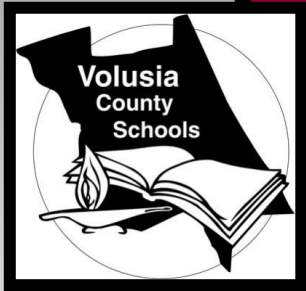


2015 - 2016 Approved Operating Budget



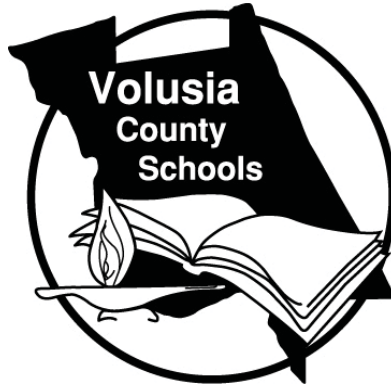
**District
School Board
Of
Volusia County**
DeLand, Florida
32720
www.myvolusiaschools.org

Cover Drawings by Volusia County Middle School Art Students

Top to Bottom

- Jonathan Real, *Magical Moment at School*, marker, 6th grade
Taylor Middle-High; Art Teacher – Melinda Mosley
- Jaden Johnson, *In the Hallway*, marker, 6th grade
Taylor Middle-High; Art Teacher – Melinda Mosley
- Emily Carrow, *Learning is the Center of Everything*, colored pencil and black marker, 7th grade
River Springs Middle School, Art Teacher – Clare Radigan
- Anmarie Santos, *Classroom*, marker, 7th grade
Taylor Middle-High; Art Teacher – Melinda Mosley
- Cynthia Milan, *Every Day During School*, marker, 7th grade
Taylor Middle-High; Art Teacher – Melinda Mosley

Suzi Preston, K-12 Visual Art Specialist, Volusia County Schools



District School Board of Volusia County, Florida

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Chairman, District 4

Mrs. Ida D. Wright
Vice Chariman, District 2

Dr. John Hill
Member, District 1

Mrs. Linda Cuthbert
Member, District 3

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Member, District 5

Mr. James T. Russell
Superintendent

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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 507,531 people, Volusia County is ranked the 11th largest county in Florida. Volusia is home to a diverse range of ages with approximately 23% 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 200,729 households throughout the county with a median income of \$40,818 and a per capita income of \$23,599. 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 7,523 full and part-time personnel, including more than 4,500 teachers who are highly skilled professionals, with 42% holding advanced degrees. Although tourism is a significant contributor to Volusia County's economy, services, including education and health, are the primary industry. The preliminary estimate from August, 2015 shows Volusia's unemployment rate to be 5.8%, which was above the national average of 5.1%.

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 77 schools, including 8 charter schools and approximately 62,850 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 11th largest county in Florida, covering 1,207 square miles.



Executive Summary

Educational Programs Offered

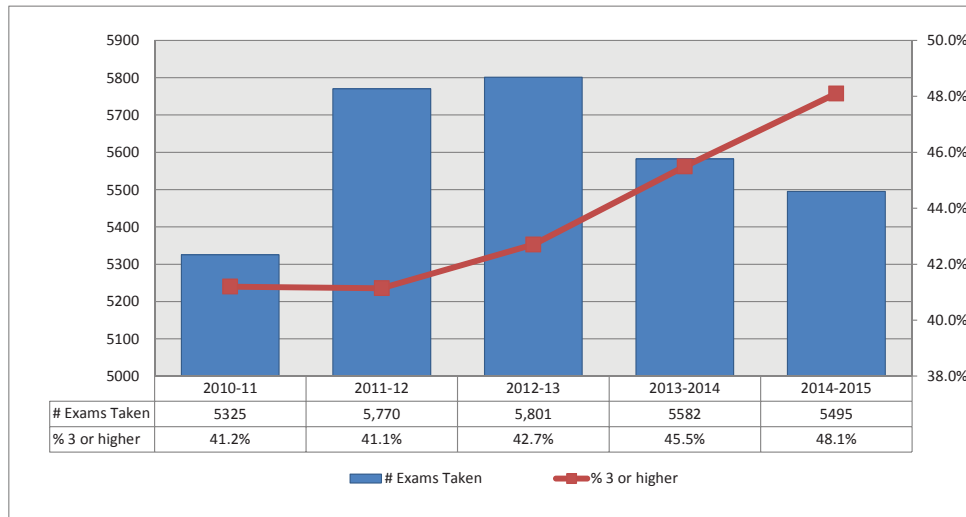
The School Board of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited by AdvancED/Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). In addition, Volusia County provides certified art, media, music, physical education teachers, as well as certified counselors at all schools. The following is an instructional program summary, highlighting program offerings for the 2015-16 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 six alternative schools
- One high school, Atlantic High School, was awarded a School Improvement Grant
- Nine schools provide an additional hour of instruction
- Professional Development opportunities have been extended to all teachers through online learning
- Volusia County high schools provide 35 nationally recognized career academies ranging from Law & Government to STEM
- Approximately 128 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
- Approximately 50 Title I Academic Intervention Teachers provide support in the areas of reading, math, writing or science
- Title I provides VPK-Early Initiative classrooms in 14 elementary schools
- Title I provides Migrant educational programs for: 6 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 39 elementary schools, the Waterford program for K-2 students in 35 elementary schools, the SuccessMaker Program for 3-5 students in 22 elementary schools and a free pilot for 6-8 students at the K-8 school, along with Apple devices, and technical support in all 53 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.
- E-Learning East and West serves students who meet minimum program requirements utilizing online content with face-to-face instruction, thereby allowing students to earn credits needed for graduation. All students graduate from their zoned high school. This district program is currently transitioning to school-based program implementation.
- By August of 2016, every high school will offer 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.



Advanced Placement Growth and Performance

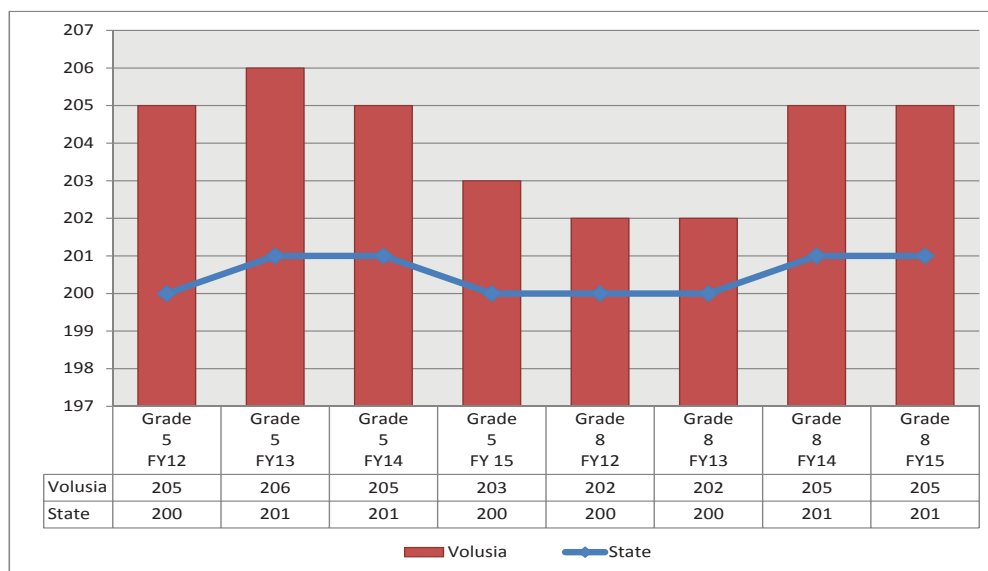
Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has increased from 5,325 to 5,495. At the same time, performance, as defined by students scoring three or higher, has increased. In 2015, 5,495 exams were administered with a passing rate of 48 percent, 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.



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:

- 54 schools received the Florida Department of Education Five Star School Award, an incentive program to recognize exemplary community involvement in our schools
- Volusia County Schools achieved Bronze Status as a Florida Healthy School District from Florida Action for Healthy Kids, the Florida Coordinated School Health Partnership and the Florida Association of District School Superintendents
- Volusia County Schools Transportation Services won the Larson Quality Award from the National Association for Pupil Transportation
- Volusia County School District received the Distinguished Budget Presentation Award for the current budget from the Government Finance Officers Association, which is the highest form of recognition in governmental budgeting and represents a significant achievement by the district
- Westside Elementary and Atlantic High were selected as regional winners by the Florida Department of Education for their parent involvement programs
- Ivy Hawn Charter School for Arts met the criteria for high-performing charter school status as defined in Florida Statutes
- Champion Elementary students for won 10 first place awards at the Jim Harbin Media Festival sponsored by the Florida Association for Media in Education
- Spruce Creek High School Academy of Information Technology and Robotics was named a Ford Branded STEM Academy
- Taylor Middle-High school received the 2014 Florida Outstanding Middle/Secondary School Agricultural Education Program Award
- Three Seabreeze High students won in the US Congressional Art Competition: Madi Buckels, first place; Rebekah Hancock, second place; and Angelia DeRiggs, third place
- Volusia's graduates garnered over \$28,637,144 in scholarships
- Three principals were officially selected for the Florida Department of Education Commissioner's Leadership Academy, which is a year-long embedded professional learning opportunity designed to deepen skills for improving instruction. Brandy Hogue, Freedom Elementary; Patricia Corr, Galaxy Middle; and John Atkinson, Pine Ridge High, represent the top principals statewide
- Zanetta Barnes, Galaxy Middle School teacher, received the Tom Bishop Award by the Florida Bandmasters Association
- Meryl Liu, Creekside Middle student, received the Nicholas Green Distinguished Student Award, which recognized distinguished achievement in academic, leadership, or the arts in children grades 3 through 6
- Marilu Duque, Deltona High senior, was awarded the Florida Outstanding School Volunteer Award from the Florida Department of Education
- Isle Velazquez and Kylie Jett, Taylor High students, were named Dell Scholarship recipients, each earning a \$20,000 scholarship and a new Dell laptop
- Thomas Bennett, coach of Spruce Creek High Girls Weightlifting, was selected as the 2014 National High School Athletic Association State Coach of the Year



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

- Funded 49 academic intervention teachers in reading and math at 25 elementary schools and three middle or high schools
- Provided school-based after school tutoring at all Title I schools
- Deployed iPad carts to all Title I schools for implementation during the school year and to support the CSI summer program and provided 40 iPad PD's (school-based and district wide)

Title I, Part C

- Provided funding for the Credit Accrual Summer School Session for middle-high school students to earn credits
- Accompanied five Taylor Middle-High students to Washington, D.C. to participate in the New American's Close-Up Program

Title I, Part D

- Provided funding for tutoring services for neglected/delinquent and at-risk students through Children's Home Society and Florida United Methodist Children's Home
- Funded reading and math programs for delinquent students through AMI Kids to provide intensive reading and math instruction to improve students' academic skills

Title I, Homeless

- Provided tutoring services for selected identified homeless students at non-Title I schools

Title II, Teacher & Principal Training

- Provided funding to curriculum specialists for curriculum mapping (i.e., Common Core), re-writing of assessments and end of course exams and to provide PD in the core curriculum areas
- Funded seven Academic Coaches at seven elementary schools

Title III, Supplementary Instructional Support for English Language Learners

- Provided professional development for ESOL and general education teachers in the following areas: best practices, instructional strategies, cross cultural communication and curriculum standards
- Held quarterly Recognition Award Ceremonies for ELL students
- Provided six iPads to every secondary ESOL Classroom for student use

IDEA, Part B, Entitlement

- Provided Accommodations Training sessions for Empowering Educators for Excellence (E3) teachers
- Trained and supported 62 ESE teachers in Ongoing Progress Monitoring in the area of reading
- Facilitated four district sessions of CHAMPS trainings open to all VCS teacher and six sessions of school-based CHAMPS

IDEA, Part B, Preschool

- Collaborated with Early Steps to ensure the seamless transition of young children entering the district's ESE Pre-K classes



Executive Summary

District Strategic Plan

The current 3-Year plan was adopted in 2012 to focus on immediate action and change. This year brings a new Superintendent and three new School Board Members. The Strategic Plan is currently being re-written to a 5-Year plan to cover the School Districts long term aspirations. The new plan will be completed during this school year to express the vision and goals for the next 5 years. The current plan continues to provide guidance until the new plan is in place.

GOAL 1: Implement a comprehensive curriculum that is driven by Common Core Standards and other standards established by the State of Florida.

ACTIONS:

- A. Implement Anchor Literacy Standards of reading, writing, listening, speaking, language use, and grammar in 100% of our classrooms.
- B. Implement Common Core Standards in all math and language arts courses.
- C. Align school improvement plans with Common Core Standards implementation to improve student achievement.
- D. Expand the use of all technology resources to serve multiple functions, including alignment of technologies to support Common Core Standards and to build capacity for computer-based testing.

Progress Indicators may include but are not limited to:

FCAT Scores, End of Course exam scores, Alternate Assessments, School Grades, District Interim Assessments.

GOAL 2: Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.

ACTIONS:

- A. Implement a Multi-tiered System of Supports that provides interventions and support for academic and behavioral success for all students.
- B. Provide support for implementation and promotion of Career Academies at all high schools.
- C. Provide the facility infrastructure that is capable of supporting network and technology access.
- D. Provide opportunities for community stakeholders to expand and enrich our students' learning experiences.
- E. Utilize controlled open enrollment, redistricting, program relocation and placement to ensure student educational needs and access to programs is balanced and equitable across the district.
- F. Expand Bring Your Own Technology (BYOT) program to more schools.
- G. Implement the Volusia Instructional Management System (VIMS) to include curriculum mapping, lesson planning, assessment systems, grade book and attendance reporting, and data analysis functions.
- H. Implement a plan to place high performing teachers and principals in low performing high-poverty schools to increase student achievement.
- I. Provide opportunities for rigorous and accelerated learning through on-line learning options.
- J. Align federal funds and grant opportunities to increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.
- K. Maintain a comprehensive performing and visual arts program.
- L. Provide opportunities for participation in athletics and other extra-curricular activities that promote leadership and civic responsibility.
- M. Investigate a differentiated pay system for high performing teachers at high poverty/low performing schools.

Progress Indicators may include but are not limited to:

Student referral data, student behavioral data, retentions, promotions, Career Academy evaluations, volunteer hours, number of student mentors, enrollment data, HR reports, on-line course completions, technology inventory, attendance reports, number of partnerships and collaborations between area colleges and universities, student and staff awards.

GOAL 3: Promote an emotionally, intellectually and physically safe environment for all students and staff.

ACTIONS:

- A. Promote a safe environment for students walking, riding and biking to and from school through on-going communication and programs in cooperation with students, parents, cities, and law enforcement.
- B. Inspect Volusia County School District facilities regularly to ensure safe, clean, and healthy learning environments.



- C. Improve managerial and operational efficiency and effectiveness.
- D. Provide adequate resources within the constraints of our budget to meet state mandates and maintain programs and facilities for students and staff.
- E. Transport students to assigned schools in a timely manner.
- F. Develop school-based comprehensive safety and security plans.
- G. Promote a safe environment for students through programs such as the anti-bullying initiative.
- H. Promote an intellectually safe environment that allows for creative thinking and problem solving by students and staff.

Progress Indicators may include but are not limited to:

Accident reports, security audits, custodial performance reports, budget reports, student transportation reports, restraint reports, stop-arm violations, student recognitions and scholarships, staff recognitions.

GOAL 4: Foster an environment that promotes on-going professional development and improved job performances for all teachers and staff.

ACTIONS:

- A. Expand the variety of partnerships provided teachers and staff to support their utilization of community resources and post-secondary institutions.
- B. Implement the My Professional Growth System (My PGS) to include teacher and leader evaluations as well as professional development and certification management tools.
- C. Implement a new teacher evaluation system: Volusia System for Empowering Teachers (VSET).
- D. Provide principals and assistant principals with coordinated training of a customized calibration and certification assessment to ensure valid teacher evaluations.
- E. Implement a new leader evaluation system: Volusia System for Empowering Leaders (VSEL).
- F. Provide a minimum of eight (8) hours of professional development training each year for all bus operators and attendants.
- G. Implement a systematized process for the hiring of highly effective teachers and principals.
- H. Provide methods and resources for on-going training of new and existing staff.
- I. Investigate a differentiated pay schedule plan for critical shortage certification areas.

Progress Indicators may include but are not limited to:

Data on teacher and leader evaluations, in-service hours, training logs, employee retention, employee evaluations, student achievement.

GOAL 5: Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnerships.

ACTIONS:

- A. Establish a process to foster communication with families, staff, and community members (including those who are not currently connected to our schools); keep employees and retirees informed; collaborate with business and community organizations, and maintain a professional relationship with the news media through the district's communication plan.
- B. Launch a new public website for the school district.
- C. Develop an intranet for use within the district.
- D. Update all departmental and school websites.
- E. Encourage a strong partnership between governmental leaders, locally, state and nationally.
- F. Promote School Board member's active role in advocating for public education through presentations.
- G. Investigate the creation of a new district logo.
- H. Involve students in the development of materials that promote the school district.
- I. Explore marketing opportunities, including social media, to promote Volusia public schools (Communication Plan).

Progress Indicators may include but are not limited to:

Number of hits on websites, surveys, positive news stories, number of community partnership agreements.



Executive Summary

2015-16 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.

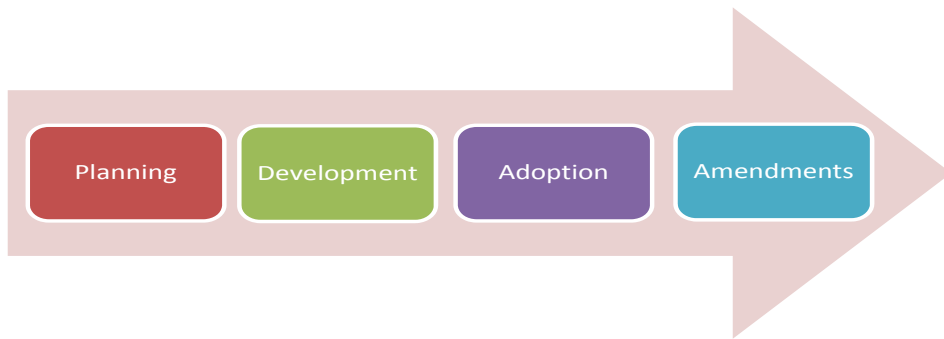
Budget Adoption Phase

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.





2015-16 Budget Calendar

January, 2015	FTE projections transmitted to DOE
January, 2015	Governor's Budget Proposal
March 3, 2015	Legislative Session begins
April, 2015	Preliminary General Fund Budget prepared
April, 2015	Central Office Budgets prepared
April, 2015	Capital Outlay 5-Year Plan reviewed
April, 2015	School Non-Salary Budgets prepared
April 8, 2015	Budget Workshop
April 20, 2015	Budget Workshop
May 1, 2015	Legislative Session ends
May 19, 2015	Budget Workshop
June, 2015	2015-2016 School Staffing calculated
June 1-19, 2015	Legislative Special Session
June 2, 2015	Budget Workshop
July 1, 2015	Fiscal Year 2015-16 begins
July 27, 2015	Public Hearing and Adoption of Tentative Budget
September 8, 2015	Public Hearing and Adoption of Final Budget



Executive Summary

Major Initiatives

Class Size Reduction Amendment

In November, 2002, Florida voters passed Constitutional Amendment 9, requiring the state legislature to reduce the maximum class size in Florida's public schools. The goal set by the amendment to be reached by 2010-11 was 18 students per Pre-K core class through grade three, 22 students per core class in grades 4 through 8, and 25 students per core class in grades 9 through 12. Compliance was measured based on district averages for fiscal years 2004, 2005, and 2006. For four years after that, through fiscal year 2010, compliance was measured on school averages. Compliance at the classroom level did not begin until fiscal year 2011. In an effort to meet compliance at the classroom level, the district added 257.8 teaching positions and extra period supplements in 2010-11 and maintained them in 2011-12. Some of the many implementation strategies put in place then and currently still in use are:

- Increased Volusia virtual classes in the high schools
- Multi-grade classes in the elementary schools
- Extra period supplements for teachers in the secondary schools
- Out of zone variance deadline
- Blended Virtual Classes
- General Education Team Teacher Substitutes

The district met class size compliance for fiscal year 2011 and 2012 and avoided substantial penalties. However, meeting class size compliance in 2013 was particularly challenging with the reduction of nearly 250 teaching positions. With a renewed effort in 2014 class size compliance was achieved. This year, the state allocated \$66.6 million toward meeting compliance in Volusia County Schools and with the addition of 65.1 teaching positions, compliance was achieved again.

Capital Outlay Program

The district's capital outlay program is starting to turn around after six (6) years of economic downturn. Total revenues increased from \$78.0 million in the 2014-15 budget to \$84.7 million in 2015-16. Revenues increased in capital outlay ad valorem taxes as property values are starting to rebound, and the sales tax projections are higher due to the improving economy. Also, impact fees are projected to increase as homes are beginning to be built in Volusia County. School construction is again being scheduled to replace some of the aging schools that were delayed from the last half-cent construction program. 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.

Half-Cent Sales Tax Extension

The last project on the 2001 sales tax project list was fully completed and closed in 2013. The remaining collections of that half-cent sales tax through 2016 will go toward paying the debt service on several of the projects that were included in the sales tax bond issues and the COPs issues. 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. These additional funds will be used to replace some of the aging outdated schools along with major renovations and much needed repair projects such as roofing and air conditioning replacements. In addition, 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.



Major Initiatives

Digital Learning Plan

The Digital Learning Allocation is a \$60 million statewide initiative to expand technology to more classrooms. It was included in HB5101 that requires the Department of Education to develop a 5-Year strategic plan for implementing technology in classrooms for both learning and teaching. The Volusia County school district received \$1,190,107 to help provide students with a high-quality digital learning environment. 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 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 that included the following components:

- Improved local assessments for students
- Improved district educator evaluation systems
- Performance compensation for educators
- Revised system of employment contracts with educators

Under the compensation component, by July 1, 2014, districts must adopt instructional and administrative salary schedules that provide annual salary adjustments for employees rated as “highly effective” or “effective” and must also include salary supplements for employees assigned to Title I schools, schools that earned a grade “F” or three consecutive grades of “D,” and teachers who teach in critical shortage areas. Teachers who have already achieved tenure with the district, will remain on the “grandfathered” salary schedule but are allowed to opt into the performance pay schedule by relinquishing their tenure status.

The district formed a Performance Pay Committee that began work in February of 2013 and in February of 2014, a proposed plan was submitted to the DOE and RTTT. In September of 2014, during collective bargaining with Volusia Teachers Organization (VTO), the district proposed a performance pay methodology to VTO. At the time of this publishing, the collective bargaining process was still underway.



Executive Summary

Issues

The district faced continued budgetary challenges this year, including \$11 million projected budget deficit projection. There were also several cost increases included in the budget. The addition of over 59 teachers to meet the growth in student enrollment and \$8.34 million in recurring salary increases from 2014-15 were the two with the most financial impact. Ivy Hawn charter school expanded to 788 students with an anticipated cost of \$2.4 million. Several school based initiatives, including the expansion in the School Resource Officer program, the Elementary Curriculum Teacher Leader program and the high school Virtual Labs Expansion program added close to \$1.0 million to the budget. Many measures were taken to negate the budget deficit. Central office budgets were reduced by 6.4%, saving the district \$2.25 million. A high school utilities initiative was implemented with anticipated savings of \$500,000. One-half of the Peer Assistance and Review teachers (PARS) were eliminated for a savings of \$520,000. The Advanced Via Individual Determination (AVID) was eliminated from middle schools and only funded in the high schools. Three and a half million dollars in projected teacher retirement savings were included in 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 \$120 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.

Lowest Performing 300 Elementary Schools

By law, Florida elementary schools have to provide an extra hour of reading intervention for students at schools whose 2013-2014 reading performance placed them among the lowest 300 schools in Florida. This initiative gives struggling students an hour of extra reading instruction each day in an effort to give teachers more time to help students become better readers. This initiative costs the district approximately \$1.5 million. While Supplemental Academic Instruction (SAI) and Reading Instruction categorical funds may be used for this purpose, the Legislature has not significantly increased these categoricals to fund the mandate.

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 2015-16 it is \$6,920.51 per unweighted FTE, which is a 5% 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 seven years, inflation has risen over 15%. 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.



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.



Executive Summary

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. When the tentative budget is prepared according to Florida Statute 1011.02, the proposed expenditures plus transfers, and balances shall not exceed the estimated income, transfers and balances. The budget and each of the parts thereof shall balance.

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, American Recovery and Reinvestment Act (ARRA), Education Jobs, Race to the Top and a Food Service Fund.

Additionally, the district reports the following proprietary fund type:

Internal Service Funds – to account for the district's individual self-insurance programs.



Executive Summary

All Funds Summary

The 2015-16 Adopted Operating Budget of \$781.22 million reflects a slight 0.5% increase from the prior year adopted budget of \$776.85 million. General Fund changed by \$0.25 million. Revenue increased by \$13.2 million due to an increase in the state FEFP, fund balances decreased \$11.2 and expenditures increased by \$2 million. The State provided \$13.8 million in additional revenue. The Capital Projects Funds increased \$6.6 million. Special Revenue Fund - Food Service decreased slightly by \$0.1 million. Special Revenue Fund - Miscellaneous decreased due to the final spending of the four-year Race to the Top grant.

All Funds Revenues (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Federal	\$ 2.55	\$ -	\$ -	\$ 65.13	\$ -	\$ 67.68
State	262.02	1.73	1.33	0.33	-	265.41
Local	171.47	-	83.37	4.98	6.60	266.42
Total Revenue	436.04	1.73	84.70	70.44	6.60	599.51
Non-Revenue Receipts	0.25	-	-	-	-	0.25
Transfers In	9.00	49.71	-	-	-	58.71
Beginning Fund Balances	32.69	22.54	48.72	10.44	8.36	122.75
Total	\$ 477.98	\$ 73.98	\$ 133.42	\$ 80.88	\$ 14.96	\$ 781.22

The General Operating budget accounts for 61% of the total budget. This fund supports the majority of all salaries and benefits. The Capital Projects funds, representing 17% 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. Ten 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.

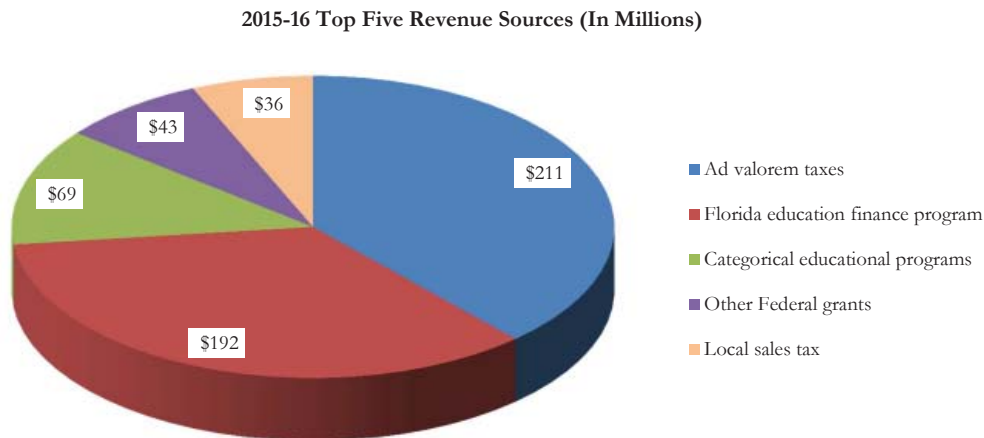
All Funds Expenditures (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Salaries	\$ 274.53	\$ -	\$ -	\$ 31.27	\$ 0.07	\$ 305.87
Benefits	94.06	-	-	9.82	0.57	104.45
Purchased Services	58.23	-	-	9.07	4.45	71.75
Energy Services	13.94	-	-	0.12	-	14.06
Materials & Supplies	15.67	-	-	14.29	-	29.96
Capital Outlay	0.58	-	48.39	5.03	-	54.00
Other Expenses	5.47	50.82	-	3.80	1.51	61.60
Total Appropriations	462.48	50.82	48.39	73.40	6.60	641.69
Transfers Out	-	-	58.71	-	-	58.71
Ending Fund Balances	15.50	23.16	26.32	7.48	8.36	80.82
Total	\$ 477.98	\$ 73.98	\$ 133.42	\$ 80.88	\$ 14.96	\$ 781.22



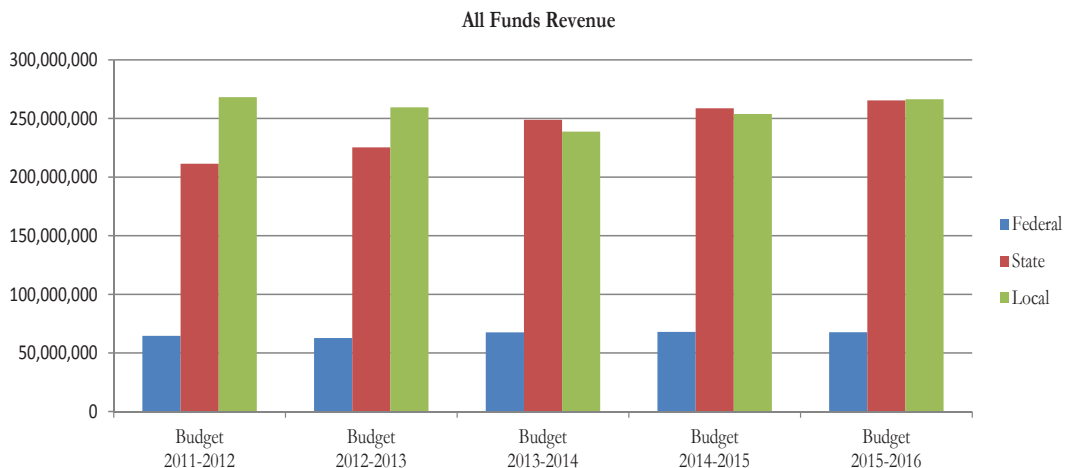
Executive Summary

All Funds Revenue

The top revenue sources for 2015-16 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, Race to the Top and Medicaid. The fifth largest source is provided from the voter approved fifteen year local half-cent sales tax approved in 2001 for construction projects.



Over the past five years, total revenue for all funds has increased from \$544 million to \$599 million. During this period, Federal Revenue has decreased by \$7 million dollars as the \$11.7 million dollars received for the Race to the Top Program has been spent. State Revenue has increased by \$54 million, with the largest portion from the FEFP. Local Revenue has also increased by \$9 million primarily due to the \$3.6 billion increase in the property tax roll.



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.

General Fund Revenues (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Federal	\$ 4.25	\$ 2.55	\$ (1.70)
State FEFP	179.76	192.24	12.48
Categoricals	68.69	68.69	-
Miscellaneous State	2.60	1.09	(1.51)
Property Taxes	161.91	166.88	4.97
Interest	0.13	0.15	0.02
Indirect Cost	3.05	1.93	(1.12)
Miscellaneous Local	9.90	2.50	(7.40)
Total Revenue	430.29	436.03	5.74
Transfers In	11.61	9.26	(2.35)
Non-Revenue Receipts	0.35	-	(0.35)
Beginning Fund Balances	43.94	32.69	(11.25)
Total	\$ 486.19	\$ 477.98	\$ (8.21)

The General Fund budget for the 2015-16 school year is \$477.98 million, a decrease of \$8.21 million over the previous year's actuals. Federal sources account for less than 1% of the revenue. State sources account for 60%, with the remaining 39% coming from local sources. Additionally, funds are transferred in accordance with state guidelines, from capital funds to assist in supporting ongoing maintenance operations. The majority of the transfer from Capital Outlay funds is used to fund maintenance costs.

Appropriations total \$462.48 millions, which is an increase from last year's actual expenditures. Seventy-nine percent of the budget is used to cover the cost of employee compensation and benefits. The district is utilizing 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 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Salaries	\$ 276.61	\$ 274.53	\$ (2.08)
Benefits	91.80	94.05	2.25
Purchased Services	50.74	58.23	7.49
Energy Services	13.32	13.95	0.63
Materials & Supplies	12.76	15.67	2.91
Capital Outlay	1.75	0.58	(1.17)
Other Expenses	6.52	5.47	(1.05)
Total Appropriations	453.50	462.48	8.98
Transfers Out	-	-	-
Ending Fund Balances	32.69	15.50	(17.19)
Total	\$ 486.19	\$ 477.98	\$ (8.21)



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 2015-16 is \$73.98 million.

Debt Service Revenue (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase / (Decrease)
State Sources	\$ 1.91	\$ 1.73	\$ (0.18)
Local Sources	0.01	-	(0.01)
Transfers from Capital Fund	50.58	49.71	(0.87)
Proceeds of Refunding Bonds	37.47	-	(37.47)
Restricted Fund Balances	22.02	22.54	0.52
Total	\$ 111.99	\$ 73.98	\$ (38.01)

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 2014-15 the State refunded the 2005-B State Board of Education/Capital Outlay Bond Indebtedness Bonds (SBE/COBI) to take advantage of lower interest rates which will reduce the total debt service over the next five years by \$357,856.

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. There are no new debt issues scheduled at this time.

Debt Service Expenditures (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase / (Decrease)
Redemption of Principal	\$ 72.67	\$ 36.58	\$ (36.09)
Interest	16.55	14.24	(2.31)
Dues and Fees	0.23	-	(0.23)
Miscellaneous Expense	-	-	-
Payment to Refund Bond Excrow	-	-	-
Transfers to General Fund	-	-	-
Restricted Fund Balances	22.54	23.16	0.62
Total	\$ 111.99	\$ 73.98	\$ (38.01)

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



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 Funds budget for 2015-16 is \$133.42 million.

Capital Outlay Revenue (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase / (Decrease)
CO&DS distributed to district	\$ 0.39	\$ 0.31	\$ (0.08)
Interest on undistributed CO&DS	0.02	0.02	-
PECO fixed capital outlay	-	-	-
PECO maintenance	1.20	1.00	(0.20)
Charter school capital outlay	0.60	-	(0.60)
Other state sources	0.18	-	(0.18)
Ad valorem taxes	41.64	43.94	2.30
Sales tax	36.07	36.43	0.36
Interest income	0.06	-	(0.06)
Impact fees	3.08	3.00	(0.08)
Other local sources	0.74	-	(0.74)
Total Revenues	83.98	84.70	0.72
Other Financing Sources	-	-	-
Restricted Fund Balances	48.85	48.72	(0.13)
Assigned Fund Balance	-	-	-
Total	\$ 132.83	\$ 133.42	\$ 0.59

Budgeted expenditures for 2015-16 total \$48.39 million for projects and \$58.71 million for transfers to debt service and the general fund. The largest expected expenditure (\$49.70 million) is for debt service payments

Capital Outlay Expenditures (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase / (Decrease)
Library books	\$ -	\$ -	\$ -
Audio visual materials	-	-	-
Buildings and fixed equipment	0.21	1.34	1.13
Furniture, fixtures, and equipment	4.69	10.57	5.88
Motor vehicles	3.47	3.74	0.27
Land	-	-	-
Improvements other than buildings	3.78	2.78	(1.00)
Remodeling and renovations	9.76	29.83	20.07
Computer software	0.01	0.13	0.12
Project Totals	21.92	48.39	26.47
To General Fund	11.61	9.01	(2.60)
To Debt Service Funds	50.58	49.70	(0.88)
Transfers Total	62.19	58.71	(3.48)
Restricted Fund Balances	48.72	26.32	(22.40)
Assigned Fund Balance	-	-	-
Total	\$ 132.83	\$ 133.42	\$ 0.59

on prior construction projects. The debt service requirements are determined by the debt service amortization schedules and bond covenants. Transfers to the general fund (\$9.01 million) constitute another large budget item. These are for state qualified maintenance expenditures, copy equipment leases and property insurance.

Remodeling and renovations will require \$29.83 million and furniture, fixtures, and equipment for replacement items district wide along with computer upgrades will require \$10.57 million. The

Transportation Department has requested 25 new buses for a total of \$3.74 million. Improvements other than buildings is scheduled for \$2.78 million. Planning on a replacement school for Pierson Elementary is needed under building and fixed equipment for \$1.34 million. Smaller expenditures are needed for land rental and computer software.

The restricted fund balance of \$26.32 million includes projects in progress and funds for contingencies and reserves.



Executive Summary

Special Revenue Fund - All

Special Revenue - All Revenues (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	65.71	65.13	(0.58)
State	0.33	0.33	-
Local	4.88	4.98	0.10
Total Revenues	\$ 70.92	\$ 70.44	\$ (0.48)
Beginning Fund Balances	11.61	10.44	(1.17)
Total	\$ 82.53	\$ 80.88	\$ (1.65)

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



Special Revenue - All Expenditures (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Salaries & Benefits	\$ 41.83	\$ 41.09	\$ (0.74)
Purchased Services	7.39	9.07	1.68
Energy Services	0.10	0.11	0.01
Materials & Supplies	12.06	14.30	2.24
Capital Outlay	6.97	5.03	(1.94)
Other Expenses	3.74	3.80	0.06
Total Expenditures	\$ 72.09	\$ 73.40	\$ 1.31
Ending Fund Balances	10.44	7.48	(2.96)
Total	\$ 82.53	\$ 80.88	\$ (1.65)

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 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Federal Through State	\$ 20.33	\$ 21.63	\$ 1.30
State Supplements	0.33	0.33	-
Local Sources	4.88	4.98	0.10
Reserve for Inventory	2.72	1.91	(0.81)
Beginning Fund Balances	8.89	8.53	(0.36)
Total	\$ 37.15	\$ 37.38	\$ 0.23

After School Snack Program and the Summer Food Program. Additionally, a la carte items are available in schools. The budget for the 2015-16 school year is \$37.38 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 12,000 breakfasts daily, and approximately \$2.0 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 \$1.00 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 2014-2015	Budget 2015-2016	Increase/ Decrease
Salaries	\$ 7.16	\$ 7.80	\$ 0.64
Benefits	4.39	4.81	0.42
Purchased Services	1.49	1.79	0.30
Energy Services	0.09	0.10	0.01
Materials and Supplies	10.51	11.29	0.78
Capital Outlay	2.27	3.32	1.05
Other	0.80	0.79	(0.01)
Reserve for Inventory	1.91	1.91	-
Ending Fund Balances	8.53	5.57	(2.96)
Total	\$ 37.15	\$ 37.38	\$ 0.23



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 (\$22.9 million), the Individuals with Disabilities Act (IDEA) (\$15.2 million), and Teacher & Principal Training & Recruitment, Title II, Part A (\$2.7 million).

Special Revenue - Other Revenues (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	43.50	42.94	(0.56)
Total Revenues	\$ 43.50	\$ 42.94	\$ (0.56)

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 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Salaries	\$ 23.31	\$ 23.47	\$ 0.16
Benefits	6.82	5.01	(1.81)
Purchased Services	4.33	7.17	2.84
Energy Services	0.01	0.01	-
Materials & Supplies	1.51	3.01	1.50
Capital Outlay	4.70	1.26	(3.44)
Other Expenses	2.82	3.01	0.19
Total Expenditures	\$ 43.50	\$ 42.94	\$ (0.56)

The Special Revenue Fund – Other, budget for the 2015-16 school year is \$42.94 million, decrease of \$0.56 million, or 1.3%, 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 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	1.87	0.55	(1.32)
Total Revenues	\$ 1.87	\$ 0.55	\$ (1.32)

Special Revenue - Misc. Expenditures (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Salaries & Benefits	\$ 0.14	\$ -	\$ (0.14)
Purchased Services	1.57	0.10	(1.47)
Energy Services	-	-	-
Materials & Supplies	0.04	-	(0.04)
Capital Outlay	-	0.45	0.45
Other Expenses	0.12	-	(0.12)
Total Expenditures	\$ 1.87	\$ 0.55	\$ (1.32)

The Special Revenue Fund - Miscellaneous budget for the 2015-16 school year is \$0.55 million. This grant closed with final payment on August 20, 2015.



Executive Summary

Internal Service Funds

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

Internal Service Revenues (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Operating Revenues	\$ 6.87	\$ 6.60	\$ (0.27)
Transfers In	-	-	-
Non-Revenue Sources	-	-	-
Beginning Fund Balances	8.36	8.36	-
Total Revenues	\$ 15.23	\$ 14.96	\$ (0.27)

The Internal Service budget for the 2015-16 school year is \$14.96 million, a decrease of \$0.27 million, or 1.8%, from the previous year's actual expenditures.

Internal Service Expenditures (in millions)	Actuals 2014-2015	Budget 2015-2016	Increase/ (Decrease)
Salaries	\$ 0.07	\$ 0.07	\$ -
Benefits	0.47	0.57	0.10
Purchased Services	4.40	4.45	0.05
Material & Supplies	-	-	-
Capital Outlay	-	-	-
Other Expenses	1.93	1.51	(0.42)
Ending Fund Balances	8.36	8.36	-
Total Expenditures	\$ 15.23	\$ 14.96	\$ (0.27)





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 historical trends and a 1-2% increase in state revenue during this period. Also, transfers from capital are being reduced \$2 million each year over the next five years. Student enrollment is projected to increase by over 3,000 students over this 3-Year period.

Many of the costs related to charter schools, health insurance, retirement rate and utility costs will see much higher increases.

General Fund Revenues (in millions)	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
Federal Sources	\$ 2.55	\$ 4.25	\$ 4.25	\$ 4.25
State Sources	262.02	265.87	271.19	276.61
Local Sources	171.46	173.99	174.98	175.94
Total Transfers In	9.26	7.26	5.26	3.26
Other Financing Sources	-	-	-	-
Beginning Fund Balance	32.69	30.86	29.75	24.58
Total	\$ 477.98	\$ 482.23	\$ 485.43	\$ 484.64

General Fund Expenditures (in millions)	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
Total Appropriations	\$ 462.48	\$ 452.48	\$ 460.85	\$ 469.47
Total Transfers Out	-	-	-	-
Ending Fund Balance	15.50	29.75	24.58	15.17
Total	\$ 477.98	\$ 482.23	\$ 485.43	\$ 484.64

Debt Service Fund Forecast

The district takes every advantage to refinance long term debt for favorable rate reductions. During fiscal year 2014-15 the State refunded the 2005-B State Board of Education/Capital Outlay (SBE/COBI) bond to take advantage of lower interest rates which will reduce the total debt service over the next five years by \$357,856. 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 five 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 but only one will mature during the next ten years.

Debt Service Fund Revenues (in millions)	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	1.73	1.73	1.74	0.35
Local Sources	-	-	-	-
Total Transfers In	49.71	29.11	22.24	22.24
Other Financing Sources	-	-	-	-
Beginning Fund Balance	22.54	23.16	23.16	23.16
Total	\$ 73.98	\$ 54.00	\$ 47.14	\$ 45.75

Debt Service Fund Expenditures (in millions)	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
Total Appropriations	\$ 50.82	\$ 30.84	\$ 23.98	\$ 22.59
Total Transfers Out	-	-	-	-
Ending Fund Balance	23.16	23.16	23.16	23.16
Total	\$ 73.98	\$ 54.00	\$ 47.14	\$ 45.75



Capital Fund Budget Forecast

Capital Fund Revenues (in millions)	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	1.33	1.33	1.33	1.33
Local Sources	83.37	85.50	87.69	89.97
Total Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Beginning Fund Balance	48.72	26.32	32.54	30.13
Total	\$ 133.42	\$ 113.15	\$ 121.56	\$ 121.43

Capital Fund Expenditures (in millions)	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
Total Appropriations	\$ 48.39	\$ 44.49	\$ 64.19	\$ 60.69
Total Transfers Out	58.71	36.12	27.24	25.25
Ending Fund Balance	26.32	32.54	30.13	35.49
Total	\$ 133.42	\$ 113.15	\$ 121.56	\$ 121.43

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 six (6) years of economic downturn. Total revenues increased from \$78.0 million in the 2014-15 budget to \$84.7 million in 2015-16. Revenues increased in capital outlay ad valorem taxes as property values are starting to rebound, and the sales tax projections are higher due to the improving economy. Also, impact fees are projected to increase as homes are beginning to be built in Volusia County.

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, IDEA, Career and Technical Education and Race to the Top. The School Food Service fund should remain stable over the next few years. The Race to The Top (RTTT) funds were allocated over a six year period. These funds are no longer available as of August 20, 2015. Federal Programs should be relatively stable over the next few years.

Special Revenue Fund Revenues (in millions)	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
Federal Sources	\$ 65.13	\$ 64.49	\$ 65.38	\$ 66.28
State Sources	0.33	0.33	0.33	0.33
Local Sources	4.98	5.08	5.18	5.28
Total Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Beginning Fund Balance	10.44	7.48	7.80	8.28
Total	\$ 80.88	\$ 77.38	\$ 78.69	\$ 80.17

Special Revenue Fund Expenditures (in millions)	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
Total Appropriations	\$ 73.40	\$ 69.58	\$ 70.41	\$ 71.80
Total Transfers Out	-	-	-	-
Ending Fund Balance	7.48	7.80	8.28	8.37
Total	\$ 80.88	\$ 77.38	\$ 78.69	\$ 80.17

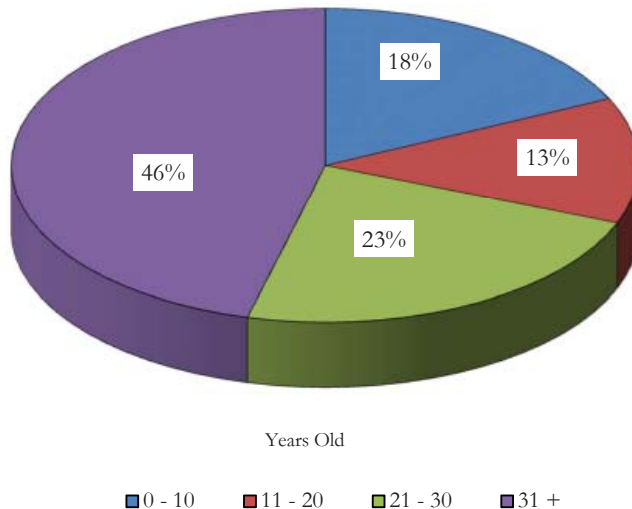


Executive Summary

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 the graph shows, 46% of the district schools are over 30 years old and an additional 23% are between 21 and 30 years old. After debt service is paid, the priority will be on renovations, repairs and maintenance.

Age of School Buildings



The 5-Year Budget Plan ending June 30, 2020 will utilize \$445.5 million in capital revenues. State sources are \$6.7 million, but the largest portion (\$438.84 million) is from local sources. Capital outlay property millage is estimated at \$238 million and the half-cent sales tax should bring in \$185.85 million. Impact fees are estimated at \$15 million for this 5-Year period.

New construction is scheduled for \$75 million as the sales tax construction program starts to replace some of the oldest schools. Projects at existing schools and facilities are scheduled for \$126.6 million in addition to the current projects in progress of \$15.8 million. The facilities management cost to handle these projects is estimated at \$9.4 million for this period.

This plan calls for \$39.3 million to be spent on technology during this five years period and an additional \$14.5 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.

The largest part of the available resources will go for debt service payment on construction completed in the past. Over \$145.5 million is scheduled for principal and interest payments over this 5-Year period.

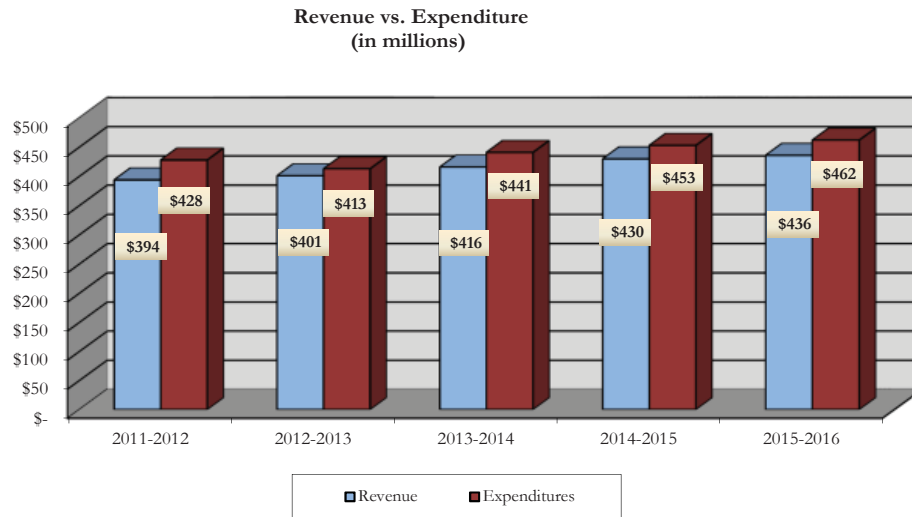
Because 69% of the schools in the district are over 20 years old, \$25 million will be transferred to the general fund for general maintenance, liability insurance on the district buildings and rental of copying equipment.



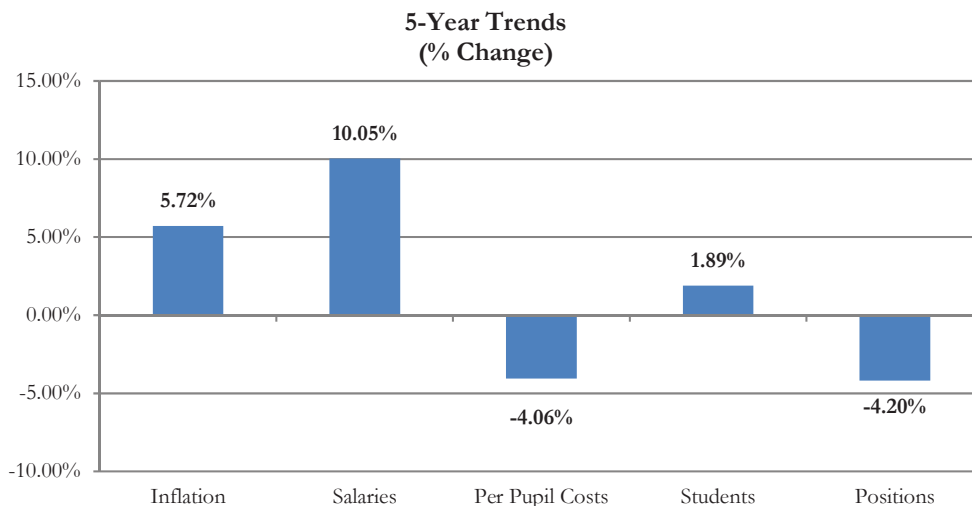
Executive Summary

Revenue and Expenditure Trends

Over the past five years, expenditures have exceeded revenues in the general operating fund due to declining enrollment, teachers added to meet the class size amendment, and increases in salaries, health insurance, terminal leave, and utility costs. Significant state revenue shortfalls and non-recurring federal dollars have resulted in a need to reduce many services and programs.



After several years of reductions, including clerical (20.6 FTE), custodial (455.3), and department positions (99.6 FTE), we are beginning to see increases again in some staffing categories. The five-year increases include classroom teachers (179.7 FTE), paraprofessionals (65.2 FTE), principals (5.0 FTE), certified school counselors (5.0 FTE) and campus advisors (6.0 FTE). Non-salary budgets for some instructional programs were reduced or eliminated. Examples of these include Academic Excellence, Effective Schools, Family & Support Partnership, General Curriculum-Staff Development, High School Showcase and Vocational Equipment Repair. These reductions and a portion of our fund balance have allowed salary increases of more than 10% over this five-year period with the goal of increasing teacher salaries to the national average. During the same time frame, inflation increased over 5% and per pupil spending decreased over 4%.



Executive Summary

Tax Base and Rate Trend

The proposed millage rate is 7.197 mills. The 5.697 mills operating budget portion of the millage includes the required local effort of 4.944 mills set by the State in order for local districts to participate in the Florida Education Finance Program (FEFP). Also included are the prior period adjustment millage (0.005), discretionary millage (0.748), and Capital Outlay millage (1.500).

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.

Millage	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Required Local Effort	5.551	5.368	5.095	5.079	4.944
Prior Period Funding Adj.	0.014	0.022	0.015	0.009	0.005
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	0.250	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	8.063	7.888	7.358	7.336	7.197

Inflation Trends

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, inflation has averaged more than 1.84% annually.

Salary Increases vs. Inflation

	Salary	Inflation
2010-2011	0.00%	3.56%
2011-2012	1.79%	1.67%
2012-2013	0.00%	1.75%
2013-2014	5.26%	2.06%
2014-2015	3.00%	0.14%



Student Demographic Trends

Changes in student demographics from September, 2014 to September, 2015 are highlighted by an increase in the number of students that are White (0.65%) and American Indian (-3.47%); and an increase in the number of students that are Black (1.83%), Hispanic (3.57%), Asian (3.62%), Multi-racial (5.88%), and Pacific Islander (28.77%). Approximately 40.7% of the district's students are minority members.

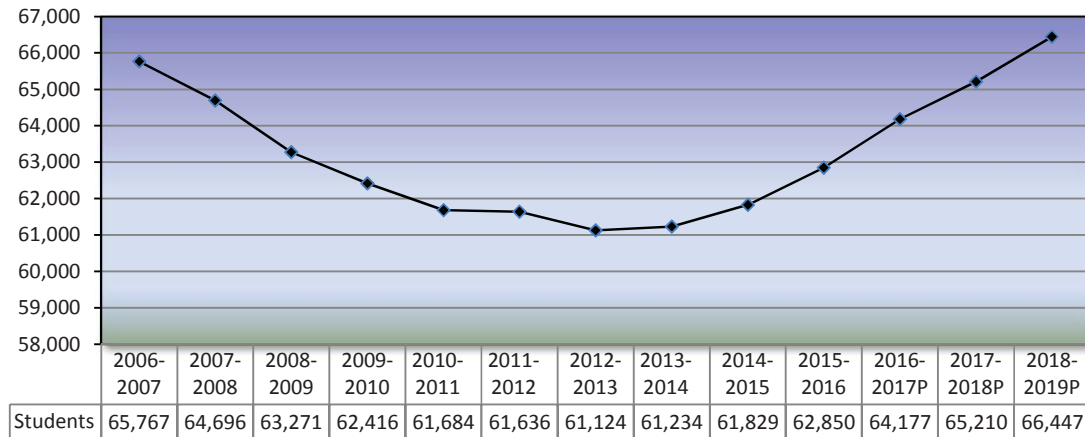
Between school years 2014-15 and 2015-16, students with disabilities increased by 2.94% and students receiving services for English for Speakers of Other Languages (ESOL) increased by 10.23%.

Student Enrollment Trends

Volusia County Schools declined by 2,917 students during the ten-year period of 2006-07 through 2015-16, or -4.43%. In 2006-07, the growth rate was 0.55% 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 third year of growth for a three-year total of 1,726 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
- Housing and Jobs
- Graduation Requirements
- Driver's License Requirements
- High school credit requirements/Retention Rate

Student Enrollment and Projections



Executive Summary

Personnel Resource Allocations

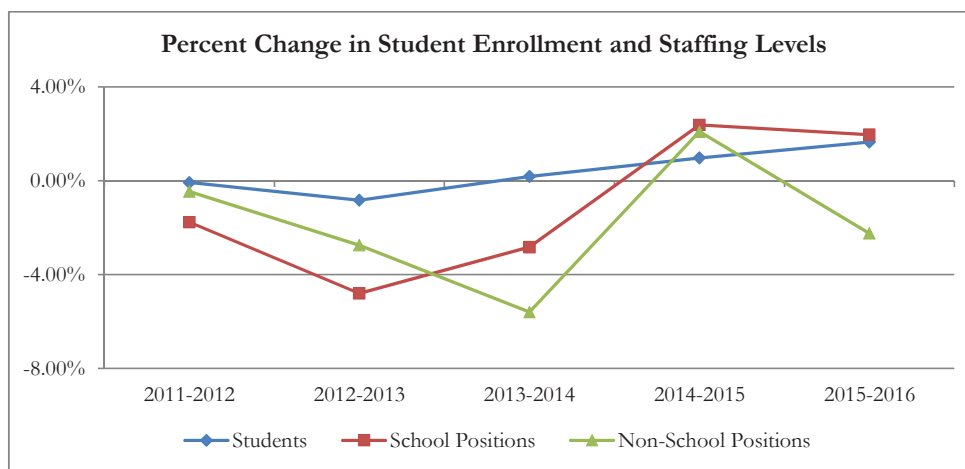
As the largest employer in the county, Volusia County school district employs approximately 7,523 full and part-time employees, including more than 4,500 teachers who are highly skilled professionals, with 41.8% holding advanced degrees.

Budgeted Positions	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Elementary	3,129.5	3,022.3	2,981.1	3,079.8	3,141.0
Middle	1,291.4	1,175.9	1,173.5	1,189.8	1,194.0
High	1,725.9	1,640.7	1,521.0	1,546.5	1,576.3
Special Centers	94.0	108.9	92.8	98.6	116.6
School-wide	270.7	251.1	255.1	251.9	259.8
Department	1,190.1	1,157.4	1,092.6	1,115.5	1,090.5
Total	7,701.6	7,356.3	7,116.1	7,282.1	7,378.2

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

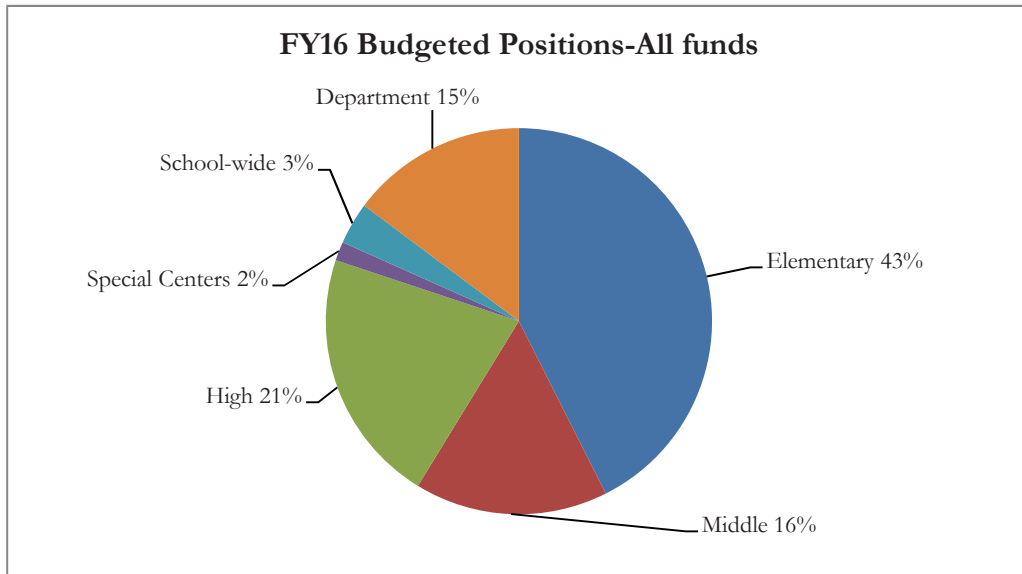
In the past five years, there have been significant changes in staffing:

- Following several years of declines, our student enrollment is increasing again. The result is an increase in classroom teachers (179.7 FTE) and paraprofessionals (65.2 FTE).
- Last year, as part of a targeted focus on increasing student achievement, positions were added to some small elementary schools that originally shared key personnel. The increases included 5 principals, 5 certified school counselors, 2.5 media specialists, 6 campus advisors and the reclassification of 8 teachers on assignment to assistant principals in our smallest elementary schools.
- Due to the ongoing budget deficits and changes in enrollment, there were reductions of 19.4 IEP Facilitators and 20.6 clerical staff.
- Central office department positions were reduced by 8.4% (99.6 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.

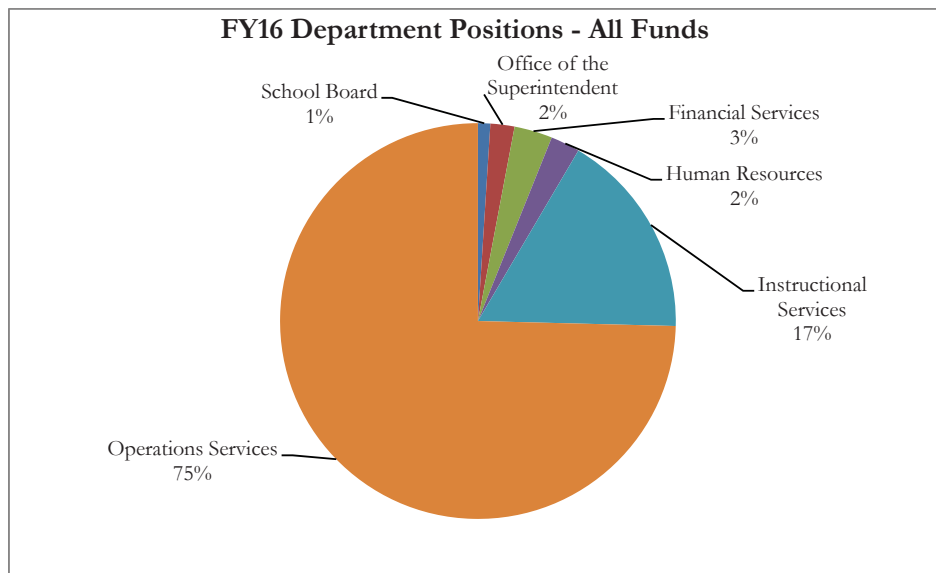


2015-2016 Budgeted Positions

For FY16 (at adopted budget), Volusia County Schools budgeted 7,378.2 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, 439.0 FTE are in Student Transportation Services. If this division is removed, the department percentage decreases to 8.8%. Therefore, 91% 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 FY16 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 170
Multi-VE	See formulas on page 170
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 FY16, a total of 1,869.0 classroom teachers were allocated to staff elementary school classes for 27,944 students. The average elementary school ratio is 15.0 students for each teacher.
- When resource teachers in special programs, media specialists, certified school counselors, art, music, physical education, and ESOL teachers are included, the elementary school ratio is reduced to 11.8 students for each teacher.

Description	2014-15	2015-16	Variance
Students	27,659	27,944	285
Classroom Teachers	1,832.0	1,869.0	37.0
Other Instr. Support	505.7	507.8	2.1

Ratio-Classroom Tchrs	15.1	15.0
Ratio-Other Instr. Support	54.7	55.0



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 FY16 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 170
Multi-VE	See formulas on page 170
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 FY16, a total of 788.1 classroom teachers were allocated to staff middle school classes for 12,662 students. The average middle school ratio is 16.1 students for each teacher.
- When resource teachers in special programs, media specialists, and certified school counselors are included, the middle school ratio is reduced to 14.5 students for each teacher.

Description	2014-15	2015-16	Variance
Students	12,763	12,662	(101)
Classroom Teachers	780.5	788.1	7.6
Other Instr. Support	89.0	84.6	(4.4)

Ratio-Classroom Tchrs	16.4	16.1
Ratio-Other Instr. Support	143.4	149.7



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 FY16 High School Teacher Staffing Formulas.

High School Teacher Staffing Formulas	
Core - Gr. 9-12	Enroll ÷ 25.0
Non-Core Gr. 6-8	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 170
Multi-VE	See formulas on page 170
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 FY16, a total of 1,059.1 classroom teachers were allocated to staff high school classes for 19,393 students. The average high school ratio is 18.3 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 16.9 students for each teacher.

Description	2014-15	2015-16	Variance
Students	18,927	19,393	466
Classroom Teachers	1,038.2	1,059.1	20.9
Other Instr. Support	98.0	90.6	(7.4)

Ratio-Classroom Tchrs	18.2	18.3
Ratio-Other Instr. Support	193.1	214.1



Expenditures per FTE

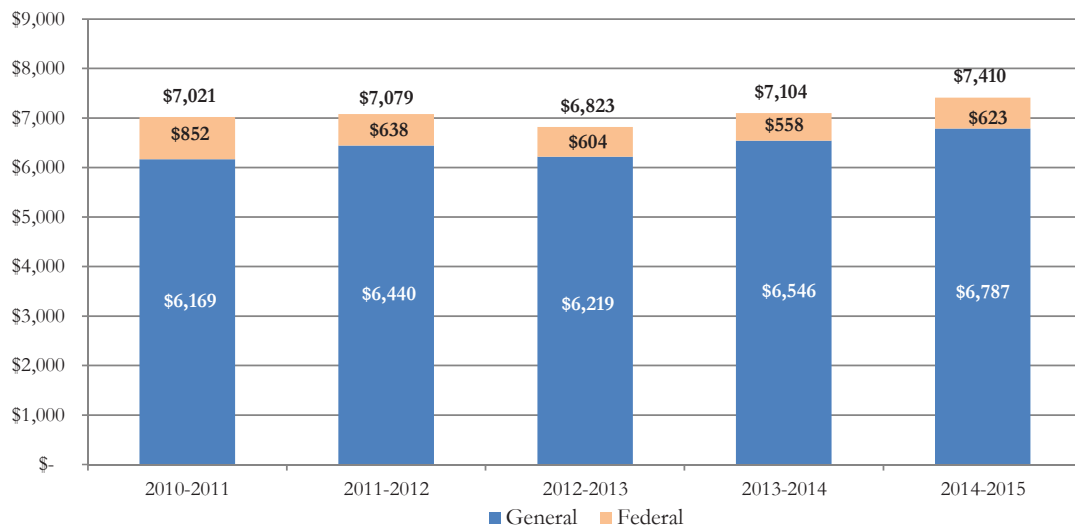
Section 1010.20, Florida Statutes, requires program cost accounting and reporting on a school-by-school basis. These reports must contain information on the General Fund expenditures and the Special Revenue (Federal) Funds. The financial accounting system provides the foundation for program costing but 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. Linda Costello, Chairman - 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 Holly Hill, Ormond Beach and the western portion of the Daytona Beach area.



Mrs. Ida D. Wright, Vice 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.



School Board Members



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.



Mrs. Melody Johnson, Member - 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.



Principal Officials



Mr. James T. Russell
SUPERINTENDENT OF SCHOOLS

Greg Akin	Chief Operating Officer Operations Services
Dr. Melissa Carr	Director, Technology Services & Innovation
Michael G. Dyer, Esquire	General Counsel Legal Services
Teresa Marcks	Chief Academic Officer Instructional Services
Gary Marks	Area Superintendent
Saralee Morrissey	Director, Planning
Debra L. Muller	Chief Financial Officer Financial Services
Dana Paige-Pender	Chief Human Resources Officer Human Resources
Vickie Presley	Area Superintendent
Russ Tysinger	Director, Maintenance and Operations
Nancy H. Wait	Director, Community Information Services







ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY

For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2014-2015.

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



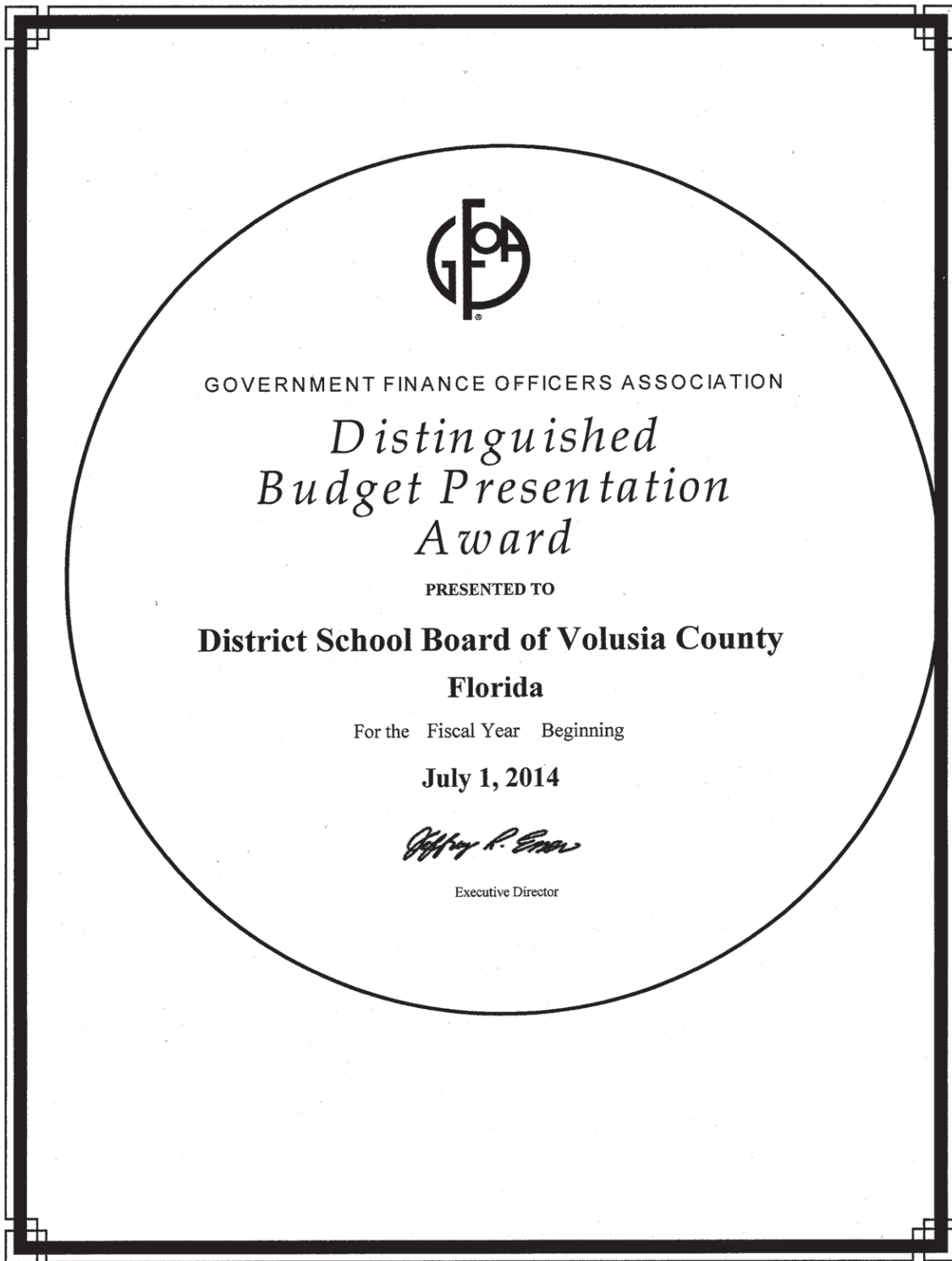
A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

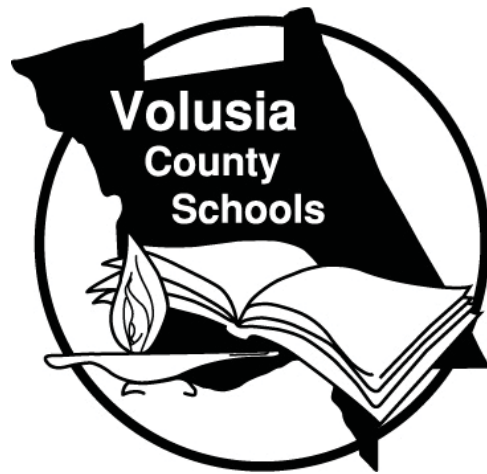
Mark C. Pepera, MBA, RSBO, SFO
President

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

John D. Musso, CAE, RSBA
Executive Director







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 77 schools and approximately 62,850 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	8
Total	77

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. The district provides certified Art, Media, Music, Guidance and Physical Education teachers at all schools.

There are a variety of instructional programs offered to K-12 students such as:

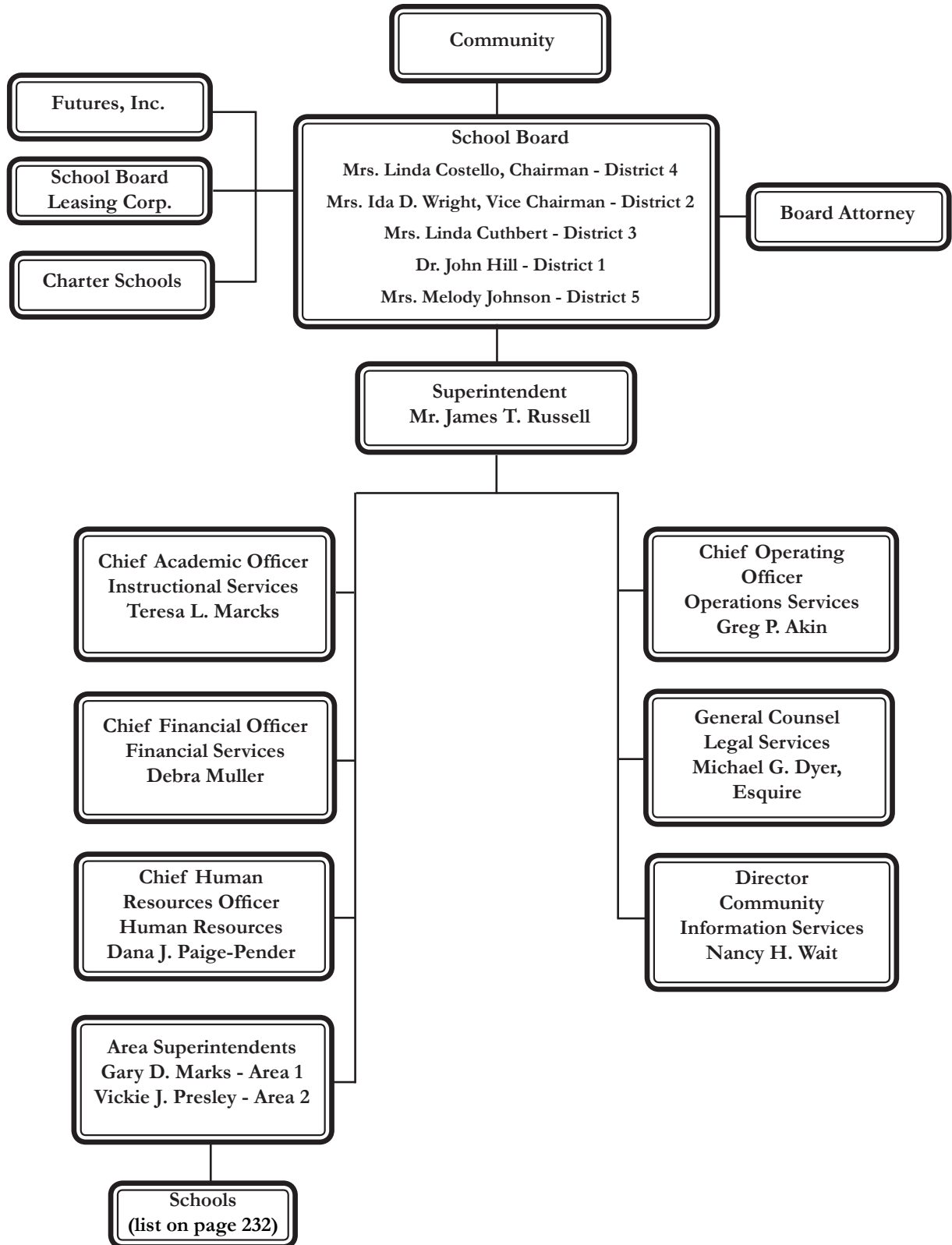
- The AVID program is offered in all ten high schools
- International Baccalaureate programs are offered at two Volusia County high schools
- Multiple Advanced Placement programs are offered at all 10 Volusia County high schools
- All Volusia county high schools offer the Superintendent's Diploma of Distinction program, which recognizes outstanding student academic achievement
- Dual enrollment opportunities are available to all qualified students in grades 6-12
- Volusia County Schools provide Title I supplemental services to thirty-four elementary schools, one K-8 school, five middle schools, one middle-high school, one high school, three charter schools and six Title I alternative sites
- Volusia County high schools provide thirty-five nationally recognized career academies ranging from Law and Government to STEM
- Title I provides Migrant educational programs for: six elementary schools, one middle school, one middle-high school, and two high schools
- One high school, Atlantic High School, was awarded a School Improvement Grant

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

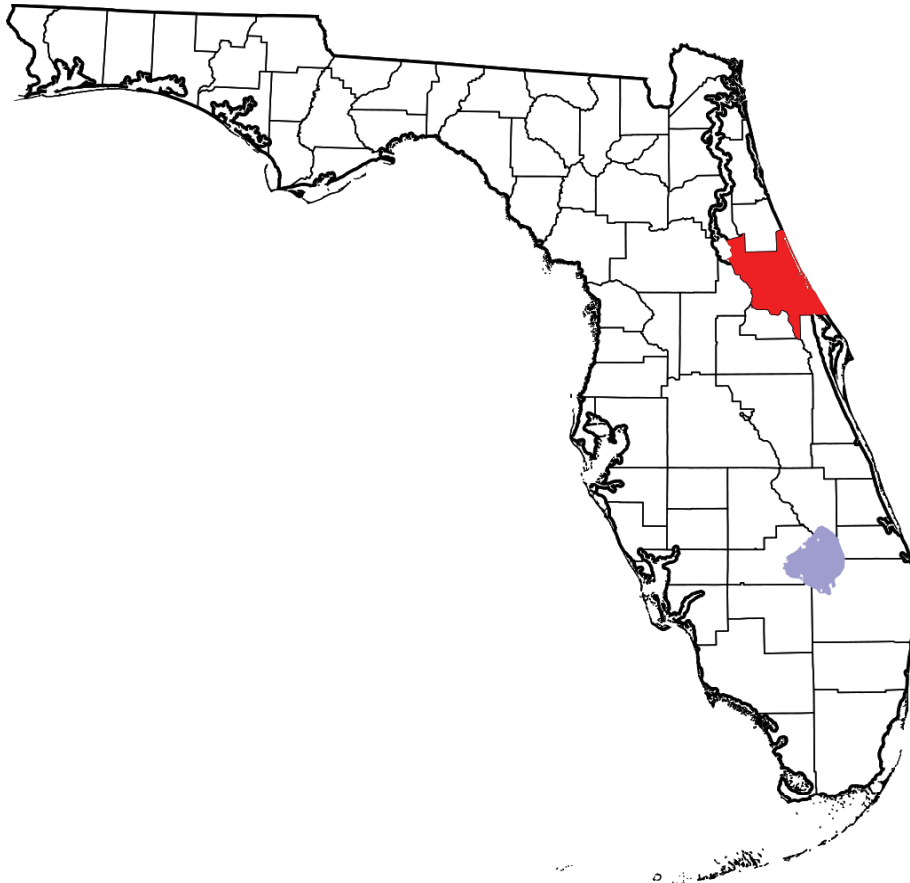
The geographical boundaries of the school district are those of Volusia County. Volusia County is located in the east-central region of the State of Florida. Volusia County is bordered on the west by the historic St. Johns River, and by the Atlantic Ocean to the east. Roughly the size of Rhode Island,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

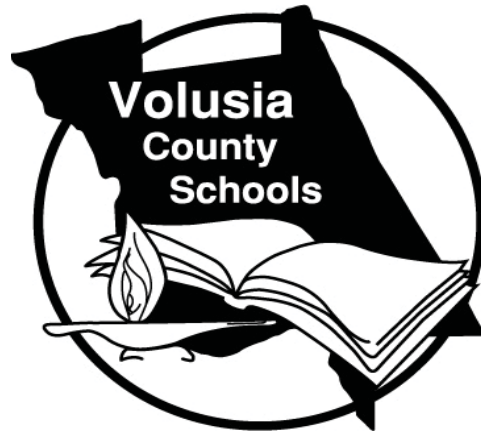
Volusia County, located in the heart of the beautiful east coast of Florida, is a rapidly growing, progressive area. Sixteen municipalities make up the county, with Daytona Beach, DeLand, Deltona, Ormond Beach and Port Orange as the largest metropolitan areas. The county is conveniently located for easy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

Volusia's approximately 507,531 residents are engaged in a variety of occupations, including tourism, farming, light industry, education, and government. The county is eleventh largest in Florida by population.

Volusia's public school system is equally rich in what it offers. With around 62,850 students and 7,523 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 SCHOOL BOARD OF VOLUSIA COUNTY

VISION 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 adopted April 14, 1992, and reaffirmed January 14, 1997)



Strategic Plan



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

The District Strategic Plan represents our commitment to the students of Volusia County Schools. The plan contains five broad goals with action steps under each goal. Data based on the Indicators of Progress will be used to determine our success in meeting each goal.

The current 3-Year plan was adopted in 2012 to focus on immediate action and change. This year brings a new Superintendent and three new School Board Members. The Strategic Plan is currently being re-written to a 5-Year plan to cover the School District's long term aspirations. The new Plan will be complete during this school year to express the vision and goals for the next 5 years. The current plan continues to provide guidance until the new plan is in place.

The Volusia County Schools District Strategic Plan for 2012-2015 was approved by the School Board on August 28, 2012. Following are the five goals:

- GOAL 1: Implement a comprehensive curriculum that is driven by Common Core Standards and other standards established by the State of Florida.
- GOAL 2: Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.
- GOAL 3: Promote an emotionally, intellectually and physically safe environment for all students and staff.
- GOAL 4: Foster an environment that promotes on-going professional development and improved job performance for all teachers and staff.
- GOAL 5: Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnerships.



Each of the goals have specific actions and progress indicators to be used as a guide to accomplishing and quantifying the goal has been met.

GOAL 1: Implement a comprehensive curriculum that is driven by Common Core Standards and other standards established by the State of Florida.

ACTIONS:

- A. Implement Anchor Literacy Standards of reading, writing, listening, speaking, language use, and grammar in 100% of our classrooms.
- B. Implement Common Core Standards in all math and language arts courses.
- C. Align school improvement plans with Common Core Standards implementation to improve student achievement.
- D. Expand the use of all technology resources to serve multiple functions, including alignment of technologies to support Common Core Standards and to build capacity for computer-based testing.

Progress Indicators may include but are not limited to:

FCAT Scores, End of Course exam scores, Alternate Assessments, School Grades, District Interim Assessments.

GOAL 2: Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.

ACTIONS:

- A. Implement a Multi-tiered System of Supports that provides interventions and support for academic and behavioral success for all students.
- B. Provide support for implementation and promotion of Career Academies at all high schools.
- C. Provide the facility infrastructure that is capable of supporting network and technology access.
- D. Provide opportunities for community stakeholders to expand and enrich our students' learning experiences.
- E. Utilize controlled open enrollment, redistricting, program relocation and placement to ensure student educational needs and access to programs is balanced and equitable across the district.
- F. Expand Bring Your Own Technology (BYOT) program to more schools.
- G. Implement the Volusia Instructional Management System (VIMS) to include curriculum mapping, lesson planning, assessment systems, grade book and attendance reporting, and data analysis functions.
- H. Implement a plan to place high performing teachers and principals in low performing high-poverty schools to increase student achievement.
- I. Provide opportunities for rigorous and accelerated learning through on-line learning options.
- J. Align federal funds and grant opportunities to increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.
- K. Maintain a comprehensive performing and visual arts program.
- L. Provide opportunities for participation in athletics and other extra-curricular activities that promote leadership and civic responsibility.
- M. Investigate a differentiated pay system for high performing teachers at high poverty/low performing schools.



District Goals

Progress Indicators may include but are not limited to:

Student referral data, student behavioral data, retentions, promotions, Career Academy evaluations, volunteer hours, number of student mentors, enrollment data, HR reports, on-line course completions, technology inventory, attendance reports, number of partnerships and collaborations between area colleges and universities, student and staff awards.

GOAL 3: Promote an emotionally, intellectually and physically safe environment for all students and staff.

ACTIONS:

- A. Promote a safe environment for students walking, riding and biking to and from school through on-going communication and programs in cooperation with students, parents, cities, and law enforcement.
- B. Inspect Volusia County School District facilities regularly to ensure safe, clean, and healthy learning environments.
- C. Improve managerial and operational efficiency and effectiveness.
- D. Provide adequate resources within the constraints of our budget to meet state mandates and maintain programs and facilities for students and staff.
- E. Transport students to assigned schools in a timely manner.
- F. Develop school-based comprehensive safety and security plans.
- G. Promote a safe environment for students through programs such as the anti-bullying initiative.
- H. Promote an intellectually safe environment that allows for creative thinking and problem solving by students and staff.

Progress Indicators may include but are not limited to:

Accident reports, security audits, custodial performance reports, budget reports, student transportation reports, restraint reports, stop-arm violations, student recognitions and scholarships, and staff recognitions.

GOAL 4: Foster an environment that promotes on-going professional development and improved job performance for all teachers and staff.

ACTIONS:

- A. Expand the variety of partnerships provided teachers and staff to support their utilization of community resources and post-secondary institutions.
- B. Implement the My Professional Growth System (My PGS) to include teacher and leader evaluations as well as professional development and certification management tools.
- C. Implement a new teacher evaluation system: Volusia System for Empowering Teachers (VSET).
- D. Provide principals and assistant principals with coordinated training of a customized calibration and certification assessment to ensure valid teacher evaluations.
- E. Implement a new leader evaluation system: Volusia System for Empowering Leaders (VSEL).
- F. Provide a minimum of eight (8) hours of professional development training each year for all bus operators and attendants.
- G. Implement a systematized process for the hiring of highly effective teachers and principals.
- H. Provide methods and resources for on-going training of new and existing staff.
- I. Investigate a differentiated pay schedule plan for critical shortage certification areas.

Progress Indicators may include but are not limited to:

Data on teacher and leader evaluations, in-service hours, training logs, employee retention, employee evaluations, student achievement.



GOAL 5: Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnerships.

ACTIONS:

- A. Establish a process to foster communication with families, staff, and community members (including those who are not currently connected to our schools); keep employees and retirees informed; collaborate with business and community organizations, and maintain a professional relationship with the news media through the district's communication plan.
- B. Launch a new public website for the school district.
- C. Develop an intra net for use within the district.
- D. Update all departmental and school websites.
- E. Encourage a strong partnership between governmental leaders, locally, state and nationally.
- F. Promote School Board members' active role in advocating for public education through presentations.
- G. Investigate the creation of a new district logo.
- H. Involve students in the development of materials that promote the school district.
- I. Explore marketing opportunities, including social media, to promote Volusia public schools (Communication Plan).

Progress Indicators may include but are not limited to:

Number of hits on websites, surveys, positive news stories, number of community partnership agreements.

The District Goals are guiding points for all schools and departments. The financial impact encompasses the total budget. Each school and department relates their goals to these guiding points. The schools and departments goals are aligned through their budgets to accomplish these goals. Some examples of the budgeted costs are on the pages that follow. The financial resources of the district are allocated to carry out the specifics of the strategic plan.



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.

GOAL 1:

Implement a comprehensive curriculum that is driven by Common Core Standards and other standards established by the state of Florida.

• Provide hardware for 6 th grade refresh	\$467,461
• Provide computer hardware for blended learning project	\$336,187
• Provide virtual and online curriculum and development	\$296,000
• Provide accountability, school data, assessment development and industry certification	\$200,000
• Provide hardware for students	\$184,395
• Provide dual enrollment textbooks	\$139,000
• Provide computer hardware for Read 180	\$80,864
• Provide enrichment opportunities for performing arts students	\$60,000
• Provide supplemental curricula to deliver specially designed instruction to meet the needs of students with disabilities	\$58,500
• 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	\$57,000
• Provide computer hardware for Career & Technical Education	\$53,676
• Provide Environmental Learning Program	\$55,000
• Provide resources and professional development for implementation of multi-tiered system of supports	\$46,000
• Provide computer hardware ESE E/BD classrooms	\$7,547

GOAL 2:

Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs and providing access to technology.

• Provide supplemental staffing to middle schools, high schools and special centers	\$4,600,000
• Provide staffing, professional development and instructional resources that support the Florida Standards in reading	\$2,800,000
• Provide exam fees, resources, professional development, teacher supplements and bonuses for Advanced Placement	\$870,000
• Provide for Advancement via Individual Determination (AVID) program to ten high schools	\$716,000
• Provide interpreters to ensure access to general education curriculum and standards for students who are Deaf or Hard of Hearing	\$657,588
• Provide supported competitive employment for secondary students with disabilities	\$348,046
• Develop curriculum tools for implementation of Florida Standards	\$250,000
• Upgrade legacy school edge network switches improving connectivity	\$225,000
• Upgrade legacy school core network switches at schools	\$190,500
• Purchase computer hardware, software programs and site licenses to support students with disabilities in accessing curriculum	\$181,000



Selected Goals and Associated Budgets

• Upgrade legacy phone system hardware	\$128,500
• Purchase and maintain specialized equipment and materials for students with disabilities	\$125,000
• Upgrade legacy desktop phones	\$90,000
• Upgrade legacy network management software Cisco Prime	\$88,500
• Provide for teen parent outside daycare	\$86,000
• Provide Community-Based Instruction and transportation for secondary students with disabilities through transition activities related to working in the community	\$43,000
• Provide competitive opportunities for students in various subject areas	\$35,000
• Upgrade Network infrastructure to increase bandwidth	\$33,344
• Provide differentiated accountability support to schools	\$25,000

GOAL 3:

Promote an emotionally, intellectually and physically safe environment for all students and staff.

• Correct deficiencies through minor projects for infrastructure for technology, security and high school athletics	\$4,250,000
• Provide Campus Advisors at the middle and high schools	\$2,142,108
• Provide Behavior Specialists to serve ESE students and support their teachers	\$2,021,435
• Contract occupational and physical therapists to serve students with disabilities	\$1,317,493
• Provide one school resource officer at every middle and high	\$1,395,323
• Provide paraprofessionals to promote the success of students with disabilities in the least restrictive environment	\$1,067,547
• School Way Café (SWC) is acquiring a new system to check freezers and coolers	\$200,000
• Provide night time security guards to various schools	\$100,000
• Provide supplemental support for guidance during summer months	\$92,000
• Provide district accreditation fees and preparation	\$55,000
• Provide Non-Violent Crisis Intervention professional development and substitutes for ESE teacher and ESE paraprofessional participants	\$50,000
• Provide professional development regarding Positive Behavioral Support to three school-based teams	\$10,000

GOAL 4:

Foster an environment that promotes on-going professional development and improved job performances for all teachers and staff.

• Upgrade employee laptops for improved efficiencies	\$631,038
• Provide professional development opportunities for K-12 Instructional Services-Title II	\$382,000
• Provide four (4) days of Skills, Tips and Routines for Teacher Success (STARTS) training, plus coaching, materials and salaries for new-to-ESE teachers	\$154,800
• Provide leadership training and mentoring program for new teachers	\$137,000
• Provide professional development, coaching and technical assistance for district and school based staff regarding academic, social/emotional, and other services and supports for students with disabilities	\$136,950
• Upgrade eLearning lab to better serve student needs	\$107,988



Selected Goals and Associated Budgets

- Provide a minimum of eight (8) hours of professional development training each year for all bus operators and attendants \$107,864
- Tuition reimbursement for teachers \$96,000
- Upgrade copy center electronic submission print software to better serve all staff \$80,000
- Continue to support the My Professional Growth System (My PGS) to include teacher and leader evaluations as well as professional development and certification tools \$65,000
- Provide hardware for Pine Ridge High School manufacturing academy \$35,588
- Continue to support a systemized process for the hiring of highly effective teachers and principals \$31,000
- Continue to implement a calibration module in MyPGS to support calibration practice for evaluators, with scored videos and feedback \$15,250
- Provide resources and professional development for teachers of gifted students \$5,000

GOAL 5:

Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnerships.

- Provide parent education, including childcare, regarding communication needs and positive support strategies for students with disabilities \$17,800
- Provide supplemental art materials for community art exhibits \$15,000
- Provide post-secondary opportunity forum to high school students and parents. \$2,000



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:

- Dedication to student achievement
- Commitment to finding solutions to problems
- Mutual respect and positive relationships with all stakeholders

Belief Statements:

- All students deserve a quality education that prepares them for success beyond graduation.
- All students are capable of learning and achieving high standards.
- Safe, caring environments are essential for maximizing learning and the well-being of all students.
- School, family and community partnerships are vital to student success.
- It is the responsibility of all employees to improve their practice to contribute to the success of all students.
- Flexibility and openness to new ideas create effective change and continued growth.
- A collaborative environment built on mutual respect and positive relationships is essential for generating solutions.
- Fiscal responsibility requires that resources be prioritized and allocated to support student achievement.

Superintendent's Priority Initiatives

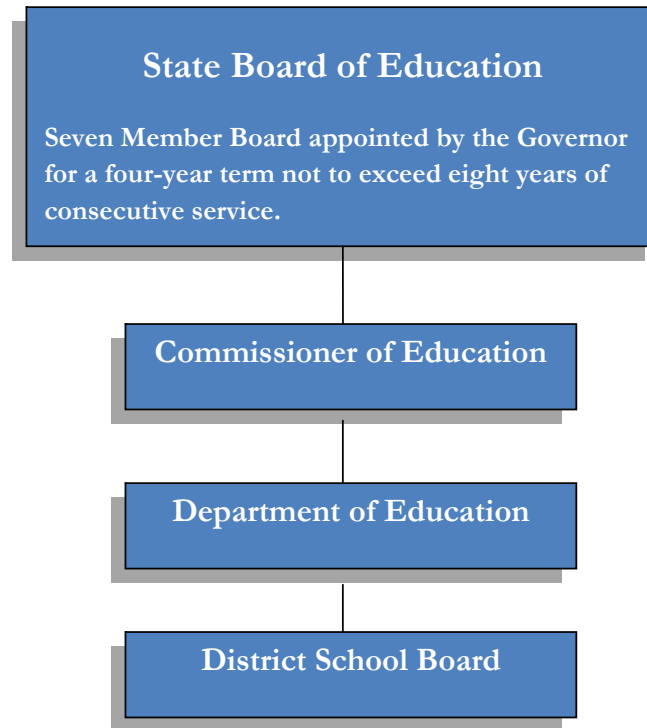
- Dedication to increased student achievement by increasing graduation rates through closing the achievement gap
- Providing sound fiscal leadership for the school district operating and capital budgets, including reducing the over reliance on the fund balance and the restoration of those funds.
- Focusing 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



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. When the tentative budget is prepared according to Florida Statute 1011.02, the proposed expenditures, plus transfers, and balances shall not exceed the estimated income, transfers and balances. The budget and each of the parts thereof shall balance.

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.

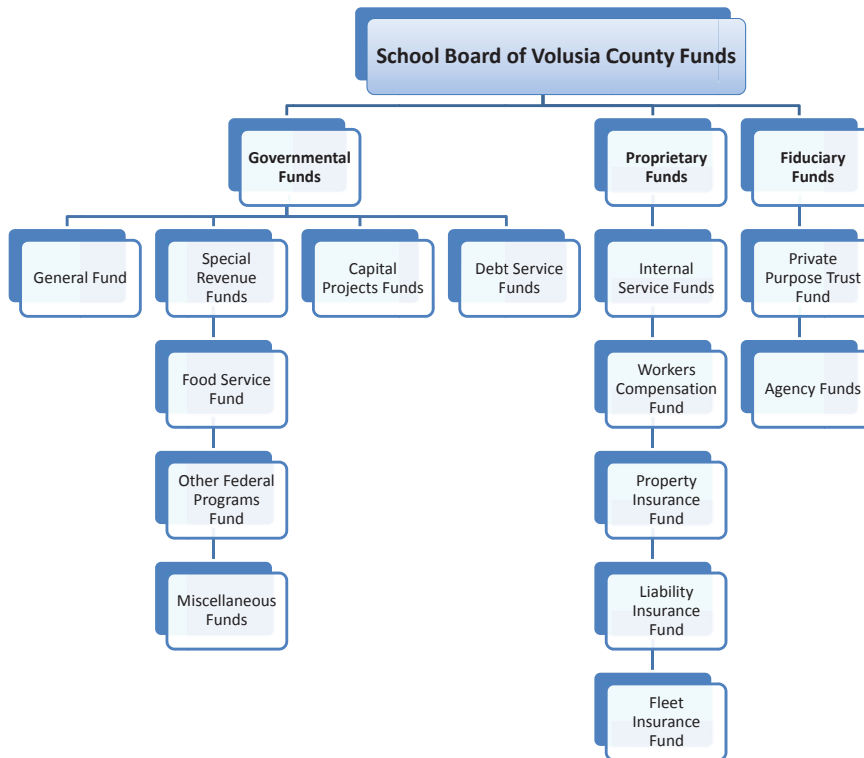
The proprietary funds are prepared under the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering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

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 except those required to be accounted for in another fund. The General Fund is supported by state revenues, taxes, & fees.

Debt Service

These funds are used to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

Capital Projects

These funds are used to account for financial resources to be used for the acquisition, construction and renovation of capital facilities. Major capital outlay fund sources include local capital millage, sales tax, impact fees, and PECCO.

Special Revenue Funds

These funds are 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.

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.



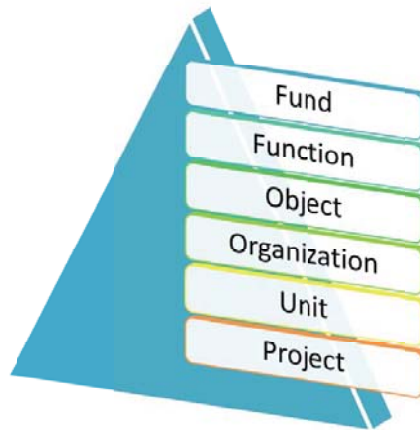
Revenue & Expenditure Classifications

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

Revenues are grouped into major divisions. The division, with examples of major revenue sources are:

- Federal Sources - Title I, IDEA, Medicaid, Race to the Top and other federally funded projects
- State Sources - State FEFP and Categoricals, State funded projects
- Local Sources - Interest, School Food Service/After School Indirect Cost, Property Taxes

Expenditures are classified 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

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 timelines 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.



Travel Expense Reimbursement Policy

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 worksite 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.

Fiscal Policies

Fund Balance Policy

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.

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, 2015 the unassigned fund balance for General Fund was \$14,446,658, or 3.4% of total General Fund revenues.

Internal Accounts

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.



Risk Management Insurance Policy

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.

Tangible Personal Property

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 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.



Fiscal Policies

Investment Policy

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.

Debt Management Policy

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.

Purchasing

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.



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 his 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.

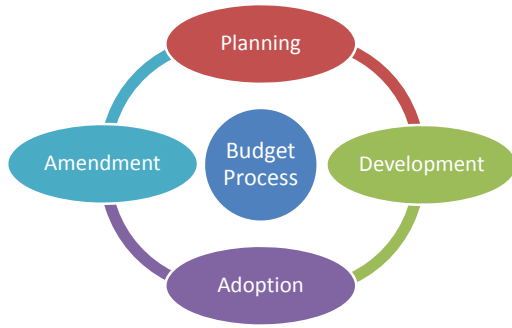
2015-16 Budget Calendar	
August, 2014	Florida Board of Education submits their budget request
Jan., 2015	FTE projections transmitted to DOE
Jan., 2015	Governor’s budget proposal
March 3, 2015	Legislative Session convenes
March, 2015	Preliminary General Fund budget
April, 2015	Calculate Preliminary School Staffing
April, 2015	Central Office Budgets prepared
April, 2015	School Discretionary Budgets prepared
April 8, 2015	Budget Workshop
April 20, 2015	Budget Workshop
May 1, 2015	Legislative Session ends
May 19, 2015	Budget Workshop
June, 2015	Staffing Sheets distributed to Principals
June 1-19, 2015	Legislative Special Session
June 2, 2015	Budget Workshop
June 30, 2015	Fiscal Year 2014-15 ends
July 1, 2015	Fiscal Year 2015-16 begins
July 1, 2015	Property Appraiser certifies tax roll
July 16, 2015	DOE computes Required Local Effort Millage
July 27, 2015	Public Hearing and Adoption of Tentative Budget
Sept. 8, 2015	Public Hearing and Adoption of Final Budget
Sept. 11, 2015	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, maintenance, and property insurance.

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, property insurance, and the rental of copy center 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.

2015-16 Budget Calendar

Dec. 2014	Educational Plant Survey reviewed and project request forms sent to schools
Jan. 2015	Furniture, equipment and vehicle request sent to departments
Feb. 2015	Facilities Project Management team determine project cost, project delivery estimates and scope of projects
March 2015	Facilities Review Committee meets
March 2015	Capital Outlay Office prioritizes equipment and vehicle requests with senior staff
April 2015	Capital Outlay 5-Year Plan reviewed by senior staff in Facilities and Financial Services
April 2015	Prepare Preliminary Capital Outlay Budget
July 2015	The budget and millage rates are advertised in the newspaper
July 2015	School Board holds public hearing on tentative budget, amends and adopts tentative budget
Sept. 2015	Public Hearing and Adoption of Final Budget
Sept. 2015	(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 40 Volusia County Elementary Schools. The EDEP offers a safe environment with supervised after-school enrichment activities including, but not limited to, homework monitoring, tutoring, community service projects, arts and crafts, music, drama, outside recreational activities and much more! Currently, almost 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 2015 fiscal year for Extended Day Enrichment Programs was just over \$4.5 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 between 80-83% 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 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 website 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.



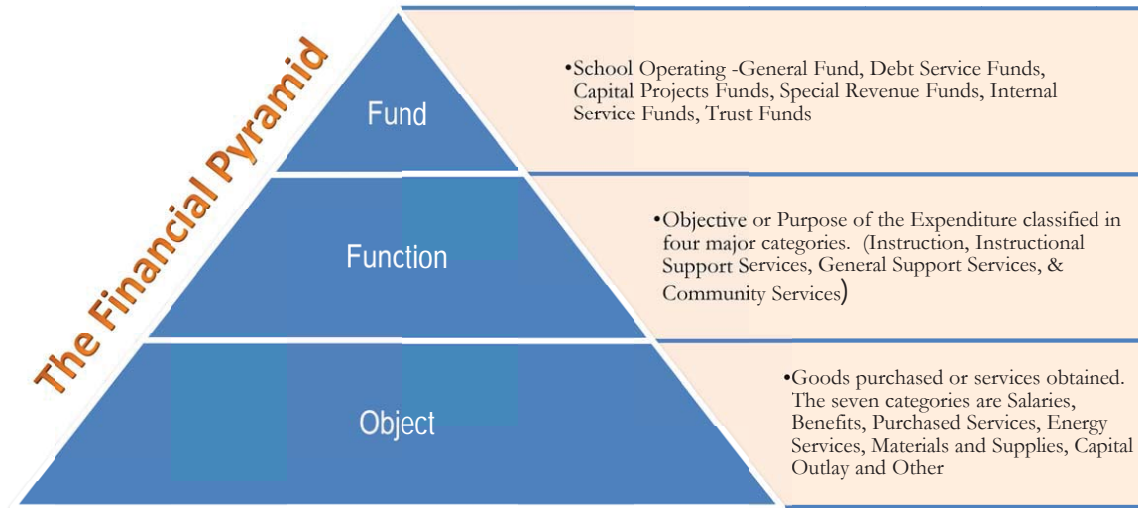
Financial Section





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 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 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.

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 2015-16 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.

Nonprogram Charges (Debt Service and Transfers). The Debt Service category represents payments of principal and interest to service debt and expenditures related to issuance and retirement of debt. 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	\$ 2,545,000	\$ -	\$ -	\$ 65,129,561	\$ -	\$ 67,674,561
State	262,019,181	1,733,214	1,330,000	330,000	-	265,412,395
Local	171,465,888	-	83,373,487	4,977,000	6,600,768	266,417,143
TOTAL REVENUES	436,030,069	1,733,214	84,703,487	70,436,561	6,600,768	599,504,099
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	250,000	-	-	-	-	250,000
Transfers In	9,007,250	49,706,140	-	-	-	58,713,390
Beginning Fund Balances	32,691,750	22,539,775	48,721,640	10,444,123	8,361,207	122,758,495
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 477,979,069	\$ 73,979,129	\$ 133,425,127	\$ 80,880,684	\$ 14,961,975	\$ 781,225,984
EXPENDITURES:						
Instruction	\$ 297,535,041	\$ -	\$ -	\$ 20,256,817	\$ 1,108,718	\$ 318,900,576
Pupil Personnel Services	16,999,157	-	-	4,672,337	-	21,671,493
Instructional Media Services	6,309,160	-	-	-	-	6,309,160
Instruction and Curriculum Dev. Services	9,819,662	-	-	12,492,490	-	22,312,153
Instructional Staff Training Services	1,267,042	-	-	1,223,912	-	2,490,954
Instructional Related Technology	5,133,800	-	-	637,025	-	5,770,825
Board	713,701	-	-	-	-	713,701
General Administration	2,063,949	-	-	2,086,544	-	4,150,492
School Administration	35,513,632	-	-	1,876,665	50,000	37,440,297
Facilities Acquisition and Construction	345,692	-	48,391,093	-	-	48,736,785
Fiscal Services	2,629,374	-	-	-	30,500	2,659,874
Food Services	-	-	-	29,902,504	75,000	29,977,504
Central Services	7,455,153	-	-	103,066	1,239,800	8,798,019
Pupil Transportation Services	17,601,604	-	-	94,477	263,200	17,959,282
Operation of Plant	36,645,922	-	-	25,767	3,788,000	40,459,689
Maintenance of Plant	14,339,809	-	-	-	45,550	14,385,359
Administrative Technology Services	6,524,728	-	-	30,061	-	6,554,789
Community Services	1,583,738	-	-	-	-	1,583,738
Debt Service	-	50,820,094	-	-	-	50,820,094
TOTAL EXPENDITURES	462,481,164	50,820,094	48,391,093	73,401,665	6,600,768	641,694,784
Transfers Out	-	-	58,713,390	-	-	58,713,390
Ending Fund Balances	15,497,905	23,159,035	26,320,644	7,479,019	8,361,207	80,817,810
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 477,979,069	\$ 73,979,129	\$ 133,425,127	\$ 80,880,684	\$ 14,961,975	\$ 781,225,984



All Funds Summary-Object

	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
REVENUES:						
Federal	\$ 2,545,000	\$ -	\$ -	\$ 65,129,561	\$ -	\$ 67,674,561
State	262,019,181	1,733,214	1,330,000	330,000	-	265,412,395
Local	171,465,888	-	83,373,487	4,977,000	6,600,768	266,417,143
TOTAL REVENUES	436,030,069	1,733,214	84,703,487	70,436,561	6,600,768	599,504,099
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	250,000	-	-	-	-	250,000
Transfers In	9,007,250	49,706,140	-	-	-	58,713,390
Beginning Fund Balances	32,691,750	22,539,775	48,721,640	10,444,123	8,361,207	122,758,495
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 477,979,069	\$ 73,979,129	\$ 133,425,127	\$ 80,880,684	\$ 14,961,975	\$ 781,225,984
EXPENDITURES:						
Salaries	\$ 274,529,511	\$ -	\$ -	\$ 31,267,751	\$ 70,000	\$ 305,867,262
Employee Benefits	94,057,980	-	-	9,822,840	570,000	104,450,820
Purchased Services	58,229,827	-	-	9,069,401	4,449,000	71,748,228
Energy Services	13,946,158	-	-	117,450	-	14,063,608
Material and Supplies	15,668,974	-	-	14,297,819	-	29,966,793
Capital Outlay	582,605.57	-	48,391,093	5,027,765.98	-	54,001,465
Other Expenditures	5,466,109	50,820,094	-	3,798,637	1,511,768	61,596,608
TOTAL EXPENDITURES	462,481,164	50,820,094	48,391,093	73,401,665	6,600,768	641,694,784
Transfers Out	-	-	58,713,390	-	-	58,713,390
Ending Fund Balances	15,497,905	23,159,035	26,320,644	7,479,019	8,361,207	80,817,810
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 477,979,069	\$ 73,979,129	\$ 133,425,127	\$ 80,880,684	\$ 14,961,975	\$ 781,225,984

The total budget is \$781.2 million, an increase of \$4.3 million over last year's adopted budget. The operating budget remained at the same level even with and increase in revenue of \$13.9 million. The increase in revenue was offset by over \$16 million in appropriation increases and a \$2.0 million decrease in the capital transfer. Revenues are increasing again after several years of decline, but capital projects are also on the rise as the district tries to catch up with the maintenance and repairs on safety and security projects that were deferred during the economic down turn. Public Education Capital Outlay (PECO) revenue was restored for maintenance for the second year in a row after being eliminated for several years. No new debt is scheduled in our five year work plan. The Debt Service, Special Revenue and Internal Service funds budgets showed very little change. For the fiscal year ended June 30, 2015, the district has an actuarially determined net Other Post Employment Benefits (OPEB) obligation of \$20,330,588. The district finances the OPEB obligation on a pay-as-you-go basis.



Governmental Funds Summary

	General Fund			Debt Service		
	Actuals 2013-2014	Actuals 2014-2015	Adopted	Actuals 2013-2014	Actuals 2014-2015	Adopted
			Budget 2015-2016			Budget 2015-2016
REVENUES						
Federal Direct	\$ 480,066	\$ 468,447	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,670,906	3,782,947	2,225,000	-	-	-
State Sources	247,485,647	251,055,139	262,019,181	1,925,966	1,911,864	1,733,214
Local Sources	165,329,610	174,985,877	171,465,888	14,983	13,312	-
TOTAL REVENUES	415,966,229	430,292,410	436,030,069	1,940,949	1,925,176	1,733,214
Transfers In	13,320,889	11,607,418	9,007,250	51,153,414	50,581,710	49,706,140
Non-Revenue Sources	1,042,163	345,163	250,000	159,020,089	37,467,849	-
Nonspendable Fund Balance	1,205,740	1,104,890	1,051,247	-	-	-
Restricted Fund Balance	1,755,206	1,527,190	443,022	21,486,307	22,016,767	22,539,775
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	12,201,537	14,108,741	10,412,093	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance *	-	11,031,455	6,338,730	-	-	-
Unassigned Fund Balance	34,238,628	16,169,224	14,446,658	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 479,730,392	\$ 486,186,491	\$ 477,979,069	\$ 233,600,759	\$ 111,991,502	\$ 73,979,129
EXPENDITURES						
Instruction	\$ 276,721,094	\$ 290,171,296	\$ 297,535,041	\$ -	\$ -	\$ -
Pupil Personnel Services	17,451,362	18,160,116	16,999,157	-	-	-
Instructional Media Services	5,987,204	6,038,394	6,309,160	-	-	-
Instruction and Curriculum Dev. Services	9,489,771	10,320,004	9,819,662	-	-	-
Instructional Staff Training Services	995,609	1,423,155	1,267,042	-	-	-
Instructional Related Technology	3,706,004	4,679,293	5,133,800	-	-	-
Board	717,418	688,371	713,701	-	-	-
General Administration	1,409,046	1,572,450	2,063,949	-	-	-
School Administration	33,673,150	34,239,208	35,513,632	-	-	-
Facilities Acquisition and Construction	921,897	619,267	345,692	-	-	-
Fiscal Services	2,459,977	2,345,394	2,629,374	-	-	-
Food Services	-	-	-	-	-	-
Central Services	5,484,807	6,046,367	7,455,153	-	-	-
Pupil Transportation Services	16,558,881	16,417,838	17,601,604	-	-	-
Operation of Plant	35,285,863	36,460,391	36,645,922	-	-	-
Maintenance of Plant	14,044,006	13,324,599	14,339,809	-	-	-
Administrative Technology Services	6,270,033	5,940,305	6,524,728	-	-	-
Community Services	4,612,770	5,048,293	1,583,738	-	-	-
Debt Service	-	-	-	211,583,992	89,451,727	50,820,094
TOTAL EXPENDITURES	435,788,892	453,494,741	462,481,164	211,583,992	89,451,727	50,820,094
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,104,890	1,051,247	1,051,247	-	-	-
Restricted Fund Balance	1,527,190	443,022	-	22,016,767	22,539,775	23,159,035
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	14,108,741	10,412,093	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance *	11,031,455	6,338,730	-	-	-	-
Unassigned Fund Balance	16,169,224	14,446,658	14,446,658	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 479,730,392	\$ 486,186,491	\$ 477,979,069	\$ 233,600,759	\$ 111,991,502	\$ 73,979,129

Note:

* The District restated 2013-2014 for comparison purposes



Governmental Funds Summary

Capital Projects			Special Revenue			Total Governmental Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 480,066	\$ 469,447	\$ 320,000
-	-	-	57,817,313	65,711,363	65,129,561	60,488,219	69,494,310	67,354,561
853,189	2,383,685	1,330,000	342,820	330,550	330,000	250,607,622	255,681,238	265,412,395
73,875,364	81,591,641	83,373,487	5,475,935	4,877,272	4,977,000	244,695,892	261,468,102	259,816,375
74,728,553	83,975,326	84,703,487	63,636,068	70,920,185	70,436,561	556,271,799	587,113,097	592,903,331
-	-	-	-	-	-	64,474,303	62,189,128	58,713,390
-	-	-	-	-	-	160,062,252	37,813,012	250,000.00
-	-	-	3,040,058	2,718,193	1,909,722	4,245,798	3,823,083	2,960,969
56,641,818	48,852,049	48,721,640	8,567,087	8,893,009	8,534,401	88,450,418	81,289,015	80,238,838
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,201,537	14,108,741	10,412,093
-	-	-	-	-	-	-	11,031,455	6,338,730
-	-	-	-	-	-	34,238,628	16,169,224	14,446,658
\$ 131,370,371	\$ 132,827,375	\$ 133,425,127	\$ 75,243,213	\$ 82,531,387	\$ 80,880,684	\$ 919,944,735	\$ 813,536,755	\$ 766,264,009
\$ -	\$ -	\$ -	\$ 14,964,930	\$ 20,620,501	\$ 20,256,817	\$ 291,686,024	\$ 310,791,797	\$ 317,791,858
-	-	-	4,589,621	4,733,023	4,672,337	22,040,983	22,893,139	21,671,494
-	-	-	-	4,389	-	5,987,204	6,042,783	6,309,160
-	-	-	12,020,913	12,690,117	12,492,490	21,510,684	23,010,121	22,312,152
-	-	-	1,618,844	1,452,723	1,223,912	2,614,453	2,875,878	2,490,954
-	-	-	584,324	1,019,738	637,025	4,290,328	5,699,031	5,770,825
-	-	-	-	-	-	717,418	688,371	713,701
-	-	-	1,296,588	2,194,288	2,086,544	2,705,634	3,766,738	4,150,493
-	-	-	1,880,954	1,901,120	1,876,665	35,554,104	36,140,328	37,390,297
18,044,019	21,916,607	48,391,093	-	-	-	18,965,916	22,535,874	48,736,785
-	-	-	-	-	-	2,459,977	2,345,394	2,629,374
-	-	-	25,726,165	26,708,129	29,902,504	25,726,165	26,708,129	29,902,504
-	-	-	774,383	104,738	103,066	6,259,190	6,151,105	7,558,219
-	-	-	78,375	609,085	94,477	16,637,256	17,026,923	17,696,081
-	-	-	26,581	24,968	25,767	35,312,444	36,485,359	36,671,689
-	-	-	-	-	-	14,044,006	13,324,599	14,339,809
-	-	-	70,333	24,445	30,061	6,340,366	5,964,750	6,554,789
-	-	-	-	-	-	4,612,770	5,048,293	1,583,738
-	-	-	-	-	-	211,583,992	89,451,727	50,820,094
18,044,019	21,916,607	48,391,093	63,632,011	72,087,264	73,401,665	729,048,914	636,950,339	635,094,016
64,474,303	62,189,128	58,713,390	-	-	-	64,474,303	62,189,128	58,713,390
-	-	-	2,718,193	1,909,722	1,909,722	3,823,083	2,960,969	2,960,969
48,852,049	48,721,640	26,320,644	8,893,009	8,534,401	5,569,297	81,289,015	80,238,838	55,048,976
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,031,455	10,412,093	-
-	-	-	-	-	-	16,169,224	6,338,730	-
-	-	-	-	-	-	27,200,679	14,446,658	14,446,658
\$ 131,370,371	\$ 132,827,375	\$ 133,425,127	\$ 75,243,213	\$ 82,531,387	\$ 80,880,684	\$ 919,944,735	\$ 813,536,755	\$ 766,264,009



Operating Funds Summary-Function

	General Fund			Food Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2013-2014	2014-2015	Budget 2015-2016	2013-2014	2014-2015	Budget 2015-2016
REVENUES						
Federal Direct	\$ 480,066	\$ 468,447	\$ 320,000	\$ -	\$ 1,000	\$ -
Federal Through State	2,670,906	3,782,947	2,225,000	19,911,467	20,332,228	21,630,400
State Sources	247,485,647	251,055,139	262,019,181	342,820	330,550	330,000
Local Sources	165,329,610	174,985,877	171,465,888	5,475,935	4,877,272	4,977,000
TOTAL REVENUES	415,966,229	430,292,410	436,030,069	25,730,222	25,541,050	26,937,400
Transfers In	13,320,889	11,607,418	9,007,250	-	-	-
Non-Revenue Sources	1,042,163	345,163	250,000	-	-	-
Nonspendable Fund Balance	1,205,740	1,104,890	1,051,247	3,040,058	2,718,193	1,909,722
Restricted Fund Balance	1,755,206	1,527,190	443,022	8,567,087	8,893,009	8,534,401
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	12,201,537	14,108,741	10,412,093	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance *	-	11,031,455	6,338,730	-	-	-
Unassigned Fund Balance	34,238,628	16,169,224	14,446,658	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 479,730,392	\$ 486,186,491	\$ 477,979,069	\$ 37,337,367	\$ 37,152,252	\$ 37,381,523
EXPENDITURES						
Instruction	\$ 276,721,094	\$ 290,171,296	\$ 297,535,041	\$ -	\$ -	\$ -
Pupil Personnel Services	17,451,362	18,160,116	16,999,157	-	-	-
Instructional Media Services	5,987,204	6,038,394	6,309,160	-	-	-
Instruction and Curriculum Dev. Services	9,489,771	10,320,004	9,819,662	-	-	-
Instructional Staff Training Services	995,609	1,423,155	1,267,042	-	-	-
Instructional Related Technology	3,706,004	4,679,293	5,133,800	-	-	-
Board	717,418	688,371	713,701	-	-	-
General Administration	1,409,046	1,572,450	2,063,949	-	-	-
School Administration	33,673,150	34,239,208	35,513,632	-	-	-
Facilities Acquisition and Construction	921,897	619,267	345,692	-	-	-
Fiscal Services	2,459,977	2,345,394	2,629,374	-	-	-
Food Services	-	-	-	25,726,165	26,708,129	29,902,504
Central Services	5,484,807	6,046,367	7,455,153	-	-	-
Pupil Transportation Services	16,558,881	16,417,838	17,601,604	-	-	-
Operation of Plant	35,285,863	36,460,391	36,645,922	-	-	-
Maintenance of Plant	14,044,006	13,324,599	14,339,809	-	-	-
Administrative Technology Services	6,270,033	5,940,305	6,524,728	-	-	-
Community Services	4,612,770	5,048,293	1,583,738	-	-	-
Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES	435,788,892	453,494,741	462,481,164	25,726,165	26,708,129	29,902,504
Transfers Out and Other Financing						
Nonspendable Fund Balance	1,104,890	1,051,247	1,051,247	2,718,193	1,909,722	1,909,722
Restricted Fund Balance	1,527,190	443,022	-	8,893,009	8,534,401	5,569,297
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	14,108,741	10,412,093	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance *	11,031,455	6,338,730	-	-	-	-
Unassigned Fund Balance	16,169,224	14,446,658	14,446,658	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 479,730,392	\$ 486,186,491	\$ 477,979,069	\$ 37,337,367	\$ 37,152,252	\$ 37,381,523

Note:

* The District restated 2013-2014 for comparison purposes



Operating Funds Summary-Function

Special Revenue-Other			Special Revenue-Miscellaneous			Total Operating Funds		
Actuals	Actuals	Adopted	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,066	\$ 469,447	\$ 320,000
35,594,133	43,503,997	42,944,278	2,311,713	1,875,138	554,883	60,488,219	69,494,310	67,354,561
-	-	-	-	-	-	247,828,467	251,385,689	262,349,181
-	-	-	-	-	-	170,805,545	179,863,149	176,442,888
35,594,133	43,503,997	42,944,278	2,311,713	1,875,138	554,883	479,602,297	501,212,595	506,466,630
-	-	-	-	-	-	13,320,889	11,607,418	9,007,250
-	-	-	-	-	-	1,042,163	345,163	250,000
-	-	-	-	-	-	4,245,798	3,823,083	2,960,969
-	-	-	-	-	-	10,322,293	10,420,199	8,977,423
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,201,537	14,108,741	10,412,093
-	-	-	-	-	-	-	11,031,455	6,338,730
-	-	-	-	-	-	34,238,628	16,169,224	14,446,658
\$ 35,594,133	\$ 43,503,997	\$ 42,944,278	\$ 2,311,713	\$ 1,875,138	\$ 554,883	\$ 554,973,605	\$ 568,717,878	\$ 558,859,753
\$ 14,614,293	\$ 20,601,763	\$ 20,256,817	\$ 350,637	\$ 18,738	\$ -	\$ 291,686,024	\$ 310,791,797	\$ 317,791,858
4,589,621	4,733,023	4,672,337	-	-	-	22,040,983	22,893,139	21,671,494
-	4,389	-	-	-	-	5,987,204	6,042,783	6,309,160
11,649,381	12,654,612	12,492,490	371,532	35,505	-	21,510,684	23,010,121	22,312,152
1,407,458	1,238,548	1,223,912	211,386	214,175	551,136	2,614,453	2,875,878	3,042,090
101,592	10,901	85,889	482,732	1,008,837	-	4,290,328	5,699,031	5,219,689
-	-	-	-	-	-	717,418	688,371	713,701
1,229,504	2,108,569	2,082,797	67,084	85,719	3,747	2,705,634	3,766,738	4,150,493
1,880,954	1,901,120	1,876,665	-	-	-	35,554,104	36,140,328	37,390,297
-	-	-	-	-	-	921,897	619,267	345,692
-	-	-	-	-	-	2,459,977	2,345,394	2,629,374
-	-	-	-	-	-	25,726,165	26,708,129	29,902,504
-	104,738	103,066	774,383	511,902	-	6,259,190	6,663,007	7,558,219
78,375	97,183	94,477	1,855	-	-	16,639,111	16,515,021	17,696,081
24,726	24,706	25,767	-	262	-	35,310,589	36,485,359	36,671,689
-	-	-	-	-	-	14,044,006	13,324,599	14,339,809
-	-	-	-	-	-	6,270,033	5,940,305	6,524,728
18,229	24,445	30,061	52,104	-	-	4,683,103	5,072,738	1,613,799
-	-	-	-	-	-	-	-	-
35,594,133	43,503,997	42,944,278	2,311,713	1,875,138	554,883	499,420,903	525,582,005	535,882,829
-	-	-	-	-	-	3,823,083	2,960,969	2,960,969
-	-	-	-	-	-	10,420,199	8,977,423	5,569,297
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,108,741	10,412,093	-
-	-	-	-	-	-	11,031,455	6,338,730	-
-	-	-	-	-	-	16,169,224	14,446,658	14,446,658
\$ 35,594,133	\$ 43,503,997	\$ 42,944,278	\$ 2,311,713	\$ 1,875,138	\$ 554,883	\$ 554,973,605	\$ 568,717,878	\$ 558,859,753



Operating Funds Summary-Object

	General Fund			Food Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2013-2014	2014-2015	Budget 2015-2016	2013-2014	2014-2015	Budget 2015-2016
REVENUES						
Federal Direct	\$ 480,066	\$ 468,447	\$ 320,000	\$ -	\$ 1,000	\$ -
Federal Through State	2,670,906	3,782,947	2,225,000	19,911,467	20,332,228	21,630,400
State Sources	247,485,647	251,055,139	262,019,181	342,820	330,550	330,000
Local Sources	165,329,610	174,985,877	171,465,888	5,475,935	4,877,272	4,977,000
TOTAL REVENUES	415,966,229	430,292,410	436,030,069	25,730,222	25,541,050	26,937,400
Transfers In	13,320,889	11,607,418	9,007,250	-	-	-
Non-Revenue Sources	1,042,163	345,163	250,000	-	-	-
Nonspendable Fund Balance	1,205,740	1,104,890	1,051,247	3,040,058	2,718,193	1,909,722
Restricted Fund Balance	1,755,206	1,527,190	443,022	8,567,087	8,893,009	8,534,401
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	12,201,537	14,108,741	10,412,093	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance *	-	11,031,455	6,338,730	-	-	-
Unassigned Fund Balance	34,238,628	16,169,224	14,446,658	-	-	-
TOTAL REVENUE,	\$ 479,730,392	\$ 486,186,491	\$ 477,979,069	\$ 37,337,367	\$ 37,152,252	\$ 37,381,523
TRANSFERS & FUND BALANCE						
EXPENDITURES						
Salaries	\$ 269,093,263	\$ 276,611,818	\$ 274,529,510	\$ 7,348,648	\$ 7,163,809	\$ 7,800,000
Employee Benefits	85,575,930	91,794,421	94,057,980	4,241,389	4,393,397	4,813,935
Purchased Services	48,583,512	50,742,913	58,229,827	1,470,018	1,488,144	1,795,319
Energy Supplies	12,920,470	13,315,221	13,946,158	92,104	88,885	100,000
Material and Supplies	11,490,920	12,761,910	15,668,974	10,264,439	10,510,131	11,287,643
Capital Outlay	1,958,024	1,752,895	582,606	1,726,091	2,268,964	3,320,607
Other Expenses	6,166,773	6,515,563	5,466,109	583,476	794,799	785,000
TOTAL EXPENDITURES	435,788,892	453,494,741	462,481,164	25,726,165	26,708,129	29,902,504
Transfers Out and Other Financing						
Nonspendable Fund Balance	1,104,890	1,051,247	1,051,247	2,718,193	1,909,722	1,909,722
Restricted Fund Balance	1,527,190	443,022	-	8,893,009	8,534,401	5,569,297
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	14,108,741	10,412,093	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance *	11,031,455	6,338,730	-	-	-	-
Unassigned Fund Balance	16,169,224	14,446,658	14,446,658	-	-	-
TOTAL EXPENDITURES,	\$ 479,730,392	\$ 486,186,491	\$ 477,979,069	\$ 37,337,367	\$ 37,152,252	\$ 37,381,523
TRANSFERS & FUND BALANCES						

Note:

* The District restated 2013-2014 for comparison purposes



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
2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,066	\$ 469,447	\$ 320,000
35,594,133	43,503,997	42,944,278	2,311,713	1,875,138	554,883	60,488,219	69,494,310	67,354,561
-	-	-	-	-	-	247,828,467	251,385,689	262,349,181
-	-	-	-	-	-	170,805,545	179,863,149	176,442,888
35,594,133	43,503,997	42,944,278	2,311,713	1,875,138	554,883	479,602,297	501,212,595	506,466,630
-	-	-	-	-	-	13,320,889	11,607,418	9,007,250
-	-	-	-	-	-	1,042,163	345,163	250,000
-	-	-	-	-	-	4,245,798	3,823,083	2,960,969
-	-	-	-	-	-	10,322,293	10,420,199	8,977,423
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,201,537	14,108,741	10,412,093
-	-	-	-	-	-	-	11,031,455	6,338,730
-	-	-	-	-	-	34,238,628	16,169,224	14,446,658
35,594,133	43,503,997	42,944,278	2,311,713	1,875,138	554,883	554,973,605	568,717,878	558,859,753
\$ 20,891,622	\$ 23,310,937	\$ 23,467,751	\$ 613,636	\$ 125,049	\$ -	\$ 297,947,169	\$ 307,211,613	\$ 305,797,261
5,858,772	6,822,057	5,008,905	153,000	16,797	-	95,829,091	103,026,671	103,880,820
3,658,052	4,332,800	7,169,931	1,112,237	1,570,272	104,151	54,823,819	58,134,129	67,299,228
13,848	12,063	17,450	-	-	-	13,026,422	13,416,169	14,063,608
1,256,278	1,505,624	3,010,176	63,194	40,855	-	23,074,831	24,818,520	29,966,793
2,095,770	4,695,616	1,260,175	272,051	327	446,985	6,051,936	8,717,802	5,610,373
1,819,791	2,824,900	3,009,890	97,595	121,839	3,747	8,667,635	10,257,101	9,264,746
35,594,133	43,503,997	42,944,278	2,311,713	1,875,138	554,883	499,420,903	525,582,005	535,882,829
-	-	-	-	-	-	3,823,083	2,960,969	2,960,969
-	-	-	-	-	-	10,420,199	8,977,423	5,569,297
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,108,741	10,412,093	-
-	-	-	-	-	-	11,031,455	6,338,730	-
-	-	-	-	-	-	16,169,224	14,446,658	14,446,658
35,594,133	43,503,997	42,944,278	2,311,713	1,875,138	554,883	554,973,605	568,717,878	558,859,753



Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2013-2014	2014-2015	Budget 2015-2016	2013-2014	2014-2015	Budget 2015-2016
OPERATING REVENUES:						
Interest	\$ 10,611	\$ 23,991	\$ -	\$ 13,546	\$ 33,553	\$ -
Other Operating Revenues	2,088,681	2,394,256	2,576,768	3,254,634	3,167,609	3,400,000
TOTAL OPERATING REVENUES	2,099,292	2,418,247	2,576,768	3,268,180	3,201,162	3,400,000
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	\$ 2,665,320	\$ 2,984,275	\$ 3,142,796	\$ 8,370,319	\$ 8,303,301	\$ 8,502,139
OPERATING EXPENSES:						
Salaries	\$ 54,389	\$ 67,071	\$ 70,000	\$ -	\$ -	\$ -
Employee Benefits	421,984	466,573	570,000	-	-	-
Purchased Services	302,815	308,030	430,000	3,268,180	3,201,162	3,400,000
Energy Supplies	-	-	-	-	-	-
Material and Supplies	4	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	1,320,100	1,576,573	1,506,768	-	-	-
TOTAL OPERATING EXPENSES	2,099,292	2,418,247	2,576,768	3,268,180	3,201,162	3,400,000
Ending Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,139
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,665,320	\$ 2,984,275	\$ 3,142,796	\$ 8,370,319	\$ 8,303,301	\$ 8,502,139



Proprietary Funds Summary

Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
\$ 5,997	\$ 13,103	\$ -	\$ 3,185	\$ 7,177	\$ -	\$ 33,339	\$ 77,824	\$ -
509,088	676,931	412,800	877,186	552,355	211,200	6,729,589	6,791,151	6,600,768
515,085	690,034	412,800	880,371	559,532	211,200	6,762,928	6,868,975	6,600,768
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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
\$ 2,208,125	\$ 2,383,074	\$ 2,105,840	\$ 1,880,371	\$ 1,559,532	\$ 1,211,200	\$ 15,124,135	\$ 15,230,182	\$ 14,961,975
\$ -	\$ -	\$ -	\$ 276	\$ 283	\$ -	\$ 54,665	\$ 67,354	\$ 70,000
-	-	-	-	-	-	421,984	466,573	570,000
499,810	334,731	407,800	879,845	559,230	211,200	4,950,650	4,403,153	4,449,000
-	-	-	-	-	-	-	-	-
-	-	-	250	19	-	254	19	-
-	-	-	-	-	-	-	-	-
15,275	355,303	5,000	-	-	-	1,335,375	1,931,876	1,511,768
515,085	690,034	412,800	880,371	559,532	211,200	6,762,928	6,868,975	6,600,768
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
\$ 2,208,125	\$ 2,383,074	\$ 2,105,840	\$ 1,880,371	\$ 1,559,532	\$ 1,211,200	\$ 15,124,135	\$ 15,230,182	\$ 14,961,975

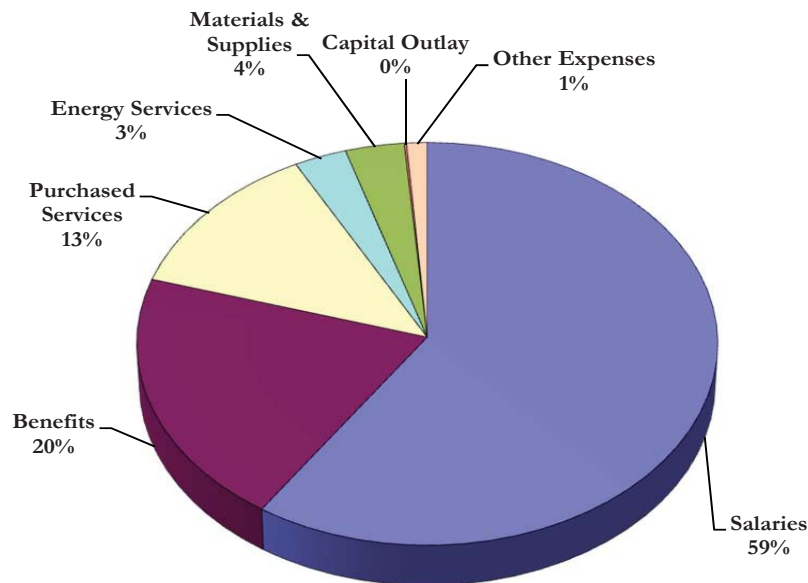


General Fund

The 2015-16 General Fund Budget of \$478.0 million reflects a slight increase of \$300,000 from the prior year budget of \$477.7. Even though the legislature increased FEFP revenues by \$13.9 million, the district once again faced an unbalanced budget. With anticipated enrollment growth 59 additional teaching units were included in the budget. There was an increase in health insurance costs of approximately \$500,000. The expansion of the Ivy Hawn Charter School totaled \$2.4 million. The recurring salary increases of \$8.3 million given in 2014-15 needed to be funded again. The state still required providing an additional hour of instruction at Volusia's four low performing schools, however this came with no increase in funding. The school resource officer program was expanded. Volusia Virtual program expanded labs in every high school giving students the opportunities to complete graduation requirements. A high school energy savings program was initiated along with 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. The goal of an unassigned minimum fund balance of 5% was achieved in 2014-15, pursuant to school board policy 722.

Salaries and benefits account for 79% of the total 2015-16 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 2015-16 projected unassigned fund balance represents 3.3% of total estimated revenues.

Object Summary



	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
REVENUES				
Federal Sources:				
Federal Direct	\$ 480,066	\$ 320,000	\$ 468,447	\$ 320,000
Other Federal Grants	2,670,906	1,825,000	3,782,947	2,225,000
Total Federal Sources	3,150,972	2,145,000	4,251,394	2,545,000
State Sources:				
Florida Educational Finance Program	177,127,790	183,927,052	179,762,418	192,244,238
Categoricals	68,353,126	69,156,156	68,694,976	68,642,092
Capital Outlay and Debt Service	34,366	34,366	34,366	34,366
Mobile Home License Tax	507,516	515,000	520,915	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	1,179,364	862,431	1,758,979	300,000
Total State Sources	247,485,647	254,778,490	251,055,139	262,019,181
Local Sources:				
Ad Valorem Taxes	153,726,033	161,884,055	161,910,645	166,882,727
Interest Income	111,159	150,000	130,181	150,000
Local Grants and Other Local Sources	11,492,418	3,828,161	12,945,051	4,433,161
Total Local Sources	165,329,610	165,862,216	174,985,877	171,465,888
TOTAL REVENUES	415,966,229	422,785,706	430,292,410	436,030,069
OTHER SOURCES OF FUNDS				
Transfers from Capital Projects	13,320,889	11,007,250	11,607,418	9,007,250
Non-Revenue Receipts	1,042,163	-	345,163	250,000
TOTAL OTHER SOURCES OF FUNDS	14,363,052	11,007,250	11,952,581	9,257,250
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,205,740	1,104,890	1,104,890	1,051,247
Restricted Fund Balance	1,755,206	1,527,190	1,527,190	443,022
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	12,201,537	14,108,741	14,108,741	10,412,093
Assigned-Subsequent FY Budget Appropriation of Fund Balance *	-	11,031,455	11,031,455	6,338,730
Unassigned Fund Balance	34,238,628	16,169,224	16,169,224	14,446,658
TOTAL RESERVES & FUND BALANCE	49,401,111	43,941,500	43,941,500	32,691,750
TOTAL REVENUE,				
TRANSFERS & FUND BALANCE	\$ 479,730,392	\$ 477,734,456	\$ 486,186,491	\$ 477,979,069
EXPENDITURES				
Instruction	\$ 276,721,094	\$ 292,071,474	\$ 290,171,296	\$ 297,535,041
Pupil Personnel Services	17,451,362	17,043,468	18,160,116	16,999,157
Instructional Media Services	5,987,204	6,734,085	6,038,394	6,309,160
Instruction and Curriculum Dev. Services	9,489,771	9,557,887	10,320,004	9,819,662
Instructional Staff Training Services	995,609	2,445,541	1,423,155	1,267,042
Instructional Related Technology	3,706,004	3,968,038	4,679,293	5,133,800
Board	717,418	846,314	688,371	713,701
General Administration	1,409,046	1,927,628	1,572,450	2,063,949
School Administration	33,673,150	34,966,899	34,239,208	35,513,632
Facilities Acquisition and Construction	921,897	1,090,143	619,267	345,692
Fiscal Services	2,459,977	2,650,142	2,345,394	2,629,374
Central Services	5,484,807	7,371,257	6,046,367	7,455,153
Pupil Transportation Services	16,558,881	17,923,539	16,417,838	17,601,604
Operation of Plant	35,285,863	37,322,409	36,460,391	36,645,922
Maintenance of Plant	14,044,006	14,692,510	13,324,599	14,339,809
Administrative Technology Services	6,270,033	7,058,931	5,940,305	6,524,728
Community Services	4,612,770	2,790,077	5,048,293	1,583,738
Debt Service	-	-	-	-
TOTAL EXPENDITURES	435,788,892	460,460,342	453,494,741	462,481,164
OTHER USES OF FUNDS				
Transfers to Internal Service	-	-	-	-
Transfers to Food Service	-	-	-	-
TOTAL OTHER USES OF FUNDS	-	-	-	-
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,104,890	1,104,890	1,051,247	1,051,247
Restricted Fund Balance	1,527,190	-	443,022	-
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	14,108,741	-	10,412,093	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance *	11,031,455	-	6,338,730	-
Unassigned Fund Balance	16,169,224	16,169,224	14,446,658	14,446,658
TOTAL RESERVES & FUND BALANCE	43,941,500	17,274,114	32,691,750	15,497,905
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 479,730,392	\$ 477,734,456	\$ 486,186,491	\$ 477,979,069

Note:

* The District restated 2013-2014 for comparison purposes



Debt Service Fund

REVENUES	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
State Sources:				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,925,882	\$ 1,972,050	\$ 1,910,264	\$ 1,733,214
SBE/COBI Bond Interest	84	-	1,600	-
Total State sources	1,925,966	1,972,050	1,911,864	1,733,214
Local Sources:				
Ad valorem taxes	-	-	-	-
Interest	14,983	-	13,312	-
Payment in Lieu of Taxes	-	-	-	-
Total Local Sources	14,983	-	13,312	-
TOTAL REVENUE	1,940,949	1,972,050	1,925,176	1,733,214
OTHER SOURCES OF FUNDS				
Transfers from Capital Fund	51,153,414	50,660,365	50,581,710	49,706,140
Proceeds of Refunding	142,805,000	-	32,759,000	-
Premium on Refunding	16,215,089	-	4,708,849	-
Restricted Fund Balance	21,486,307	22,016,767	22,016,767	22,539,775
TOTAL SOURCES OF FUNDS	231,659,810	72,677,132	110,066,326	72,245,915
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 233,600,759	\$ 74,649,182	\$ 111,991,502	\$ 73,979,129
EXPENDITURES (by object)				
Redemption of Principal	\$ 34,005,000	\$ 35,870,000	\$ 72,675,000	\$ 36,577,000
Interest	18,524,436	16,198,717	16,549,603	14,243,094
Dues and Fees	844,298	-	227,124	-
Payment to Refunded Escrow Agent	-	-	-	-
Miscellaneous Expense	-	-	-	-
TOTAL EXPENDITURES	53,373,734	52,068,717	89,451,727	50,820,094
OTHER USES OF FUNDS				
Payment to Refunded Bond Escrow Agent	158,210,258	-	-	-
Transfers to General Fund	-	-	-	-
TOTAL USES OF FUNDS	158,210,258	-	-	-
Restricted Fund Balance	22,016,767	22,580,465	22,539,775	23,159,035
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 233,600,759	\$ 74,649,182	\$ 111,991,502	\$ 73,979,129



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	\$ 5,309,000	State computes eligibility amount annually
COPs	\$ 257,865,000	Payments limited to 75% of capital outlay millage (2)
SRBs	\$ 51,100,000	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 \$33.0 million per year. The current debt service for COPs is \$22.2 million or 50.6% of the current proceeds, well under the 75% allowed by law.

The principal portion of the long-term debt dropped from \$354.2 million last fiscal year to \$314.3 million this fiscal year, for a reduction of \$39.9 million.

The district's debt rating is based upon the financial strength of the district and the economic conditions that prevail when debt is issued or rating agencies complete their periodic reviews. The County Government debt rating is not tied to the School District as they are separate financial entities. In March, 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 March, 2015, Moody's affirmed the district's rating on its COPs at Aa3 and upgraded its rating on the Sales Tax Revenue Bonds from Baa1 to A3. In April, 2015, Standard and Poor's upgraded the district's rating on its Sales Tax Revenue Bonds from BBB+ to A- and affirmed the rating outlook is stable.



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 nine (9) 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 under fifty-one 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. No new sales tax bonds are scheduled.



South Daytona Elementary

Debt Schedules

Type	Principal	Interest	Total
State Board of Education Bonds:			
2015-2016	1,457,000	276,214	1,733,214
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	\$ 5,309,000	\$ 614,094	\$ 5,923,094
Sales Tax Revenue Bonds:			
2015-2016	24,930,000	1,920,996	26,850,996
2016-2017	26,170,000	649,758	26,819,758
Total Sales Tax Revenue	\$ 51,100,000	\$ 2,570,754	\$ 53,670,754
Certificates of Participation:			
2015-2016	10,190,000	12,045,884	22,235,884
2016-2017	10,560,000	11,680,384	22,240,384
2017-2018	10,995,000	11,241,584	22,236,584
2018-2019	11,485,000	10,754,984	22,239,984
2019-2020	11,995,000	10,242,594	22,237,594
2020-2021	12,530,000	9,706,400	22,236,400
2021-2022	13,115,000	9,116,700	22,231,700
2022-2023	13,740,000	8,498,850	22,238,850
2023-2024	14,385,000	7,850,950	22,235,950
2024-2025	15,595,000	7,171,900	22,766,900
2025-2026	16,330,000	6,433,550	22,763,550
2026-2027	17,105,000	5,659,650	22,764,650
2027-2028	17,920,000	4,848,300	22,768,300
2028-2029	18,770,000	3,997,500	22,767,500
2029-2030	19,665,000	3,105,500	22,770,500
2030-2031	20,815,000	2,170,250	22,985,250
2031-2032	22,670,000	1,129,500	23,799,500
Total Certificates of Participation	\$ 257,865,000	\$ 125,654,479	\$ 383,519,479
Total Debt	\$ 314,274,000	\$ 128,839,327	\$ 443,113,327



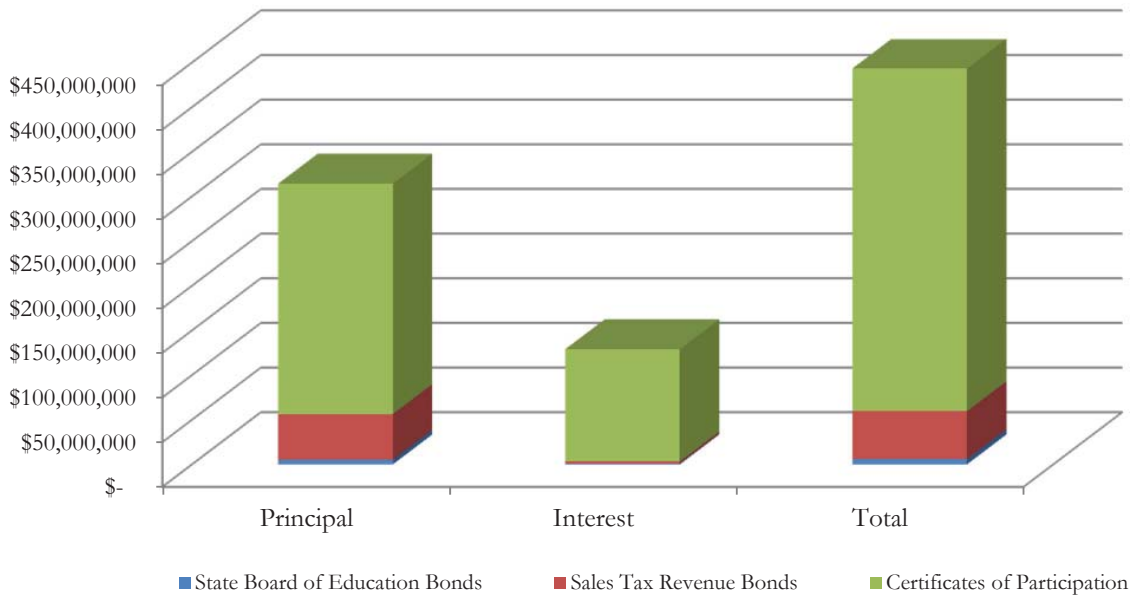
Outstanding Debt

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	\$ 5,309,000	\$ 614,094	\$ 5,923,094
Sales Tax Revenue Bonds	\$ 51,100,000	\$ 2,570,754	\$ 53,670,754
Certificates of Participation	\$ 257,865,000	\$ 125,654,479	\$ 383,519,479
Total Debt as of June 30, 2015	\$ 314,274,000	\$ 128,839,327	\$ 443,113,327

Outstanding Debt



Capital Projects Funds

REVENUES	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
State sources:				
CO&DS distributed to district	\$ 330,816	\$ 310,000	\$ 387,439	\$ 310,000
Interest on undistributed CO&DS	10,979	20,000	15,033	20,000
PECO	-	1,198,144	1,198,144	1,000,000
Other state sources	511,394	-	783,069	-
Total state sources	853,189	1,528,144	2,383,685	1,330,000
Local sources:				
Ad valorem taxes	39,346,178	41,607,022	41,644,655	43,939,633
Sales tax	33,733,053	33,347,170	36,073,123	36,433,854
Interest income	59,109	-	61,013	-
Impact fees	681,026	1,500,000	3,076,605	3,000,000
Other local sources	55,998	-	736,245	-
Total local sources	73,875,364	76,454,192	81,591,641	83,373,487
TOTAL REVENUE	74,728,553	77,982,336	83,975,326	84,703,487
OTHER SOURCES OF FUNDS				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL OTHER SOURCES	-	-	-	-
Restricted Fund Balance	56,641,818	48,852,049	48,852,049	48,721,640
Assigned Fund Balance	-	-	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 131,370,371	\$ 126,834,385	\$ 132,827,375	\$ 133,425,127

EXPENDITURES				
New Construction	\$ -	\$ -	\$ -	\$ 1,000,000
Projects at Existing Schools & Facilities	11,590,378	8,480,000	13,771,511	18,545,000
Facilities Management	-	1,150,000	-	1,600,000
Technology	3,604,795	4,000,000	3,394,167	6,300,000
System Wide Equipment and Vehicles	578,226	1,000,000	2,102,944	2,500,000
Buses	2,270,620	2,813,670	2,647,985	2,605,250
Projects in Progress	-	9,673,333	-	15,840,843
TOTAL EXPENDITURES	18,044,019	27,117,003	21,916,607	48,391,093
OTHER USES OF FUNDS				
To General Fund	13,320,889	11,007,250	11,607,418	9,007,250
To Debt Service Funds	51,153,414	50,660,365	50,581,710	49,706,140
Interfund (Capital Projects Only)	-	-	-	-
TOTAL OTHER USES OF FUNDS	64,474,303	61,667,615	62,189,128	58,713,390
Restricted Fund Balance	48,852,049	38,049,767	48,721,640	26,320,644
Assigned Fund Balance	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 131,370,371	\$ 126,834,385	\$ 132,827,375	\$ 133,425,127



Capital 5-Year Fiscal Forecast

REVENUES:	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
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	43,939,633	45,697,218	47,525,107	49,426,112	51,403,156
Sales tax	36,433,854	36,798,192	37,166,174	37,537,836	37,913,214
Interest income	-	-	-	-	-
Impact fees	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Sale of Property & other local Revenue	-	-	-	-	-
Total local sources	83,373,487	85,495,410	87,691,281	89,963,948	92,316,370
TOTAL REVENUE	84,703,487	86,825,410	89,021,281	91,293,948	93,646,370
OTHER SOURCES OF FUNDS:					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	48,721,640	26,320,644	32,543,260	30,132,927	35,491,861
Total other sources	48,721,640	26,320,644	32,543,260	30,132,927	35,491,861
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 133,425,127	\$ 113,146,054	\$ 121,564,541	\$ 121,426,875	\$ 129,138,231
EXPENDITURES (by category):					
New Construction	\$ 1,000,000	\$ 16,000,000	\$ 21,000,000	\$ 4,000,000	\$ 33,000,000
Projects at Existing Schools & Facilities	18,545,000	15,000,000	26,500,000	40,000,000	26,500,000
Facilities Management	1,600,000	1,800,000	2,000,000	2,000,000	2,000,000
Technology	6,300,000	6,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000
Buses	2,605,250	2,687,780	2,687,780	2,687,780	2,687,780
Projects in Progress	15,840,843	-	-	-	-
TOTAL EXPENDITURES	48,391,093	44,487,780	64,187,780	60,687,780	76,187,780
TRANSFERS OUT:					
To General Fund	9,007,250	7,007,250	5,007,250	3,007,250	1,007,250
To Debt Service Funds	49,706,140	29,107,764	22,236,584	22,239,984	22,237,594
TOTAL TRANSFERS	58,713,390	36,115,014	27,243,834	25,247,234	23,244,844
Restricted Fund Balance	26,320,644	32,543,260	30,132,927	35,491,861	29,705,607
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 133,425,127	\$ 113,146,054	\$ 121,564,541	\$ 121,426,875	\$ 129,138,231



5-Year Work Program

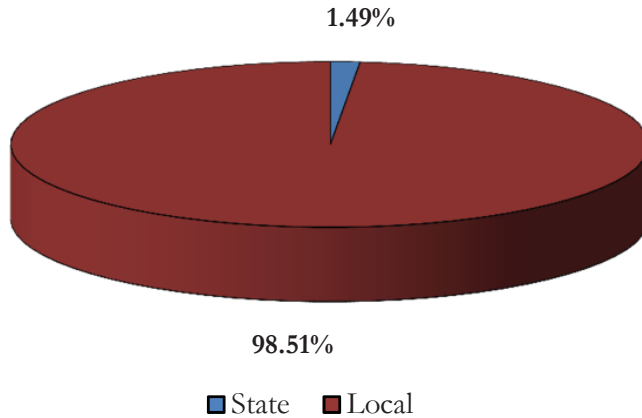
	Budget 2015-2016	Budget 2016-2017	Budget 2017-2018	Budget 2018-2019	Budget 2019-2020
New Construction					
Pierson Elm - Replacement	\$ 1,000,000	\$ 15,000,000	\$ -	\$ 1,000,000	\$ -
Chisholm Elm - Replacement	-	1,000,000	15,000,000	1,000,000	-
George Marks Elm - Replacement	-	-	-	1,000,000	-
Tomoka Elm - Replacement	-	-	-	1,000,000	-
Deltona Middle - Replacement	-	-	2,000,000	-	30,000,000
Elementary Additional Capacity	-	-	4,000,000	-	3,000,000
Total New Construction	1,000,000	16,000,000	21,000,000	4,000,000	33,000,000
Major Projects at Existing Schools & Facilities					
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
Various Schools - High School Athletics	500,000	1,000,000	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 - Security	250,000	1,000,000	2,000,000	2,000,000	2,000,000
Various Schools - Minor Projects	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000
Atlantic HS - Renovations	-	-	10,000,000	-	-
New Smyrna Bch Mid - Renovations & Additions	-	-	-	-	10,000,000
Orange City Elm - Renovations & Additions	-	-	-	8,500,000	-
Pine Trail Elm - HVAC, Ceiling & Lighting	5,500,000	-	-	-	-
Spruce Creek H.S. - Renovations & Additions	-	-	-	15,000,000	-
Various Facilities - Facilities Review Projects	8,295,000	8,500,000	8,500,000	8,500,000	8,500,000
Total Major Prjs at Existing Facilities	18,545,000	15,000,000	26,500,000	40,000,000	26,500,000
Facilities Management					
Facilities Management - Various Projects	1,600,000	1,800,000	2,000,000	2,000,000	2,000,000
Technology					
Network, EDP & Communications Equipment	6,300,000	6,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment & Vehicles					
Various Schools & Departments Furn. & Equip.	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000
Buses					
Transportation Dept - Bus Replacement	2,605,250	2,687,780	2,687,780	2,687,780	2,687,780
PROJECT TOTALS	\$ 32,550,250	\$ 44,487,780	\$ 64,187,780	\$ 60,687,780	\$ 76,187,780
Transfers					
Transfers - To General Fund	9,007,250	7,007,250	5,007,250	3,007,250	1,007,250
Transfers - To Debt Service	49,706,140	29,107,764	22,236,584	22,239,984	22,237,594
Total Transfers	58,713,390	36,115,014	27,243,834	25,247,234	23,244,844
GRAND TOTAL	\$ 91,263,640	\$ 80,602,794	\$ 91,431,614	\$ 85,935,014	\$ 99,432,624



5-Year Work Program

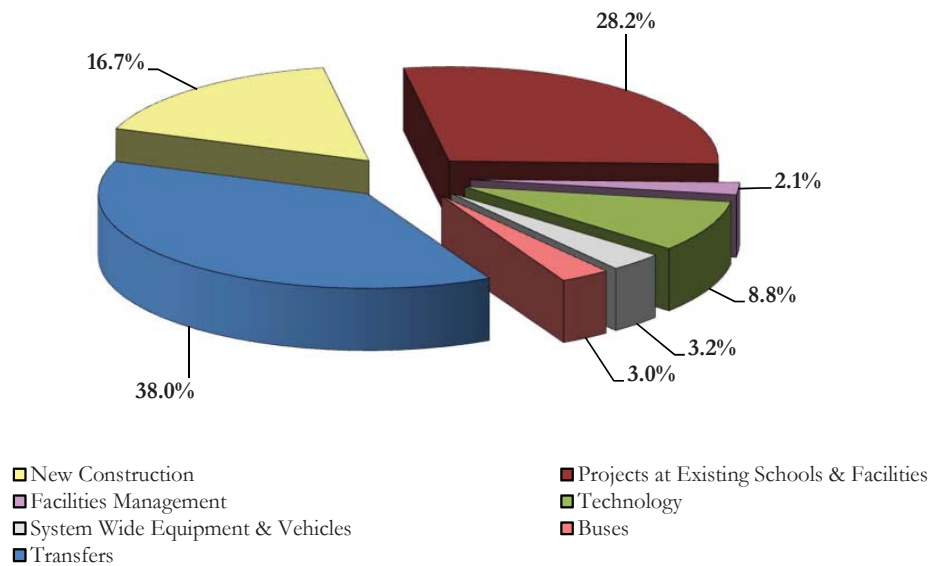
This 5-Year plan, beginning July 1, 2015 through June 30, 2020, will utilize revenues of \$6.7 million from state sources; \$438.8 million from local sources; with no new debt anticipated at this time. There are also \$173.2 million in projects in progress and reserves which will make a total of \$618.7 million available over this period of time.

5-Year New Fund Sources



The largest appropriation in this 5-Year plan is \$170.6 million for transfers; \$25.0 million to the general fund, primarily for maintenance and some copy equipment leases and property insurance, and \$145.5 million to the debt service fund to make payments on prior construction projects. Construction during this 5-Year plan is scheduled for \$75.0 million, and \$126.6 million for projects at existing schools and facilities. Also, \$9.4 million will be needed for the facilities management to handle the scheduled projects and the existing projects in progress. In addition \$39.3 million for the technology programs, and \$13.4 million will be used to purchase new buses and \$14.5 million for system-wide equipment and vehicle replacement. The proceeding new appropriations along with \$170.0 million currently in projects in progress and reserves constitute the \$618.7 million 5-Year capital outlay plan.

5-Year New Appropriations



Capital Project Details

NAME	2014 - 2015 EXPENDITURES	2015 - 2016 REBUDGETS	2015 - 2016 NEW BUDGETS
NEW CONSTRUCTION			
Pierson Elm - Replacement	\$ -	\$ -	\$ 1,000,000
TOTAL NEW SCHOOL CONSTRUCTION	-	-	1,000,000
PROJECTS AT EXISTING SCHOOLS & FACILITIES			
Atlantic HS - Chilled Water Pump System Upgrade	362,583	1,613	-
Atlantic HS - Complete Generator Connects	32,999	-	-
Atlantic HS - New Chiller Replaces 2 Old Chillers	-	-	525,000
Atlantic HS - Stage & Auditorium Lighting	313,820	-	-
Blue Lake Elm - Roof Repairs Bldg 12 & Walkway Covers	-	-	85,000
Brewster Center - Major Renovations, Exterior	150,832	1,999,966	-
Brewster Center - Phase II Renovations, Interior	-	-	2,000,000
Campbell Mid - Campus Wide Fresh Air Grill Modifications	54,063	-	-
Central Admn - Electrical in Data Area & Parking Lot Lighting	5,602	-	-
Central Admn - HVAC Renovation Basement 1st Floor	23,323	265,094	-
Central Admn & Brewster - Replace Fire Alarm	20,859	188,975	-
Citrus Grove Elm - Outdoor Restrooms	-	-	100,000
COBI Bonds & CO&DS - Closing Cost & Legal Fees	1,267	-	-
Coronado Bch Elm - Reroof Bldg 1, Cafeteria	-	-	130,000
Coronado Bch Elm - Structural Modifications to Bldgs 1,4,5,6	2,761	23,500	250,000
Creekside Mid - Media Center HVAC	14,161	288,000	-
Creekside Mid - Courtyard Security Fencing	34,408	112,887	-
Creekside Middle - Outdoor Restrooms	-	-	100,000
Cypress Creek Elm - Replce HVAC Controls	67,037	-	-
Cypress Creek Elm - Security Fence	64,667	1,150	-
Debary Elm - Campus Reroof	-	-	100,000
Debary Elm - Fire Alarm Replacement	1,225	-	-
Debary Elm - Security Fence	38,119	-	-
DeLand HS - Chiller Plant Expansion	88,074	15,925	950,000
DeLand HS - Replace Cafeteria Restroom Fixtures	26,976	-	-
DeLand HS - Reroof Clinic	8,125	149,250	-
DeLand Mid - Structural Modifications to Cafeteria	80,298	-	-
DeLand Mid - Renovate Locker Room Showers	32,558	37,170	-
DeLand Mid - Replace Fire Alarm & Intercom	-	-	450,000
Deltona HS - Stabilize Chorus Bldg Foundation & Ground	514,945	-	-
Deltona HS - Tile Re-Roof	22,785	192,295	-
Deltona HS - Culinary Lab Renovations	43,276	71,233	-
Deltona Maintenance - Concrete Modular Restroom	62,282	-	-
Deltona Mid - Repair & coat Pavilion Roof	-	-	50,000
Deltona Mid - Cooling Tower Replacement	154,980	286,700	-
Discovery Elm - Paving Improvements	200,560	345,008	-
Edgewater Public - Bus Loop Canopy	169	-	-
Edgewater Public - Replace Canopies Bldgs 6,7,8,9	55,465	114,448	-
Edgewater Puplic - Replace 225 Ton Chiller & Chiller #2	1,007,379	-	-
Enterprise Elm - Replace Upper Cafeteria Roofs	-	-	165,000
Facilities Bldg - HVAC Modifications Server Rm & Archive Rm	3,740	40,325	-
Freedom Elm - Replace 20 Ton Air Handler in Caf�/Auditorium	29,864	-	-
Freedom Elm - Fire Alarm Replacement	28,013	-	-
Friendship Elm - Reroof Campus	539,070	900	-
Friendship Elm - HVAC Controls & Unit Replacement	79,002	-	-
Friendship Elm - Bld 4 HVAC Upgrade, Ceiling & Lighting	103,232	884,036	-



Capital Project Details

NAME	2014 - 2015 EXPENDITURES	2015 - 2016 REBUDGETS	2015 - 2016 NEW BUDGETS
Galaxy Mid - Renovate HVAC Bldg 3	-	-	990,000
Galaxy Mid - HVAC Renovations - Phase 1	325,961	33,915	-
Horizon Elm - Replace HVAC Bldgs 2,3,5,6,7,9,10	264,088	287,729	-
Indian River Elm - Paving Improvements	51,146	245,308	-
Longstreet Elm - Courtyard Security Fencing	40,539	5,343	-
Longstreet Elm - Replace Main Distribution Panel	85,287	-	-
Marks, George Elm - Paving Improvements	16,274	2,100	-
McInnis Elm - Re-Roof Bld 10 & 11	10,918	10,424	250,000
Minor Projects - That Occur During The Year At Various Schools	2,502,116	700,851	2,500,000
New Smyrna Bch HS - Locker Rm HVAC Upgrade	8,337	112,318	-
New Smyrna Bch HS - Gym HVAC Modifications	7,137	-	-
New Smyrna Bch HS - Cooling Tower Modifications	20,561	12,742	-
New Smyrna Bch Mid - Replace Band Storage Lockers	-	-	55,000
Olson Center - Replace Generator	226,321	-	-
Ormond Bch - Replace Outside Air Units Bldg 1	187,924	2,175	-
Osceola Elm - Domestic Water Line Replacement	10,478	100,000	-
Osceola Elm - Kitchen Venting & HVAC Chillers Bldgs 1&2	203,386	-	-
Pierson Elm - Reroof Bldg 9 - Gym	4,720	32,950	-
Pierson Elm - Reroof Shingled Area Bldg 1	10,449	57,747	-
Pine Ridge HS - Relocate Baseball Field	121,905	35,384	-
Pine Ridge HS - Renovating for Manufacturing Academy	252,073	807,609	-
Pine Ridge HS - Replace Intercom	51,672	554,800	-
Pine Ridge HS - Renovation of Athletic Field	2,170	-	-
Pine Ridge HS - Hardcourt Rehabilitation	264,533	160,161	-
Pine Trail Elm - HVAC, Ceiling & Lighting	-	-	5,500,000
Pine Trail Elm - Paving Improvements	262,006	317,429	-
Port Orange Elm - Auditorium HVAC Renovations	18,656	159,703	-
Portables - Moves & Compliance	454,230	15,770	400,000
Pride Elm - Provide Grounding & Surge Protection	-	-	90,000
Read Patillo Elm - Reroof Covered Walkways	16,608	67,400	-
River Springs Mid - Fire Alarm Device & Panel Change	22,069	166,781	-
Seabreeze HS - Renovate HVAC Bldg 18, Locker Room	-	-	185,000
Seabreeze HS - Replace Fire Alarm System	291,823	101,040	-
Seabreeze HS - Replace Windows Bldgs 8 & 9	-	-	115,000
Seabreeze HS - Renovate HVAC Bldg 11	-	-	125,000
Silver Sands Mid - Re-Pave Parking Lots & Drives	214,410	-	-
Small, TT Elm - Replace HVAC System in Café, Bldg 12	36,264	252,130	-
Spruce Creek Elm - Classroom Renovations	275,674	827,013	-
Spruce Creek HS - Concrete Modular Restroom	39,169	22,357	-
Spruce Creek HS - Replace 100 Boys Gym Lockers	1,380	28,075	-
Spruce Creek HS - Replace Main Distribution Panel	24,747	-	-
Spruce Creek HS - Replace Doors & Hardware	-	-	640,000
Starke Elm - Replace Fire Alarm & Intercom	-	-	250,000
Starke Elm - Replace Canopy at Cafeteria	104,488	-	-
Sugar Mill Elm - Re-Pave Parking Lots & Drives	141,038	100	-
Sugar Mill Elm - Chiller 3 Replacement	18,283	138,343	-
Sweetwater Elm - Reroof Campus	113,684	935,486	-
Sweetwater Elm - Repave Bus Loop & North Parking	-	-	165,000
Sweetwater Elm - Paving Improvements	67,711	151,215	-
Timbercrest Elm - Install Power Generator	32,888	75,912	-
Timbercrest Elm - Reroof Campus	6,188	659	-
Tomoka Elm - HVAC Replacement Bldgs 3,4,5,6,7,8	45,035	453,320	-
Transportation - DeLand - Paving Improvements	220,682	104,560	-
Transportation - DeLand - Bus Lift Replacement	240,497	386,806	-
Transportation - New Smyrna - Sanitary Sewer System Improvements	18,316	-	-
Transportation - New Smyrna - Bus Lift Replacement	161,534	-	-
Transportation - Pierson - Coat Existing Roof	66,376	8,501	-
University HS - Geothermal Well #1 Replacement	421,435	-	-



Capital Project Details

NAME	2014 - 2015 EXPENDITURES	2015 - 2016 REBUDGETS	2015 - 2016 NEW BUDGETS
University HS - Stormwater Erosion Correction	12,091	-	-
Various Schools - High School Athletics	-	-	500,000
Various Schools - Leased Portables	98,908	5,267	100,000
Various Schools - Security	-	-	250,000
Various Schools - Infrastructure for Technology	-	-	1,000,000
Volusia Pines Elm - Reroof Campus	601,889	587,973	-
Volusia Pines Elm - Replace Fire Alarm	-	-	150,000
Westside Elm - Renovate HVAC Bldg 11, Media	-	-	375,000
Westside Elm - Replace 80 & 150 Ton Chillers	105,646	-	-
Westside Elm - Coat Existing Roof Bldg 6	4,179	85,000	-
Westside Elm - Pavilion and Dugouts	148,338	22,581	-
Woodward Ave Elm - Sewer Line Reconstruction	14,813	142,562	-
Woodward Ave Elm - HVAC Modifications (Pods 1,3,5,6,7,9)	516,448	-	-
Woodward Ave Elm - HVAC System Modification	7,239	-	-
Woodward Ave Elm - Reroof Bldg 3	10,254	89,418	-
TOTAL PROJECTS AT EXISTING FACILITIES	13,771,511	13,325,428	18,545,000
FACILITIES MANAGEMENT			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	1,600,000
TOTAL FACILITIES MANAGEMENT	-	-	1,600,000
TECHNOLOGY			
Technology System Wide - Various Schools and Departments	3,394,167	1,029,245	6,300,000
TOTAL TECHNOLOGY	3,394,167	1,029,245	6,300,000
SYSTEM-WIDE EQUIPMENT AND VEHICLES			
School & Department Equipment & Vehicles	2,002,099	376,875	2,500,000
TOTAL SYSTEM-WIDE EQUIPMENT & VEHICLES	2,002,099	376,875	2,500,000
BUSES			
Transportation - Buses	2,748,830	1,109,295	2,605,250
TOTAL BUSES	2,748,830	1,109,295	2,605,250
TRANSFERS			
Transfer to General Fund for Qualified Expenditures	11,607,418	-	9,007,250
Transfer to Debt Service Fund	50,581,710	-	49,706,140
TOTAL TRANSFERS	62,189,128	-	58,713,390
TOTAL 2014-2015 EXPENDITURES	\$ 84,105,735		
TOTAL 2015-2016 REBUDGETS (PROJECTS IN PROGRESS)		\$ 15,840,843	
TOTAL 2015-2016 NEW BUDGETS			\$ 91,263,640



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 0.25 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; and 5.6% to \$30.5 billion in 2015-16, which is near the \$30.1 billion 2005-06 level. 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. Over 69% of the schools are over 20 years old and 46% 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. Over the last few years, the district has experienced a decline in student enrollment attributed to the poor economy. On April 26, 2013, a joint committee comprised of the Volusia Building Industry Association (VBIA) and district staff members approved a recommendation to the school board for amendment to its school impact fee policy. This recommendation concluded a process agreed to by the VBIA, the county and school board in the form of a settlement agreement to resolve litigation filed by the VBIA in 2008. The lawsuit sought to invalidate the county school impact fee ordinance.

The settlement agreement was approved by the VBIA, county council and school board in January of 2012. The agreement provided for a two-year suspension of the school impact fee and participation in a negotiated rule making process for development of a recommendation to the school board for amendment to the



Capital Outlay Overview

school impact fee policy. The negotiated rule making process is a form of policy/rule making process available to school districts and other state agencies as an alternative policy development process for particularly contentious issues. The statute requires a mediator to facilitate the committee meetings. The School Board exercises authority delegated by county ordinance to establish a school impact fee. The school impact fee suspension period expired on December 31, 2013. The recommendation provided that the impact fee would resume on January 1, 2014, at a rate of \$3,000 per new dwelling unit and remain in effect for a three-year period. On January 1, 2017, the impact fee shall automatically reduce to \$2,500 per new dwelling unit and remain in effect for at least a two-year period. On January 1, 2017, the district will commence a review of the impact fee that will involve participation by the VBIA on a district ad hoc advisory committee. Any requested changes to the impact fee policy by the Superintendent will be presented to the School Board by December 31, 2018. The School Board was not required to approve the committee's recommendation. However, adoption of it avoided the prospect of further litigation between the VBIA and the district until at least January 1, 2019. The impact fee before suspension was \$5,884 per dwelling unit.

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 three to four 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 and 2016 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, indicates the need to continue the half-cent sales tax for school renovations, replacement and maintenance.

The economy has been slow to turn around and property values are slowly going back up but has only returned to the 2006 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 three replacement schools and planning for two additional replacement schools 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 \$100,000, scheduled for fiscal year 2016. There may be others that occur during the year as major systems such as roofs, electrical and air conditioning fail.

Atlantic High School, (New Chiller Replaces 2 Old Chillers) \$525,000

Planning and construction is scheduled to start in school year 2015-16.



Capital Outlay Overview

Brewster Center, (Phase II Renovations, Interior) \$2.0 million

Planning started last school year on the exterior renovations. This major project will be evaluated early in the year to determine if the exterior project has progressed to the stage to allow the interior work to begin.

Citrus Grove Elementary School, (Outdoor Restrooms) \$100,000

Planning and construction is scheduled to start in school year 2015-16.

Coronado Beach Elementary School, (Reroof Building 1, Cafeteria) \$130,000

Planning and construction is scheduled to start in school year 2015-16.

Coronado Beach Elementary School, (Structural Modifications to Buildings 1,4,5,6) \$250,000

Planning and construction is scheduled to start in school year 2015-16.

Creekside Middle School, (Outdoor Restrooms) \$100,000

Planning and construction is scheduled to start in school year 2015-16.

Debary Elementary School, (Reroof Campus) \$100,000

This is for the planning portion of the project. Project will be brought to the Board when cost is known.

DeLand High School, (Chiller Plant Expansion) \$950,000

Planning was done last year and construction is scheduled to start in school year 2015-16.

DeLand Middle School, (Replace Fire Alarm and Intercom) \$450,000

Planning and construction is scheduled to start in school year 2015-16.

Enterprise Elementary School, (Replace Upper Cafeteria Roofs) \$165,000

Planning and construction is scheduled to start in school year 2015-16.

Galaxy Middle School, (Renovate HVAC Building 3) \$990,000

Planning and construction is scheduled to start in school year 2015-16.

McInnis Elementary School, (Reroof Building 10 and 11) \$250,000

Planning was done last year and construction is scheduled to start in school year 2015-16.

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

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

Pine Trail Elementary School, (HVAC, Ceiling and Lighting) \$5.5 million

Planning and construction is scheduled to start in school year 2015-16.

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

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

Seabreeze High School, (Renovate HVAC Building 18, Locker Room) \$185,000

Planning and construction is scheduled to start in school year 2015-16.

Seabreeze High School, (Replace Windows Building 8 and 9) \$115,000

Planning and construction is scheduled to start in school year 2015-16.

Seabreeze High School, (Renovate HVAC Building 11) \$125,000

Planning and construction is scheduled to start in school year 2015-16.

Spruce Creek High School, (Replace Doors and Hardware) \$640,000

Planning and construction is scheduled to start in school year 2015-16.

Starke Elementary School, (Replace Fire Alarm and Intercom) \$250,000

Planning and construction is scheduled to start in school year 2015-16.

Sweetwater Elementary School, (Repave Bus Loop and North Parking) \$165,000

Planning and construction is scheduled to start in school year 2015-16.

Various Schools, (High School Athletics) \$500,000

As determined during the year.

Various Schools, (Leased Portables) \$100,000

Some speciality use portables are leased and used for specific programs and offices.

Various Schools, (Security) \$250,000

As determined during the year.

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

As determined during the year.

Volusia Pines Elementary School, (Replace Fire Alarm) \$150,000

Planning and construction is scheduled to start in school year 2015-16.

Westside Elementary School, (Renovate HVAC Building 11, Media) \$375,000

Planning and construction is scheduled to start in school year 2015-16.



Special Revenue Fund-Food Service

	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
REVENUES				
Federal Direct:				
Other Miscellaneous Federal Direct	\$ -	\$ -	\$ 1,000	\$ -
Total Federal Direct	-	-	1,000	-
Federal Through State:				
School Lunch Reimbursement	13,964,484	14,000,000	14,518,362	14,700,000
School Breakfast Reimbursement	3,757,886	4,000,000	3,941,773	4,000,000
After School Snack Reimbursement	404,758	405,000	389,981	375,000
Child Care Food Program	-	-	206,606	400,000
USDA Donated Foods	1,486,835	1,600,000	962,107	1,770,000
Summer Food Service Program	211,469	225,000	224,116	255,000
Nutrition Education and Training Program	86,035	136,000	89,283	130,400
Total Federal Through State	19,911,467	20,366,000	20,332,228	21,630,400
Miscellaneous State Revenue	-	-	-	-
School Breakfast/Lunch Supplement	342,820	350,000	330,550	330,000
Local Sources:				
Interest on Investments	3,626	2,500	3,187	2,500
Student Breakfast/Lunches	2,287,164	2,340,000	2,035,614	2,130,000
Adult Breakfasts/Lunches	290,328	300,000	189,101	190,000
Student and Adult al La Carte	2,398,204	2,000,000	2,135,507	2,200,000
Student Snacks	8,864	-	484	500
Other Food Sales	485,549	520,000	507,980	449,000
Other Miscellaneous Local Sources	2,200	2,100	5,399	5,000
Total Local Sources	5,475,935	5,164,600	4,877,272	4,977,000
Total Revenue	25,730,222	25,880,600	25,541,050	26,937,400
Transfers In	-	-	-	-
Sale of Equipment	-	-	-	-
Nonspendable Fund Balance	3,040,058	2,718,193	2,718,193	1,909,722
Restricted Fund Balance	8,567,087	8,893,009	8,893,009	8,534,401
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 37,337,367	\$ 37,491,802	\$ 37,152,252	\$ 37,381,523
EXPENDITURES				
Salaries	\$ 7,348,648	\$ 8,000,000	\$ 7,163,809	\$ 7,800,000
Employee Benefits	4,241,389	4,375,000	4,393,397	4,813,935
Purchased Services	1,470,018	1,904,000	1,488,144	1,795,319
Energy Supplies	92,104	100,000	88,885	100,000
Material and Supplies	10,264,439	10,500,000	10,510,131	11,287,643
Capital Outlay	1,726,091	3,100,000	2,268,964	3,320,607
Other Expenses	583,476	600,000	794,799	785,000
TOTAL OPERATING EXPENSES	25,726,165	28,579,000	26,708,129	29,902,504
Transfers Out	-	-	-	-
Nonspendable Fund Balance	2,718,193	2,718,193	1,909,722	1,909,722
Restricted Fund Balance	8,893,009	6,194,609	8,534,401	5,569,297
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 37,337,367	\$ 37,491,802	\$ 37,152,252	\$ 37,381,523



Special Revenue Fund-Other Federal Programs

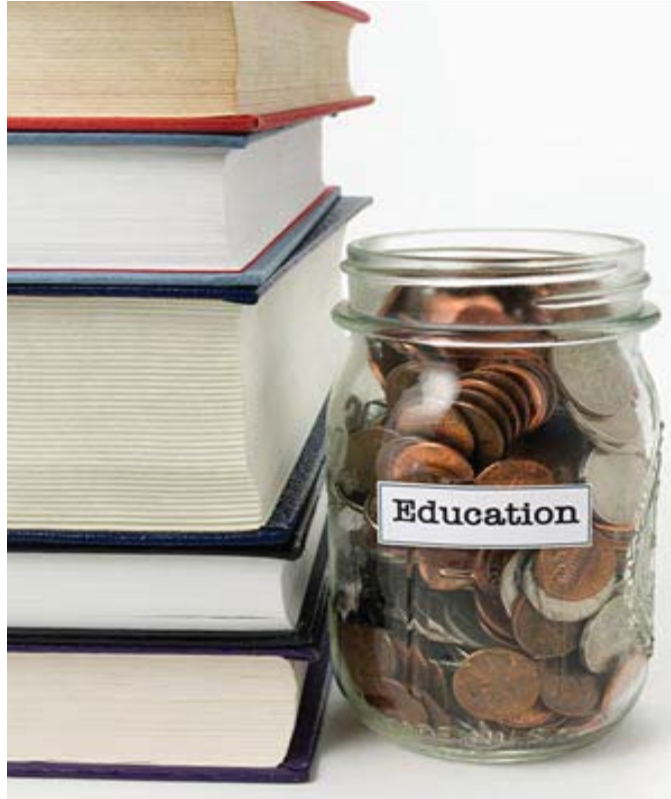
	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
REVENUES				
Federal Direct:				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State:				
Career and Technical Education	598,313	677,217	748,699	642,184
Teacher & Principal Training & Recruitment, Title II, Part A	2,735,915	2,923,787	2,443,817	2,721,348
Individuals with Disabilities Education Act (IDEA)	14,023,011	15,517,034	14,510,362	15,235,814
Elementary and Secondary Education Act, Title I	16,990,139	23,714,246	24,837,662	22,931,832
Language Instruction - Title III	-	-	494,061	400,700
Twenty-First Century Schools - Title IV	-	-	361,396	892,400
Miscellaneous Federal Through State	1,246,755	643,543	108,000	120,000
Total Federal Through State	35,594,133	43,475,827	43,503,997	42,944,278
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 35,594,133	\$ 43,475,827	\$ 43,503,997	\$ 42,944,278
EXPENDITURES				
Instruction	\$ 14,614,293	\$ 17,786,169	\$ 20,601,763	\$ 20,256,817
Pupil Personnel Services	4,589,621	5,604,034	4,733,023	4,672,337
Instructional Media Services	-	-	4,389	-
Instruction and Curriculum Dev. Services	11,649,381	14,029,638	12,654,612	12,492,490
Instructional Staff Training Services	1,407,458	1,717,295	1,238,548	1,223,912
Instructional Related Technology	101,592	126,080	10,901	85,889
Board	-	-	-	-
General Administration	1,229,504	1,499,916	2,108,569	2,082,797
School Administration	1,880,954	2,295,524	1,901,120	1,876,665
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	104,738	103,066
Pupil Transportation Services	78,375	365,000	97,183	94,477
Operation of Plant	24,726	30,433	24,706	25,767
Maintenance of Plant	-	-	-	-
Administrative Technology Services	18,229	21,738	24,445	30,061
Community Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	35,594,133	43,475,827	43,503,997	42,944,278
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 35,594,133	\$ 43,475,827	\$ 43,503,997	\$ 42,944,278



Special Revenue Fund-Miscellaneous

	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
REVENUES				
Federal Direct:				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State:				
Race to the Top	2,201,452	1,813,728	1,705,829	107,899
Common Core State Standards (CCSS) RTTT	7,500	-	-	-
Distict Evaluation Systems Monitoring RTTT	100,000	-	-	-
Florida Standards Professional Development RTTT	2,761	109,775	94,309	-
Professional Development for Digital Learning RTTT	-	-	75,000	446,984
Total Federal Through State	2,311,713	1,923,503	1,875,138	554,883
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,311,713	\$ 1,923,503	\$ 1,875,138	\$ 554,883
EXPENDITURES				
Instruction	\$ 350,637	\$ 129,169	\$ 18,738	\$ -
Pupil Personnel Services	-	-	-	-
Instructional Media Services	-	79,600	-	-
Instruction and Curriculum Dev. Services	371,532	50,271	35,505	-
Instructional Staff Training Services	211,386	577,140	214,175	-
Instructional Related Technology	482,732	331,393	1,008,837	551,136
Board	-	-	-	-
General Administration	67,084	78,695	85,719	3,747
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Food Service	-	-	-	-
Central Services	774,383	659,717	511,902	-
Pupil Transportation Services	1,855	745	-	-
Operation of Plant	-	-	262	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	52,104	16,773	-	-
Community Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	2,311,713	1,923,503	1,875,138	554,883
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,311,713	\$ 1,923,503	\$ 1,875,138	\$ 554,883





Workers' Compensation Fund

	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
OPERATING REVENUES:				
Premium Revenue - General Fund	\$ 1,879,813	\$ 2,121,091	\$ 2,154,830	\$ 2,319,091
Premium Revenue - Special Revenue	125,321	141,406	143,655	154,606
Premium Revenue - School Way Café	83,547	94,271	95,771	103,071
Interest Income	10,611	-	23,991	-
TOTAL OPERATING REVENUES	2,099,292	2,356,768	2,418,247	2,576,768
Beginning Fund Balances	566,028	566,028	566,028	566,028
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,665,320	\$ 2,922,796	\$ 2,984,275	\$ 3,142,796
OPERATING EXPENSES:				
Salaries	\$ 54,389	\$ 139,800	\$ 67,071	\$ 70,000
Employee Benefits	421,984	428,000	466,573	570,000
Purchased Services	302,815	550,000	308,030	430,000
Material and Supplies	4	1,000	-	-
Other Expenses	1,320,100	1,237,968	1,576,573	1,506,768
TOTAL OPERATING EXPENSES	2,099,292	2,356,768	2,418,248	2,576,768
Ending Fund Balances	566,028	566,028	566,027	566,028
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,665,320	\$ 2,922,796	\$ 2,984,275	\$ 3,142,796



Property Insurance Fund

	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
OPERATING REVENUES:				
Premium Revenue - General Fund	\$ 3,254,634	\$ 3,400,000	\$ 3,167,774	\$ 3,400,000
Interest Income	13,546	-	33,388	-
TOTAL OPERATING REVENUES	3,268,180	3,400,000	3,201,162	3,400,000
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	\$ 8,370,319	\$ 8,502,139	\$ 8,303,301	\$ 8,502,139
OPERATING EXPENSES:				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	3,268,180	3,400,000	3,201,162	3,400,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	-	-	-	-
TOTAL OPERATING EXPENSES	3,268,180	3,400,000	3,201,162	3,400,000
Ending Fund Balances	5,102,139	5,102,139	5,102,139	5,102,139
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 8,370,319	\$ 8,502,139	\$ 8,303,301	\$ 8,502,139



Liability Insurance Fund

	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
OPERATING REVENUES:				
Premium Revenue - General Fund	\$ 509,088	\$ 412,800	\$ 676,931	\$ 412,800
Interest Income	5,997	-	13,103	-
TOTAL OPERATING REVENUES	515,085	412,800	690,034	412,800
Beginning Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,208,125	\$ 2,105,840	\$ 2,383,074	\$ 2,105,840
OPERATING EXPENSES:				
Purchased Services	\$ 499,810	\$ 407,800	\$ 334,731	\$ 407,800
Other Expenses	15,275	5,000	355,303	5,000
TOTAL OPERATING EXPENSES	515,085	412,800	690,034	412,800
Ending Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,208,125	\$ 2,105,840	\$ 2,383,074	\$ 2,105,840



Fleet Insurance Fund

	Actuals 2013-2014	Adopted Budget 2014-2015	Actuals 2014-2015	Adopted Budget 2015-2016
OPERATING REVENUES:				
Premium Revenue - General Fund	\$ 877,186	\$ 211,200	\$ 552,355	\$ 211,200
Interest Income	3,185	-	7,177	-
TOTAL OPERATING REVENUES	880,371	211,200	559,532	211,200
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 1,880,371	\$ 1,211,200	\$ 1,559,532	\$ 1,211,200
OPERATING EXPENSES:				
Salaries	\$ 276	\$ -	\$ 283	\$ -
Purchased Services	879,845	211,200	559,230	211,200
Material and Supplies	250	-	19	-
TOTAL OPERATING EXPENSES	880,371	211,200	559,532	211,200
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 1,880,371	\$ 1,211,200	\$ 1,559,532	\$ 1,211,200



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 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	\$ 339,165	\$ 131,666	\$ 9,848	\$ 480,679
Middle School	\$ 563,308	\$ 243,795	\$ 14,833	\$ 821,936
High School	\$ 996,147	\$ 440,578	\$ 23,895	\$ 1,460,620

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 for the 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	\$ 126,507	\$ 263,492	\$ 389,999
Middle School	\$ 273,709	\$ 384,432	\$ 658,141
High School	\$ 643,273	\$ 838,141	\$ 1,481,414

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	\$ 3,263,781	\$ 14,772	\$ 3,278,553
Middle School	\$ 4,521,793	\$ 22,250	\$ 4,544,043
High School	\$ 7,244,737	\$ 35,843	\$ 7,280,580

No new schools or additions are scheduled to be completed in fiscal year 2015-16, as the economic downturn has not completely turned around and capital funding is still limited. The 5-Year plan calls for 3 new replacement schools and planning for an additional 2 replacements outside of the five year window. Also, a couple of additions are scheduled to relieve growth at several elementary schools.

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. Ormond Beach Middle School, was a phased replacement of an existing school built in 1960, with phase I completed in school year 2009-10 then phase II was completed in school year 2010-11, and phase III was completed in school year 2012-13. As the existing buildings were replaced it helped the general fund more each year, as the maintenance cost is less on new buildings.

The following additions and deletions occurred in 2012-13 and were factored into that budget. Southwestern Middle School addition was completed and added an additional 14,957 square feet. In addition, the replacement buildings at Ormond Beach Middle School, Phase III mentioned above, added 65,521 square feet and the old building totaling 89,188 square feet were removed. An existing building that was dormant was brought back on line to house an alternative education program, High Banks Learning Center, added 21,616 square feet back to the maintenance schedule.

The Department of Education calculates the costs for maintenance, custodial and utilities each year per square foot. The impact on the 2012-13 operating fund for the changes in square footage was approximately \$5.24 per square foot. The latest calculations are \$5.11 per square foot but no additions or deletions occurred for the 2014-15 school year. As an example of the impact on the general fund, the last additions and deletions that occurred are listed to show the impact that normally occurs. New figures will be provided as construction occurs during this five-year capital plan.

	<u>Impact to Operating Budget</u>
Southwestern Middle School (Addition)	\$ 78,375
Ormond Beach Middle (New Replacement Buildings)	\$ 343,330
Ormond Beach Middle (Removed Old Buildings)	\$ (467,345)
Highbanks Learning Center (Brought Back on Line)	\$ 113,268
Total Operating Impact	\$ 67,628



5-Year Summary

General Fund

	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Budget 2015-2016
REVENUES					
Federal	\$ 3,003,213	\$ 3,348,448	\$ 3,150,972	\$ 4,251,394	\$ 2,545,000
State	208,245,906	221,957,946	247,485,647	251,055,139	262,019,181
Local	182,707,580	175,706,221	165,329,610	174,985,877	171,465,888
TOTAL REVENUES	393,956,699	401,012,615	415,966,229	430,292,410	436,030,069
Transfers In	15,964,121	14,757,134	13,320,889	11,607,418	9,007,250
Other Financing Sources	56,368	235,289	1,042,163	345,163	250,000
Beginning Fund Balances	64,485,313	46,220,473	49,401,111	43,941,500	32,691,750
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 474,462,500	\$ 462,225,511	\$ 479,730,392	\$ 486,186,491	\$ 477,979,069
EXPENDITURES					
Salaries	\$ 277,234,394	\$ 266,082,448	\$ 269,093,263	\$ 276,611,819	\$ 274,529,511
Benefits	82,197,392	79,498,513	85,575,930	91,794,421	94,057,980
Purchased Services	34,054,232	36,168,602	48,583,512	50,742,913	58,229,827
Energy Services	13,236,702	12,471,346	12,920,470	13,315,221	13,946,158
Material & Supplies	14,066,841	11,936,843	11,490,920	12,761,910	15,668,974
Capital Project	1,244,726	1,186,391	1,958,024	1,752,895	582,605
Other Expenditures	6,207,739	5,480,256	6,166,773	6,515,562	5,466,109
TOTAL EXPENDITURES	428,242,027	412,824,400	435,788,892	453,494,741	462,481,164
Transfers Out	-	-	-	-	-
Ending Fund Balances	46,220,473	49,401,111	43,941,500	32,691,750	15,497,905
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 474,462,500	\$ 462,225,511	\$ 479,730,392	\$ 486,186,491	\$ 477,979,069



Debt Service Funds

REVENUES	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Budget 2015-2016
State sources:					
CO&DS for SBE/COBI Bonds	\$ 1,925,052	\$ 1,940,709	\$ 1,925,882	\$ 1,910,264	\$ 1,733,214
SBE/COBI Bond Interest	(218)	8,479	84	1,600	-
Total state sources	1,924,834	1,949,188	1,925,966	1,911,864	1,733,214
Local sources:					
District Interest and Sinking Taxes	-	-	-	-	-
Interest	15,780	22,587	14,983	13,312	-
Payment in Lieu of Taxes	-	-	-	-	-
Total local sources	15,780	22,587	14,983	13,312	-
TOTAL REVENUE	1,940,614	1,971,775	1,940,949	1,925,176	1,733,214
OTHER SOURCES OF FUNDS					
Transfers from Capital Fund	54,522,668	51,323,691	51,153,414	50,581,710	49,706,140
Proceeds of Refunding	39,425,000	-	142,805,000	32,759,000	-
Premium on Refunding	3,628,829	-	16,215,089	4,708,849	-
Restricted Fund Balance	17,672,285	21,173,903	21,486,307	22,016,767	22,539,775
TOTAL OTHER SOURCES	115,248,782	72,497,594	231,659,810	110,066,326	72,245,915
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 117,189,396	\$ 74,469,369	\$ 233,600,759	\$ 111,991,502	\$ 73,979,129
EXPENDITURES: (by object)					
Redemption of Principal	\$ 31,360,000	\$ 32,765,000	\$ 34,005,000	\$ 67,770,000	\$ 36,577,000
Interest	21,598,808	20,179,639	18,524,436	16,378,588	14,243,094
Dues and Fees	143,454	38,423	844,298	227,124	-
Miscellaneous Expense	556,517	-	-	-	-
TOTAL EXPENDITURES	53,658,779	52,983,062	53,373,734	84,375,712	50,820,094
Transfers Out:					
To General Fund	-	-	-	-	-
Payments on Refund Bonds	42,356,714	-	158,210,258	5,076,015	-
Restricted Fund Balance	21,173,903	21,486,307	22,016,767	22,539,775	23,159,035
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 117,189,396	\$ 74,469,369	\$ 233,600,759	\$ 111,991,502	\$ 73,979,129



5-Year Summary

Capital Outlay Funds

REVENUES:	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Budget 2015-2016
State Revenue					
CO&DS distributed to district	\$ 331,646	\$ 315,989	\$ 330,816	\$ 387,439	\$ 310,000
Interest on undistributed CO&DS	25,885	21,610	10,979	15,033	20,000
PECO public education capital outlay	-	-	-	1,198,144	1,000,000
Charter school capital outlay	420,661	248,070	370,889	598,413	-
Other state sources	102,161	529,234	140,505	184,656	-
Total State Revenue	880,353	1,114,903	853,189	2,383,685	1,330,000
Local Revenue					
Ad valorem taxes	38,827,686	38,460,360	39,346,178	41,644,655	43,939,633
Sales tax	30,526,725	31,812,155	33,733,053	36,073,123	36,433,854
Interest income	129,295	113,347	59,109	61,013	-
Impact fees	4,892,107	583,005	681,026	3,076,605	3,000,000
Other local sources	1,635,874	131,703	55,998	736,245	-
Total Local Revenue	76,011,687	71,100,570	73,875,364	81,591,641	83,373,487
TOTAL REVENUE	76,892,040	72,215,473	74,728,553	83,975,326	84,703,487
OTHER SOURCES OF FUNDS					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	90,372,351	65,328,709	56,641,818	48,852,049	48,721,640
Assigned Fund Balance	2,121,912	-	-	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 169,386,303	\$ 137,544,182	\$ 131,370,371	\$ 132,827,375	\$ 133,425,127
EXPENDITURES: (by object)					
Library books	\$ 137,551	\$ -	\$ -	\$ -	\$ -
Audio visual materials	81,503	15,637	-	-	-
Buildings and fixed equipment	14,570,389	2,422,586	322,300	213,099	1,334,464
Furniture, fixtures, and equipment	8,119,423	4,023,003	4,156,599	4,689,972	10,571,807
Motor vehicles	20,201	35,597	2,278,166	3,471,387	3,742,295
Land	-	600	600	600	-
Improvements other than buildings	1,297,527	1,497,451	1,532,478	3,779,213	2,783,993
Remodeling and renovations	8,953,463	6,753,538	9,733,718	9,755,559	29,825,559
Computer software	389,893	71,900	18,876	5,510	132,975
COBI bonds dues & fees	855	1,227	1,282	1,267	-
TOTAL EXPENDITURES	33,570,805	14,821,539	18,044,019	21,916,607	48,391,093
Transfers	70,486,789	66,080,825	64,474,303	62,189,128	58,713,390
Restricted Fund Balance	62,520,792	56,641,818	48,852,049	48,721,640	26,320,644
Assigned Fund Balance	2,807,917	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 169,386,303	\$ 137,544,182	\$ 131,370,371	\$ 132,827,375	\$ 133,425,127



Special Revenue Fund - Food Service

	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Budget 2015-2016
REVENUES					
Federal Direct	\$ -	\$ -	\$ -	\$ 1,000	\$ -
Federal Through State	18,764,343	19,228,224	19,911,467	20,332,228	21,630,400
State	355,522	349,850	342,820	330,550	330,000
Local	6,104,537	5,734,720	5,475,935	4,877,272	4,977,000
TOTAL REVENUES	25,224,402	25,312,794	25,730,222	25,541,050	26,937,400
Transfers In	-	-	-	-	-
Non-Revenue Sources	3,000	-	-	-	-
Beginning Fund Balances	9,234,990	9,854,012	11,607,145	11,611,202	10,444,123
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 34,462,392	\$ 35,166,806	\$ 37,337,367	\$ 37,152,252	\$ 37,381,523
EXPENDITURES					
Salaries	\$ 7,394,362	\$ 7,081,197	\$ 7,348,648	\$ 7,163,809	\$ 7,800,000
Benefits	4,189,955	3,973,008	4,241,389	4,393,397	4,813,935
Purchased Services	981,224	1,016,034	1,470,018	1,488,144	1,795,319
Energy Services	100,700	103,926	92,104	88,885	100,000
Material & Supplies	9,769,437	9,658,812	10,264,439	10,510,131	11,287,643
Capital Project	1,457,694	1,067,569	1,726,091	2,268,964	3,320,607
Other Expenditures	715,008	659,115	583,476	794,799	785,000
TOTAL EXPENDITURES	24,608,380	23,559,661	25,726,165	26,708,129	29,902,504
Ending Fund Balance	9,854,012	11,607,145	11,611,202	10,444,123	7,479,019
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 34,462,392	\$ 35,166,806	\$ 37,337,367	\$ 37,152,252	\$ 37,381,523



5-Year Summary

Special Revenue Fund - Other Federal Programs/Miscellaneous

	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Budget 2015-2016
REVENUES					
Federal Direct	\$ 272,554	\$ 4,700	\$ -	\$ -	\$ -
Federal Through State	42,548,315	40,118,982	37,905,846	45,379,135	43,499,161
State	-	-	-	-	-
Local	-	-	-	-	-
TOTAL REVENUES	42,820,869	40,123,682	37,905,846	45,379,135	43,499,161
Transfers In	-	-	-	-	-
Non-Revenue Sources	-	-	-	-	-
Beginning Fund Balances	-	-	-	-	-
TOTAL REVENUE, OTHER					
SOURCES & FUND BALANCES	\$ 42,820,869	\$ 40,123,682	\$ 37,905,846	\$ 45,379,135	\$ 43,499,161
EXPENDITURES					
Salaries	\$ 22,140,556	\$ 21,041,113	\$ 21,505,257	\$ 23,435,986	\$ 23,467,752
Benefits	5,460,807	5,402,028	6,011,772	6,838,853	5,008,905
Purchased Services	10,166,084	6,748,127	4,770,290	5,903,072	7,274,082
Energy Services	16,803	13,666	13,848	12,063	17,450
Material & Supplies	1,758,081	1,122,115	1,319,472	1,546,479	3,010,176
Capital Project	993,948	3,438,726	2,367,821	4,695,943	1,707,159
Other Expenditures	2,284,590	2,357,908	1,917,386	2,946,739	3,013,637
TOTAL EXPENDITURES	42,820,869	40,123,682	37,905,846	45,379,135	43,499,161
Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES,					
TRANSFERS & FUND BALANCES	\$ 42,820,869	\$ 40,123,682	\$ 37,905,846	\$ 45,379,135	\$ 43,499,161



5-Year Summary

Internal Service Funds

	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Actuals 2014-2015	Budget 2015-2016
OPERATING REVENUES					
Premium Revenue	\$ 5,174,917	\$ 7,031,914	\$ 6,729,589	\$ 6,791,151	\$ 6,600,768
Interest Income	6,907	21,606	33,339	77,824	-
TOTAL OPERATING REVENUES	5,181,824	7,053,520	6,762,928	6,868,975	6,600,768
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	\$ 13,543,031	\$ 15,414,727	\$ 15,124,135	\$ 15,230,182	\$ 14,961,975
OPERATING EXPENSES:					
Salaries	\$ 62,033	\$ 55,707	\$ 54,665	\$ 67,354	\$ 70,000
Employee Benefits	318,930	373,899	421,984	466,573	570,000
Purchased Services	3,718,767	4,727,990	4,950,650	4,403,153	4,449,000
Energy Supplies	-	-	-	-	-
Material and Supplies	4,601	156	254	19	-
Capital Outlay	-	-	-	-	-
Other Expenses	1,077,493	1,895,768	1,335,375	1,931,876	1,511,768
TOTAL OPERATING EXPENSES	5,181,824	7,053,520	6,762,928	6,868,975	6,600,768
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	\$ 13,543,031	\$ 15,414,727	\$ 15,124,135	\$ 15,230,182	\$ 14,961,975



3-Year Forecast

General Fund Assumptions:

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

- Federal – remains constant
- State - based on a 1.47% increase in FEFP funding for 2016-17 then 2.0% for 2017-18 and 2018-19
- Local – based on level funding
- 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 – 0% increase each year. 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 2016-17 through 2018-19.
- FICA – 7.65%
- Health Insurance –7.0% increase in 2016-17 and 2017-18 then 10.0% increase in 2018-19
- Retirement Rate – 7.26% 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 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
- No new debt is anticipated during the next 3 years

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) - 2016 based on the certified property tax roll and the remaining years have projected growth of 4% 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 1% growth in each year, as the voters approved a 15 year extension starting January 1, 2017
- 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-Other Federal Programs/Miscellaneous Assumptions:

- Federal revenues decreased as the Race to the Top program has entered the final year.
- All other objects – based on historical trends

Special Revenue Fund-Food Service Assumptions:

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

- Federal – estimated based on 3-Year trend
- State - based on level funding
- Local – Increased 2% each year over the 3-Year period

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

- Salaries – 0% increase
- FICA – 7.65%
- Health Insurance –10% increase in each of the three years
- Retirement Rate – 7.26% 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

Internal Service Fund Assumptions:

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



3-Year Forecast

General Fund

	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
REVENUES				
Federal	\$ 2,545,000	\$ 4,251,394	\$ 4,251,394	\$ 4,251,394
State	262,019,181	265,870,863	271,188,280	276,612,046
Local	171,465,888	173,986,437	174,986,437	175,941,992
TOTAL REVENUES	436,030,069	444,108,694	450,426,111	456,805,432
Transfers from Capital Projects	9,257,250	7,257,250	5,257,250	3,257,250
Other Financing Sources	-	-	-	-
Beginning Fund Balances	32,691,750	30,862,100	29,747,538	24,581,291
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 477,979,069	\$ 482,228,044	\$ 485,430,899	\$ 484,643,973
EXPENDITURES				
Salaries	\$ 274,529,510	\$ 277,042,260	\$ 279,555,010	\$ 282,055,010
Benefits:				
Retirement	20,437,131	20,113,268	20,295,694	20,477,194
FICA	20,553,751	21,193,733	21,385,958	21,577,208
Health	50,542,417	47,394,279	50,711,879	54,261,710
Life	599,650	638,305	644,095	649,855
Other Benefits	1,925,030	1,538,622	1,554,008	1,569,548
Total Benefits	94,057,980	90,878,208	94,591,634	98,535,515
Purchased Services	58,229,827	49,583,512	50,783,512	51,983,512
Energy Services	13,946,158	13,946,158	14,085,620	14,226,476
Material & Supplies	15,668,974	12,761,910	13,400,006	14,070,006
Capital Project	582,606	1,752,895	1,787,953	1,823,712
Other Expenditures	5,466,109	6,515,563	6,645,874	6,778,792
TOTAL EXPENDITURES	462,481,164	452,480,506	460,849,608	469,473,023
Transfers to Food Service				
Ending Fund Balances	15,497,905	29,747,538	24,581,291	15,170,950
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 477,979,069	\$ 482,228,044	\$ 485,430,899	\$ 484,643,973



Debt Service Funds

REVENUES:	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
State sources:				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,733,214	\$ 1,736,470	\$ 1,743,920	\$ 350,120
Total state sources	1,733,214	1,736,470	1,743,920	350,120
Local sources:				
District Interest and Sinking Taxes	-	-	-	-
Total local sources	-	-	-	-
TOTAL REVENUE	1,733,214	1,736,470	1,743,920	350,120
OTHER SOURCES OF FUNDS:				
Transfers from Capital Fund	49,706,140	29,107,764	22,236,584	22,239,984
Restricted Fund Balance	22,539,775	23,159,035	23,159,035	23,159,035
Total other sources	72,245,915	52,266,799	45,395,619	45,399,019
TOTAL REVENUE, OTHER SOURCES TRANSFERS & FUND BALANCES	\$ 73,979,129	\$ 54,003,269	\$ 47,139,539	\$ 45,749,139
EXPENDITURES: (by object)				
Redemption of Principal	\$ 36,577,000	\$ 18,653,500	\$ 12,631,000	\$ 11,809,000
Interest	14,243,094	12,190,734	11,349,504	10,781,104
Dues and Fees	-	-	-	-
TOTAL EXPENDITURES	50,820,094	30,844,234	23,980,504	22,590,104
OTHER USES OF FUNDS:				
Restricted Fund Balance	23,159,035	23,159,035	23,159,035	23,159,035
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 73,979,129	\$ 54,003,269	\$ 47,139,539	\$ 45,749,139



3-Year Forecast

Capital Outlay Funds

REVENUES	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
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	43,939,633	45,697,218	47,525,107	49,426,112
Sales tax	36,433,854	36,798,192	37,166,174	37,537,836
Interest income	-	-	-	-
Impact fees	3,000,000	3,000,000	3,000,000	3,000,000
Sale of Property & other local Revenue	-	-	-	-
Total local sources	83,373,487	85,495,410	87,691,281	89,963,948
TOTAL REVENUE	84,703,487	86,825,410	89,021,281	91,293,948
OTHER SOURCES OF FUNDS:				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Restricted Fund Balance	48,721,640	26,320,644	32,543,260	30,132,927
Total other sources	48,721,640	26,320,644	32,543,260	30,132,927
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 133,425,127	\$ 113,146,054	\$ 121,564,541	\$ 121,426,875
EXPENDITURES (by category)				
New Construction	\$ 1,000,000	\$ 16,000,000	\$ 21,000,000	\$ 4,000,000
Projects at Existing Schools & Facilities	18,545,000	15,000,000	26,500,000	40,000,000
Facilities Management	1,600,000	1,800,000	2,000,000	2,000,000
Technology	6,300,000	6,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles	2,500,000	3,000,000	3,000,000	3,000,000
Buses	2,605,250	2,687,780	2,687,780	2,687,780
Projects in Progress	15,840,843	-	-	-
TOTAL EXPENDITURES	48,391,093	44,487,780	64,187,780	60,687,780
TRANSFERS OUT:				
To General Fund	9,007,250	7,007,250	5,007,250	3,007,250
To Debt Service Funds	49,706,140	29,107,764	22,236,584	22,239,984
TOTAL TRANSFERS	58,713,390	36,115,014	27,243,834	25,247,234
Restricted Fund Balance	26,320,644	32,543,260	30,132,927	35,491,861
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 133,425,127	\$ 113,146,054	\$ 121,564,541	\$ 121,426,875



Special Revenue Fund-Food Service

	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
REVENUES				
Federal	\$ 21,630,400	\$ 21,419,673	\$ 22,182,402	\$ 22,945,131
State	330,000	330,000	330,000	330,000
Local	4,977,000	5,076,540	5,178,071	5,281,632
TOTAL REVENUES	26,937,400	26,826,213	27,690,473	28,556,763
Transfers In	-	-	-	-
Beginning Fund Balances	10,444,123	7,479,019	7,804,335	8,278,480
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 37,381,523	\$ 34,305,232	\$ 35,494,808	\$ 36,835,243
EXPENDITURES				
Salaries	\$ 7,800,000	\$ 7,536,381	\$ 7,625,770	\$ 7,715,158
Benefits:				
Retirement	600,000	547,141	553,631	560,120
FICA	530,000	576,533	583,371	590,210
Health	3,500,000	3,293,369	3,622,706	3,984,977
Life	17,000	17,364	17,570	17,776
Other Benefits	166,935	109,081	112,860	129,625
Total Benefits	4,813,935	4,543,488	4,890,138	5,282,708
Purchased Services	1,795,319	1,350,148	1,423,933	1,523,133
Energy Services	100,000	97,123	96,408	97,844
Material & Supplies	11,287,643	10,298,092	10,403,823	10,663,186
Capital Project	3,320,607	1,968,185	2,070,283	2,453,025
Other Expenditures	785,000	707,480	705,974	732,818
TOTAL EXPENDITURES	29,902,504	26,500,897	27,216,328	28,467,872
Ending Fund Balances	7,479,019	7,804,335	8,278,480	8,367,371
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 37,381,523	\$ 34,305,232	\$ 35,494,808	\$ 36,835,243



3-Year Forecast

Special Revenue Fund-Other Federal Programs/Miscellaneous

	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
REVENUES				
Federal	\$ 43,499,161	\$ 43,073,111	\$ 43,202,330	\$ 43,331,937
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	43,499,161	43,073,111	43,202,330	43,331,937
Transfers In	-	-	-	-
Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 43,499,161	\$ 43,073,111	\$ 43,202,330	\$ 43,331,937
EXPENDITURES				
Salaries	\$ 23,467,752	\$ 23,585,090	\$ 23,703,015	\$ 23,821,530
Benefits	5,008,905	4,315,290	4,183,490	4,041,425
Purchased Services	7,274,082	7,346,823	7,376,823	7,450,591
Energy Services	17,450	17,625	19,625	19,821
Material & Supplies	3,010,176	3,040,278	3,095,278	3,126,231
Capital Project	1,707,159	1,724,231	1,752,231	1,769,753
Other Expenditures	3,013,637	3,043,774	3,071,868	3,102,586
TOTAL EXPENDITURES	43,499,161	43,073,111	43,202,330	43,331,937
Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 43,499,161	\$ 43,073,111	\$ 43,202,330	\$ 43,331,937



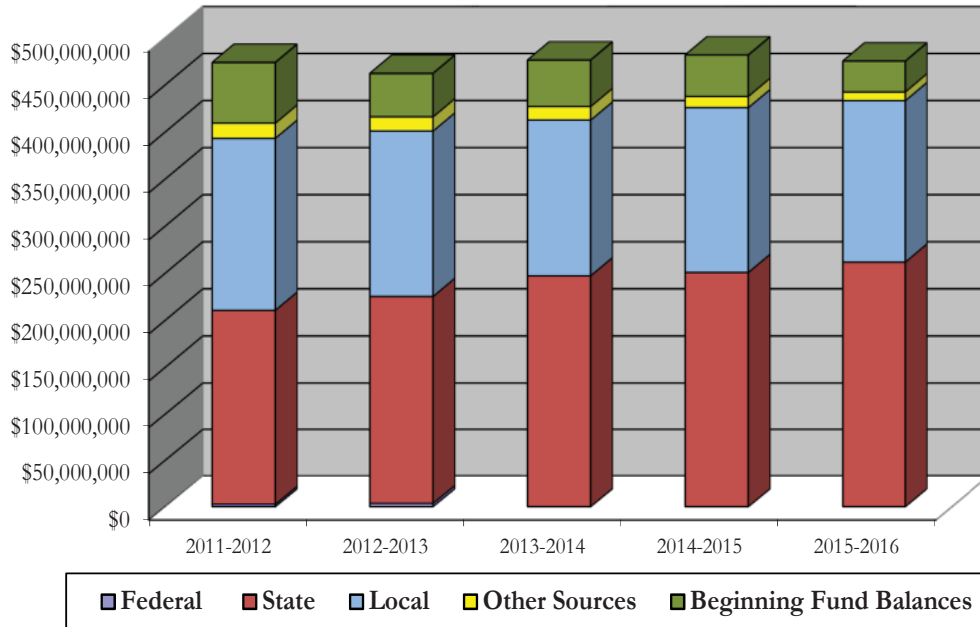
Internal Service Funds

	Budget 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
OPERATING REVENUES				
Premium Revenue	\$ 6,600,768	\$ 6,787,424	\$ 7,056,595	\$ 7,160,735
Interest Income	-	33,626	34,959	35,475
TOTAL OPERATING REVENUES	6,600,768	6,821,049	7,091,554	7,196,210
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	\$ 14,961,975	\$ 15,182,256	\$ 15,452,761	\$ 15,557,417
OPERATING EXPENSES:				
Salaries	\$ 70,000	\$ 60,124	\$ 60,124	\$ 61,596
Employee Benefits	570,000	455,294	455,294	482,426
Purchased Services	4,449,000	4,869,282	4,881,912	4,924,122
Energy Supplies	-	-	-	-
Material and Supplies	-	137	130	89
Capital Outlay	-	-	-	-
Other Expenses	1,511,768	1,436,212	1,694,094	1,727,976
TOTAL OPERATING EXPENSES	6,600,768	6,821,049	7,091,554	7,196,210
Transfers Out	-	-	-	-
Ending Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 14,961,975	\$ 15,182,256	\$ 15,452,761	\$ 15,557,417



5-Year Sources of Funds

General Fund Sources

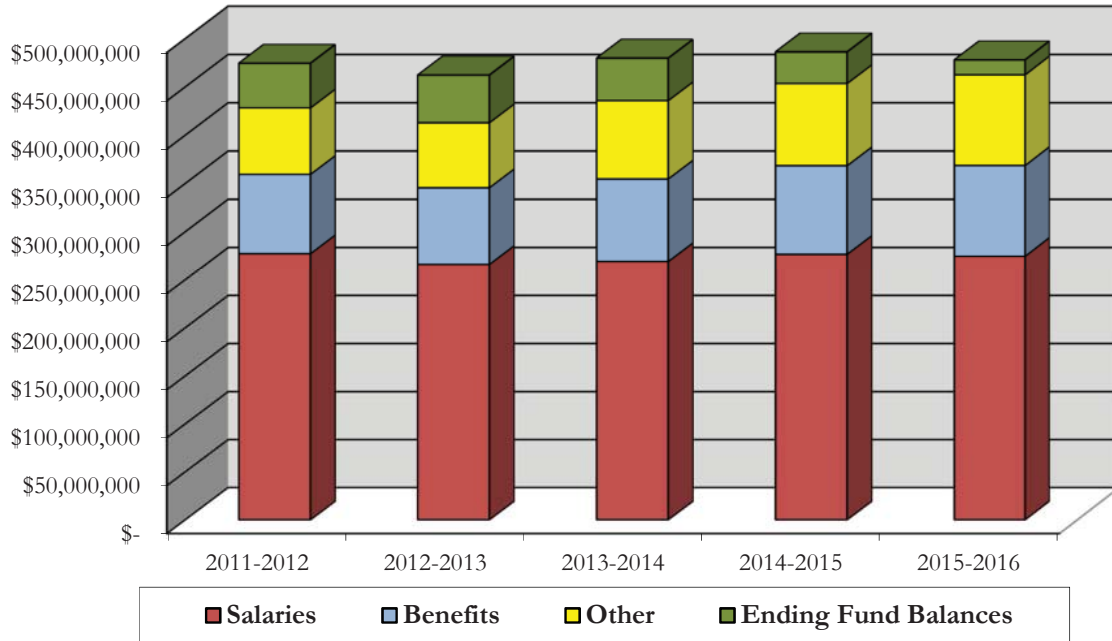


The largest source of general fund revenue comes from participation in the Florida Education Finance Program (FEFP). The FEFP formula recognizes local tax bases, individual program cost factors and district cost differentials. Local revenues are derived almost entirely from property taxes with a small 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 26% over this period with the majority of that due to the increase in the FEFP funding coming from the state legislature. Local revenue decreased due to reductions in the millage rates levied in Volusia County. From the beginning of 2007-08 until the end of 2012-13, Volusia County Schools lost \$80.1 million in FEFP revenue. For 2013-14, the FEFP increase 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 and the 2015-16 increased by 3.4% for \$13.9 million. Locally, the tax base has increased from \$26.9 billion certified in 2011 to \$30.5 billion in 2015. The millages during this same time period have decreased from 8.063 mills to 7.197 mills. These two factors together resulted in a 6% decrease in local revenue.



General Fund Uses



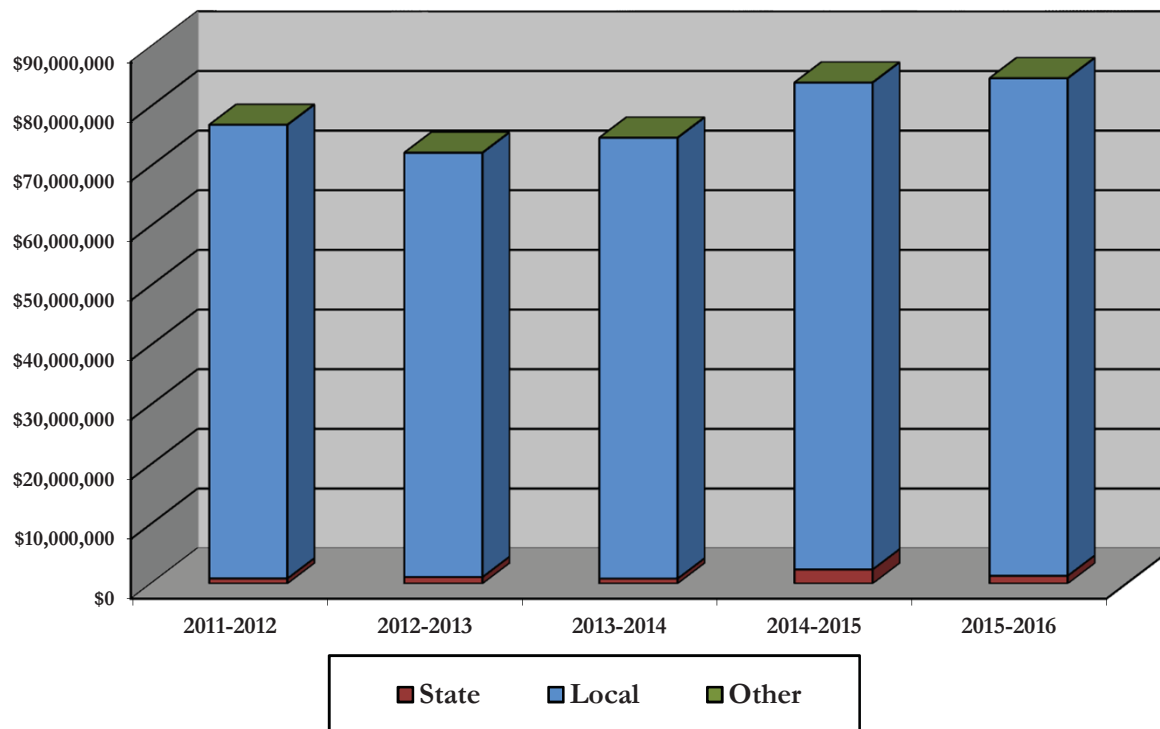
For presentation purposes, this graph groups expenditures into the three major categories: salaries, benefits, and other expenses. The ending fund balance includes non-spendable, restricted, committed, assigned and unassigned fund balances. The majority of the general fund budget, about 79% is for employee compensation and benefits. Over the past five years, salary increases have totaled 10.05% with the largest increase of 5.26% in 2013-14. Health insurance is included in the benefit category and has increased 11%. The retirement rate also increased from 4.91% to 7.26%.

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 37%. The majority of the increase over the 5-Year period was in the purchased services category. Purchased services expenditures have grown from \$34.1 million to \$58.2 million due to the opening of several new charter schools, increased enrollment at existing charter schools, increase in McKay Scholarships and privatization of custodial maintenance.



5-Year Sources of Funds

Capital Fund Sources



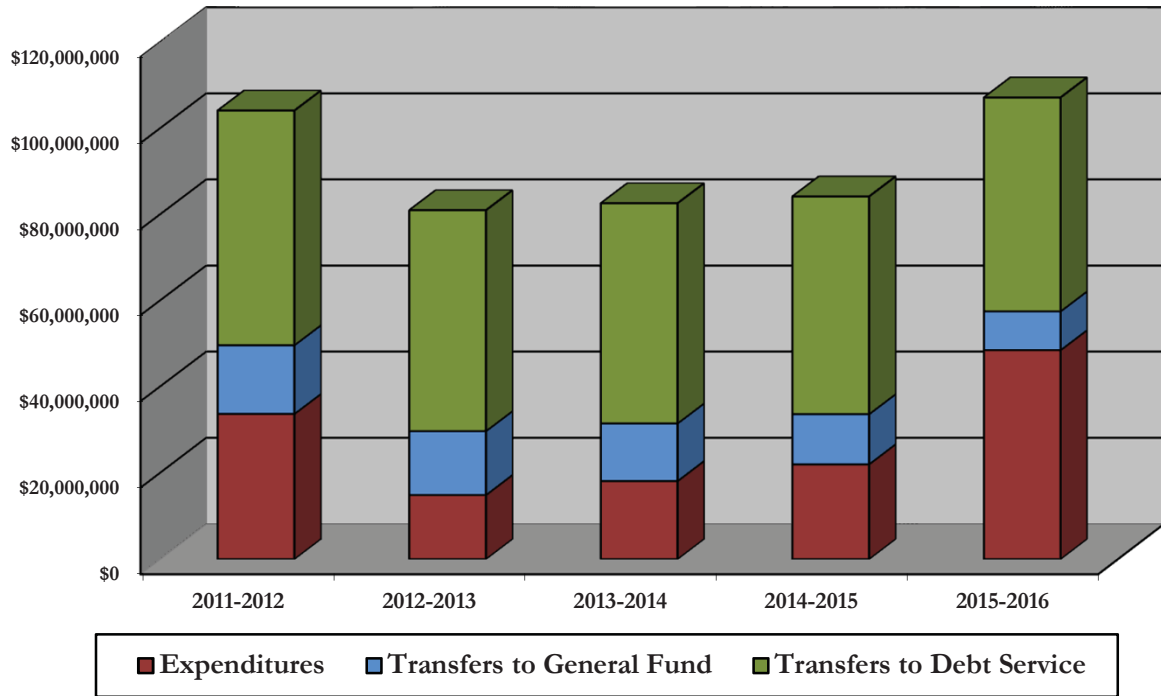
State sources of funds for capital projects are Capital Outlay and Debt Service (CO&DS), derived from a portion of motor vehicle license tax revenues. This source only generates \$300,000 to \$400,000 per year. The other state source is Public Education Capital Outlay (PECO), derived from the gross receipts 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 and 2016 the Legislature allocated funds to K-12 schools for maintenance only. 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 rolls dropped for several years, but has now started to rebound to around the 2006 level. The current millage allowable for capital outlay purposes is 1.500 mills applied to the certified county property values. For 2016 the estimate is \$43.9 million with a growth rate of 4% 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. That sales tax sunsets December 31, 2017 and the extension of the half-cent sales tax begins January 1, 2017 for an additional fifteen years. The estimate is \$36.4 million in 2016 with a 1% growth rate per year. School impact fees are used to fund capital projects attributed to growth of new students and to pay debt service on such projects that are included in debt issues. The impact fee revenue is estimated at \$3 million per year until the economy improves. Interest on unspent capital outlay funds are additional local capital outlay funds that constitute a small portion of the capital revenue. Interest revenue 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. No additional debt issues are anticipated during this next 5-Year plan.



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. 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 and property insurance to protect our building assets. 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.



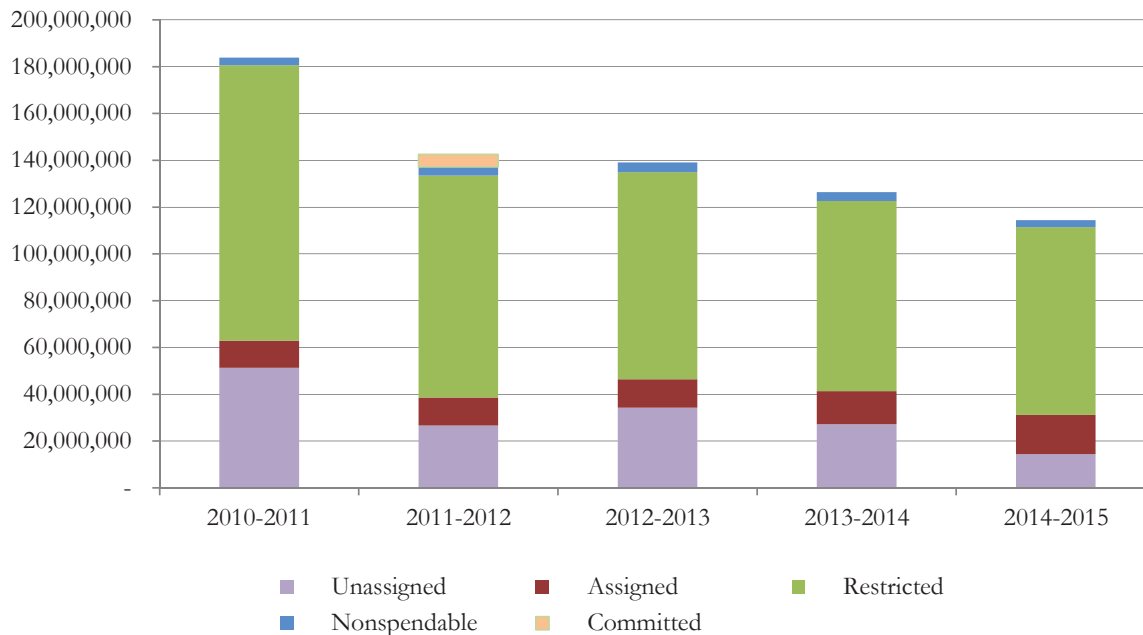
Fund Balance Summary-Governmental Funds

Governmental Funds

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Nonspendable	\$ 3,248,155	\$ 3,726,078	\$ 4,245,798	\$ 3,823,083	\$ 2,960,969
Spendable:					
Restricted	117,741,786	94,818,771	88,450,418	81,289,015	80,238,838
Committed	-	5,410,429	-	-	-
Assigned	11,542,671	11,925,441	12,201,537	14,108,741	16,750,823
Unassigned	51,354,239	26,696,378	34,238,628	27,200,679	14,446,658
Total Governmental Funds	\$ 183,886,851	\$ 142,577,097	\$ 139,136,381	\$ 126,421,518	\$ 114,397,288

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



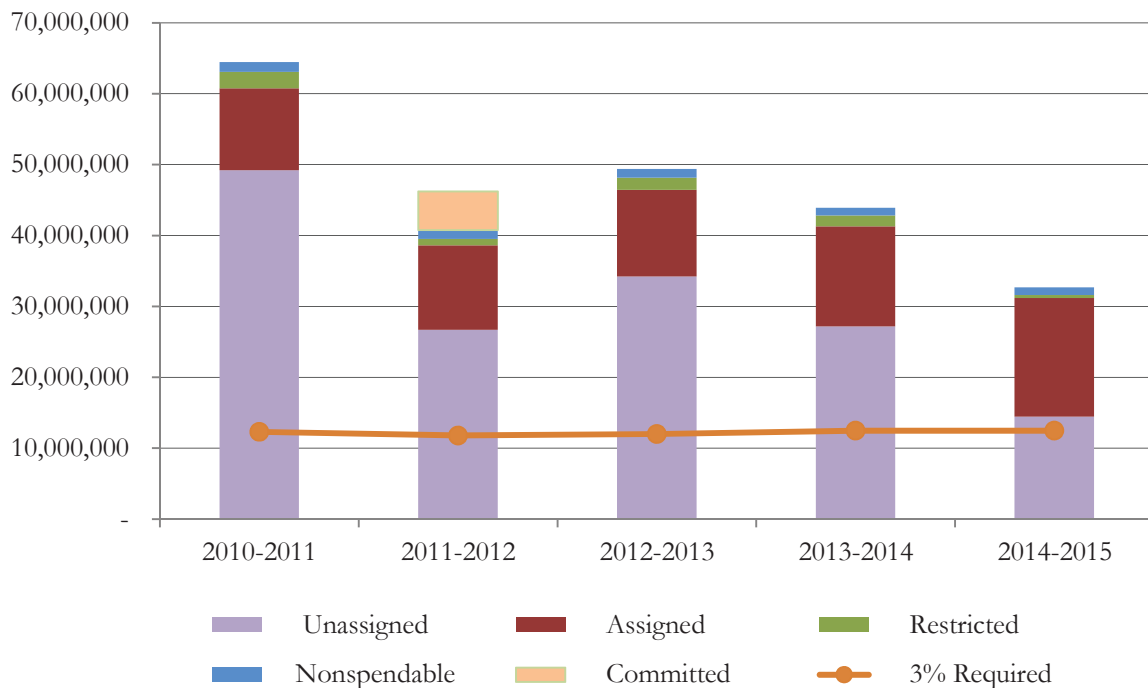
Fund Balance Summary-General Fund

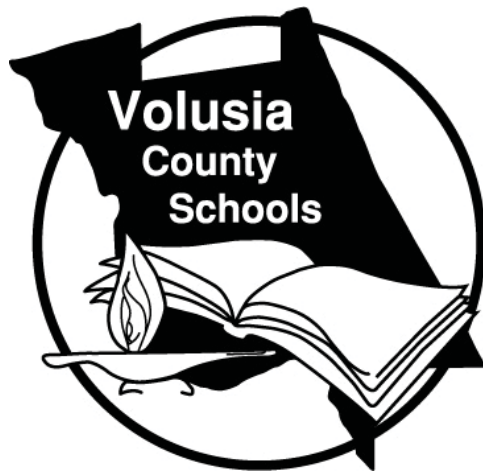
General Fund

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Nonspendable	\$ 1,388,556	\$ 1,289,062	\$ 1,205,740	\$ 1,104,890	\$ 1,051,247
Spendable:					
Restricted	2,321,758	899,163	1,755,206	1,527,190	443,022
Committed	-	5,410,429	-	-	-
Assigned	11,542,671	11,925,441	12,201,537	14,108,741	16,750,823
Unassigned	49,232,328	26,696,378	34,238,628	27,200,679	14,446,658
Total General Fund	\$ 64,485,313	\$ 46,220,473	\$ 49,401,111	\$ 43,941,500	\$ 32,691,750

Over the past five years, the general fund total fund balance decreased by \$31.8 million. In 2011, the fund balance increased \$18.1 million primarily due to the Education Jobs Fund (EJF) Act which totalled \$12.4 million and operational savings in electricity and maintenance costs. The 2012 fund balance decreased \$18.3 million due to the use of \$12.4 million accumulated in the prior fiscal year when the Education Jobs Fund was used to pay the salaries and benefits of teachers, school administrators, and other essential school-based staff normally paid from unrestricted general fund dollars. 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. Fiscal year 2015 closed with a decline of \$11.2 million. The majority of this decline was a result of salary increases totaling \$8.34 million and an increase of 84 teaching positions.

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 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.
- (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 \$447 million in tax credits for participating corporation is authorized for 2015-16. 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.



2015-2016 Volusia FEFP Calculation

FTE Students	x	Program Weights	x	Weighted FTE Students	x	Base Student Allocation (BSA)	x	District Cost Differential (DCD)	=
Volusia 61,735.24				Volusia 67,473.82		Volusia \$4,154.45		Volusia 0.9701	

Base Funding	+	Declining Enrollment Allocation	+	0.748 Compression Adjustment	+	0.250 Compression Adjustment	+	DJJ Supplemental Allocation	+
Volusia \$271,935,144		Volusia \$0		Volusia \$4,772,751		Volusia \$0		Volusia \$242,758	

Proration to Available Funds	+	Safe Schools	+	Reading Allocation	+	Supplemental Academic Instruction	+	ESE Guaranteed Allocation	+
Volusia \$(127,306)		Volusia \$1,574,040		Volusia \$2,752,479		Volusia \$16,188,430		Volusia \$22,065,646	

Teacher Classroom Supply Asst.	+	Student Transp.	+	Instructional Materials	+	Virtual Education Contribution	+	Digital Learning Allocation	=
Volusia \$1,019,746		Volusia \$10,391,689		Volusia \$4,968,295		Volusia \$95,490		Volusia \$1,190,107	

Gross State, Local, and Federal FEFP	-	Required Local Effort	=	Net State FEFP	+	School Recognition & Lottery	+	Class Size Reduction	=
Volusia \$337,069,269		Volusia \$144,825,031		Volusia \$192,244,238		Volusia \$1,995,189		Volusia \$66,646,903	

Volusia's Total State Funding \$260,886,330

Based on 2nd FEFP Calculation



FEFP Revenue Summary

	2014-2015 4th Calc	2015-2016 Conference	2015-2016 2nd Calc	Difference 2nd vs. 4th
Formula Components				
Unweighted FTE	61,356.62	61,735.24	61,735.24	378.62
Weighted FTE	66,874.94	67,473.82	67,473.82	598.88
Base Student Allocation	4,031.77	4,154.45	4,154.45	122.68
District Cost Differential	0.9739	0.9701	0.9701	(0.0038)
School Taxable Value	28,893,765,446	30,508,243,776	30,513,634,131	1,619,868,685
Required Local Effort Millage	5.079	5.049	4.944	(0.14)
Discretionary Millage	0.748	0.748	0.748	-
Total Millage	5.827	5.797	5.692	-0.135
WFTE x BSA x DCD	\$ 262,587,181	\$ 271,935,144	\$ 271,935,144	9,347,963
ESE Guaranteed Allocation	22,103,900	22,065,646	22,065,646	(38,254)
Compression Adjustment - 0.748 mills	3,982,045	4,262,818	4,772,751	790,706
Safe Schools	1,613,810	1,574,040	1,574,040	(39,770)
Reading Instruction	2,770,158	2,752,479	2,752,479	(17,679)
Supplemental Academic Instruction	16,098,814	16,188,430	16,188,430	89,616
DJJ Supplemental Funding	246,830	242,758	242,758	(4,072)
Student Transportation	10,357,732	10,391,689	10,391,689	33,957
Instructional Materials	4,907,518	4,968,295	4,968,295	60,777
Digital Learning	741,934	1,190,107	1,190,107	448,173
Teacher Classroom Supply Assistance	1,027,472	1,019,746	1,019,746	(7,726)
Proration to Appropriation	(2,325,340)	-	(127,306)	2,198,034
Virtual Education Contribution	113,076	98,460	95,490	(17,586)
Total FEFP	324,225,130	336,689,612	337,069,269	12,844,139
Required Local Effort Taxes	(140,881,377)	(147,874,678)	(144,825,031)	(3,943,654)
Total State FEFP	183,343,753	188,814,934	192,244,238	8,900,485
Categoricals				
Class-size Reduction	66,671,893	66,646,903	66,646,903	(24,990)
Total Categorical Funding	66,671,893	66,646,903	66,646,903	(24,990)
Lottery	217,538	216,090	216,090	(1,448)
School Recognition	1,779,099	1,779,099	1,779,099	-
Total State Funding	252,012,283	257,457,026	260,886,330	8,874,047
Local Funding				
Total Required Local Effort	140,881,377	147,874,678	144,825,031	3,943,654
Discretionary Local Effort	20,748,035	21,907,360	21,911,230	1,163,195
Total Local Funding	161,629,412	169,782,038	166,736,261	5,106,849
Total Funding	\$ 413,641,695	\$ 427,239,064	\$ 427,622,591	\$ 13,980,896
Budgeted Funding Per Student	\$ 6,741.60	\$ 6,920.51	\$ 6,926.72	

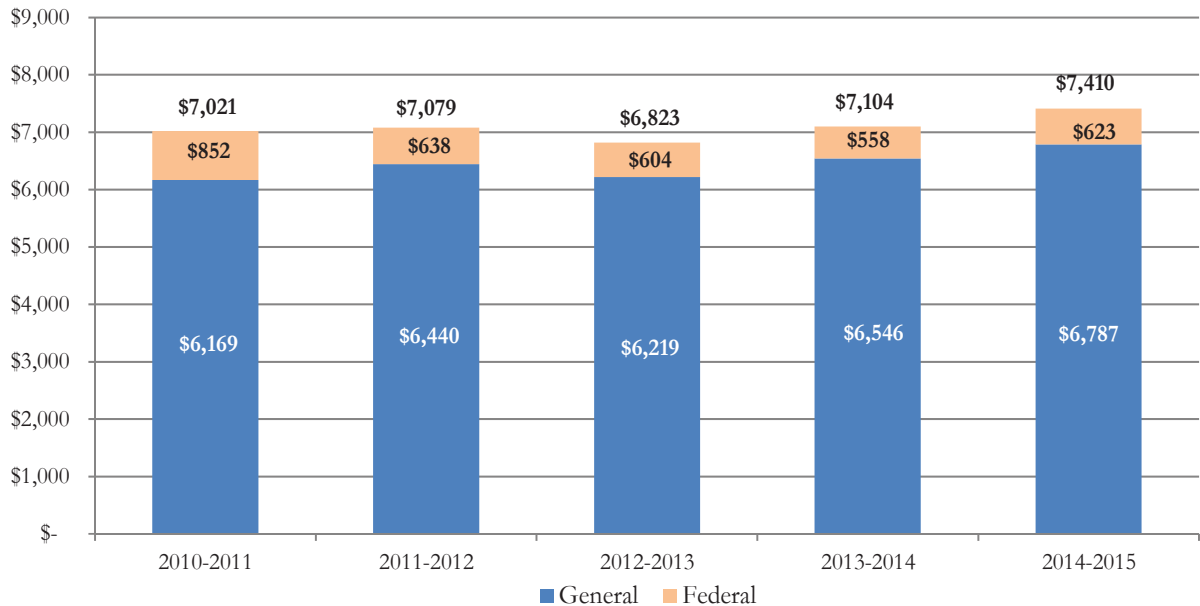


Expenditures Per FTE

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
2010-2011	61,410.23	\$ 378,829,357	\$ 6,168.83	\$ 52,323,897	\$ 852.04	\$ 7,020.87
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

Expenditures per FTE Student



Source: District Annual Cost Report

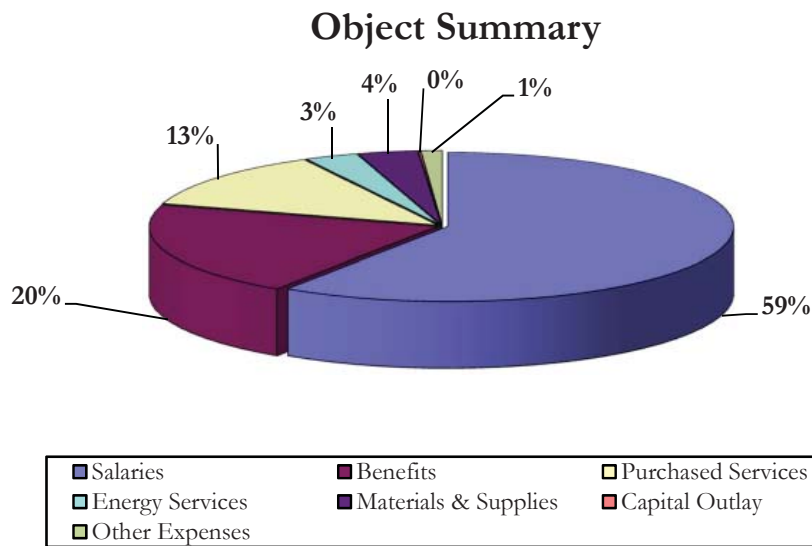
Note: 'FTE' is Full Time Equivalent student (see glossary)



Object Summary

General Fund 2015-2016

Object	Description	Amount
100	Salaries	\$ 274,529,510
200	Benefits	94,057,980
300	Purchased Services	58,229,827
400	Energy Services	13,946,158
500	Materials & Supplies	15,668,974
600	Capital Outlay	582,606
700	Other Expenses	5,466,109
900	Transfers	-
Total		\$ 462,481,164



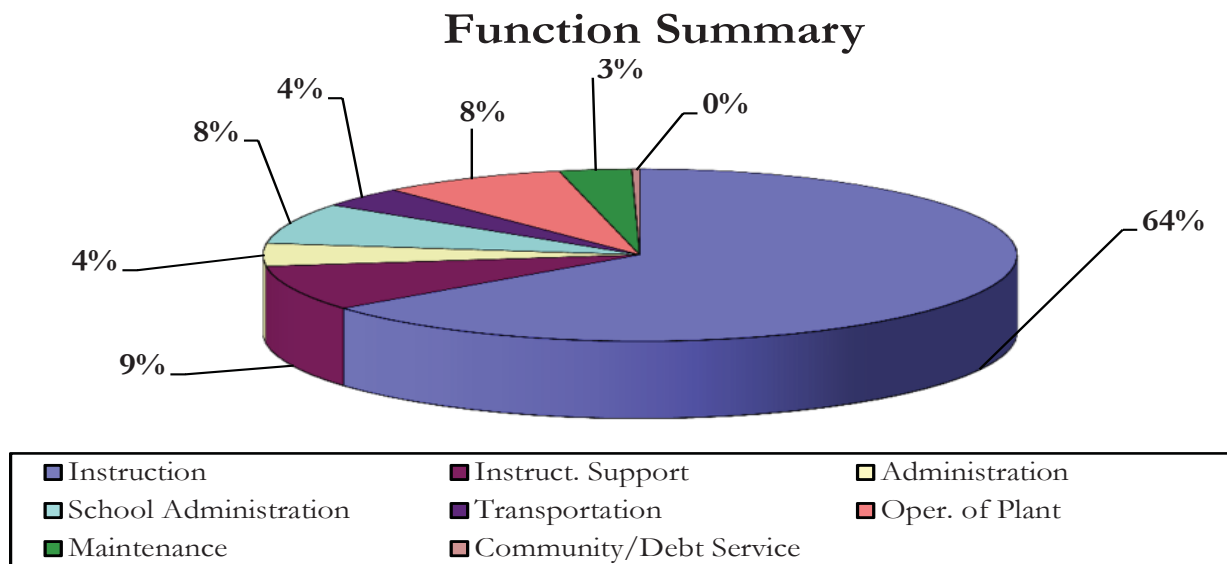
Personnel costs represent the largest expenditure category for the District at 79% (salaries and benefits combined)



Function Summary

General Fund 2015-2016

Function	Description	Amount
5000	Instruction	\$ 297,535,041
6100	Pupil Personnel Services - Administration	16,999,157
6200	Instructional Media Services	6,309,160
6300	Instructional and Curriculum Development	9,819,662
6400	Instructional Staff Training Services	1,267,042
6500	Instructional Related Technology	5,133,800
7100	School Board	713,701
7200	General Administration (Superintendent's Office)	2,063,949
7300	School Administration	35,513,632
7400	Facilities Acquisition and Construction	345,692
7500	Fiscal Services	2,629,374
7700	Central Services	7,455,153
7800	Pupil Transportation Services	17,601,604
7900	Operation of Plant	36,645,922
8100	Maintenance of Plant	14,339,809
8200	Administrative Technology Services	6,524,728
9100	Community Services	1,583,738
9200	Debt Service	-
9700	Budgeted Transfer of Funds	-
Total		\$ 462,481,164



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

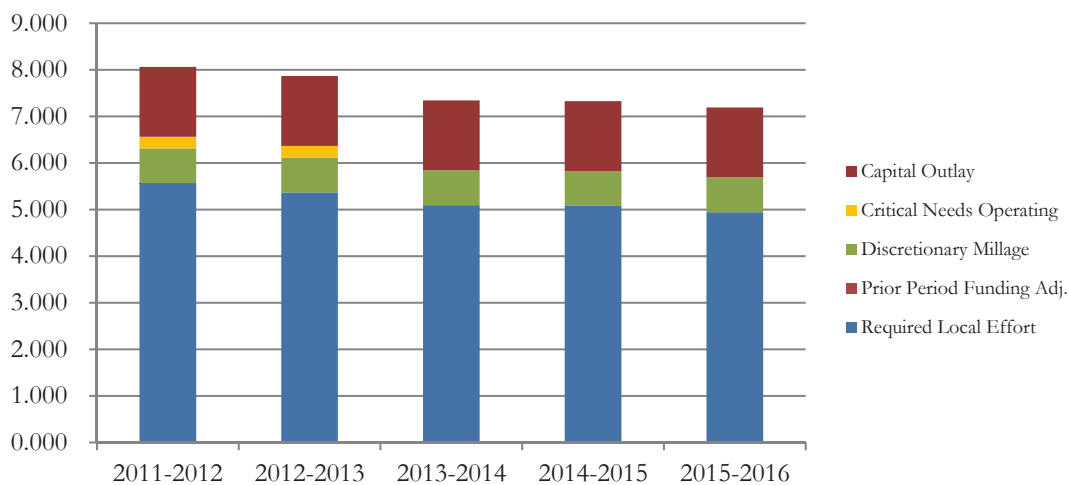


Millage Rates

Millage	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Required Local Effort	5.551	5.368	5.095	5.079	4.944
Prior Period Funding Adj.	0.014	0.022	0.015	0.009	0.005
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	0.250	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	8.063	7.888	7.358	7.336	7.197

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 Section 1011.73(1), F.S. Sections 1011.71(9) F.S., also provides by local referendum or in a general election, an additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

Millage Rates



Source: District Records

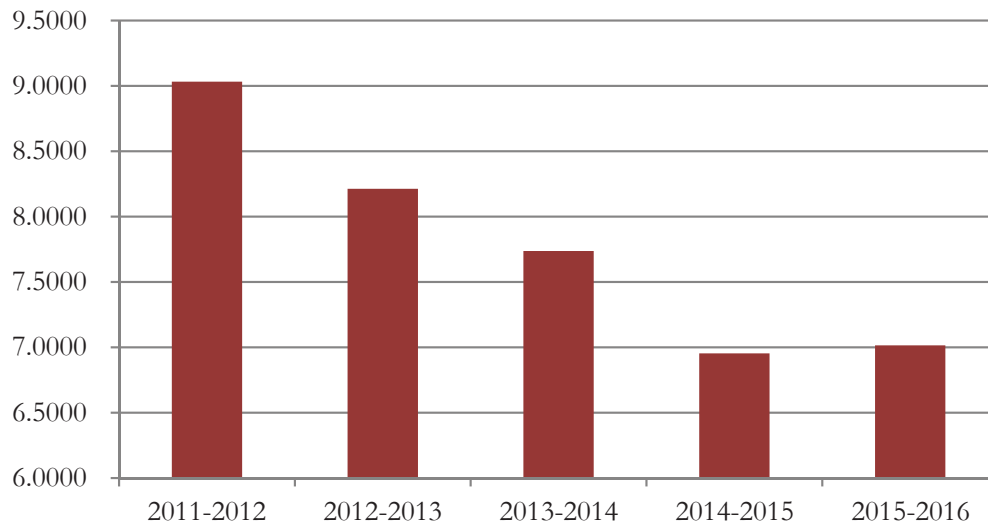
A mill represents one thousandth of a dollar



Rolled-back Rate

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
Current Year Gross Taxable Value	26,911,266,380	26,524,504,827	27,144,412,805	28,893,765,446	30,513,634,131
Current Year New Taxable Value	164,822,615	155,863,742	148,813,394	226,603,487	326,780,496
Current Year Adjustable Taxable	26,746,443,765	26,368,641,085	26,995,599,411	28,667,161,959	30,186,853,635
Prior Year Gross Taxable Value (From Prior Year DR-403)	29,330,354,760	26,859,774,090	26,477,759,038	27,091,310,355	28,866,429,963
Prior Year Millage Levy	8.237	8.063	7.888	7.358	7.336
Prior Year Ad Valorem Proceeds	241,594,132	216,570,358	208,856,563	199,337,862	211,764,130
The Current Year Rolled-Back	9.0327	8.2131	7.7367	6.9535	7.0151
Current Year Proposed Millage Rate	8.063	7.888	7.358	7.336	7.197
Current Year Proposed Rate as a % of the rolled-back rate	89.26%	96.04%	95.11%	105.50%	102.59%
Current Year Rate Change as a percent of rolled-back rate	-10.74%	-3.96%	-4.89%	5.50%	2.59%

Rolled-back Rate



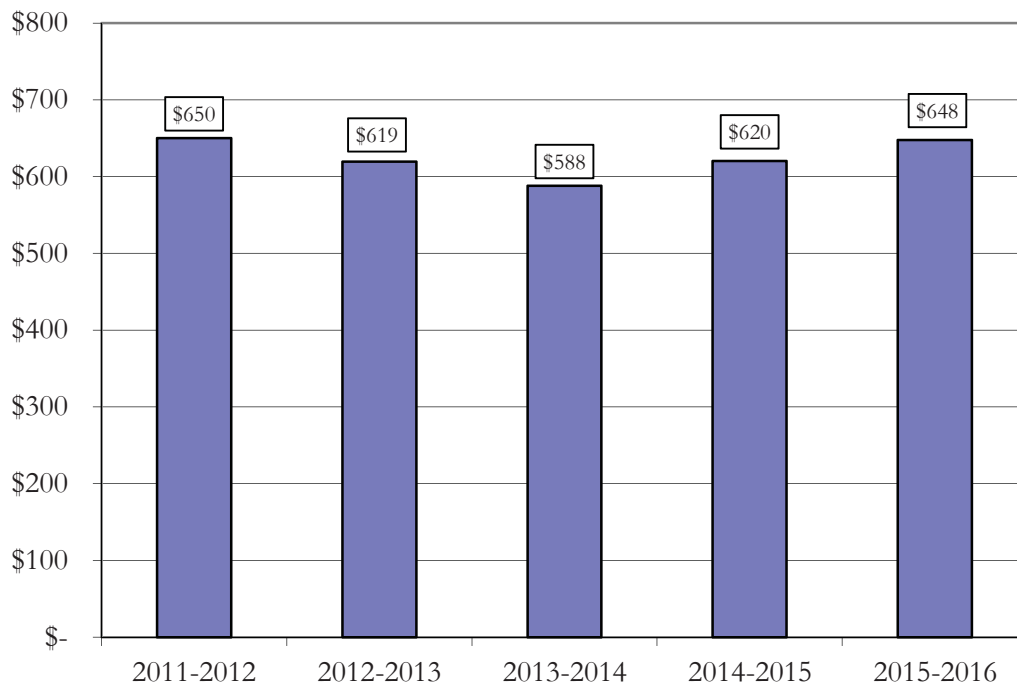
Source: District Records



Average Homeowner Rates

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
Assessed Value	\$ 105,635	\$ 103,523	\$ 104,920	\$ 109,543	\$ 115,017
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	80,635	78,523	79,920	84,543	90,017
Property Tax Rate	8.063	7.888	7.358	7.336	7.197
Property Tax Due	\$ 650.16	\$ 619.39	\$ 588.05	\$ 620.21	\$ 647.85
Tax Increase/(Decrease) from the Prior Year	\$ (95.88)	\$ (30.77)	\$ (31.34)	\$ 32.16	\$ 27.64

Average Homeowner's Property Taxes



Source: Volusia County Property Appraiser



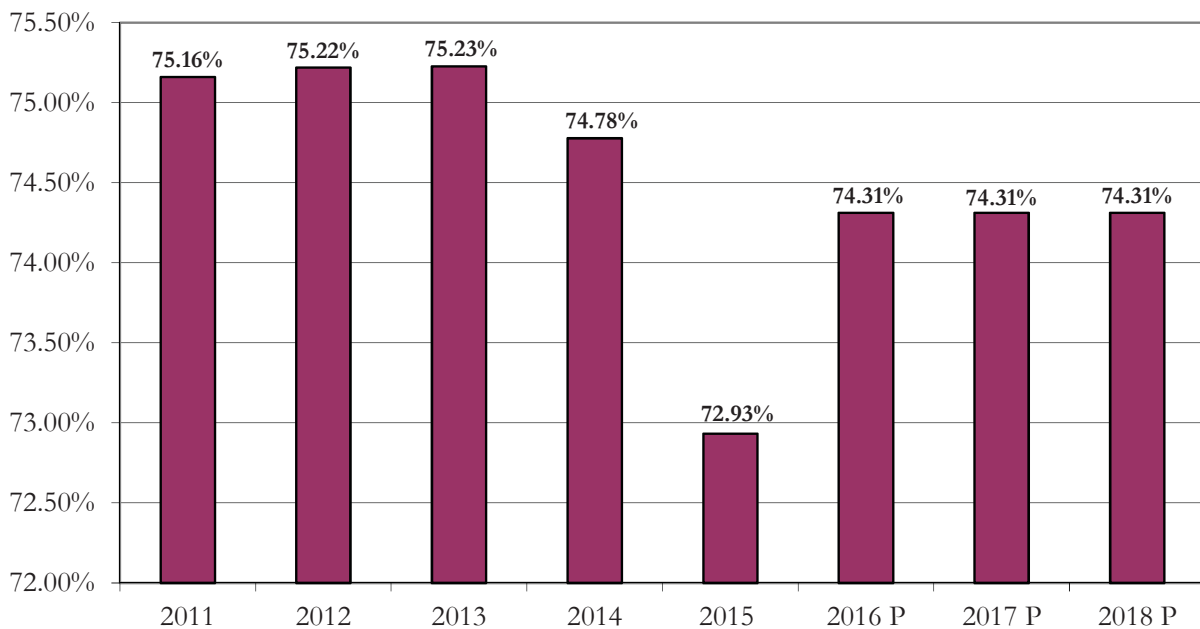
Assessed vs. Market Value

Assessed Value/Market Value History

Year	Assessed Value	% Incr./ (Decr)	Market Value	Ratio
2011	29,330,354,760	-12.24%	39,023,494,924	75.16%
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%
2016P	30,021,087,162	4.00%	40,398,503,700	74.31%
2017P	31,221,930,648	4.00%	42,014,443,848	74.31%
2018P	32,470,807,874	4.00%	43,695,021,602	74.31%

Note: Assessed Values are net Taxable Values after deducting allowable statutory exemptions.
2016-2018 market value is based on a three year average ratio.

Assessed to Market Value Ratio



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

Source: Volusia County Property Appraiser



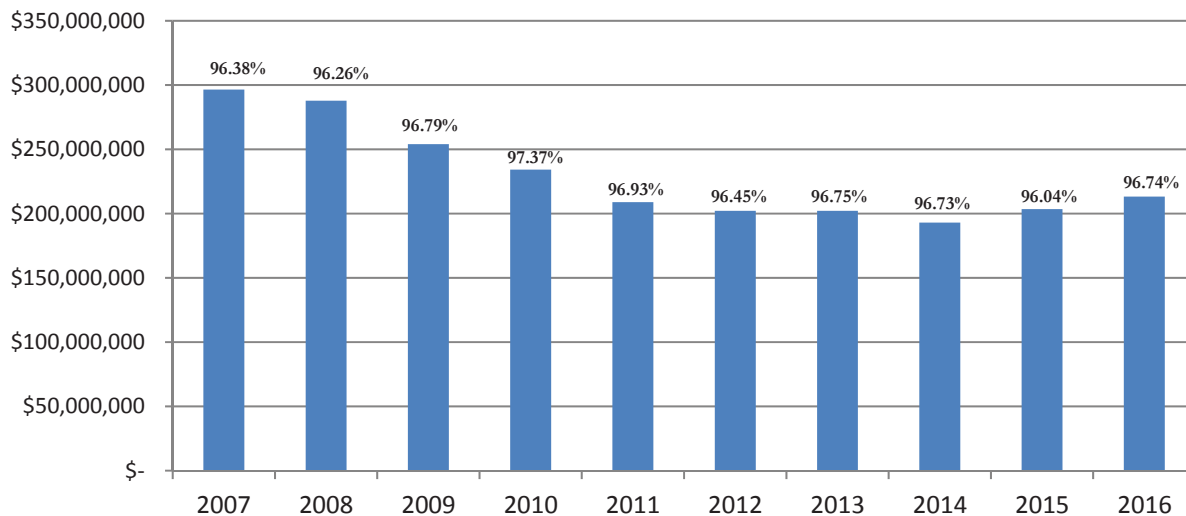
Tax Collections

Property Taxes

<u>Year</u>	<u>Total Tax Levy</u>	<u>% Incr./ (Decr)</u>	<u>Total Tax Collections</u>	<u>Ratio</u>
2007	294,749,632	18.67%	284,084,481	96.38%
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	220,403,186	4.00%	213,218,042	96.74%

2016 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>
2012	30,526,725	
2013	31,812,156	4.21%
2014	33,733,053	6.04%
2015	36,073,123	6.94%
2016 P	36,433,854	1.00%
2017 P	36,798,192	1.00%
2018 P	37,166,174	1.00%

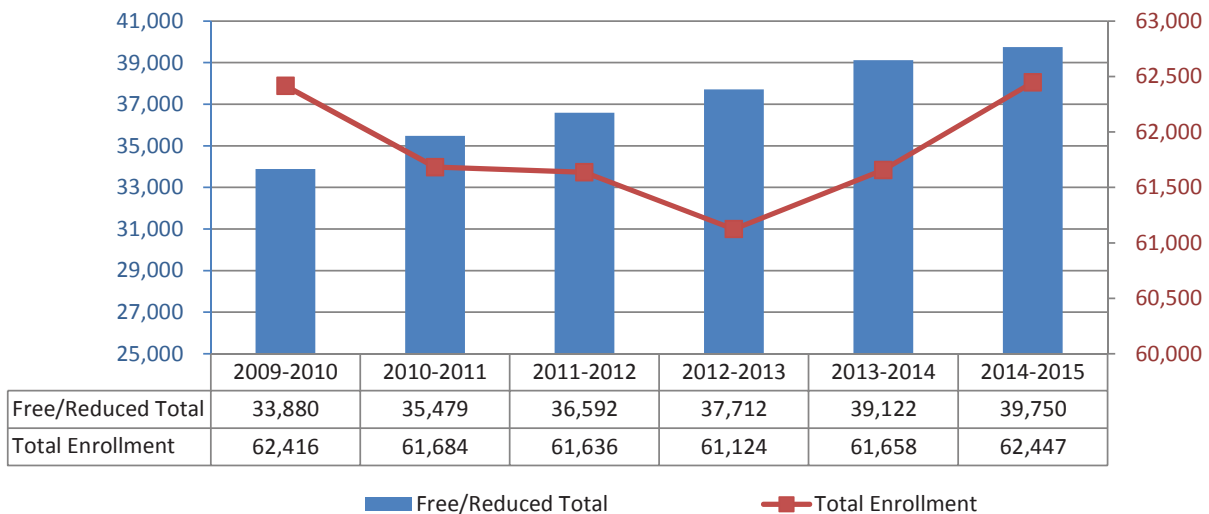
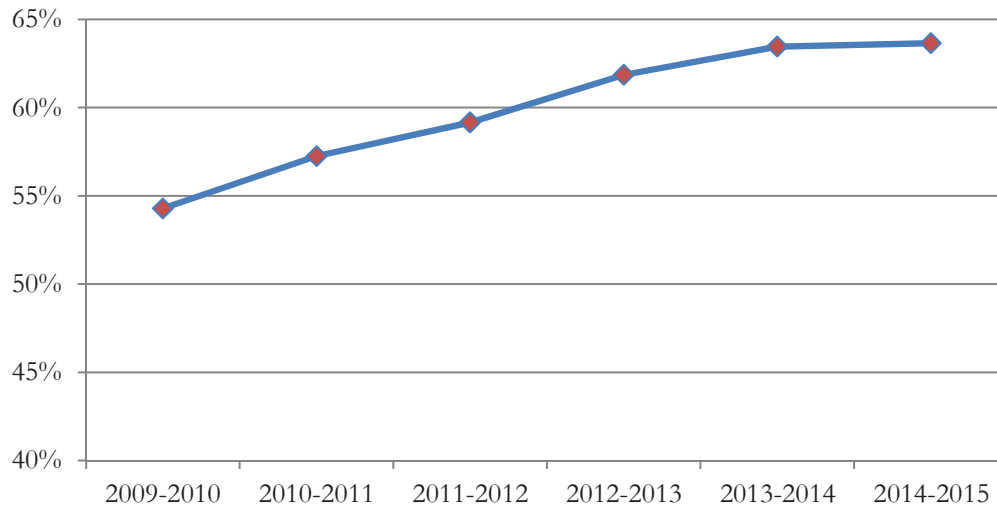


Free and Reduced Program History

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.

Percentage of Free and Reduced Lunches



Source: District records



Debt Schedules

Type	Principal	Interest	Total
State Board of Education Bonds:			
2015-2016	1,457,000	276,214	1,733,214
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	\$ 5,309,000	\$ 614,094	\$ 5,923,094
Sales Tax Revenue Bonds:			
2015-2016	24,930,000	1,920,996	26,850,996
2016-2017	26,170,000	649,758	26,819,758
Total Sales Tax Revenue	\$ 51,100,000	\$ 2,570,754	\$ 53,670,754
Certificates of Participation:			
2015-2016	10,190,000	12,045,884	22,235,884
2016-2017	10,560,000	11,680,384	22,240,384
2017-2018	10,995,000	11,241,584	22,236,584
2018-2019	11,485,000	10,754,984	22,239,984
2019-2020	11,995,000	10,242,594	22,237,594
2020-2021	12,530,000	9,706,400	22,236,400
2021-2022	13,115,000	9,116,700	22,231,700
2022-2023	13,740,000	8,498,850	22,238,850
2023-2024	14,385,000	7,850,950	22,235,950
2024-2025	15,595,000	7,171,900	22,766,900
2025-2026	16,330,000	6,433,550	22,763,550
2026-2027	17,105,000	5,659,650	22,764,650
2027-2028	17,920,000	4,848,300	22,768,300
2028-2029	18,770,000	3,997,500	22,767,500
2029-2030	19,665,000	3,105,500	22,770,500
2030-2031	20,815,000	2,170,250	22,985,250
2031-2032	22,670,000	1,129,500	23,799,500
Total Certificates of Participation	\$ 257,865,000	\$ 125,654,479	\$ 383,519,479
Total Debt	\$ 314,274,000	\$ 128,839,327	\$ 443,113,327



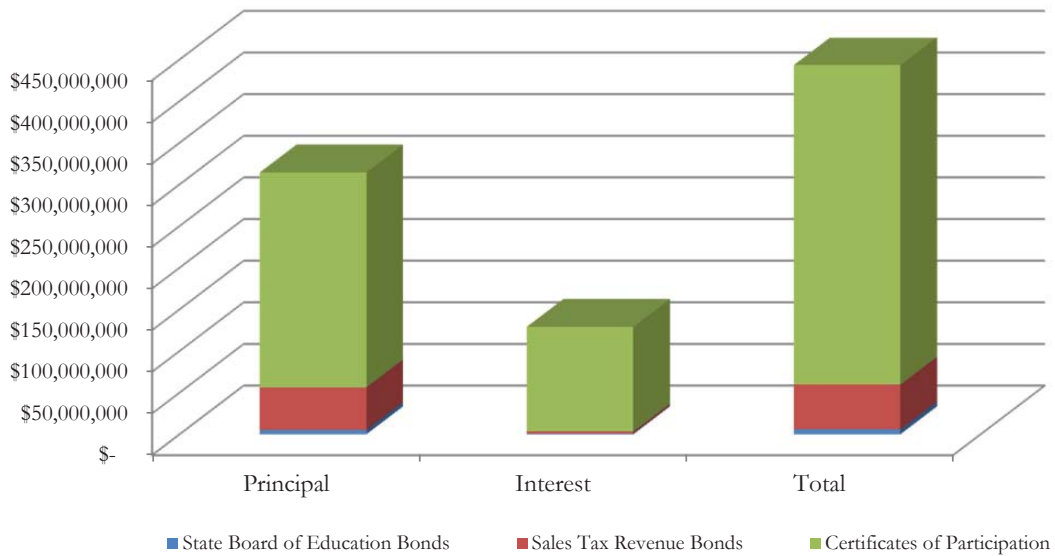
Outstanding Debt

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	\$ 5,309,000	\$ 614,094	\$ 5,923,094
Sales Tax Revenue Bonds	\$ 51,100,000	\$ 2,570,754	\$ 53,670,754
Certificates of Participation	\$ 257,865,000	\$ 125,654,479	\$ 383,519,479
Total Debt as of June 30, 2015	\$ 314,274,000	\$ 128,839,327	\$ 443,113,327

Outstanding Debt



Source: District records

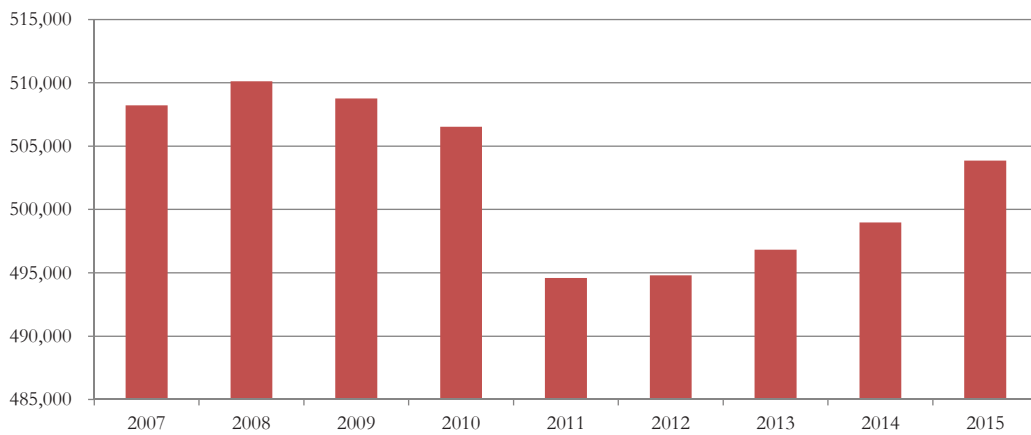


Demographic and Economic Statistics

Year	Population	Per Capita Personal Income	Unemployment Rate
2007	508,227	\$ 29,099	3.9%
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%

Source: Florida Research & Economic Database(2006-2010,2013-15); US Census Bureau (2011-2012)
 United States Department of Commerce, Bureau of Economic and Business Research
 (2006-2010), Florida Research and Economic Database (2013-2015)

Population



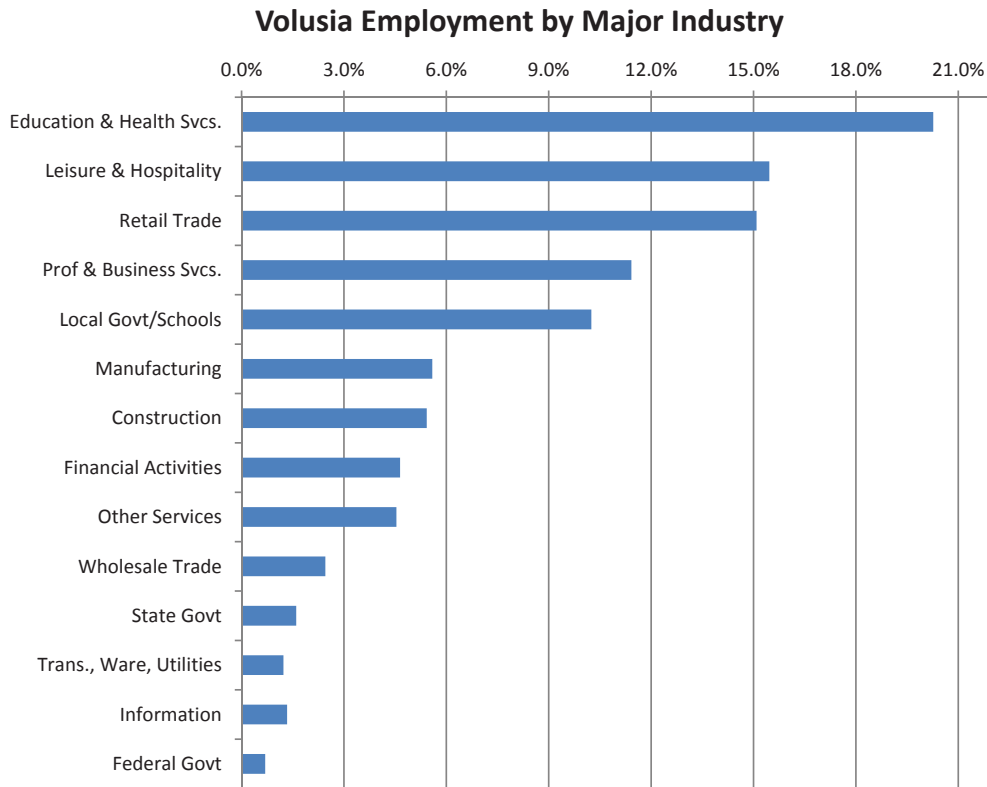
Unemployment Rate



Volusia Employment by Major Industry

Industry	2nd Qtr, 2015
Education & Health Svcs.	37,967
Leisure & Hospitality	28,967
Retail Trade	28,267
Professional & Business Svcs.	21,400
Local Government/Schools	19,200
Manufacturing	10,467
Construction	10,167
Financial Activities	8,700
Other Services	8,500
Wholesale Trade	4,600
State Government	3,000
Information	2,500
Trans., Warehousing, Utilities	2,300
Federal Government	1,300
Total Non-Agri. Empl.	187,335

Source: Volusia County Department of Economic Development

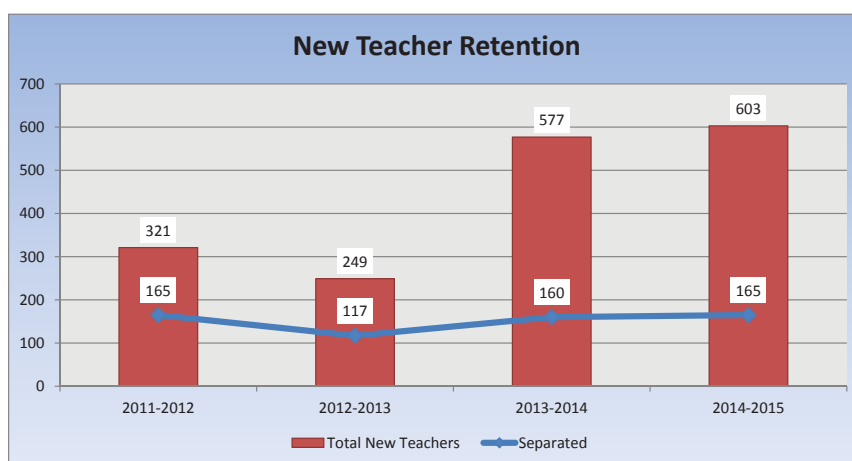
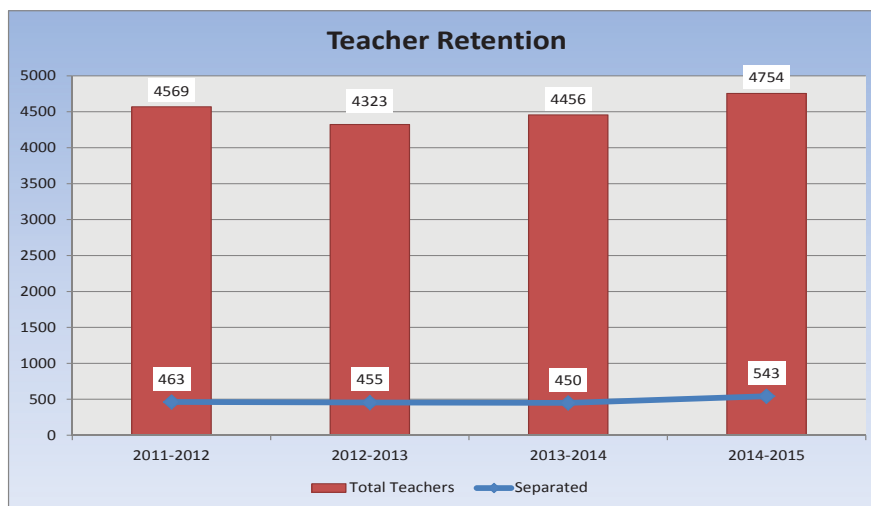


Teacher Recruitment and Retention

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	4569	463	93%
	*321	*165	49%
2012-2013	4323	455	92%
	*249	*117	53%
2013-2014	4456	450	92%
	*577	*160	72%
2014-2015	4754	543	89%
	*603	*165	73%

*NEW teachers



Source: District records

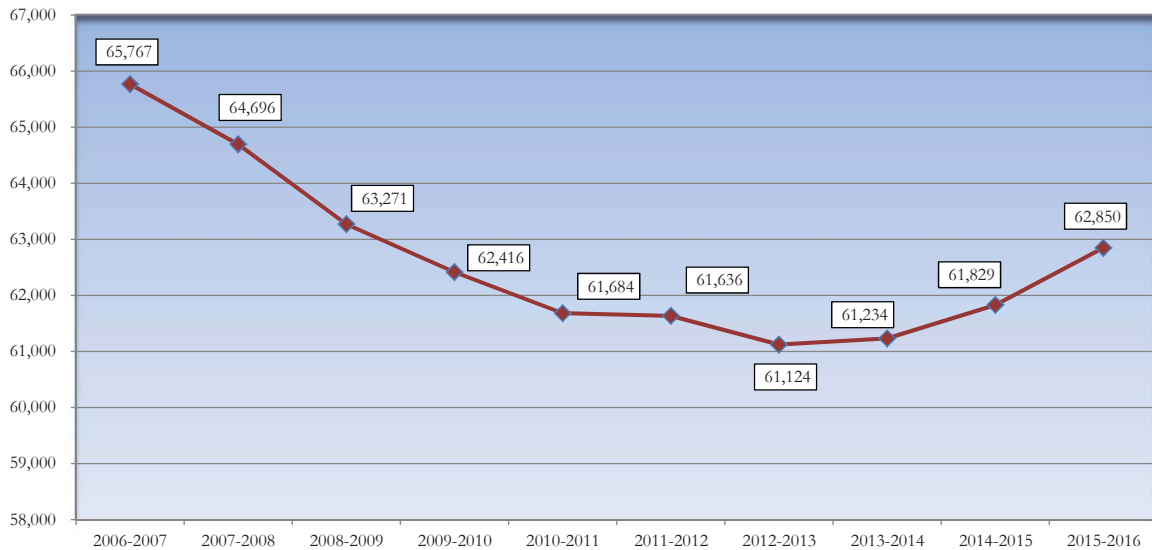


20 Day Enrollment History

Fall	Elementary	Middle	High	Special Centers	Total	Annual Change
2006-2007	29,988	14,493	20,271	1,015	65,767	360
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

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	2014-2015	2015-2016	Difference
	20 Day	20 Day	
Blue Lake Elementary School	665	696	31
Champion Elementary School	625	598	(27)
Chisholm Elementary School	408	383	(25)
Citrus Grove Elementary School	883	898	15
Coronado Beach Elementary School	302	269	(33)
Cypress Creek Elementary School	793	783	(10)
DeBary Elementary School	762	764	2
Deltona Lakes Elementary School	753	826	73
Discovery Elementary School	714	643	(71)
Edgewater Public	601	598	(3)
Enterprise Elementary School	604	577	(27)
Forest Lake Elementary School	643	653	10
Freedom Elementary School	663	714	51
Friendship Elementary School	419	416	(3)
Holly Hill School	958	971	13
Horizon Elementary School	709	718	9
Indian River Elementary School	646	618	(28)
Longstreet Elementary School	441	441	-
Manatee Cove Elementary School	762	743	(19)
George Marks Elementary School	566	589	23
McInnis Elementary School	366	372	6
Orange City Elementary School	615	579	(36)
Ormond Beach Elementary School	293	302	9
Ortona Elementary School	241	251	10
Osceola Elementary School	441	431	(10)
Osteen Elementary School	553	516	(37)
Palm Terrace Elementary School	621	705	84
Pathways Elementary School	719	724	5
Pierson Elementary School	568	575	7
Pine Trail Elementary School	720	707	(13)
Port Orange Elementary School	411	414	3
Pride Elementary School	547	575	28
Read-Pattillo Elementary School	404	459	55
Turie T. Small Elementary School	448	479	31
South Daytona Elementary School	846	817	(29)
Spirit Elementary School	757	753	(4)
Spruce Creek Elementary School	724	768	44
Starke Elementary School	404	406	2
Sugar Mill Elementary School	639	654	15
Sunrise Elementary School	479	543	64
Sweetwater Elementary School	613	641	28
Timbercrest Elementary School	729	743	14
Tomoka Elementary School	757	735	(22)
Volusia Pines Elementary School	595	603	8
Westside Elementary School	599	616	17
Woodward Elementary School	653	678	25
Total Elementary Schools	27,659	27,944	285

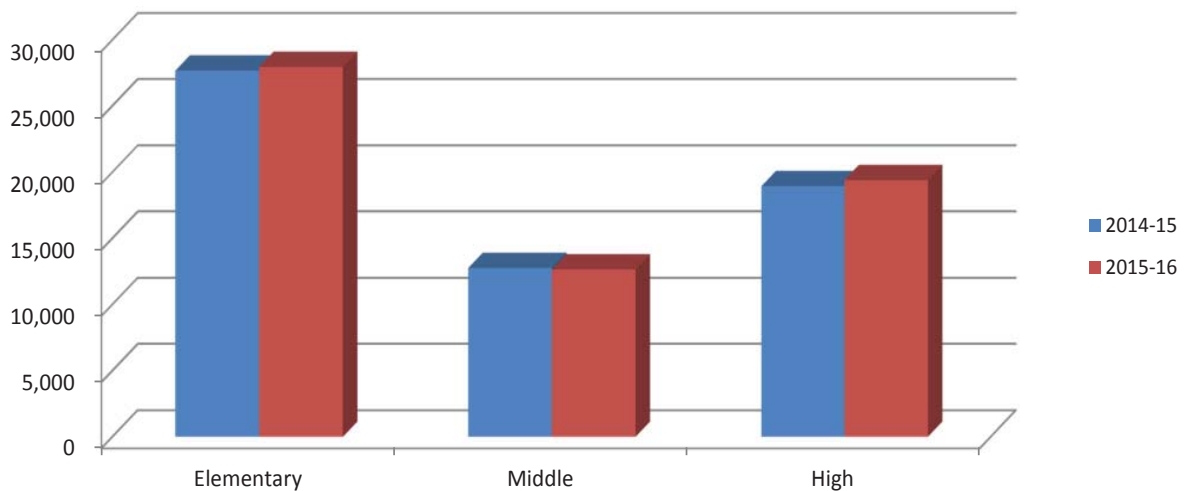


20 Day Enrollment Comparison by School

School Name	2014-2015 20 Day	2015-2016 20 Day	Difference
Campbell Middle School	849	874	25
Creekside Middle School	1,192	1,206	14
Deland Middle School	1,064	1,023	(41)
Deltona Middle School	1,092	1,037	(55)
Galaxy Middle School	1,063	1,009	(54)
Heritage Middle School	1,197	1,155	(42)
Hinson Middle School	915	945	30
New Smyrna Beach Middle School	1,168	1,159	(9)
Ormond Beach Middle School	1,049	1,022	(27)
River Springs Middle School	1,316	1,330	14
Silver Sands Middle School	1,173	1,165	(8)
Southwestern Middle School	685	737	52
Total Middle Schools	12,763	12,662	(101)

School Name	2014-2015 20 Day	2015-2016 20 Day	Difference
Atlantic High School	1,035	1,109	74
DeLand High School	2,351	2,458	107
Deltona High School	1,724	1,781	57
Mainland High School	1,928	1,986	58
New Smyrna High School	1,923	1,977	54
Pine Ridge High School	1,660	1,746	86
Seabreeze High School	1,667	1,664	(3)
Spruce Creek High School	2,641	2,691	50
Taylor Middle/High School	1,110	1,118	8
University High School	2,888	2,863	(25)
Total High Schools	18,927	19,393	466

20 Day Comparison

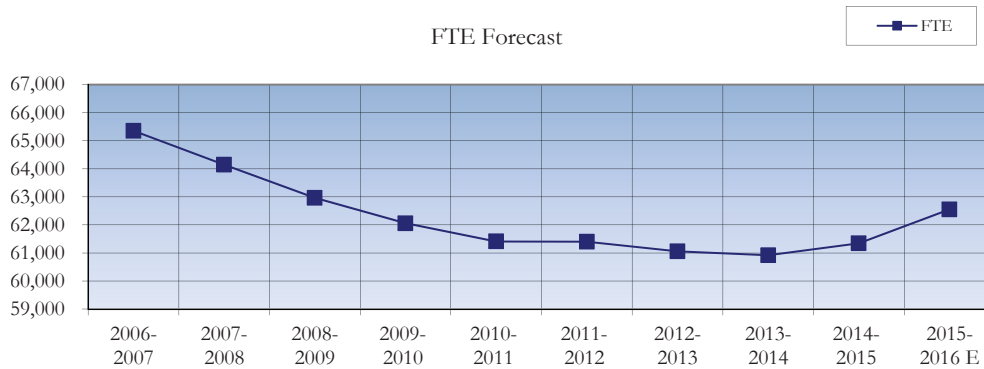


FTE Forecast

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 2015-16, 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 E	62,551.99	1,204.51

E=Estimate

Source: District Records

Actual FTE will be available June, 2016 for 2015-2016. FTE projections will be available January, 2016 for 2016-2017. The same variables that influence the enrollment forecast also influence the FTE forecast. Additional variables can influence FTE according to legislative policy.

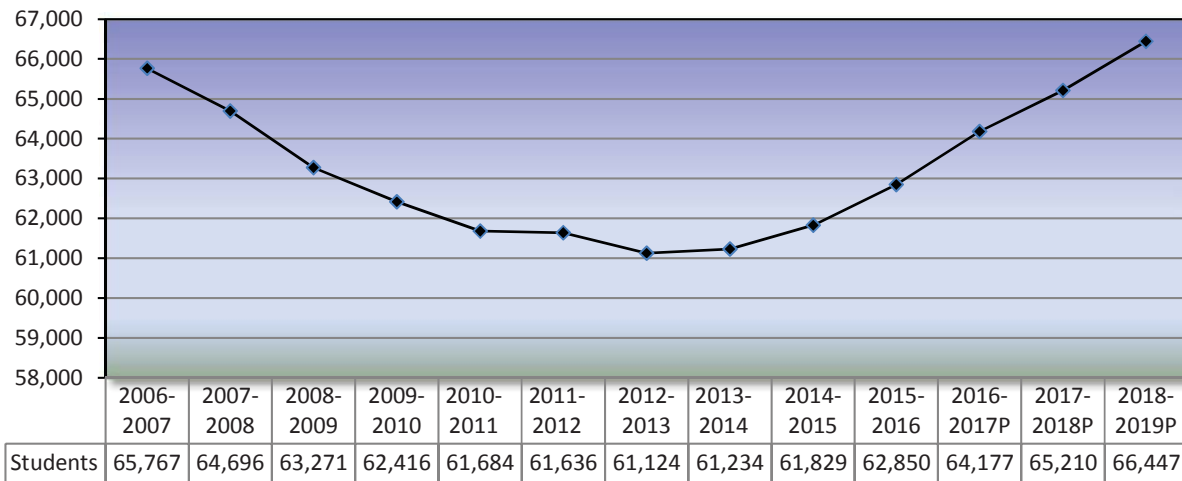


Student Enrollment Trends & Forecast

Volusia County Schools declined by 2,917 students during the ten-year period of 2006-07 through 2015-16, or -4.4%. In 2006-07, the growth rate was 0.55% 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 third year of growth for a three year total of 1,726 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
- Housing and Jobs
- Graduation Requirements
- Driver's License Requirements
- Adequate Yearly Progress-AYP (Choice)
- 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 2015-16 year is based on the 2014-15 count. The greater the number of years forecasted, the greater the margin of error.



Elementary School Formulas

Program	FY16 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 Enrollment x (50/1250)/20; Minimum=0.5 unit Enrollment x (90/1250)/20; Minimum=0.5 unit See page 170 1 unit for 16.5 Students 1 unit for 19.5 Students 1 unit for 16.0 Students See page 170 See page 170 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 170 ([enroll*30%]/16)*0.75 (0.75=6 hrs.) See page 170 See page 170 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) Clerical Custodial	1 per School 1 per School 1 per School See page 165 Contracted Service

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



Elementary School Clerical Formulas

Base Enrollment of 300 - 500 Students

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

Base Enrollment of 501 - 700 Students

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

Base Enrollment of > 700 Students

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

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

Small School Allocation Base Enrollment of <300 Students

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

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



Middle School Formulas

Program	FY16 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 170 $(\text{enrollment}/60\%)/13$ 1 unit for 10 Students 1 unit for 18.5 Students See page 170 See page 170
Paraprofessionals ESOL VE Mild/Consultation Sm. Group Separate Class - Multi-VE Separate Class - E/BD	See page 170 $([\text{enroll} * 20\%] / 13) * 0.88$ (0.88=7.0 hrs) See page 170 See page 170
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 $\text{Enrollment} > 1749 = 1$ See page 167 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	FY16 Formula
Teachers	
Core - Grades 6-8 (Taylor Middle-High)	1 unit for 18.5 Students
Non-Core - Grades 6-8 (Taylor Middle-High)	1 unit for 35.0 Students
Core - Grades 9-12	1 unit for 25.0 Students
Non-Core - Grades 9-12	1 unit for 39.0 Students
AP	units allocated based on earnings
IB	funds allocated based on earnings
ESOL	See page 170
VE Mild/Supt. Fac/Consultation Sm.Gr.	$(\text{enrollment}/60\%)/12.5$
VE Modified	1 unit for 10.0 Students
Separate Class - Multi-VE	See page 170
Separate Class - E/BD	See page 170
Separate Class - VE Mild - Middle	$(\text{enrollment}/60\%)/13$
Separate Class - Gifted - Middle	1 unit for 18.5 Students
Paraprofessionals	
ESOL	See page 170
VE Mild/Consultation Sm. Group	$([\text{enroll} * 20\%] / 12.5) * 0.94$ (0.94=7.5 hrs.)
Separate Class - Multi-VE	See page 170
Separate Class - E/BD	See page 170
Instructional Support	
Media Specialists	1 per school
Certified School Counselors	1 per 450 students, minimum 3
Assistant Principals	up to 2100=3; over 2100=4
ESE Assistant Principal	1 per school, funded through IDEA
Teacher on Assignment (10 months)	Enrollment < 1,500 = 0
	Enrollment 1500 - 2499 = 1
	Enrollment 2500+ = 2
Clerical	See page 169
Campus Advisor	4 per school
Custodial	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

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

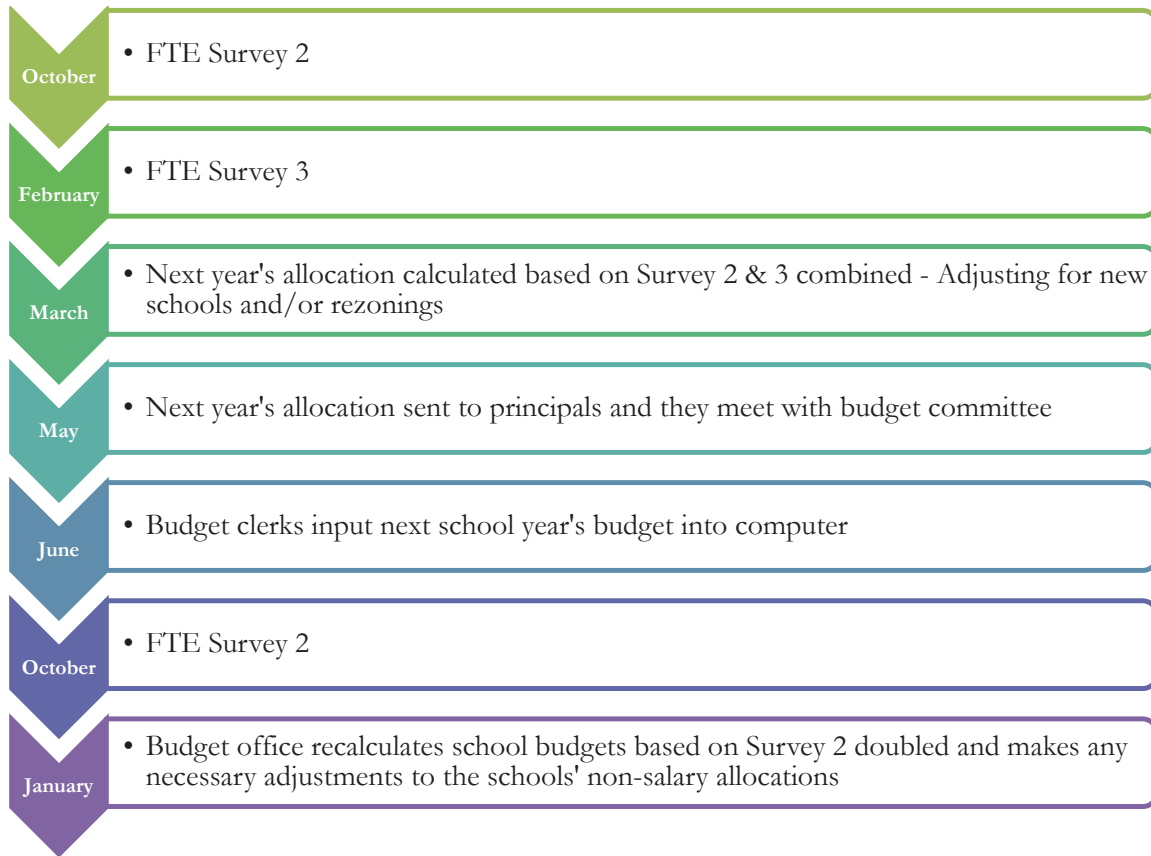
Enrollment	Teacher	Para
1 - 8	1.0	2.0
9 - 16	2.0	4.0
17 - 24	3.0	6.0
25 - 32	4.0	8.0
33 - 40	5.0	10.0
41 - 48	6.0	12.0
49 - 54	7.0	14.0
55 - 60	8.0	16.0
61 - 66	9.0	18.0
67 - 72	10.0	20.0

* E/BD & Multi-VE Para hours:

Elementary	6.5 hours
Secondary	7.5 hours



School Non-Salary Timeline & Formulas



School Non-Salary Allocations	
<u>Program</u>	<u>Formula</u>
Instruction (Function 5000)	(WFTE x \$31 x 60%)
Other (Functions 6120, 6200, 7300)	(WFTE x \$31 x 40%)
Media Supplement - Project 1065	(WFTE x \$2.25)
School Improvement - Project 0865	(FTE x \$2.00)
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	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Budgeted Positions	Increase/ (Decrease)
ELEMENTARY						
Teachers	2,080.3	1,950.2	2,104.2	2,202.9	2,237.2	34.3
Paraprofessionals	217.4	227.0	241.3	274.1	270.1	(4.0)
Media Specialists	43.5	43.5	44.0	46.5	46.0	(0.5)
Certified School Counselors	44.0	44.5	44.0	47.0	47.0	-
Speech Clinician	44.3	44.0	44.7	45.4	46.6	1.2
Community Ed. Facilitator	1.0	1.0	1.0	1.0	1.0	-
Principal	41.0	42.0	41.0	46.0	46.0	-
Assistant Principals	41.0	40.0	41.0	47.0	48.0	1.0
TOA/TAA	9.0	40.0	40.0	3.0	2.0	(1.0)
Clerical	208.3	203.9	199.2	199.1	204.6	5.5
Campus Advisor	1.0	1.0	1.0	2.0	2.0	-
Custodians	206.5	205.5	-	-	-	-
SWC Manager	45.9	45.9	45.9	45.9	45.9	-
SWC Assistant/DR Aide	154.5	149.6	145.9	146.8	144.6	(2.2)
ELEMENTARY TOTAL	3,137.8	3,038.1	2,993.2	3,106.7	3,141.0	34.3
MIDDLE						
Teachers	815.3	723.6	800.3	819.6	822.1	2.5
Paraprofessionals	87.1	82.2	83.3	89.0	88.4	(0.6)
Media Specialists	12.0	12.0	12.0	12.0	12.0	-
Certified School Counselors	35.0	35.0	36.0	35.0	34.0	(1.0)
Speech Clinician	6.2	6.0	5.4	5.0	4.6	(0.4)
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	1.0	2.0	3.0	1.0
Clerical	99.3	90.8	90.7	90.2	89.5	(0.7)
Custodians	94.5	84.0	-	-	-	-
Campus Advisors	24.0	24.0	25.0	27.0	27.0	-
SWC Manager	12.0	12.0	12.0	12.0	12.0	-
SWC Assistant/DR Aide	64.5	60.6	59.8	56.3	53.4	(2.9)
MIDDLE TOTAL	1,299.0	1,179.2	1,173.5	1,196.1	1,194.0	(2.1)
HIGH						
Teachers	1,079.1	1,025.3	1,044.1	1,063.5	1,089.1	25.6
Paraprofessionals	133.5	129.5	124.8	131.4	137.3	5.9
Media Specialists	10.0	10.0	10.0	10.0	10.0	-
Certified School Counselors	45.0	45.0	48.0	48.0	47.0	(1.0)
Athletic Directors	5.5	5.5	5.5	5.5	5.5	-
Speech Clinician	4.6	4.6	4.6	4.6	4.6	-
Principal	10.0	10.0	10.0	10.0	10.0	-
Assistant Principals	43.0	43.0	43.0	44.0	44.0	-
TOA/TAA	14.0	14.0	10.0	11.0	11.0	-
Specialist, SIG Proj Mgmt	-	-	-	1.0	1.0	-
Clerical	127.8	119.2	118.4	119.6	119.1	(0.5)
Custodians	146.9	136.5	-	-	-	-
Campus Advisors	40.0	40.0	40.0	42.0	42.0	-
FMT-Ag Farm Facility	2.6	2.6	2.6	2.6	2.6	-
SWC Manager	10.0	10.0	10.0	10.0	9.9	(0.1)
SWC Assistant/DR Aide	48.4	45.6	45.1	42.5	43.2	0.7
HIGH TOTAL	1,720.3	1,640.8	1,516.1	1,545.7	1,576.3	30.6



School Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Budgeted Positions	Increase/ (Decrease)
SPECIAL CENTERS						
Teachers	53.0	60.0	51.3	55.8	64.5	8.7
Paraprofessionals	10.5	11.5	10.5	10.5	15.8	5.3
Placement Specialists	1.0	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	4.0	5.0	5.0	5.0	-
Instructional Specialists	-	1.0	2.0	2.0	2.0	-
Coordinators	-	1.0	1.0	1.0	2.0	1.0
User Support Analyst	-	1.0	1.0	1.0	1.0	-
Information Sys Analyst	-	-	-	1.0	1.0	-
Principal	1.0	1.0	1.0	1.0	1.0	-
Assistant Principals	5.0	4.0	4.0	4.0	4.0	-
TOA/TAA	3.0	5.0	3.0	3.0	3.0	-
Clerical	11.8	12.2	11.3	12.3	13.3	1.0
Custodians	2.0	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	93.4	106.7	94.1	100.6	116.6	16.0
SCHOOL TOTALS	6,250.4	5,964.8	5,776.9	5,949.1	6,027.9	78.8
SCHOOL-WIDE POSITIONS						
Deaf Interpreter	11.4	11.5	12.3	14.1	14.1	-
Diagnostic Teacher	4.3	5.2	3.3	5.3	3.2	(2.1)
ESE Teacher (Language)	10.5	10.5	10.5	10.5	8.5	(2.0)
Employment Advisor	10.0	10.0	10.0	8.0	8.0	-
Family Support Specialist	1.0	-	-	-	-	-
IEP Facilitator	19.4	-	-	-	-	-
Nursing Staff	58.6	59.0	62.9	62.9	62.8	(0.1)
Paraprofessional 3, Speech	14.9	14.9	14.9	14.9	14.9	-
Paraprofessional 4, ESE Support	8.3	8.3	8.3	9.5	10.4	0.9
Placement Specialist	16.0	30.0	28.0	29.0	29.0	-
Psychologist/Psych. Intern	26.8	26.8	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	15.0	13.0	15.0	15.0	-
Speech Clinician	5.0	4.0	4.0	4.0	4.0	-
Teacher on Assignment	28.6	1.0	2.0	2.0	19.0	17.0
Tcr, Peer Asst & Review (PAR)	15.0	15.0	16.0	16.0	8.0	(8.0)
User Support Analysts	25.0	24.0	24.0	24.0	24.0	-
Vision Teacher	7.5	7.5	7.1	6.1	6.1	-
Dept. Staff Assigned to Schools	2.6	12.2	8.4	3.8	2.8	(1.0)
TOTAL SCHOOL-WIDE	285.9	260.9	254.7	255.1	259.8	4.7



School Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Budgeted Positions	Increase/ (Decrease)
ELEMENTARY						
Teachers	2,006.2	1,872.2	2,011.3	2,099.1	2,130.1	31.0
Paraprofessionals	195.0	198.0	214.5	228.5	232.5	4.0
Media Specialists	43.5	43.5	44.0	46.5	46.0	(0.5)
Certified School Counselors	44.0	44.5	44.0	47.0	47.0	-
Speech Clinicians	44.3	44.0	44.7	45.4	46.6	1.2
Principal	41.0	42.0	41.0	46.0	46.0	-
Assistant Principals	40.0	39.0	40.2	46.2	47.2	1.0
TOA/TAA	9.0	23.8	24.5	2.0	1.0	(1.0)
Clerical	195.0	203.9	199.2	199.1	204.6	5.5
Campus Advisor	1.0	1.0	1.0	2.0	2.0	-
Custodians	197.8	196.7	-	-	-	-
Dining Room Aide	0.3	0.7	0.4	0.8	1.4	0.6
ELEMENTARY TOTAL	2,817.1	2,709.3	2,664.8	2,762.6	2,804.4	41.8
MIDDLE						
Teachers	789.6	710.1	789.1	795.6	802.6	7.0
Paraprofessionals	76.7	73.0	75.0	78.5	79.4	0.9
Media Specialists	12.0	12.0	12.0	12.0	12.0	-
Certified School Counselors	35.0	35.0	36.0	35.0	34.0	(1.0)
Speech Clinicians	6.2	6.0	5.4	5.0	4.6	(0.4)
Principal	12.0	12.0	12.0	12.0	12.0	-
Assistant Principals	24.0	24.0	26.8	26.7	26.0	(0.7)
TOA/TAA	1.0	1.0	1.0	1.0	2.0	1.0
Clerical	99.3	90.8	90.7	90.2	89.5	(0.7)
Custodians	92.1	81.6	-	-	-	-
Campus Advisors	24.0	24.0	25.0	27.0	27.0	-
MIDDLE TOTAL	1,171.9	1,069.5	1,073.0	1,083.0	1,089.1	6.1
HIGH						
Teachers	1,053.0	1,006.8	1,030.9	1,042.5	1,063.0	20.5
Paraprofessionals	127.6	120.1	115.8	119.6	123.1	3.5
Media Specialists	10.0	10.0	10.0	10.0	10.0	-
Certified School Counselors	45.0	45.0	48.0	48.0	47.0	(1.0)
Speech Clinicians	4.6	4.6	4.6	4.6	4.6	-
Athletic Directors	5.5	5.5	5.5	5.5	5.5	-
Principal	10.0	10.0	10.0	10.0	10.0	-
Assistant Principals	32.9	32.9	33.5	34.5	35.6	1.1
TOA/TAA/AOA	10.0	10.0	10.0	11.0	11.0	-
Clerical	127.8	119.2	118.4	118.6	118.1	(0.5)
Custodians	146.1	135.6	-	-	-	-
FMT-Ag Farm Facility	2.6	2.6	2.6	2.6	2.6	-
Campus Advisors	40.0	40.0	40.0	42.0	42.0	-
HIGH TOTAL	1,615.0	1,542.3	1,429.3	1,448.9	1,472.5	23.6



School Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Budgeted Positions	Increase/ (Decrease)
SPECIAL CENTERS						
Teachers	51.7	58.7	49.6	54.6	63.3	8.7
Paraprofessionals	9.5	9.5	9.5	9.5	14.8	5.3
Placement Specialists	1.0	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	4.0	5.0	5.0	5.0	-
Instructional Specialists	-	1.0	2.0	2.0	2.0	-
Coordinators	-	1.0	1.0	1.0	2.0	1.0
User Support Analyst	-	1.0	1.0	1.0	1.0	-
Information Sys Analyst	-	-	-	1.0	1.0	-
Principal	1.0	1.0	1.0	1.0	1.0	-
Assistant Principals	3.0	2.0	2.5	2.5	2.2	(0.3)
TOA/TAA/AOA	1.7	5.0	3.0	3.0	3.0	-
Clerical	10.3	10.4	10.1	11.1	12.1	1.0
Custodians	2.0	2.0	-	-	-	-
Campus Advisors	1.6	1.6	1.6	1.6	1.6	-
SPECIAL CENTER TOTAL	85.9	99.0	88.1	95.1	110.8	15.7
GRAND TOTAL	5,689.9	5,420.1	5,255.2	5,389.6	5,476.8	87.2
SCHOOL-WIDE POSITIONS						
Deaf Interpreter	0.1	0.1	0.1	0.1	0.1	-
Diagnostic Teacher	0.7	0.7	0.8	0.8	0.8	-
ESE Teacher (Language)	10.5	10.5	10.5	10.5	8.5	(2.0)
Employment Advisor	4.0	0.4	4.0	2.0	0.6	(1.4)
IEP Facilitator	19.4	-	-	-	-	-
Nursing Staff	58.6	59.0	62.9	62.9	62.8	(0.1)
Paraprofessional 3, Speech	14.9	14.9	14.9	14.9	14.9	-
Placement Specialist	0.7	5.9	6.4	7.4	7.4	-
Psychologist/Psych. Intern	22.2	19.4	19.7	19.7	19.7	-
Recruitment Teachers	6.0	6.0	6.0	6.0	6.0	-
Social Worker	14.1	14.0	12.1	14.1	14.1	-
Speech Clinician	3.0	3.0	3.0	3.0	3.0	-
Teacher on Assignment	0.9	-	0.1	0.1	0.8	0.7
Tcr, Peer Asst & Review (PAR)	15.0	15.0	16.0	16.0	8.0	(8.0)
User Support Analysts	25.0	24.0	24.0	24.0	24.0	-
Vision Teacher	7.5	7.5	7.1	6.1	6.1	-
Dept. Staff Assigned to Schools	-	8.9	6.9	1.2	1.0	(0.2)
TOTAL SCHOOL-WIDE	202.6	189.3	194.5	188.8	177.8	(11.0)



Department Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions

Organization	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Budgeted Positions	Increase/ (Decrease)
SCHOOL BOARD						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	4.1	4.2	4.2	5.0	5.0	-
DIVISION TOTAL	10.1	10.2	10.2	11.0	11.0	-
OFFICE OF THE SUPERINTENDENT						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Invol. / Support Organ.	4.9	4.9	4.9	5.4	5.4	-
Area Superintendent	2.0	2.0	2.0	2.0	3.0	1.0
Area Superintendent	2.0	2.0	2.0	2.0	3.0	1.0
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Assignments	5.0	4.0	3.0	3.0	-	(3.0)
Archives and Records Management	2.0	2.0	1.0	1.0	-	(1.0)
Professional Standards	4.0	4.0	4.0	4.0	4.0	-
DIVISION TOTAL	25.9	24.9	22.9	23.4	21.4	(2.0)
FACILITIES SERVICES						
Maintenance	253.0	246.0	214.5	216.5	-	(216.5)
Custodial Administration and Support	18.5	17.5	-	-	-	-
Planning and Business Services	9.0	8.0	8.0	8.0	-	(8.0)
Facilities Design & Existing School Constr.	9.0	8.0	6.0	7.0	-	(7.0)
New Construction & UBC Inspections	4.0	3.0	2.0	3.0	-	(3.0)
Admin., Accountability & Const. Measures	3.0	3.0	3.0	3.0	-	(3.0)
DIVISION TOTAL	296.5	285.5	233.5	237.5	-	(237.5)
FINANCIAL SERVICES						
Administration	2.0	2.0	2.0	2.0	2.0	-
Finance Department	14.0	14.0	13.0	13.0	13.0	-
Payroll Department	8.5	8.0	7.0	6.0	6.0	-
Insurance & Employee Benefits	9.0	9.0	9.0	8.0	7.0	(1.0)
Budget Department	7.0	7.0	6.0	6.0	6.0	-
Purchasing and Warehousing	28.5	25.5	24.5	24.5	-	(24.5)
School Way Café	28.3	29.2	31.9	34.0	-	(34.0)
DIVISION TOTAL	97.3	94.7	93.4	93.5	34.0	(59.5)
HUMAN RESOURCES						
Human Resource Administration	2.0	2.0	2.0	2.0	2.0	-
Certification	3.0	2.0	2.0	2.0	2.0	-
Human Resource Assessment & Developme	4.0	4.0	4.0	3.0	3.0	-
HR Info Systems & Substitutes	3.0	3.0	3.0	3.0	4.0	1.0
Equity and Operations	13.9	14.0	13.0	14.0	11.0	(3.0)
Recruitment & Retention	3.9	4.0	4.0	4.0	4.0	-
DIVISION TOTAL	29.8	29.0	28.0	28.0	26.0	(2.0)



Department Personnel Resource Allocations

All Funds

Shown in Equivalent F/T Positions

Organization	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Budgeted Positions	Increase/ (Decrease)
INSTRUCTIONAL SERVICES						
Administration	6.0	7.0	7.0	7.0	3.0	(4.0)
Staff Dev./Media Services & Inst. Materials	18.5	7.0	-	-	-	-
K-12 Curriculum/Sch Improvement	49.9	37.4	51.4	57.0	54.9	(2.1)
Digital Learning & Assessment	7.0	7.0	8.0	9.0	10.0	1.0
Educational Enhancement	12.0	7.0	7.0	7.0	8.0	1.0
Student Assignments	-	-	-	-	1.0	1.0
Archives and Records Management	-	-	-	-	1.0	1.0
ESE & Student Services	54.1	76.6	79.7	78.5	55.7	(22.8)
Program and Grants Development	3.0	3.7	3.0	3.0	5.0	2.0
Health Services	5.0	5.0	4.0	4.0	4.0	-
Federal Compensatory Education	17.6	27.9	33.8	42.0	42.0	-
DeLand Administrative Custodial Services	5.5	5.5	-	-	-	-
DIVISION TOTAL	178.6	184.1	193.9	207.5	184.6	(22.9)
OPERATIONS SERVICES						
Administration	-	-	-	-	2.0	2.0
Maintenance	-	-	-	-	214.5	214.5
Planning and Business Services	-	-	-	-	11.0	11.0
Facilities Design & Existing School Constr.	-	-	-	-	8.0	8.0
New Construction & UBC Inspections	-	-	-	-	3.0	3.0
Purchasing and Warehousing	-	-	-	-	27.0	27.0
School Way Café	-	-	-	-	34.0	34.0
Technology Support & Admin	-	-	-	-	68.3	68.3
Copy Center	-	-	-	-	6.7	6.7
Transportation Services	-	-	-	-	439.0	439.0
DIVISION TOTAL	-	-	-	-	813.5	813.5
TECHNOLOGY SERVICES						
Technology Services	76.6	76.6	72.6	69.7	-	(69.7)
Copy Center	7.1	7.1	6.6	6.6	-	(6.6)
DIVISION TOTAL	83.7	83.7	79.2	76.3	-	(76.3)
STUDENT TRANSPORTATION						
Transportation Services	453.8	445.8	433.0	439.0	-	(439.0)
DIVISION TOTAL	453.8	445.8	433.0	439.0	-	(439.0)
DISTRICT TOTAL	1,175.7	1,157.9	1,094.1	1,116.2	1,090.5	(25.7)



Department Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

Organization	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Budgeted Positions	Increase/ (Decrease)
SCHOOL BOARD						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	4.1	4.2	4.2	5.0	5.0	-
DIVISION TOTAL	10.1	10.2	10.2	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	4.9	5.4	5.4	-
Area Superintendents	2.0	2.0	2.0	2.0	3.0	1.0
Area Superintendents	2.0	2.0	2.0	2.0	3.0	1.0
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Assignments	5.0	4.0	3.0	3.0	-	(3.0)
Archives and Records Management	2.0	2.0	1.0	1.0	-	(1.0)
Professional Standards	4.0	4.0	4.0	4.0	4.0	-
DIVISION TOTAL	25.9	24.9	22.9	23.4	21.4	(2.0)
FACILITIES SERVICES						
Maintenance	252.7	245.7	214.2	216.2	-	(216.2)
Planning & Business Services	4.0	3.5	4.0	3.5	-	(3.5)
Facilities Design & Existing School Constr.	1.5	1.5	0.5	0.5	-	(0.5)
Admin., Accountability & Const. Measures	1.0	1.7	1.7	1.7	-	(1.7)
Custodial Administration and Support	18.5	17.5	-	-	-	-
DIVISION TOTAL	277.7	269.9	220.4	221.9	-	(221.9)
FINANCIAL SERVICES						
Administration	2.0	2.0	2.0	2.0	2.0	-
Finance Department	14.0	14.0	13.0	13.0	13.0	-
Payroll Department	8.5	8.0	7.0	6.0	6.0	-
Insurance & Employee Benefits	8.0	8.0	8.0	7.0	6.0	(1.0)
Budget Department	6.1	6.1	5.1	5.1	5.1	-
Purchasing & Warehousing	17.6	14.6	13.6	13.6	-	(13.6)
DIVISION TOTAL	56.2	52.7	48.7	46.7	32.1	(14.6)
HUMAN RESOURCES						
Human Resource Administration	2.0	2.0	2.0	2.0	2.0	-
Certification	3.0	2.0	2.0	2.0	2.0	-
Human Resource Assessment & Development	3.0	3.0	4.0	3.0	3.0	-
Equity and Operations	13.9	14.0	12.0	14.0	11.0	(3.0)
Human Resource Info Sys & Substitutes	3.0	3.0	3.0	3.0	4.0	1.0
Recruitment & Retention	3.9	4.0	4.0	4.0	4.0	-
DIVISION TOTAL	28.8	28.0	27.0	28.0	26.0	(2.0)



Department Personnel Resource Allocations

General Fund

Shown in Equivalent F/T Positions

Organization	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2015-2016 Budgeted Positions	Increase/ (Decrease)
INSTRUCTIONAL SERVICES						
Administration	2.3	4.6	4.4	5.4	2.6	(2.8)
Staff Dev./Media Services & Inst. Materials	10.4	4.2	-	-	-	-
K-12 Curriculum/Sch Improvement	27.2	23.6	34.8	40.7	38.9	(1.8)
Digital Learning & Assessment	6.1	7.0	7.0	9.0	11.0	2.0
Educational Enhancements	12.0	7.0	7.0	7.0	8.0	1.0
Student Assignments	-	-	-	-	1.0	1.0
Archives and Records Management	-	-	-	-	1.0	1.0
ESE & Student Services	8.8	9.6	12.1	11.2	8.8	(2.4)
Program and Grants Development	0.4	0.6	0.4	0.4	0.3	(0.1)
Health Services	3.9	3.9	3.2	3.2	3.2	-
Federal Compensatory Education	0.9	5.7	5.9	6.3	6.0	(0.3)
DeLand Administrative Custodial Services	5.5	5.5	-	-	-	-
DIVISION TOTAL	77.5	71.7	74.8	83.2	80.8	(2.4)
OPERATIONS SERVICES						
Administration	-	-	-	-	2.0	2.0
Maintenance	-	-	-	-	213.8	213.8
Planning & Business Services	-	-	-	-	3.5	3.5
Purchasing and Warehousing	-	-	-	-	16.1	16.1
Technology Support & Admin	-	-	-	-	68.2	68.2
Copy Center	-	-	-	-	6.7	6.7
Transportation Services	-	-	-	-	444.0	444.0
DIVISION TOTAL	-	-	-	-	754.3	754.3
STUDENT TRANSPORTATION						
Transportation Services	452.8	444.8	432.0	438.0	-	(438.0)
DIVISION TOTAL	452.8	444.8	432.0	438.0	-	(438.0)
TECHNOLOGY SERVICES						
Technology Services	73.5	72.5	68.3	69.3	-	(69.3)
Printing and Copying - Copy Center	7.1	7.1	6.6	6.6	-	(6.6)
DIVISION TOTAL	80.6	79.6	74.9	75.9	-	(75.9)
DISTRICT TOTAL	1,009.6	981.8	910.9	928.1	925.6	(2.5)



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

- Continued Title I services to 53 elementary, secondary, charter, and alternative schools
- Funded the Plus One program (one additional hour of instruction per school day) at six Title I elementary schools
- Continued training for Waterford Early Learning Program at 35 schools and 4 Non-Title I schools and also provided 107 initial training sessions for teachers, 3 training sessions for Administrators, and another round of 107 Report and Data PD for teachers and 3 Administrator PD's
- Installed 500 new computers to use with the SuccessMaker expansion at 52 Title I elementary schools and provided 26 initial training PD for teachers and 3 administrator PD's, along with 44 school-based Reports and Data PD and 3 administrator PD's
- Installed 100 new computers to use with the upgraded Waterford Early Learning Program
- Deployed iPad carts to all Title I schools for implementation during the school year and to support the CSI summer program and provided 40 iPad PD's (school-based and district wide)
- Funded 49 academic intervention teachers in reading and math at 25 elementary schools and three middle or high schools
- Provided six iPads and Tech Trolley carts to each academic intervention teacher to enhance delivery of intervention instruction and to increase student engagement
- Provided school-based after school tutoring at all Title I schools
- Provided five Professional Development seminars for academic intervention teachers
- Offered Parent to Kid Literacy Programs at all Title I elementary schools during the school year
- Provided funds for AIMS and Thinking Maps trainings in core curriculum areas for teachers at Title I schools
- Provided teachers at seventeen elementary, one K-8, one charter, six middle, and one middle-high school
- Offered Summer Enrichment Adventure Lab to 150 kindergarten, 1st, 2nd, 3rd, & 4th grade students from 18 Title I schools
- Offered a hands-on teaching and professional development component through the SEA Lab Field experience for up to 120 K-4th grade teachers using newly developed Florida Standards lessons in science, reading and math that are available on the district website
- Offered Comprehension and Science Investigation (CSI) with integrated Florida Standard lessons to Pre-K-4th grade students from 35 Title I schools with an average of 1,700 in daily attendance
- Offered a new summer program, 5th Grade Project STEM for 240 5th grade students from 35 Title I schools
- Offered four Families and Community Together (F.A.C.T.) Fairs during the school year at New Smyrna Beach Middle, Deland Middle, Deltona Middle, and Holly Hill School
- Continued the Coaching Initiative to include 57 secondary coaches and 76 elementary coaches
- Offered professional development to all 39 new coaches: Elements of Coaching, Adult Learners, CHAMPS, etc.
- Offered a VPK/ESE/Employee Blended Program for three and four-year-old disabled and typically developing children in a least restrictive environment
- Provided VPK/Title I Early Learning Initiatives and VPK Summer programs in selected elementary schools

Title I, Part A: Homeless

- Provided more than 500 backpacks, school supplies, and reading books to homeless students at non-Title I schools during the school year and summer
- Provided tutoring services for selected identified homeless students at non-Title I schools

Title I, Part A: Supplemental Educational Services (SES) and Choice with Transportation

- Used flexibility in use of Title I, Part A funds for SES
- Implemented a district model to replace SES for after school tutoring, Students & Tutors Achieving Results (S.T.A.R.) program, for up to 2,000 students in Title I schools
- Students eligible for the program did not meet proficiency in reading or math as indicated by district assessments for reading and math



Federal Program Accomplishments

- Provided 20-40 hours of after school tutoring for 1,100 grade 3-12 students through the Students and Tutors Achieving Results (S.T.A.R.) tutoring program
- Utilized i-Ready software to provide diagnostic assessment in reading and math that provides detailed performance reports that are used to develop Student Learning Plans for each student, who are post-tested to determine gains
- Provided instruction in reading or math at any time during the school day and/or outside of school with internet access

Title I, Part C

- Enrolled 103 students in the Migrant Education Program (MEP)
- Facilitated tutorials and provided ongoing Migrant Education Program staff trainings
- Facilitated MEP students to have access to the Online Learning lab and Virtual School
- Provided funding for the Credit Accrual Summer School Session for middle-high school students to earn credits
- Provided funding for an Elementary Summer School enrichment program for K-5 migrant students that help students build social and academic English language skills necessary for their success in school
- Partnered with Title III to provide funding and resources for Intensive English Summer Classes for our middle-high school students
- Continued to provide funding for the Home-School Connection Pre-School Summer program for migrant children ages 3-5 year olds
- Provided Welcome Back Kits that included a back pack and school supplies to all summer program participants
- Conducted 6th Annual Migrant Kindergarten Orientation
- Participated in Open House events at McInnis, Pierson Elementary, and Taylor Middle High
- Held Honor Roll and Recognition Award Ceremonies for migrant students
- Accompanied five Taylor Middle-High students to Washington, D. C. to participate in the New American's Close-Up Program
- Conducted four Migrant Parent Advisory Council meetings
- Sponsored a Migrant parent, chosen to sit on the Florida Migrant Parent Advisory Council (FMPAC) Committee, who was the second consecutive Volusia County parent chosen for this group
- Partnered with Project Share, Flagler Beach Rotary Club, Pierson Elementary, and Pierson Town Hall to provide a monthly food assistance program for the neediest students
- Partnered with First United Methodist Ladies group to provide cleaning supplies for migrant families
- Participated in the four Federal Program's F.A.C.T. Fairs
- Participated in East Coast Technical Assistance Center (ECTAC) conferences, Strategies, Opportunities and Services for Out of School Youth (SOSOSY) Dissemination Event, Florida Migrant Parent Advisory Council (FMPAC), and Implementation Strategies V Meeting

Title I, Part D

- Provided funding for tutoring services for neglected/delinquent and at-risk students through Children's Home Society and Florida United Methodist Children's Home
- Funded a supplemental reading intervention program (READ 180) for delinquent and at-risk students at PACE Center for Girls to receive additional instruction to help improve reading skills
- Funded reading and math programs for delinquent students through AMI Kids to provide intensive reading and math instruction to improve students' academic skills
- Continued to provide funding for transition services, intensive reading instruction, site licensing and competency-based Credit Retrieval/Recovery opportunities for neglected and delinquent students at Department of Juvenile Justice (DJJ) sites which include Volusia Regional Juvenile Detention Center, Residential Adolescent Program, G4S and the Volusia County Branch Jail

Title II

- Funded seven Reading Coaches and one Math Coach at seven high schools to provide site-based professional development and coaching in reading and content-area reading skills
- Funded seven Academic Coaches at seven elementary schools



Federal Program Accomplishments

- Funded one middle school science coach
- Funded additional subject area Teachers on Assignment (TOAs) to provide support for professional development in the core subject areas
- Provided funding to curriculum specialists for curriculum mapping (i.e., Common Core), re-writing of assessments and end of course exams and to provide PD in the core curriculum areas
- Provided funding for the AVID, AP and Summer Institute, AVID Path Trainings, Differentiated Accountability Summer, AVID National, FASD, Model School, AMLE, Japanese Math, NCTM, WFTB, CET, NSTA, FASS, FAEE, FFLA, TESOL, NCEA, Learning and the Brain, ASCD, FMEA, FETC, NILD, and ASCI Conferences and ECTAC Spring Forum
- Funded Thinking Maps, EdImpact, Moodle, Corwin, Math University, Eduphoria, eLearning, FSA Writing, Kagan Coaching, Pacing Camtasia, MAFS, AIMS, and Science Inquiry Trainings, Gifted Endorsement and STEM Cadre

Title III

- Continued providing instructional technology programs, System 44 and Imagine Learning, for English Language Learners
- Provided six iPads to every secondary ESOL Classroom for student use
- Purchased iPads for ESOL paraprofessionals for student support
- Collaborated with Title I's F.A.C.T. Fair
- Held quarterly Recognition Award Ceremonies for ELL students
- Continued to facilitate ESOL Advisory Committee meetings
- Provided professional development for ESOL and general education teachers in the following areas: best practices, instructional strategies, cross cultural communication and curriculum standards
- Organized Elementary ESOL PLC Meetings
- Participated in new statewide WIDA training
- Attended and sent several teachers to SSTESOL
- Attended FABES statewide meetings
- Currently working in conjunction with the Assessment Office to train Test Administrators for the new ACCESS for ELLs
- 687 students participated in ESOL Summer School
- 237 current number of students in ESOL Tutoring
- Facilitated 2 ESOL Paraprofessional trainings per year
- Gave assistance to charter and private schools who have ELLs
- Worked in conjunction with the Language Arts Department to provide resources and training for secondary ESOL teachers
- Worked in conjunction with Textbook Department to order heritage language dictionaries for testing purposes
- Provided ESOL Endorsement trainings live
- Provided online ESOL training

IDEA, Part B, Entitlement

- Provided three sessions of Skills, Tips and Routines for Teacher Success (STARTS), a four-day training requirement for new-to-ESE teachers
- Provided Accommodations Training sessions for Empowering Educators for Excellence (E3) teachers
- Provided all high schools with ongoing technical assistance, a specially designed report, and support from district ESE and DOE Project 10 staff to implement 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
- Trained and supported 62 ESE teachers in Ongoing Progress Monitoring in the area of reading
- Provided collaborative professional development to 69 ESE support facilitation teachers to implement the acceleration model, including pre-teaching and scaffolding instruction
- Provided professional development and follow-up support to 80 support facilitation teachers in Reciprocal Teaching
- Provided professional development to 59 speech-language pathologists on the Expanding Expression Tool to enhance oral and written language



Federal Program Accomplishments

- Implemented Connecting Math Concepts in all Varying Exceptionalities and Emotionally/Behaviorally Disabled separate classes in grades K-5
- Expanded implementation of Ascend Math, a computer-based math intervention program, to 120 secondary students with disabilities and provided related professional development and support to 10 secondary ESE teachers
- Continued implementation of the Unique Learning System, a comprehensive curriculum for students working toward Florida Standards Access Points, including the creation of printed materials for the classrooms
- Initiated Tier 1 Positive Behavior Intervention and Supports (PBIS) at five new schools, increasing to a total of seven schools implementing and one school reorganizing PBIS
- Facilitated four district sessions of CHAMPS trainings open to all VCS teachers and six sessions of school-based CHAMPS
- Conducted 53 training sessions in Nonviolent Crisis Intervention. A total of 742 VCS personnel were trained in prevention and de-escalation of crisis behavior, with 204 attaining initial certification and 538 completing recertification training
- Realigned the implementation of a systematic district-level support process for schools identified as having increased incidents of physical restraint of students with disabilities to a proactive rather than reactive planning process, occurring at the beginning of the year
- Updated the Autism Spectrum Disorder (ASD) Endorsement Certificate Add-On Program with the Florida Department of Education to start the fifth cohort of this coursework in SY2015-16. To date, 67 VCS teachers and district staff have completed the courses required to earn the ASD Endorsement
- 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, at 22 schools with over 200 teachers, paraprofessionals and service providers
- 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 over 150 parents of students with disabilities through Parent Transition Night presentations facilitated by 12 VCS middle and high schools
- 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 ASD and Kagan Cooperative Learning 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
- Purchased start-up and replacement items, such as adaptive furniture and manipulative toys, to support delivery of the Pre-K ESE Program
- Collaborated with Early Steps to ensure the seamless transition of young children entering the district's ESE Pre-K classes
- Purchased Mobile Data Solutions software to allow Pre-K ESE teachers to electronically administer the required state assessment (Battelle Developmental Inventory), increasing efficiency and reducing reporting errors
- Provided substitutes to support classrooms when Pre-K ESE teachers were required to conduct high numbers of one-to-one assessments using the Battelle Developmental Inventory



District Accomplishments

School Accomplishments:

- Westside Elementary and Atlantic High were selected as regional winners by the Florida Department of Education for their parent involvement programs
- Ivy Hawn Charter School for Arts met the criteria for high-performing charter school status as defined in Florida Statutes
- Champion Elementary students won 10 first place awards at the Jim Harbin Media Festival sponsored by the Florida Association for Media in Education
- Spruce Creek High School Academy of Information Technology and Robotics was named a Ford Branded STEM Academy
- Three Seabreeze High students won in the US Congressional Art Competition: Madi Buckels, first place; Rebekah Hancock, second place; and Angelia DeRiggi, third place
- Taylor Middle-High School received the 2014 Florida Outstanding Middle/Secondary School Agricultural Education Program Award

Student/Staff Accomplishments:

- Volusia's graduates garnered over \$28,637,144 in scholarships
- Three principals were officially selected for the Florida Department of Education Commissioner's Leadership Academy, which is a year-long embedded professional learning opportunity designed to deepen skills for improving instruction. Brandy Hogue, Freedom Elementary; Patricia Corr, Galaxy Middle; and John Atkinson, Pine Ridge High, represent the top principals statewide
- Zanetta Barnes, Galaxy Middle School teacher, received the Tom Bishop Award by the Florida Bandmasters Association
- Meryl Liu, Creekside Middle student, received the Nicholas Green Distinguished Student Award, which recognized distinguished achievement in academic, leadership, or the arts in children grades 3 through 6
- Marilu Duque, Deltona High senior, was awarded the Florida Outstanding School Volunteer Award from the Florida Department of Education
- Morgan Berletich, Mainland High student, and Thomas Bull, Mainland High 2-D art teacher, won Best in Show at the 2015 Florida Art Education and Association K-12 Virtual Exhibition
- Isle Velazquez and Kylie Jett, Taylor High students, were named Dell Scholarship recipients, each earning a \$20,000 scholarship and a new Dell laptop



District Accomplishments

- Thomas Bennett, coach of Spruce Creek High Girls Weightlifting, was selected as the 2014 National High School Athletic Association State Coach of the Year

District Accomplishments:

- Volusia County Schools achieved Bronze Status as a Florida Healthy School District from Florida Action for Healthy Kids, the Florida Coordinated School Health Partnership and the Florida Association of District School Superintendents
- 54 schools received the Florida Department of Education Five Star School Award, an incentive program to recognize exemplary community involvement in our schools
- Volusia County Schools Transportation Services won the Larson Quality Award from the National Association for Pupil Transportation
- Volusia County School District received the Distinguished Budget Presentation Award for the current budget from the Government Finance Officers Association, which is the highest form of recognition in governmental budgeting and represents a significant achievement by the district



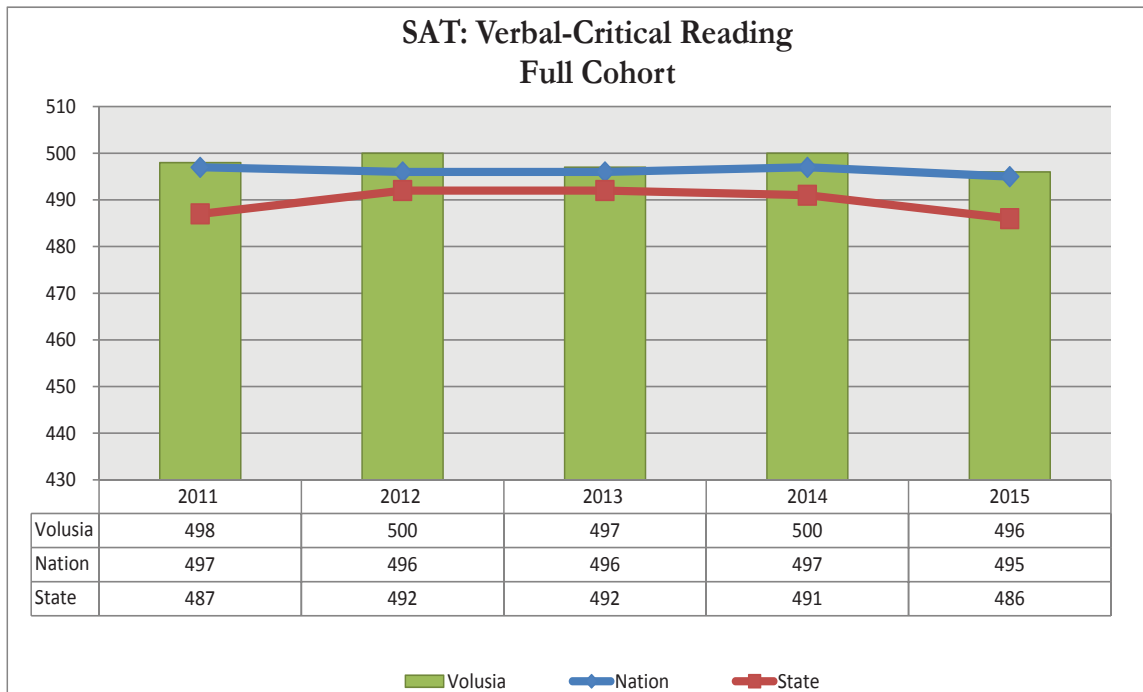
Performance Accomplishments

Scholastic Aptitude Test (SAT) Reasoning Test Combined Scores

	2011*	2012*	2013*	2014*	2015*
	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>
Nation	1500	1498	1498	1497	1490
Florida	1447	1460	1457	1448	1434
Volusia	1473	1475	1468	1470	1453

*Includes new writing component

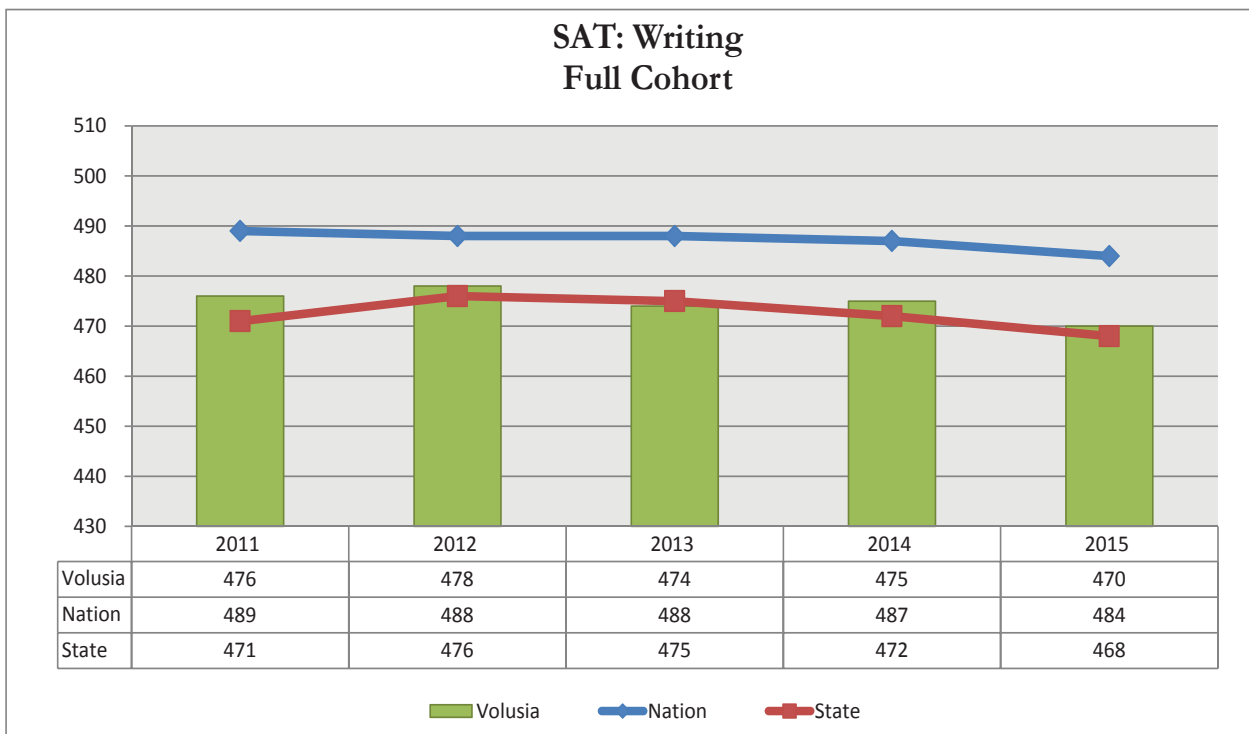
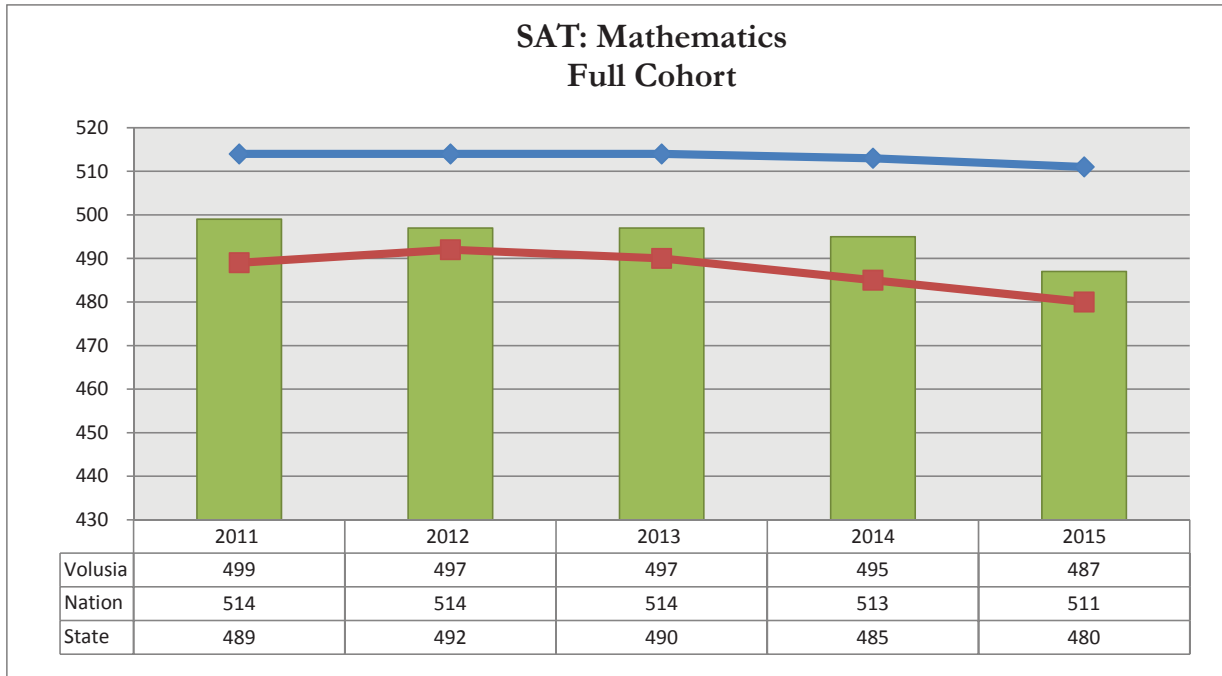
The SAT Reasoning Test is a commercially produced test that is used to measure student achievement in critical reading, mathematics, and writing skills and for admission criteria to many four-year universities. Critical reading, mathematics, and writing scores range from 200 to 800 in each subject. Because 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 2010 through 2015. 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 2015.



Source: District Records



Performance Accomplishments



Source: District Records

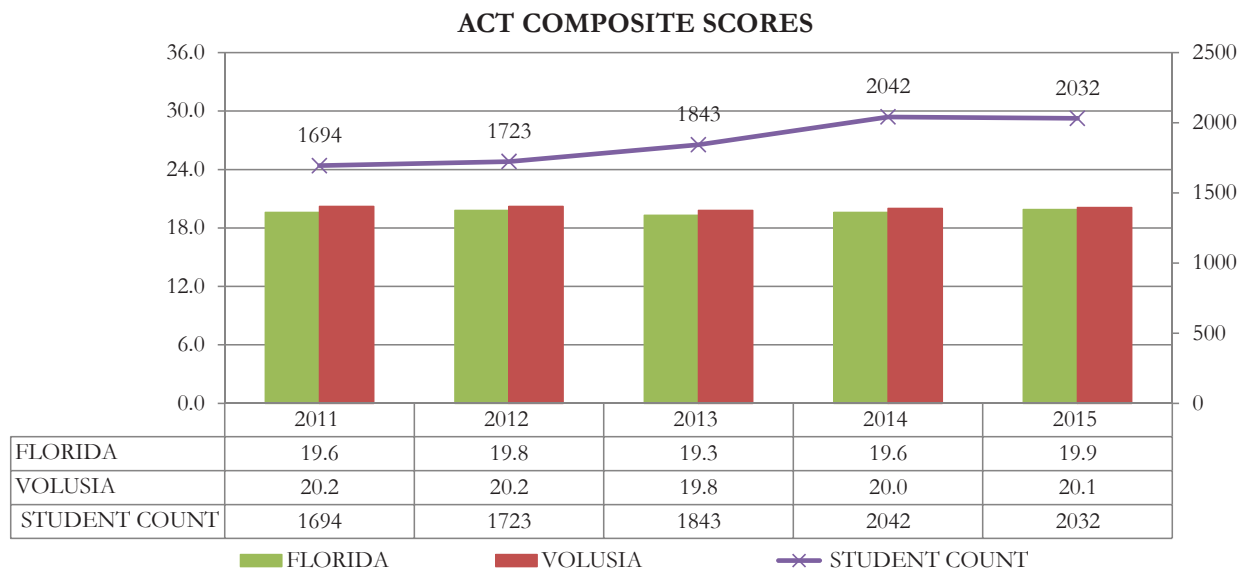


Performance Accomplishments

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 2015, 2,032 students took the ACT, compared to 1694 in 2011. Participation in this test has increased while performance is relatively stable.

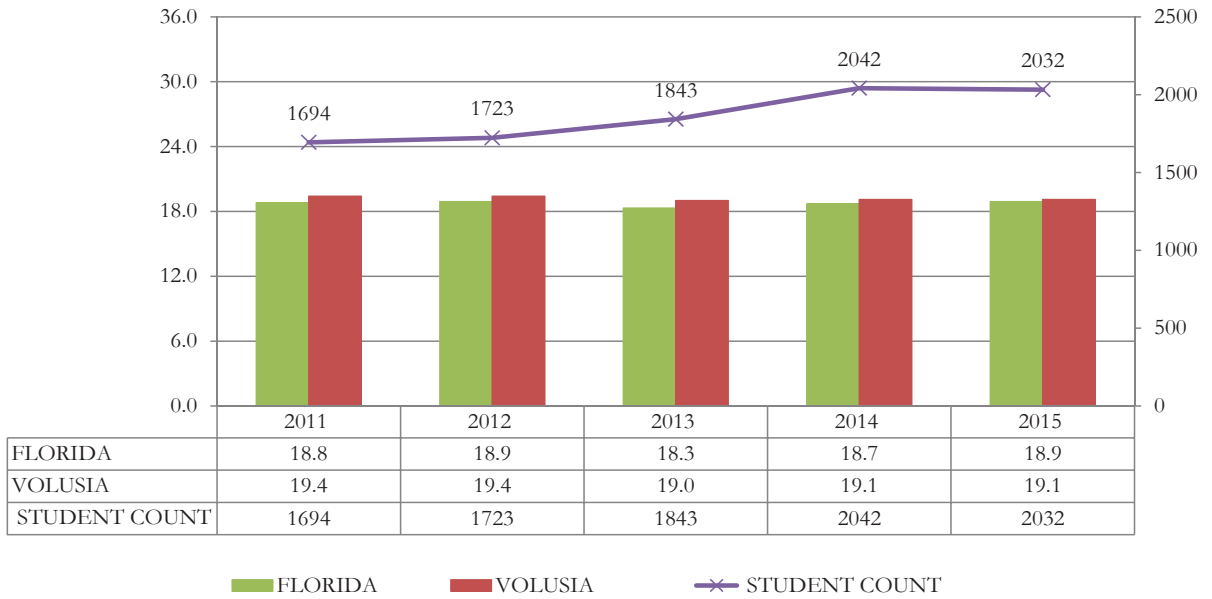


Source: District Records

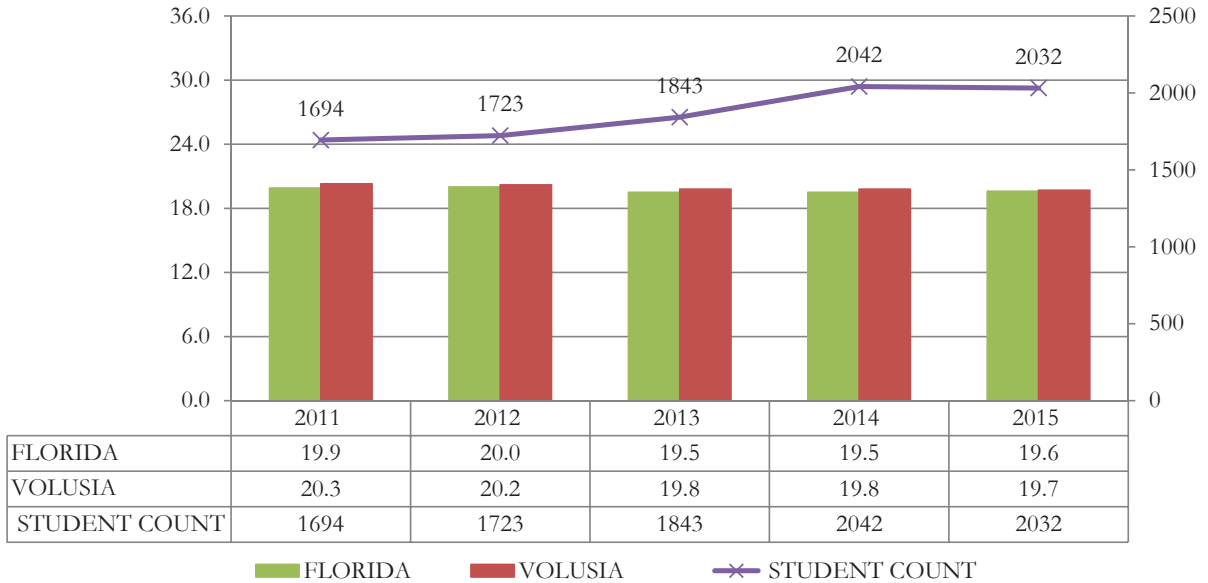


Performance Accomplishments

ACT ENGLISH SCORES



ACT MATHEMATICS SCORES



Source: District Records



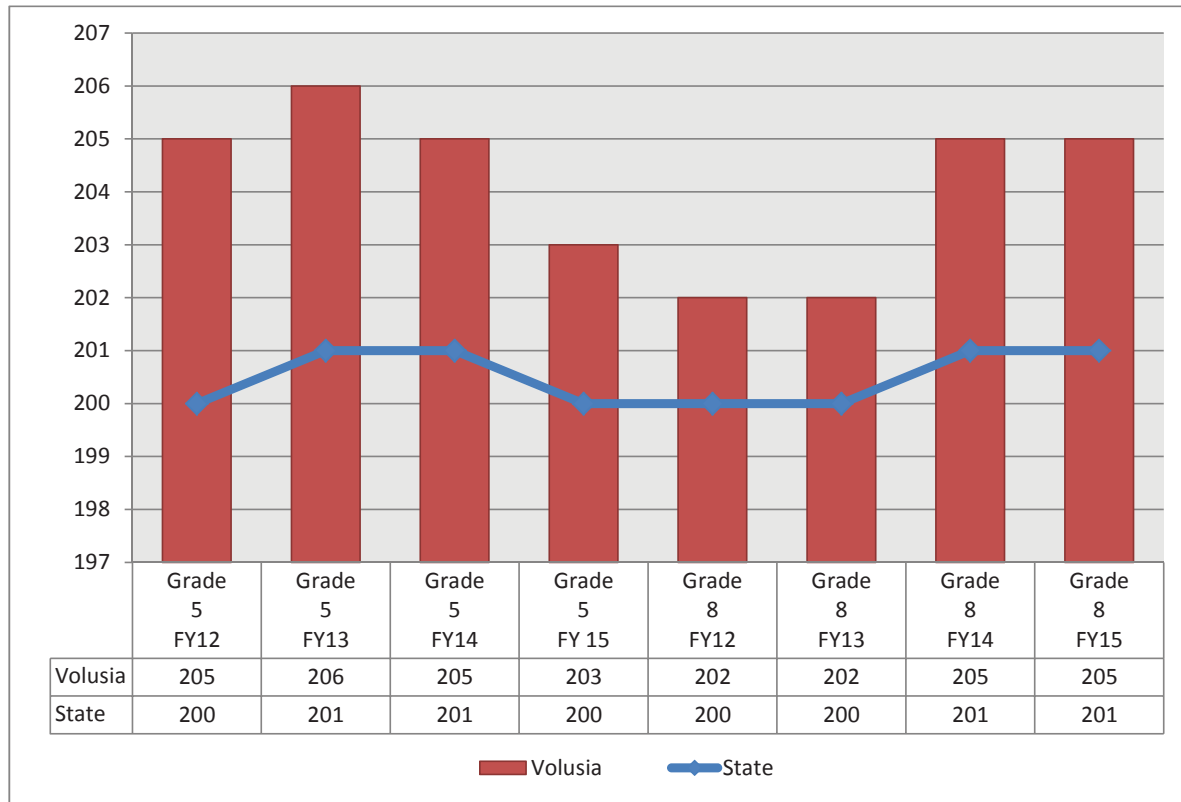
Performance Accomplishments

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

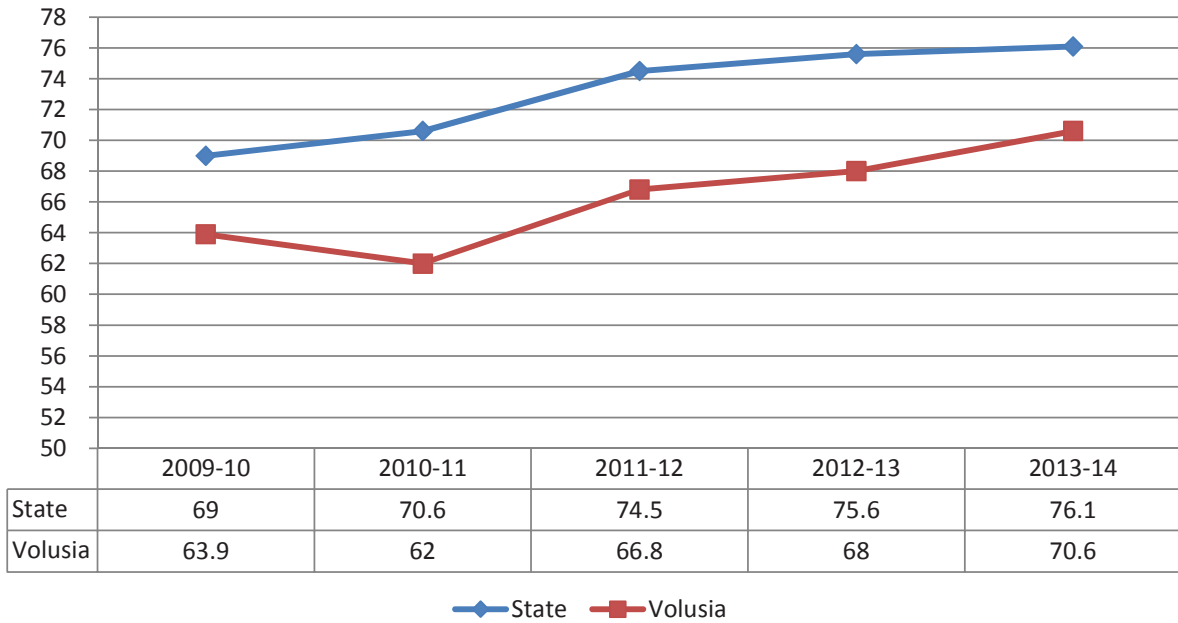


Performance Accomplishments

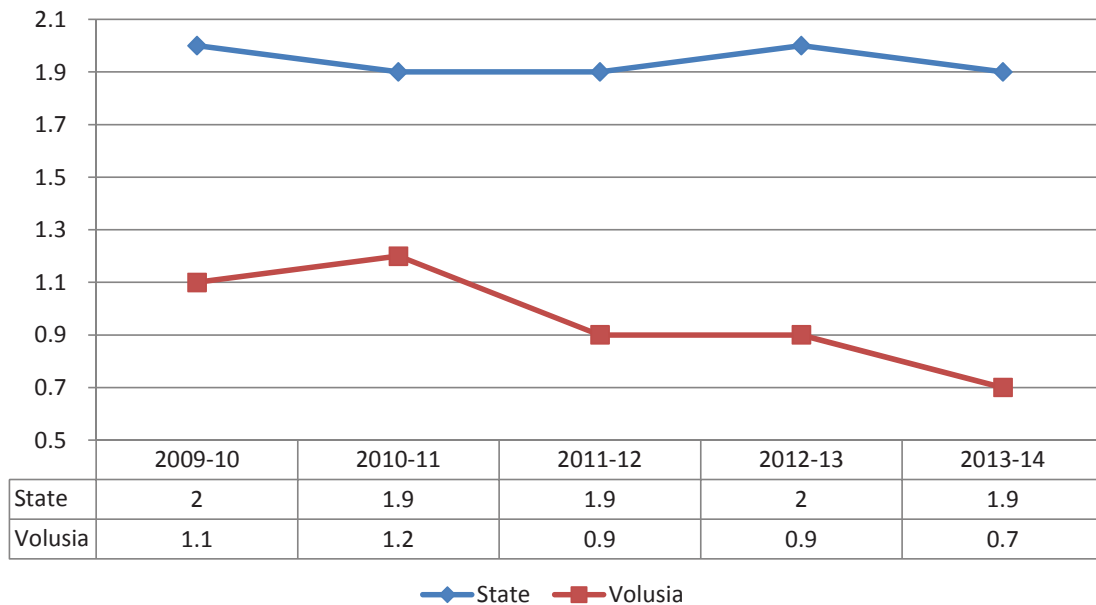
Graduation and Drop-Out Rates

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 63.9% in FY10 to 70.6% in FY14 in Volusia County. Drop-out rates decreased from 1.1 percent in FY10 to 0.7 percent in FY14 in Volusia County. Graduation and Drop-out Rates for 2015 will be available later in the year.

Federal Graduation Rates



Drop-Out Rates



Source: District Records

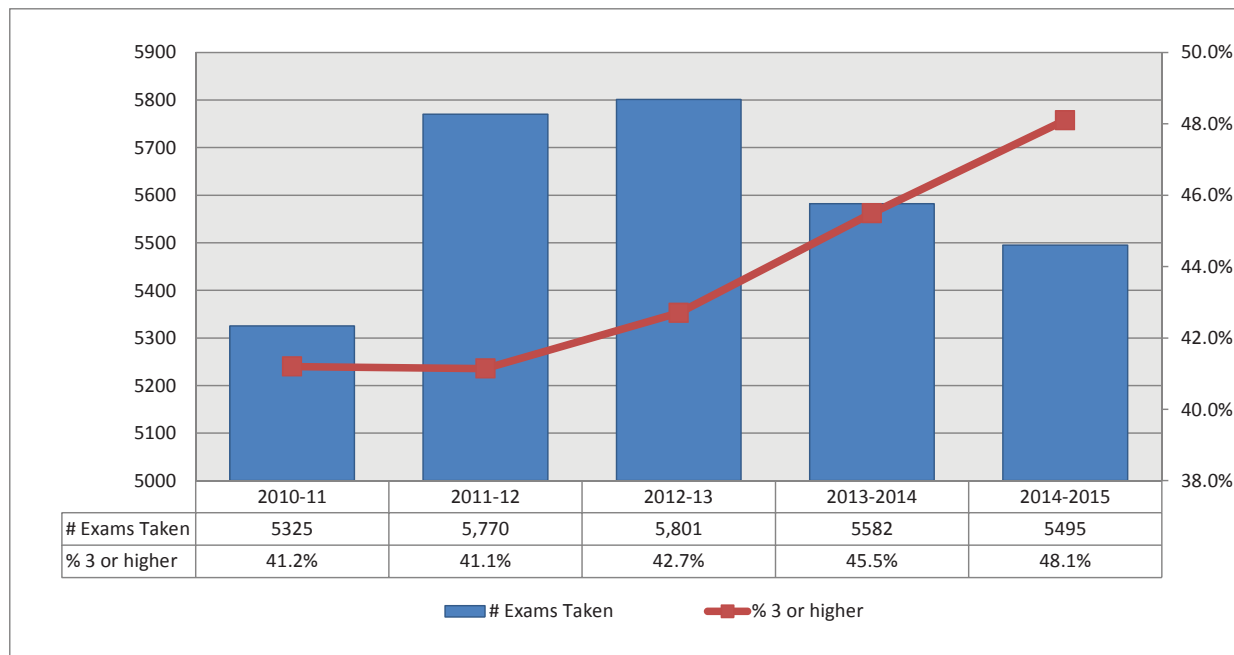


Performance Accomplishments

Advanced Placement Growth and Performance 2011 to 2015

Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has increased from 5,325 to 5,495. At the same time, performance, as defined by students scoring three or higher, has increased. In 2015, 5,495 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

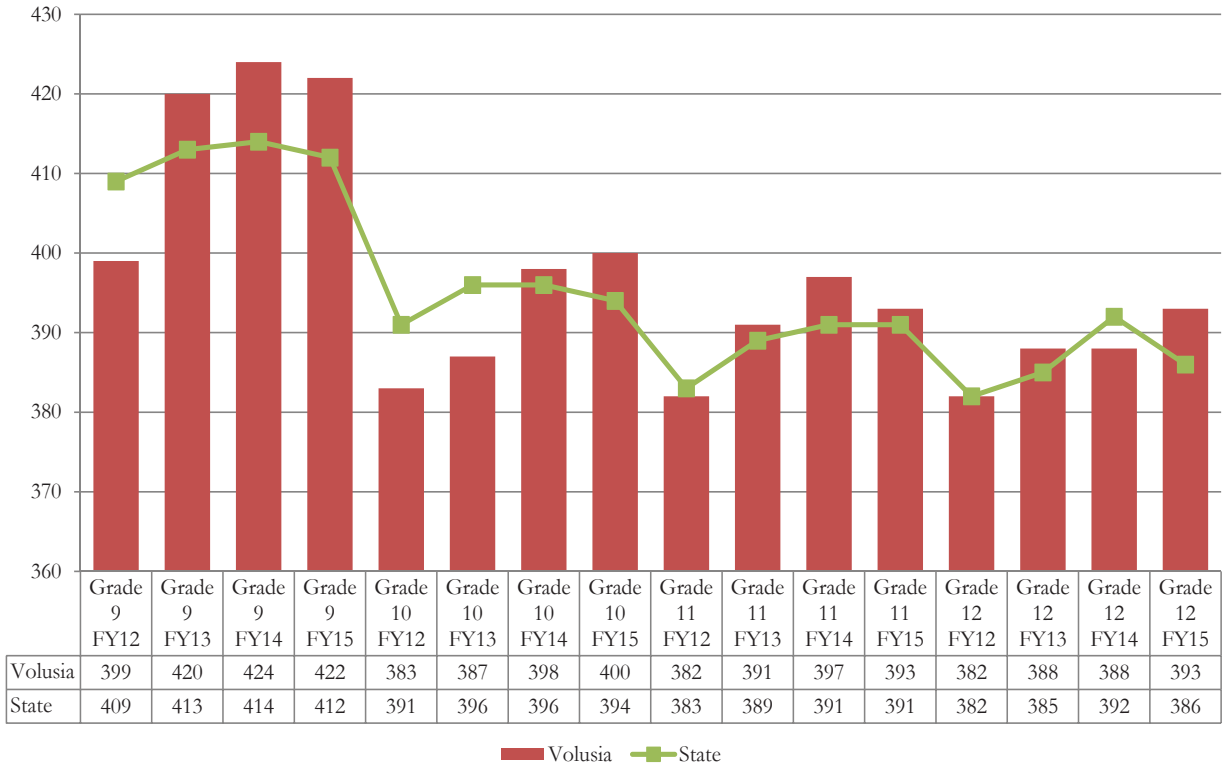


Performance Accomplishments

Biology End-of-Course

In 2015, 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	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
Adobe Certified Associate (Dreamweaver)	28	85	33%	159	229	69%	71	86	83%
Adobe Certified Associate (Flash)	40	204	20%	121	150	81%	64	103	62%
Adobe Certified Associate (Illustrator)	192	230	83%	-	-	-	-	-	-
Adobe Certified Associate (InDesign)	65	86	76%	-	-	-	-	-	-
Adobe Certified Associate (Photoshop)	241	486	50%	611	877	70%	322	370	87%
Adobe Certified Associate (Premiere Pro)	460	638	72%	597	831	72%	57	150	38%
Agricultural Biotechnology Certification	10	15	67%	-	-	-	-	-	-
Agricultural Technician Certification	14	34	41%	14	30	47%	8	51	16%
Autodesk Certified User- AutoCAD	13	42	31%	18	28	64%	33	48	69%
Autodesk Certified User - Inventor	117	163	72%	136	161	84%	-	-	-
Autodesk Certified User - Revit Architecture	16	17	94%	-	-	-	-	-	-
Biotechnician Assistant	10	31	32%	4	29	14%	-	-	-
Certified Food Protection Manager (ServSafe)	89	206	43%	59	140	42%	125	178	70%
Certified Horticulture Professional	4	23	17%	9	38	24%	7	52	13%
Certified Medical Administrative Assistant	78	128	61%	117	174	67%	-	-	-
Certified Patient Care Technician	18	61	30%	-	-	-	-	-	-
Certified Veterinary Assistant (CVA)	1	3	33%	3	3	100%	-	-	-
IC3 Spark- <i>**Digital Tool Certificate**</i>	23	53	43%	-	-	-	-	-	-
Microsoft Office Specialist Bundle	117	193	61%	131	283	46%	12	56	21%
Microsoft Office Specialist: Excel- <i>**Digital Tool Certificate**</i>	5	35	14%	-	-	-	-	-	-
Microsoft Office Specialist: Word- <i>**Digital Tool Certificate**</i>	92	124	74%	-	-	-	-	-	-
Microsoft Technology Associate (MTA) - Gaming Development Fund	0	16	0%	-	-	-	-	-	-
Microsoft Technology Associate (MTA) - HTML5 Application Dev. Fund	4	8	50%	-	-	-	-	-	-
Microsoft Technology Associate (MTA) - Networking Fund	14	31	45%	-	-	-	-	-	-
NCCER Construction Technology	8	8	100%	18	18	100%	14	14	100%
Grand Total	1,659	2,920	57%	1,997	2,991	67%	713	1,108	64%

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

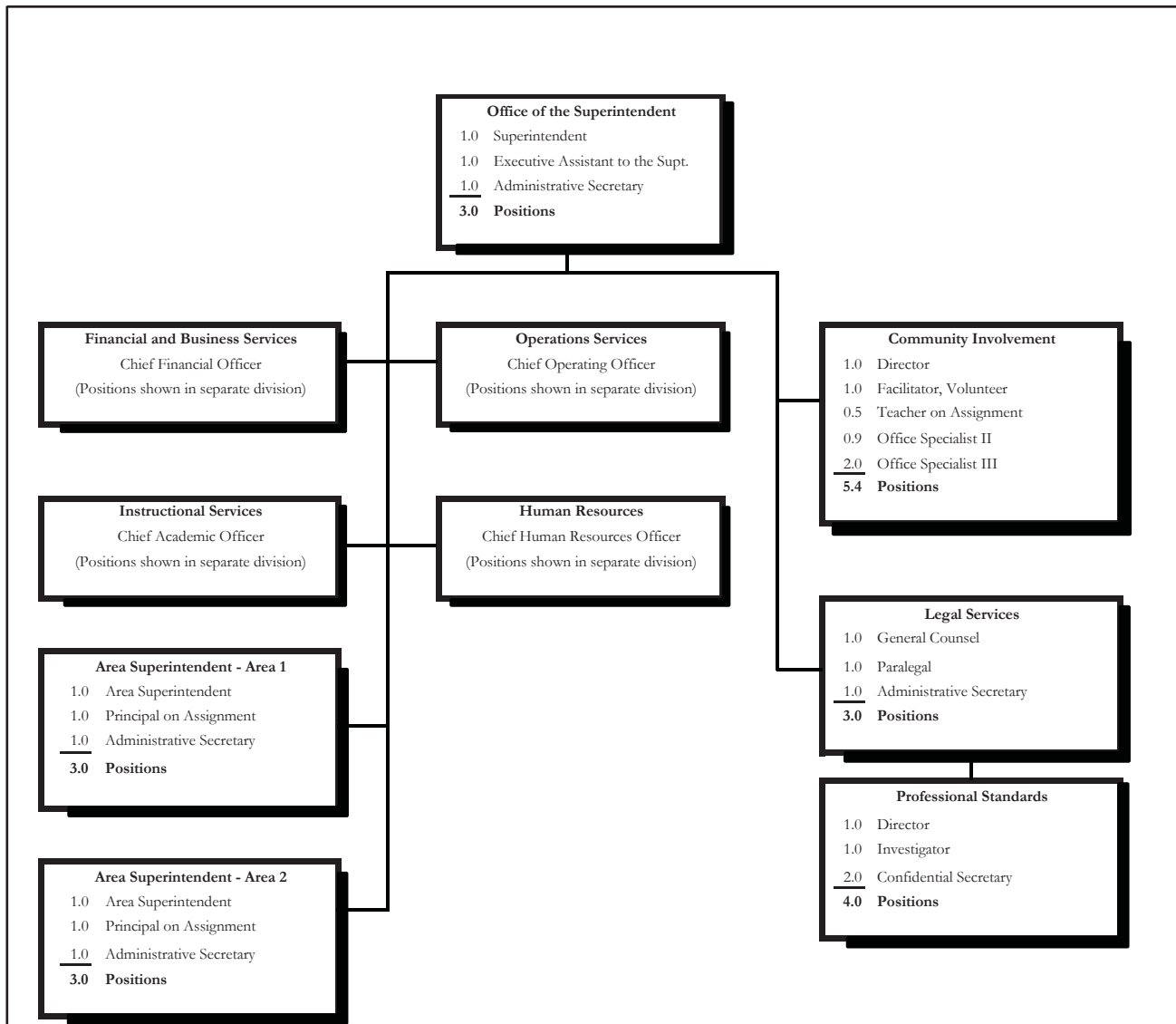
Through the individual commitment of all, our students will graduate with the knowledge, skills, and values necessary to be successful contributors to our democratic society.

School Board Division Budget

<u>Departments</u>	<u>Actuals</u> <u>2013-2014</u>	<u>Adopted</u> <u>2014-2015</u>	<u>Actuals</u> <u>2014-2015</u>	<u>Adopted</u> <u>2015-2016</u>
School Board	\$ 386,869	\$ 409,238	\$ 381,095	\$ 404,054
Total Departments	\$ 386,869	\$ 409,238	\$ 381,095	\$ 404,054
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<u>Expenditure Categories</u>	<u>Actuals</u> <u>2013-2014</u>	<u>Adopted</u> <u>2014-2015</u>	<u>Actuals</u> <u>2014-2015</u>	<u>Adopted</u> <u>2015-2016</u>
Salaries	\$ 222,733	\$ 221,433	\$ 225,278	\$ 212,903
Benefits	118,580	140,277	128,871	121,857
Purchased Services	7,766	6,715	18,262	6,715
Materials and Supplies	1,029	1,500	525	1,500
Other Expenses	36,761	39,313	8,159	61,079
Total Expenditures	\$ 386,869	\$ 409,238	\$ 381,095	\$ 404,054



Office of the Superintendent



Summary:	
General Fund	21.4
Grants	-
Total Positions	<u>21.4</u>



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:

- Student Achievement
- Curriculum
- Internal/External Communications
- Human Resources
- Fiscal Management
- 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 the seventh district in the nation to win the award since 1996. Another significant example across all sectors of excellence can be seen in Bronze 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 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:

The Superintendent is responsible for working with the School Board and staff to implement the focus areas.

FOCUS AREA: Student Achievement

Personalize 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.



Office of the Superintendent

FOCUS AREA: Fiscal Management

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

FOCUS AREA: Operations / Infrastructure

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

Superintendent's Priority Initiatives

- 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-kindergarten 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

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
- Facilitating parent/community committee meetings
- Serving on a variety of district committees
- Responding 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
- Increasing public support by fostering two-way communication with parents and key community organizations
- Maintaining a strong relationship with members of the media
- Providing 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. Other major functions include:

- Coordinating and reviewing amendments to school board policy and developing new policies;
- Representation of the district in legal matters and proceedings;
- Consultation with district and school-based administrators on legal matters as they arise;
- Drafting and review of legal documents;
- Labor relations manager and chief negotiator for the district in the collective bargaining process;
- Coordination and management of utilization of external legal services as needed;
- Management of general liability self-insurance program and liaison with claims adjuster for fleet liability self-insurance program; and
- Providing oversight for Professional Standards;

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
- Providing school and district administrators with the advice and services in matters relating to employee discipline
- Conducting staff development related to ethical employee behavior and in appropriate areas prescribed by federal and state requirements in the work environment
- Conducting background screening on applicants, volunteers and contracted vendors (JLA)
- Complying with federal guidelines regarding CDL random drug/alcohol testing
- 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

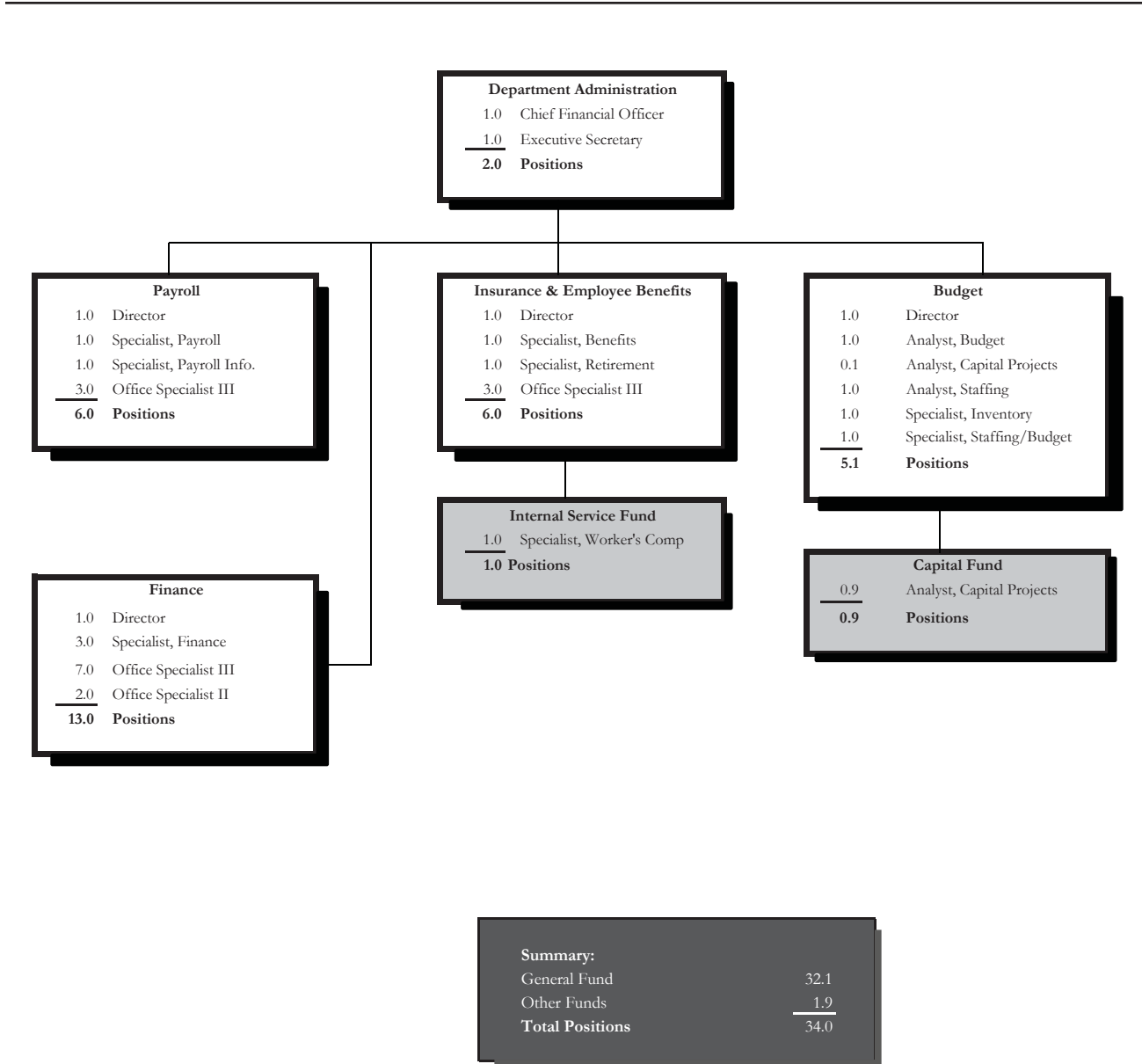
Office of the Superintendent Division Budget

Departments	Actuals 2013-2014	Adopted 2014-2015	Actuals 2014-2015	Adopted 2015-2016
Office of the Superintendent	\$ 445,544	\$ 439,632	\$ 510,940	\$ 438,466
Community Information Services	284,290	324,439	313,550	328,610
Office of General Counsel	548,627	770,084	487,314	869,020
Office of the Area Superintendents	425,967	408,411	414,682	579,902
Professional Standards	268,239	276,707	276,106	307,864
Total Departments	\$ 1,972,667	\$ 2,219,273	\$ 2,002,592	\$ 2,523,862

Expenditure Categories	Actuals 2013-2014	Adopted 2014-2015	Actuals 2014-2015	Adopted 2015-2016
Salaries	\$ 1,258,112	\$ 1,248,325	\$ 1,344,482	\$ 1,428,427
Benefits	391,213	397,979	403,518	456,730
Purchased Services	274,834	533,421	213,617	598,676
Energy Services	-	-	35	-
Materials and Supplies	13,155	12,794	8,985	13,060
Other Expenses	35,353	26,754	31,955	26,969
Total Expenditures	\$ 1,972,667	\$ 2,219,273	\$ 2,002,592	\$ 2,523,862



Financial Services



Financial Services

Division Mission

The mission of the Financial Services Division is to support student achievement through the Volusia County School's mission and strategic plan by providing the necessary financial information, analyses, and services essential for sound decision-making and prudent financial management.



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. Recent 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 \$120 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.

This fiscal year, the school district received \$428 million in total Florida Education Finance Program (FEFP) funding. Special revenue (federal) for specific purposes was \$81 million. The Race to the Top (RTTT) grant has expired as a revenue source.

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 slowed down for the FY2014-2015 and FY2015-2016 school years. The district exceeded its budgeted projection this year by 522 students at the 20-day count. Home foreclosures have also slowed in the county from previous years. School taxable values have increased significantly by \$1.62 billion from FY2015-2016.

This year, the state provided an increased allocation of \$13.9 million. With the 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 for Florida virtual education and dual enrollment.

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 FY2015-2016. 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 will be formed to complete projects and prioritize new projects. Student enrollment has increased steadily over the last two years as well as increasing impact fees as the economy begins to rebound

The Public Education Capital Outlay (PECO) funds for maintenance was mildly restored by nearly \$1.2 million for FY2014-2015 and decreased again to \$1.0 million for FY2015-2016. 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.

Recent formulaic changes related to virtual instruction and dual enrollment have also led to budgetary adjustments and challenges that can significantly affect available resources.

In an attempt to address some of the issues above, the district has introduced “Home Rule” legislation which has a sponsor in both the Senate and the House. This legislation would address, amongst many others, the following areas:

Flexibility In Finance

- *Flexibility to spend restricted funding to meet other local educational needs.* Grant local school boards the authority to spend restricted state funding allocations in other areas of local educational need. Examples of state restricted funding allocations are Digital Learning, Student Transportation, Safe Schools, DJJ Supplemental, Teacher Classroom Supply Assistance, Safe Schools, Student Transportation, Instructional Materials, Supplemental Academic Instruction, FEFP Reading, Class Size Reduction, School Recognition, and Lottery. In the FY2015-2016, the Volusia County School District received \$106.4 million in funding that was earmarked for particular purposes. The number of different categorical funding areas is subject to change each year by the legislature. State law currently affords limited flexibility in this area and only for a limited number of categorical areas. See, section 1011.62, Fla. Stat.
- *Class size Averages.* Afford local school boards the same flexibility afforded to charters schools by calculating class size on the average school level instead of for each class. Section 1002.33(16)(b)3, Fla. Stat.

Division Goals

- Coordinate implementation of action plans that resulted from the Best Financial Management Practices review by the Office of Program Policy Analysis & Government Accountability (OPPAGA) and its subsequent Gold Seal Award for Best Financial Practices to the school district in 2008
- Provide a comprehensive budget planning process that manages resources efficiently to support the District's Strategic Plan
- Continue to compare and evaluate district programs for cost efficiencies
- Continue oversight of the district's wellness policy for students
- Continue Class-Size Amendment reduction compliance strategies



Financial Services

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, leadership and direction to the Division, and serves as a liaison between the School Board and the Division.

Budget Department

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 the budget meets the requirements of the Superintendent and School Board, reflects the most up-to-date information available and is presented in a practical manner that supports the decision making process. Some of the other major functions are:

- Monitor, recommend and maintain all school staffing allocations
- Provide training to school and department staff regarding the budget system and monthly accounting reports
- Prepare financial reports for all federal projects
- Prepare cost analyses to assist with the collective bargaining process
- Prepare the Annual Cost Report for the district
- Manage the fixed assets which include both real and tangible personal property
- Manage and monitor Debt Service and Capital Outlay
- Class Size Reduction compliance, process, procedures and trainings for schools
- Student membership projections and FTE forecasts used by a variety of departments and the Florida Department of Education

Finance Department

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
- Debt Management

Payroll Department

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:

- Provide timely and accurate wage payments and wage reporting
- Provide timely and accurate federal and state regulatory reporting for taxes, unemployment and retirement contributions



- Maintain and verify leave usage and accruals
- Manage wage garnishments, levies and voluntary payroll deductions
- Afford quality customer service for employees and payroll contacts
- Ensure compliance with wage and labor laws, state statutes, collective bargaining agreements, and School Board policy

Insurance and Employee Benefits Department

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 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. Major functions of the Insurance and Employee Benefits Department are:

- Timely and accurate deductions for employees' benefits
- Timely and accurate payments to carriers for employees' premiums
- Compliance with Federal and State Laws for COBRA, IRS Section 125, Patient Protection and Affordable Care Act and Workers' Compensation
- Effective communication to all employees regarding their benefits
- Quality and confidential customer service for all employees and retirees
- Compliance with IRS 403(b) regulations
- Accurate and timely processing of all Florida Retirement System and Volusia County School Board documents in relation to retirement

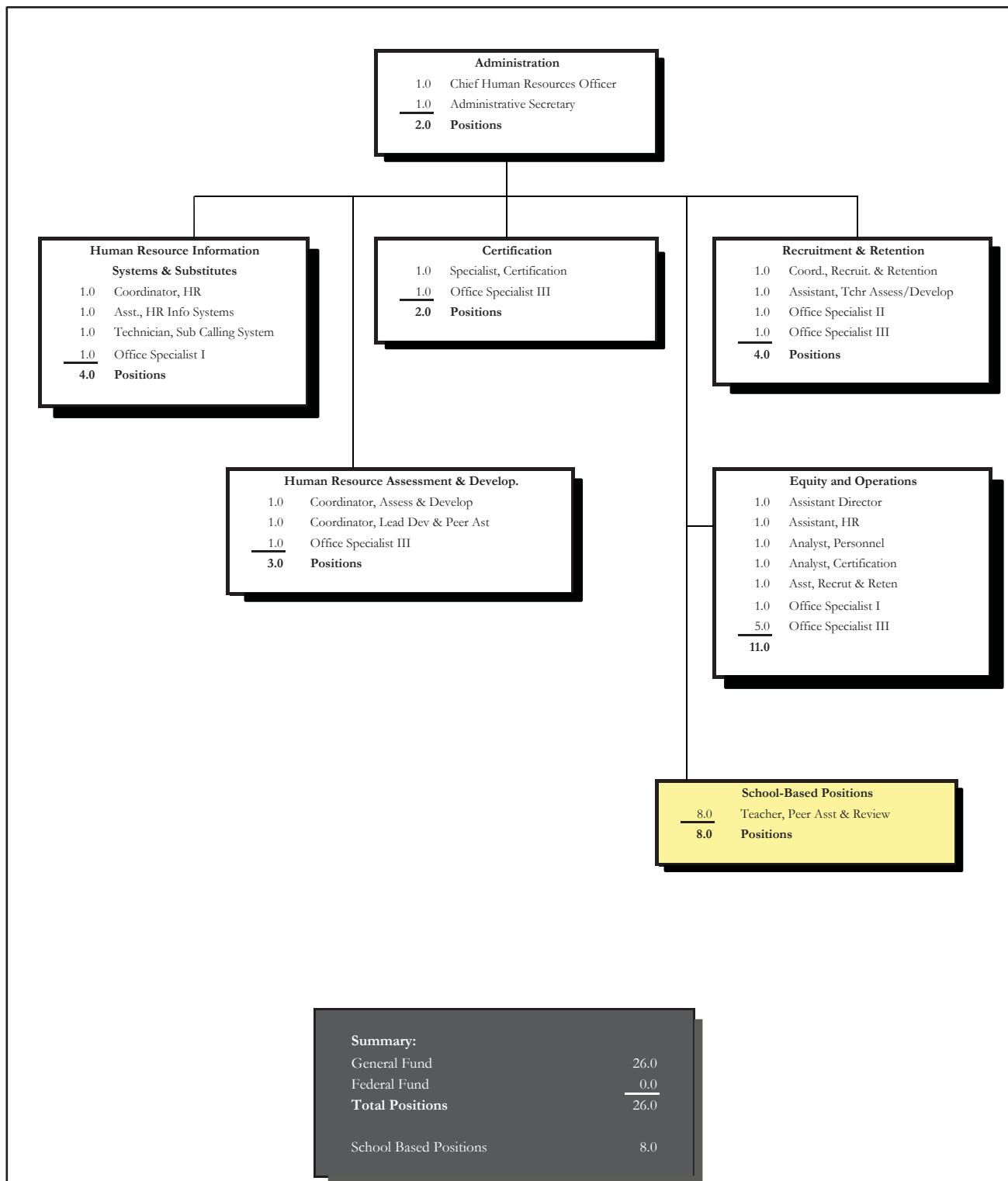
Financial Services Division Budget

Departments	Actuals		Adopted	
	2013-2014	2014-2015	2014-2015	2015-2016
Administration	\$ 229,381	\$ 220,205	\$ 235,890	\$ 243,035
Budget Department	401,908	408,313	418,000	414,884
Finance Department	732,254	790,258	730,773	795,203
Insurance and Employee Benefits	439,759	460,366	387,523	369,055
Payroll Department	409,368	376,326	380,991	384,152
Total Departments	\$ 2,212,670	\$ 2,255,468	\$ 2,153,177	\$ 2,206,329

Expenditure Categories	Actuals		Adopted	
	2013-2014	2014-2015	2014-2015	2015-2016
Salaries	\$ 1,710,294	\$ 1,705,318	\$ 1,653,888	\$ 1,659,357
Benefits	479,448	518,717	476,099	519,981
Purchased Services	10,606	17,473	10,900	13,991
Materials and Supplies	5,178	6,580	6,445	6,150
Other Expenses	7,144	7,380	5,845	6,850
Total Expenditures	\$ 2,212,670	\$ 2,255,468	\$ 2,153,177	\$ 2,206,329



Human Resources



Division Mission

Through leadership, teamwork and individual assistance, the Division of Human Resources will lead and assist in the 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.

The Deferred Retirement Option Program (DROP) made available to employees by the Florida Retirement System, July 1, 1998, is having a profound effect upon the placement of high performing school and district level personnel. This and other factors have made it necessary to develop and implement succession plans for the circumstances that have been created from this program. Careful attention will be necessary for maximizing the leadership and instructional continuity for the new school year.

The No Child Left Behind Act continues to offer challenges to the district. Monitoring and enforcing changing educational and certification requirements of the Act are imposing numerous challenges to the district's efforts in hiring and retaining the most qualified teachers. The expansion of staff functions is necessary in order to facilitate compliance, including coordinating and communicating with district paraprofessionals and teachers, in an effort to achieve requirements and credentials.

Division Goals

The Chief Human Resources Officer maintains 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

Human Resources Operations

Human Resources Operations provides assistance to applicants and employees of the Volusia County school district. Assistance includes evaluating and reviewing applicant data, references, certification information, applicant testing and other employment practices to promote compliance with Florida statutes and



Dana J. Paige-Pender
Chief HR Officer
Human Resources

Human Resources

regulations, as well as the policies adopted by the School Board. Through the new electronic applicant tracking and hiring system, this department also oversees and processes reference checks, fingerprinting, substance screening results, and I-9 verification of eligibility to work in the United States. Assistance and guidance is offered to supervisors and principals regarding employer-employee relationships and training for persons wishing to become substitute teachers for the school district. The department implements and monitors all aspects of the electronic substitute employee system (SEMS/SFE).

Within the Human Resources Operations Department, the Job Records office 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 at their meeting.

The Certification office assures that all instructional staff is compliant with mandates of the No Child Left Behind Act of 2001 and continuously counsels instructional personnel/applicants on obtaining/maintaining their teacher certification in the State of Florida. This office processes state certification applications for all employees including substitutes and retirees. The Certification office also handles all add-on subject area applications and renewal of professional certificates.

Recent hires receive valuable employment and benefits information through the New Employee Orientation Program coordinated through this department. Throughout all department functions, careful attention is given to maintain the confidentiality of information contained in employees' personnel files and records.

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.

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. This office provides and collects district and school-based administrators' evaluations. The highest level of employee job performance is achieved through technical assistance and support.

The Assessment and Development department establishes leadership development programs for teachers and district administrative staff seeking school-based administrative positions. Promising candidates are screened for future administrative positions.

The Assessment and Development department coordinates the Peer Assistance Review (PAR) program for mentoring novice teachers and teachers in need of assistance as part of our teacher evaluation system, Volusia System for Empowering Teacher (VSET).

The Assessment and Development department coordinates the Volusia Leadership Academy which is a program for the development of leadership with a goal of possibly filling district level administrative positions.

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, 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.

Recruitment & 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 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.

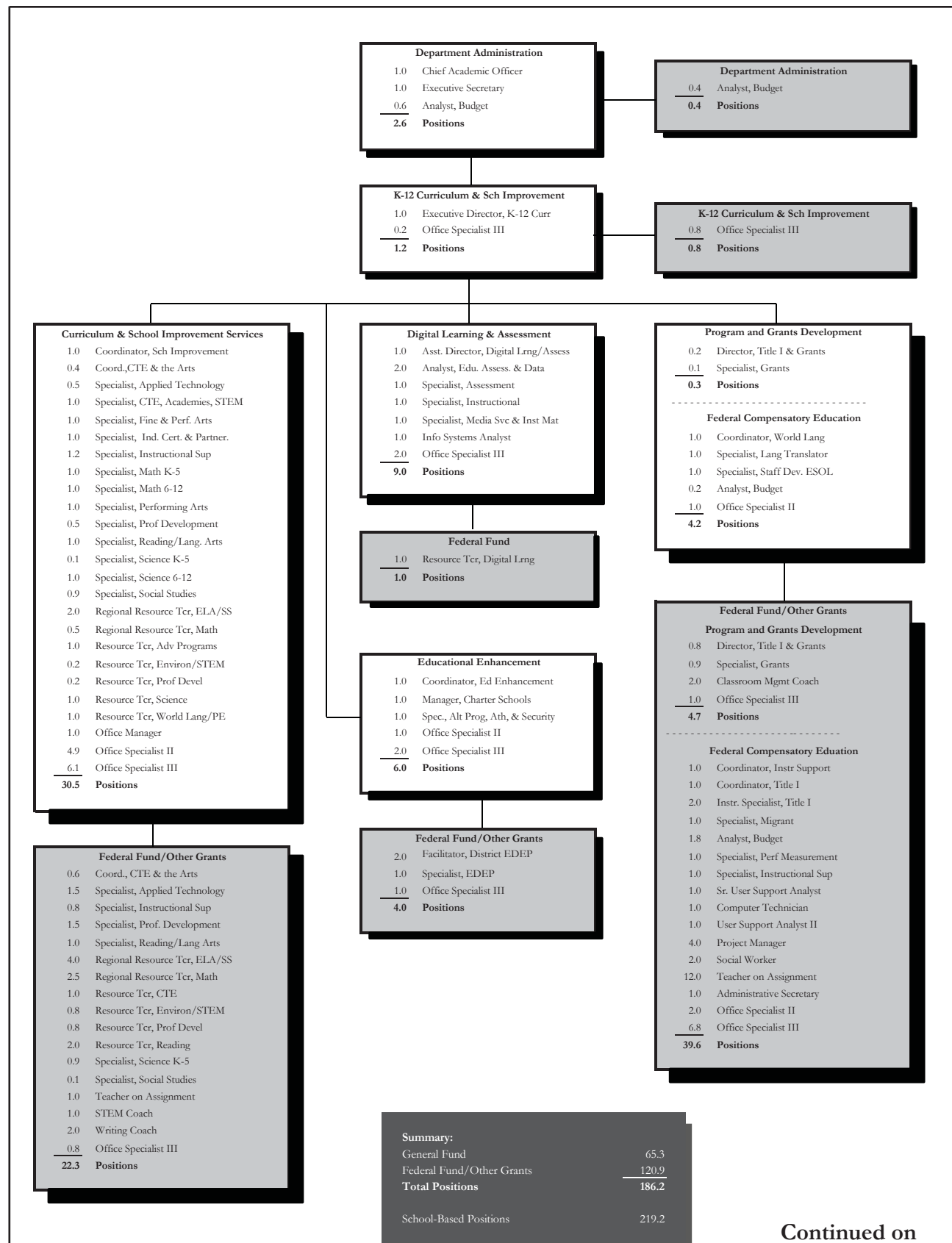
The Retention Department is committed to retaining valuable employees by enhancing employee engagement and raising employee morale. We consistently focus to develop programs of recognition, and communication, in addition to providing opportunities for growth and professional development as we seek to 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 2013-2014	Adopted 2014-2015	Actuals 2014-2015	Adopted 2015-2016
Human Resource Administration	\$ 1,774,452	\$ 1,792,783	\$ 1,709,733	\$ 1,594,540
Total Departments	\$ 1,774,452	\$ 1,792,783	\$ 1,709,733	\$ 1,594,540
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Expenditure Categories	Actuals 2013-2014	Adopted 2014-2015	Actuals 2014-2015	Adopted 2015-2016
Salaries	\$ 1,321,421	\$ 1,337,102	\$ 1,272,716	\$ 1,160,972
Benefits	393,265	408,708	400,325	389,152
Purchased Services	30,875	25,499	17,929	22,942
Materials and Supplies	24,692	19,904	18,081	19,904
Other Expenses	4,199	1,570	682	1,570
Total Expenditures	\$ 1,774,452	\$ 1,792,783	\$ 1,709,733	\$ 1,594,540



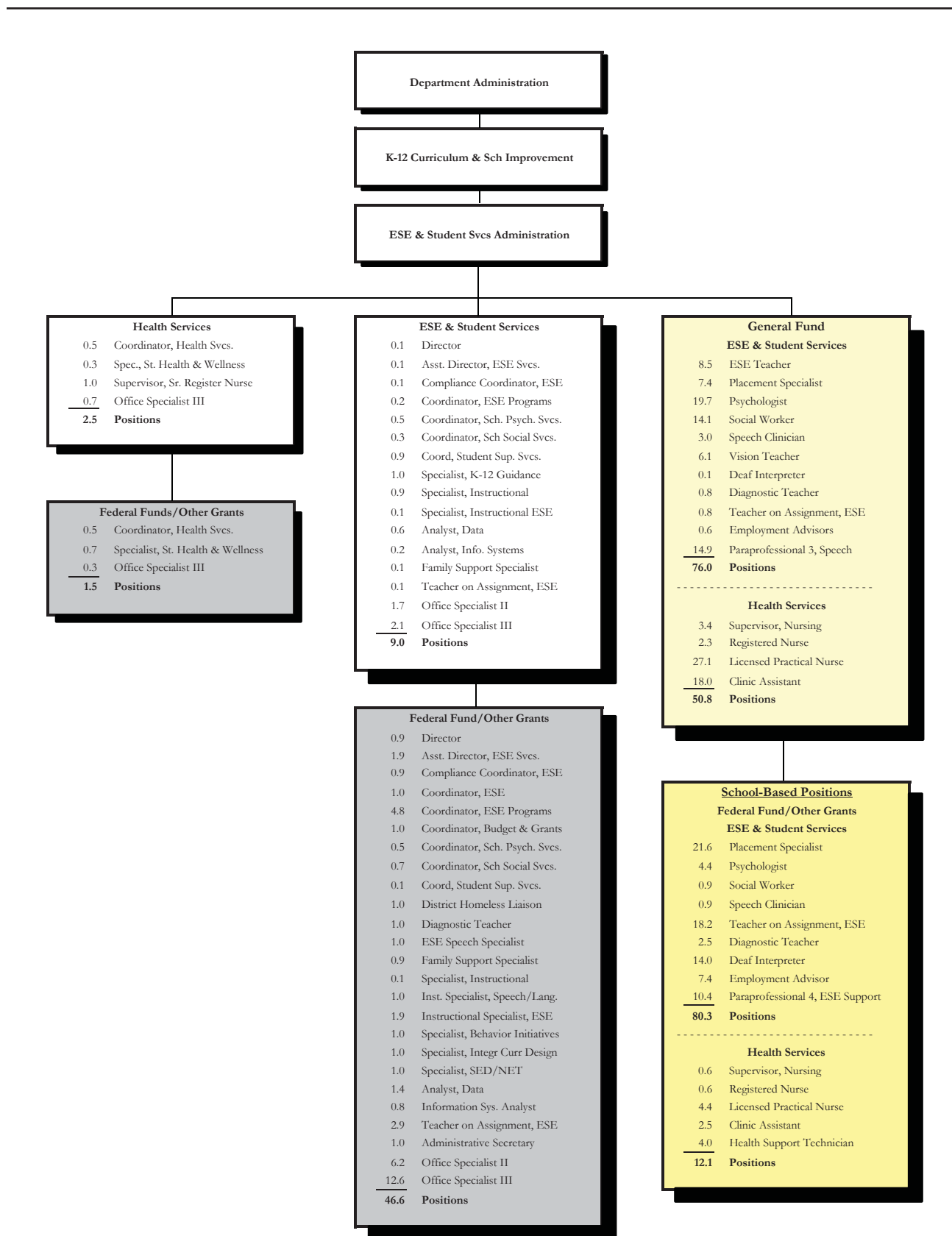
Instructional Services



Continued on
next page



Instructional Services



Instructional Services

Division Mission

The mission of the Instructional Services Division is to ensure access to rigorous instructional programs, address diverse educational needs, and increase achievement for all students. To that end, additional resources and supports have been aligned to demonstrated needs in identified schools.

Issues and Trends

The Instructional Services Division is being called upon to provide leadership to the district to meet the high level of accountability established by legislative mandate. To answer that need, the division provides careful monitoring of student achievement data at the district level, as well as training for school personnel in 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 2015-16 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:

- Implement a comprehensive curriculum that is driven by Florida Standards
- Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology
- Promote an emotionally, intellectually and physically safe environment for all students and staff
- Foster an environment that promotes ongoing professional development and improved job performance for all teachers and staff
- Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnerships

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.

K-12 Curriculum

Department Mission: 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.



Professional Learning and School Improvement

Department Mission: 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.

Digital Learning and Assessment

Department Mission: 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.

Career and Technical Education

Department Mission: Over 60 different Career and Technical Education (CTE) programs are available to all students in grades 6-12. With an enrollment of 20,000 students district wide, CTE programs offer students relevant hands-on experiences that are college and career focused.

In addition to learning specific workplace skills, students have the opportunity to earn adult level industry certifications while taking CTE courses. These certifications often make students immediately employable and build students' resumes. In addition, bonus funding via state CAPE funds can be earned back to the CTE program and individual teacher for each certification students earn. One thousand - six hundred fifty four students earned an industry certification in 2014-15, ranking Volusia 12th in the state for total industry certification exams taken. Out of 73 districts in the state, Volusia ranks 13th in overall exams passed.

Volusia has also developed 35 career academies that are built upon specific CTE programs, such as Culinary, Robotics, Engineering, and Marketing. A team of teachers collaborate to develop integrated curriculum and students learn their core academic standards through project based units. This work has garnered national attention for Volusia. In fact, Ford Next Generation Learning has recognized Volusia as a Model-Track Community for exemplary work in the career academy model. Volusia's 21 year history in building and evaluating career academies has made it a national leader and a model that other communities across the country want to visit.

CTE and career academies are supported and shaped via partnerships with business and industry, postsecondary partners, and elected officials. Volusia's business steering group, the Career Connection Cadre, comprises over 100 stakeholders. The Cadre assists in ensuring that curriculum is on target with workforce data and economic trends, and industry certifications are relevant to workforce needs. Business engagement also adds many work based learning experiences such as job shadowing and internship opportunities. For example, Volusia Manufacturing Academy (VMA), our local manufacturing association, has been a long-time supporter of CTE and career academies. Local, state, and national workforce needs in manufacturing have been voiced as concerns for several years. Partnerships to get the word out about careers in manufacturing have resulted in guest speakers from local companies, tours of local manufacturers, and support for a new CTE advanced manufacturing program that will be developed into a career academy at Pine Ridge High School.

Local, state, and national data show that students who are involved in a CTE program or career academy have many positive traits. In Volusia, career academy students have a graduation rate of 94%. In addition,

Instructional Services

academy students have better attendance rates, and higher GPAs than students not involved in academies. As data shows, CTE and career academies continue to be a viable reform effort to keep students engaged while providing relevant and rigorous career training for life beyond high school. The strong commitment to CTE and career academies continues as Volusia strengthens and expands offerings for all students.

Educational Enhancement

Department Mission: 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.

Federal Programs

Department Mission: 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.

Exceptional Student Education & Student Services

Department Mission: The Director of Exceptional Student Education & Student Services provides support to the Chief Academic Officer by providing leadership to the programs for Exceptional Student Education (ESE) and Student Services. ESE district personnel oversee matters relating to the Individuals with Disabilities Education Act (IDEA) federal budget, compliance, evaluation, specially designed instruction, related services, program evaluations, State discretionary projects, and communication with parents, teachers, general education, the Florida Department of Education, advocates, and attorneys. Student Services district personnel oversee matters relating to student progression, student progress monitoring and evaluation, school social services, school counseling, school psychological services, behavior initiatives, student health services, home education, foreign exchange program, and Medicaid reimbursement.

Student Services Programs

- Academic, behavioral, health and student engagement needs are addressed by Student Services professionals through their direct and indirect involvement with Problem Solving Teams, academic advisement, dual enrollment, crisis counseling, bullying prevention, threat assessment, attendance education, and leadership with Positive Behavior Intervention and Support efforts.
- All elementary students are screened for behavioral and mental health supports through the elementary report card in order to identify students in need of targeted supports and are also identified through each elementary schools' Early Warning System.
- Secondary students who may benefit from behavioral and mental health supports are identified through disciplinary data and the Early Warning System.
- Counseling as a Related Service (CARS) is provided by the district's School Social Workers and School Psychologists to students served in the Separate Class-Emotionally/Behaviorally Disabled program, as well as other ESE students who are identified as requiring CARS on their Individual Education Plans.
- School-Based Behavioral Health Services from community agencies are provided at 42 schools, resulting in availability of additional mental health counseling.



- Citrus Grove Elementary and Holly Hill School are continuing to implement Positive Behavioral Intervention and Support (PBIS) through partnership with Florida's PBIS Project and the district's Behavior Initiatives staff. Five additional schools, Discovery Elementary, Starke Elementary, Palm Terrace Elementary, Pierson Elementary, and Heritage Middle began implementation this school year. Campbell Middle School is inactive until spring, 2016 due to reorganization.
- Campbell Middle, DeLand Middle, Atlantic High, DeLand High, Mainland High, and Taylor Middle/High will begin implementation of Check and Connect, an evidence-based model of sustained intervention for promoting student engagement with school and learning. The State Personnel Development Grant will provide each school with \$10,000 per year for two years to implement the model, targeting graduation assurance for students with disabilities.
- Student Health Services are designed to appraise, protect and promote the health of Volusia County students. Health services are intended to supplement, rather than replace, parental responsibility, encourage parents to give attention to their child's health, to discover health problems and to encourage the use of services of physicians, dentists, and community agencies. Health services include:
 - Health appraisal
 - Nursing and nutrition assessment
 - Vision, hearing, scoliosis, growth and developmental Screening
 - Immunization compliance
 - Preventive dental care
 - Outreach program for uninsured students
 - Referral and follow-up of suspected or confirmed health problems
 - Consultation with a student's parent or guardian in reference to the need for follow-up
 - Meeting emergency health needs
 - Administration of medication
 - Assistance with complex or chronic health conditions, including tube-feedings, catheterizations, and glucose monitoring
 - Health counseling, education, and training

Exceptional Student Education Instructional Programs

- Gifted learners receive full-time academic services at the elementary and middle school levels.
- High schools offer consultation services for gifted learners.
- The use of Design Thinking, a problem-solving process to promote critical and creative thinking, is being expanded in elementary gifted classrooms.
- Support with flexible scheduling has been provided to identified elementary schools to efficiently use resources to serve students with disabilities in the least restrictive environment.
- Ongoing professional learning and coaching has been provided for elementary ESE teachers regarding specially designed instructional strategies for students with disabilities, including reciprocal teaching and pre-teaching/re-teaching to accelerate achievement.
- High schools are provided 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.
- Services to support transition to relevant, meaningful post-secondary educational and employment opportunities are available to all students with disabilities.
- Audiological Services including assistive amplification equipment are provided to identified ESE students.
- Speech Language Pathologists at each Volusia County school provide evaluation, intervention

Instructional Services

for identified students with communication disorders, and collaboration with stakeholders, including normal development and prevention of communication disorders.

- Expanding Expression Tool, a strategy for expanding oral and written language, is being implemented by Speech-Language Pathologists district-wide.
- Itinerant teachers for Deaf or Hard of Hearing and Vision provide specialized instructional supports and services to students at specified school locations.
- The Volusia Adaptive Assistive Technology Team provides support for students with disabilities, their parents, and educators regarding the use of assistive technology.
- Autism Navigator, a web-based system focusing on early identification and intervention of young children with Autism Spectrum Disorders, continues to be implemented in partnership with Florida State University, College of Medicine's Autism Institute and the local Early Steps organization.
- 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 autism spectrum disorders and other exceptionalities was implemented with over 200 service providers. Ongoing professional development and coaching was provided.
- The Houghton Mifflin Pre-K curriculum and other supplemental specialized curricula is implemented throughout the district in Pre-K ESE classrooms.
- The Unique Learning System, a comprehensive curriculum for students working toward Florida Standards Access Points, is available to all students, Pre-K through age 22, with significant cognitive disabilities.



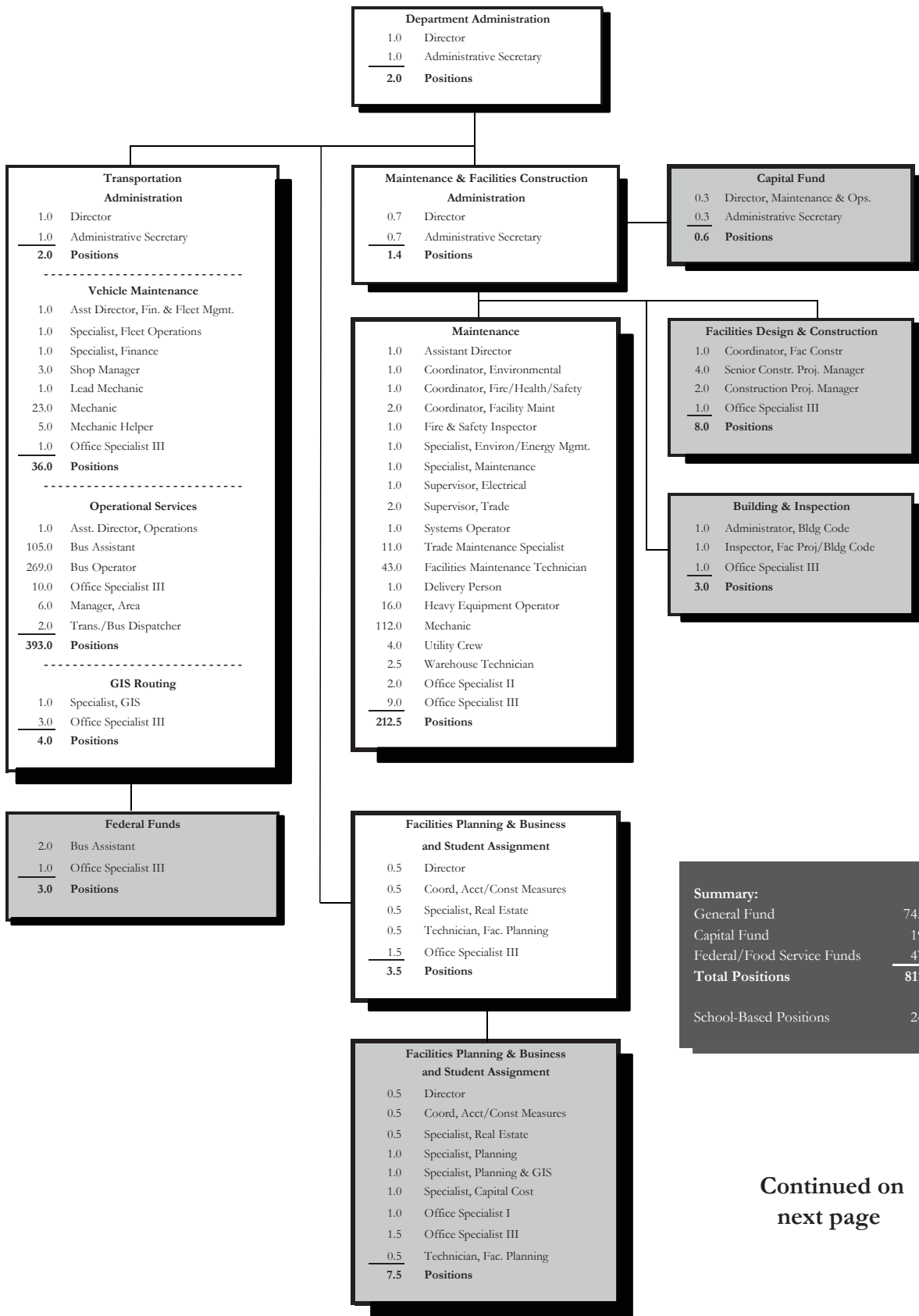
Instructional Services Division Budget

Departments	Actuals 2013-2014	Adopted 2014-2015	Actuals 2014-2015	Adopted 2015-2016
Educational Enhancements	\$ 192,056	\$ 203,195	\$ 142,002	\$ 248,882
Archives and Records Management	87,008	98,176	93,184	94,991
ESE & Student Services	3,652,593	5,287,543	4,384,597	5,024,613
Federal Compensatory Education	273,137	287,401	234,577	221,283
Health Services	75,635	76,281	73,904	77,998
Instructional Development & School Improvement	1,904,934	2,309,428	2,315,398	2,073,373
Instructional Services Administration	351,597	381,074	411,865	241,945
Program and Grants Development	55,569	66,085	44,400	30,300
Digital Learning and Assessment	489,034	643,127	655,376	727,693
Student Discipline and Juvenile Justice	202,134	213,015	208,616	51,595
Total Departments	\$ 7,283,697	\$ 9,565,325	\$ 8,563,919	\$ 8,792,673

Expenditure Categories	Actuals 2013-2014	Adopted 2014-2015	Actuals 2014-2015	Adopted 2015-2016
Salaries	\$ 5,507,104	\$ 7,067,002	\$ 6,427,019	\$ 6,507,288
Benefits	1,540,148	2,141,137	1,871,309	1,999,456
Purchased Services	178,825	263,063	207,966	217,849
Energy Services	105	-	-	-
Materials and Supplies	43,264	76,613	41,374	54,920
Capital Outlay	740	4,250	2,498	-
Other Expenses	13,511	13,260	13,753	13,160
Total Expenditures	\$ 7,283,697	\$ 9,565,325	\$ 8,563,919	\$ 8,792,673



Operations Services

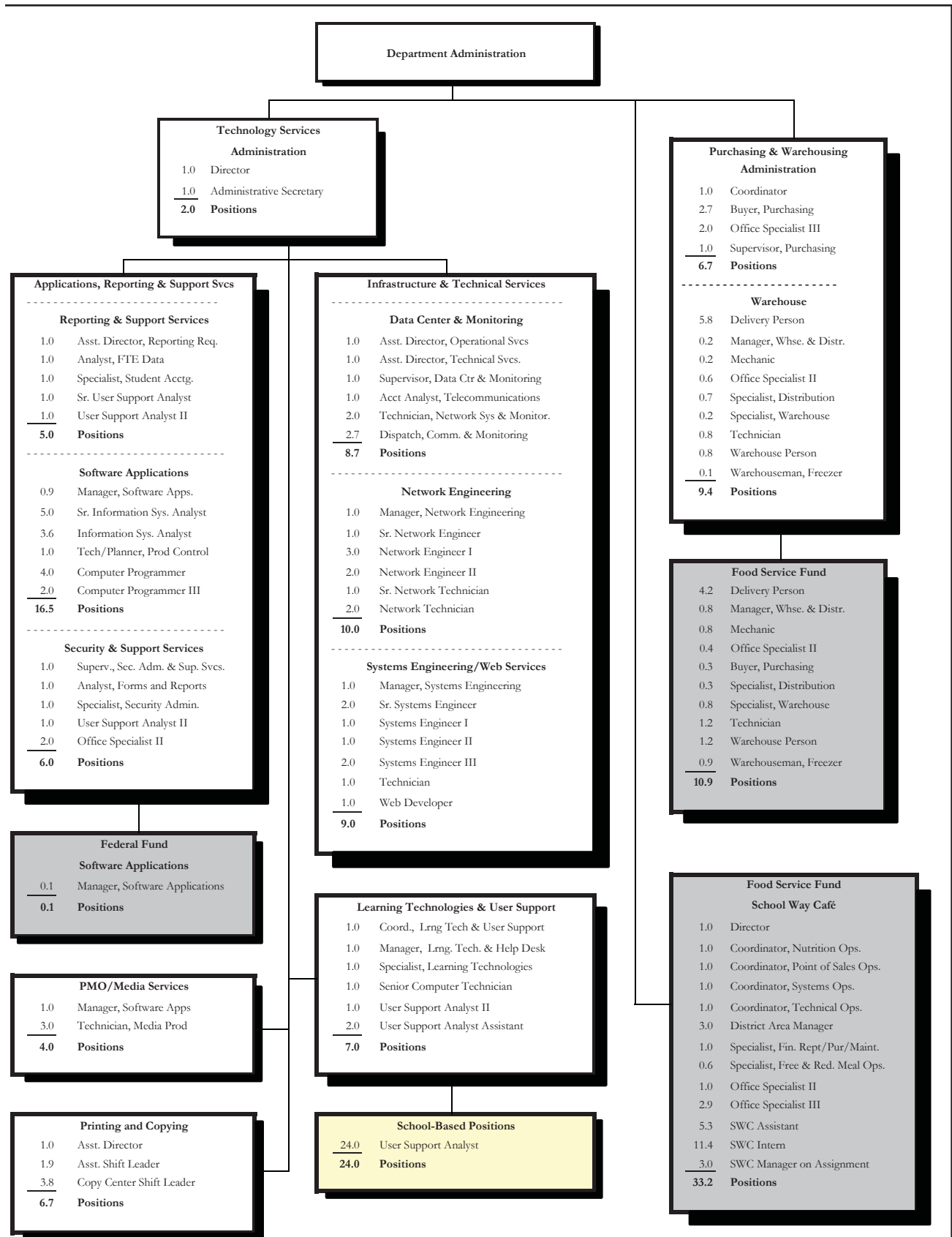


Summary:	
General Fund	745.4
Capital Fund	19.1
Federal/Food Service Funds	47.2
Total Positions	811.7
School-Based Positions	24.0

Continued on next page



Operations Services



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.

Division Issues and Trends

The Operations Services Division functions as the operational support arm of the district organization. At the beginning of the current fiscal year, all support departments became part of the Operations Services Division in order to ensure a unified and efficient delivery system. In that capacity, it is the obligation of the division personnel to ensure all aspects of its operation are designed to provide the necessary support to allow efficient and effective delivery of services in support of the district's areas of focus, goals and best practices. Challenges faced by the various departments within the division include the provision of services that are more cost effective and higher in quality and efficiency than that which could be provided by the private sector. To that end, departments are in an on-going mode of process evaluation employing a continuous improvement model, regularly benchmarking and comparing our services to industry and business standards and adjusting practices where and when indicated.



Greg P. Akin
Chief Operating Officer
Operations Services

During the last fiscal year the Volusia County voters approved an extension to the school district's half cent sales tax for capital purposes. The Operations Services Division will be charged with expending the funds consistent with the project list approved by the School Board and as described to the voters. The revenues associated with the referendum do not begin until January 1, 2017 but the Operations Services Planning Department is already preparing and implementing the work plans to ensure that projects will proceed in a timely manner. The benefit of knowing the funds will be available allows all Operations Services Departments to develop and prioritize their business plan in an efficient and orderly manner that will be consistent with the intent of the referendum.

Operations Services Division is also an integral part of the county and municipal government services in emergency management services. Our transportation department, warehousing and distribution services, School Way Cafe and administration perform direct support to the community in times of need. The division is the lead agency for the county division of emergency management Emergency Services Function - 1 (ESF - 1). In addition, many of our school sites are designated shelters - our school leadership teams having been trained by our staff in shelter operations. In this time of uncertainty, our division provides the leadership in district and school security, maintaining a working daily relationship with federal, state and local authorities having responsibilities for homeland security.

Department of Facilities/Maintenance

Department Mission: With a spirit of teamwork and a pledge to excellence, we will design, construct and maintain a safe, clean learning environment that enhances student achievement and instills a sense of pride and accomplishment throughout the community.

Since 2008, the Facilities Department has been challenged to continue to maintain Volusia County school district facilities at the same or better level of service with the dramatic and continued decline in capital revenues. The decline in revenues and loss in personnel is resulting in a loss of services to the schools and inability to respond proactively to capital repairs and replacement. Custodial services were privatized two years ago in order to save approximately \$6 million annually from the district's operating budget but the discretionary level of service to school based personnel was reduced in the contract to save expense. This has placed more pressure on facilities maintenance personnel to address school based needs.



- The increased demand in technology continues to present challenges and opportunities for improved efficiencies requiring a high level of skill to service the equipment. The maintenance personnel training continues to be a priority but the demands of the technology and systems challenges the reduced staffing levels for maintenance. As the economy begins to improve the competition for skilled and knowledgeable labor force increases. In addition, the maintenance department will place greater emphasis on preventive maintenance and its training program to enhance service and dependability.
- The Facilities Department will be able to address a variety of facility related renovations and replace five schools, in addition to enabling security and technology needs to be addressed when the approved half cent sales tax collections commence.

Operations and Maintenance

- General building maintenance
- Grounds/Landscape Maintenance
- Product/Equipment evaluation
- Portable classroom moving and renovation
- Minor capital improvements
- Environmental
- Safety
- Solid Waste/potable water
- Storm-water pond maintenance
- Energy Management
- Custodial Operations
- Training

Construction

- Construction and project administration

Inspections

- Building official/building code compliance plan reviews, permits, and inspections for all district construction projects
- Construction Plan Review

Accountability and Capital Improvements

- Systems development and implementation
- Annual audit
- Measurement/accountability
- Schedule coordination
- Budget tracking
- Facilities review

Real Estate Services and Intergovernmental Coordination

- Property management
- School site planning/permitting
- Intergovernmental coordination
- Joint use
- Long range planning
- Growth management
- Land acquisitions & Sales

Facility Planning

- Coordinate facilities planning with curriculum
- Educational specifications
- Department of Education coordination of facilities inventory/capacity
- Educational Plant Survey

Business Services

- Annual Contracts
- Bidding
- Records



Operations Services

School Attendance Areas and Student Assignment

- Oversees and implements School Board Policies 202 and 203, redistricting and choice

Department of Planning Services (Facilities Planning & Business Services)

The Planning and Business Services Department is the first department to feel the effect of the passage of the half cent sales tax referendum. In order to begin construction of school replacements and facility renovations as identified by the sales tax referendum, there are several planning activities that will occur. Presentations and workshops with school based, district and School Board will be necessary in order to update the facilities list for elementary schools, design guidelines and construction materials, and curriculum initiatives prior to designing and constructing the first replacement school, Pierson Elementary.

Additionally, the current school year saw an increase in student enrollment for the second consecutive year. The increased economic activity within Volusia County and the central Florida region is impacting student enrollment and will necessitate a review of student projections and consideration of the impact to the long term capital work program.

Department of School Way Cafe

Department Mission: We are all individually dedicated to building a foundation for learning for our student and community by providing caring support, good nutrition and quality service. The School Way Cafe program strives to not only provide nutritionally balanced meals for the students and staff of Volusia County Schools but to provide variety and student friendly meals. Major functions include:

- 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
- Identifies revenue and establishes appropriations for the Child Nutrition program to maintain a sound financial operation
- Serves more than 31,000 lunches and 12,000 breakfasts daily, in addition to approximately \$2,000,000 in a la carte and other sales annually
- Establishes student lunch prices at \$2.00 in elementary schools and middle schools, \$2.25 in high schools, and \$1.00 for breakfast for all students
- Establishes adult meal prices at \$1.50 for breakfast and \$3.25 for lunch
- Provides lunches free or at a reduced price to students whose families meet the federal income guidelines and are eligible for free or reduced priced meal programs. Reduced price lunches are \$0.40 and reduced breakfast is \$0.30
- Provides federally subsidized after-school snacks in excess of 2,500 per day to qualifying schools
- Participants in the Summer Feeding Program
- Participates in the Fresh Fruit and Vegetable Program
- Participates in Universal Breakfast Program
- Participates in the Supper Program
- Provides meals to Head Start Programs
- Monitors compliance with Federal, state and district regulations
- Provides program-related training opportunities for students and staff
- Provides for the replacement of program equipment in the schools and provide equipment to promote recycling
- Monitors the nutritional integrity of foods and beverages offered in the program by developing meal initiatives and by participating in the oversight of the Volusia County Wellness Policy
- Participates in the on-going Wellness Policy for Volusia County and contributes by:
 - Providing schools with nutrition education information and resources
 - School Way Cafe managers working cooperatively with teachers, using the dining room as an opportunity to make healthy choices
 - Training staff in nutrition concepts



- Provide a safe and secure environment for students and employees
- Participants of the Disaster and Security Teams
- We continue to work towards being in full compliance with the Healthy Hunger-Free Kids Act. This year we are focused on implementing/monitoring the Smart Snacks guidelines while continuing to pursue additional a la carte options to make available to students.
- We also continue to upgrade and increase technology advances to best serve all stake holders

Department of Student Transportation

Department Mission: Through partnerships and teamwork, Student Transportation Services will provide a cooperative, responsive and personal approach to ensure safe, secure, effective and efficient transportation to support instructional programs and services for students, families and the community.

Administration

- The 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)
- Lead agency for the (VCSB) Field Operations Center supporting Emergency Support Services Function (ESF) 1 functions within the County Emergency Operations Center
- Responsible for creating, training and on-going updates to the Transportation Safety and Security manual to include identified critical response team members
- Co-chair of the District Safe Operations Committee
- The administration actively participates in several Florida Association of Pupil Transportation (FAPT) Committees as Chairman, Co-chairman and general membership
- Responsible for maintaining FDOE audited records
- Responsible for recruitment, training and placement of all bus operators, attendants and vehicle repair technicians
- Coordinated the District Safety Initiative campaign in an effort to reduce students being injured while walking/biking to and from school
- Co-developed a Pedestrian/Bicycle/Bus Rider information pamphlet that was handed out to the schools to share with parents

Training Services

- Provides continuous instructional and hands-on training to all department trainees and employees, and ensures a safe environment for all transported students and staff
- Responsible for the development of all training materials, including initial training and recertification training for all bus operators, bus attendants, technicians and instructional staff with a CDL
- Establish, conduct and track continuous Professional Development of staff
- Financial and Payroll Services
- Responsible for employee payroll for 439 employees
- Responsible for purchasing all parts, materials and supplies
- Responsible for FEFP reporting for approximately 25,000 students
- Responsible for all budget allotments, and encumbrances and expenses through purchase orders
- Responsible for a monthly consolidated billing program for services rendered for schools and contracted agencies
- Lead with new TCP Payroll Program



Operations Services

Fleet Maintenance

- Fleet Maintenance is responsible for preventative and routine diagnostic vehicle maintenance and repairs, including routine inspections for all school buses and most support vehicles, to ensure safe and efficient transportation. Necessary repairs are performed on School Board owned vehicles by technicians.
- Actively participates in the Certified Bus Inspector program with certified inspectors and trainers. The Fleet Supervisor encourages technician A.S.E. Certifications through training and financial awards.
- Fleet is responsible for managing a perpetual parts inventory to maintain vehicles, supplies, inventory and fuel inventory at each of the six fueling storage locations
- Authorized warranty repair center for several manufacturers

Operational Services

- Assures that transportation is provided for all eligible students to schools and education centers - currently approximately 25,000 students daily
- Student Transportation Services manages six (6) geographical centers throughout the District that are supervised by six (6) Area Managers
- Operations staff provides day to day line supervision of over 221 routes and over 439 employees to maintain cost effective route scheduling, manage operators and attendants in route coverage, payroll, and student behavior plan
- Operations staff communicates with school centers to ensure safe, effective and efficient transportation to all eligible students to and from school and school related activities
- Operations staff has developed an electronic referral system and on-line communications tools, including Web Trips, Call Tracker, and Transportation Web which allows administrative staff to provide better service for students, schools and parents
- Operations staff resolves parent, school administration and employee complaints and concerns relating to home-school-home transportation and school related activities
- Operations staff investigates and reports School Board accidents in accordance with School Board Policy 505 - Safe Operation of School Board Vehicles
- Operation of several proprietary software programs

GIS Routing

- GIS Routing is responsible for the routing of all eligible students on 217 routes, and scheduling of all district school buses
- Staff manages and resolves complaints and concerns relating to routes, special program, conditional release offenders and homelessness
- GIS Routing compiles and provides detailed demographic information for future student growth projections
- GIS Routing is responsible for the actual ridership process that supports student accountability on buses daily
- Emergency Management
- Provides technical assistance regarding issues of Emergency Management
- Maintains the district's National Incident Management System Certification Process.
- Liaison between parent, community agencies, governmental agencies, school based and district staff regarding Emergency Management issues for the district
- Works cooperatively with Volusia County Emergency Operations Center in relation to emergency management matters for the district
- Participates in County Emergency Operations Center local full-scale exercises
- Updates the District Comprehensive Emergency management plan for the district to include annexes and appendices
- Conduct Safety and Security assessments at all school board sites
- Conducts the OPPAGA Best Practices review and present finding to the School Board.
- Coordinates the Safety Initiatives for the school district to educate the students on Pedestrian, Bicycle and school bus safety practices



Department of Technology Support and Innovation

Department Mission: The mission of the Technology Support and Innovation is to provide innovation, information, and solutions to support the students, schools and district administration.

Technology Support and Innovation

- This is the information age, and electronic systems are emerging rapidly as the latest utility of the modern era. Just as the 20th century saw the development of large scale water and sewer systems, electrical and telephone utilities, the 21st century will most certainly see the development of large and highly integrated electronic services that are essential to the workplace. These services will continue to shape our society and become a critical part of our way of life. The growth of the Internet in the last decade of the twentieth century is just a foretaste of things to come.
- The major issues associated with the explosion of demand for electronic resources will be to balance wants, necessities, and security with available resources and service capacity. Establishing a total cost of ownership for services will become an essential factor in creating a formula for success in this environment. For example, what is the real cost and payback for increasing the necessary bandwidth to provide interactive video services to a remote audience with any number of participants. As the utility services of the twentieth century evolved, costing models are emerging that could be utilized to measure the impact of additional customers with various levels of needs. With these emerging models for information resources and capability to predict total cost of services within accepted levels of availability is becoming easier to accomplish in both accuracy and time-lines. Adapting these models to educational environments will be a significant challenge for the educational community over the next several years.
- Security and privacy will also continue to be a major concern for information services providers. Balancing availability with security will result in the establishment of restrictive environments that will require more and more resources to manage. At the same time, movements such as Bring Your Own Technology (BYOT) are emerging and Volusia County Schools are leading this wave with 41 schools.
- Employing innovative learning technologies and providing robust hardware for computer based testing have become newer initiatives and financial priorities for the Technology Services division and district.

Office of the Director of Technology Support and Innovation

- The role of the director is to provide strategic planning and administrative oversight for the division of Technology Services. The executive director also provides support to the superintendent and other Volusia County Schools division leaders for information technology services. This office leads the effort to develop the district's enterprise level architecture, standards, policies and recommended practices for the Volusia County school district.
- The Project Management Office (PMO) is responsible for the procurement of technology products through contracts and other services. The PMO tracks major high risk initiatives for the entire division and provides contract negotiation expertise with the focus on maximizing services while reducing costs, as much as possible, from our much needed partners and vendors.
- The PMO Manager also supervises the Media Services team functions that includes maintaining the ITV television station, maintaining SAFARI Montage, and the VCSNow media server. In addition, they produce all district videos including training videos, marketing commercials, and the LaunchPad news series. Media Services includes a team of videographers and TV technicians.

Applications, Reporting & Support Services

- The purpose of the application services function of the division is to provide users access to software applications that support their work product. Applications are categorized according to the major activity supported. The major activities are business operations and



Operations Services

student information/reporting. The applications provided by this unit are essential to the proper functioning of the school district. The personnel from this unit are expected to be partners with their customers and act as a bridge between the world of the end user and technological resources/services. These staff members must be skilled in technological disciplines and very knowledgeable of the day-to-day duties of their applications users.

- The purpose of the reporting unit is to support district-wide users in their reporting activities with state and federal agencies, manage forms control activities for the district, operate the district Support Services center for both employees and the general public and provide users with security access rights to the district network and specific applications and FTE Survey and pupil accounting activities.
- The support service activities are as diverse as providing information regarding school zoning information to potential home-buyers or telephone-based and remote assistance to an employee requiring technical assistance with a variety of district applications, software and hardware, including problems with logins, printing problems or other equipment issues; and responding to a myriad of public records requests received in the district. The staff utilizes extensive databases of information from all organizational divisions in the district coupled with sophisticated searching software to provide these services.
- This unit reviews all new data reporting requirements received in the district and coordinates revision with the appropriate user departments. The necessary modifications are coordinated with the user departments and the applications development unit for compliance purposes. Accordingly, this unit also manages the reporting calendar for the division. Historical data and the oversight of the selection of data for analytical purposes is also a function of this unit. This service is continually expanding as the district's dependence on data driven decisions expands.

Infrastructure & Technical Services

- The Central Data center operations, Communications and Monitoring Center (CMC), Network Engineering, and Systems Engineering are the four (4) major functions provided by the Infrastructure & Technical Services section of the division.
- The central data center staff provides operational service functions for the division and monitors the health of the data center. Activities of the data center staff include report card processing, FTE reporting, and system backups as examples of important functions that make up their daily schedule. This area operates regularly on a 24-hour work schedule.
- Communication and Monitoring Center (CMC) operates from the DeLand Administration Center and is staffed 24x7 to remotely monitor building security and significant other notable conditions that may occur on a school campus or may be reported to the center by other means. When a situation arises, the staff will contact the responsible parties to resolve a particular situation. Fire alarms, intrusion detection, power failures, freezer temperature variances, missing students and a host of other situations are reported to the center so that the proper agencies or individuals can be alerted for resolution.
- The systems and networking staff provide high-level technical support to other personnel within the division. These personnel are comprised of mostly engineers who design and monitor the technical infrastructure of the district including the selection of network software and hardware products. Responsibilities include the configuration and maintenance of the local and wide area network, internet access, e-mail management, telephony infrastructure, and network security activities.
- The Web Services team provides district level support to over 180 public facing school and department websites. In addition, they also maintain the district Intranet site and collaboration site to improve internal district communication. Web services includes a team of web designers and developers.

Learning Technologies and User Support

- The Learning Technologies, User Support, and Help Desk, are the three (3) major functions provided by the Learning Technologies and User Support section of the division.
- The Learning Technologies unit develops and supports instructional technology integration



into the classroom. This is accomplished by coordinating with Instructional Services division and school-based administrators to create best practices and standardization with instructional technology. Learning Technologies also develops support documents and training videos for technologies deployed in the school and administrative offices. The Learning Technology area is the liaison between the schools, curriculum, and administrative offices with technology services to provide support and guidance for all classroom technology hardware and software purchases. The Learning Technologies unit coordinates pilot programs for instructional technology including the Apple Learning Technology Classrooms (LTC) and Bring Your Own Technology (BYOT).

- Field support functions are provided by User Support Analysts (USAs), most of whom are located at schools and major administrative complexes, and who provide direct first level end user support. Services such as installing new equipment, loading approved software, relocating equipment, assisting with “how to” questions and coordinating the repair of defective equipment are their major service functions. The Field Support team also includes the Technology Distribution Center (TDC). The TDC is the central distribution center for all of the district’s hardware.
- The Help Desk (x25000) provides Tier 1 technical phone support to all of the district’s users. The team helps to answer questions regarding the use of technology, remotely resolve technical issues, and route service tickets to the appropriate User Support team.

Department of Purchasing and Warehouse Services/Copy Center

The Purchasing Department leverages technology, incorporates best industry practices and achieve economies of scale in the procurement of goods and services necessary for the effective and efficient operation of the School District. We accomplish this by:

- Procurement agents assist schools and departments in sourcing the best value and pricing for their operational requirements
- Providing training classes for SmartStream Requisitioning System for district staff who are responsible for loading their requirements into the system
- Conducts regular spend analysis to contracts and agreements to capitalize on purchasing opportunities and market trends
- Ensuring funding sources for goods and services are expended within the regulations and guidelines mandated by the statutes, and policies
- Managing the Purchasing Card Program as a low cost alternative to the issuance of purchase orders costing less than \$750. Larger purchases are encouraged, where practical, to increase rebates offered by the credit card company.
- Furniture and equipment requirements for new school construction, renovation projects and for the district’s replacement program
- Providing 24/7 access through our website to assist school administrators, community and vendors with information on business opportunities, standardized product catalogs, approved vendors, fundraising and so much more

Warehouse Services is responsible for:

- District-wide Warehousing and Distribution for those materials and supplies that can be purchased in bulk to support a larger user base
- Stores and distributes food products for School Way Cafe including frozen foods, dry goods, government commodities, expendable supplies, paper and cleaning products
- Central distribution center for mail, copy center, surplus, obsolete materials, classroom, (office) miscellaneous items, transfers, and moves to all appropriate schools/departments and other district supported facilities
- Central storage and distribution of controlled DoE testing materials
- Transport and relocates several district wide training programs such as bicycle safety and baby care program



Operations Services

- The pick-up/delivery platform for Title I's Federally funded technology devices such laptops, iPads and desktop systems to support 53 Title I school sites
- Provides a complete supply chain management for warehoused school supplies district wide
- Collects surplus and obsolete materials for re-use by the district or dispose of those items in a manner that generates revenue back to district
- Provides logistical support such text books, equipment moves for Curriculum and other departments to enhance student achievement
- Warehouse Services controls inventory receiving and storage to reduce overstock and utilize maximum space utilization
- Support New Construction and Renovation with Warehousing and Logistical support services
- Provide Cross Dock operations for Schools and Support Operations when needed for bulk purchases, furniture, books, computers, etc.
- Support office and classroom moves as needed in the district
- Provide Support for HRA, Hiring Fairs, Volusia County Fair, Summer School Programs
- Provide Setup/Breakdown of Tables and chairs For Special Events and Ceremonies
- Provide logistical support for Federal and County Emergency Management Programs distributing/pickup of emergency food/supplies for shelters, support operations and district supported facilities

Printing & Copy Center

- The district's printing and copy center supports all paper copying activities in the district. This is accomplished by placing small convenience copiers throughout the district, including schools, and the operation of a central copy center for bulk copying purposes. The basic philosophy of this unit is to provide services in the most economical environment. The vast majority of the copying in the district is done in the central copy center. Users, including classroom teachers, can submit their work to the center in either paper or electronic media. The copy center utilizes high-speed devices and produces high quality reproductions at the lowest possible cost. Central copy center equipment is connected to the wide area network and provides the end user with the capability to electronically submit, monitor, and archive their work. The center produces approximately 116 million copies annually and processes over four hundred thousand job requests. Additionally, the district copy center serves the local county government offices for their high volume copying needs.



Operations Services Division Budget

Departments	Actuals 2013-2014	Adopted 2014-2015	Actuals 2014-2015	Adopted 2015-2016
Administration	\$ -	\$ -	\$ -	\$ 202,971
Custodial Administration Support	2,567	-	-	-
Facilities and Maintenance	15,089,559	16,104,056	14,800,745	15,817,611
Printing and Copying - Copy Center	168,286	333,545	190,917	348,765
Purchasing & Warehouse Services	782,248	837,640	743,013	891,642
Student Transportation Services	15,453,619	17,114,202	15,427,585	16,818,408
Technology Services	8,607,719	10,201,724	9,235,961	10,103,289
Total Departments	\$ 40,103,998	\$ 44,591,167	\$ 40,398,221	\$ 44,182,686

Expenditure Categories	Actuals 2013-2014	Adopted 2014-2015	Actuals 2014-2015	Adopted 2015-2016
Salaries	\$ 21,944,414	\$ 22,812,499	\$ 21,697,301	\$ 23,144,233
Benefits	7,954,234	9,333,024	8,392,267	9,395,632
Purchased Services	3,590,627	5,570,467	4,617,470	5,118,902
Energy Services	2,407,552	2,945,950	1,935,328	2,583,324
Materials and Supplies	3,972,009	3,889,117	3,553,548	3,891,805
Capital Outlay	49,903	-	724	-
Other Expenses	185,259	40,110	201,583	48,790
Total Expenditures	\$ 40,103,998	\$ 44,591,167	\$ 40,398,221	\$ 44,182,686



School Organization Chart



Superintendent
Mr. James T. Russell



Area Superintendent
Mr. Gary D. Marks

Area Superintendent
Mrs. Vickie J. Presley

- Area 1**
- Atlantic High
 - 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
 - Read-Pattillo Elementary
 - River Springs Middle
 - Southwestern Middle
 - Spirit Elementary
 - Starke Elementary
 - Sunrise Elementary
 - Taylor Middle-High
 - Timbercrest Elementary
 - University High
 - Volusia Pines Elementary
 - Woodward Ave. Elementary

- Area 2**
- 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 Ridge High
 - Pine Trail Elementary
 - Port Orange Elementary
 - Pride 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



Budget Summary

The elementary school budget includes general fund costs to operate 45 elementary schools and one K-8 School. This budget represents 32.6% of the total operating budget. The 2015-16 budget for the elementary school program totals \$155.59 million, a 2.7% increase from the 2014-15 adopted budget.

Funding for teachers, paraprofessionals and office clerical salaries and benefits increased by \$4.3 million due to increased enrollment. Salaries for other staffing categories remained relatively stable. The increase in the non-salary (supply) budgets is due to rising enrollment.

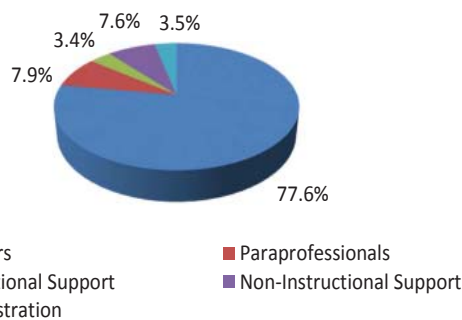
The elementary school program budget provides resources for almost 28,000 students in grades K-5 at 45 elementary schools and one K-8 school. Twenty-six percent of the elementary schools have enrollments under 500. Our smallest elementary school serves 251 students with 25.4 faculty and staff and our largest elementary school serves 898 students with 77.1 faculty and staff. Our K-8 school serves 971 students with 93.7 faculty and staff.

Position	Adopted Budget 2014-2015	Adopted Budget 2015-2016	Difference
Teachers	\$ 90.68	\$ 93.38	\$ 2.70
Paraprofessionals	3.25	3.55	0.30
Media Specialists	2.21	2.19	(0.02)
Certified School Counselors	2.32	2.30	(0.02)
Principals	3.85	3.87	0.02
Assistant Principals	2.91	2.83	(0.08)
TOA/TAA	0.22	0.07	(0.15)
Office Clerical	5.05	5.33	0.28
Campus Advisors	0.04	0.04	-
Supplements/Subs	2.11	2.17	0.06
Employee Benefits	37.72	38.77	1.05
Non-salary Budgets	1.15	1.09	(0.06)
Total	\$ 151.51	\$ 155.59	\$ 4.08

*Amounts shown in millions

Source: District Records

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.



Middle Schools

Budget Summary

The middle school budget includes all general fund costs to operate our 12 middle schools. This budget represents 12.6% of the total operating budget. The 2015-16 budget for the middle school program totals \$60.44 million, a 3.1% increase from the 2014-15 adopted budget.

Position	Adopted Budget 2014-2015	Adopted Budget 2015-2016	Difference
Teachers	\$ 33.43	\$ 34.50	\$ 1.07
Paraprofessionals	1.15	1.31	0.16
Media Specialists	0.62	0.63	0.01
Certified School Counselors	1.63	1.60	(0.03)
Principals	1.04	1.07	0.03
Assistant Principals	1.79	1.85	0.06
TOA/TAA	-	0.08	0.08
Office Clerical	2.39	2.42	0.03
Campus Advisors	0.52	0.53	0.01
Supplements/Subs	0.96	0.99	0.03
Employee Benefits	14.58	14.99	0.41
Non-salary Budgets	0.50	0.47	(0.03)
Total	\$ 58.61	\$ 60.44	\$ 1.83

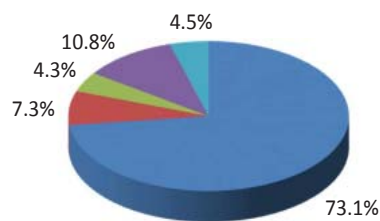
*Amounts shown in millions
Source: District Records

Funding for teacher salaries and benefits increased overall by \$1.48 million mainly due to an increase in the number of teachers needed to meet class size compliance. Salaries for other staffing categories remained relatively stable.

The middle school program budget provides resources for almost 13,000 students in grades 6-8 at 12 middle schools. Fifty-eight percent of our middle schools have enrollments under 1,100. Our largest middle school serves 1,330 students with 109.0 faculty and staff. Our smallest middle school serves 737 students with 65.7 faculty and staff.

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)



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



Budget Summary

The high school budget includes all general fund costs to operate our ten high schools. This budget represents 17.8% of the total operating budget. The 2015-16 budget for the high school program totals \$85.18 million, a 2.4% increase from the 2014-15 adopted budget.

Funding for teacher salaries and benefits increased overall by \$1.52 million mainly due to an increase in the number of teachers needed to meet class size compliance and the establishment of e-Learning Labs that provide high school students the opportunity to accelerate their learning or make up credits. Salaries for other staffing categories remained relatively stable.

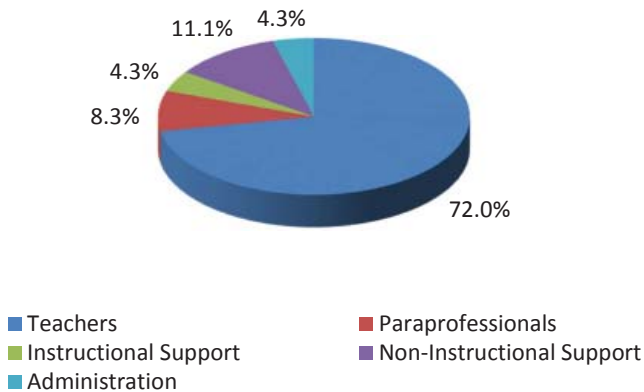
The high school program budget provides resources for over 19,000 students in grades 9-12 at nine high schools and one middle-high school. Five of the high schools serve over 1,900 students every day. Three serve between 1,600 and 1,900 and two serve approximately 1,100 students. The smallest high school serves 1,109 students with 105.9 faculty and staff and our largest high school serves 2,863 students with 201.2 faculty and staff.

Position	Adopted Budget 2014-2015	Adopted Budget 2015-2016	Difference
Teachers	\$ 46.40	\$ 47.47	\$ 1.07
Paraprofessionals	1.98	2.12	0.14
Media Specialists	0.54	0.55	0.01
Certified School Counselors	2.59	2.48	(0.11)
Principals	0.99	1.01	0.02
Athletic Directors	0.29	0.28	(0.01)
Assistant Principals	2.35	2.42	0.07
TOA/TAA	0.44	0.52	0.08
Office Clerical	3.08	3.19	0.11
CBE Students	0.06	0.06	-
Campus Advisors	0.80	0.80	-
FMT-Ag Farm Facility	0.10	0.10	-
Supplements/Subs	2.26	2.28	0.02
Employee Benefits	20.26	20.71	0.45
Non-salary Budgets	1.02	1.19	0.17
Total	\$ 83.16	\$ 85.18	\$ 2.02

*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 Virtual school, 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 1.3% of the total operating budget. The 2015-16 budget for the special centers totals \$6.23 million, a 9.5% decrease from the 2014-15 adopted budget.

Position	Adopted Budget 2014-2015	Adopted Budget 2015-2016	Difference
Teachers	\$ 2.54	\$ 2.89	\$ 0.35
Paraprofessionals	0.19	0.26	0.07
Placement Specialists	0.09	0.09	-
Certified School Counselors	0.31	0.32	0.01
Principals	0.10	0.17	0.07
Assistant Principals	0.26	0.20	(0.06)
Specialist/User Support Analyst	0.24	0.22	(0.02)
TOA	0.18	0.12	(0.06)
Office Clerical	0.34	0.37	0.03
Campus Advisors	0.03	0.03	-
Supplements/Subs	0.06	0.06	-
Employee Benefits	1.34	1.48	0.14
Non-salary Budgets	0.01	0.02	0.01
Total	\$ 5.69	\$ 6.23	\$ 0.54

*Amounts shown in millions
Source: District Records

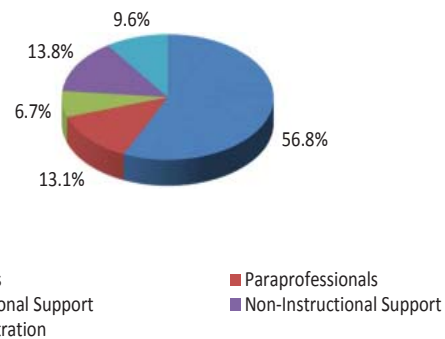
with certified teachers and are operated/monitored by the Volusia County School Board. Some of the sites are operated through a collaborative agreement or contract between the school district and various community agencies, including the Department of Juvenile Justice.

Our schools of choice, eLearning East and eLearning West, offer individualized, self-paced blended learning environments. The eLearning program offers a unique opportunity to students with 12 or more credits who are not successful in the traditional high school setting or who have dropped out of school and want to return for their high school diploma.

Volusia Virtual School (VVS) provides students just-in-time learning through a digital forum to meet student needs anytime, any place. VVS 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. VVS 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.

The special center budget increased by \$0.54 million due to continued expansion of our Volusia Virtual program and the opening of Legacy Scholars Academy, in partnership with the Florida United Methodist Children's Home, which serves foster children with behavioral and emotional issues.

The Alternative Education program (schools of placement) offers educational opportunities for over 200 students at 8 sites in Volusia County. These sites offer committed youth or students with failing grades, behavioral problems, runaways, or drug or alcohol issues, an option to be successful in their education. The educational programs are staffed



Acronyms



Acronyms

<i>A</i>	
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
iM	Intelligence within Asset Management
AIMS	Activities Integrating Math and Science
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
<i>B</i>	
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)
<i>C</i>	
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
<i>D</i>	
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
DD	Developmentally Delayed
DECA	Distributive Education Clubs of America
DERT	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
<i>E</i>	
E3	Empowering Educators for Excellence program
EAP	Employee Assistance Program
EBD	Emotional Behavior Disorder
ECHOS	Early Childhood Observation System
ECPC	Early Childhood Professional Certificate
ECTAC	East Coast Technical Assistance Center
EDEP	Extended Day Enrichment Program
EIAS	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

<i>F</i>	
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
FASFEP	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
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	
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
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



Acronyms

	and Procedures
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
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
VE	Varying Exceptionalities
VEA	Volusia Educators Association
VESA	Volusia Educational Support Association
VI	Vision Impaired
VIMS	Volusia Instructional Management System
VIPS	Volunteers In Public Schools
VMA	Volusia Manufacturer's Association
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	
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.

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

--C--

Capital Outlay (object of expenditure): Expenditures for the acquisition of fixed assets or additions to existing fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, remodeling of buildings, and equipment. Typically, new construction and land acquisition are budgeted in the Capital Outlay Funds. In the operating fund, typical capital outlay items include vehicles, library books, audio-visual equipment, computers, software, and furniture.

Capital Outlay Bond Issue (COBI): The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. At the request of the district, the state issues COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues (CO&DS) to cover debt service and administrative expenses.

Capital Outlay & Debt Service (CO&DS): A state source of funds from motor vehicle license revenue. The projects funded from this source must be shown on the district's approved Project Priority List, developed from projects recommended in the educational plant survey.

Capital Outlay Funds: A specific group of funds created to account for financial resources to be used for the acquisition or construction of major capital facilities. There are statutory and regulatory restrictions on the use of capital outlay funds. Major capital outlay fund sources include PECO, CO&DS, impact fee, property taxes, and sales tax.

Capital Outlay Millage: (Also known as Local Capital Improvement Funds - LCIF) Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy was capped at 2.000 mills in 1989-1990 by the state Legislature. In 2008-09, the Legislature lowered the cap to 1.750 mills and in 2009-10 they lowered it again to 1.500 mills.

Career Academies: Small learning communities that combine a college-preparatory curriculum with a career focus. Academies provide unique learning opportunities through extensive business partnerships, integrated instruction, hands-on learning, field studies, service learning, career shadowing, co-ops, and internships. Teacher teams, in conjunction with business partners, provide the real-world skills necessary for students to be successful in today's work environment.

Career and Professional Education (CAPE) ACT: The purpose of the Act is to provide a statewide planning partnership between the business and education communities in order to attract, expand, and retain targeted, high-value industry and to sustain a strong, knowledge-based economy.

Career and Technical Education (CTE): In 2012, legislation changed to broaden the definition of Career Academies to "career-themed course" as a course or series of courses leading to industry certification, and align with priority workforce needs established by the regional workforce board or the department of economic opportunity.

Categoricals: State revenue sources that are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals are Instructional Technology, Safe Schools, Teacher Lead, Teacher Training, and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.



Central Services: Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

Certificate of Participation (COP): A certificate of participation is a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a predetermined number of years. It is similar to bond financing; however, COPs are dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor, and normally demands a somewhat higher interest rate than a general obligation bond.

Certified Taxable Value: The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

Charter Schools: Charter schools are public schools operating under a performance contract with the local school board. They are free from many state and local bureaucratic regulations and mandates controlling local schools, but in return, they are held strictly accountable for the academic and financial performance of the school. Charter schools, sometimes referred to as “independent public schools”, can be existing public schools converted to charter status or newly created schools organized by teachers, parents, and community groups.

Class Size Reduction Amendment (CSR): A voter-approved 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--

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.



Glossary

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 FTEFP 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



Glossary

the funds must be used for public safety and other government services, which may include assistance for elementary and secondary education and for modernization, renovation or repair of public school facilities.

Governmental Funds: These are the funds often referred to as “source and use” funds. The fund types included are general, special revenue, capital projects, debt service, and special assessment.

Grant: Contributions of either money or material goods given by a contributing unit (public or private) to receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

--H--

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

--I--

Impact Fees: The County of Volusia imposes an impact fee on each new residential unit constructed for school construction. This fee is adjusted each year per the impact fee ordinance and is completely recalculated every three years.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Individuals with Disabilities Act (IDEA): A federally funded program that provides services for students with disabilities that negatively impact educational outcomes.

Instruction & Curriculum Development Services: Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

Instructional Materials Allocation: An allocation to provide instructional materials such as textbooks, AV materials, computer courseware or software, manipulatives and learning laboratories that will assist in the instruction of a subject or course.

Instructional Media Services: Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes, including printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations.

Instructional Related Technology: Technology activities and services for the purpose of supporting instruction.

Instructional Staff Training Services: Activities designed to contribute to the professional or occupational growth and competence of members on the instructional staff during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves and travel leaves.



Instructional Support Services: Provides administrative technical (such as guidance and health) and logistical support to facilities and enhance instruction. Instructional Support Services exist as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

Interfund Transfers: Amounts transferred from one fund to another within a fund group, i.e. debt service.

Intergovernmental Revenue: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

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.

--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.

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.



Glossary

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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: Scoring 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.



Glossary

School Board: Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

School Improvement Plan: This is a plan to improve student performance at an individual school. These plans, designed to implement state education goals, Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, indicators of student progress, strategies, action plans, and evaluation procedures. All School Improvement Plans must be approved by the School Board.

School Recognition Money: The Florida School Recognition Program provides monetary awards to schools that earn an “A” grade, improve at least one performance grade from the previous year or sustain the previous year’s improvement of more than one letter grade.

School Way Cafe (SWC): Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district’s defined Food Services program are to be charged as a purchased service of the applicable function. (Also referred to as Food Services).

School Wide Budget: Allocations budgeted in departments for school level purposes (e.g., musical instrument repair, adjunct classrooms, etc.).

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.

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.

--T--

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.

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Glossary

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.

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

