Public	598	604	6
Enterprise Elementary School	577	622	45
Forest Lake Elementary School	653	618	(35)
Freedom Elementary School	714	758	44
Friendship Elementary School	416	397	(19)
Holly Hill School	971	954	(17)
Horizon Elementary School	718	747	29
Indian River Elementary School	618	602	(16)
Longstreet Elementary School	441	445	4
Manatee Cove Elementary School	743	719	(24)
George Marks Elementary School	589	597	8
McInnis Elementary School	372	360	(12)
Orange City Elementary School	579	581	2
Ormond Beach Elementary School	302	336	34
Ortona Elementary School	251	235	(16)
Osceola Elementary School	431	403	(28)
Osteen Elementary School	516	506	(10)
Palm Terrace Elementary School	705	714	9
Pathways Elementary School	724	774	50
Pierson Elementary School	575	571	(4)
Pine Trail Elementary School	707	700	(7)
Port Orange Elementary School	414	394	(20)
Pride Elementary School	575	540	(35)
Read-Pattillo Elementary School	459	446	(13)
Turie T. Small Elementary School	479	446	(33)
South Daytona Elementary School	817	864	47
Spirit Elementary School	753	762	9
Spruce Creek Elementary School	768	778	10
Starke Elementary School	406	412	6
Sugar Mill Elementary School	654	655	1
Sunrise Elementary School	543	546	3
Sweetwater Elementary School	641	627	(14)
Timbercrest Elementary School	743	804	61
Tomoka Elementary School	735	780	45
Volusia Pines Elementary School	603	582	(21)
Westside Elementary School	616	658	42
Woodward Elementary School	678	703	25
Total Elementary Schools	27,944	28,081	137

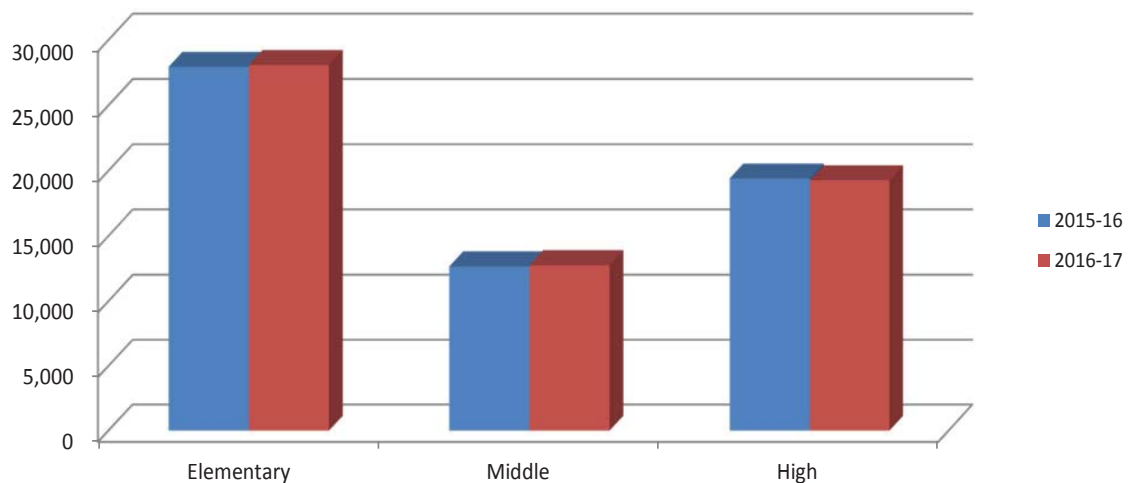


20 Day Enrollment Comparison by School

School Name	2015-2016 20 Day	2016-2017 20 Day	Difference
Campbell Middle School	874	599	(275)
Creekside Middle School	1,206	1,250	44
Deland Middle School	1,023	1,071	48
Deltona Middle School	1,037	1,022	(15)
Galaxy Middle School	1,009	991	(18)
Heritage Middle School	1,155	1,198	43
Hinson Middle School	945	1,076	131
New Smyrna Beach Middle School	1,159	1,173	14
Ormond Beach Middle School	1,022	1,167	145
River Springs Middle School	1,330	1,296	(34)
Silver Sands Middle School	1,165	1,157	(8)
Southwestern Middle School	737	746	9
Total Middle Schools	12,662	12,746	84

School Name	2015-2016 20 Day	2016-2017 20 Day	Difference
Atlantic High School	1,109	1,160	51
DeLand High School	2,458	2,546	88
Deltona High School	1,781	1,775	(6)
Mainland High School	1,986	2,002	16
New Smyrna High School	1,977	1,877	(100)
Pine Ridge High School	1,746	1,702	(44)
Seabreeze High School	1,664	1,596	(68)
Spruce Creek High School	2,691	2,643	(48)
Taylor Middle/High School	1,118	1,136	18
University High School	2,863	2,816	(47)
Total High Schools	19,393	19,253	(140)

20 Day Comparison

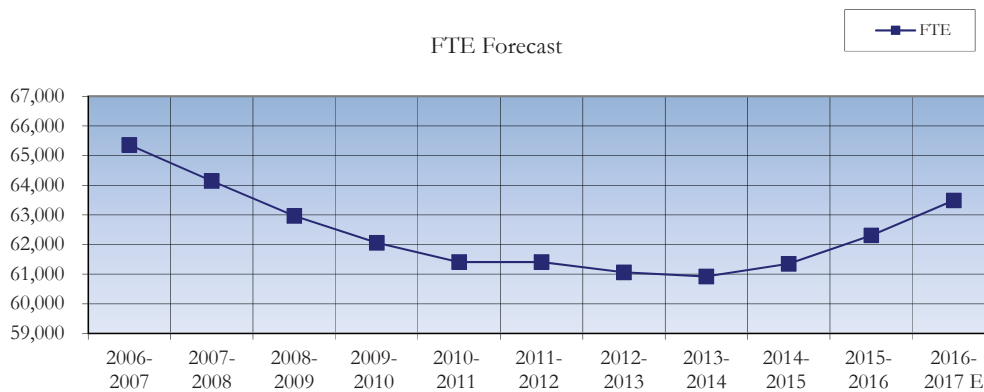


FTE Forecast

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 2016-17, 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
2000-2001	60,493.94	1,082.97
2001-2002	61,505.49	1,011.55
2002-2003	62,271.26	765.77
2003-2004	63,641.63	1,370.37
2004-2005	64,609.27	967.64
2005-2006	65,235.12	625.85
2006-2007	65,357.48	122.36
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 E	63,485.52	1,181.87

E=Estimate

Source: District Records

Actual FTE will be available June, 2017 for 2016-2017. FTE projections will be available January, 2017 for 2017-2018. The same variables that influence the enrollment forecast also influence the FTE forecast. Additional variables can influence FTE according to legislative policy.

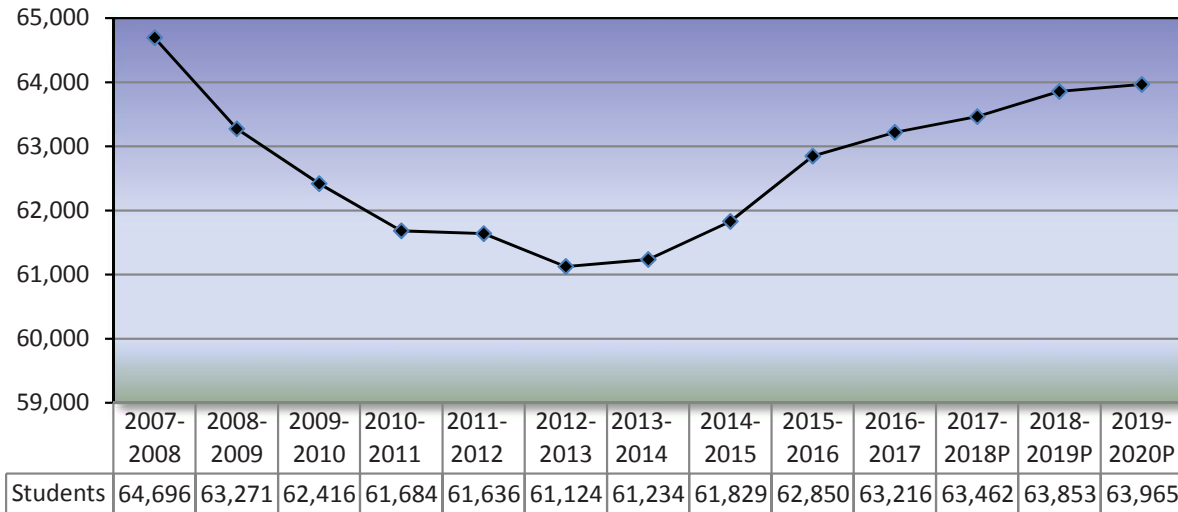


Student Enrollment Trends & Forecast

Volusia County Schools declined by 1,480 students during the ten-year period of 2007-08 through 2016-17, or -2.3%. In 2007-08, the growth rate was -1.63% followed by varied rates influenced by storms, choice programs and the economy. From 2007-08 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. For this school year, the district experienced a fourth year of growth for a four year total of 2,092 students. The cohort projection model is showing continued growth over the next three years. 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



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 Department of Education (DOE) are evaluated along with historical trends and averages to obtain a ratio used for projecting kindergarten. Kindergarten for the 2016-17 school year is based on the 2015-16 count. The greater the number of years forecasted, the greater the margin of error.



Elementary School Formulas

Program	FY17 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 16.5 Students 1 unit for 19.5 Students $\text{Enrollment} \times (50/1250)/20$; Minimum=0.5 unit $\text{Enrollment} \times (90/1250)/20$; Minimum=0.5 unit See page 172 1 unit for 16.5 Students 1 unit for 19.5 Students 1 unit for 16.0 Students See page 172 See page 172 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 172 $(\text{enroll} \times 30\% / 16) \times 0.75$ (0.75=6 hrs.) See page 172 See page 172 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 $\text{Enroll} < 450 = 0$ $\text{Enroll} > 449 = 1$ per school $\text{Enroll} < 450 = 1$ per school (11 months) $\text{Enroll} 450-849 = 0$ $\text{Enroll} > 849 = 1$ per school (10 months) See page 167 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

<u>Position</u>	<u>No.</u>	<u>Months</u>	<u>Hrs</u>	<u>FTE</u>
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

<u>Position</u>	<u>No.</u>	<u>Months</u>	<u>Hrs</u>	<u>FTE</u>
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

<u>Position</u>	<u>No.</u>	<u>Months</u>	<u>Hrs</u>	<u>FTE</u>
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

<u>Position</u>	<u>No.</u>	<u>Months</u>	<u>Hrs</u>	<u>FTE</u>
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	FY17 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 18.5 Students 1 unit for 35.0 Students See page 172 (enrollment/60%)/13 1 unit for 10 Students 1 unit for 18.5 Students See page 172 See page 172
Paraprofessionals ESOL VE Mild/Consultation Sm. Group Separate Class - Multi-VE Separate Class - E/BD	See page 172 ((enroll*20%)/13)*0.88 (0.88=7.0 hrs) See page 172 See page 172
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 Enrollment>1749=1 See page 169 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	FY17 Formula
Teachers 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	1 unit for 18.5 Students 1 unit for 35.0 Students 1 unit for 25.0 Students 1 unit for 39.0 Students units allocated based on earnings funds allocated based on earnings See page 172 $(\text{enrollment}/60\%)/12.5$ 1 unit for 10.0 Students See page 172 See page 172 $(\text{enrollment}/60\%)/13$ 1 unit for 18.5 Students
Paraprofessionals ESOL VE Mild/Consultation Sm. Group Separate Class - Multi-VE Separate Class - E/BD	See page 172 $([\text{enroll} * 20\%] / 12.5) * 0.94$ (0.94=7.5 hrs.) See page 172 See page 172
Instructional Support Media Specialists Certified School Counselors Assistant Principals ESE Assistant Principal Teacher on Assignment (10 months) Clerical Campus Advisor Custodial	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 171 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

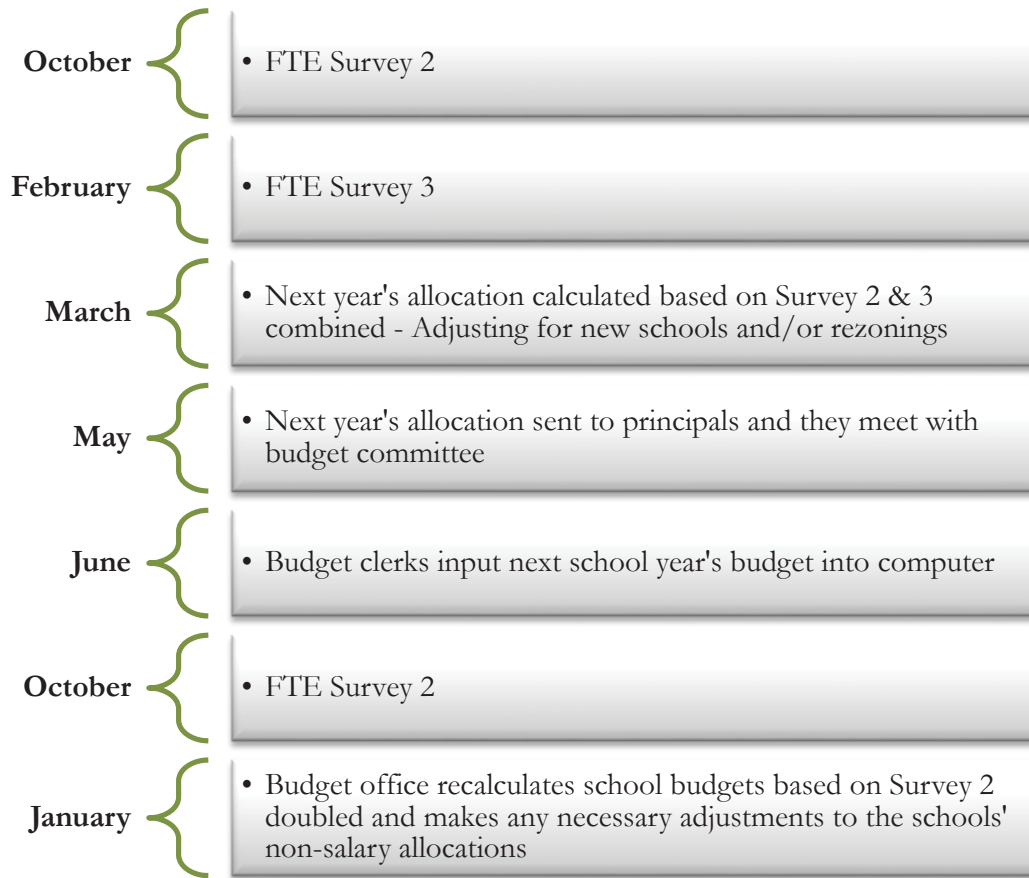
Enrollment	Teacher	Para
1 - 8	1.0	2.0
9 - 16	2.0	4.0
17 - 24	3.0	6.0
25 - 32	4.0	8.0
33 - 40	5.0	10.0
41 - 48	6.0	12.0
49 - 54	7.0	14.0
55 - 60	8.0	16.0
61 - 66	9.0	18.0
67 - 72	10.0	20.0

* 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	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Actual Positions	2016-2017 Budgeted Positions	Increase/ (Decrease)
ELEMENTARY						
Teachers	1,950.2	2,104.2	2,202.9	2,240.0	2,254.4	14.4
Paraprofessionals	227.0	241.3	274.1	279.9	284.0	4.1
Media Specialists	43.5	44.0	46.5	46.0	46.5	0.5
Certified School Counselors	44.5	44.0	47.0	47.0	47.0	-
Speech Clinician	44.0	44.7	45.4	46.6	48.8	2.2
Community Ed. Facilitator	1.0	1.0	1.0	1.0	1.0	-
Principal	42.0	41.0	46.0	46.0	46.0	-
Assistant Principals	40.0	41.0	47.0	48.0	42.0	(6.0)
TOA/TAA	40.0	40.0	3.0	3.0	14.0	11.0
Clerical	203.9	199.2	199.1	204.7	204.2	(0.5)
Campus Advisor	1.0	1.0	2.0	2.0	2.0	-
Custodians	205.5	-	-	-	-	-
SWC Manager	45.9	45.9	45.9	45.9	46.0	0.1
SWC Assistant/DR Aide	149.6	145.9	146.8	143.8	143.2	(0.6)
ELEMENTARY TOTAL	3,038.1	2,993.2	3,106.7	3,153.9	3,179.1	25.2
MIDDLE						
Teachers	723.6	800.3	819.6	821.0	841.6	20.6
Paraprofessionals	82.2	83.3	89.0	88.4	90.7	2.3
Media Specialists	12.0	12.0	12.0	12.0	12.0	-
Certified School Counselors	35.0	36.0	35.0	34.0	34.0	-
Speech Clinician	6.0	5.4	5.0	4.6	4.8	0.2
Community Ed. Facilitator	-	-	-	-	1.0	1.0
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	1.0	2.0	3.0	3.0	-
Specialist, Mental Health	-	-	-	0.5	0.5	-
Clerical	90.8	90.7	90.2	89.5	89.6	0.1
Custodians	84.0	-	-	-	-	-
Campus Advisors	24.0	25.0	27.0	27.0	28.0	1.0
SWC Manager	12.0	12.0	12.0	12.0	12.0	-
SWC Assistant/DR Aide	60.6	59.8	56.3	52.7	54.1	1.4
MIDDLE TOTAL	1,179.2	1,173.5	1,196.1	1,192.7	1,219.3	26.6
HIGH						
Teachers	1,025.3	1,044.1	1,063.5	1,088.6	1,093.7	5.1
Paraprofessionals	129.5	124.8	131.4	136.9	142.7	5.8
Media Specialists	10.0	10.0	10.0	10.0	10.0	-
Certified School Counselors	45.0	48.0	48.0	47.0	48.0	1.0
Athletic Directors	5.5	5.5	5.5	5.5	5.0	(0.5)
Facilitator, CTE Academy	-	-	-	-	5.0	5.0
Speech Clinician	4.6	4.6	4.6	4.6	4.4	(0.2)
Principal	10.0	10.0	10.0	10.0	10.0	-
Assistant Principals	43.0	43.0	44.0	43.0	43.0	-
TOA/TAA	14.0	10.0	11.0	11.0	12.0	1.0
Specialist, SIG Proj Mgmt	-	-	1.0	-	-	-
Specialist, Mental Health	-	-	-	0.5	0.5	-
Clerical	119.2	118.4	119.6	119.1	118.4	(0.7)
Custodians	136.5	-	-	-	-	-
Campus Advisors	40.0	40.0	42.0	42.0	43.0	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	45.6	45.1	42.5	42.0	41.9	(0.1)
HIGH TOTAL	1,640.8	1,516.1	1,545.7	1,572.8	1,590.2	17.4



School Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Actual Positions	2016-2017 Budgeted Positions	Increase/ (Decrease)
SPECIAL CENTERS						
Teachers	60.0	51.3	55.8	67.5	70.5	3.0
Paraprofessionals	11.5	10.5	10.5	16.7	17.7	1.0
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	4.0	5.0	5.0	5.0	5.0	-
Instructional Specialists	1.0	2.0	2.0	3.0	3.0	-
Coordinators	1.0	1.0	1.0	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	-
Principal	1.0	1.0	1.0	1.0	1.0	-
Assistant Principals	4.0	4.0	4.0	3.0	3.0	-
TOA/TAA	5.0	3.0	3.0	3.0	3.0	-
Clerical	12.2	11.3	12.3	13.3	12.3	(1.0)
Custodians	2.0	-	-	-	-	-
Campus Advisors	1.6	1.6	1.6	1.6	1.6	-
SWC Dining Room Aides	0.3	0.3	0.3	0.3	0.3	-
SPECIAL CENTER TOTAL	106.7	94.1	100.6	120.5	123.5	3.0
SCHOOL TOTALS	5,964.8	5,776.9	5,949.1	6,039.9	6,112.1	72.2
SCHOOL-WIDE POSITIONS						
Deaf Interpreter	11.5	12.3	14.1	14.1	14.1	-
Diagnostic Teacher	5.2	3.3	5.3	3.2	3.2	-
District Academic Coaches	-	-	-	2.0	26.0	24.0
ESE Teacher (Language)	10.5	10.5	10.5	8.5	8.5	-
Employment Advisor	10.0	10.0	8.0	8.0	8.0	-
Nursing Staff	59.0	62.9	62.9	62.8	63.7	0.9
Paraprofessional 3, Speech	14.9	14.9	14.9	14.9	14.9	-
Paraprofessional 4, ESE Support	8.3	8.3	9.5	10.4	10.4	-
Placement Specialist	30.0	28.0	29.0	29.0	29.0	-
Psychologist/Psych. Intern	26.8	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	15.0	13.0	15.0	15.0	15.0	-
Speech Clinician	4.0	4.0	4.0	4.0	4.0	-
Teacher on Assignment	1.0	2.0	2.0	19.0	21.0	2.0
Tcr, Peer Asst & Review (PAR)	15.0	16.0	16.0	8.0	8.0	-
User Support Analysts	24.0	24.0	24.0	24.0	27.0	3.0
Vision Teacher	7.5	7.1	6.1	6.1	6.1	-
Dept. Staff Assigned to Schools	12.2	8.4	3.8	1.8	1.8	-
TOTAL SCHOOL-WIDE	260.9	254.7	255.1	260.8	290.7	29.9



School Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Actual Positions	2016-2017 Budgeted Positions	Increase/ (Decrease)
ELEMENTARY						
Teachers	1,872.2	2,011.3	2,099.1	2,132.0	2,158.1	26.1
Paraprofessionals	198.0	214.5	228.5	238.3	246.4	8.1
Media Specialists	43.5	44.0	46.5	46.0	46.5	0.5
Certified School Counselors	44.5	44.0	47.0	47.0	47.0	-
Speech Clinicians	44.0	44.7	45.4	46.6	48.8	2.2
Principal	42.0	41.0	46.0	46.0	46.0	-
Assistant Principals	39.0	40.2	46.2	47.2	41.2	(6.0)
TOA/TAA	23.8	24.5	2.0	2.0	12.0	10.0
Clerical	203.9	199.2	199.1	204.7	204.2	(0.5)
Campus Advisor	1.0	1.0	2.0	2.0	2.0	-
Custodians	196.7	-	-	-	-	-
Dining Room Aide	0.7	0.4	0.8	1.4	1.4	-
ELEMENTARY TOTAL	2,709.3	2,664.8	2,762.6	2,813.2	2,853.6	40.4
MIDDLE						
Teachers	710.1	789.1	795.6	802.0	823.1	21.1
Paraprofessionals	73.0	75.0	78.5	79.3	78.4	(0.9)
Media Specialists	12.0	12.0	12.0	12.0	12.0	-
Certified School Counselors	35.0	36.0	35.0	34.0	34.0	-
Speech Clinicians	6.0	5.4	5.0	4.6	4.8	0.2
Principal	12.0	12.0	12.0	12.0	12.0	-
Assistant Principals	24.0	26.8	26.7	26.0	25.9	(0.1)
TOA/TAA	1.0	1.0	1.0	2.0	2.0	-
Clerical	90.8	90.7	90.2	89.5	89.6	0.1
Custodians	81.6	-	-	-	-	-
Campus Advisors	24.0	25.0	27.0	27.0	28.0	1.0
MIDDLE TOTAL	1,069.5	1,073.0	1,083.0	1,088.4	1,109.8	21.4
HIGH						
Teachers	1,006.8	1,030.9	1,042.5	1,063.5	1,079.5	16.0
Paraprofessionals	120.1	115.8	119.6	122.2	123.2	1.0
Media Specialists	10.0	10.0	10.0	10.0	10.0	-
Certified School Counselors	45.0	48.0	48.0	47.0	48.0	1.0
Speech Clinicians	4.6	4.6	4.6	4.6	4.4	(0.2)
Athletic Directors	5.5	5.5	5.5	5.5	5.0	(0.5)
Facilitator, CTE Academy	-	-	-	-	5.0	5.0
Principal	10.0	10.0	10.0	10.0	10.0	-
Assistant Principals	32.9	33.5	34.5	34.6	34.6	-
TOA/TAA/AOA	10.0	10.0	11.0	11.0	11.0	-
Clerical	119.2	118.4	118.6	118.1	117.4	(0.7)
Custodians	135.6	-	-	-	-	-
FMT-Ag Farm Facility	2.6	2.6	2.6	2.6	2.6	-
Campus Advisors	40.0	40.0	42.0	42.0	43.0	1.0
HIGH TOTAL	1,542.3	1,429.3	1,448.9	1,471.1	1,493.7	22.6



School Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Actual Positions	2016-2017 Budgeted Positions	Increase/ (Decrease)
SPECIAL CENTERS						
Teachers	58.7	49.6	54.6	66.3	69.3	3.0
Paraprofessionals	9.5	9.5	9.5	15.7	16.6	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	4.0	5.0	5.0	5.0	5.0	-
Instructional Specialists	1.0	2.0	2.0	2.0	2.0	-
Coordinators	1.0	1.0	1.0	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	-
Principal	1.0	1.0	1.0	1.0	1.0	-
Assistant Principals	2.0	2.5	2.5	2.2	2.2	-
TOA/TAA/AOA	5.0	3.0	3.0	3.0	3.0	-
Clerical	10.4	10.1	11.1	12.1	11.1	(1.0)
Custodians	2.0	-	-	-	-	-
Campus Advisors	1.6	1.6	1.6	1.6	1.6	-
SPECIAL CENTER TOTAL	99.0	88.1	95.1	114.7	117.6	2.9
GRAND TOTAL	5,420.1	5,255.2	5,389.6	5,487.4	5,574.7	87.3
SCHOOL-WIDE POSITIONS						
Deaf Interpreter	0.1	0.1	0.1	0.1	0.1	-
Diagnostic Teacher	0.7	0.8	0.8	0.8	0.8	-
District Academic Coaches	-	-	-	2.0	13.0	11.0
ESE Teacher (Language)	10.5	10.5	10.5	8.5	8.5	-
Employment Advisor	0.4	4.0	2.0	2.0	2.0	-
Nursing Staff	59.0	62.9	62.9	62.8	63.7	0.9
Paraprofessional 3, Speech	14.9	14.9	14.9	14.9	14.9	-
Placement Specialist	5.9	6.4	7.4	7.4	7.4	-
Psychologist/Psych. Intern	19.4	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	14.0	12.1	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	0.1
Tcr, Peer Asst & Review (PAR)	15.0	16.0	16.0	8.0	8.0	-
User Support Analysts	24.0	24.0	24.0	24.0	27.0	3.0
Vision Teacher	7.5	7.1	6.1	6.1	6.1	-
Dept. Staff Assigned to Schools	8.9	6.9	1.2	1.0	1.0	-
TOTAL SCHOOL-WIDE	189.3	194.5	188.8	181.2	196.2	15.0



Department Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions

Organization	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Actual Positions	2016-2017 Budgeted Positions	Increase/ (Decrease)
SCHOOL BOARD						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	4.2	4.2	5.0	5.0	5.0	-
DIVISION TOTAL	10.2	10.2	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	4.9	5.4	5.4	5.9	0.5
Area Superintendent	2.0	2.0	2.0	3.0	3.0	-
Area Superintendent	2.0	2.0	2.0	3.0	3.0	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Assignments	4.0	3.0	3.0	-	-	-
Archives and Records Management	2.0	1.0	1.0	-	-	-
Professional Standards	4.0	4.0	4.0	4.0	4.0	-
DIVISION TOTAL	24.9	22.9	23.4	21.4	21.9	0.5
FACILITIES SERVICES						
Maintenance	246.0	214.5	216.5	-	-	-
Custodial Administration and Support	17.5	-	-	-	-	-
Planning and Business Services	8.0	8.0	8.0	-	-	-
Facilities Design & Existing School Constr.	8.0	6.0	7.0	-	-	-
New Construction & UBC Inspections	3.0	2.0	3.0	-	-	-
Admin., Accountability & Const. Measures	3.0	3.0	3.0	-	-	-
DIVISION TOTAL	285.5	233.5	237.5	-	-	-
FINANCIAL SERVICES						
Administration	2.0	2.0	2.0	2.0	2.0	-
Finance Department	14.0	13.0	13.0	13.0	13.0	-
Payroll Department	8.0	7.0	6.0	6.0	6.0	-
Insurance & Employee Benefits	9.0	9.0	8.0	7.0	7.0	-
Budget Department	7.0	6.0	6.0	6.0	6.0	-
Purchasing and Warehousing	25.5	24.5	24.5	-	-	-
School Way Café	29.2	31.9	34.0	-	-	-
DIVISION TOTAL	94.7	93.4	93.5	34.0	34.0	-
HUMAN RESOURCES						
Human Resource Administration	2.0	2.0	2.0	2.0	2.0	-
Certification	2.0	2.0	2.0	2.0	2.0	-
Human Resource Assessment & Developme	4.0	4.0	3.0	3.0	3.0	-
HR Info Systems & Substitutes	3.0	3.0	3.0	3.0	3.0	-
Equity and Operations	14.0	13.0	14.0	13.0	13.0	-
Recruitment & Retention	4.0	4.0	4.0	3.0	3.0	-
DIVISION TOTAL	29.0	28.0	28.0	26.0	26.0	-



Department Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions

Organization	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Actual Positions	2016-2017 Budgeted Positions	Increase/ (Decrease)
INSTRUCTIONAL SERVICES						
Administration	7.0	7.0	7.0	4.0	3.0	(1.0)
Staff Dev./Media Services & Inst. Materials	7.0	-	-	-	-	-
K-12 Curriculum/Sch Improvement	37.4	51.4	57.0	53.9	61.9	8.0
Digital Learning & Assessment	7.0	8.0	9.0	12.0	12.0	-
Educational Enhancement	7.0	7.0	7.0	8.0	8.0	-
Student Assignments	-	-	-	1.0	1.0	-
Archives and Records Management	-	-	-	1.0	1.0	-
ESE & Student Services	76.6	79.7	78.5	55.7	52.7	(3.0)
Program and Grants Development	3.7	3.0	3.0	5.0	5.0	-
Health Services	5.0	4.0	4.0	4.0	4.0	-
Federal Compensatory Education	27.9	33.8	42.0	42.0	45.0	3.0
DeLand Administrative Custodial Services	5.5	-	-	-	-	-
DIVISION TOTAL	184.1	193.9	207.5	186.6	193.6	7.0
OPERATIONS SERVICES						
Administration	-	-	-	2.0	2.0	-
Maintenance	-	-	-	214.5	222.9	8.4
Planning and Business Services	-	-	-	12.0	12.0	-
Facilities Design & Existing School Constr.	-	-	-	10.0	13.0	3.0
New Construction & UBC Inspections	-	-	-	5.0	5.0	-
Purchasing and Warehousing	-	-	-	27.0	28.0	1.0
School Way Café	-	-	-	34.0	34.9	0.9
Technology Support & Admin	-	-	-	68.3	80.6	12.3
Copy Center	-	-	-	6.7	6.7	-
Transportation Services	-	-	-	448.0	449.0	1.0
DIVISION TOTAL	-	-	-	827.5	854.1	26.6
TECHNOLOGY SERVICES						
Technology Services	76.6	72.6	69.7	-	-	-
Copy Center	7.1	6.6	6.6	-	-	-
DIVISION TOTAL	83.7	79.2	76.3	-	-	-
STUDENT TRANSPORTATION						
Transportation Services	445.8	433.0	439.0	-	-	-
DIVISION TOTAL	445.8	433.0	439.0	-	-	-
DISTRICT TOTAL	1,157.9	1,094.1	1,116.2	1,106.5	1,140.6	34.1



Department Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

Organization	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Actual Positions	2016-2017 Budgeted Positions	Increase/ (Decrease)
SCHOOL BOARD						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	4.2	4.2	5.0	5.0	5.0	-
DIVISION TOTAL	10.2	10.2	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	4.9	5.4	5.4	5.9	0.5
Area Superintendents	2.0	2.0	2.0	3.0	3.0	-
Area Superintendents	2.0	2.0	2.0	3.0	3.0	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Assignments	4.0	3.0	3.0	-	-	-
Archives and Records Management	2.0	1.0	1.0	-	-	-
Professional Standards	4.0	4.0	4.0	4.0	4.0	-
DIVISION TOTAL	24.9	22.9	23.4	21.4	21.9	0.5
FACILITIES SERVICES						
Maintenance	245.7	214.2	216.2	-	-	-
Planning & Business Services	3.5	4.0	3.5	-	-	-
Facilities Design & Existing School Constr.	1.5	0.5	0.5	-	-	-
Admin., Accountability & Const. Measures	1.7	1.7	1.7	-	-	-
Custodial Administration and Support	17.5	-	-	-	-	-
DIVISION TOTAL	269.9	220.4	221.9	-	-	-
FINANCIAL SERVICES						
Administration	2.0	2.0	2.0	2.0	2.0	-
Finance Department	14.0	13.0	13.0	13.0	13.0	-
Payroll Department	8.0	7.0	6.0	6.0	6.0	-
Insurance & Employee Benefits	8.0	8.0	7.0	6.0	6.0	-
Budget Department	6.1	5.1	5.1	5.1	5.1	-
Purchasing & Warehousing	14.6	13.6	13.6	-	-	-
DIVISION TOTAL	52.7	48.7	46.7	32.1	32.1	-
HUMAN RESOURCES						
Human Resource Administration	2.0	2.0	2.0	2.0	2.0	-
Certification	2.0	2.0	2.0	2.0	2.0	-
Human Resource Assessment & Development	3.0	4.0	3.0	3.0	3.0	-
Equity and Operations	14.0	12.0	14.0	13.0	13.0	-
Human Resource Info Sys & Substitutes	3.0	3.0	3.0	3.0	3.0	-
Recruitment & Retention	4.0	4.0	4.0	3.0	3.0	-
DIVISION TOTAL	28.0	27.0	28.0	26.0	26.0	-



Department Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

Organization	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Actual Positions	2016-2017 Budgeted Positions	Increase/ (Decrease)
INSTRUCTIONAL SERVICES						
Administration	4.6	4.4	5.4	3.6	2.6	(1.0)
Staff Dev./Media Services & Inst. Materials	4.2	-	-	-	-	-
K-12 Curriculum/Sch Improvement	23.6	34.8	40.7	37.9	39.9	2.0
Digital Learning & Assessment	7.0	7.0	9.0	11.0	12.0	1.0
Educational Enhancements	7.0	7.0	7.0	8.0	8.0	-
Student Assignments	-	-	-	1.0	1.0	-
Archives and Records Management	-	-	-	1.0	1.0	-
ESE & Student Services	9.6	12.1	11.2	9.8	8.8	(1.0)
Program and Grants Development	0.6	0.4	0.4	0.3	0.3	-
Health Services	3.9	3.2	3.2	3.2	3.2	-
Federal Compensatory Education	5.7	5.9	6.3	6.0	6.5	0.5
DeLand Administrative Custodial Services	5.5	-	-	-	-	-
DIVISION TOTAL	71.7	74.8	83.2	81.8	83.3	1.5
OPERATIONS SERVICES						
Administration	-	-	-	2.0	2.0	-
Maintenance	-	-	-	213.8	222.2	8.4
Planning & Business Services	-	-	-	4.0	3.5	(0.5)
Purchasing and Warehousing	-	-	-	16.1	17.1	1.0
Technology Support & Admin	-	-	-	68.2	80.5	12.3
Copy Center	-	-	-	6.7	6.7	-
Transportation Services	-	-	-	446.0	447.0	1.0
DIVISION TOTAL	-	-	-	756.8	779.0	22.2
STUDENT TRANSPORTATION						
Transportation Services	444.8	432.0	438.0	-	-	-
DIVISION TOTAL	444.8	432.0	438.0	-	-	-
TECHNOLOGY SERVICES						
Technology Services	72.5	68.3	69.3	-	-	-
Printing and Copying - Copy Center	7.1	6.6	6.6	-	-	-
DIVISION TOTAL	79.6	74.9	75.9	-	-	-
DISTRICT TOTAL	981.8	910.9	928.1	929.1	953.3	24.2



Federal Program Accomplishments

Federal Programs & Grants

Volusia County Schools use Federal funds to support programs outlined under the Elementary and Secondary Education Act. These programs include:

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**
 - 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 professional learning
- **Summer Programs**
 - Step Up 2 STEM Summer Program for students in grades 6-8 in Title I Middle Schools
 - Updated Summer School curriculum and assessments to align with Florida Standards
- **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
- **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**
 - Redesigned 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
- **Parent and Family Engagement**
 - Coordinated with Parent University to provide information and resources to stakeholders
 - Provided four FACT Fairs through Title I
 - First district LEA Title I Parent Meeting
- **Tutoring Programs**
 - 39% of STAR tutoring students counted for a learning gain on FSA in the subject in which they were tutored.
 - Provided 34,463 hours of tutoring
 - 80% of students tutored made an in program (iReady or ALEKS) learning gain
 - 90% of students tutored received at least 20 hours of instruction, 32% of the students received 30+ hours
 - Tutored 1,458 students with 1,290 students completing the program
- **Homeless Students**
 - 685+ identified homeless students were offered academic resources and tutoring services at 26 non-Title I schools.
 - Distributed 266 backpacks
 - 30+ students identified as neglected and residents of the Children's Home Society Sunshine, Destiny's, and Brian's Houses were provided tutorial services
 - Nearly 80% of identified homeless students improved academically



Federal Program Accomplishments

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 50+ million
- Pending grants for the district in the amount of 1.5 million

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 extensive new assessment tool, Teaching Strategies Gold
- All teachers successfully implemented and completed the VPK Assessment and Teaching Strategies Gold Assessment. Each 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

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:

- Research, Planning, and Implementation of SHOMOOP Test Prep program to help students with ACT, SAT, FSAs test practices and techniques
- Successfully planned and implemented Summer School Programs for migrant children levels pre-K to 12th grade
- Partnered with Flagler Rotary Club to increase food distribution from 80 families to 200 families
- Started a clothes' bank to help the migrant community to have access to free school uniforms
- Conducted Parent nights with Graduation Requirements information
- Field studies to University of South Florida and Daytona State College for grades 6-12 students to encourage education continuity

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
- 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



Federal Program Accomplishments

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:

- Brought National CHAMPS Trainer to the district to revive the District wide CHAMPS initiative
- Rebranded the CHAMPS Classroom Management Initiative
- Hired two District Classroom Management Coaches
- Created a menu of Classroom Management Professional Learning Offerings
- Developed partnership between DSC and VCS offering CHAMPS to DSC Senior Interns
- Assisted with the development of the C4L committee
- Expanded Communication Platforms to include: Twitter Chats, Twitter Call to Action, Created CHAMPS twitter handle - #VCSCHAMPS, Created CHAMPS Website (Weebly and SMORE), Tip of the Week is disseminated via Area Superintendent's Newsletter, and Provided training at Parent University
- Created a systematic checks and balances for PD Proposal approval.
- Collaborated with K12 Curriculum, PLSI, Title I and FDOE to build a district wide coaching initiative to support the SEED Grant requirements.
- Created Title II specific Coach job descriptions

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:

- Provided district wide K-12 Professional Learning opportunities for administrators, teachers and paraprofessionals on English Language Development Standards and best practices for ELL support.
- Provided ESOL tutoring to over 200 ELLs district wide using the Imagine Learning software.
- Provided dictionaries available for sites upon request for student daily use.
- Provided ongoing support for instructional technology programs, System 44 and Imagine Learning, for English Language Learners
- Held quarterly Recognition Award Ceremonies for ELL students
- Provided professional development for ESOL and general education teachers in the following areas: best practices, instructional strategies, cross cultural communication and curriculum standards
- Provided teacher and administrator training in new statewide WIDA

IDEA, Part B, Entitlement

- Provided Skills, Tips and Routines for Teacher Success (STARTS), a four-day training requirement for new-to-ESE teachers
- Provided Professional Learning Opportunities for Exceptional Student Education Staff both in county and out of county which had associated registration and travel fees.
- Provided all high schools with ongoing technical assistance, a specially designed report, and support from district ESE and DOE Project 10 staff to implement new 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
- Provided professional development to speech-language pathologists
- Continued implementation of Ascend Math, a computer-based math intervention program



Federal Program Accomplishments

- 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
- Continued Tier 1 Positive Behavior Intervention and Supports (PBIS).
- Facilitated CHAMPS trainings open to all VCS teachers
- Conducted Nonviolent Crisis Intervention training.
- Delivered the Autism Spectrum Disorder (ASD) Endorsement Certificate Add-On Program with the Florida Department of Education
- Implemented 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.
- 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 5th Annual Accessing Science through Access Points Science Expo for students with significant cognitive disabilities with 21 teacher and student groups participating in this event
- Implemented face-to-face and online training for all teachers who administer the Florida Alternate Assessment
- Provided four 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 parents of students with disabilities through Parent Transition Night.
- Provided speech/language services to Parentally Placed Private School Students in Pre-K through grade 12 to meet IDEA proportionate share requirement
- Provided professional development to private schools regarding classroom strategies to support students with disabilities to meet the IDEA proportionate share requirement
- Provided adaptive, assistive technology and equipment through the Volusia Adaptive Assistive Technology Team to support students with disabilities during the school year, as well as for summer use
- Purchased equipment needed to meet assistive technology needs of students with disabilities

IDEA, Part B, Preschool

- Provided technical assistance and coaching to ESE Pre-K teachers to implement effective instructional practices for literacy, social/emotional skills, and progress monitoring
- Relished materials and equipment necessary for supporting delivery of the PreK ESE Program
- Provided Stipends for preschool teachers of students with disabilities to attend Professional Learning
- Provided instructional materials used for Professional Learning delivered to Exceptional Student Education Teachers
- Provided substitutes to support classrooms when Pre-K ESE teachers were attending meetings
- Provided additional adult supports within classrooms to support the quality instructional and ensure safety
- Purchased Battelle Developmental Inventory kits for assessment of students suspected of having a disability
- Purchased Battelle Inventory Screener kits to assist in the identification of areas for which students may need intervention



District Accomplishments

School Accomplishments:

- Read-Pattillo Elementary was selected as regional winner by the Florida Department of Education for their family and community involvement project
- Fifty-three schools received the Florida Department of Education Five Star School Award, an incentive program to recognize exemplary community involvement in our schools
- The Alliance for a Healthier Generation “Bronze National Healthy Schools Award” was granted to Read-Pattillo Elementary
- Ivy Hawn and Burns-Science earned Highly Qualified

Student/Staff Accomplishments:

- Farrah Johnson, Deltona High teacher, was named Florida’s Teacher Mentor by the National Association of Agricultural Educators. This program recognizes the critical role experienced agriscience educators play in motivating and encouraging beginning agriscience educators to enter and remain in the teaching profession
- Sierra Dollar was awarded the Florida Outstanding School Volunteer Award from the Florida Department of Education
- Seabreeze High senior, Viktor Toth, won state champion in two swimming events (500 & 100 free)
- Volusia’s 2015 graduates garnered over \$32,928,665 in scholarships
- A six-member fifth grade team from Chisholm Elementary won first place in the Odyssey of the Mind competition and attended the national competition
- Champion Elementary students won 11 awards at the Jim Harbin Media Festival
- Pine Ridge High school’s athletic trainer Joelle Houser and her team of student athletic trainers were recognized for their efforts to comply with the rigorous standards necessary to qualify for Safe School Sports award
- Liliana Torres, Taylor High student, was named Dell Scholarship recipient earning a \$20,000 scholarship and a new Dell laptop
- Seabreeze High sophomore Daria Hughes won the US Congressional Art Competition: “Medley” a watercolor image will hang in the Capitol in Washington, D.C. for one year
- Spruce Creek High boys weightlifting team won their 26th state championship. Slade Villalobos and Dante Collier won individual state champion titles. Spruce Creek High Brittany Bentzoni, won state championship as an individual in the girls weightlifting competition



District Accomplishments

- Hannah Rockwell, Mainland High senior, won first place in Decorative Food Centerpiece at the Family Career and Community Leaders of America competition
- The 2016 Florida Council for Exceptional Children Dr. Jack Lamb Rookie Teacher of the Year Award was presented to Mary Ann Autrey, Sunrise Elementary teacher
- Fifty-eight Volusia County Schools students were selected as All-State Musicians for the state of Florida. These individuals were chosen through a statewide audition process
- Atlantic High students, Kristina Ziegler and Lindsey Ziegler, won state championship in tennis doubles. Kristina Ziegler also won the state championship in singles

District Accomplishments:

- Volusia Online Learning Instruction and Curriculum specialist, Dr. Amy Blowers is the Southeast Regional recipient of the 2015 International Literacy Association award for Technology and Reading. This award honors educators in grades K-12 who are making an outstanding and innovative contribution to the use of technology in reading education
- Volusia County School District received the Distinguished Budget Presentation Award for the current budget from Government Finance Officers Association, which is the highest form of recognition in governmental budgeting and represents a significant achievement by the district.
- The Government Finance Officers Association awarded the School District of Volusia County the Certificate of Achievement for Excellence in Financial Reporting for its 2014-15 Comprehensive Annual Financial Report (CAFR). The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting.



Performance Accomplishments

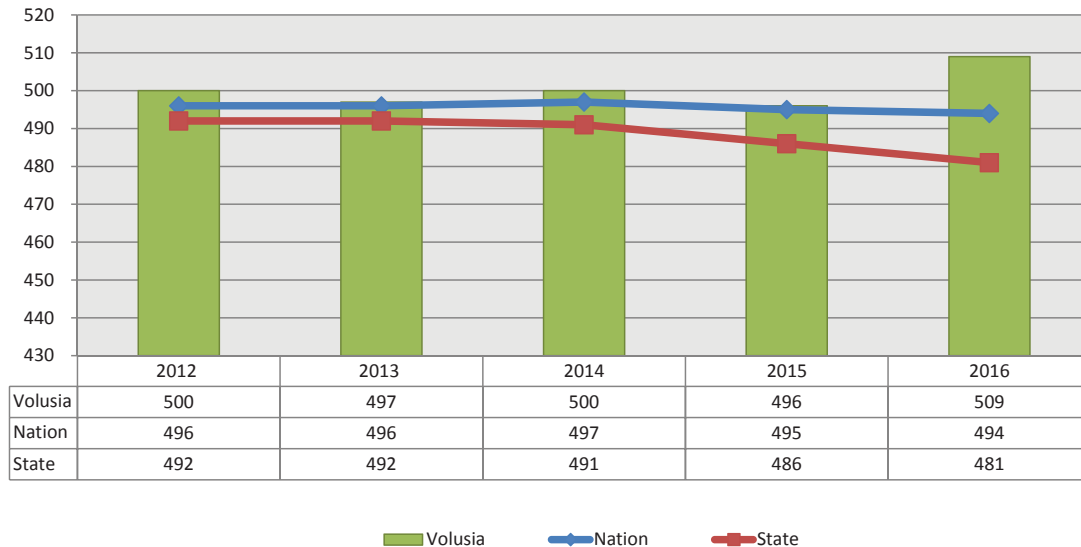
Scholastic Aptitude Test (SAT) Reasoning Test Combined Scores

	2012*	2013*	2014*	2015*	2016*
	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>
Nation	1498	1498	1497	1490	1484
Florida	1460	1457	1448	1434	1418
Volusia	1475	1468	1470	1453	1492

*Includes new writing component

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. Critical reading, mathematics, and writing 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 2012 through 2016. 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 Reading, Writing and Mathematics in 2016.

SAT: Verbal-Critical Reading Full Cohort

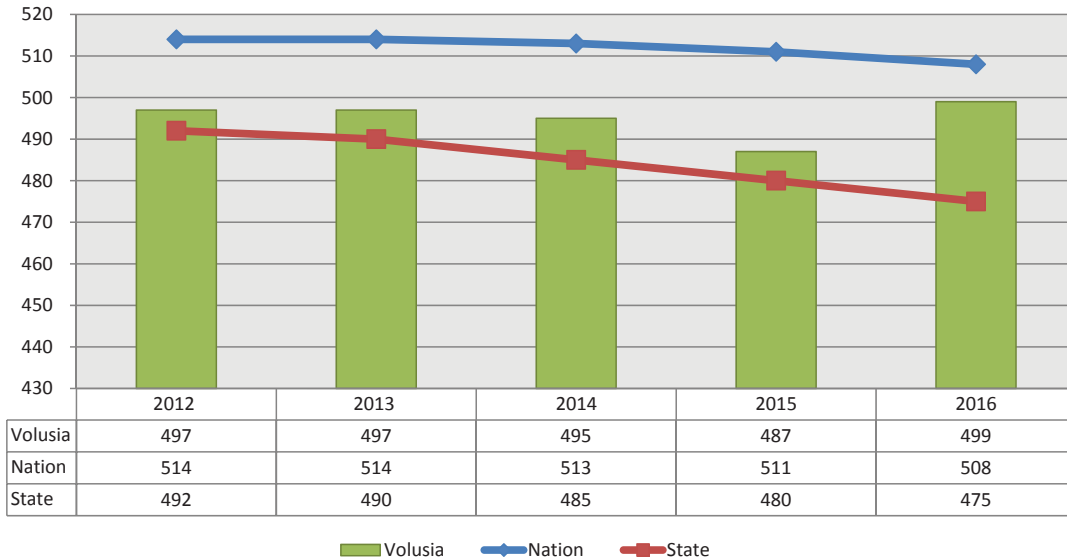


Source: District Records

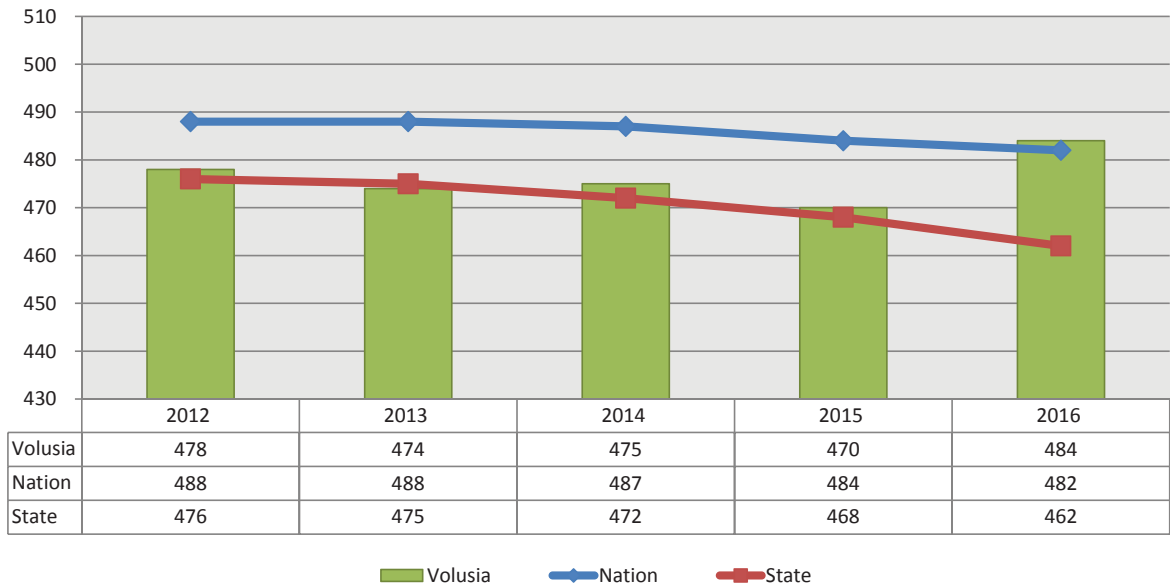


Performance Accomplishments

SAT: Mathematics Full Cohort



SAT: Writing Full Cohort



Source: District Records

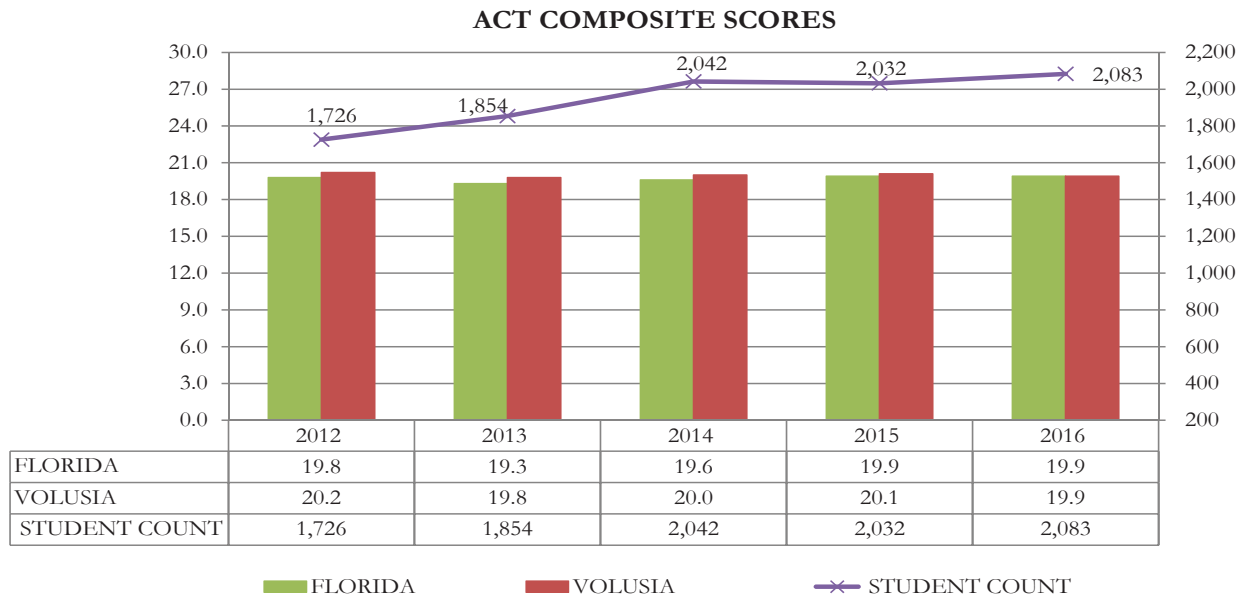


Performance Accomplishments

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 2016, 2,083 students took the ACT, compared to 1,726 in 2012. Participation in this test has increased while performance is relatively stable.

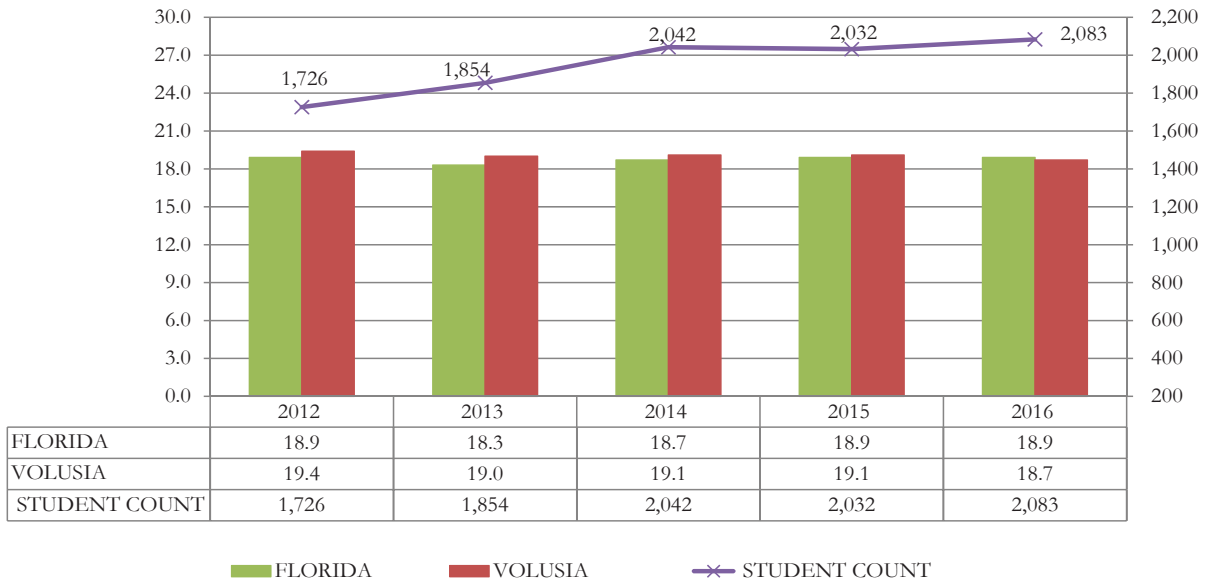


Source: District Records

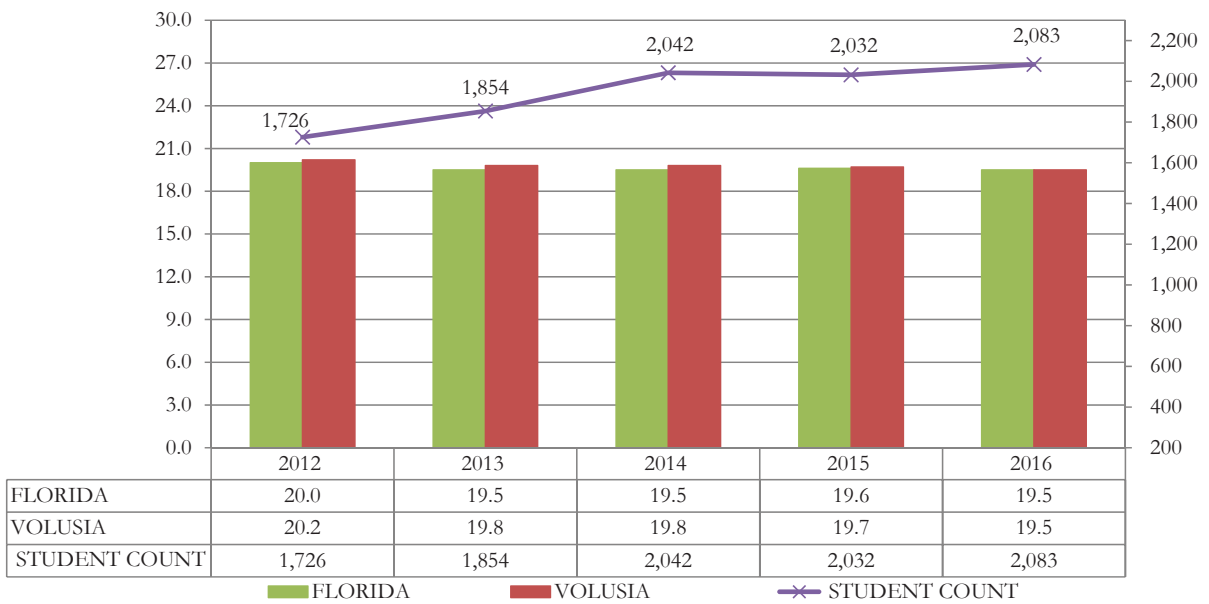


Performance Accomplishments

ACT ENGLISH SCORES



ACT MATHEMATICS SCORES



Source: District Records



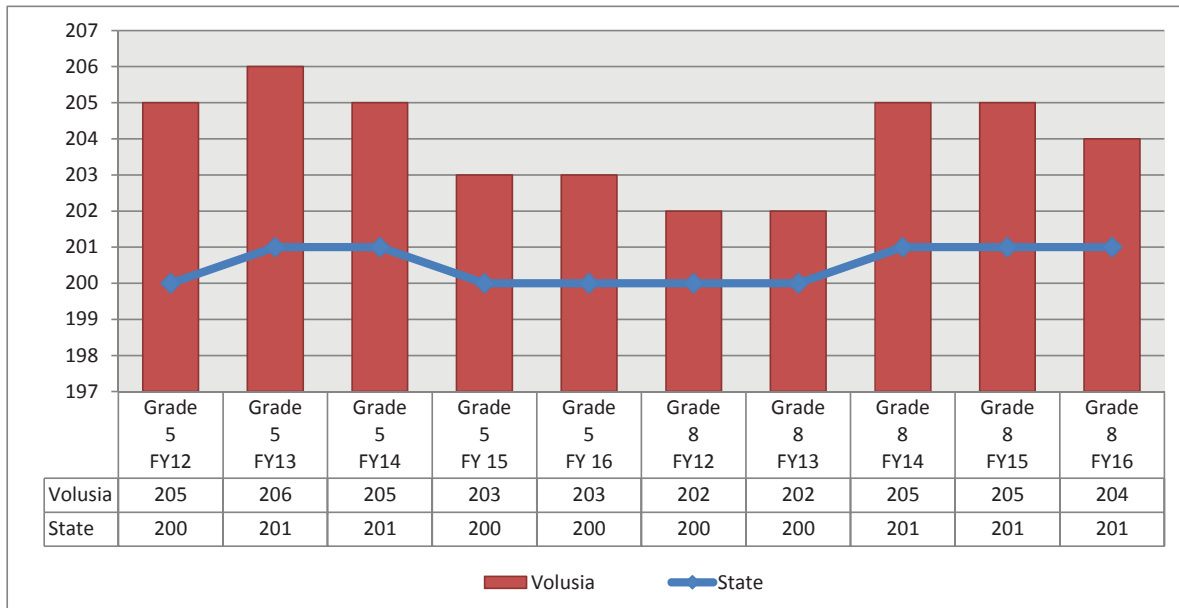
Performance Accomplishments

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

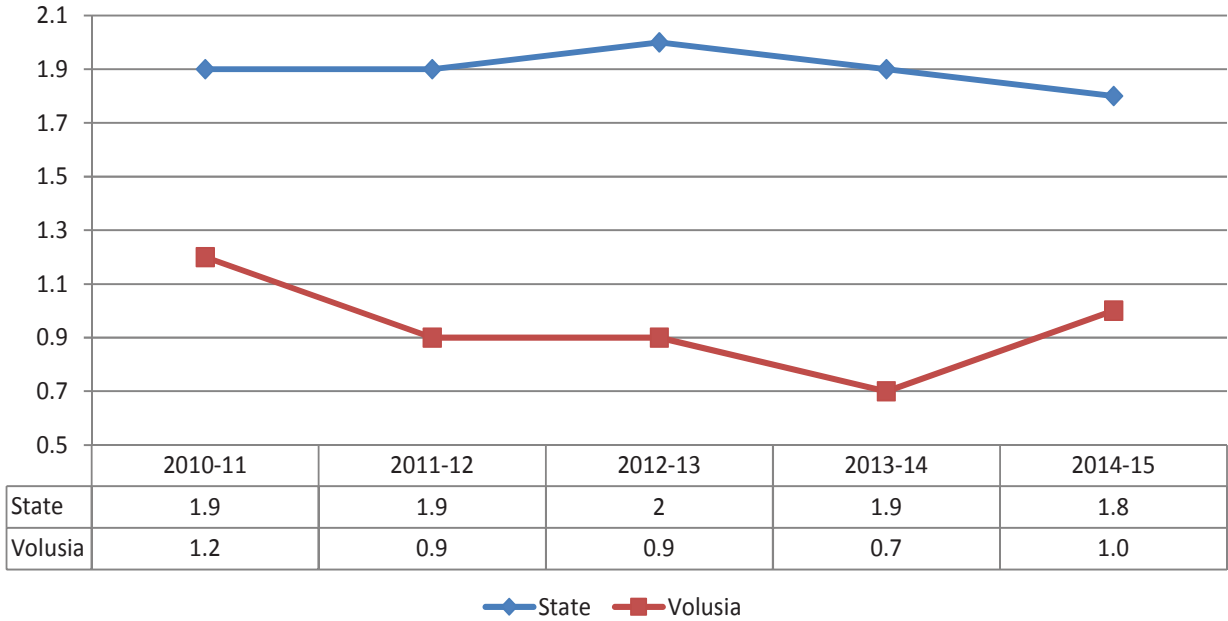


Performance Accomplishments

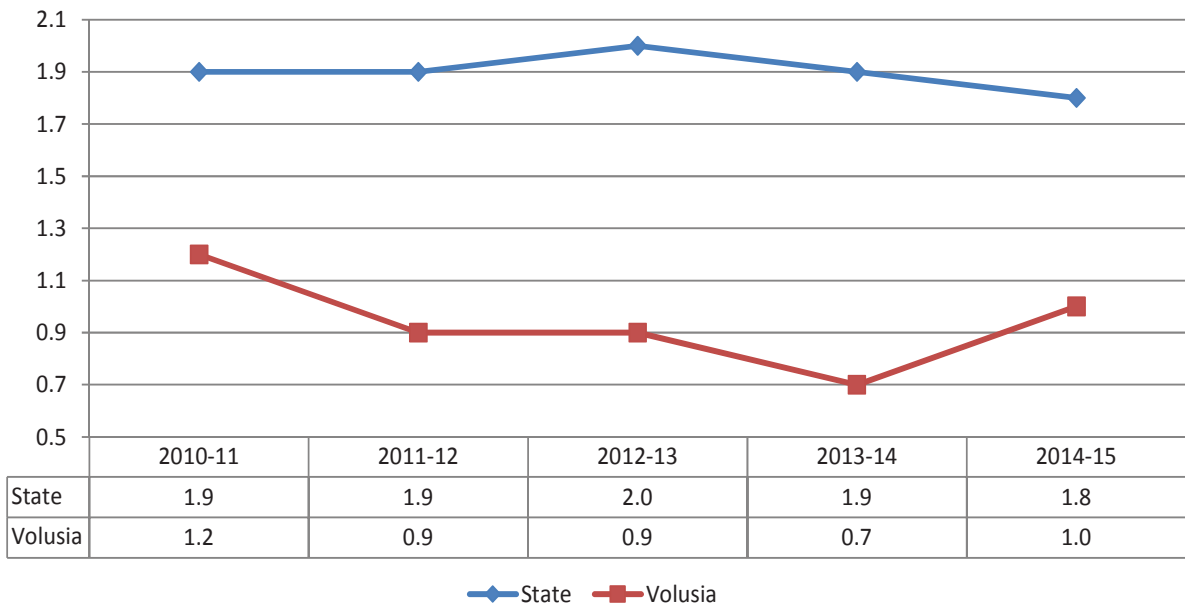
Graduation and Drop-Out Rates

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 62% in FY11 to 71.6% in FY15 in Volusia County. Drop-out rates decreased from 1.2 percent in FY11 to 1.0 percent in FY15 in Volusia County. Graduation and Drop-out Rates for 2016 will be available later in the year.

Federal Graduation Rates



Drop-Out Rates



Source: District Records

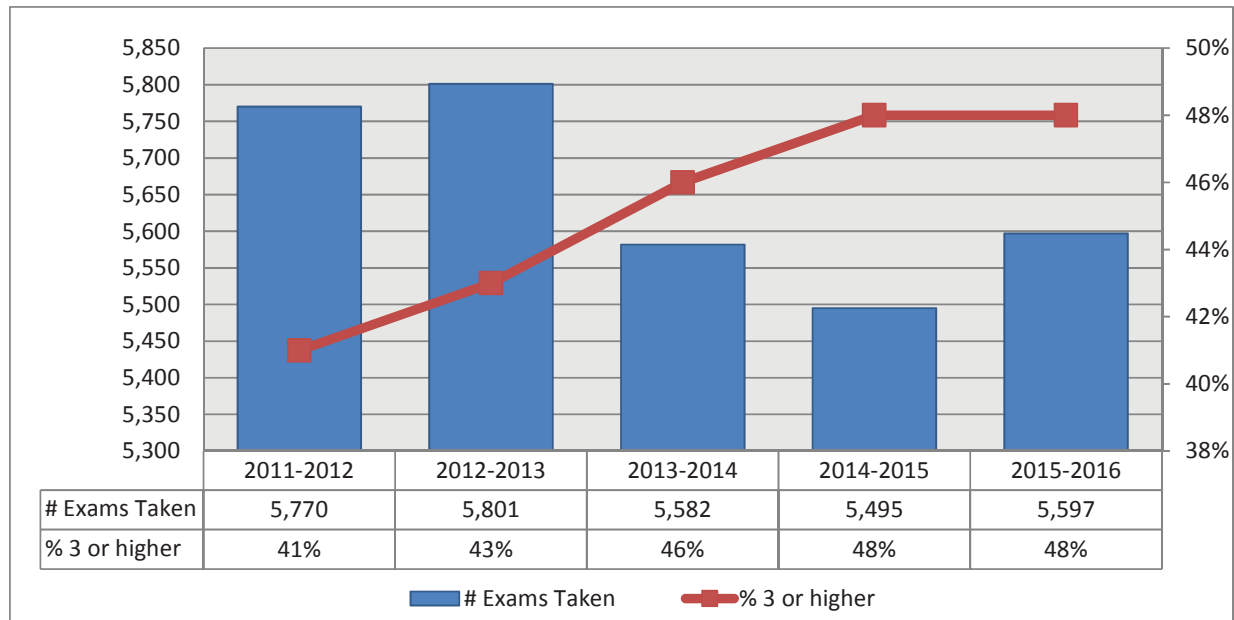


Performance Accomplishments

Advanced Placement Growth and Performance 2012 to 2016

Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has decreased from 5,770 to 5,597. At the same time, performance, as defined by students scoring three or higher, has increased. In 2016, 5,597 exams were administered with a passing rate of 48 percent, an improvement over the prior year. These data elements indicate increasing performance and participation rates among Volusia high school students and increasing levels of preparation for post-secondary readiness.

Advanced Placement Growth and Performance



Source: District Records



Performance Accomplishments

Biology End-of-Course

In 2016, all students enrolled in Biology I and Biology I Honors participated in the Biology EOC. Volusia performed above the state in every grade level.

EOC Test Biology Achievement



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. Districts would register CAPE Academies, primarily Career and Technical Education (CTE) Academies or courses, with the state to earn CAPE funding for each student who passed a certification from Bonus FTE. 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. Eighty percent of all CAPE funding earned is returned to the program where the money was earned. Twenty percent remains with the district to pay for some licensing costs and professional development for teachers or staff.

Industry certification opportunities are offered in specific CTE courses and students have the opportunity to earn certifications at no charge in grades 6 through 12. Earning industry certifications can enhance resumes and increase the students’ marketability for future careers. Many of the industry certifications have statewide articulation agreements that earn students college credit. 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:

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



Performance Accomplishments

CAPE Industry Certifications and CAPE Digital Tool Certificates Comparative Results

Industry Certification or Digital Tool Certificate Title	2015-2016 District Results			2014-2015 District Results			2013-2014 District Results			2012-2013 District Results		
	No. Passed	No. Taken	Pass Rate	No. Passed	No. Taken	Pass Rate	No. Passed	No. Taken	Pass Rate	No. Passed	No. Taken	Pass Rate
Adobe Certified Associate (Dreamweaver)	35	72	49%	28	85	33%	159	229	69%	71	86	83%
Adobe Certified Associate (Flash)	41	89	46%	40	204	20%	121	150	81%	64	103	62%
Adobe Certified Associate (Illustrator)	83	169	49%	192	230	83%	-	-	-	-	-	-
Adobe Certified Associate (InDesign)	36	63	57%	65	86	76%	-	-	-	-	-	-
Adobe Certified Associate (Photoshop)	666	1046	64%	241	486	50%	611	877	70%	322	370	87%
Adobe Certified Associate (Premiere Pro)	81	368	22%	460	638	72%	597	831	72%	57	150	38%
Agricultural Mechanics Certification	-	2	0%	-	-	-	-	-	-	-	-	-
Agricultural Technician Certification	9	19	47%	14	34	41%	14	30	47%	8	51	16%
Animal Science Certification Exam	-	7	0%	-	-	-	-	-	-	-	-	-
Autodesk Certified User- AutoCAD	11	26	42%	13	42	31%	18	28	64%	33	48	69%
Autodesk Certified User - Inventor	156	223	70%	117	163	72%	136	161	84%	-	-	-
Biotechnician Assistant	11	25	44%	10	31	32%	4	29	14%	-	-	-
Certified Food Protection Manager (ServSafe)	55	138	40%	89	206	43%	59	140	42%	125	178	70%
Certified Medical Administrative Assistant	117	211	55%	78	128	61%	117	174	67%	-	-	-
Certified Patient Care Technician	52	58	90%	18	61	30%	-	-	-	-	-	-
CompTIA A+	1	1	100%	-	-	-	-	-	-	-	-	-
FAA Private Pilot	3	5	60%	-	-	-	-	-	-	-	-	-
IC3 Spark- **Digital Tool Certificate**	1,297	3,366	39%	23	53	43%	-	-	-	-	-	-
Microsoft Office Specialist Bundle	514	527	98%	117	193	61%	131	283	46%	12	56	21%
Microsoft Office Specialist: Excel- **Digital Tool Certificate**	1	37	3%	5	35	14%	-	-	-	-	-	-
Microsoft Office Specialist: Word- **Digital Tool Certificate**	204	238	86%	92	124	74%	-	-	-	-	-	-
Microsoft Technology Associate (MTA) - HTML5 App. Dev. Fund	3	6	50%	4	8	50%	-	-	-	-	-	-
Microsoft Technology Associate (MTA) - Networking Fund.	11	24	46%	14	31	45%	-	-	-	-	-	-
Microsoft Technology Associate (MTA) - Security Fundamentals	7	10	70%	-	-	-	-	-	-	-	-	-
Microsoft Technology Associate (MTA) - Software Dev. Fund.	3	14	21%	-	-	-	-	-	-	-	-	-
Microsoft Technology Associate (MTA) - Windows OS Fund.	11	15	73%	-	-	-	-	-	-	-	-	-
Microsoft Technology Associate (MTA) - Windows Server Admin. Fund.	4	10	40%	-	-	-	-	-	-	-	-	-
National ProStart Cert of Achievement	5	5	100%	-	-	-	-	-	-	-	-	-
Small UAS Safety Certification	10	11	91%	-	-	-	-	-	-	-	-	-
Grand Total	2,476	6,785	36%	1,620	2,838	57%	1,967	2,932	67%	692	1,042	66%

**Data in the 2015-2016 ICE tables are subject to change during the CAPE Review Process

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**

Mission Statement

Through the individual commitment of all, our students will graduate with the knowledge, skills, and values necessary to be successful contributors to our democratic society.

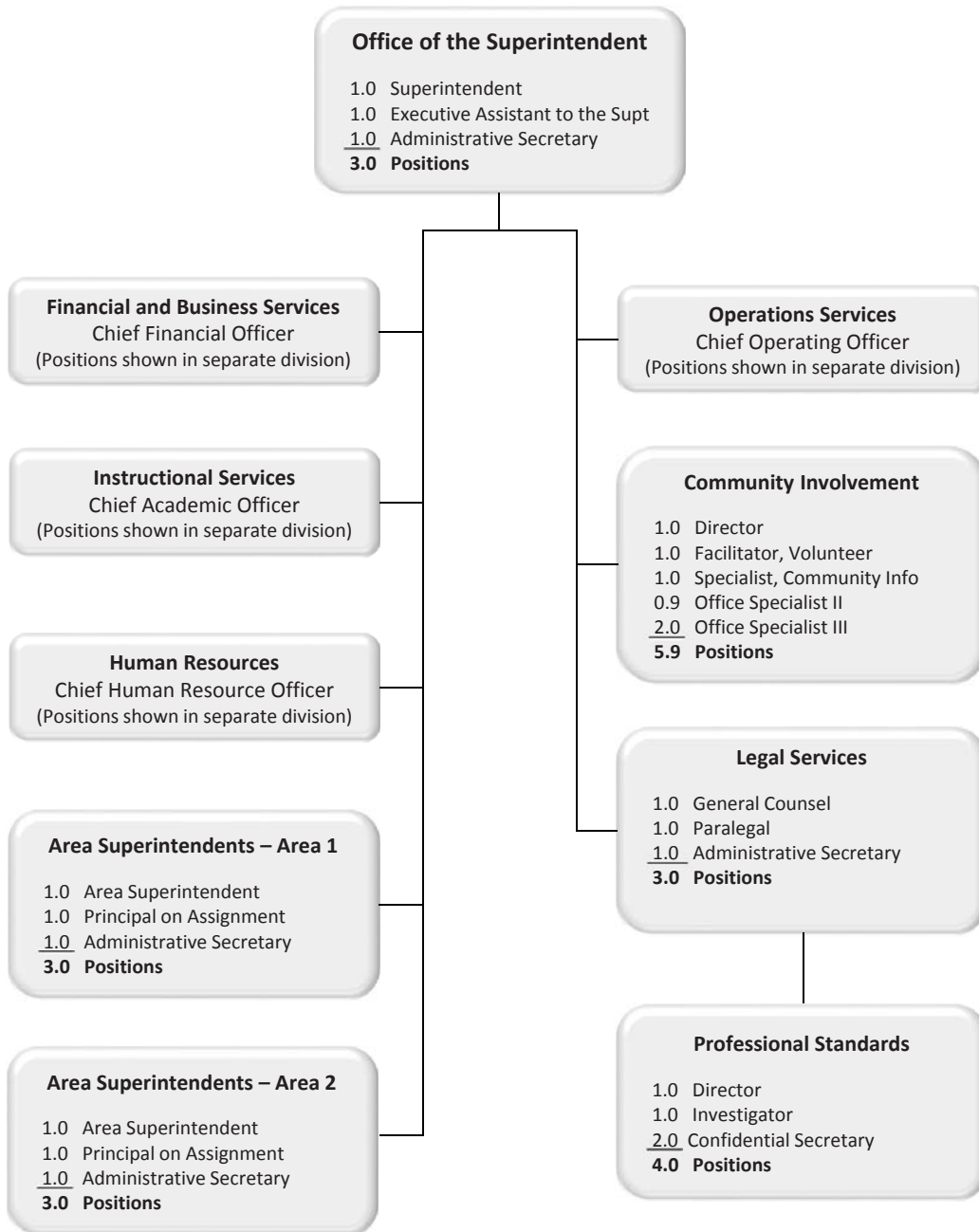
**School Board
Division Budget**

Departments	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
School Board	\$ 381,095	\$ 404,054	\$ 405,479	\$ 381,005
Total Departments	\$ 381,095	\$ 404,054	\$ 405,479	\$ 381,005

Expenditure Categories	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Salaries	\$ 225,278	\$ 212,903	\$ 212,903	\$ 216,893
Benefits	128,871	121,857	121,510	116,584
Purchased Services	18,262	6,715	17,333	6,715
Materials and Supplies	525	1,500	1,331	1,500
Other Expenses	8,159	61,079	52,402	39,313
Total Expenditures	\$ 381,095	\$ 404,054	\$ 405,479	\$ 381,005



Office of the Superintendent



Summary:	
General Fund	21.9
Grants	-
Total Positions	21.9



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 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, to begin in January 2017, will enable the school district to enhance technology for student learning, improve safety and security at schools, address major facility projects and replace five schools. With the improving economy resulting in increased student enrollment, implementing the class size requirement will continue to be a challenge that necessitates a focused and strategic evaluation of program placement impact, student distribution and school assignment policies on facility utilization.

DISTRICT STRATEGIC FOCUS AREAS:

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

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



Office of the Superintendent

- **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 focusing 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. This year we will focus on implementing the newly adopted School District of Volusia County strategic plan with the Florida high standards curriculum and initiating 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



Office of the Superintendent

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 the manager of 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.



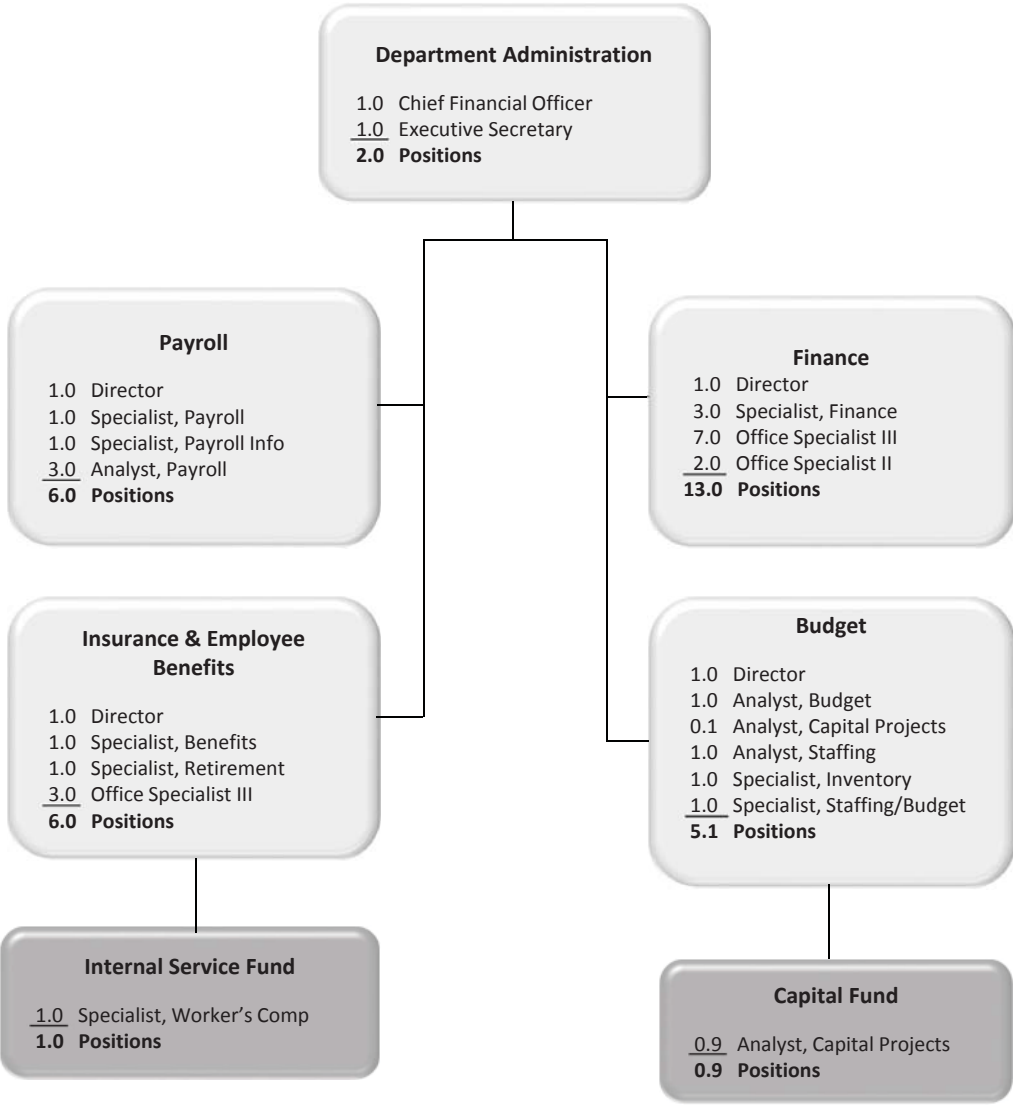
Office of the Superintendent

Office of the Superintendent Division Budget

Departments	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Office of the Superintendent	\$ 510,940	\$ 438,466	\$ 420,089	\$ 436,965
Community Information Services	313,550	328,610	273,205	342,730
Office of General Counsel	487,314	869,020	569,447	576,438
Office of the Area Superintendents	414,682	579,902	571,620	455,947
Professional Standards	276,106	307,864	313,523	311,842
Total Departments	\$ 2,002,592	\$ 2,523,862	\$ 2,147,884	\$ 2,123,922

Expenditure Categories	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Salaries	\$ 1,344,482	\$ 1,428,427	\$ 1,411,726	\$ 1,361,281
Benefits	403,518	456,730	406,582	414,076
Purchased Services	213,617	598,676	288,586	307,367
Energy Services	35	-	25	-
Materials and Supplies	8,985	13,060	10,994	13,999
Other Expenses	31,955	26,969	29,971	27,199
Total Expenditures	\$ 2,002,592	\$ 2,523,862	\$ 2,147,884	\$ 2,123,922





Summary:	
General Fund	32.1
Other Funds	<u>1.9</u>
Total Positions	34.0



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 \$129 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.

This fiscal year, the school district received \$444 million in total Florida Education Finance Program (FEFP) funding as determined by the second calculation. Special revenue (federal) for specific purposes was \$86 million.

In recent years, the economic climate in Volusia County did not bode well for short term financial relief. Volusia County has experienced one of the highest declines in student enrollment of the major districts in the state during the recession. That trend appears to have reversed as the District's enrollment increased in the last three years. Historically the 20 day count was the highest enrollment although in the last two years enrollment grew through the 40 day count. While enrollment for 2016-17 did not meet projections, day 40 exceeded 2015-16 by 173 FTE. Home foreclosures have also decreased substantially in the county from previous years, while new home construction has increased throughout the county. School taxable values have increased significantly by \$2.11 billion from FY2015-2016 to FY2016-2017.



This year, the state provided an increased FEFP allocation of \$11.9 million, however the majority of it was driven by projected enrollment increases. With the full implementation of teacher performance pay, it is vital that the state continue to provide adequate funding to meet this adjustment. Other state funding changes that require particular focus on their outcomes are guaranteed allocation for exceptional students allocation that will be recalculated based on the second survey in October, virtual classes recalibration and proration to the total appropriation divided by statewide FTE.

In 2001, Volusia County voters approved a half-cent sales tax referendum for fifteen years to fund an approved ten-year building plan for identified educational facilities. The referendum established the Project Oversight Committee to provide assurance to the citizens that the commitments are being met by thorough review of the revenues and expenditures provided. Although significant progress has been made in the initial ten-year program to build new schools and renovate existing schools, the fiscal climate impacted the direction and goals of the capital work program through FY2016-2017. Due to the sales tax collections based on projections, Amendment 1, and a 0.50 transfer of the 2.0 mill capital levy to the Required Local Effort (RLE) per Florida Statute, student enrollment decline and less revenue from school impact fees, the Committee delayed amending the project list. The district was successful in extending the half-cent sales tax through 2031. New collections begin in January 2017. A new oversight committee has been formed to complete projects and prioritize 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.

The Public Education Capital Outlay (PECO) funds for maintenance was mildly restored by nearly \$1.2 million for FY2014-2015, decreased again to \$1.0 million for FY2015-2016 and was maintained at \$1.0 million for FY2016-2017. Volusia County, as well as many school districts in Florida, continue to struggle with the constitutional amendment to reduce class sizes by prescribed formulas through class by class compliance. Depending on the financial and logistical status of each district, as well as adequate FEFP funding, further implications regarding staffing and facilities are critical factors in achieving compliance.

Division Goals

- Procure an Enterprise Resource Planning (ERP) system that will support staff in the delivery of VCS services and activities, provide the opportunity for multi-faceted data-driven decisions and enhanced e-government initiatives, significantly improve the efficiency and effectiveness of existing processes, and aid in the transformation and standardization of financial and human resource processes.
- Review and identify focus areas for implementation in collaboration with Instructional Services from the Government Finance Officers Association's (GFOA) Best Budget Practices, that more effectively identifies instructional priorities that align with the District Strategic Plan.
- Continue to compare and evaluate district programs for cost efficiencies
- Continue Class-Size Amendment reduction compliance strategies

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.



Financial Services

Office of Budget

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



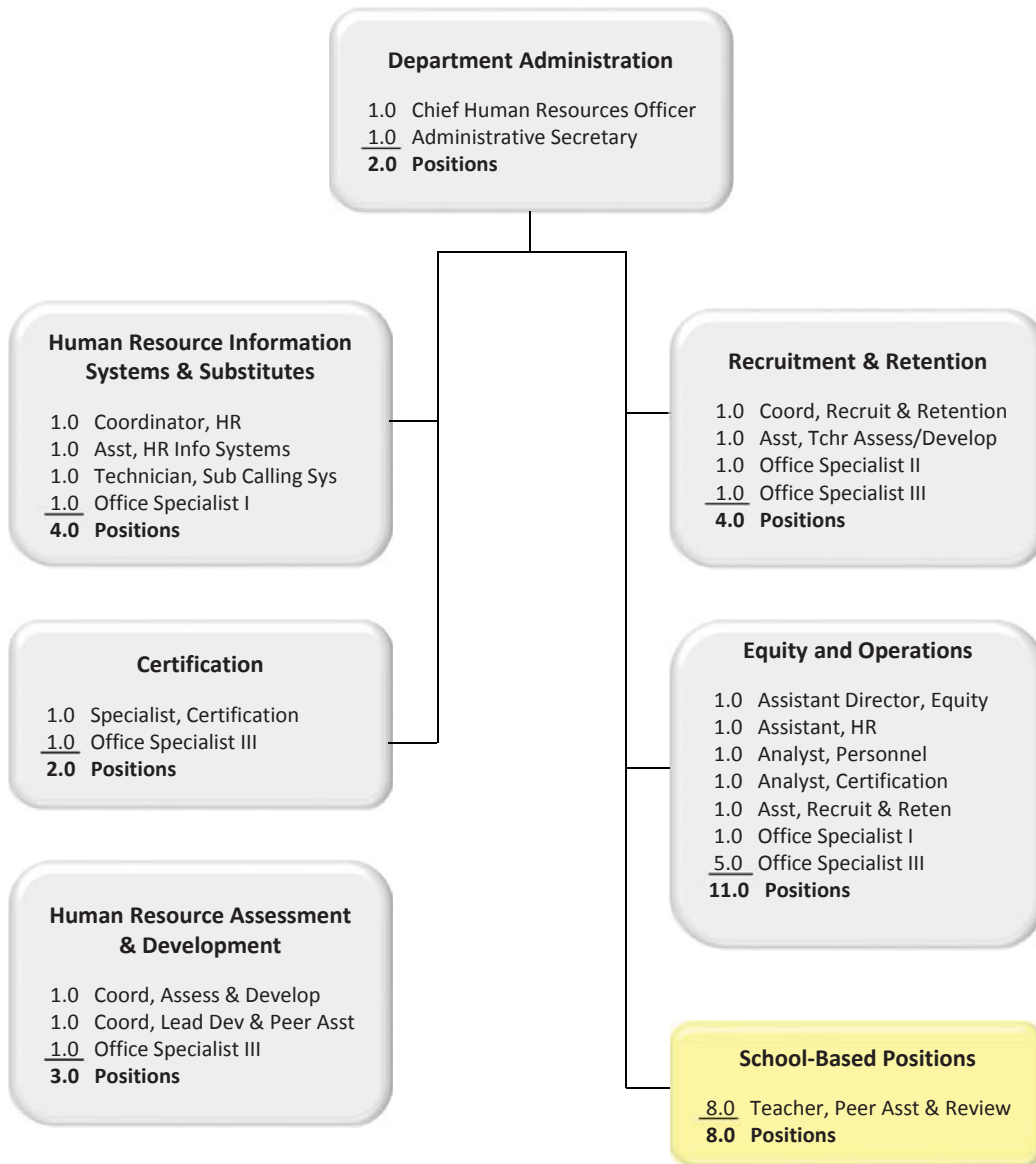
Financial Services Division Budget

Departments	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Administration	\$ 235,890	\$ 243,035	\$ 193,213	\$ 191,757
Budget Department	418,000	414,884	419,469	409,677
Finance Department	730,773	795,203	733,608	764,053
Insurance and Employee Benefits	387,523	369,055	373,490	356,216
Payroll Department	380,991	384,152	382,915	366,421
Total Departments	\$ 2,153,177	\$ 2,206,329	\$ 2,102,695	\$ 2,088,124

Expenditure Categories	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Salaries	\$ 1,653,888	\$ 1,659,357	\$ 1,599,877	\$ 1,626,625
Benefits	476,099	519,981	479,955	434,508
Purchased Services	10,900	13,991	13,396	14,491
Materials and Supplies	6,445	6,150	3,580	5,685
Other Expenses	5,845	6,850	5,887	6,815
Total Expenditures	\$ 2,153,177	\$ 2,206,329	\$ 2,102,695	\$ 2,088,124



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 (SEMS/SFE).

The job records team assists in processing, monitoring, and ensuring proper salary assignments of employees in accordance with district policy and procedures. Based upon the Superintendent's recommendation, all appointments, transfers, and resignations are compiled for approval/action by the Board.



Dana J. Paige-Pender
Chief HR Officer
Human Resources

Human Resources

The certification team assures that all instructional staff is compliant with state and federal law and continuously counsels instructional personnel/applicants on obtaining/maintaining teacher certification in the State of Florida. This office processes state certification applications for all VCS employees including substitutes and retirees as well as charter school employees. The Certification office also handles all add-on subject area applications and renewal of professional certificates.

Applicant testing ensures that prospective employees possess the basic skills necessary to be successful. This includes ParaPro testing for Paraprofessional applicants and keyboarding for clerical applicants. Literacy assessment is also available for several entry-level positions in which the applicant does not possess a high school diploma.

Office of Human Resource Assessment and Development

This department supports personnel performance assessment and development through the coordination of an evaluation process for all instructional and support employees. The highest level of employee job performance is achieved through technical assistance and support.

The Assessment and Development department also establishes leadership development programs for teachers and district administrative staff seeking school-based administrative positions through the Pathway to the Principalship. 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 Equity & Access

The Equity Office provides a variety of services to Volusia County Schools' students, employees and applicants. Services include, but are not limited to, monitoring student and staff participation in educational programs, investigating discrimination and harassment complaints; facilitating Family and Medical Leave Act (FMLA); and assisting in providing reasonable accommodations in accordance with the Americans with Disabilities Act (ADA). The Equity Office also offers training on the prevention of discrimination and harassment in the school and workplace, ADA accommodations and other areas of equal opportunity and equal access.

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.

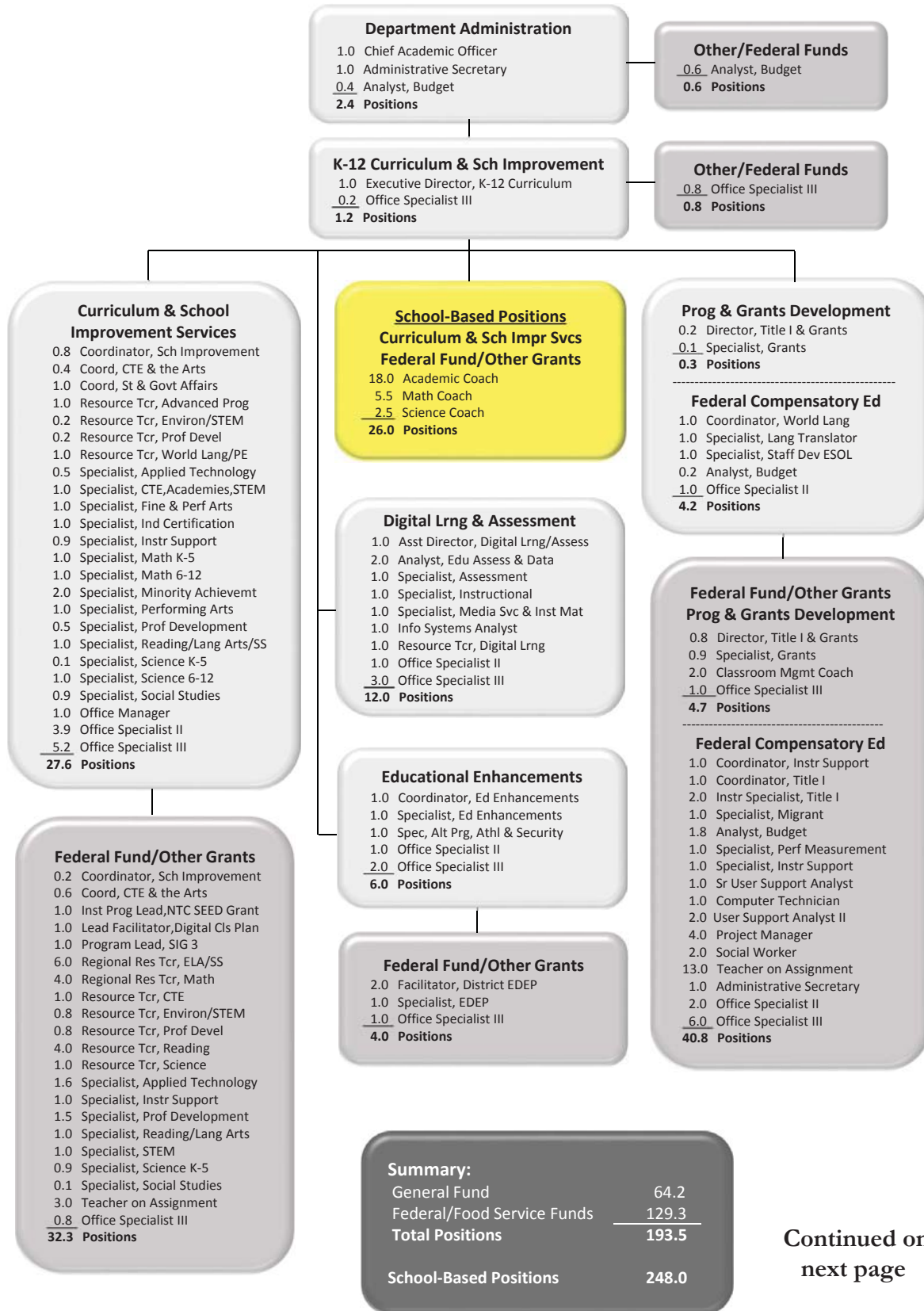
Human Resources Division Budget

Departments	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Human Resource Administration	\$ 1,709,733	\$ 1,594,540	\$ 1,561,548	\$ 1,568,030
Total Departments	\$ 1,709,733	\$ 1,594,540	\$ 1,561,548	\$ 1,568,030

Expenditure Categories	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Salaries	\$ 1,272,716	\$ 1,160,972	\$ 1,162,956	\$ 1,171,177
Benefits	400,325	389,152	376,907	349,936
Purchased Services	17,929	22,942	17,481	31,443
Materials and Supplies	18,081	19,904	3,093	13,904
Other Expenses	682	1,570	1,111	1,570
Total Expenditures	\$ 1,709,733	\$ 1,594,540	\$ 1,561,548	\$ 1,568,030

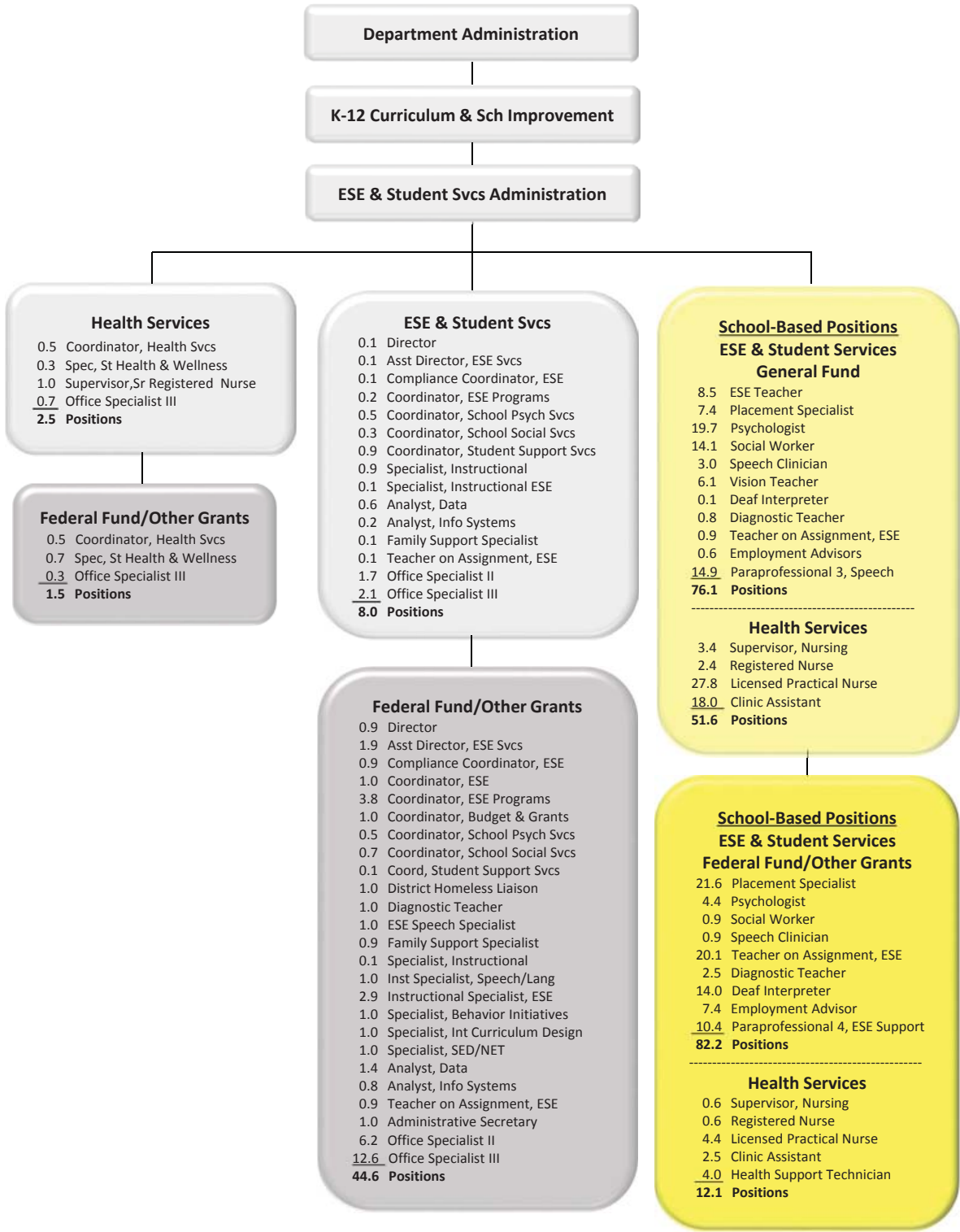


Instructional Services



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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 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 2016-2017 school year, additional training and instructional support will focus on identified areas of need.



Teresa L. Marcks
Chief Academic Officer
Instructional Services

The Division of Instructional Services continues to emphasize academic success and a rigorous and relevant curriculum for all students. Volusia County Schools has been recognized as a national leader in the field of providing access and equity for all students.

Division Goals

Division goals echo those of the District's Strategic Plan, which are as follows:

- 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.

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. 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 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 virtual instruction program (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 35 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 are implementing "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 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



Instructional Services

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 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 area also given in the areas of athletics, Teen Parent Program, and the Extended Day Enrichment Program.

Office of Federal Programs

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. Emphasizes 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 is 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.



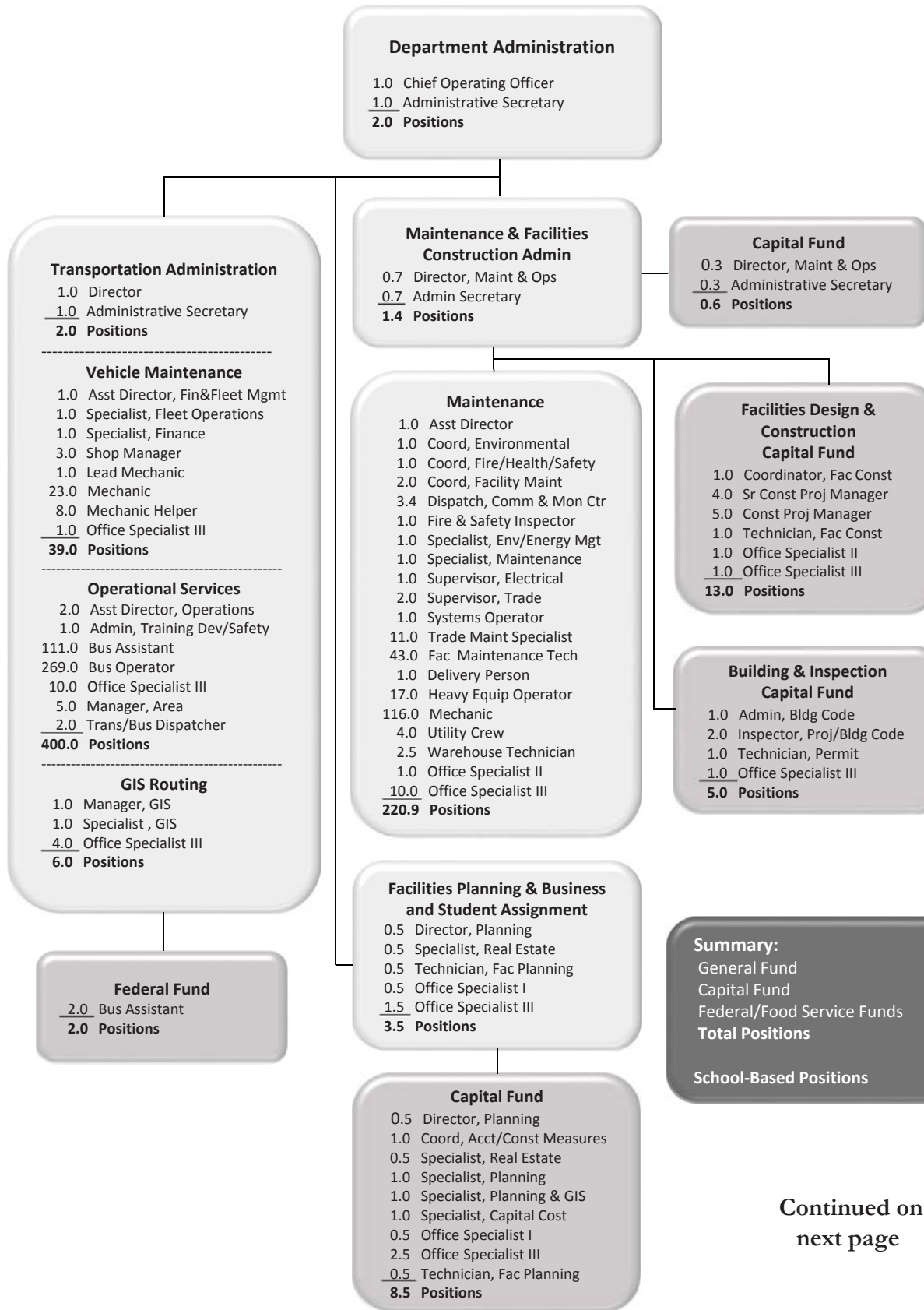
Instructional Services Division Budget

Departments	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Educational Enhancements	\$ 142,002	\$ 248,882	\$ 240,190	\$ 245,690
Archives and Records Management	93,184	94,991	93,849	109,880
ESE & Student Services	4,384,597	5,024,613	4,233,275	4,782,514
Federal Compensatory Education	234,577	221,283	291,238	290,628
Health Services	73,904	77,998	79,248	76,729
Instructional Development & School Improvement	2,315,398	2,073,373	2,007,007	2,048,741
Instructional Services Administration	411,865	241,945	218,684	204,933
Program and Grants Development	44,400	30,300	51,034	52,572
Digital Learning and Assessment	655,376	727,693	769,384	875,014
Student Discipline and Juvenile Justice	208,616	51,595	49,258	45,473
Total Departments	\$ 8,563,919	\$ 8,792,673	\$ 8,033,167	\$ 8,732,174

Expenditure Categories	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Salaries	\$ 6,427,019	\$ 6,507,288	\$ 6,013,069	\$ 6,612,746
Benefits	1,871,309	1,999,456	1,769,323	1,830,754
Purchased Services	207,966	217,849	218,298	250,229
Energy Services	-	-	-	-
Materials and Supplies	41,374	54,920	23,578	32,045
Capital Outlay	2,498	-	579	-
Other Expenses	13,753	13,160	8,320	6,400
Total Expenditures	\$ 8,563,919	\$ 8,792,673	\$ 8,033,167	\$ 8,732,174



Operations Services



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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 layoffs 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.



Greg Akin
Chief Operating Officer
Operations Services

With the passage in August 2014 of the half-cent sales tax's extension and collections beginning in January 1, 2017, the Division is now able to adopt and implement a continuous improvement model that promises restoration and expansion of infrastructure and upgrades. Major projects are in the planning stages 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 our 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.
- 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%.



- 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, scheduled to

Operations Services

begin construction in May 2017. This year, the Department will begin planning and design on Chisholm Elementary Replacement in New Smyrna Beach, in addition to evaluating the future for Bonner Elementary in Daytona Beach. 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. This year the Department will be evaluating and recommending changes to School Board Policy 203 in order to incorporate legislative requirements associated with HB 7029 and adapt the policy to the changing school choice environment.

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. A major HVAC, ceiling, and lights project began this year at Pine Trail Elementary school in addition to chiller replacement projects at Deland High School, Atlantic High School, Port Orange Elementary School, and Woodward Elementary School. There were 45 major projects executed during the 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.

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 will assist in developing the new Five Year Educational Plant Survey to produce the roadmap for continued 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. The School Way Café' Staff serves more than 31,000 lunches and 13,000 breakfasts daily, in addition to approximately \$2,000,000 in a la carte and other sales annually. This school year, School Way Café' is offering a complimentary breakfast to all students. We continue to provide federally subsidized after-school snacks in excess of 2,500 per day to qualifying schools throughout the district and have added additionally supper programs. We are working towards being in full compliance with the Healthy Hunger-Free Kids Act. This year we are focused on implementing and monitoring the 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 20%. 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 (FDOE), 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 Florida Statutes 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 2020 technology plan that will result in 1:1 computing and universal access for all students. 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 three instructional technology specialists and one coordinator works most closely with teachers and students to drive personalized learning environments through the use of tech 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 tech service requests and repairs a priority for supporting the



Operations Services

seamless integration of technology into instruction. This team is integral to the district's technology plan by choosing and deploying the right device to support the learning. In order to support the goal of ubiquitous technology, this team is expanding its reach by implementing student instructional technology hubs on each campus 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 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 the industry leader in technology, information and innovation.

Office of Purchasing and Warehouse Services

Purchasing Department - The purchasing department is managed by a Purchasing Supervisor with three full time Buyers and two Office Specialist III. In the past two years the Purchasing Department has made significant strides to leverage technology in our business practices and has capitalized on historical metrics to make informed decision to streamline our processes. The objective is educating the users on proper procurement procedures and contract management standards. As procurement professionals the department continues to be transparent, fair and equitable to vendors to gain the business of the district.

Warehouse Services - The warehouse services department is managed by three Warehouse Managers. The department duties and responsibilities have gone through a series of streamlining, consolidation and evaluation to reduce the warehousing, storage and distribution requirement of the district. The evaluation of the warehousing requirement led to the consolidation of task previously handled by other departments for receiving, security, and distribution of the testing materials, along with other miscellaneous duties. Due to the anticipated changes in the learning delivery platform of education, the department escalated the warehousing of technology Maintenance & Repair Operations (MRO) items to expedite the repair of devices. The dry/frozen storage and distribution of SWC continues to be robust with four to six daily routes to keep the cafeterias supplied. The surplus operation has doubled in the past year due to replacement cycle of technology and other capital improvements.



Operations Services Division Budget

Departments	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Administration	\$ -	\$ 202,971	\$ 190,047	\$ 194,594
Facilities and Maintenance	14,800,745	15,817,611	13,873,239	16,736,371
Printing and Copying - Copy Center	190,917	348,765	282,055	263,178
Purchasing & Warehouse Services	743,013	891,642	861,149	897,243
Student Transportation Services	15,427,585	16,818,408	14,399,995	15,121,279
Technology Services	9,235,961	10,103,289	9,544,026	10,917,799
Total Departments	\$ 40,398,221	\$ 44,182,686	\$ 39,150,511	\$ 44,130,464

Expenditure Categories	Actuals 2014-2015	Adopted 2015-2016	Actuals 2015-2016	Adopted 2016-2017
Salaries	\$ 21,697,301	\$ 23,144,233	\$ 21,356,363	\$ 23,584,924
Benefits	8,392,267	9,395,632	8,334,495	8,388,374
Purchased Services	4,617,470	5,118,902	4,599,206	6,783,792
Energy Services	1,935,328	2,583,324	1,157,126	1,590,422
Materials and Supplies	3,553,548	3,891,805	3,526,449	3,723,536
Capital Outlay	724	-	950	3,501
Other Expenses	201,583	48,790	175,922	55,915
Total Expenditures	\$ 40,398,221	\$ 44,182,686	\$ 39,150,511	\$ 44,130,464



School Organization Chart



Superintendent
Mr. James T. Russell



Area Superintendent
Mr. Gary D. Marks

Area Superintendent
Mrs. Susan Freeman

- Area 1**
- Blue Lake Elementary
 - Chisholm Elementary
 - Coronado Beach Elementary
 - Debary Elementary
 - Deltona High
 - Deltona Lakes Elementary
 - Deltona Middle
 - Discovery Elementary
 - Edgewater Public
 - Enterprise Elementary
 - Forest Lake Elementary
 - Freedom Elementary
 - Friendship Elementary
 - Galaxy Middle
 - Heritage Middle
 - Indian River Elementary
 - Manatee Cove Elementary
 - New Smyrna Beach High
 - New Smyrna Beach Middle
 - Orange City Elementary
 - Osteen Elementary
 - Pierson Elementary
 - Pine Ridge High
 - Pride Elementary
 - Read-Pattillo Elementary
 - River Springs Middle
 - Southwestern Middle
 - Spirit Elementary
 - Starke Elementary
 - Sunrise Elementary
 - Taylor Middle-High
 - Timbercrest Elementary
 - University High
 - Volusia Pines Elementary
 - Alternative Ed

- Area 2**
- Atlantic High
 - Campbell Middle
 - Champion Elementary
 - Citrus Grove Elementary
 - Creekside Middle
 - Cypress Creek Elementary
 - DeLand High
 - DeLand Middle
 - George Marks Elementary
 - Hinson Middle
 - Holly Hill School
 - Horizon Elementary
 - Longstreet Elementary
 - Mainland High
 - McInnis Elementary
 - Ormond Beach Elementary
 - Ormond Beach Middle
 - Ortona Elementary
 - Osceola Elementary
 - Palm Terrace Elementary
 - Pathways Elementary
 - Pine Trail Elementary
 - Port Orange Elementary
 - Seabreeze High
 - Silver Sands Middle
 - South Daytona Elementary
 - Spruce Creek Elementary
 - Spruce Creek High
 - Sugar Mill Elementary
 - Sweetwater Elementary
 - Tomoka Elementary
 - Turie T. Small Elementary
 - Westside Elementary
 - Woodward Avenue Elementary



Budget Summary

The elementary school budget includes general fund costs to operate 45 elementary schools and one K-8 School. This budget represents 30.3% of the total operating budget. The 2016-17 budget for the elementary school program totals \$153.39 million, a 1.4% decrease from the 2015-16 adopted budget.

Funding for teacher salaries increased due to an increase in the number of teachers needed to meet class size compliance. Salaries for assistant principals decreased and salaries for TOA/TAA's increased due to a formula change for our smaller elementary schools. Employee benefits decreased due to health insurance being capped at \$531 per employee.

Position	Adopted Budget 2015-2016	Adopted Budget 2016-2017	Difference
Teachers	\$ 93.38	\$ 94.44	\$ 1.06
Paraprofessionals	3.55	3.64	0.09
Media Specialists	2.19	2.17	(0.02)
Certified School Counselors	2.30	2.26	(0.04)
Principals	3.87	3.81	(0.06)
Assistant Principals	2.83	2.44	(0.39)
TOA/TAA	0.07	0.50	0.43
Office Clerical	5.33	5.16	(0.17)
Campus Advisors	0.04	0.04	-
Supplements/Subs	2.17	2.22	0.05
Employee Benefits	38.77	35.68	(3.09)
Non-salary Budgets	1.08	1.03	(0.05)
Total	\$ 155.58	\$ 153.39	\$ (2.19)

The elementary school program budget provides resources for over 28,000 students in grades K-5 at 45 elementary schools

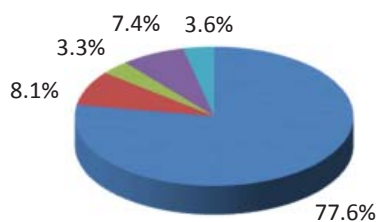
*Amounts shown in millions

Source: District Records

and one K-8 school. Twenty-six percent of the elementary schools have enrollments under 500. Our smallest elementary school serves 235 students with 26.6 faculty and staff and our largest elementary school serves 920 students with 83.7 faculty and staff. Our K-8 school serves 954 students with 96.2 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 offers supervised enrichment programs for elementary age students during out of school hours.



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



Middle Schools

Budget Summary

The middle school budget includes all general fund costs to operate our 12 middle schools. This budget represents 11.7% of the total operating budget. The 2016-17 budget for the middle school program totals \$59.25 million, a 1.9% decrease from the 2015-16 adopted budget.

Funding for teacher salaries increased due to an increase in the number of teachers needed to meet class size

Position	Adopted Budget 2015-2016	Adopted Budget 2016-2017	Difference
Teachers	\$ 34.50	\$ 34.84	\$ 0.34
Paraprofessionals	1.31	1.27	(0.04)
Media Specialists	0.63	0.61	(0.02)
Certified School Counselors	1.60	1.59	(0.01)
Principals	1.07	1.05	(0.02)
Assistant Principals	1.85	1.74	(0.11)
TOA/TAA	0.08	0.09	0.01
Office Clerical	2.42	2.35	(0.07)
Campus Advisors	0.53	0.51	(0.02)
Supplements/Subs	0.99	1.02	0.03
Employee Benefits	14.99	13.75	(1.24)
Non-salary Budgets	0.46	0.43	(0.03)
Total	\$ 60.43	\$ 59.25	\$ (1.18)

compliance. Salaries for other staffing categories remained relatively stable. Employee benefits decreased due to health insurance being capped at \$531 per employee.

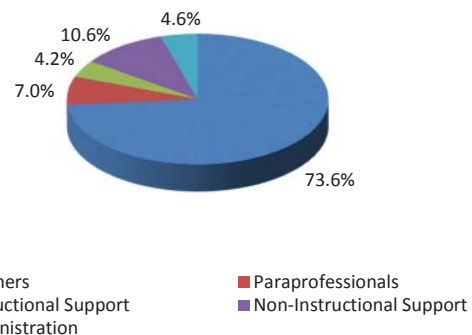
The middle school program budget provides resources for almost 13,000 students in grades 6-8 at 12 middle schools. Fifty percent of our middle schools have enrollments under 1,100. Our largest middle school serves 1,296 students with 108.0 faculty and staff. Our smallest middle school serves 599 students with 80.9 faculty and staff.

*Amounts shown in millions

Source: District Records

The curriculum for students in the middle schools in Volusia County represents high standards and high expectations. Each subject taught has its own curriculum map - a living document that demonstrates the alignment between Volusia County's curriculum and the Florida State 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 2016-17 budget for the high school program totals \$83.27 million, a 1.7% decrease from the 2015-16 adopted budget.

Position	Adopted Budget 2015-2016	Adopted Budget 2016-2017	Difference
Teachers	\$ 47.47	\$ 48.02	\$ 0.55
Paraprofessionals	2.12	2.02	(0.10)
Media Specialists	0.55	0.55	-
Certified School Counselors	2.48	2.48	-
Principals	1.01	1.02	0.01
Athletic Directors	0.28	0.25	(0.03)
Assistant Principals	2.42	2.39	(0.03)
TOA/TAA	0.52	0.54	0.02
Office Clerical	3.19	3.12	(0.07)
CBE Students	0.06	0.06	-
Campus Advisors	0.80	0.78	(0.02)
FMT-Ag Farm Facility	0.10	0.10	-
Supplements/Subs	2.28	2.31	0.03
Employee Benefits	20.71	19.00	(1.71)
Non-salary Budgets	0.72	0.63	(0.09)
Total	\$ 84.71	\$ 83.27	\$ (1.44)

Funding for teacher salaries increased due to an increase in the number of teachers needed to meet class size compliance and the addition of half-time CTE Academy Facilitators at every high school. Salaries for other staffing categories remained relatively stable. Employee benefits decreased due to health insurance being capped at \$531 per employee.

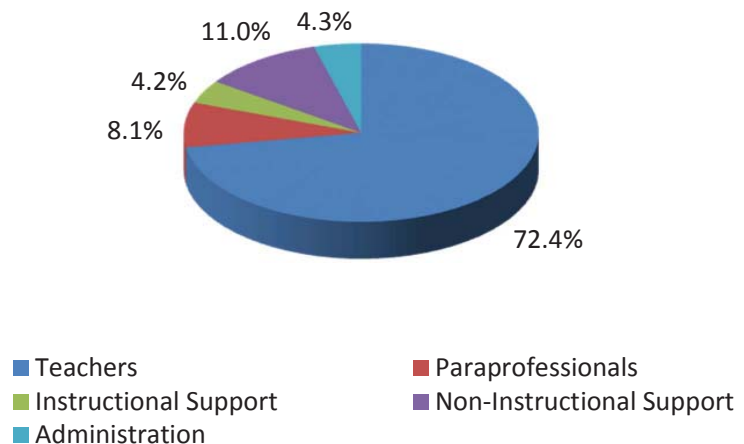
The high school program budget provides resources for over 18,000 students in grades 9-12 at nine high schools and one middle-high school. Five of the high schools serve over 1,900 students every day. Three serve between 1,600 and 1,900 and two serve approximately 1,100 students. The smallest high school serves 1,136 students with 107.1 faculty and staff and our largest high school serves 2,816 students with 203.2 faculty and staff.

*Amounts shown in millions

Source: District Records

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, computer education, foreign language, career and technical education, and physical education. High schools also have specialized credit retrieval labs that may be used for a variety of purposes, including test review and remediation. Specific courses, including elective offerings, vary between schools based on student demand, community needs and staff availability.

Two of our high schools, DeLand High and Spruce Creek High, offer the International Baccalaureate (IB) program 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.



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 2016-17 budget for the special centers totals \$6.71 million, an 8.0% increase from the 2015-16 adopted budget.

The special center budget increased by \$0.48 million mainly due to continued expansion of our Volusia Online Learning program and a newest program, Jumpstart Academy, serving at-risk middle school students who have had difficulty academically and/or socially matriculating at their traditional school.

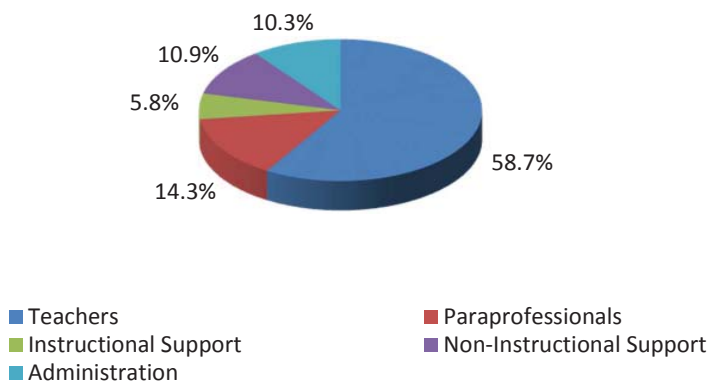
Eight of our special centers are Alternative Education programs (schools of placement) offering educational opportunities for over 200 students in Volusia County. These educational programs have implemented original credit labs to deliver their curriculum and facilitate transition for their students 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.

Position	Adopted Budget 2015-2016	Adopted Budget 2016-2017	Difference
Teachers	\$ 2.89	\$ 3.24	\$ 0.35
Paraprofessionals	0.26	0.29	0.03
Placement Specialists	0.09	0.09	-
Certified School Counselors	0.32	0.32	-
Principals	0.17	0.09	(0.08)
Assistant Principals	0.20	0.16	(0.04)
Coordinator/Specialist/USA II	0.22	0.36	0.14
TOA	0.12	0.19	0.07
Office Clerical	0.37	0.35	(0.02)
Campus Advisors	0.03	0.03	-
Supplements/Subs	0.06	0.07	0.01
Employee Benefits	1.48	1.51	0.03
Non-salary Budgets	0.02	0.01	(0.01)
Total	\$ 6.23	\$ 6.71	\$ 0.48

*Amounts shown in millions

Source: District Records

One of our special centers oversees services for critically ill students who are unable to attend school in the traditional fashion due to documented medical conditions that are acute or catastrophic in nature. Another special center provides comprehensive services to children and adolescents with significant emotional and behavioral problems and have been medically placed in specific on-site programs. Our Legacy Scholars Academy is a partnership with the Florida United Methodist Children's Home, serving foster children with behavioral and emotional issues.



Volusia Online Learning (VOL) provides students just-in-time learning through a digital forum to meet student needs anytime, any place. 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 partnership with three online providers. VOL works collaboratively with district and school-based personnel to provide students with part-time virtual and blended learning solutions to meet academic needs and statutory requirements.



Acronyms



Acronyms

A	
AARP	American Association of Retired Persons
AASA	American Association of School Administrators
ACCEL	Academically Challenging Curriculum to Enhance Learning
ACCESS	Access to the Common Core for Exceptional Student Success
ACT	American College Testing program
ADA	American with Disabilities Act of 1991
ADD	Attention Deficit Disorder
ADHD	Attention Deficit Hyperactivity Disorder
AED	Automatic External Defibrillator
AFDC	Aid to Families with Dependent Children
AFR	Annual Financial Report
AFSCME	American Federation of State, County and Municipal Employees
AFT	American Federation of Teachers
AIM	Intelligence within Asset Management
AIMS	Activities Integrating Math and Science
AMO	Annual Measurable Objectives
AP	Advanced Placement or Assistant Principals
ARRA	American Recovery and Reinvestment Act (federal stabilization funds)
ASAP	Accessing Science through Access Points or Achieving School Attendance Program or As Soon As Possible
ASBO	Association of School Business Officials
ASD	Autism Spectrum Disorders
ATC	Advanced Technology College at Daytona State College
AV	Audio Visual
AVID	Advancement Via Individual Determination
AYP	Adequate Yearly Progress
B	
B-CU	Bethune-Cookman University
BEBR	Bureau of Economic and Business Research
BEES	Bureau of Exceptional Education and Student Services
BPYS	Bully Proofing Your Schools
BRIDGES	Building Respect, Independence, Development and Growth through Extended Services
BSA	Base Student Allocation
BYOT	Bring Your Own Technology (to school)
C	
CAFR	Comprehensive Annual Financial Report
CAP	Comprehensive Assessment Program or

	Credit Acceleration Program
CAPE	Career and Professional Education
CARS	Counseling As a Related Service
CASI	Council on Accreditation and School Improvement
CBE	Cooperative Business Education
CBI	Community Based Instruction
CBM	Curriculum Based Measurement
CBT	Computer Based Testing
CCSS	Common Core State Standards
CDA	Child Development Associate (credential)
CDL	Commercial Driver's License
CELLA	Comprehensive English Language Learning Assessment
CEP	Community Education Partners
CET	Clinical Education Training
CF	Child Find
CFO	Chief Financial Officer
CFPSBC	Central Florida Public School Boards Coalition
CFS	Children and Family Services
CHAMPS	Conversation, Help, Activity, Movement, Participation and Success
CINS/FI NS	Children In Need of Support/Families In Need of Support
CMC	Communication and Monitoring Center
CMS	Children's Medical Services (HRS)
CNA	Certified Nursing Assistant
CO	Capital Outlay
COBI	Capital Outlay Bond Issue
CO&DS	Capital Outlay & Debt Service
COFTE	Capital Outlay Full Time Equivalency
COP	Certificates Of Participation
CORF	Comprehensive Outpatient Rehabilitation Facility
CPA	Certified Public Accountant
CPR/FA/AED	Cardiopulmonary Resuscitation/First Aid/Automatic External Defibrillator
CPT	Child Protective Team
CRC	Case Review Committee
CSC	Children's Services Council
CSI	Comprehension and Science Investigation
CSP	Charter Schools Programs
CSR	Class Size Reduction
CTBS	Comprehensive Test of Basic Skills
CTE	Career and Technical Education
CYF	Children, Youth and Families
D	
DAC	District Advisory Committee or DeLand Administrative Complex
DARE	Drug Abuse Resistance Education



DAV	Disabled American Veterans
DBA	Doing Business As
DCD	District Cost Differential
DCF	Department of Children and Families
DCP	Digital Classroom Plan
DD	Developmentally Delayed
DECA	Distributive Education Clubs of America
DETR	District Emergency Response Team
DHH	Deaf and Hard of Hearing
DJJ	Department of Juvenile Justice
DMV	Department of Motor Vehicles
DOAH	Division of Administrative Hearings
DOE	Department of Education
DOR	Department of Revenue
DPP	Deliberate Practice Plan
DPS	District Placement Specialist
DRI	Development of Regional Impact
DROP	Deferred Retirement Option Program
DS	Debt Service
DSC	Daytona State College
DSS	Developmental Scale Score
E	
E3	Empowering Educators for Excellence program
E	Reference point for "Estimated"
EAP	Employee Assistance Program
EBD	Emotional Behavior Disorder
EBS	Educational Broadband Service
ECHOS	Early Childhood Observation System
ECPC	Early Childhood Professional Certificate
ECTAC	East Coast Technical Assistance Center
EDEP	Extended Day Enrichment Program
ETAS	Education Information and Accounting Services
EIR	Early Interventions in Reading
EJF	Education Jobs Fund
ELA	English Language Arts
ELL	English Language Learners
EOC	End of Course (Exams/Testing/Assessment)
EP	Educational Plan (gifted students)
e-PST	Electronic Problem Solving Team
ERAU	Embry-Riddle Aeronautical University
ESE	Exceptional Student Education
ESEA	Elementary and Secondary Education Act
ESF	Emergency Services Function
ESOL	English for Speakers of Other Languages
ESP	Educational Services Provider
ESPER	Engineering Scholars Program at Embry-Riddle (University)

EWS	Early Warning System
F	
FAA	Florida Alternate Assessment
FACSA	Florida Association of Charter School Authorizers
FACT	Families And Communities Together
FADSS	Florida Association of District School Superintendents
FAIR	Florida Assessment for Instruction in Reading
FAME	Florida Association for Media in Education
FAMU	Florida Agriculture and Mechanical University (Florida A & M University)
FAPE	Free Appropriate Public Education
FAPT	Florida Association of Pupil Transportation
FASA	Florida Association of School Administrators
FASBO	Florida Association of School Business Officials
FASFPEA	Florida Association of State and Federal Education Program Administrators
FASSW	Florida Association of School Social Workers
FBLA	Future Business Leaders of America
FCAT	Florida Comprehensive Assessment Test
FCC	Federal Communications Commission
FDOE	Florida Department of Education
FDLRS	Florida Diagnostic and Learning Resource System
FEA	Florida Educators Association
FEAPs	Florida Educator Accomplished Practices
FEFP	Florida Education Finance Program
FEMA	Federal Emergency Management Agency
FEN	Florida Educational Negotiators
FFA	Future Farmers of America
FFEA	Florida Future Educators of America
FHA	Future Homemakers of America
FHSAA	Florida High School Athletic Association
FICA	Federal Insurance Contributions Act
FIN	Florida Inclusion Network
FIRN	Florida Information Resource Network
FISH	Florida Inventory of School Houses
FLDOE	Florida Department Of Education
FLKRS	Florida Kindergarten Readiness Screener
FLVS	Florida Virtual School
FLVS-FT	Florida Virtual School-Full Time
FLVS-PT	Florida Virtual School-Part Time
FMLA	Family and Medical Leave Act
FMPAC	Florida Migrant Parent Advisory Council
FMT	Facilities Maintenance Technician
FOIL	Florida Organization of Instructional



Acronyms

	Leaders
FUMCH	Florida United Methodist Children's Home
FRS	Florida Retirement System
F.S.	Florida Statute
FSA	Florida Standards Assessment
FSBA	Florida School Boards Association
FSFOA	Florida School Finance Officers Association
FSS	Full Service School
FTE	Full Time Equivalent
FY	Fiscal Year
FYE	Fiscal Year End
G	
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
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
H	
HACCP	Hazard Analysis & Critical Control Point
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	
IA	Internal Accounts
IAP	Individual Academic Plan
IB	International Baccalaureate
IBIS	Investigating Biomes in Science
I-CARE	Independent Child Abuse Relief Enterprise
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

ITB	Invitation To Bid (Purchasing)
ITN	Invitation To Negotiate (Purchasing)
ITV	Instructional Television
J	
JLA	Jessica Lunsford Act
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	Maintenance & Repair 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
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
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
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
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
SIP	School Improvement Plan
SIT	School Improvement Team
SLC	Schools Library Corporation
SLD	Specific Learning Disability
SLO	Student Learning Objective
SLP	Speech-Language Pathologist
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



Acronyms

SRB	Special Revenue Bonds
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
STS	Student Transportation Services
SWC	School Way Café
SWD	Students With Disabilities
SY	School Year
T	
TAA	Teachers As Advisors
TAC	Teachers Advisory Council/Committee
TAM	Teacher Administration Manual
TAN	Tax Anticipation Notes
TAP	Technical Assistance Program or Teenage Parent Program
TBI	Traumatic Brain Injury
TDC	Technology Distribution Center
TNL	True North Logic
TOA	Teacher On Assignment
TIM	Technology Integration Matrix
TS	Technology Services
TSA	Transportation Security Administration
TRIM	Truth in Millage
U	
UBC	Uniform Building Code
UCC	United Child Care
UCF	University of Central Florida
UFTE	Unweighted Full Time Equivalent
USDOE	United States Department of Education
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
VIP	Virtual Instruction Program
VIPS	Volunteers In Public Schools
VMA	Volusia Manufacturer's Association
VOL	Volusia Online Learning
VPK	Voluntary Prekindergarten
VPM	Volusia Proficiency Model
VSEL	Volusia System for Empowering Leaders
VSET	Volusia System for Empowering Teachers
VTO	Volusia Teachers Organization
VVS	Volusia Virtual School
W	
WAN	(Volusia) Wide Area Network
WFTE	Weighted Full Time Equivalent
WIC	Women, Infants, and Children Program
WORC	Work Oriented Rehabilitation Center



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).

--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.



ARRA State Fiscal Stabilization Funds: The Stabilization program is a new, one-time appropriation that the U.S. Department of Education awarded to Governors to help stabilize State and Local budgets in order to minimize and avoid reductions in education and other essential services, in exchange for a State's commitment to advance essential education reform. The two components of the Stabilization program are the Education Stabilization Fund and the Government Services Fund.

ARRA Stimulus Funds: The ARRA Stimulus program appropriated new funding for the Individuals with Disabilities Education Act (IDEA) and Title I programs to help ensure that children with disabilities and students in poverty situations have equal opportunity for public education. The Stimulus funding is for two years and the overall goal is to stimulate the economy to avoid reductions in education.

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.

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.



Glossary

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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 amendment adopted in November, 2002 to reduce class size in the state of Florida. Beginning in the 2010-11 school year, class sizes will be 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.

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.

Cost Factors: Weights assigned to the ten educational programs in which students are categorized in the Florida Education Finance Program (FEFP) that are based on average cost of the program in the state. In most cases, a three year average is used to determine this factor.



Glossary

Critical Needs Operating Millage: In accordance with Section 1011.71(3)(c), F.S., only school district boards that passed a referendum at the 2010 general election to levy an additional 0.25 mill for critical capital outlay needs or for critical operating needs may levy this millage for 2011-12 and 2012-13. If the district levies this additional 0.25 mill for operations, a compression adjustment shall be calculated and added to the district's FEFP allocation. The 2012-13 fiscal year is the last year for authorization of this levy.

--D--

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.

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.

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 Pre-Kindergarten (Pre-K) 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.



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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 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



Glossary

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.

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--

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.



Glossary

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.

--P--

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 FEFP is to use three years historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

Project: The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained by project.

Property Insurance: Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also included are costs for appraisals of property for insurance purposes.

Proprietary Funds: Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains Internal Service funds to accumulate and allocate costs internally among the District’s various functions. The District uses internal service funds to account for its self-insurance programs.

Public Education Capital Outlay (PECO): A type of capital outlay revenue distributed to districts by the state. The primary funding source for PECO is the gross receipts tax on utilities.

Pupil 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.



Glossary

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.

--R--

Race To The Top: The Race to the Top Fund is a competitive grant program funded through the American Recovery and Reinvestment Act of 2009 (ARRA). It is designed to encourage and reward States that are creating the conditions for education innovation and reform; achieving significant improvement in student outcomes, including making substantial gains in student achievement, closing achievement gaps, improving high school graduation rates, and ensuring student preparation for success in college and careers

Reading Program: Funds for reading instruction as provided in s. 1011.62(9). Includes funds for the 300 lowest performing elementary schools for intensive reading instruction for the students in these schools for an additional hour per day.

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.

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 Revenue: The School Board is authorized by section 212.055(6), Florida Statutes, 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 will sunset December 31, 2016. On August 26, 2014 the voters approved the extension of this surtax levy for an additional fifteen (15) 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 ac-



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ording 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.).

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.

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

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures



for specific purposes. In the School District of Volusia County, most federal funds and the food service program are treated as special revenue funds.

STARTS: Skills, Tips, Routines for Teacher Success is a required training component for new-to-ESE teachers.

Statute: A formal, written law of a country or state written and enacted by its legislative authority, perhaps to then be ratified by the highest executive in the government, and finally published.

Strategic Plan: The Strategic Plan provides a framework for decision making that builds upon a common mission, vision, and guiding principles held by the community.

Summer Reading Allocation: An allocation which provides additional instruction to targeted students in grade 3 who were retained and to give remediation to students in grade 12 who did not pass FCAT.

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 Florida Statutes 200.065, 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.



Glossary

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Unassigned Fund Balance: Fund Balance of the General Fund that is not constrained for any particular purpose.

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.

--V--

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 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.

--W--

Weighted FTE: The amount of survey-determined FTE for a program, multiplied by that program's cost factor, yields the amount of weighted FTE.

