

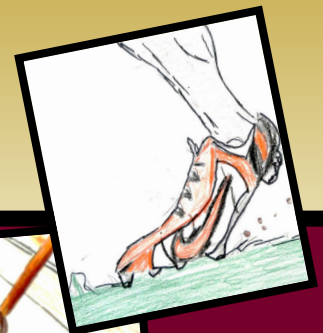
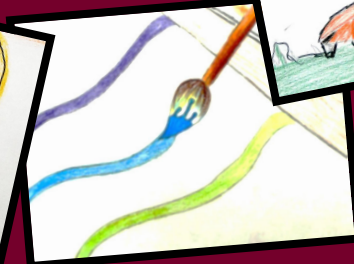
# 2014-2015 APPROVED OPERATING BUDGET

District School Board of Volusia County

DeLand, Florida

32720

[www.myvolusiaschools.org](http://www.myvolusiaschools.org)



### **Cover Drawings by Volusia County Schools Elementary Art Students**

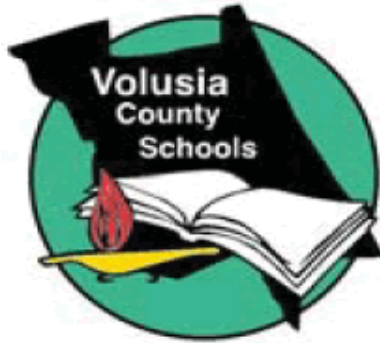
Top Row, left to right:

- Shyanne Olivieri, Grade 8, New Smyrna Beach Middle School, Samantha Hughes, Art Instructor
- Matthew Jefferson, Grade 6, Creekside Middle School, Mike Nelson, Art Instructor
- Nannah Wasserman, Grade 6, Creekside Middle School, Mike Nelson, Art Instructor
- Alanna Pukala, Grade 6, Creekside Middle School, Mike Nelson, Art Instructor
- Norrisa Jones, Grade 7, Deltona Middle School, Antwanette Neal, Art Instructor
- Justin Vanlandingham, Grade 6, Creekside Middle School, Mike Nelson, Art Instructor
- Maria Guidubaldi, Grade 8, Creekside Middle School, Mike Nelson, Art Instructor
- Cory Combas, Grade 6, New Smyrna Beach Middle School, Samantha Hughes, Art Instructor

Bottom Row, left to right

- Taylor Streeter, Grade 8, Creekside Middle School, Mike Nelson, Art Instructor
- Rheagan Dibacco, Grade 7, Deltona Middle School, Antwanette Neal, Art Instructor
- Maya Hemaidan, Grade 6, Creekside Middle School, Mike Nelson, Art Instructor
- Jamie Enslin, Grade 7, Creekside Middle School, Mike Nelson, Art Instructor
- Nick Passamonte, Grade 8, Creekside Middle School, Mike Nelson, Art Instructor

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



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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 500,800 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 200,107 households throughout the county with a median income of \$40,919 and a per capita income of \$23,779. 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 7,483 full and part-time personnel, including more than 4,500 teachers who are highly skilled professionals, with 42% holding advanced degrees. In addition, approximately 177 teachers

have achieved National Board Certification. 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, 2014 shows Volusia's unemployment rate to be 6.5%, which was a little above the national average of 6.1%.

## 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 61,829 students in Pre-Kindergarten 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.

In addition to the many programs offered in traditional school settings, the district also operates 2 alternative education sites for students with behavioral and/or emotional limitations. The Teen Parent programs provide a developmental childcare component for young parents to learn to be responsible parents and give them the opportunity to complete high school. The English for Speakers of Other Languages (ESOL) program provides specialized instruction in English. 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

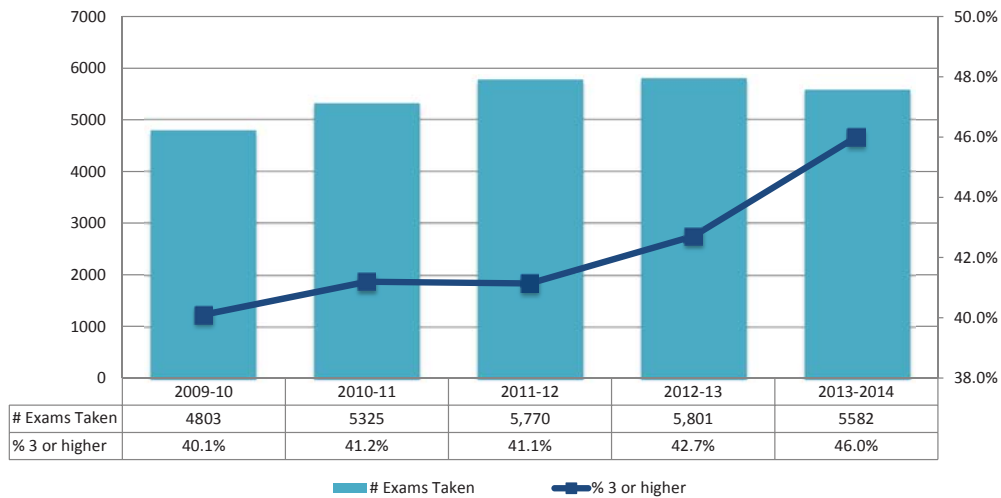
The School Board of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited 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 school counselors at all schools. The following is an instructional program summary, highlighting program offerings for the 2014-15 school year:

- The AVID program is offered in nine middle schools and seven 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 thirty-four elementary schools, one K-8 school, five middle schools, one middle-high school, one high school, three charter schools and six alternative schools
- One high school, Atlantic High School, was awarded a School Improvement Grant
- Eleven schools provide an additional hour of instruction
- Professional Development opportunities have been extended to all teachers through online learning
- Volusia County high schools provide thirty-five nationally recognized career academies ranging from Law & Government to STEM
- Approximately 57 Title I 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 52 Title I Academic Intervention Teachers provide support in the areas of reading, math, writing or science
- Title I provides VPK-Early Initiative classrooms in ten elementary schools
- Title I provides Migrant educational programs for: seven elementary schools, one middle school, one middle-high school, and two 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 and unaccompanied youth in Title I public and non-public schools
- Title I provides Waterford programs for K-2, Apple devices, and technical support in Title I schools
- Online Learning Labs are in place at all thirteen middle and ten 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.



## Advanced Placement Growth and Performance

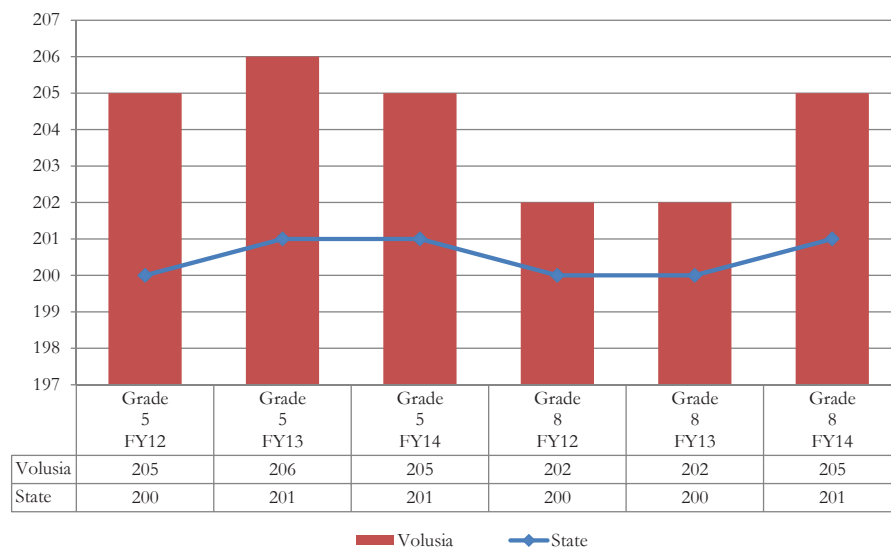
Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has increased from 4,803 to 5,582. At the same time, performance, as defined by students scoring three or higher, has increased. In 2014, 5,582 exams were administered with a passing rate of 46 percent, 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 graphs below show the achievement of Volusia students in grades 5 and 8; the grade levels tested by the Florida Department of Education in science. Volusia students continue to outperform the state averages in both grade levels.



Source: District Records



# Executive Summary

## District Accomplishments

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

- Campbell Middle School received 50 years of continuous accreditation and Mainland High School received 100 years of continuous accreditation from AdvancED Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACSCASI). Their continuous accreditation demonstrates commitment to educational quality, operational effectiveness and student achievement.
- John Clark, Deltona High teacher, recipient of 2013 India Summer Teacher Educational fellowship to teach in India for 5 weeks.
- Volusia's 2014 graduates garnered over \$22,158,600 in scholarships.
- Fifty-two schools earned the Five Star School award from the Florida Department of Education.
- Three School Way Café managers won awards from the Florida School Nutrition Association: Teresa Azevedo, Creekside Middle, President's Gold Award of Excellence; Maureen Brown, Cypress Creek Elementary, the Louise Sublette Award of Excellence; and Winnie Crockrell, Holly Hill School, Super School Award for large district, secondary school.
- Spruce Creek High junior, Auburn Smith was named the Easter Seals 2014 National Youth Representative. Auburn, who was born with spina bifida, is also a nationally ranked wheelchair tennis player.
- Susan Persis, Pine Trail Elementary principal, received the Florida Council of Instructional Technology Leaders Innovative Principal of the Year award. This program is designed to highlight excellent efforts of school-based principals in Florida who have demonstrated successful program implementations utilizing technology to further student achievement.
- Sixty-two Volusia County students were selected as "All-State" musicians for the state of Florida. These individuals were chosen through a statewide audition process consisting of several thousand students.
- Evan Musgrave, Seabreeze High student, was selected to perform in the National Youth Orchestra of the United States of America. Evan was one of 90 high school students selected from the entire country through a rigorous audition process to participate in this orchestra.
- Read-Pattillo Elementary School was awarded the Silver Level of the United States Department of Agriculture's Healthier US School Challenge Award. The school's efforts contribute to the fight against childhood obesity and will have a lifelong impact on the health and wellness of the lives of their students.
- Kevin Tierney, Spruce Creek High senior, was one of six students selected in the state of Florida for the Leaders for Life Fellow Scholarship. This is the first time a Take Stock in Children student has been selected in Volusia County on the state level.
- Taylor Middle-High senior, Miranda Martin, was named Dell Scholarship recipient. Miranda was one of eight winners in the state of Florida.
- Three Seabreeze High students, Rebekah Hancock, Rachel Maccio and Yong Zheng, have been selected into the top ten of the United States Congressional Art Awards. Rachel Maccio's work will be displayed in the US Congressman Ron DeSanti's office. Yong Zheng's work will be displayed in the United States Capitol for one year and she was invited to Washington, DC for the installation of the exhibit in May.
- New Smyrna Beach High School Boy's Class 2A Weight-lifting team won state Championship.
- Creekside Middle School's robotic team won first place in the First Lego League Robotics state competition. Creekside students competed among the top 48 teams out of 549 teams from Florida and the Caribbean at the University of Central Florida. In June the team traveled to Toronto, Canada to represent the state of Florida at the FLL World.



## **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**

- Continued Title I services to 51 elementary, secondary, charter, and alternative schools
- Funded the Plus One program at seven Title I elementary schools
- Continued training for Waterford Early Learning Program at 35 schools and provided initial training for teachers at three new Title I elementary schools

### **Title I, Part C**

- Enrolled 55 families (157 students) in the Migrant Education Program (MEP)
- Created and distributed 110 Summer Learning Kits for K-12 MEP students

### **Title I, Part D**

- Provided funding for tutoring services for neglected 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

### **Title I, 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

### **Title II, Teacher & Principal Training**

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

### **Title III, Supplementary Instructional Support for English Language Learners**

- Continued providing instructional technology programs, System 44 and Imagine Learning for English Language learners (ELL's)
- Offered Adult ESOL classes at various school sites
- Continued a supplemental tutoring program, at elementary, middle and high school levels

### **IDEA, Part B, Entitlement**

- Provide *Accommodations Training* sessions for Empowering Educators for Excellence (E3) teachers
- Established a collaboration with the Florida Positive Behavior Support Project and trained three schools in Tier 1 Schoolwide Discipline and Behavior positive approach
- Provided collaborative professional development to 75 ESE support facilitation teachers to implement the acceleration model, including preteaching and scaffolding instruction

### **IDEA, Part B, Preschool**

- Provide technical assistance and coaching to ESE Pre-Kindergarten classrooms to implement effective instructional practices for literacy, social/emotional skills, and progress monitoring



# Executive Summary

## District Strategic Plan

A 2012-2015 Strategic Plan for the School District of Volusia County was adopted on August 29, 2012. The plan was moved from a 5-Year plan to a 3-Year plan in order to focus on more immediate action and change. It was felt that the 3-Year plan would help keep the momentum for change moving forward and allow for adjustments as needed. The plan contains five broad goals with actions steps under each goal.

### **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 (IMS) 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

## **2014-15 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 Deputy Superintendents, 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 Deputy Superintendent for Financial and Business Services and the Superintendent.

### **Budget Adoption Phase**

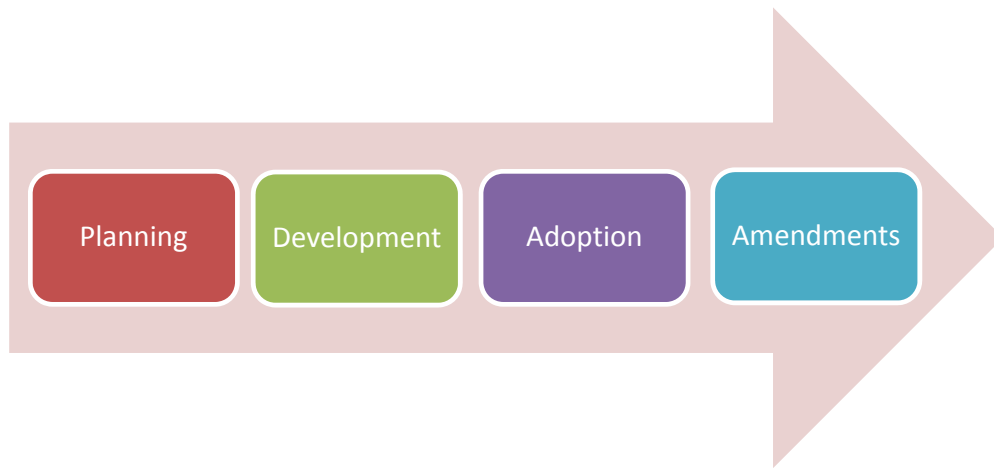
The preliminary budget is presented in a series of workshops to the School Board allowing them to make adjustments or request further information concerning the district-spending plan. The tentative budget and TRIM (Truth in Millage) are advertised in the newspaper and then approved after a public hearing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







## 2014-15 Budget Calendar

Sept., 2013	Florida Board of Education submits their budget request
Jan., 2013	FTE projections transmitted to DOE
Jan., 2014	Governor's Budget Proposal
March 4, 2014	Legislative Session begins
March, 2014	General Fund Budget Estimate prepared
April, 2014	School Discretionary Budgets prepared
April, 2014	2014-2015 School Staffing calculated
April, 2014	Capital Outlay 5-Year Plan reviewed
April, 2014	School Non-Salary Budgets prepared
May 2, 2014	Legislative Session ends
May 5, 2014	School Staffing sheets distributed to Principals
May 13, 2014	Budget Workshop
June 24, 2014	Budget Workshop
July 1, 2014	Fiscal Year 2014-15 begins
July 22, 2014	Public Hearing and Adoption of Tentative Budget
Sept. 9, 2014	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-kindergarten 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. During the 2009 legislative session, the school average was extended for the 2009-10 school year. In 2014-15, the state allocated \$66.5 million toward meeting classroom compliance requirements in Volusia County Schools. 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 used 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
- General Education Team Teacher Substitutes

The District met class size compliance for the 2010-11 and 2011-12 and avoided substantial penalties. However, meeting class size compliance in 2012-13 was particularly challenging with the reduction of nearly 250 teaching positions. With a renewed effort in 2013-14 and 2014-15, the district class size compliance was achieved.

### Capital Outlay Program

The last project on the 2001 sales tax project list was fully completed and closed in 2013. The remaining collections of the 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 economy is slowly starting to improve but property values have only returned to 2006 levels. The district is still catching up with renovation and repair projects to maintain the existing schools in a safe and dry environment. The district was successful in obtaining voter approval to extend the half-cent sales tax through 2031 for a board approved project list to include identified school replacements, security enhancements and maintaining a comprehensive technology program.

### Half-Cent Sales Tax Extension

During five years of declining property values and the impending sunset in 2016 of the half-cent sales tax, the district had to defer many needed renovation and repair projects. During the 2014 election cycle the voters approved the extension of the half-cent sales tax beyond 2016 for an additional fifteen years. 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 \$40 million statewide initiative to expand technology to more classrooms. It was included in HB5101 that requires the Department of Education develop a five-year strategic plan for implementing technology in classrooms for both learning and teaching. The Volusia County School District received \$743,467 to help provide students with a high-quality digital learning environment.

### Race to the Top Program

Race to the Top (RTTT) is a \$4.35 billion United States Department of Education (USDOE) program designed to spur reforms in state and local district K-12 education. It is funded by the Education Recovery Act as part of the American Recovery and Reinvestment Act of 2009. The Volusia County School District received \$11.7 million over the five-year period ending June 30, 2015 to implement ambitious plans in four core education reform areas:

- Adopting standards and assessments that prepare students to succeed in college and the workplace, and to compete in the global economy
- Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction
- Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most
- Turning around our lowest-achieving schools

Race to the Top will reward States that have demonstrated success in raising student achievement and have the best plans to accelerate their reforms in the future. These States will offer models for others to follow.

### 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. The budget year began with a \$9 million budget deficit projection. Included in this projection were several cost increases such as the addition of over 63 teachers to meet the class size initiative. Health insurance costs increased by 6.15%, adding close to \$3 million in additional general fund costs. The retirement rate also increased from 6.95% to 7.37%. A mandate regarding an additional hour of instruction beyond the normal school day for each of the 300 lowest performing schools cost our district an additional \$700,000. Dual Enrollment costs of approximately \$1 million must also be funded for 2014-15 courses provided to high school students through state colleges and universities. Decisions were made to restore positions that had an impact on many school programs. Ten schools that originally shared key personnel such as principals, certified school counselors, and media specialists were restored to full time positions. For the second consecutive year fund reserves were utilized to balance this budget.

## DCD Impact

A major factor which influences the school district's new revenue is the District Cost Differential (DCD). The DCD is a factor used within the FEFP to adjust funding to reflect differing costs of living throughout the state. In comparison to Volusia's neighboring counties, the school district's DCD of 0.9739 is the second lowest in the five county Central Florida area, resulting in fewer new dollars from the state's funding formula. This year's loss was \$7 million as a result of this calculation. In fact, by using the DCD's from those counties, Volusia would receive an additional \$4 - \$11 million. For four of the past eleven years, the state had provided the District with a DCD supplement that averaged \$1.4 million per year. This year is the seventh consecutive year that the district did not receive that supplement. Legislative efforts to approve a study, as suggested by the Florida Senate, of the DCD or restore the supplement during the last four legislative sessions have been unsuccessful.

## Health Care

Just as the nation struggles with the ongoing health care debate, the Volusia County School District faces tough decisions when it comes to the rising cost of health care under the fully insured health insurance program for its employees. Last year, the fees and taxes associated with Health Care Reform were implemented for the first time in history to all group plans, including ours. These are recurring costs which amounted to an estimated \$1.8 million for our group. These are recurring expenses that will be adjusted and set annually by the US Government. There were multiple plan design changes made to reduce the premiums in order that these fees and taxes could be absorbed by the group.

## 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 2014-15 it is \$6,937.23 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%.



## **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 2014-15 Adopted Operating Budget of \$776.9 million reflects a slight 1% increase from the prior year adopted budget of \$766.9 million. General Fund increased by \$12.1 million due to a combination of increased FEFP revenue, increased balances and reductions in anticipated expenditures due to budget cuts. The State provided \$13.8 million in additional revenue. The Capital Projects Funds decreased by \$1.8 million. Special Revenue Fund - Food Service increased slightly by \$0.3 million. Special Revenue Fund - Miscellaneous increased due to the continued 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	\$ 2.15	\$ -	\$ -	\$ 65.77	\$ -	\$ 67.92
State	254.78	1.97	1.53	0.35	-	258.63
Local	165.86	-	76.45	5.16	6.38	253.85
Total Revenue	422.79	1.97	77.98	71.28	6.38	580.40
Transfers In	11.01	50.66	-	-	-	61.67
Beginning Fund Balances	43.94	22.02	48.85	11.61	8.36	134.78
<b>Total</b>	<b>\$ 477.74</b>	<b>\$ 74.65</b>	<b>\$ 126.83</b>	<b>\$ 82.89</b>	<b>\$ 14.74</b>	<b>\$ 776.85</b>

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 16% 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 11% 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	\$ 275.23	\$ -	\$ -	\$ 32.64	\$ 0.14	\$ 308.01
Benefits	92.12	-	-	8.70	0.43	101.25
Purchased Services	55.20	-	27.12	8.69	4.57	95.58
Energy Services	14.66	-	-	0.11	-	14.77
Materials & Supplies	16.77	-	-	13.72	-	30.49
Capital Outlay	1.08	-	-	6.62	-	7.70
Other Expenses	5.41	52.07	-	3.50	1.24	62.22
Total Appropriations	460.47	52.07	27.12	73.98	6.38	620.02
Transfers Out	-	-	61.67	-	-	61.67
Ending Fund Balances	17.27	22.58	38.04	8.91	8.36	95.16
<b>Total</b>	<b>\$ 477.74</b>	<b>\$ 74.65</b>	<b>\$ 126.83</b>	<b>\$ 82.89</b>	<b>\$ 14.74</b>	<b>\$ 776.85</b>

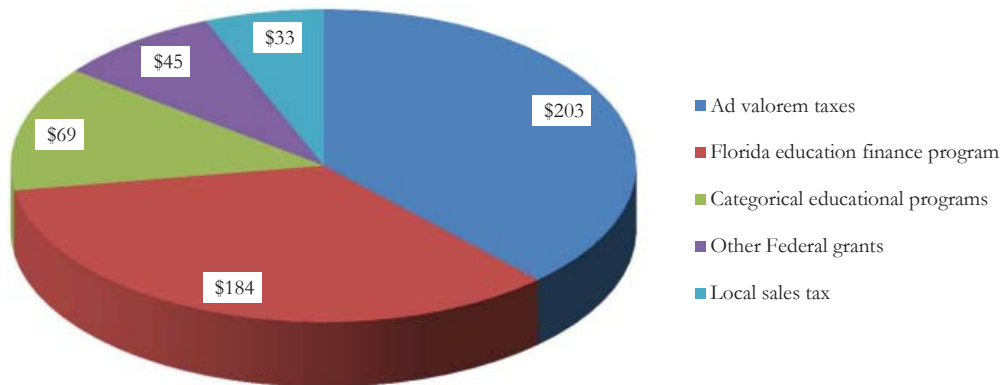


# Executive Summary

## All Funds Revenue

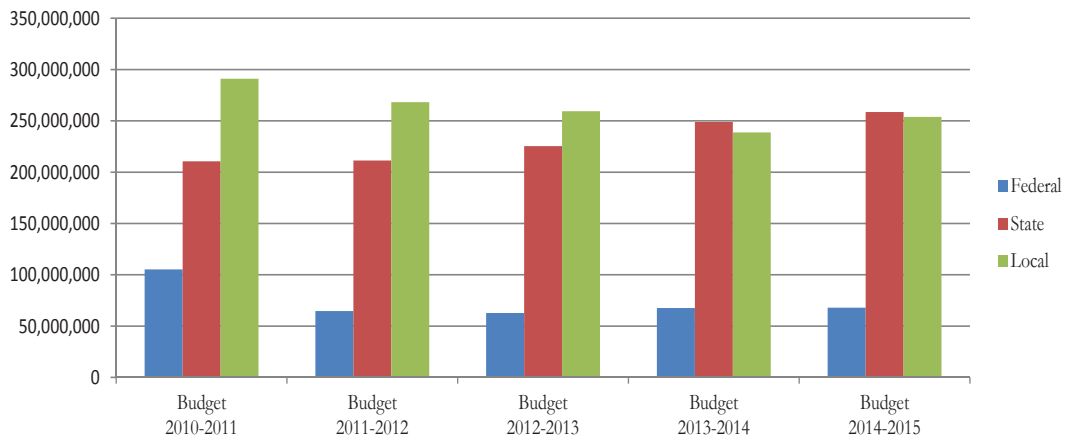
The top revenue source for 2014-15 appear in the chart below. Ad valorem taxes generate the largest portion in the general fund and a smaller amount in the capital project fund. The second and third largest sources include FEFP and Categorical revenues provided by the Florida Legislature for the general 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.

2014-15 Top Five Revenue Sources (In Millions)



Over the past five years total revenue for all funds has declined from \$607 million to \$580 million. During this period, Federal Revenue has seen many changes. In 2009-10 and 2010-11, Federal Stabilization and Stimulus fund, totaling \$73.3 million, were made available to the districts. The Education Jobs Bill provided \$12.4 million in 2010-11 and the Race to the Top Program added another \$11.7 million beginning in 2010-11. State Revenue has increased by \$48 million, with the largest portion from the FEFP, however the Local Revenue has decreased \$37 million.

All Funds Revenue





## 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 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Federal	\$ 3.15	\$ 2.15	\$ (1.00)
State FEFP	177.13	183.93	6.80
Categoricals	68.35	69.16	0.81
Miscellaneous State	2.01	1.69	(0.32)
Property Taxes	153.73	161.88	8.15
Interest	0.11	0.15	0.04
Indirect Cost	1.24	1.13	(0.11)
Miscellaneous Local	10.25	2.70	(7.55)
<b>Total Revenue</b>	<b>415.97</b>	<b>422.79</b>	<b>6.82</b>
Transfers In	13.32	11.01	(2.31)
Non-Revenue Receipts	1.04	-	(1.04)
Beginning Fund Balances	49.40	43.94	(5.46)
<b>Total</b>	<b>\$ 479.73</b>	<b>\$ 477.74</b>	<b>\$ (1.99)</b>

The General Fund budget for the 2014-15 school year is \$477.74 million, a decrease of \$1.99 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 \$460.47 millions, which is a decrease from last year's actual expenditures. Eighty percent of the budget is used to cover the cost of employee compensation and benefits. The district is utilizing 96% of the budget to cover school costs and 4% for district operations. The functions for district operations include the School Board, General Administration, Facilities Acquisition and Construction, Fiscal Services, Administrative Technology Services and Central Services.

General Fund Expenditures (in millions)	Actuals 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Salaries	\$ 269.09	\$ 275.23	\$ 6.14
Benefits	85.58	92.12	6.54
Purchased Services	48.58	55.20	6.62
Energy Services	12.92	14.66	1.74
Materials & Supplies	11.49	16.77	5.28
Capital Outlay	1.96	1.08	(0.88)
Other Expenses	6.17	5.41	(0.76)
<b>Total Appropriations</b>	<b>435.79</b>	<b>460.47</b>	<b>24.68</b>
Transfers Out	-	-	-
Ending Fund Balances	43.94	17.27	(26.67)
<b>Total</b>	<b>\$ 479.73</b>	<b>\$ 477.74</b>	<b>\$ (1.99)</b>



# 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 2014-15 is \$74.65 million.

Debt Service Revenue (in millions)	Actuals 2013-2014	Budget 2014-2015	Increase / (Decrease)
State Sources	\$ 1.93	\$ 1.97	\$ 0.04
Local Sources	0.01	-	(0.01)
Transfers from Capital Fund	51.15	50.66	(0.49)
Proceeds of Refunding Bonds	159.02	-	(159.02)
Restricted Fund Balances	21.49	22.02	0.53
<b>Total</b>	<b>\$ 233.60</b>	<b>\$ 74.65</b>	<b>\$ (158.95)</b>

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 2013-14 the 2005 and 2006 COPs issues were refunded to take advantage of lower interest rates which will reduce the total debt service over the next sixteen years by \$17 million.

There are currently four (4) Certificates of Participation (COPs) outstanding and three (3) Capital Outlay and Debt Service (CO&DS) 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 2013-2014	Budget 2014-2015	Increase / (Decrease)
Redemption of Principal	\$ 34.01	\$ 35.87	\$ 1.86
Interest	18.52	16.20	(2.32)
Dues and Fees	0.84	-	(0.84)
Miscellaneous Expense	-	-	-
Payment to Refund Bond Excrow	158.21	-	(158.21)
Transfers to General Fund	-	-	-
Restricted Fund Balances	22.02	22.58	0.56
<b>Total</b>	<b>\$ 233.60</b>	<b>\$ 74.65</b>	<b>\$ (158.95)</b>

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 2014-15 is \$126.83 million.

Capital Outlay Revenue (in millions)	Actuals 2013-2014	Budget 2014-2015	Increase / (Decrease)
CO&DS distributed to district	\$ 0.33	\$ 0.31	\$ (0.02)
Interest on undistributed CO&DS	0.01	0.02	0.01
PECO fixed capital outlay	-	-	-
PECO maintenance	-	1.19	1.19
Charter school capital outlay	0.37	-	(0.37)
Other state sources	0.14	-	(0.14)
Ad valorem taxes	39.35	41.61	2.26
Sales tax	33.73	33.35	(0.38)
Interest income	0.06	-	(0.06)
Impact fees	0.68	1.50	0.82
Other local sources	0.06	-	(0.06)
<b>Total Revenues</b>	<b>74.73</b>	<b>77.98</b>	<b>3.25</b>
Other Financing Sources	-	-	-
Restricted Fund Balances	56.64	48.85	(7.79)
Assigned Fund Balance	-	-	-
<b>Total</b>	<b>\$ 131.37</b>	<b>\$ 126.83</b>	<b>\$ (4.54)</b>

Budgeted expenditures for 2014-15 total \$27.12 million for projects and \$61.67 million for transfers to debt service and the general fund. The largest expected expenditure (\$50.66 million) is for debt service payments

Capital Outlay Expenditures (in millions)	Actuals 2013-2014	Budget 2014-2015	Increase / (Decrease)
Library books	\$ -	\$ -	\$ -
Audio visual materials	-	-	-
Buildings and fixed equipment	0.32	-	(0.32)
Furniture, fixtures, and equipment	4.16	5.77	1.61
Motor vehicles	2.28	4.02	1.74
Land	-	0.10	0.10
Improvements other than buildings	1.53	2.29	0.76
Remodeling and renovations	9.74	14.63	4.89
Computer software	0.02	0.31	0.29
<b>Project Totals</b>	<b>18.05</b>	<b>27.12</b>	<b>9.07</b>
To General Fund	13.32	11.01	(2.31)
To Debt Service Funds	51.15	50.66	(0.49)
<b>Transfers Total</b>	<b>64.47</b>	<b>61.67</b>	<b>(2.80)</b>
Restricted Fund Balances	48.85	38.04	(10.81)
Assigned Fund Balance	-	-	-
<b>Total</b>	<b>\$ 131.37</b>	<b>\$ 126.83</b>	<b>\$ (4.54)</b>

on prior construction projects. The debt service requirements are determined by the debt service amortization schedules and bond covenants. Transfers to the general fund (\$11.01 million) constitute another large budget item. These are for state qualified maintenance expenditures, copy equipment leases and property insurance.

Remodeling and renovations will require \$14.63 million and furniture, fixtures, and equipment for replacement items district wide along with computer upgrades will require \$5.77 million. After deferring

bus purchases for five years, the Transportation Department has requested 27 new buses for a total of \$4.02 million. Improvements other than buildings is scheduled for \$2.29 million. Smaller expenditures are needed for land rental and computer software.

The restricted fund balance of \$38.04 million includes projects in progress and funds for contingencies and reserves. The projects in progress portion of the restricted fund balances are listed in detail in the Capital Project Details portion of the Financial Section.



# Executive Summary

## Special Revenue Fund - All

Special Revenue - All Revenues (in millions)	Actuals 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	57.81	65.77	7.96
State	0.34	0.35	0.01
Local	5.48	5.16	(0.32)
<b>Total Revenues</b>	<b>\$ 63.63</b>	<b>\$ 71.28</b>	<b>\$ 7.65</b>
Beginning Fund Balances	11.61	11.61	-
<b>Total</b>	<b>\$ 75.24</b>	<b>\$ 82.89</b>	<b>\$ 7.65</b>

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 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Salaries & Benefits	\$ 39.11	\$ 41.34	\$ 2.23
Purchased Services	6.24	8.69	2.45
Energy Services	0.10	0.11	0.01
Materials & Supplies	11.59	13.72	2.13
Capital Outlay	4.09	6.62	2.53
Other Expenses	2.50	3.50	1.00
<b>Total Expenditures</b>	<b>\$ 63.63</b>	<b>\$ 73.98</b>	<b>\$ 10.35</b>
Ending Fund Balances	11.61	8.91	(2.70)
<b>Total</b>	<b>\$ 75.24</b>	<b>\$ 82.89</b>	<b>\$ 7.65</b>

## Special Revenue Fund - Food Service

School Way Cafe, the food service program for the school district, provides nourishing meals in public schools through the National School Lunch Program, the School Breakfast Program, the Federal After School Snack Program and the Summer Food Program. Additionally, a la carte items are available in schools. The budget for the 2014-15 school year is \$37.49 million. None of the Food Service budget is derived from local tax dollars.

Food Service Fund Revenues (in millions)	Actuals 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Federal Through State	\$ 19.91	\$ 20.37	\$ 0.46
State Supplements	0.34	0.35	0.01
Local Sources	5.48	5.16	(0.32)
Reserve for Inventory	3.04	2.72	(0.32)
Beginning Fund Balances	8.57	8.89	0.32
<b>Total</b>	<b>\$ 37.34</b>	<b>\$ 37.49</b>	<b>\$ 0.15</b>

The School Way Cafe program serves more than 30,500 lunches and 12,000 breakfasts daily, and approximately \$3.0 million in a la carte and other sales annually. 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 2013-2014	Budget 2014-2015	Increase/ Decrease
Salaries	\$ 7.35	\$ 8.00	\$ 0.65
Benefits	4.24	4.38	0.14
Purchased Services	1.47	1.90	0.43
Energy Services	0.09	0.10	0.01
Materials and Supplies	10.27	10.50	0.23
Capital Outlay	1.73	3.10	1.37
Other	0.58	0.60	0.02
Reserve for Inventory	2.72	2.72	-
Ending Fund Balances	8.89	6.19	(2.70)
<b>Total</b>	<b>\$ 37.34</b>	<b>\$ 37.49</b>	<b>\$ 0.15</b>



## 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 (\$23.7 million), the Individuals with Disabilities Act (IDEA) (\$15.5 million), and Teacher & Principal Training & Recruitment, Title II, Part A (\$2.9 million).

Special Revenue - Other Revenues (in millions)	Actuals 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	35.59	43.48	7.89
<b>Total Revenues</b>	<b>\$ 35.59</b>	<b>\$ 43.48</b>	<b>\$ 7.89</b>

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 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Salaries	\$ 20.89	\$ 23.69	\$ 2.80
Benefits	5.86	4.32	(1.54)
Purchased Services	3.66	6.38	2.72
Energy Services	0.01	0.01	-
Materials & Supplies	1.26	3.08	1.82
Capital Outlay	2.09	3.35	1.26
Other Expenses	1.82	2.65	0.83
<b>Total Expenditures</b>	<b>\$ 35.59</b>	<b>\$ 43.48</b>	<b>\$ 7.89</b>

The, Special Revenue Fund – Other, budget for the 2014-15 school year is \$43.48 million, an increase of \$7.89 million, or 22%, over 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

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 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	2.31	1.92	(0.39)
<b>Total Revenues</b>	<b>\$ 2.31</b>	<b>\$ 1.92</b>	<b>\$ (0.39)</b>

Special Revenue - Misc. Expenditures (in millions)	Actuals 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Salaries & Benefits	\$ 0.77	\$ 0.95	\$ 0.18
Purchased Services	1.11	0.41	(0.70)
Energy Services	-	-	-
Materials & Supplies	0.06	0.14	0.08
Capital Outlay	0.27	0.17	(0.10)
Other Expenses	0.10	0.25	0.15
<b>Total Expenditures</b>	<b>\$ 2.31</b>	<b>\$ 1.92</b>	<b>\$ (0.39)</b>

The Special Revenue Fund - Miscellaneous budget for the 2014-15 school year is \$1.92 million. This grant will close on June 30, 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 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Operating Revenues	\$ 6.76	\$ 6.38	\$ (0.38)
Transfers In	-	-	-
Non-Revenue Sources	-	-	-
Beginning Fund Balances	8.36	8.36	-
<b>Total Revenues</b>	<b>\$ 15.12</b>	<b>\$ 14.74</b>	<b>\$ (0.38)</b>

The Internal Service budget for the 2014-15 school year is \$14.74 million, a decrease of \$0.38 million, or 2.6%, from the previous year's actual expenditures.

Internal Service Expenditures (in millions)	Actuals 2013-2014	Budget 2014-2015	Increase/ (Decrease)
Salaries	\$ 0.05	\$ 0.14	\$ 0.09
Benefits	0.42	0.43	0.01
Purchased Services	4.95	4.57	(0.38)
Material & Supplies	-	-	-
Capital Outlay	-	-	-
Other Expenses	1.34	1.24	(0.10)
Ending Fund Balances	8.36	8.36	-
<b>Total Expenditures</b>	<b>\$ 15.12</b>	<b>\$ 14.74</b>	<b>\$ (0.38)</b>





# 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 2% increase in state revenue. Also, transfers from capital are being reduced \$2 million each year over the next five years. Student enrollment is projected to increase by over 1,000 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.

<b>General Fund Revenues (in millions)</b>	<b>Budget 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>	<b>Forecast 2017-2018</b>
Federal Sources	\$ 2.15	\$ 3.15	\$ 3.15	\$ 3.15
State Sources	254.78	253.44	258.51	263.67
Local Sources	165.86	165.33	166.33	167.29
Total Transfers In	11.01	9.01	7.01	5.01
Other Financing Sources	-	-	-	-
Beginning Fund Balance	43.94	43.94	34.36	24.55
<b>Total</b>	<b>\$ 477.74</b>	<b>\$ 474.87</b>	<b>\$ 469.36</b>	<b>\$ 463.67</b>

<b>General Fund Expenditures (in millions)</b>	<b>Budget 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>	<b>Forecast 2017-2018</b>
Total Appropriations	\$ 460.47	\$ 440.50	\$ 444.80	\$ 449.10
Total Transfers Out	-	-	-	-
Ending Fund Balance	17.27	34.37	24.56	14.57
<b>Total</b>	<b>\$ 477.74</b>	<b>\$ 474.87</b>	<b>\$ 469.36</b>	<b>\$ 463.67</b>

## Debt Service Fund Forecast

The District takes every advantage to refinance long term debt for favorable rate reductions. During fiscal year 2013-14, the 2005 and 2006 COPs issues were refunded to take advantage of lower interest rates which will reduce the total debt service over the next sixteen years by \$17 million. The long term debt of the District is beginning to decline as the COPs were refunded and the Sales Tax Bonds near maturity in fiscal year 2017 when the sales tax collections sunset.

<b>Debt Service Fund Revenues (in millions)</b>	<b>Budget 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>	<b>Forecast 2017-2018</b>
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	1.97	1.97	1.98	1.98
Local Sources	-	-	-	-
Total Transfers In	50.66	50.24	29.64	22.77
Other Financing Sources	-	-	-	-
Beginning Fund Balance	22.02	22.58	23.20	23.20
<b>Total</b>	<b>\$ 74.65</b>	<b>\$ 74.79</b>	<b>\$ 54.82</b>	<b>\$ 47.95</b>

<b>Debt Service Fund Expenditures (in millions)</b>	<b>Budget 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>	<b>Forecast 2017-2018</b>
Total Appropriations	\$ 52.07	\$ 51.59	\$ 31.62	\$ 24.75
Total Transfers Out	-	-	-	-
Ending Fund Balance	22.58	23.20	23.20	23.20
<b>Total</b>	<b>\$ 74.65</b>	<b>\$ 74.79</b>	<b>\$ 54.82</b>	<b>\$ 47.95</b>

There are currently three COBI bonds outstanding along with three Sales Tax Bonds and four COPs. Two of the COBI bonds will mature within eight years. All three Sales Tax bonds will mature with the sunset of the sales tax in fiscal year 2017. The remaining four COPs issues have varying maturities but none during the next ten years, as they were all for twenty year terms.





## Capital Fund Budget Forecast

Capital Fund Revenues (in millions)	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	1.53	0.33	0.33	0.33
Local Sources	76.45	79.95	65.01	49.80
Total Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Beginning Fund Balance	48.85	38.05	41.54	50.69
<b>Total</b>	<b>\$ 126.83</b>	<b>\$ 118.33</b>	<b>\$ 106.88</b>	<b>\$ 100.82</b>

Capital Fund Expenditures (in millions)	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
Total Appropriations	\$ 27.12	\$ 17.55	\$ 19.55	\$ 35.05
Total Transfers Out	61.67	59.25	36.65	27.78
Ending Fund Balance	38.04	41.53	50.68	37.99
<b>Total</b>	<b>\$ 126.83</b>	<b>\$ 118.33</b>	<b>\$ 106.88</b>	<b>\$ 100.82</b>

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 economy is starting to recover but the 3-year forecast still shows a decline in the local revenue as the half-cent sales tax sun-sets in 2017. The capital outlay property tax has started to increase after six years of decline but has only returned to 2005-06 levels. Projects are still being prioritized to ensure we have sufficient reserves to get through until the new voter approved half-cent sales tax starts in 2017.

## Special Revenue Fund Forecast

The Special Revenue Fund Forecast includes both the School Way Cafe program and all other Federal

Special Revenue Fund Revenues (in millions)	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
Federal Sources	\$ 65.77	\$ 64.85	\$ 65.84	\$ 66.83
State Sources	0.35	0.35	0.35	0.35
Local Sources	5.16	5.22	5.27	5.32
Total Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Beginning Fund Balance	11.61	8.91	8.85	8.58
<b>Total</b>	<b>\$ 82.89</b>	<b>\$ 79.33</b>	<b>\$ 80.31</b>	<b>\$ 81.08</b>

Special Revenue Fund Expenditures (in millions)	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
Total Appropriations	\$ 73.98	\$ 70.48	\$ 71.73	\$ 73.37
Total Transfers Out	-	-	-	-
Ending Fund Balance	8.91	8.85	8.58	7.71
<b>Total</b>	<b>\$ 82.89</b>	<b>\$ 79.33</b>	<b>\$ 80.31</b>	<b>\$ 81.08</b>

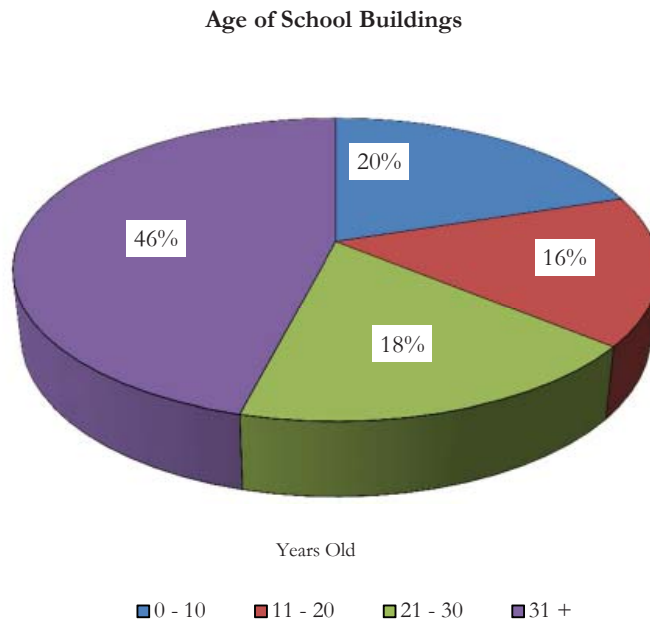
Grant programs such as Title I, Title II, IDEA, Vocational Education Acts and Race to the Top. The School Food Service fund should remain stable over the next few years. The Race to The Top (RTTT) funds were allocated over a five year period, with a total allocation of approximately \$11.7 million. Race to The Top (RTTT) has been granted an until June 30, 2015. Federal Programs should be relatively stable over the next few years.



# 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. After debt service is paid the priority will be on renovations, repairs and maintenance.



The 5-Year Budget Plan ending June 30, 2019 will utilize \$325.7 million in capital revenues. State sources are \$2.8 million and the largest portion \$322.9 million from local capital outlay property millage and the half-cent sales tax.

Only \$22 million is scheduled for new construction as a few of the older elementary schools will be evaluated for replacement starting with planning in 2017 and construction scheduled for 2018. Projects at existing schools and facilities are scheduled for \$42.5 million in addition to the current projects in progress of \$9.7 million. The facilities management cost to handle these projects is estimated at \$5.8 million for this period.

This plan calls for \$20 million to be spent on technology during this five years period and an additional \$5 million for replacing maintenance and warehouse vehicles, and equipment throughout the district on a reasonable replacement cycle. School bus replacement will use \$14.4 million.

The largest part of the available resources will go for debt service payment on construction completed in the past. Over \$176.1 million is scheduled for principal and interest payments over this 5-year period.

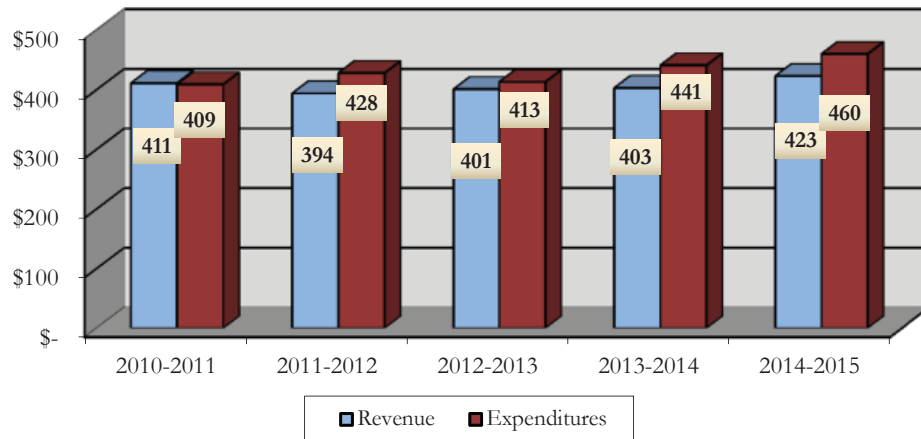
The other large appropriation is for general maintenance, liability insurance on the district buildings and rental of copying equipment. During the 5-Year Plan, \$35 million will be transferred to the general fund and expended for those purposes.



## Revenue and Expenditure Trends

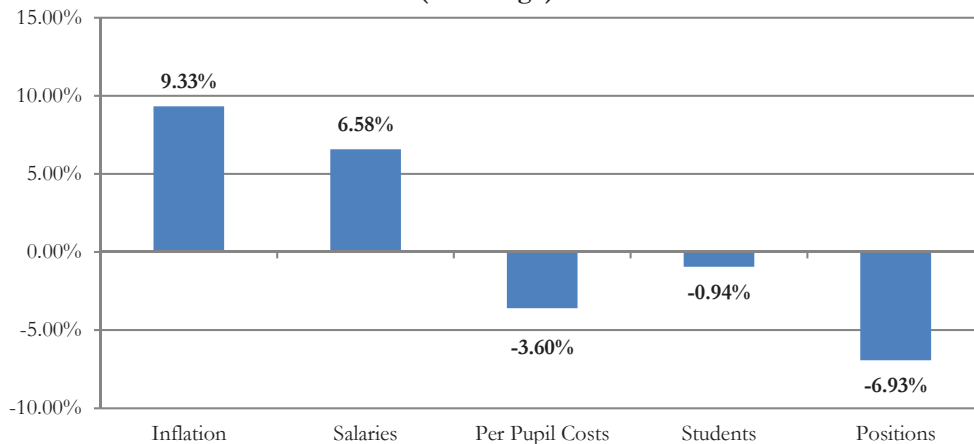
Over the past five years, expenditures have exceeded revenues in the general operating fund due to declining enrollment, teachers added to meet the class size amendment, increases in salaries, health insurance, terminal leave, and utility costs. Significant state revenue shortfalls and non-recurring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

**Revenue vs. Expenditure**  
(in millions)



After several years of reductions, including clerical (31.5 FTE), custodial (455.3), and department positions (81.4 FTE), we are beginning to see increases again in some staffing categories. The five-year increases include classroom teachers (31.2 FTE), campus advisors (2.0 FTE) and paraprofessionals (36.6 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 have allowed salary increases of 6.58% over this 5-Year period with the goal of increasing teacher salaries to the national average. During the same timeframe, inflation increased over 9.31%, student growth declined by 0.94% and per pupil spending decreased 3.6%.

**5-Year Trends**  
(% Change)



# Executive Summary

## Tax Base and Rate Trend

The proposed millage rate is 7.336 mills. The 5.836 mills operating budget portion of the millage includes the required local effort of 5.079 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 (0.009) and discretionary millage (0.748 mills), which includes 0.25 mills that can be used flexibly either in capital or general fund. The additional discretionary millage was rolled into the Required Local Effort millage in 2009-10. Capital Outlay millage was set at 1.500 mills.

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	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Required Local Effort	5.698	5.551	5.368	5.095	5.079
Prior Period Funding Adj.	0.041	0.014	0.022	0.015	0.009
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	0.250	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
<b>Total</b>	<b>8.237</b>	<b>8.063</b>	<b>7.888</b>	<b>7.358</b>	<b>7.336</b>

## 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 2.02% annually.

### Salary Increases vs. Inflation

	Salary	Inflation
2009-2010	1.79%	1.06%
2010-2011	0.00%	3.56%
2011-2012	1.79%	1.67%
2012-2013	0.00%	1.75%
2013-2014	3.00%	2.06%



## Student Demographic Trends

Changes in student demographics from September, 2013 to September, 2014 are highlighted by a decrease in the number of students that are White (-0.21%) and American Indian (-6.99%); and an increase in the number of students that are Black (2.05%), Hispanic (3.37%), Asian (2.84%), Multi-racial (3.53%), and Pacific Islander (10.61%). Approximately 40.1% of the district's students are minority members.

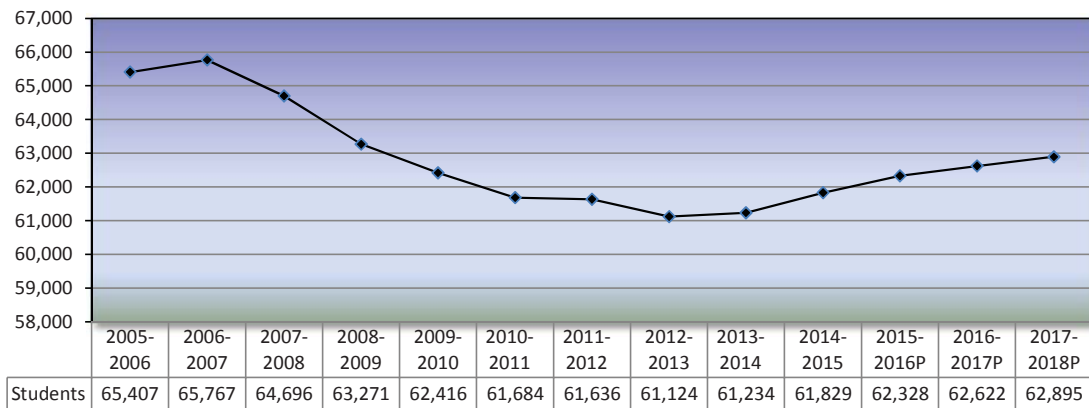
Between school years 2013-14 and 2014-15, students with disabilities increased by 2.43% and students receiving services for English for Speakers of Other Languages (ESOL) increased by 0.07%.

## Student Enrollment Trends

Volusia County Schools declined by 3,578 students during the ten-year period of 2005-06 through 2014-15, or -5.47%. In 2005-06, the growth rate was 0.56% 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 second year of growth for a two year total of 705 students. The cohort projection model is showing continued grow 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



# Executive Summary

## Personnel Resource Allocations

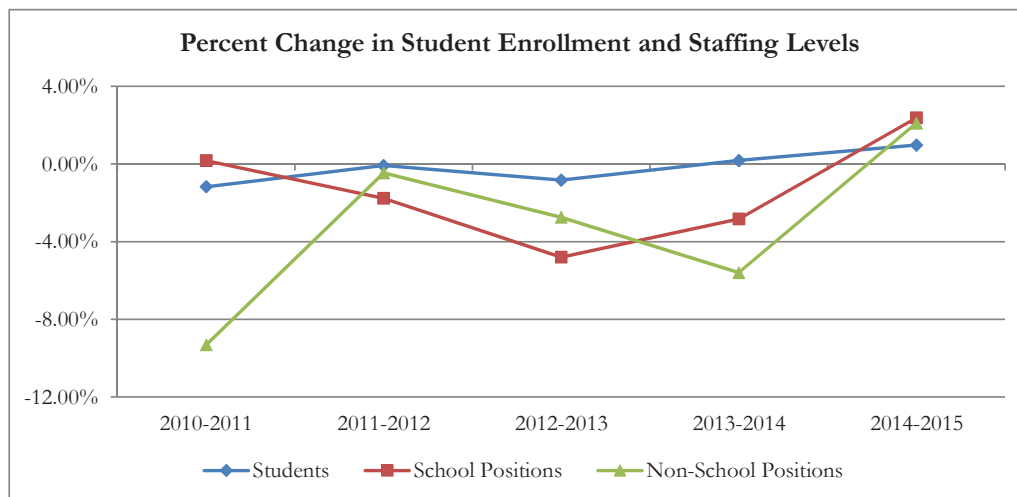
As the largest employer in the county, Volusia County School District employs approximately 7,483 full and part-time employees, including more than 4,500 teachers who are highly skilled professionals, with 42.1% holding advanced degrees. Volusia's teachers are among the nation's finest with approximately 177 Volusia County teachers earning National Board Certification.

Budgeted Positions	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Elementary	3,139.3	3,129.5	3,022.3	2,981.1	3,079.8
Middle	1,347.9	1,291.4	1,175.9	1,173.5	1,189.8
High	1,749.5	1,725.9	1,640.7	1,521.0	1,546.5
Special Centers	129.9	94.0	108.9	92.8	98.6
School-wide	261.9	270.7	251.1	255.1	251.9
Department	1,195.6	1,190.1	1,157.4	1,092.6	1,115.5
<b>Total</b>	<b>7,824.1</b>	<b>7,701.6</b>	<b>7,356.3</b>	<b>7,116.1</b>	<b>7,282.1</b>

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

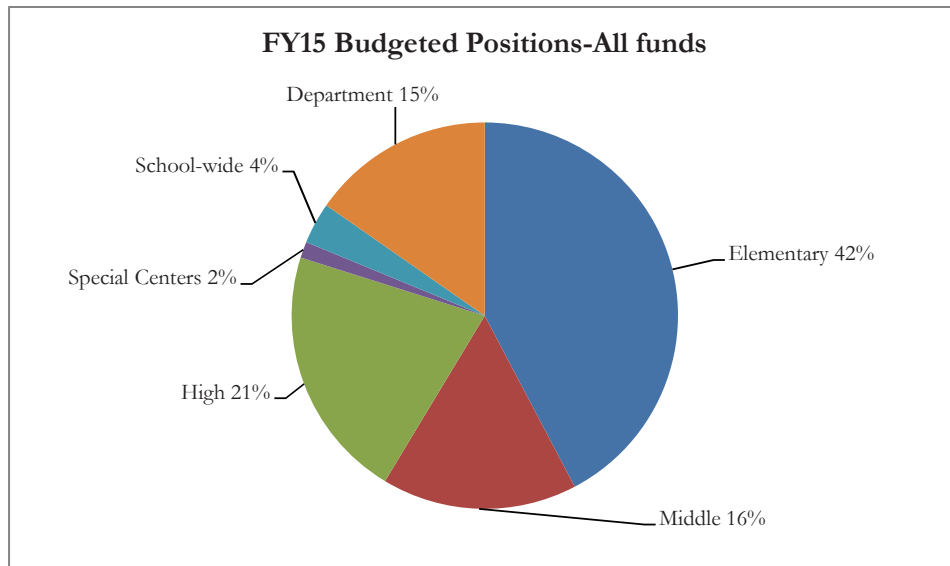
In the past five years, there have been significant changes in staffing:

- Following several years of reductions, due to budget deficits and enrollment decline, we are beginning to see increases again in some staffing categories. The five-year increase in classroom teachers is 31.2 FTE, campus advisors increased by 2.0 FTE and paraprofessionals increased by 36.6 FTE.
- This year, as part of a targeted focus on increasing student achievement, positions were added to elementary schools that originally shared key personnel. The increases included 5 principals, 3, certified school counselors, 2 media specialists, and the reclassification of 8 teachers on assignment to assistant principals in our smallest elementary schools.
- Due to the budget deficits and changes in enrollment, there were reductions of 42.4 IEP Facilitators and 31.5 clerical staff.
- Central office department positions were reduced by 6.8% (81.4 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.

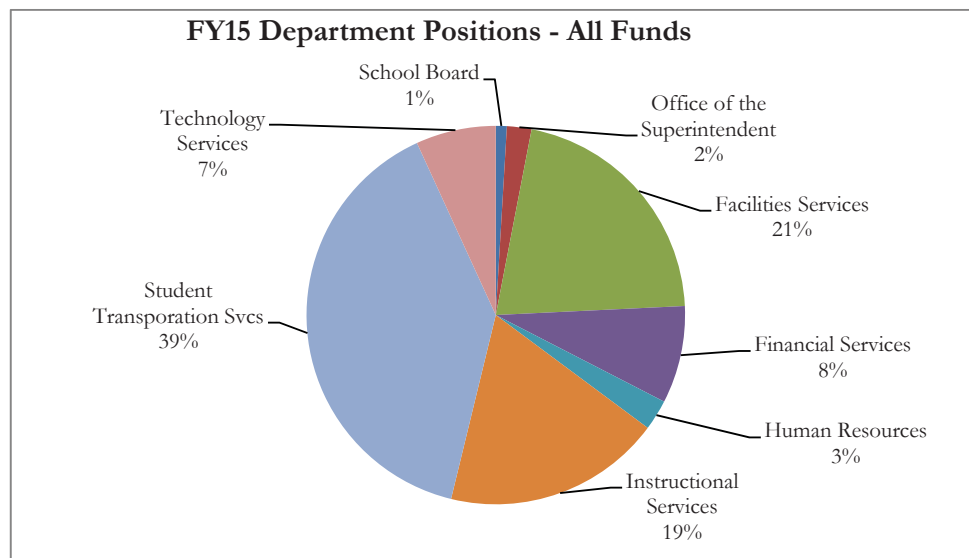


## 2014-2015 Budgeted Positions

For FY15 (at adopted budget), Volusia County Schools budgeted 7,282.1 full-time equivalent positions. The chart below shows percentages by category for all funds. School-wide positions are located in schools but are advertised, hired and evaluated by district level supervisors, with input from school administration. Examples of these positions are social workers, psychologists, placement specialists, deaf interpreters and nursing staff. The chart below shows that 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 9.3%. So, almost 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 FY15 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 164
Multi-VE	See formulas on page 164
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 FY15, a total of 1,832.0 classroom teachers were allocated to staff elementary school classes for 27,659 students. The average elementary school ratio is 15.1 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	2013-14	2014-15	Variance
Students	27,062	27,659	597
Classroom Teachers	1,771.5	1,832.0	60.5
Other Instr. Support	461.3	505.7	44.4

Ratio-Classroom Tchrs	15.3	15.1
Ratio-Other Instr. Support	58.7	54.7





## 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 FY15 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 164
Multi-VE	See formulas on page 164
<b>English Speakers of Other Languages</b>	
<b><u>Enroll</u></b>	<b><u>Teacher</u></b>
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 FY15, a total of 780.5 classroom teachers were allocated to staff middle school classes for 12,763 students. The average middle school ratio is 16.4 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 14.7 students for each teacher.

Description	2013-14	2014-15	Variance
Students	12,921	12,763	(158)
Classroom Teachers	776.1	780.5	4.4
Other Instr. Support	77.6	89.0	11.4

Ratio-Classroom Tchrs	16.6	16.4
Ratio-Other Instr. Support	166.5	143.4



# 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 FY15 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 164
Multi-VE	See formulas on page 164
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 FY15, a total of 1,038.2 classroom teachers were allocated to staff high school classes for 18,927 students. The average high school ratio is 18.2 students for each teacher.
- When resource teachers in special programs, media specialists, and certified school counselors are included, the high school ratio is reduced to 16.7 students for each teacher.

Description	2013-14	2014-15	Variance
Students	18,871	18,927	56
Classroom Teachers	1,024.2	1,038.2	14.0
Other Instr. Support	84.6	98.0	13.4

Ratio-Classroom Tchrs	18.4	18.2
Ratio-Other Instr. Support	223.1	193.1



## Expenditures per FTE

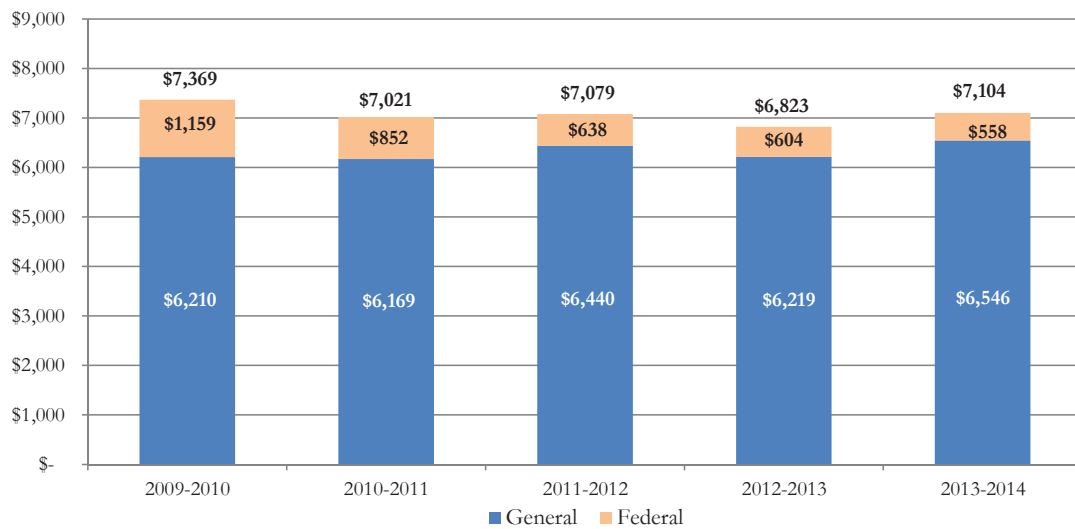
Section 1010.20, Florida Statutes, requires program cost accounting and reporting on a school-by-school basis. These reports must contain information on the General Fund expenditures and the Special Revenue (Federal) Funds. The financial accounting system provides the foundation for program costing but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



## **Ms. Candace Lankford, Chairman - District 1**

Ms. Lankford graduated from Stetson University with a bachelor's degree in political science. She has served as a School Advisory Council member at the elementary, middle and high school levels. She also served as chairman of the West Volusia Hospital Authority Board and chairman of the Stetson University School of Business Foundation Board. Ms. Lankford is the Immediate Past President of the Florida School Boards Association.

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



## **Mr. Stan Schmidt, Vice-Chairman - District 3**

Mr. Schmidt earned his Bachelor's degree from Drake University in Des Moines, Iowa, and works as a CPA at his own firm in Port Orange. Mr. Schmidt has been extremely active as a representative of the Spruce Creek High School Advisory Committee, the District Advisory Committee and the Project Oversight Committee.

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



# School Board Members



## **Mrs. Diane Smith - District 5**

Mrs. Smith has been an active volunteer in Volusia County Schools since moving to the area in 1990. She served on school PTAs, as president of the Volusia County Council of PTAs and vice president on the Florida PTA. She has served on the School Advisory Committees at Timbercrest Elementary School, Galaxy Middle School and Deltona High School, and also on the District Advisory Committee. Mrs. Smith served as chairman of the ten-district Central Florida Public School Boards Coalition in 2010.

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



## **Mrs. Linda Costello - District 4**

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

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



## **Mrs. Ida D. Wright - 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.



# Principal Officials



Dr. Margaret A. Smith  
SUPERINTENDENT OF SCHOOLS

---

James Tager	Deputy Superintendent Instructional Services
Dr. Robert Moll	Deputy Superintendent Financial and Business Services
Vickie Presley	Area Superintendent
James “Tom” Russell	Area Superintendent
Peromnia Grant	Assistant Superintendent Human Resources
Michael G. Dyer, Esquire	Chief Counsel Legal Services
Dr. Don Boulware	Executive Director Technology Services
Greg Akin	Director, Student Transportation Services
Saralee Morrissey	Director, Planning
Russ Tysinger	Director, Maintenance and Operations
Nancy 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 2013-2014.*

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 'Ron McCulley'.

Ron McCulley, CPPB, RSBO  
President

A handwritten signature in black ink, appearing to read 'John D. Musso'.

John D. Musso, CAE, RSBA  
Executive Director







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**District School Board of Volusia County**

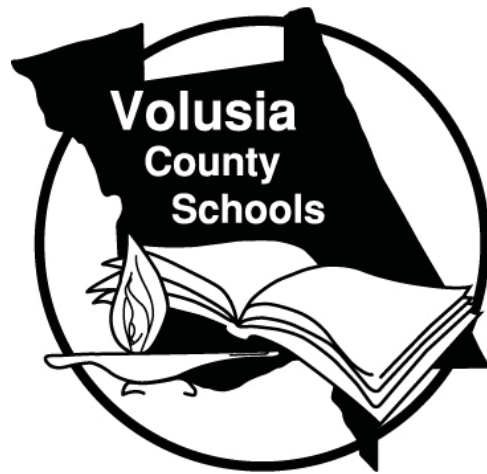
**Florida**

For the Fiscal Year Beginning

**July 1, 2013**

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

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 61,829 students in Pre-Kindergarten 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
<b>Total</b>	<b>77</b>

## 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:

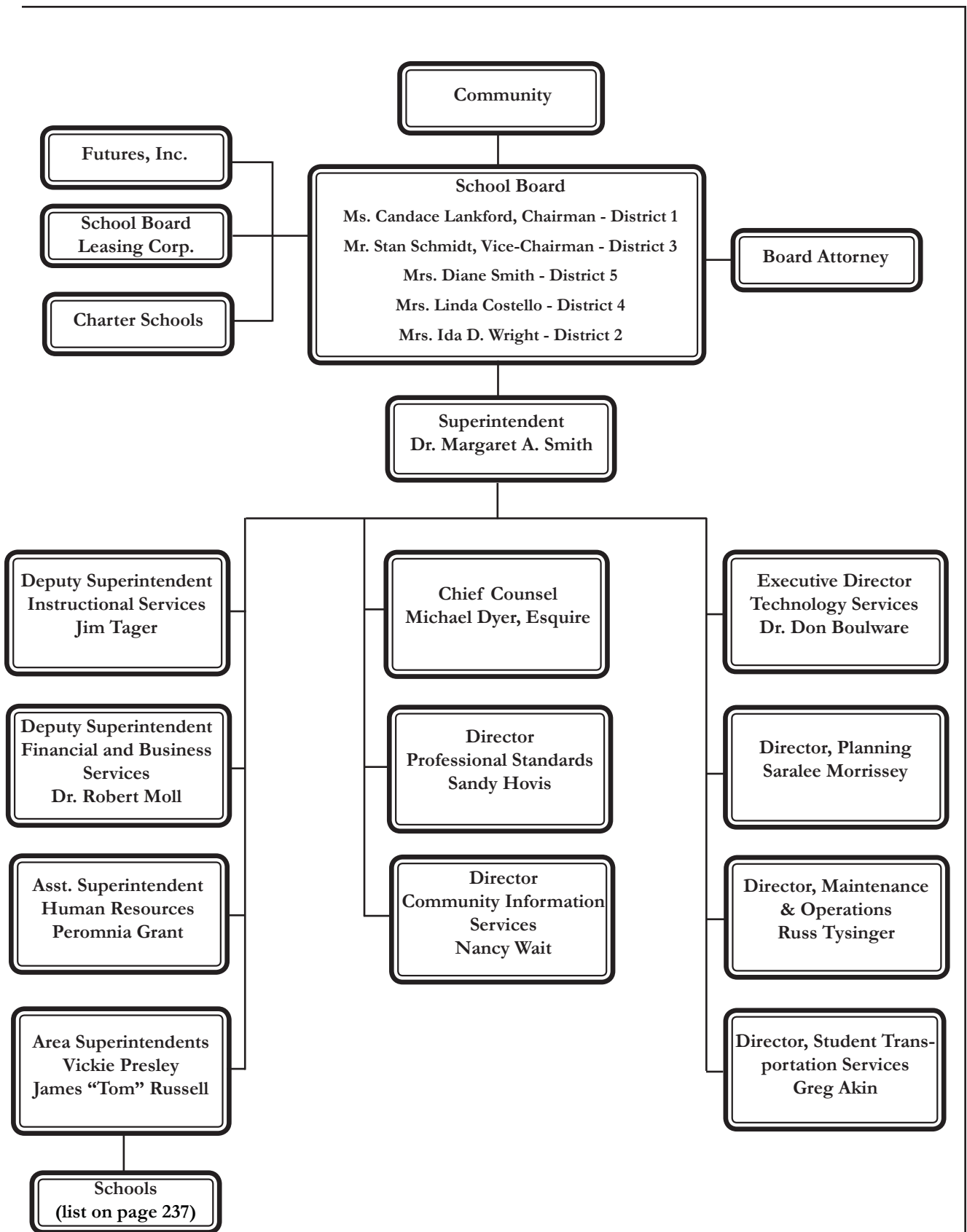
- The AVID program is offered in nine middle schools and seven high schools
- International Baccalaureate program at two high schools
- Multiple Advanced Placement programs are offered at all 10 high schools
- All high schools offer the Superintendent's Diploma of Distinction program, which recognizes outstanding student academic achievement
- Dual enrollment opportunities are available to all qualified students in grades 6-12
- 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
- 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: seven elementary schools, one middle school, one middle-high school, and two high schools

Besides the various programs offered to K-12 students, Pre-kindergarten 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 two Deputy Superintendents, the Area Superintendents, the Assistant Superintendent, and the Senior Staff to oversee the day-to-day operations of schools and departments. Schools are supported by seven district-level divisions that provide a broad range of services including Office of the Superintendent, Instructional Services, Financial Services, Facilities Services, Technology Services, Human Resources, and Student Transportation Services.



# Division Organization

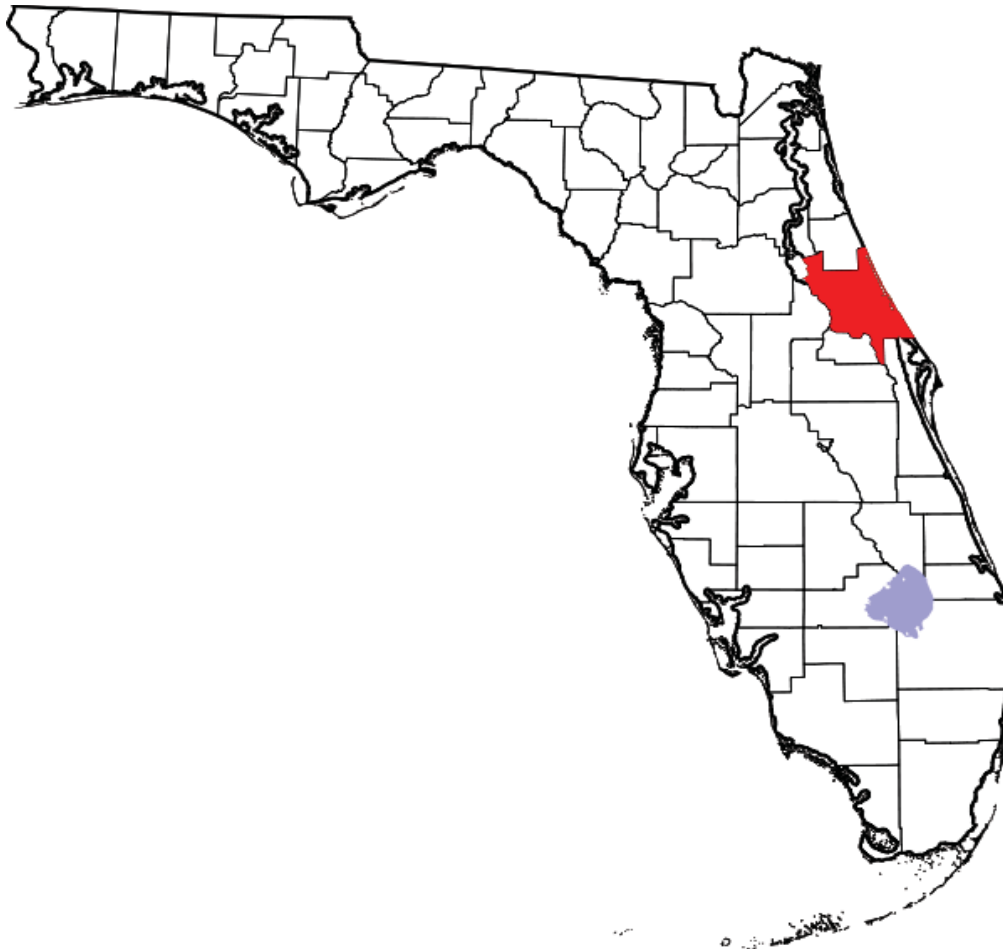


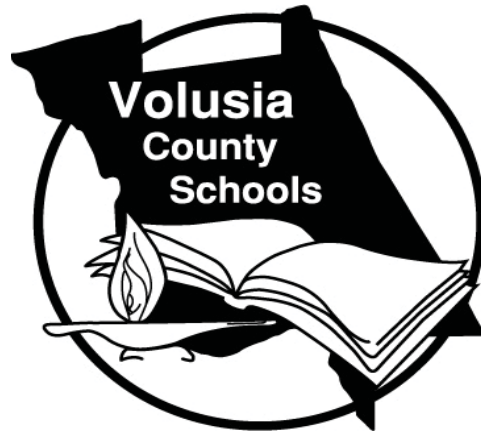
# Geographical Area Served

The geographical boundaries of the District are those of Volusia County (highlighted in red on map). 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 is located on the east coast of central Florida and is the eastern terminus of the I-4 corridor, which runs through Orlando and extends to the cities of Tampa and St. Petersburg on the Florida west coast. The county has a total of 16 cities, including: Daytona Beach, Daytona Beach Shores, DeBary, DeLand, Deltona, Edgewater, Holly Hill, Lake Helen, New Smyrna Beach, Oak Hill, Orange City, Ormond Beach, Pierson, Ponce Inlet, Port Orange, and South Daytona. Tourism is the county's largest industry based primarily on a drive-in market of visitors interested in our recreational areas including 47 miles of beaches. Major tourist events include Bike Week, Biketoberfest, and the Daytona 500.

The District operates 69 K-12 schools, including 45 elementary schools, 12 middle schools, 1 K-8 school, 1 middle/high school, 9 high schools, and 1 alternative education center. In addition, the District sponsors 8 charter schools. The appointed Superintendent of Schools is the executive officer of the Board and is responsible for the administration and management of the schools. The Board consists of five elected officials responsible for the adoption of policies, which govern the operation of the District's public schools.





## 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



Linda Costello, Ida Wright, Stan Schmidt, Diane Smith  
Margaret Smith, Candace Lankford

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.

As we developed our new strategic plan, our stakeholder groups asked for fewer, more focused goals with specific actions for each one. The plan was moved from a 5-Year plan to a 3-Year plan in order to focus on more immediate action and change. It was felt that the 3-Year plan would help keep the momentum for change moving forward and allow for adjustments as needed.

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 (IMS) 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, 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 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 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 supplemental staffing to middle schools, high schools and special centers \$4,800,000
- Provide staffing, professional development that support the Florida Standards in reading \$2,800,000
- Provide computer hardware for computer based testing \$1,590,400
- Provide computer hardware for Career & Technical Education \$1,010,189
- Provide hardware for Digital Classrooms Plan \$557,321
- Provide virtual and online curriculum and development \$396,000
- Develop curriculum tools for implementation of Florida Standards \$250,000
- Provide supplemental curricula to deliver specially designed instruction to meet the needs of students with disabilities \$111,190
- 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 \$68,770
- Provide differentiated accountability support to schools \$50,000

## 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 for Advancement via Individual Determination (AVID) program to nine middle and seven middle schools \$1,100,000
- Provide resources, professional development, teacher supplements and bonuses for Advanced Placement \$800,000
- Provide Dual Enrollment Textbooks \$355,000
- Provide supported competitive employment for secondary students with disabilities \$313,120
- Provide accountability, school data, assessment development and industry certification \$280,000
- Upgrade Network infrastructure to increase bandwidth \$142,538
- Purchase and maintain specialized equipment and materials for students with disabilities \$114,150
- Provide Community-Based Instruction and transportation for secondary students with disabilities through transition activities related to working in the community \$108,000
- Purchase software programs and site licenses to support students with disabilities in accessing curriculum \$92,700
- Provide for teen parent outside daycare \$86,000
- Provide resources and professional development for implementation of multi-tiered system of supports \$61,000
- Provide virtual learning initiatives using the Moodle platform \$75,500
- Enrichment opportunity for performing arts students \$60,000



# Selected Goals and Associated Budgets

**GOAL 3:**

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

• Inspect and correct deficiencies in Volusia County School District facilities regularly	\$3,000,000
• Provide Campus Advisors at the middle and high schools	\$2,154,231
• Provide Behavior Specialists to serve ESE students and support their teachers	\$1,981,800
• School Way Café (SWC) is expanding the use of technology	\$2,000,000
• Contract occupational and physical therapists to serve students with disabilities	\$1,317,493
• Provide one school resource officer at every middle and high	\$1,176,274
• Provide supplemental support for guidance during summer months	\$92,000
• Provide night time security guards to various schools	\$70,000
• Provide District Accreditation fees and preparation	\$65,000
• Provide Environmental Learning Program	\$55,000
• Provide Non-Violent Crisis Intervention professional development and substitutes for ESE teacher and ESE paraprofessional participants	\$30,000
• Provide professional development regarding Positive Behavioral Support to three school-based teams	\$5,590

**GOAL 4:**

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

• Provide professional development opportunities for K-12 Instructional Services	\$448,670
• Provide professional development from the Race to the Top allocation	\$179,328
• Provide mentoring program for new teachers	\$137,300
• Provide four (4) days of Skills, Tips and Routines for Teacher Success (STARTS) training, plus coaching, materials and salaries for new-to-ESE teachers	\$104,550
• Provide Professional Learning on Volusia System for Empowering Teachers (VSET), specifically “The Framework for Effective Teaching”	\$102,664
• Tuition reimbursement for teachers as required in the VTO contract	\$96,000
• Continue to support the My Professional Growth System (My PGS) to include teacher and leader evaluations as well as professional development and certification tools	\$95,000
• Provide a minimum of eight (8) hours of professional development training each year for all bus operators and attendants	\$88,127
• Continue to implement a calibration module in MyPGS to support calibration practice for evaluators, with scored videos and feedback	\$65,125
• Upgrade employee laptops for improved efficiencies	\$56,570
• Provide professional development for district and school based staff regarding academic, social/emotional, and other services and supports for students with disabilities	\$52,290
• Differentiated Accountability support to our schools	\$ 50,000
• Provide District Reading Plan – Reading Endorsement	\$35,000
• Implement a systemized process for the hiring of highly effective teachers and principals	\$24,679
• Upgrade eLearning lab to better serve student needs	\$18,420

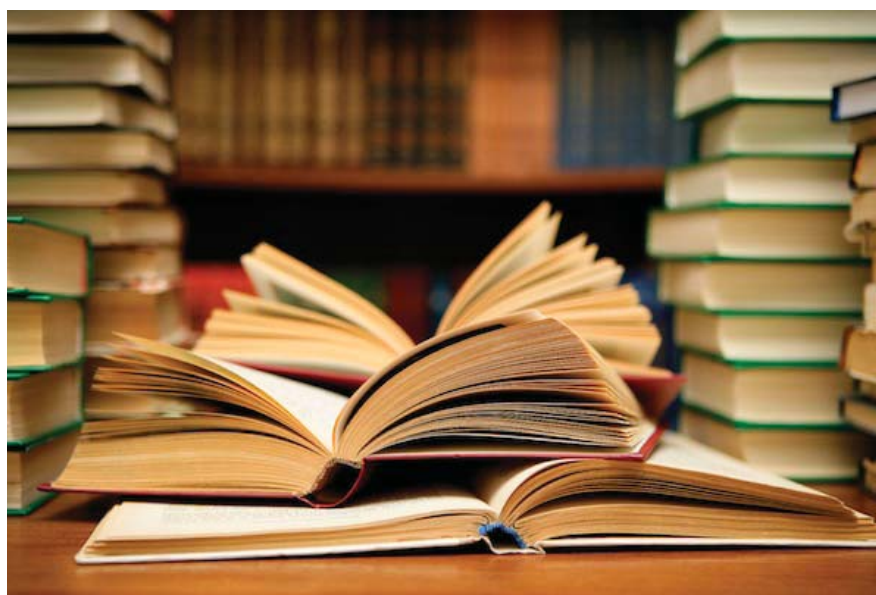


# Selected Goals and Associated Budgets

## GOAL 5:

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

- Provide communication system using Blackboard and Connect Ed. \$121,406
- Provide Supplemental art materials for community art exhibits \$15,000
- Provide parent education, including childcare, regarding communication needs and positive support strategies for students with disabilities \$4,800
- Provide high school student/parent night regarding post-secondary opportunities \$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 and encompasses four major beliefs as follows:

- First and foremost, is an overriding belief that my role as an educational leader is to foster a love for learning.
- Secondly, in regard to students, I absolutely believe that each and every student is capable of learning and achieving and that our goal must be for each student to reach her/his full capacity. Also, I believe every student must be prepared to become productive members of society and to contribute to our democratic values and heritage.
- My third major belief is that all educators, teachers and administrators, must be passionate about our own learning as well as the learning of students. We need to nurture our own learning as we nurture student learning.
- Finally, I strongly believe that parents and the community must have an integral role and responsibility for the educational excellence of each student and for the schools.

My personal philosophy of education is well expressed in my favorite quote, which is from George Bernard Shaw.

**“Some people see things as they are and say ‘why.’  
But I dream things that never were and I ask ‘why not?’”**

## Priorities and Goals:

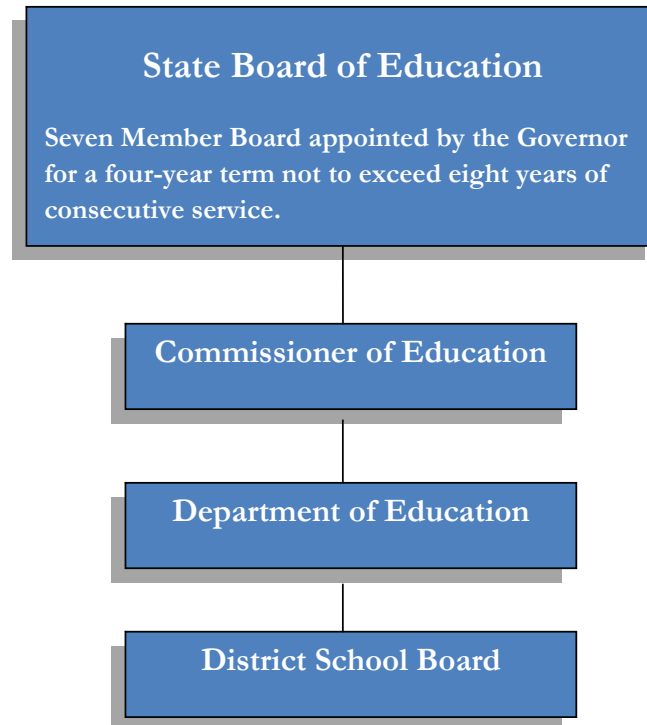
- Continuing attention on increasing student learning and achievement and closing the achievement gap to ensure that each student will learn.
- Providing sound fiscal leadership for the school district operating and capital budgets in a time of reduced funding and revenues and scarce resources.
- Focusing on implementation of a district communication plan that provides regular ongoing communication addressing public education issues with all stakeholders.
- 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.
- Integrating the 2012-2015 goals of the School District of Volusia County strategic plan with the Florida high quality curriculum standards that prepare students to graduate career and college ready.



# 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.

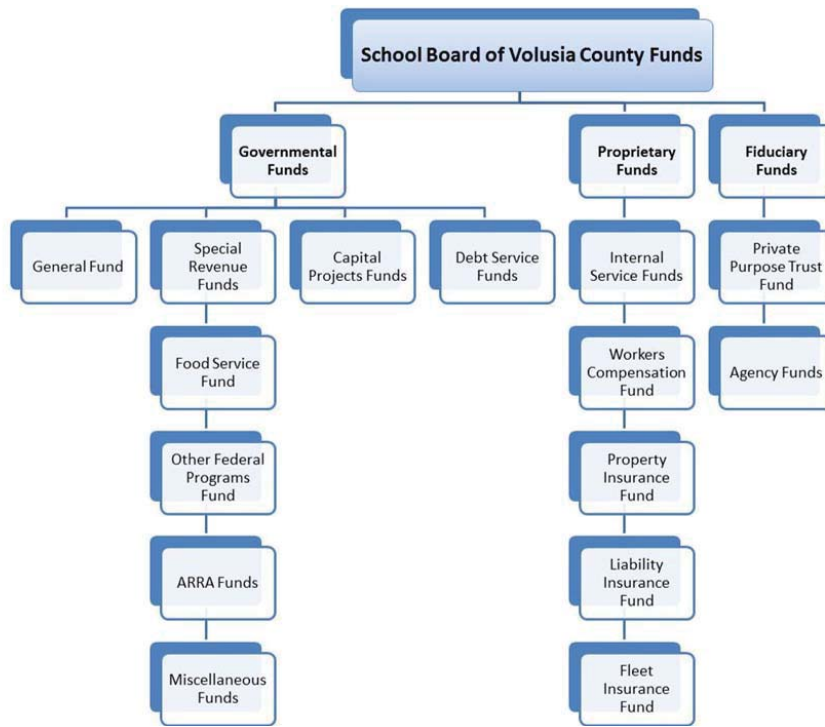
The proprietary funds are prepared under the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering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

## 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.



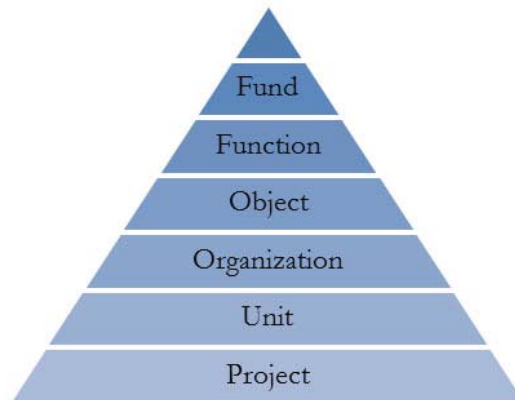
# Revenue & Expenditure Classifications

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 on 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, 2014 the unassigned fund balance for General Fund was \$27,200,679, or 6.5% 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 portfolio composition 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 50%
- Federal Instrumentalities-Maximum of 75%
- Interest Bearing Time Deposit or Saving Accounts-Maximum of 25%
- Repurchase Agreements-Maximum of 50% excluding one (1) business day agreements and overnight sweep agreements
- Commercial Paper-Maximum of 10% with any one issuer
- Corporate Notes-Maximum of 15%
- Bankers Acceptances-Maximum of 10% with any one issuer
- State and/or Local Government Taxable and/or Tax-Exempt Debt-Maximum of 20%
- Registered Investment Companies (Money Market Mutual Funds)-Maximum of 75%
- 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.

## **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 amount does not exceed the maximum amount allowed by law that may be purchased without 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.

Assistants functioning under the superintendent’s direction may be authorized to perform these purchasing tasks. 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-\$24,999.99) - Goods and Services from \$10,000.00 to \$24,999.99 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 (\$25,000.00 to \$49,999.99) - Goods and services from \$25,000.00 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 (amounts over the dollar limit allowed by law) - Purchases for amounts exceeding the maximum amount allowed by law 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: In an emergency situation, the superintendent shall have the authority to waive established procedures for purchases costing below the bid threshold amount. Each emergency purchase shall be immediately followed with a direct pay request, or other appropriate documents, indicating the reason this purchase was deemed to be an emergency. Staff must state in their written documentation what the immediate danger was to the public health; safety or welfare; or other substantial loss the district avoided by making the emergency purchase.

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 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 Deputy Superintendents, 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 Deputy Superintendent for Financial and Business Services 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 Deputy Superintendents, 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 Deputy Superintendent for Financial & Business Services. 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 Five-Year Plan is reviewed. School non-salary budgets are also 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.

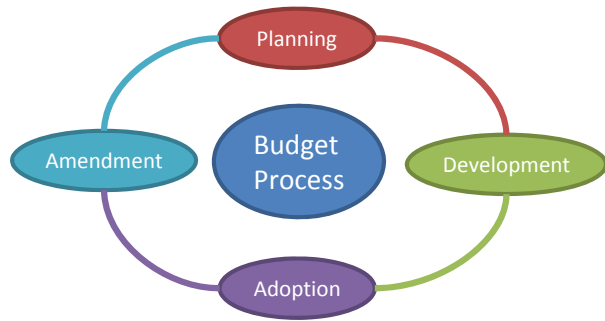
2014-15 Budget Calendar	
Sept., 2013	Florida Board of Education submits their budget request
Jan., 2014	FTE projections transmitted to DOE
Jan., 2014	Governor’s budget proposal
March 4, 2014	Legislative Session begins
April, 2014	Preliminary General Fund budget
April, 2014	Review Department budget results
April, 2014	Calculate 2014-2015 school staffing
April, 2014	Capital Outlay 5-Year Plan reviewed
April, 2014	School Non-Salary Budgets prepared
May 2, 2014	Legislative Session ends
May 13, 2014	Budget Workshop
June, 2014	Prepare budget based on final State Appropriation
June, 2014	Budget Workshop
June 30, 2014	Fiscal Year 2013-14 ends
July 1, 2014	Fiscal Year 2014-15 begins
July 1, 2014	Property Appraiser certifies tax roll
July 19, 2014	DOE computes required local effort millage
July 22, 2014	Public Hearing and Adoption of Tentative Budget
Sept. 9, 2014	Public Hearing and Adoption of Final Budget
Sept. 12, 2014	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



The following pages provide a brief overview of the capital outlay budget and time frames in which the budget process takes place. The first step is to determine the revenues and resources that will be available, and then 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. After adequate space is provided, the next highest priority is projects that ensure a safe, secure and productive work environment that is conducive to the students' and staffs' health and well-being.

## 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.

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.



# Capital Outlay Budget Process

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 five-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 five-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.

### 2014-15 Budget Calendar

Dec. 2013	Educational Plant Survey reviewed and project request forms sent to schools
Jan. 2014	Furniture, equipment and vehicle request sent to departments
Feb. 2014	Facilities Project Management team determine project cost, project delivery estimates and scope of projects
March 2014	Facilities Review Committee meets
March 2014	Capital Outlay Office prioritizes equipment and vehicle requests with senior staff
April 2014	Capital Outlay 5-Year Plan reviewed by senior staff in Facilities and Financial Services
April 2014	Prepare Preliminary Capital Outlay Budget
July 2014	The budget and millage rates are advertised in the newspaper
July 2014	School Board holds public hearing on tentative budget, amends and adopts tentative budget
Sept. 2014	Public Hearing and Adoption of Final Budget
Sept. 2014	(Within three 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, too. These programs are fee based with reduced fees available for students who qualify for free or reduced lunch and for Volusia County Schools employees. The revenue generated for these programs has run a little over \$4.2 million per year for the last few years is put back into the programs and district support for these specific programs.

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 75-83% 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 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 \$750 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.





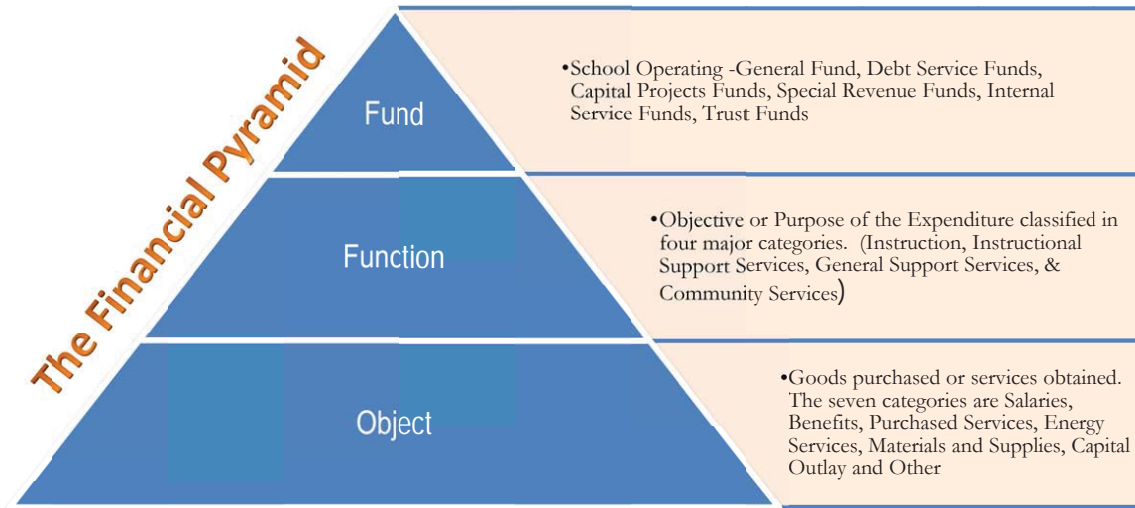
# *Financial Section*





## 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
<b>Governmental Funds – account for operating and special revenue activities</b>	<b>Operating</b>	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
	<b>Debt Service</b>	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
	<b>Capital Projects</b>	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
	<b>Special Revenue</b>	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
<b>Proprietary Funds – account for business type activities</b>	<b>Internal Service</b>	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
<b>Fiduciary Funds – account for resources held for others by VCSD as an agent or trustee</b>	<b>Trust</b>	Private purpose trust funds account for assets held in a trustee capacity for the members and beneficiaries.	Scholarships at DeLand High, 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 2014-15 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 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.

On October 9, 2001, the voters of Volusia County approved a referendum adopting a half-cent sales tax for fifteen years, effective January 1, 2002, to fund the Volusia County School District Board approved ten-year plan to construct certain identified educational facilities. At this point in the ten-year building program, all but one of the scheduled projects have been completed. Bonding of this revenue source was necessary to move forward with some of the major construction projects. There are currently three (3) sales tax revenue bonds outstanding. This revenue source will sunset December 31, 2016 in fiscal year 2016-17. The terms on these bonds coincide with this sunset.

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
<b>REVENUES:</b>						
Federal	\$ 2,145,000	\$ -	\$ -	\$ 65,765,330	\$ -	\$ 67,910,330
State	254,778,490	1,972,050	1,528,144	350,000	-	258,628,684
Local	165,862,216	-	76,454,192	5,164,600	6,380,768	253,861,776
<b>TOTAL REVENUES</b>	<b>422,785,706</b>	<b>1,972,050</b>	<b>77,982,336</b>	<b>71,279,930</b>	<b>6,380,768</b>	<b>580,400,790</b>
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	-	-	-	-	-	-
Transfers In	11,007,250	50,660,365	-	-	-	61,667,615
Beginning Fund Balances	43,941,500	22,016,767	48,852,049	11,611,202	8,361,207	134,782,725
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 477,734,456</b>	<b>\$ 74,649,182</b>	<b>\$ 126,834,385</b>	<b>\$ 82,891,132</b>	<b>\$ 14,741,975</b>	<b>\$ 776,851,130</b>
<b>EXPENDITURES:</b>						
Instruction	\$ 292,071,474	\$ -	\$ -	\$ 17,915,338	\$ 744,718	\$ 310,731,530
Pupil Personnel Services	17,043,468	-	-	5,604,034	-	22,647,501
Instructional Media Services	6,734,085	-	-	79,600	-	6,813,685
Instruction and Curriculum Dev. Services	9,557,887	-	-	14,079,909	-	23,637,797
Instructional Staff Training Services	2,445,541	-	-	2,294,435	-	4,739,976
Instructional Related Technology	3,968,038	-	-	457,473	-	4,425,511
Board	846,314	-	-	-	-	846,314
General Administration	1,927,628	-	-	1,578,611	-	3,506,238
School Administration	34,966,899	-	-	2,295,524	50,000	37,312,423
Facilities Acquisition and Construction	1,090,143	-	27,117,003	-	-	28,207,146
Fiscal Services	2,650,142	-	-	-	30,500	2,680,642
Food Services	-	-	-	28,579,000	75,000	28,654,000
Central Services	7,371,257	-	-	659,717	1,433,800	9,464,774
Pupil Transportation Services	17,923,539	-	-	365,745	263,200	18,552,485
Operation of Plant	37,322,409	-	-	30,433	3,738,000	41,090,842
Maintenance of Plant	14,692,510	-	-	-	45,550	14,738,060
Administrative Technology Services	7,058,931	-	-	38,511	-	7,097,442
Community Services	2,790,077	-	-	-	-	2,790,077
Debt Service	-	52,068,717	-	-	-	52,068,717
<b>TOTAL EXPENDITURES</b>	<b>460,460,342</b>	<b>52,068,717</b>	<b>27,117,003</b>	<b>73,978,330</b>	<b>6,380,768</b>	<b>620,005,160</b>
Transfers Out	-	-	61,667,615	-	-	61,667,615
Ending Fund Balances	17,274,114	22,580,465	38,049,767	8,912,802	8,361,207	95,178,355
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 477,734,456</b>	<b>\$ 74,649,182</b>	<b>\$ 126,834,385</b>	<b>\$ 82,891,132</b>	<b>\$ 14,741,975</b>	<b>\$ 776,851,130</b>





# All Funds Summary-Object

	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
<b>REVENUES:</b>						
Federal	\$ 2,145,000	\$ -	\$ -	\$ 65,765,330	\$ -	\$ 67,910,330
State	254,778,490	1,972,050	1,528,144	350,000	-	258,628,684
Local	165,862,216	-	76,454,192	5,164,600	6,380,768	253,861,776
<b>TOTAL REVENUES</b>	<b>422,785,706</b>	<b>1,972,050</b>	<b>77,982,336</b>	<b>71,279,930</b>	<b>6,380,768</b>	<b>580,400,790</b>
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	-	-	-	-	-	-
Transfers In	11,007,250	50,660,365	-	-	-	61,667,615
Beginning Fund Balances	43,941,500	22,016,767	48,852,049	11,611,202	8,361,207	134,782,725
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 477,734,456</b>	<b>\$ 74,649,182</b>	<b>\$ 126,834,385</b>	<b>\$ 82,891,132</b>	<b>\$ 14,741,975</b>	<b>\$ 776,851,130</b>
<b>EXPENDITURES:</b>						
Salaries	\$ 275,227,630	\$ -	\$ -	\$ 32,214,058	\$ 139,800	\$ 307,581,488
Employee Benefits	92,114,584	-	-	9,110,432	428,000	101,653,016
Purchased Services	55,198,882	-	-	8,697,803	4,569,000	68,465,684
Energy Services	14,658,467	-	-	116,988	-	14,775,455
Material and Supplies	16,769,189	-	-	13,718,507	1,000	30,488,696
Capital Outlay	1,081,873	-	27,117,003	6,622,715	-	34,821,590
Other Expenditures	5,409,717	52,068,717	-	3,497,828	1,242,968	62,219,230
<b>TOTAL EXPENDITURES</b>	<b>460,460,342</b>	<b>52,068,717</b>	<b>27,117,003</b>	<b>73,978,330</b>	<b>6,380,768</b>	<b>620,005,160</b>
Transfers Out	-	-	61,667,615	-	-	61,667,615
Ending Fund Balances	17,274,114	22,580,465	38,049,767	8,912,802	8,361,207	95,178,355
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 477,734,456</b>	<b>\$ 74,649,182</b>	<b>\$ 126,834,385</b>	<b>\$ 82,891,132</b>	<b>\$ 14,741,975</b>	<b>\$ 776,851,130</b>

The total budget is \$776.9 million, an increase of \$10 million over last year's adopted budget. The operating budget increased by \$12.1 million in large part due to the Base Student Allocation (BSA) increase of \$279 from \$3,752 to \$4,031. Volusia's total Florida Education Finance Program (FEFP) revenue increased \$13.8 million, with the majority of the increase allotted to a recurring special teacher salary increase from the year before. The Capital funds budget declined by \$1.8 million mitigated primarily by the continued use of reserve funds in developing the five year work program. 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. Close to \$2 million in Public Education Capital Outlay (PECO) revenue was restored for maintenance after being eliminated for the past 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, 2014, the District has an actuarially determined net New Other Post Employment Benefits (OPEB) obligation of \$18,284,907. The District finances the OPEB obligation on a pay-as-you-go basis.



# Governmental Funds Summary

	General Fund			Debt Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2012-2013	2013-2014	Budget 2014-2015	2012-2013	2013-2014	Budget 2014-2015
<b>REVENUES</b>						
Federal Direct	\$ 480,685	\$ 480,066	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,867,763	2,670,906	1,825,000	-	-	-
State Sources	221,957,946	247,485,647	254,778,490	1,949,188	1,925,966	1,972,050
Local Sources	175,706,221	165,329,610	165,862,216	22,587	14,983	-
<b>TOTAL REVENUES</b>	<b>401,012,615</b>	<b>415,966,229</b>	<b>422,785,706</b>	<b>1,971,775</b>	<b>1,940,949</b>	<b>1,972,050</b>
Transfers In	14,757,134	13,320,889	11,007,250	51,323,691	51,153,414	50,660,365
Non-Revenue Sources	235,289	1,042,163	-	-	159,020,089	-
Nonspendable Fund Balance	1,289,062	1,205,740	1,104,890	-	-	-
Restricted Fund Balance	899,163	1,755,206	1,527,190	21,173,903	21,486,307	22,016,767
Committed Fund Balance	5,410,429	-	-	-	-	-
Assigned Fund Balance	11,925,441	12,201,537	14,108,741	-	-	-
Unassigned Fund Balance	26,696,378	34,238,628	27,200,679	-	-	-
<b>TOTAL REVENUE,</b>						
<b>TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 462,225,511</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>	<b>\$ 74,469,369</b>	<b>\$ 233,600,759</b>	<b>\$ 74,649,182</b>
<b>EXPENDITURES</b>						
Instruction	\$ 256,221,878	\$ 276,721,094	\$ 292,071,474	\$ -	\$ -	\$ -
Pupil Personnel Services	16,314,731	17,451,362	17,043,468	-	-	-
Instructional Media Services	6,094,220	5,987,204	6,734,085	-	-	-
Instruction and Curriculum Dev. Services	7,759,972	9,489,771	9,557,887	-	-	-
Instructional Staff Training Services	861,100	995,609	2,445,541	-	-	-
Instructional Related Technology	3,840,976	3,706,004	3,968,038	-	-	-
Board	699,674	717,418	846,314	-	-	-
General Administration	1,494,876	1,409,046	1,927,628	-	-	-
School Administration	31,438,970	33,673,150	34,966,899	-	-	-
Facilities Acquisition and Construction	522,403	921,897	1,090,143	-	-	-
Fiscal Services	2,393,898	2,459,977	2,650,142	-	-	-
Food Services	5,661,409	-	-	-	-	-
Central Services	-	5,484,807	7,371,257	-	-	-
Pupil Transportation Services	15,541,616	16,558,881	17,923,539	-	-	-
Operation of Plant	40,942,452	35,285,863	37,322,409	-	-	-
Maintenance of Plant	13,322,505	14,044,006	14,692,510	-	-	-
Administrative Technology Services	5,341,747	6,270,033	7,058,931	-	-	-
Community Services	4,371,972	4,612,770	2,790,077	-	-	-
Debt Service	-	-	-	52,983,062	211,583,992	52,068,717
<b>TOTAL EXPENDITURES</b>	<b>412,824,400</b>	<b>435,788,892</b>	<b>460,460,342</b>	<b>52,983,062</b>	<b>211,583,992</b>	<b>52,068,717</b>
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,205,740	1,104,890	1,104,890	-	-	-
Restricted Fund Balance	1,755,206	1,527,190	-	21,486,307	22,016,767	22,580,465
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	12,201,537	14,108,741	-	-	-	-
Unassigned Fund Balance	34,238,628	27,200,679	16,169,224	-	-	-
<b>TOTAL EXPENDITURES,</b>						
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 462,225,511</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>	<b>\$ 74,469,369</b>	<b>\$ 233,600,759</b>	<b>\$ 74,649,182</b>



# Governmental Funds Summary

Capital Projects			Special Revenue			Total Governmental Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015
\$ -	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ 485,385	\$ 480,066	\$ 320,000
-	-	-	59,347,206	57,817,313	65,765,330	62,214,969	60,488,219	67,590,330
1,114,903	853,189	1,528,144	349,850	342,820	350,000	225,371,887	250,607,622	258,628,684
71,100,570	73,875,364	76,454,192	5,734,720	5,475,935	5,164,600	252,564,098	244,695,892	247,481,008
<b>72,215,473</b>	<b>74,728,553</b>	<b>77,982,336</b>	<b>65,436,476</b>	<b>63,636,068</b>	<b>71,279,930</b>	<b>540,636,339</b>	<b>556,271,799</b>	<b>574,020,022</b>
-	-	-	-	-	-	66,080,825	64,474,303	61,667,615
-	-	-	-	-	-	235,289	160,062,252	-
-	-	-	2,437,016	3,040,058	2,718,193	3,726,078	4,245,798	3,823,083
65,328,709	56,641,818	48,852,049	7,416,996	8,567,087	8,893,009	94,818,771	88,450,418	81,289,015
-	-	-	-	-	-	5,410,429	-	-
-	-	-	-	-	-	11,925,441	12,201,537	14,108,741
-	-	-	-	-	-	26,696,378	34,238,628	27,200,679
<b>\$ 137,544,182</b>	<b>\$ 131,370,371</b>	<b>\$ 126,834,385</b>	<b>\$ 75,290,488</b>	<b>\$ 75,243,213</b>	<b>\$ 82,891,132</b>	<b>\$ 749,529,550</b>	<b>\$ 919,944,735</b>	<b>\$ 762,109,155</b>
\$ -	\$ -	\$ -	\$ 16,708,600	\$ 14,964,930	\$ 17,915,338	\$ 272,930,478	\$ 291,686,024	\$ 309,986,812
-	-	-	4,683,311	4,589,621	5,604,034	20,998,042	22,040,983	22,647,502
-	-	-	-	-	79,600	6,094,220	5,987,204	6,813,685
-	-	-	10,701,323	12,020,913	14,079,909	18,461,295	21,510,684	23,637,796
-	-	-	1,721,962	1,618,844	2,294,435	2,583,062	2,614,453	4,739,976
-	-	-	1,117,276	584,324	457,473	4,958,252	4,290,328	4,425,511
-	-	-	-	-	-	699,674	717,418	846,314
-	-	-	1,458,551	1,296,588	1,578,611	2,953,427	2,705,634	3,506,239
-	-	-	2,346,865	1,880,954	2,295,524	33,785,835	35,554,104	37,262,423
14,821,539	18,044,019	27,117,003	-	-	-	15,343,942	18,965,916	28,207,146
-	-	-	-	-	-	2,393,898	2,459,977	2,650,142
-	-	-	23,559,661	25,726,165	28,579,000	29,221,070	25,726,165	28,579,000
-	-	-	904,993	774,383	659,717	904,993	6,259,190	8,030,974
-	-	-	395,850	78,375	365,745	15,937,466	16,637,256	18,289,284
-	-	-	36,311	26,581	30,433	40,978,763	35,312,444	37,352,842
-	-	-	48,640	-	-	13,371,145	14,044,006	14,692,510
-	-	-	-	70,333	38,511	5,341,747	6,340,366	7,097,442
-	-	-	-	-	-	4,371,972	4,612,770	2,790,077
-	-	-	-	-	-	52,983,062	211,583,992	52,068,717
<b>14,821,539</b>	<b>18,044,019</b>	<b>27,117,003</b>	<b>63,683,343</b>	<b>63,632,011</b>	<b>73,978,330</b>	<b>544,312,343</b>	<b>729,048,914</b>	<b>613,624,392</b>
66,080,825	64,474,303	61,667,615	-	-	-	66,080,826	64,474,303	61,667,615
-	-	-	3,040,058	2,718,193	2,718,193	4,245,798	3,823,083	3,823,083
56,641,818	48,852,049	38,049,767	8,567,087	8,893,009	6,194,609	88,450,418	81,289,015	66,824,841
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,201,537	14,108,741	-
-	-	-	-	-	-	34,238,628	27,200,679	16,169,224
<b>\$ 137,544,182</b>	<b>\$ 131,370,371</b>	<b>\$ 126,834,385</b>	<b>\$ 75,290,488</b>	<b>\$ 75,243,213</b>	<b>\$ 82,891,132</b>	<b>\$ 749,529,550</b>	<b>\$ 919,944,735</b>	<b>\$ 762,109,155</b>



# Operating Funds Summary-Function

	General Fund			Food Service		
	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
	2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015
<b>REVENUES</b>						
Federal Direct	\$ 480,685	\$ 480,066	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,867,763	2,670,906	1,825,000	19,228,224	19,911,467	20,366,000
State Sources	221,957,946	247,485,647	254,778,490	349,850	342,820	350,000
Local Sources	175,706,221	165,329,610	165,862,216	5,734,720	5,475,935	5,164,600
<b>TOTAL REVENUES</b>	<b>401,012,615</b>	<b>415,966,229</b>	<b>422,785,706</b>	<b>25,312,794</b>	<b>25,730,222</b>	<b>25,880,600</b>
Transfers In	14,757,134	13,320,889	11,007,250	-	-	-
Non-Revenue Sources	235,289	1,042,163	-	-	-	-
Nonspendable Fund Balance	1,289,062	1,205,740	1,104,890	2,437,016	3,040,058	2,718,193
Restricted Fund Balance	899,163	1,755,206	1,527,190	7,416,996	8,567,087	8,893,009
Committed Fund Balance	5,410,429	-	-	-	-	-
Assigned Fund Balance	11,925,441	12,201,537	14,108,741	-	-	-
Unassigned Fund Balance	26,696,378	34,238,628	27,200,679	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 462,225,511</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>	<b>\$ 35,166,806</b>	<b>\$ 37,337,367</b>	<b>\$ 37,491,802</b>
<b>EXPENDITURES</b>						
Instruction	\$ 256,221,878	\$ 276,721,094	\$ 292,071,474	\$ -	\$ -	\$ -
Pupil Personnel Services	16,314,731	17,451,362	17,043,468	-	-	-
Instructional Media Services	6,094,220	5,987,204	6,734,085	-	-	-
Instruction and Curriculum Dev. Services	7,759,972	9,489,771	9,557,887	-	-	-
Instructional Staff Training Services	861,100	995,609	2,445,541	-	-	-
Instructional Related Technology	3,840,976	3,706,004	3,968,038	-	-	-
Board	699,674	717,418	846,314	-	-	-
General Administration	1,494,876	1,409,046	1,927,628	-	-	-
School Administration	31,438,970	33,673,150	34,966,899	-	-	-
Facilities Acquisition and Construction	522,403	921,897	1,090,143	-	-	-
Fiscal Services	2,393,898	2,459,977	2,650,142	-	-	-
Food Services	-	-	-	23,559,661	25,726,165	28,579,000
Central Services	5,661,409	5,484,807	7,371,257	-	-	-
Pupil Transportation Services	15,541,616	16,558,881	17,923,539	-	-	-
Operation of Plant	40,942,452	35,285,863	37,322,409	-	-	-
Maintenance of Plant	13,322,505	14,044,006	14,692,510	-	-	-
Administrative Technology Services	5,341,747	6,270,033	7,058,931	-	-	-
Community Services	4,371,972	4,612,770	2,790,077	-	-	-
Debt Service	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>412,824,400</b>	<b>435,788,892</b>	<b>460,460,342</b>	<b>23,559,661</b>	<b>25,726,165</b>	<b>28,579,000</b>
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,205,740	1,104,890	1,104,890	3,040,058	2,718,193	2,718,193
Restricted Fund Balance	1,755,206	1,527,190	-	8,567,087	8,893,009	6,194,609
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	12,201,537	14,108,741	-	-	-	-
Unassigned Fund Balance	34,238,628	27,200,679	16,169,224	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 462,225,511</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>	<b>\$ 35,166,806</b>	<b>\$ 37,337,367</b>	<b>\$ 37,491,802</b>



# Operating Funds Summary-Function

Special Revenue-Other			Special Revenue-Miscellaneous			Total Operating Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015
\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,385	\$ 480,066	\$ 320,000
37,200,554	35,594,133	43,475,827	2,918,428	2,311,713	1,923,503	62,214,969	60,488,219	67,590,330
-	-	-	-	-	-	222,307,796	247,828,467	255,128,490
-	-	-	-	-	-	181,440,941	170,805,545	171,026,816
<b>37,205,254</b>	<b>35,594,133</b>	<b>43,475,827</b>	<b>2,918,428</b>	<b>2,311,713</b>	<b>1,923,503</b>	<b>466,449,091</b>	<b>479,602,297</b>	<b>494,065,636</b>
-	-	-	-	-	-	14,757,134	13,320,889	11,007,250
-	-	-	-	-	-	235,289	1,042,163	-
-	-	-	-	-	-	3,726,078	4,245,798	3,823,083
-	-	-	-	-	-	8,316,159	10,322,293	10,420,199
-	-	-	-	-	-	5,410,429	-	-
-	-	-	-	-	-	11,925,441	12,201,537	14,108,741
-	-	-	-	-	-	26,696,378	34,238,628	27,200,679
<b>\$ 37,205,254</b>	<b>\$ 35,594,133</b>	<b>\$ 43,475,827</b>	<b>\$ 2,918,428</b>	<b>\$ 2,311,713</b>	<b>\$ 1,923,503</b>	<b>\$ 537,515,999</b>	<b>\$ 554,973,605</b>	<b>\$ 560,625,588</b>
\$ 16,608,442	\$ 14,614,293	\$ 17,786,169	\$ 100,158	\$ 350,637	\$ 129,169	\$ 272,930,478	\$ 291,686,024	\$ 309,986,812
4,683,311	4,589,621	5,604,034	-	-	-	20,998,042	22,040,983	22,647,502
-	-	-	-	-	79,600	6,094,220	5,987,204	6,813,685
10,171,197	11,649,381	14,029,638	530,126	371,532	50,271	18,461,295	21,510,684	23,637,796
1,475,660	1,407,458	1,717,295	246,302	211,386	577,140	2,583,062	2,614,453	4,739,976
154,725	101,592	126,080	962,551	482,732	331,393	4,958,252	4,290,328	4,425,511
-	-	-	-	-	-	699,674	717,418	846,314
1,345,877	1,229,504	1,499,916	112,674	67,084	78,695	2,953,427	2,705,634	3,506,239
2,346,865	1,880,954	2,295,524	-	-	-	33,785,835	35,554,104	37,262,423
-	-	-	-	-	-	522,403	921,897	1,090,143
-	-	-	-	-	-	2,393,898	2,459,977	2,650,142
-	-	-	-	-	-	23,559,661	25,726,165	28,579,000
-	-	-	904,993	774,383	659,717	6,566,402	6,259,190	8,030,974
383,310	78,375	365,000	12,540	1,855	745	15,937,466	16,639,111	18,289,284
35,867	24,726	30,433	444	-	-	40,978,763	35,310,589	37,352,842
-	-	-	-	-	-	13,322,505	14,044,006	14,692,510
-	-	-	48,640	52,104	16,773	5,390,387	6,322,137	7,075,704
-	18,229	21,738	-	-	-	4,371,972	4,630,999	2,811,815
-	-	-	-	-	-	-	-	-
<b>37,205,254</b>	<b>35,594,133</b>	<b>43,475,827</b>	<b>2,918,428</b>	<b>2,311,713</b>	<b>1,923,503</b>	<b>476,507,743</b>	<b>499,420,903</b>	<b>534,438,672</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,245,798	3,823,083	3,823,083
-	-	-	-	-	-	10,322,293	10,420,199	6,194,609
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,201,537	14,108,741	-
-	-	-	-	-	-	34,238,628	27,200,679	16,169,224
<b>\$ 37,205,254</b>	<b>\$ 35,594,133</b>	<b>\$ 43,475,827</b>	<b>\$ 2,918,428</b>	<b>\$ 2,311,713</b>	<b>\$ 1,923,503</b>	<b>\$ 537,515,999</b>	<b>\$ 554,973,605</b>	<b>\$ 560,625,588</b>



# Operating Funds Summary-Object

	General Fund			Food Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2012-2013	2013-2014	Budget 2014-2015	2012-2013	2013-2014	Budget 2014-2015
<b>REVENUES</b>						
Federal Direct	\$ 480,685	\$ 480,066	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,867,763	2,670,906	1,825,000	19,228,224	19,911,467	20,366,000
State Sources	221,957,946	247,485,647	254,778,490	349,850	342,820	350,000
Local Sources	175,706,221	165,329,610	165,862,216	5,734,720	5,475,935	5,164,600
<b>TOTAL REVENUES</b>	<b>401,012,615</b>	<b>415,966,229</b>	<b>422,785,706</b>	<b>25,312,794</b>	<b>25,730,222</b>	<b>25,880,600</b>
Transfers In	14,757,134	13,320,889	11,007,250	-	-	-
Non-Revenue Sources	235,289	1,042,163	-	-	-	-
Nonspendable Fund Balance	1,289,062	1,205,740	1,104,890	2,437,016	3,040,058	2,718,193
Restricted Fund Balance	899,163	1,755,206	1,527,190	7,416,996	8,567,087	8,893,009
Committed Fund Balance	5,410,429	-	-	-	-	-
Assigned Fund Balance	11,925,441	12,201,537	14,108,741	-	-	-
Unassigned Fund Balance	26,696,378	34,238,628	27,200,679	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 462,225,511</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>	<b>\$ 35,166,806</b>	<b>\$ 37,337,367</b>	<b>\$ 37,491,802</b>
<b>EXPENDITURES</b>						
Salaries	\$ 266,082,448	\$ 269,093,263	\$ 275,227,630	\$ 7,081,198	\$ 7,348,648	\$ 8,000,000
Employee Benefits	79,498,513	85,575,930	92,114,584	3,973,008	4,241,389	4,375,000
Purchased Services	36,168,602	48,583,512	55,198,882	1,016,034	1,470,018	1,904,000
Energy Supplies	12,471,346	12,920,470	14,658,467	103,926	92,104	100,000
Material and Supplies	11,936,843	11,490,920	16,769,189	9,658,812	10,264,439	10,500,000
Capital Outlay	1,186,391	1,958,024	1,081,873	1,067,569	1,726,091	3,100,000
Other Expenses	5,480,256	6,166,773	5,409,717	659,115	583,476	600,000
<b>TOTAL EXPENDITURES</b>	<b>412,824,400</b>	<b>435,788,892</b>	<b>460,460,342</b>	<b>23,559,661</b>	<b>25,726,165</b>	<b>28,579,000</b>
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,205,740	1,104,890	1,104,890	3,040,058	2,718,193	2,718,193
Restricted Fund Balance	1,755,206	1,527,190	-	8,567,087	8,893,009	6,194,609
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	12,201,537	14,108,741	-	-	-	-
Unassigned Fund Balance	34,238,628	27,200,679	16,169,224	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 462,225,511</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>	<b>\$ 35,166,806</b>	<b>\$ 37,337,367</b>	<b>\$ 37,491,802</b>



# Operating Funds Summary-Object

Special Revenue-Other			Special Revenue-Miscellaneous			Total Operating Funds		
Actuals	Actuals	Adopted	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
2012-2013	2013-2014	Budget	2012-2013	2013-2014	Budget	2012-2013	2013-2014	Budget
2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015
\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,385	\$ 480,066	\$ 320,000
37,200,554	35,594,133	43,475,827	2,918,428	2,311,713	1,923,503	62,214,969	60,488,219	67,590,330
-	-	-	-	-	-	222,307,796	247,828,467	255,128,490
-	-	-	-	-	-	181,440,941	170,805,545	171,026,816
<b>37,205,254</b>	<b>35,594,133</b>	<b>43,475,827</b>	<b>2,918,428</b>	<b>2,311,713</b>	<b>1,923,503</b>	<b>466,449,091</b>	<b>479,602,297</b>	<b>494,065,636</b>
-	-	-	-	-	-	14,757,134	13,320,889	11,007,250
-	-	-	-	-	-	235,289	1,042,163	-
-	-	-	-	-	-	3,726,078	4,245,798	3,823,083
-	-	-	-	-	-	8,316,159	10,322,293	10,420,199
-	-	-	-	-	-	5,410,429	-	-
-	-	-	-	-	-	11,925,441	12,201,537	14,108,741
-	-	-	-	-	-	26,696,378	34,238,628	27,200,679
<b>\$ 37,205,254</b>	<b>\$ 35,594,133</b>	<b>\$ 43,475,827</b>	<b>\$ 2,918,428</b>	<b>\$ 2,311,713</b>	<b>\$ 1,923,503</b>	<b>\$ 537,515,998</b>	<b>\$ 554,973,605</b>	<b>\$ 560,625,588</b>
\$ 20,218,228	\$ 20,891,622	\$ 23,686,157	\$ 822,885	\$ 613,636	\$ 527,901	\$ 294,204,760	\$ 297,947,169	\$ 307,441,687
5,245,243	5,858,772	4,317,714	156,785	153,000	417,718	88,873,549	95,829,091	101,225,016
5,078,445	3,658,052	6,378,499	1,669,682	1,112,237	415,304	43,932,763	54,823,820	63,896,684
13,351	13,848	16,988	315	-	-	12,588,938	13,026,423	14,775,455
1,061,531	1,256,278	3,075,426	60,584	63,194	143,081	22,717,769	23,074,831	30,487,696
3,417,475	2,095,770	3,352,750	21,251	272,051	169,965	5,692,686	6,051,936	7,704,587
2,170,981	1,819,791	2,648,294	186,927	97,595	249,534	8,497,278	8,667,634	8,907,545
<b>37,205,254</b>	<b>35,594,133</b>	<b>43,475,827</b>	<b>2,918,428</b>	<b>2,311,713</b>	<b>1,923,503</b>	<b>476,507,743</b>	<b>499,420,903</b>	<b>534,438,672</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,245,798	3,823,083	3,823,083
-	-	-	-	-	-	10,322,293	10,420,199	6,194,609
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,201,537	14,108,741	-
-	-	-	-	-	-	34,238,628	27,200,679	16,169,224
<b>\$ 37,205,254</b>	<b>\$ 35,594,133</b>	<b>\$ 43,475,827</b>	<b>\$ 2,918,428</b>	<b>\$ 2,311,713</b>	<b>\$ 1,923,503</b>	<b>\$ 537,515,998</b>	<b>\$ 554,973,605</b>	<b>\$ 560,625,588</b>



# Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2012-2013	2013-2014	Budget 2014-2015	2012-2013	2013-2014	Budget 2014-2015
<b>OPERATING REVENUES</b>						
Interest	\$ 7,035	\$ 10,611	\$ -	\$ 8,688	\$ 13,546	\$ -
Other Operating Revenues	2,317,124	2,088,681	2,356,768	3,192,945	3,254,634	3,400,000
<b>TOTAL OPERATING REVENUES</b>	<b>2,324,159</b>	<b>2,099,292</b>	<b>2,356,768</b>	<b>3,201,633</b>	<b>3,268,180</b>	<b>3,400,000</b>
Non-Revenue Sources	-	-	-	-	-	-
Transfers from General	-	-	-	-	-	-
Beginning Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,139
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,890,187</b>	<b>\$ 2,665,320</b>	<b>\$ 2,922,796</b>	<b>\$ 8,303,772</b>	<b>\$ 8,370,319</b>	<b>\$ 8,502,139</b>
<b>OPERATING EXPENSES:</b>						
Salaries	\$ 55,707	\$ 54,389	\$ 139,800	\$ -	\$ -	\$ -
Employee Benefits	373,899	421,984	428,000	-	-	-
Purchased Services	303,122	302,815	550,000	3,201,633	3,268,180	3,400,000
Energy Supplies	-	-	-	-	-	-
Material and Supplies	31	4	1,000	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	1,591,400	1,320,100	1,237,968	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>2,324,159</b>	<b>2,099,292</b>	<b>2,356,768</b>	<b>3,201,633</b>	<b>3,268,180</b>	<b>3,400,000</b>
Ending Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,139
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,890,187</b>	<b>\$ 2,665,320</b>	<b>\$ 2,922,796</b>	<b>\$ 8,303,772</b>	<b>\$ 8,370,319</b>	<b>\$ 8,502,139</b>





# Proprietary Funds Summary

Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015
\$ 3,975	\$ 5,997	\$ -	\$ 1,908	\$ 3,185	\$ -	\$ 21,606	\$ 33,339	\$ -
691,523	509,088	412,800	830,322	877,186	211,200	7,031,914	6,729,589	6,380,768
<b>695,498</b>	<b>515,085</b>	<b>412,800</b>	<b>832,230</b>	<b>880,371</b>	<b>211,200</b>	<b>7,053,520</b>	<b>6,762,928</b>	<b>6,380,768</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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
<b>\$ 2,388,538</b>	<b>\$ 2,208,125</b>	<b>\$ 2,105,840</b>	<b>\$ 1,832,230</b>	<b>\$ 1,880,371</b>	<b>\$ 1,211,200</b>	<b>\$ 15,414,727</b>	<b>\$ 15,124,135</b>	<b>\$ 14,741,975</b>
\$ -	\$ -	\$ -	\$ -	\$ 276	\$ -	\$ 55,707	\$ 54,665	\$ 139,800
-	-	-	-	-	-	373,899	421,984	428,000
391,130	499,810	407,800	832,105	879,845	211,200	4,727,990	4,950,650	4,569,000
-	-	-	-	-	-	-	-	-
-	-	-	125	250	-	156	254	1,000
-	-	-	-	-	-	-	-	-
304,368	15,275	5,000	-	-	-	1,895,768	1,335,375	1,242,968
<b>695,498</b>	<b>515,085</b>	<b>412,800</b>	<b>832,230</b>	<b>880,371</b>	<b>211,200</b>	<b>7,053,520</b>	<b>6,762,928</b>	<b>6,380,768</b>
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
<b>\$ 2,388,538</b>	<b>\$ 2,208,125</b>	<b>\$ 2,105,840</b>	<b>\$ 1,832,230</b>	<b>\$ 1,880,371</b>	<b>\$ 1,211,200</b>	<b>\$ 15,414,727</b>	<b>\$ 15,124,135</b>	<b>\$ 14,741,975</b>

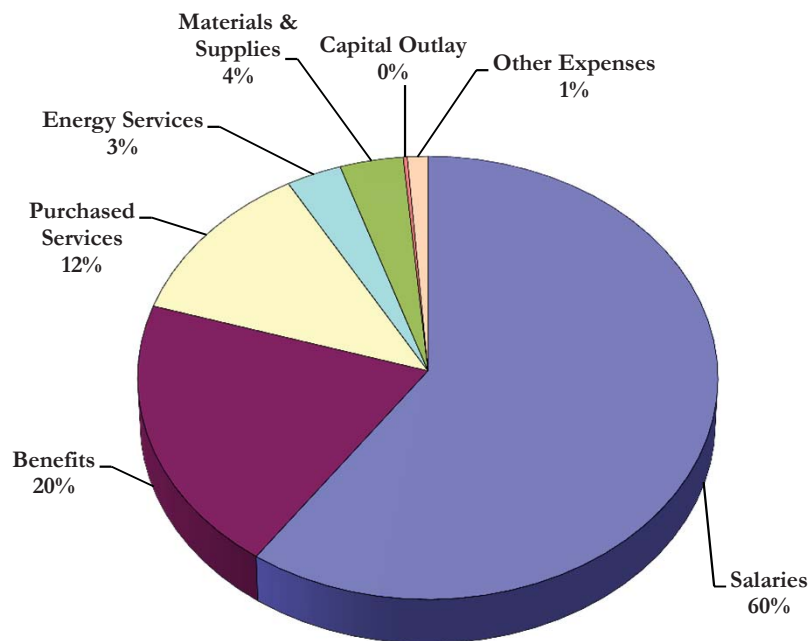


# General Fund

The 2014-15 General Fund Budget of \$477.7 million reflects an increase of \$12.1 million from the prior year budget of \$465.6. The district started another year with a \$9.4 million budget deficit, after closing the gap on a \$33 million dollar deficit the year before. Even though the legislature increased FEFP revenues by \$13.7 million, the district once again faced an unbalanced budget. There was an increase in health insurance costs of approximately \$3 million. The unfunded liability and health insurance subsidy components of the retirement rate increased by \$1 million. The recurring salary increases of \$3.6 million given in 2013-14 needed to be funded again. The state required two more low performing schools provide an additional hour of instruction to the school day, however this came with no increase in funding. Many programs that were affected by previous years budget cuts needed to be restored. Five principals, two media specialist and three certified school counselors were restored to eliminate sharing at small schools. Two social workers and five campus advisors were added. The Volusia Virtual program expansion was funded to assist seniors that still needed to meet the online learning graduation requirement. An aggressive energy savings program continued 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 a minimum fund balance of 5% was achieved in 2014-15, pursuant to school board policy 722.

Salaries and benefits account for 80% of the total 2014-15 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 2014-15 projected unassigned fund balance represents 3.8% of total estimated revenues.

## Object Summary



# General Fund

	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>REVENUES</b>				
<b>Federal Sources:</b>				
Federal Direct	\$ 480,685	\$ 320,000	\$ 480,066	\$ 320,000
Other Federal Grants	2,867,763	1,825,000	2,670,906	1,825,000
<b>Total Federal Sources</b>	<b>3,348,448</b>	<b>2,145,000</b>	<b>3,150,972</b>	<b>2,145,000</b>
<b>State Sources:</b>				
Florida Educational Finance Program	152,760,598	177,483,234	177,127,790	183,927,052
Categoricals	67,339,145	67,034,174	68,353,126	69,156,156
Capital Outlay and Debt Service	34,366	34,366	34,366	34,366
Mobile Home License Tax	526,545	515,000	507,516	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	1,013,807	862,431	1,179,364	862,431
<b>Total State Sources</b>	<b>221,957,946</b>	<b>246,212,690</b>	<b>247,485,647</b>	<b>254,778,490</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	163,539,345	152,656,491	153,726,033	161,884,055
Interest Income	120,766	150,000	111,159	150,000
Local Grants and Other Local Sources	12,046,110	2,106,669	11,492,418	3,828,161
<b>Total Local Sources</b>	<b>175,706,221</b>	<b>154,913,160</b>	<b>165,329,610</b>	<b>165,862,216</b>
<b>TOTAL REVENUES</b>	<b>401,012,615</b>	<b>403,270,850</b>	<b>415,966,229</b>	<b>422,785,706</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers from Capital Projects	14,757,134	12,950,000	13,320,889	11,007,250
Non-Revenue Receipts	235,289	-	1,042,163	-
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>14,992,422</b>	<b>12,950,000</b>	<b>14,363,052</b>	<b>11,007,250</b>
<b>RESERVES &amp; FUND BALANCE</b>				
Nonspendable Fund Balance	1,289,062	1,205,740	1,205,740	1,104,890
Restricted Fund Balance	899,163	1,755,206	1,755,206	1,527,190
Committed Fund Balance	5,410,429	-	-	-
Assigned Fund Balance	11,925,441	12,201,537	12,201,537	14,108,741
Unassigned Fund Balance	26,696,378	34,238,628	34,238,628	27,200,679
<b>TOTAL RESERVES &amp; FUND BALANCE</b>	<b>46,220,473</b>	<b>49,401,111</b>	<b>49,401,111</b>	<b>43,941,500</b>
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>
<b>EXPENDITURES</b>				
Instruction	\$ 256,221,878	\$ 284,357,179	\$ 276,721,094	\$ 292,071,474
Pupil Personnel Services	16,314,731	15,764,848	17,451,362	17,043,468
Instructional Media Services	6,094,220	6,365,535	5,987,204	6,734,085
Instruction and Curriculum Dev. Services	7,759,972	6,619,076	9,489,771	9,557,887
Instructional Staff Training Services	861,100	1,185,026	995,609	2,445,541
Instructional Related Technology	3,840,976	3,667,723	3,706,004	3,968,038
Board	699,674	664,603	717,418	846,314
General Administration	1,494,876	1,608,138	1,409,046	1,927,628
School Administration	31,438,970	33,753,513	33,673,150	34,966,899
Facilities Acquisition and Construction	522,403	977,663	921,897	1,090,143
Fiscal Services	2,393,898	2,551,477	2,459,977	2,650,142
Central Services	5,661,409	7,184,123	5,484,807	7,371,257
Pupil Transportation Services	15,541,616	17,361,138	16,558,881	17,923,539
Operation of Plant	40,942,452	35,475,233	35,285,863	37,322,409
Maintenance of Plant	13,322,505	14,083,114	14,044,006	14,692,510
Administrative Technology Services	5,341,747	7,717,023	6,270,033	7,058,931
Community Services	4,371,972	2,346,699	4,612,770	2,790,077
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>412,824,400</b>	<b>441,682,111</b>	<b>435,788,892</b>	<b>460,460,342</b>
<b>OTHER USES OF FUNDS</b>				
Transfers to Internal Service	-	-	-	-
Transfers to Food Service	-	-	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESERVES &amp; FUND BALANCE</b>				
Nonspendable Fund Balance	1,205,740	1,205,740	1,104,890	1,104,890
Restricted Fund Balance	1,755,206	-	1,527,190	-
Committed Fund Balance	-	-	-	-
Assigned Fund Balance	12,201,537	-	14,108,741	-
Unassigned Fund Balance	34,238,628	22,734,110	27,200,679	16,169,224
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>



# Debt Service Fund

REVENUES	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>State Sources:</b>				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,940,709	\$ 1,963,300	\$ 1,925,882	\$ 1,972,050
SBE/COBI Bond Interest	8,479	-	84	-
<b>Total State sources</b>	<b>1,949,188</b>	<b>1,963,300</b>	<b>1,925,966</b>	<b>1,972,050</b>
<b>Local Sources:</b>				
Ad valorem taxes	-	-	-	-
Interest	22,587	-	14,983	-
Payment in Lieu of Taxes	-	-	-	-
<b>Total Local Sources</b>	<b>22,587</b>	<b>-</b>	<b>14,983</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>1,971,775</b>	<b>1,963,300</b>	<b>1,940,949</b>	<b>1,972,050</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers from Capital Fund	51,323,691	51,267,082	51,153,414	50,660,365
Proceeds of Refunding	-	-	142,805,000	-
Premium on Refunding	-	-	16,215,089	-
Restricted Fund Balance	21,173,903	21,486,307	21,486,307	22,016,767
<b>TOTAL SOURCES OF FUNDS</b>	<b>72,497,594</b>	<b>72,753,389</b>	<b>231,659,810</b>	<b>72,677,132</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 74,469,369</b>	<b>\$ 74,716,689</b>	<b>\$ 233,600,759</b>	<b>\$ 74,649,182</b>
<b>EXPENDITURES (by object)</b>				
Redemption of Principal	\$ 32,765,000	\$ 34,005,000	\$ 34,005,000	\$ 35,870,000
Interest	20,179,639	18,637,547	18,524,436	16,198,717
Dues and Fees	38,423	-	844,298	-
Payment to Refunded Escrow Agent	-	-	-	-
Miscellaneous Expense	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>52,983,062</b>	<b>52,642,547</b>	<b>53,373,734</b>	<b>52,068,717</b>
<b>OTHER USES OF FUNDS</b>				
Payment to Refunded Bond Escrow Agent	-	-	158,210,258	-
Transfers to General Fund	-	-	-	-
<b>TOTAL USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>158,210,258</b>	<b>-</b>
Restricted Fund Balance	21,486,307	22,074,142	22,016,767	22,580,465
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 74,469,369</b>	<b>\$ 74,716,689</b>	<b>\$ 233,600,759</b>	<b>\$ 74,649,182</b>



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 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.

## **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 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 needed 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	\$ 7,275,000	State computes eligibility amount annually
COPs	\$ 272,010,000	Payments limited to 75% of capital outlay millage (2)
SRBs	\$ 74,905,000	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 \$31.2 million per year. The current debt service for COPs is \$23.2 million or 55.8% of the current proceeds, well under the 75% allowed by law.

The principal portion of the long-term debt dropped from \$395.6 million last fiscal year to \$354.2 million this fiscal year, for a reduction of \$41.4 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 May, 2014, Fitch Ratings affirmed the District's rating on its COPs at A+ and upgraded its Sales Tax Revenue Bonds from BBB to 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 May, 2014, Moody's affirmed the District's rating on its COPs at Aa3 and upgraded its rating on the Sales Tax Revenue Bonds from Baa2 to Baa1 and removes negative outlook. In April, 2014, Standard and Poor's affirmed the District rating on its Sales Tax Revenue Bonds at BBB+ 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 and 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 six (6) years.

The district currently has four (4) COPs outstanding. The 1999 issue was forward refunded and was held in escrow for closing early in 2009-10 at a substantial interest savings. The 1995 issue matured and was paid in full fiscal year 2010-11. During fiscal year 2013-14, the 2005 and 2006 COPs issues were refunded to take advantage of lower interest rates which will reduce the total debt service over the next sixteen years by \$17 million. 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-six percent of the current millage proceeds.

Three (3) sales tax revenue bonds are currently outstanding and the payments are made from sales tax collections. The term is for the duration of the approved special half-cent sales tax, which will sunset December 31, 2016 in fiscal year 2016-17. The terms on these bonds coincide with this sunset. No new sales tax bonds are scheduled.



**South Daytona Elementary**

# Debt Schedules

Type	Principal	Interest	Total
<b>State Board of Education Bonds:</b>			
2014-2015	1,610,000	362,050	1,972,050
2015-2016	1,690,000	281,550	1,971,550
2016-2017	1,780,000	197,050	1,977,050
2017-2018	1,875,000	108,050	1,983,050
2018-2019	155,000	14,300	169,300
2019-2020	40,000	6,550	46,550
2020-2021	40,000	4,550	44,550
2021-2022	40,000	2,550	42,550
2022-2023	45,000	1,350	46,350
<b>Total State School Bonds</b>	<b>\$ 7,275,000</b>	<b>\$ 978,000</b>	<b>\$ 8,253,000</b>
<b>Sales Tax Revenue Bonds:</b>			
2014-2015	23,805,000	3,102,683	26,907,683
2015-2016	24,930,000	1,920,996	26,850,996
2016-2017	26,170,000	649,758	26,819,758
<b>Total Sales Tax Revenue</b>	<b>\$ 74,905,000</b>	<b>\$ 5,673,436</b>	<b>\$ 80,578,436</b>
<b>Certificates of Participation:</b>			
2014-2015	10,455,000	12,733,984	23,188,984
2015-2016	10,460,000	12,309,834	22,769,834
2016-2017	10,895,000	11,878,434	22,773,434
2017-2018	11,375,000	11,395,834	22,770,834
2018-2019	11,880,000	10,890,234	22,770,234
2019-2020	12,410,000	10,358,094	22,768,094
2020-2021	12,970,000	9,801,150	22,771,150
2021-2022	13,575,000	9,189,450	22,764,450
2022-2023	14,225,000	8,548,600	22,773,600
2023-2024	14,895,000	7,876,450	22,771,450
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
<b>Total Certificates of Participation</b>	<b>\$ 272,010,000</b>	<b>\$ 139,498,213</b>	<b>\$ 411,508,213</b>
<b>Total Debt</b>	<b>\$ 354,190,000</b>	<b>\$ 146,149,649</b>	<b>\$ 500,339,649</b>





# Outstanding Debt

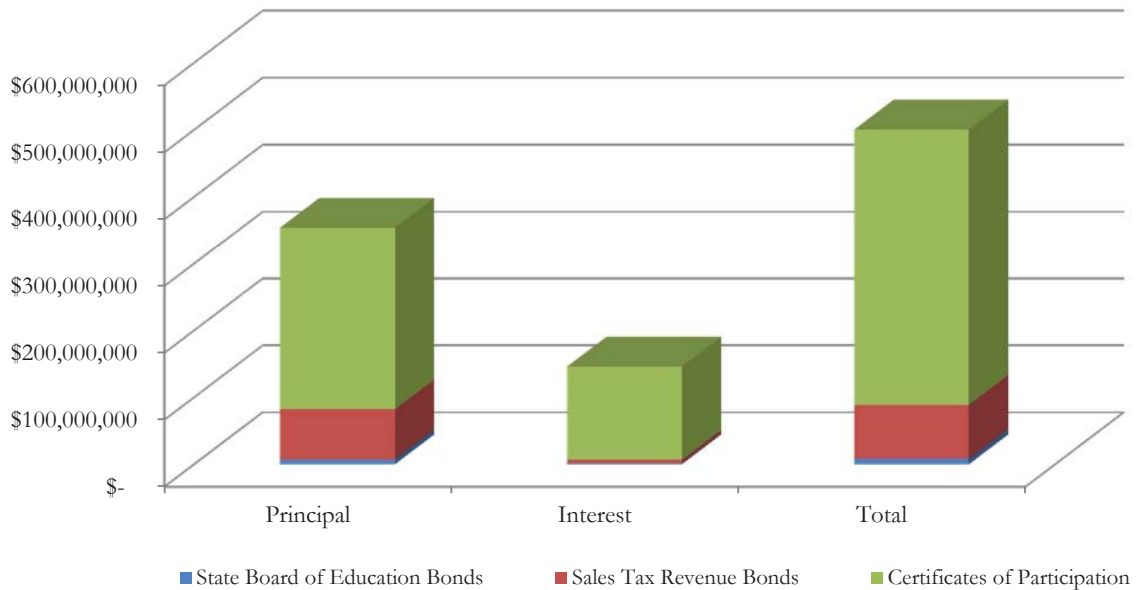
## Projects Funded By Debt:

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

## Outstanding Debt

Type	Principal	Interest	Total
State Board of Education Bonds	\$ 7,275,000	\$ 978,000	\$ 8,253,000
Sales Tax Revenue Bonds	\$ 74,905,000	\$ 5,673,436	\$ 80,578,436
Certificates of Participation	\$ 272,010,000	\$ 139,498,213	\$ 411,508,213
<b>Total Debt as of June 30, 2013</b>	<b>\$ 354,190,000</b>	<b>\$ 146,149,649</b>	<b>\$ 500,339,649</b>

## Outstanding Debt



# Capital Projects Funds

REVENUES	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>State sources:</b>				
CO&DS distributed to district	\$ 315,989	\$ 310,000	\$ 330,816	\$ 310,000
Interest on undistributed CO&DS	21,610	20,000	10,979	20,000
PECO	-	-	-	1,198,144
Other state sources	777,304	-	511,394	-
<b>Total state sources</b>	<b>1,114,903</b>	<b>330,000</b>	<b>853,189</b>	<b>1,528,144</b>
<b>Local sources:</b>				
Ad valorem taxes	38,460,360	39,087,954	39,346,178	41,607,022
Sales tax	31,812,155	32,017,000	33,733,053	33,347,170
Interest income	113,347	-	59,109	-
Impact fees	583,005	500,000	681,026	1,500,000
Other local sources	131,703	-	55,998	-
<b>Total local sources</b>	<b>71,100,570</b>	<b>71,604,954</b>	<b>73,875,364</b>	<b>76,454,192</b>
<b>TOTAL REVENUE</b>	<b>72,215,473</b>	<b>71,934,954</b>	<b>74,728,553</b>	<b>77,982,336</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Restricted Fund Balance	65,328,709	56,641,818	56,641,818	48,852,049
Assigned Fund Balance	-	-	-	-
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 137,544,182</b>	<b>\$ 128,576,772</b>	<b>\$ 131,370,371</b>	<b>\$ 126,834,385</b>
<b>EXPENDITURES</b>				
New Construction	\$ 3,369,046	\$ -	\$ -	\$ -
Projects at Existing Schools & Facilities	8,063,329	4,750,000	11,590,378	8,480,000
Facilities Management	-	1,000,000	-	1,150,000
Technology	2,783,676	3,000,000	3,604,795	4,000,000
System Wide Equipment and Vehicles	605,488	500,000	578,226	1,000,000
Buses	-	4,116,030	2,270,620	2,813,670
Projects in Progress	-	7,778,341	-	9,673,333
<b>TOTAL EXPENDITURES</b>	<b>14,821,539</b>	<b>21,144,371</b>	<b>18,044,019</b>	<b>27,117,003</b>
<b>OTHER USES OF FUNDS</b>				
To General Fund	14,757,134	12,950,000	13,320,889	11,007,250
To Debt Service Funds	51,323,691	51,267,082	51,153,414	50,660,365
Interfund (Capital Projects Only)	-	-	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>66,080,825</b>	<b>64,217,082</b>	<b>64,474,303</b>	<b>61,667,615</b>
Restricted Fund Balance	56,641,818	43,215,319	48,852,049	38,049,767
Assigned Fund Balance	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 137,544,182</b>	<b>\$ 128,576,772</b>	<b>\$ 131,370,371</b>	<b>\$ 126,834,385</b>



# Capital 5-Year Fiscal Forecast

REVENUES	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019
<b>State sources:</b>					
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	1,198,144	-	-	-	-
Other state sources	-	-	-	-	-
<b>Total state sources</b>	<b>1,528,144</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>
<b>Local sources:</b>					
Ad valorem taxes	41,607,022	43,271,303	45,002,155	46,802,241	48,674,331
Sales tax	33,347,170	33,680,642	17,008,724	-	-
Interest income	-	-	-	-	-
Impact fees	1,500,000	3,000,000	3,000,000	3,000,000	3,000,000
Sale of Property & other local Revenue	-	-	-	-	-
<b>Total local sources</b>	<b>76,454,192</b>	<b>79,951,945</b>	<b>65,010,879</b>	<b>49,802,241</b>	<b>51,674,331</b>
<b>TOTAL REVENUE</b>	<b>77,982,336</b>	<b>80,281,945</b>	<b>65,340,879</b>	<b>50,132,241</b>	<b>52,004,331</b>
<b>OTHER SOURCES OF FUNDS:</b>					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	48,852,049	38,049,767	41,538,172	50,684,787	37,992,744
<b>Total other sources</b>	<b>48,852,049</b>	<b>38,049,767</b>	<b>41,538,172</b>	<b>50,684,787</b>	<b>37,992,744</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 126,834,385</b>	<b>\$ 118,331,712</b>	<b>\$ 106,879,051</b>	<b>\$ 100,817,028</b>	<b>\$ 89,997,075</b>
<b>EXPENDITURES (by category)</b>					
New Construction	\$ -	\$ -	\$ 2,000,000	\$ 17,500,000	\$ 2,500,000
Projects at Existing Schools & Facilities	8,480,000	8,500,000	8,500,000	8,500,000	8,500,000
Facilities Management	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
Technology	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
System Wide Equipment and Vehicles	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Buses	2,813,670	2,896,200	2,896,200	2,896,200	2,896,200
Projects in Progress	9,673,333	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>27,117,003</b>	<b>17,546,200</b>	<b>19,546,200</b>	<b>35,046,200</b>	<b>20,046,200</b>
<b>TRANSFERS OUT:</b>					
To General Fund	11,007,250	9,007,250	7,007,250	5,007,250	3,007,250
To Debt Service Funds	50,660,365	50,240,090	29,640,814	22,770,834	22,770,234
<b>TOTAL TRANSFERS</b>	<b>61,667,615</b>	<b>59,247,340</b>	<b>36,648,064</b>	<b>27,778,084</b>	<b>25,777,484</b>
Restricted Fund Balance	38,049,767	41,538,172	50,684,787	37,992,744	44,173,391
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 126,834,385</b>	<b>\$ 118,331,712</b>	<b>\$ 106,879,051</b>	<b>\$ 100,817,028</b>	<b>\$ 89,997,075</b>



# 5-Year Work Program

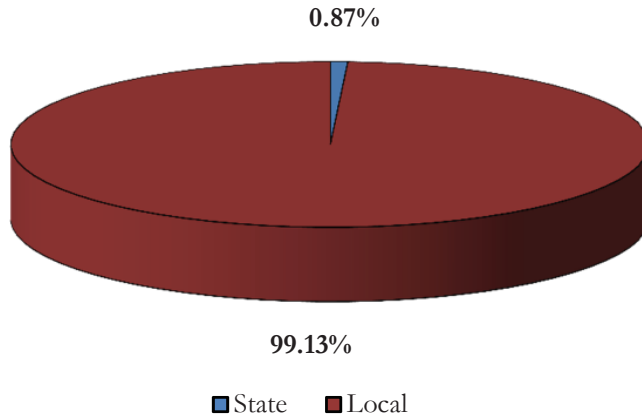
	BUDGET 2014-2015	BUDGET 2015-2016	BUDGET 2016-2017	BUDGET 2017-2018	BUDGET 2018-2019
<b>New Construction</b>					
Major Renovations - Elementary (to be determined)	\$ -	\$ -	\$ 1,500,000	\$ 15,000,000	\$ -
Elementary - Additions - For Growth	-	-	500,000	2,500,000	2,500,000
<b>Total New Construction</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>17,500,000</b>	<b>2,500,000</b>
<b>Major Projects at Existing Schools &amp; Facilities</b>					
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 - Minor Projects	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Various Facilities - Facilities Review Projects	4,980,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total Major Prjs at Existing Facilities</b>	<b>8,480,000</b>	<b>8,500,000</b>	<b>8,500,000</b>	<b>8,500,000</b>	<b>8,500,000</b>
<b>Facilities Management</b>					
Facilities Management - Various Projects	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
<b>Technology</b>					
Network, EDP & Communications Equipment	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
<b>System Wide Equipment &amp; Vehicles</b>					
Various Schools & Departments Furn. & Equip.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Buses</b>					
Transportation Dept - Bus Replacement	2,813,670	2,896,200	2,896,200	2,896,200	2,896,200
<b>PROJECT TOTALS</b>	<b>\$ 17,443,670</b>	<b>\$ 17,546,200</b>	<b>\$ 19,546,200</b>	<b>\$ 35,046,200</b>	<b>\$ 20,046,200</b>
<b>Transfers</b>					
Transfers - To General Fund	11,007,250	9,007,250	7,007,250	5,007,250	3,007,250
Transfers - To Debt Service	50,660,365	50,240,090	29,640,814	22,770,834	22,770,234
<b>Total Transfers</b>	<b>61,667,615</b>	<b>59,247,340</b>	<b>36,648,064</b>	<b>27,778,084</b>	<b>25,777,484</b>
<b>GRAND TOTAL</b>	<b>\$ 79,111,285</b>	<b>\$ 76,793,540</b>	<b>\$ 56,194,264</b>	<b>\$ 62,824,284</b>	<b>\$ 45,823,684</b>



# 5-Year Work Program

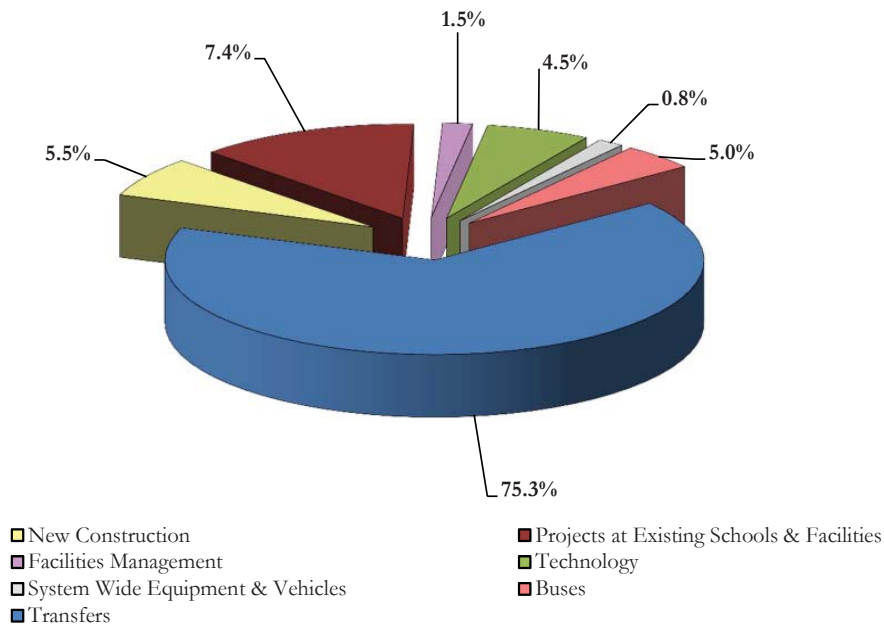
This 5-Year plan, beginning July 1, 2014 through June 30, 2019, will utilize revenues of \$2.9 million from state sources; \$322.9 million from local sources; with no new debt anticipated at this time. There are also \$217.1 million in projects in progress and reserves which will make a total of \$542.9 million available over this period of time.

## 5-Year New Fund Sources



The largest appropriation in this 5-Year plan is \$211.1 million for transfers; \$35.0 million to the general fund, primarily for maintenance and some copy equipment leases and property insurance, and \$176.1 million to the debt service fund to make payments on prior construction projects. Also, \$42.5 million will be used for projects at existing schools and facilities along with \$20.0 million for the technology programs. In addition, \$14.4 million will be used to purchase new buses and \$5.0 million for system-wide equipment and vehicle replacement. There are no new schools or major additions scheduled for construction during the first three years of this 5-Year plan, then only \$22.0 million is scheduled, thus only \$5.8 million is needed for facilities management to handle the scheduled projects and the existing projects in progress. The proceeding new appropriations along with \$222.1 million currently in projects in progress and reserves constitute the \$542.9 million 5-Year capital outlay plan.

## 5-Year New Appropriations



# Capital Project Details

NAME	2013 - 2014 EXPENDITURES	2014 - 2015 REBUDGETS	2014 - 2015 NEW BUDGETS
<b>NEW CONSTRUCTION</b>			
NO NEW CONSTRUCTION	\$ -	\$ -	\$ -
<b>TOTAL NEW SCHOOL CONSTRUCTION</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROJECTS AT EXISTING SCHOOLS &amp; FACILITIES</b>			
Atlantic HS - Chilled Water Pump System Upgrade	44,416	298,125	-
Atlantic HS - Stage & Auditorium Lighting	1,769	26,900	-
Atlantic HS - Complete Generator Connects	32,823	31,633	-
Blue Lake Elm - Replace Fire Alarm System	107,850	-	-
Brewster Center - Major Renovations	3,289	50,000	2,000,000
Central Admn - Electrical in Data Area & Parking Lot Lighting	903,695	18,594	-
Central Admn & Brewster - Replace Fire Alarm	12,799	200,000	-
Chisholm Elm - HVAC Control Modification	41,582	-	-
COBI Bonds & CO&DS - Closing Cost & Legal Fees	1,282	-	-
Creekside Mid - Courtyard Security Fencing	7,234	99,100	-
Debary Elm - Fire Alarm Replacement	17,624	-	-
DeLand HS - Replace Cafeteria Restroom Fixtures	3,429	25,759	-
DeLand HS - Reroof Clinic	-	-	150,000
DeLand Mid - Campus T12 to T8 Lighting Conversion	35,992	-	-
DeLand Mid - Remodel Locker Room Showers	-	-	75,000
DeLand Mid - Structural Modifications to Cafeteria	5,022	77,425	-
Deltona HS - Replace Fire Alarm & Intercom	103,262	-	-
Deltona HS - Stabilize Chorus Bldg Foundation & Ground	26,311	400,000	-
Deltona Mid - Cooling Tower Replacement	13,017	197,900	-
Edgewater Public - Replace Canopies Bldgs 6,7,8,9	-	-	150,000
Edgewater Public - Reroof Schedule - Bldgs 5-6-7-8-9 - Single Ply	116,696	-	-
Edgewater Public - Bus Loop Canopy	46,757	1,273	-
Edgewater Puplic - Replace 225 Ton Chiller & Chiller #2	164,968	484,363	-
Enterprise Elm - Replace Fire Alarm & Intercom	156,995	-	-
Facilities Bldg - HVAC Server Rm & Ventilation Archive Rm	2,763	42,000	-
Forest Lake Elm - Reroof Campus	953,688	250	-
Freedom Elm - Fire Alarm Replacement	8,029	22,496	-
Friendship Elm - Reroof Campus	609,477	515,144	-
Friendship Elm - Campus T12 to T8 Lighting Conversion	63,573	-	-
Galaxy Mid - Campus T12 to T8 Lighting Conversion	38,819	-	-
Galaxy Mid - HVAC Renovations - Phase 1	51,723	343,050	-
Horizon Elm - Campus T12 to T8 Lighting Conversion	73,695	-	-
Indian River Elm - Re-Engineer & Modification of Pavilion	108,563	-	-
Longstreet Elm - Courtyard Security Fencing	2,705	34,400	-
Longstreet Elm - Replace Main Distribution Panel	18,107	81,410	-
Marks, George Elm - HVAC Control Modification	31,629	-	-
Minor Projects - Small Projects During The Year At Various Schools	2,796,419	375,523	3,000,000
New Smyrna Bch HS - Gym HVAC Modifications	242,154	5,000	-
New Smyrna Bch HS - Modify Weight Room Floor	47,833	-	-
New Smyrna Bch HS - Gutter & Roof Renovations	30,535	-	-
New Smyrna Bch Mid - Add Ventilation & Heat For Locker Rooms	22,131	-	-
Olson Center - Replace Generator	33,397	205,000	-



# Capital Project Details

NAME	2013 - 2014 EXPENDITURES	2014 - 2015 REBUDGETS	2014 - 2015 NEW BUDGETS
Osceola Elm - Domestic Water Line Replacement	5,997	5,300	100,000
Osceola Elm - Replace Kitchen AC	100,703	500	-
Osceola Elm - Kitchen Venting & HVAC Chillers Bldgs 1&2	21,528	168,940	-
Palm Terrace Elm - Campus T12 to T8 Lighting Conversion	87,301	-	-
Palm Terrace Elm - Replace HVAC Gymnasium & Cafeteria	258,519	-	-
Pathways Elm - HVAC - Replace OSA Units	7,893	120,000	-
Pierson Elm - Reroof Bldg 9 - Gym	12,180	51,766	-
Pierson Elm - Reroof Shingled Area Bldg 1	-	-	65,000
Pierson Elm - HVAC Control Modification	38,438	-	-
Pine Ridge HS - Renovation of Athletic Field	46,142	1,000	-
Pine Ridge HS - Campus T12 to T8 Lighting Conversion	1,900	-	-
Pine Ridge HS - Replace Intercom	52,890	578,050	-
Pine Ridge HS - Replace Outside Courts	-	-	150,000
Pine Trail Elm - Campus T12 to T8 Lighting Conversion	42,680	-	-
Port Orange Elm - Campus T12 to T8 Lighting Conversion	15,804	-	-
Port Orange Elm - Chilled Water Pipe & Insulation Modifications	74,452	-	-
Portable Restrooms - 3 @ Spruce Creek HS & 1@ Enterprise Elm	180,637	-	-
Portables - Moves & Compliance	74,801	-	400,000
Read Patillo Elm - Reroof Covered Walkways	5,262	80,000	-
River Springs Mid - Stormwater Erosion Correction	37,573	461	-
River Springs Mid - Fire Alarm Device & Panel Change	11,840	180,000	-
Seabreeze HS - Replace Fire Alarm System	10,524	250,000	-
Seabreeze HS - Campus Wide Demand Ventilation & Media HVAC	246,194	-	-
Silver Sands Mid - Bldg 13 HVAC Renovations	98,998	71	-
Silver Sands Mid - Re-Pave Parking Lots & Drives	30,188	211,633	-
Small, TT Elm - Reroof Bldgs 6-10 & Covers	145,231	-	-
Small, TT Elm - Replace Fire Alarm System	180,931	-	-
South Daytona Elm - Campus T12 to T8 Lighting Conversion	10,676	-	-
Spruce Creek Elm - Duct Replacement Bldg 12	5,262	80,000	-
Spruce Creek Elm - Campus T12 to T8 Lighting Conversion	55,451	-	-
Spruce Creek Elm - Mechanical Renovation Bldg 12	110,822	-	-
Spruce Creek HS - Demand Ventilation Modifications	19,435	-	-
Spruce Creek HS - Replace Main Distribution Panel	9,867	150,000	-
Starke Elm - Replace Canopy at Cafeteria	17,354	84,051	-
Starke Elm - Campus T12 to T8 Lighting Conversion	41,610	-	-
Sugar Mill Elm - Re-Pave Parking Lots & Drives	24,237	134,873	-
Sunrise Elm - Campus T12 to T8 Lighting Conversion	66,615	-	-
Sweetwater Elm - Campus T12 to T8 Lighting Conversion	63,845	-	-
Sweetwater Elm - Reroof Campus	-	-	1,000,000
Timbercrest Elm - Reroof Campus	1,186,676	1,376	-
Timbercrest Elm - Install Power Generator	-	-	95,000
Tomoka Elm - Water Line Replacement & Plumbing Conversion	64,650	-	-
Tomoka Elm - HVAC Replacement Bldgs 3,4,5,6,7,8	31,244	475,000	-
Tomoka Elm - Campus T12 to T8 Lighting Conversion	52,213	-	-
Transportation - New Smyrna - Sewer System Improvements	15,870	45,945	-
Transportation - New Smyrna - Bus Lift Replacement	16,818	154,614	-
Transportation - Pierson - Coat Existing Roof	4,604	70,000	-
University HS - Geothermal Well #1 Replacement	233,636	315,810	-
University HS - Stormwater Erosion Correction	38,270	11,864	-



# Capital Project Details

NAME	2013 - 2014 EXPENDITURES	2014 - 2015 REBUDGETS	2014 - 2015 NEW BUDGETS
Various Schools - Leased Portables	129,904	-	100,000
Volusia Pines Elm - Reroof Campus	25,931	34,099	1,100,000
Westside Elm - Coat Existing Roof Bldg 6	5,591	85,000	-
Westside Elm - Replace 80 & 150 Ton Chillers	366,445	69,695	-
Woodward Ave Elm - HVAC System (Pods 1,3,5,6,7,9)	101,243	484,463	-
Woodward Ave Elm - HVAC System Modification	121,452	6,900	-
Woodward Ave Elm - Reroof Bldg 3	-	-	95,000
<b>TOTAL PROJECTS AT EXISTING FACILITIES</b>	<b>11,590,377</b>	<b>7,386,754</b>	<b>8,480,000</b>
<b>FACILITIES MANAGEMENT</b>			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	1,150,000
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>-</b>	<b>-</b>	<b>1,150,000</b>
<b>TECHNOLOGY</b>			
Technology System Wide - Various Schools and Departments	3,604,795	365,047	4,000,000
<b>TOTAL TECHNOLOGY</b>	<b>3,604,795</b>	<b>365,047</b>	<b>4,000,000</b>
<b>SYSTEM-WIDE EQUIPMENT AND VEHICLES</b>			
School & Department Equipment & Vehicles	578,226	786,221	1,000,000
<b>TOTAL SYSTEM-WIDE EQUIPMENT &amp; VEHICLES</b>	<b>578,226</b>	<b>786,221</b>	<b>1,000,000</b>
<b>BUSES</b>			
Transportation - Buses	2,270,620	1,135,310	2,813,670
<b>TOTAL BUSES</b>	<b>2,270,620</b>	<b>1,135,310</b>	<b>2,813,670</b>
<b>TRANSFERS</b>			
Transfer to General Fund for Qualified Expenditures	13,320,889	-	11,007,250
Transfer to Debt Service Fund	51,153,414	-	50,660,365
<b>TOTAL TRANSFERS</b>	<b>64,474,303</b>	<b>-</b>	<b>61,667,615</b>
<b>TOTAL 2013-2014 EXPENDITURES</b>	<b>\$ 82,518,321</b>		
<b>TOTAL 2014-2015 REBUDGETS (PROJECTS IN PROGRESS)</b>		<b>\$ 9,673,333</b>	
<b>TOTAL 2014-2015 NEW BUDGETS</b>			<b>\$ 79,111,285</b>

## Citrus Grove Elementary School





# 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 with \$27.1 billion for 2013-14 and \$28.9 billion in 2014-15, but is only back near the 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. The Sales Tax program will sunset December 31, 2016. 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 64% 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.

The Superintendent and the School Board requested that an extension of the half-cent sales tax be placed on the August 2014 ballot and the voters approved the continuation of this tax for an additional fifteen years after the current tax ends in December 2016. 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.

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 school board joined the county in defending against the lawsuit.

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 2014-15 the Legislature allocated funds to K-12 schools for maintenance only. The district has elected to eliminate any further PECO estimates from 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 have not returned to the full 2006 level. The property values determine the largest portion of the capital budget. Thus, during this next five-year work plan only the highest priority projects that maintain, renovate and make the current facilities dry and safe for students and staff, along with new buses, technology and equipment replacements will be considered. With the extension of the half-cent sales tax, the five-year plan will be revised next year to reflect the promised projects to begin in 2016-17.



# Capital Outlay Overview

The following projects are the new major projects, over \$100,000, scheduled for fiscal year 2015. There may be others that occur during the year as major systems such as roofs, electrical and air conditioning fail.

## **Brewster Center, (Major Renovations) \$2.0 million**

Planning started last school year and construction is will be scheduled when the planning is complete. This is a major renovation due to the age of the building. Because this is an office building, scheduling moves in and out of the building for the renovation will be very complex.

## **DeLand High School, (Reroof Clinic) \$150,000**

Planning and construction is scheduled to start in school year 2014-15.

## **Edgewater Public Elementary School, (Replace Canopies, Buildings 6,7,8,9) \$150,000**

Planning and construction is scheduled to start in school year 2014-15.

## **Various Schools, (Minor Projects that occur during the year) \$3 million**

These are small capital projects, usually under \$25,000 each that occur during the year to keep our facilities properly functioning.

## **Osceola Elementary School, (Domestic Water Line Replacement) \$100,000**

Planning is under way and construction is scheduled to start in school year 2014-15.

## **Pine Ridge High School, (Replace Outside Courts) \$150,000**

Planning and construction is scheduled to start in school year 2014-15.

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

Growth and program requirements dictate the portable moves during the year. The portables must have functioning fire alarms, bells and intercom systems.

## **Sweetwater Elementary School, (Reroof Campus) \$1 million**

Planning and construction is scheduled to start in school year 2014-15.

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

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

## **Volusia Pines Elementary School, (Reroof Campus) \$1.1 million**

Planning is under way and construction is scheduled to start in school year 2014-15.



# Special Revenue Fund-Food Service

	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>REVENUES</b>				
<b>Federal Through State:</b>				
School Lunch Reimbursement	\$ 13,593,275	\$ 13,700,000	\$ 13,964,484	\$ 14,000,000
School Breakfast Reimbursement	3,633,567	3,700,000	3,757,886	4,000,000
After School Snack Reimbursement	345,988	347,000	404,758	405,000
USDA Donated Foods	1,417,293	1,600,000	1,486,835	1,600,000
Summer Food Service Program	184,540	200,000	211,469	225,000
Nutrition Education and Training Program	53,561	50,000	86,035	50,000
Fresh Fruit and Vegetable Program	-	-	-	86,000
<b>Total Federal Through State</b>	<b>19,228,224</b>	<b>19,597,000</b>	<b>19,911,467</b>	<b>20,366,000</b>
Miscellaneous State Revenue	9,391	-	-	-
School Breakfast/Lunch Supplement	340,459	350,000	342,820	350,000
<b>Local Sources:</b>				
Interest on Investments	8,194	8,000	3,626	2,500
Student Breakfast/Lunches	2,389,802	2,385,000	2,287,164	2,340,000
Adult Breakfasts/Lunches	210,712	210,000	290,328	300,000
Student and Adult al La Carte	2,513,377	2,500,000	2,398,204	2,000,000
Student Snacks	23,200	23,000	8,864	-
Other Food Sales	587,280	518,000	485,549	520,000
Other Miscellaneous Local Sources	2,155	-	2,200	2,100
<b>Total Local Sources</b>	<b>5,734,720</b>	<b>5,644,000</b>	<b>5,475,935</b>	<b>5,164,600</b>
<b>Total Revenue</b>	<b>25,312,794</b>	<b>25,591,000</b>	<b>25,730,222</b>	<b>25,880,600</b>
Transfers In	-	-	-	-
Sale of Equipment	-	-	-	-
Nonspendable Fund Balance	2,437,016	3,040,058	3,040,058	2,718,193
Restricted Fund Balance	7,416,996	8,567,087	8,567,087	8,893,009
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 35,166,806</b>	<b>\$ 37,198,145</b>	<b>\$ 37,337,367</b>	<b>\$ 37,491,802</b>
<b>EXPENDITURES</b>				
Salaries	\$ 7,081,197	\$ 8,000,000	\$ 7,348,648	\$ 8,000,000
Employee Benefits	3,973,008	4,264,053	4,241,389	4,375,000
Purchased Services	1,016,034	1,413,360	1,470,018	1,904,000
Energy Supplies	103,926	125,000	92,104	100,000
Material and Supplies	9,658,812	10,835,116	10,264,439	10,500,000
Capital Outlay	1,067,569	2,534,317	1,726,091	3,100,000
Other Expenses	659,115	640,000	583,476	600,000
<b>TOTAL OPERATING EXPENSES</b>	<b>23,559,661</b>	<b>27,811,846</b>	<b>25,726,165</b>	<b>28,579,000</b>
Transfers Out	-	-	-	-
Nonspendable Fund Balance	3,040,058	3,040,058	2,718,193	2,718,193
Restricted Fund Balance	8,567,087	6,346,241	8,893,009	6,194,609
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 35,166,806</b>	<b>\$ 37,198,145</b>	<b>\$ 37,337,367</b>	<b>\$ 37,491,802</b>



# Special Revenue Fund-Other Federal Programs

	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>REVENUES</b>				
<b>Federal Direct:</b>				
Miscellaneous Federal Direct	\$ 4,700	\$ -	\$ -	\$ -
<b>Total Federal Direct</b>	<b>4,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Through State:</b>				
Vocational Education Acts	658,754	627,881	598,313	677,217
Teacher & Principal Training & Recruitment, Title II, Part A	-	3,150,064	2,735,915	2,923,787
Individuals with Disabilities Education Act (IDEA)	14,534,766	14,794,140	14,023,011	15,517,034
Elementary and Secondary Education Act, Title I	18,063,538	21,621,455	16,990,139	23,714,246
Miscellaneous Federal Through State	3,943,496	1,514,454	1,246,755	643,543
<b>Total Federal Through State</b>	<b>37,200,554</b>	<b>41,707,994</b>	<b>35,594,133</b>	<b>43,475,827</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 37,205,254</b>	<b>\$ 41,707,994</b>	<b>\$ 35,594,133</b>	<b>\$ 43,475,827</b>
<b>EXPENDITURES</b>				
Instruction	\$ 16,608,442	\$ 18,751,914	\$ 14,614,293	\$ 17,786,169
Pupil Personnel Services	4,683,311	5,301,086	4,589,621	5,604,034
Instructional Media Services	-	-	-	-
Instruction and Curriculum Dev. Services	10,171,197	11,419,649	11,649,381	14,029,638
Instructional Staff Training Services	1,475,660	1,534,854	1,407,458	1,717,295
Instructional Related Technology	154,725	175,174	101,592	126,080
Board	-	-	-	-
General Administration	1,345,877	1,397,218	1,229,504	1,499,916
School Administration	2,346,865	2,652,628	1,880,954	2,295,524
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	-	-
Pupil Transportation Services	383,310	433,763	78,375	365,000
Operation of Plant	35,867	41,708	24,726	30,433
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	18,229	21,738
Community Services	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>37,205,254</b>	<b>41,707,994</b>	<b>35,594,133</b>	<b>43,475,827</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 37,205,254</b>	<b>\$ 41,707,994</b>	<b>\$ 35,594,133</b>	<b>\$ 43,475,827</b>



# Special Revenue Fund-Miscellaneous

	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>REVENUES</b>				
<b>Federal Direct:</b>				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
<b>Total Federal Direct</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Through State:</b>				
Race to the Top	2,847,510	4,115,180	2,201,452	1,813,728
Common Core State Standards (CCSS) RTTT	70,918	7,500	7,500	-
Distict Evaluation Systems Monitoring RTTT	-	-	100,000	-
Florida Standards Professional Development RTTT	-	-	2,761	109,775
<b>Total Federal Through State</b>	<b>2,918,428</b>	<b>4,122,680</b>	<b>2,311,713</b>	<b>1,923,503</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,918,428</b>	<b>\$ 4,122,680</b>	<b>\$ 2,311,713</b>	<b>\$ 1,923,503</b>
<b>EXPENDITURES</b>				
Instruction	\$ 100,158	\$ 411,318	\$ 350,637	\$ 129,169
Pupil Personnel Services	-	-	-	-
Instructional Media Services	-	116,650	-	79,600
Instruction and Curriculum Dev. Services	530,126	376,776	371,532	50,271
Instructional Staff Training Services	246,302	932,506	211,386	577,140
Instructional Related Technology	962,551	499,190	482,732	331,393
Board	-	-	-	-
General Administration	112,674	145,778	67,084	78,695
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Food Service	-	-	-	-
Central Services	904,993	1,500,263	774,383	659,717
Pupil Transportation Services	12,540	1,409	1,855	745
Operation of Plant	444	185	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	48,640	138,605	52,104	16,773
Community Services	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>2,918,428</b>	<b>4,122,680</b>	<b>2,311,713</b>	<b>1,923,503</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,918,428</b>	<b>\$ 4,122,680</b>	<b>\$ 2,311,713</b>	<b>\$ 1,923,503</b>





# Workers' Compensation Fund

	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 2,085,412	\$ 2,121,091	\$ 1,879,813	\$ 2,121,091
Premium Revenue - Special Revenue	139,027	141,406	125,321	141,406
Premium Revenue - School Way Café	92,685	94,271	83,547	94,271
Interest Income	7,035	-	10,611	-
<b>TOTAL OPERATING REVENUES</b>	<b>2,324,159</b>	<b>2,356,768</b>	<b>2,099,292</b>	<b>2,356,768</b>
Beginning Fund Balances	566,028	566,028	566,028	566,028
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,890,187</b>	<b>\$ 2,922,796</b>	<b>\$ 2,665,320</b>	<b>\$ 2,922,796</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 55,707	\$ 139,800	\$ 54,389	\$ 139,800
Employee Benefits	373,899	428,000	421,984	428,000
Purchased Services	303,122	550,000	302,815	550,000
Material and Supplies	31	1,000	4	1,000
Other Expenses	1,591,400	1,237,968	1,320,100	1,237,968
<b>TOTAL OPERATING EXPENSES</b>	<b>2,324,159</b>	<b>2,356,768</b>	<b>2,099,292</b>	<b>2,356,768</b>
Ending Fund Balances	566,028	566,028	566,028	566,028
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,890,187</b>	<b>\$ 2,922,796</b>	<b>\$ 2,665,320</b>	<b>\$ 2,922,796</b>





# Property Insurance Fund

	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>OPERATING REVENUES:</b>				
Premium Revenue - General Fund	\$ 3,192,945	\$ 3,400,000	\$ 3,254,634	\$ 3,400,000
Interest Income	8,688	-	13,546	-
<b>TOTAL OPERATING REVENUES</b>	<b>3,201,633</b>	<b>3,400,000</b>	<b>3,268,180</b>	<b>3,400,000</b>
Transfers In	-	-	-	-
Other Loss Recovery	-	-	-	-
Beginning Fund Balances	5,102,139	5,102,139	5,102,139	5,102,139
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 8,303,772</b>	<b>\$ 8,502,139</b>	<b>\$ 8,370,319</b>	<b>\$ 8,502,139</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	3,201,633	3,400,000	3,268,180	3,400,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>3,201,633</b>	<b>3,400,000</b>	<b>3,268,180</b>	<b>3,400,000</b>
Ending Fund Balances	5,102,139	5,102,139	5,102,139	5,102,139
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 8,303,772</b>	<b>\$ 8,502,139</b>	<b>\$ 8,370,319</b>	<b>\$ 8,502,139</b>



# Liability Insurance Fund

	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 691,523	\$ 500,000	\$ 509,088	\$ 412,800
Interest Income	3,975	-	5,997	-
<b>TOTAL OPERATING REVENUES</b>	<b>695,498</b>	<b>500,000</b>	<b>515,085</b>	<b>412,800</b>
Beginning Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,388,538</b>	<b>\$ 2,193,040</b>	<b>\$ 2,208,125</b>	<b>\$ 2,105,840</b>
<b>OPERATING EXPENSES:</b>				
Purchased Services	\$ 391,130	\$ 495,000	\$ 499,810	\$ 407,800
Other Expenses	304,368	5,000	15,275	5,000
<b>TOTAL OPERATING EXPENSES</b>	<b>695,498</b>	<b>500,000</b>	<b>515,085</b>	<b>412,800</b>
Ending Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,388,538</b>	<b>\$ 2,193,040</b>	<b>\$ 2,208,125</b>	<b>\$ 2,105,840</b>



# Fleet Insurance Fund

	Actuals 2012-2013	Adopted Budget 2013-2014	Actuals 2013-2014	Adopted Budget 2014-2015
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 830,322	\$ 325,000	\$ 877,186	\$ 211,200
Interest Income	1,908	-	3,185	-
<b>TOTAL OPERATING REVENUES</b>	<b>832,230</b>	<b>325,000</b>	<b>880,371</b>	<b>211,200</b>
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,832,230</b>	<b>\$ 1,325,000</b>	<b>\$ 1,880,371</b>	<b>\$ 1,211,200</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ -	\$ -	\$ 276	\$ -
Purchased Services	832,105	325,000	879,845	211,200
Material and Supplies	125	-	250	-
<b>TOTAL OPERATING EXPENSES</b>	<b>832,230</b>	<b>325,000</b>	<b>880,371</b>	<b>211,200</b>
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,832,230</b>	<b>\$ 1,325,000</b>	<b>\$ 1,880,371</b>	<b>\$ 1,211,200</b>



# 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>&amp; Supplies</u>	<u>Totals</u>
Elementary School	\$ 324,879	\$ 123,684	\$ 9,266	\$ 457,829
Middle School	\$ 546,132	\$ 266,412	\$ 14,434	\$ 826,978
High School	\$ 896,787	\$ 442,119	\$ 23,680	\$ 1,362,586

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>&amp; 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



# Capital Impact on the Operating Fund

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

	Instructional <u>Personnel</u>	Materials & Supplies	<u>Totals</u>
Elementary School	\$ 3,263,669	\$ 13,899	\$ 3,277,568
Middle School	\$ 4,393,869	\$ 21,651	\$ 4,415,520
High School	\$ 7,066,821	\$ 35,519	\$ 7,102,340

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.

No new schools or additions are scheduled to be completed in fiscal year 2014-15, as the economic downturn has not completely turned around and capital funding is still limited. 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.

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 that it costs approximately \$5.24 per square foot for maintenance, custodial and utilities.

Based on the above estimates, the impact on the 2012-13 operating fund for the changes in square footage is shown below. No new schools or additions are scheduled in the Capital 5-year plan until school year 2017-18, unless additional capital revenues become available.

	<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)	<u>\$ 113,268</u>
<b>Total Operating Impact</b>	<b>\$ 67,628</b>



# 5-Year Summary

## General Fund

	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Budget 2014-2015
<b>REVENUES</b>					
Federal	\$ 2,882,635	\$ 3,003,213	\$ 3,348,448	\$ 3,150,972	\$ 2,145,000
State	204,955,100	208,245,906	221,957,946	247,485,647	254,778,490
Local	202,868,569	182,707,580	175,706,221	165,329,610	165,862,216
<b>TOTAL REVENUES</b>	<b>410,706,304</b>	<b>393,956,699</b>	<b>401,012,615</b>	<b>415,966,229</b>	<b>422,785,706</b>
Transfers In	16,557,724	15,964,121	14,757,134	13,320,889	11,007,250
Other Financing Sources	42,243	56,368	235,289	1,042,163	-
Beginning Fund Balances	46,425,434	64,485,313	46,220,473	49,401,111	43,941,500
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 473,731,705</b>	<b>\$ 474,462,500</b>	<b>\$ 462,225,511</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>
<b>EXPENDITURES</b>					
Salaries	\$ 253,753,825	\$ 277,234,394	\$ 266,082,448	\$ 269,093,263	\$ 275,227,630
Benefits	92,767,100	82,197,392	79,498,513	85,575,930	92,114,584
Purchased Services	29,617,364	34,054,232	36,168,602	48,583,512	55,198,882
Energy Services	13,778,706	13,236,702	12,471,346	12,920,470	14,658,467
Material & Supplies	11,993,674	14,066,841	11,936,843	11,490,920	16,769,189
Capital Project	828,269	1,244,726	1,186,391	1,958,024	1,081,873
Other Expenditures	6,507,454	6,207,739	5,480,256	6,166,773	5,409,717
<b>TOTAL EXPENDITURES</b>	<b>409,246,392</b>	<b>428,242,027</b>	<b>412,824,400</b>	<b>435,788,892</b>	<b>460,460,342</b>
Transfers Out	-	-	-	-	-
Ending Fund Balances	64,485,313	46,220,473	49,401,111	43,941,500	17,274,114
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 473,731,705</b>	<b>\$ 474,462,500</b>	<b>\$ 462,225,511</b>	<b>\$ 479,730,392</b>	<b>\$ 477,734,456</b>



## Debt Service Funds

REVENUES	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Budget 2014-2015
<b>State sources:</b>					
CO&DS for SBE/COBI Bonds	\$ 1,944,130	\$ 1,925,052	\$ 1,940,709	\$ 1,925,882	\$ 1,972,050
SBE/COBI Bond Interest	281	(218)	8,479	84	-
<b>Total state sources</b>	<b>1,944,411</b>	<b>1,924,834</b>	<b>1,949,188</b>	<b>1,925,966</b>	<b>1,972,050</b>
<b>Local sources:</b>					
District Interest and Sinking Taxes	-	-	-	-	-
Interest	16,070	15,780	22,587	14,983	-
Payment in Lieu of Taxes	-	-	-	-	-
<b>Total local sources</b>	<b>16,070</b>	<b>15,780</b>	<b>22,587</b>	<b>14,983</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>1,960,481</b>	<b>1,940,614</b>	<b>1,971,775</b>	<b>1,940,949</b>	<b>1,972,050</b>
<b>OTHER SOURCES OF FUNDS</b>					
Transfers from Capital Fund	51,603,885	54,522,668	51,323,691	51,153,414	50,660,365
Proceeds of Refunding	-	39,425,000	-	142,805,000	-
Premium on Refunding	-	3,628,829	-	16,215,089	-
Restricted Fund Balance	17,287,301	17,672,285	21,173,903	21,486,307	22,016,767
<b>TOTAL OTHER SOURCES</b>	<b>68,891,186</b>	<b>115,248,782</b>	<b>72,497,594</b>	<b>231,659,810</b>	<b>72,677,132</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 70,851,667</b>	<b>\$ 117,189,396</b>	<b>\$ 74,469,369</b>	<b>\$ 233,600,759</b>	<b>\$ 74,649,182</b>
<b>EXPENDITURES: (by object)</b>					
Redemption of Principal	\$ 30,110,000	\$ 31,360,000	\$ 32,765,000	\$ 34,005,000	\$ 35,870,000
Interest	23,051,073	21,598,808	20,179,639	18,524,436	16,198,717
Dues and Fees	18,309	143,454	38,423	844,298	-
Miscellaneous Expense	-	556,517	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>53,179,382</b>	<b>53,658,779</b>	<b>52,983,062</b>	<b>53,373,734</b>	<b>52,068,717</b>
<b>Transfers Out:</b>					
To General Fund	-	-	-	-	-
Payments on Refund Bonds	-	42,356,714	-	158,210,258	-
Restricted Fund Balance	17,672,285	21,173,903	21,486,307	22,016,767	22,580,465
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 70,851,667</b>	<b>\$ 117,189,396</b>	<b>\$ 74,469,369</b>	<b>\$ 233,600,759</b>	<b>\$ 74,649,182</b>



# 5-Year Summary

## Capital Outlay Funds

REVENUES:	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Budget 2014-2015
<b>State Revenue</b>					
CO&DS distributed to district	\$ 312,568	\$ 331,646	\$ 315,989	\$ 330,816	\$ 310,000
Interest on undistributed CO&DS	27,559	25,885	21,610	10,979	20,000
PECO public education capital outlay	2,589,048	-	-	-	1,198,144
Charter school capital outlay	334,839	420,661	248,070	370,889	-
Other state sources	82,353	102,161	529,234	140,505	-
<b>Total State Revenue</b>	<b>3,346,367</b>	<b>880,353</b>	<b>1,114,903</b>	<b>853,189</b>	<b>1,528,144</b>
<b>Local Revenue</b>					
Ad valorem taxes	42,861,386	38,827,686	38,460,360	39,346,178	41,607,022
Sales tax	29,883,829	30,526,725	31,812,155	33,733,053	33,347,170
Interest income	311,234	129,295	113,347	59,109	-
Impact fees	3,213,229	4,892,107	583,005	681,026	1,500,000
Other local sources	63,858	1,635,874	131,703	55,998	-
<b>Total Local Revenue</b>	<b>76,333,536</b>	<b>76,011,687</b>	<b>71,100,570</b>	<b>73,875,364</b>	<b>76,454,192</b>
<b>TOTAL REVENUE</b>	<b>79,679,903</b>	<b>76,892,040</b>	<b>72,215,473</b>	<b>74,728,553</b>	<b>77,982,336</b>
<b>OTHER SOURCES OF FUNDS</b>					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	133,796,551	90,372,351	65,328,709	56,641,818	48,852,049
Assigned Fund Balance	2,108,298	2,121,912	-	-	-
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 215,584,752</b>	<b>\$ 169,386,303</b>	<b>\$ 137,544,182</b>	<b>\$ 131,370,371</b>	<b>\$ 126,834,385</b>
<b>EXPENDITURES: (by object)</b>					
Library books	\$ 29	\$ 137,551	\$ -	\$ -	\$ -
Audio visual materials	255,702	81,503	15,637	-	-
Buildings and fixed equipment	30,571,341	14,570,389	2,422,586	322,300	1,800
Furniture, fixtures, and equipment	14,107,525	8,119,423	4,023,003	4,156,599	5,772,153
Motor vehicles	40,701	20,201	35,597	2,278,166	4,020,954
Land	-	-	600	600	100,000
Improvements other than buildings	2,915,523	1,297,527	1,497,451	1,532,478	2,287,409
Remodeling and renovations	6,329,995	8,953,463	6,753,538	9,733,718	14,627,546
Computer software	706,813	389,893	71,900	18,876	307,141
COBI bonds dues & fees	1,251	855	1,227	1,282	-
<b>TOTAL EXPENDITURES</b>	<b>54,928,880</b>	<b>33,570,805</b>	<b>14,821,539</b>	<b>18,044,019</b>	<b>27,117,003</b>
Transfers	68,161,609	70,486,789	66,080,825	64,474,303	61,667,615
Restricted Fund Balance	90,372,351	62,520,792	56,641,818	48,852,049	38,049,767
Assigned Fund Balance	2,121,912	2,807,917	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 215,584,752</b>	<b>\$ 169,386,303</b>	<b>\$ 137,544,182</b>	<b>\$ 131,370,371</b>	<b>\$ 126,834,385</b>





## Special Revenue Fund - Food Service

	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Budget 2014-2015
<b>REVENUES</b>					
Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Through State	17,844,215	18,764,343	19,228,224	19,911,467	20,366,000
State	347,836	355,522	349,850	342,820	350,000
Local	6,649,617	6,104,537	5,734,720	5,475,935	5,164,600
<b>TOTAL REVENUES</b>	<b>24,841,668</b>	<b>25,224,402</b>	<b>25,312,794</b>	<b>25,730,222</b>	<b>25,880,600</b>
Transfers In	-	-	-	-	-
Non-Revenue Sources	-	3,000	-	-	-
Beginning Fund Balances	7,162,326	9,234,990	9,854,012	11,607,145	11,611,202
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 32,003,994</b>	<b>\$ 34,462,392</b>	<b>\$ 35,166,806</b>	<b>\$ 37,337,367</b>	<b>\$ 37,491,802</b>
<b>EXPENDITURES</b>					
Salaries	\$ 7,276,833	\$ 7,394,362	\$ 7,081,197	\$ 7,348,648	\$ 8,000,000
Benefits	4,530,687	4,189,955	3,973,008	4,241,389	4,375,000
Purchased Services	824,078	981,224	1,016,034	1,470,018	1,904,000
Energy Services	101,201	100,700	103,926	92,104	100,000
Material & Supplies	9,088,518	9,769,437	9,658,812	10,264,439	10,500,000
Capital Project	244,046	1,457,694	1,067,569	1,726,091	3,100,000
Other Expenditures	703,641	715,008	659,115	583,476	600,000
<b>TOTAL EXPENDITURES</b>	<b>22,769,004</b>	<b>24,608,380</b>	<b>23,559,661</b>	<b>25,726,165</b>	<b>28,579,000</b>
Ending Fund Balance	9,234,990	9,854,012	11,607,145	11,611,202	8,912,802
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 32,003,994</b>	<b>\$ 34,462,392</b>	<b>\$ 35,166,806</b>	<b>\$ 37,337,367</b>	<b>\$ 37,491,802</b>



# 5-Year Summary

## Special Revenue Fund - Other Federal Programs/Miscellaneous

	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Budget 2014-2015
<b>REVENUES</b>					
Federal Direct	\$ 323,806	\$ 272,554	\$ 4,700	\$ -	\$ -
Federal Through State	84,221,520	42,548,315	40,118,982	37,905,846	45,399,330
State	-	-	-	-	-
Local	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>84,545,326</b>	<b>42,820,869</b>	<b>40,123,682</b>	<b>37,905,846</b>	<b>45,399,330</b>
Transfers In	-	-	-	-	-
Non-Revenue Sources	-	-	-	-	-
Beginning Fund Balances	-	-	-	-	-
<b>TOTAL REVENUE, OTHER</b>					
<b>SOURCES &amp; FUND BALANCES</b>	<b>\$ 84,545,326</b>	<b>\$ 42,820,869</b>	<b>\$ 40,123,682</b>	<b>\$ 37,905,846</b>	<b>\$ 45,399,330</b>
<b>EXPENDITURES</b>					
Salaries	\$ 52,787,686	\$ 22,140,556	\$ 21,041,113	\$ 21,505,257	\$ 24,214,058
Benefits	16,965,108	5,460,807	5,402,028	6,011,772	4,735,432
Purchased Services	7,948,338	10,166,084	6,748,127	4,770,290	6,793,803
Energy Services	16,519	16,803	13,666	13,848	16,988
Material & Supplies	1,507,028	1,758,081	1,122,115	1,319,472	3,218,507
Capital Project	1,561,164	993,948	3,438,726	2,367,821	3,522,715
Other Expenditures	3,759,483	2,284,590	2,357,908	1,917,386	2,897,828
<b>TOTAL EXPENDITURES</b>	<b>84,545,326</b>	<b>42,820,869</b>	<b>40,123,682</b>	<b>37,905,846</b>	<b>45,399,330</b>
Ending Fund Balance	-	-	-	-	-
<b>TOTAL EXPENDITURES,</b>					
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 84,545,326</b>	<b>\$ 42,820,869</b>	<b>\$ 40,123,682</b>	<b>\$ 37,905,846</b>	<b>\$ 45,399,330</b>



## Internal Service Funds

	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Actuals 2013-2014	Budget 2014-2015
<b>OPERATING REVENUES</b>					
Premium Revenue	\$ 5,401,888	\$ 5,174,917	\$ 7,031,914	\$ 6,729,589	\$ 6,380,768
Interest Income	18,652	6,907	21,606	33,339	-
<b>TOTAL OPERATING REVENUES</b>	<b>5,420,540</b>	<b>5,181,824</b>	<b>7,053,520</b>	<b>6,762,928</b>	<b>6,380,768</b>
Transfers In	-	-	-	-	-
Other Loss Recovery	18,514	-	-	-	-
Beginning Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207	8,361,207
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 13,800,261</b>	<b>\$ 13,543,031</b>	<b>\$ 15,414,727</b>	<b>\$ 15,124,135</b>	<b>\$ 14,741,975</b>
<b>OPERATING EXPENSES:</b>					
Salaries	\$ 56,436	\$ 62,033	\$ 55,707	\$ 54,665	\$ 139,800
Employee Benefits	337,783	318,930	373,899	421,984	428,000
Purchased Services	3,740,411	3,718,767	4,727,990	4,950,650	4,569,000
Energy Supplies	-	-	-	-	-
Material and Supplies	796	4,601	156	254	1,000
Capital Outlay	18,504	-	-	-	-
Other Expenses	1,285,124	1,077,493	1,895,768	1,335,375	1,242,968
<b>TOTAL OPERATING EXPENSES</b>	<b>5,439,054</b>	<b>5,181,824</b>	<b>7,053,520</b>	<b>6,762,928</b>	<b>6,380,768</b>
Transfers Out	-	-	-	-	-
Ending Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207	8,361,207
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 13,800,261</b>	<b>\$ 13,543,031</b>	<b>\$ 15,414,727</b>	<b>\$ 15,124,135</b>	<b>\$ 14,741,975</b>



# 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 2% increase in FEFP funding
- 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 the same number of teachers as 2014-15. Salaries and Benefits were adjusted to balance the budget in 2015-16 through 2017-18.
- FICA – 7.65%
- Health Insurance – 10% increase in each of the three years
- Retirement Rate – 7.37% 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 & COBI BONDS - Occur as we are notified of growth and bonding potential
- PECO - Due to current legislative action nothing is projected
- Capital Property Tax (1.500 mills) - 2014-15 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 - 2014-15 is projected for \$1.5 million and the remaining years projected for \$3 million each year
- Half-Cent Sales Tax – Projecting 1% growth in each year, until it ends in 2016-17
- Estimated Interest - Due to low interest rates and cash flow balances, no estimate made for this 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 last 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 1% 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 – 7.37% rate over the 3-Year period
- Life Insurance – 0.2304% rate over the 3-Year period
- All other objects – based on a 3-Year average

**Internal Service Fund Assumptions:**

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



# 3-Year Forecast

## General Fund

	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
<b>REVENUES</b>				
Federal	\$ 2,145,000	\$ 3,150,972	\$ 3,150,972	\$ 3,150,972
State	254,778,490	253,435,360	258,504,067	263,674,148
Local	165,862,216	165,329,610	166,329,610	167,285,165
<b>TOTAL REVENUES</b>	<b>422,785,706</b>	<b>421,915,942</b>	<b>427,984,649</b>	<b>434,110,285</b>
Transfers from Capital Projects	11,007,250	9,007,250	7,007,250	5,007,250
Other Financing Sources	-	-	-	-
Beginning Fund Balances	43,941,500	43,941,500	34,365,520	24,552,509
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 477,734,456</b>	<b>\$ 474,864,691</b>	<b>\$ 469,357,419</b>	<b>\$ 463,670,044</b>
<b>EXPENDITURES</b>				
Salaries	\$ 275,227,630	\$ 269,093,263	\$ 269,193,263	\$ 269,293,263
<b>Benefits:</b>				
Retirement	19,587,646	19,832,174	19,839,544	19,846,914
FICA	20,378,885	20,585,635	20,593,285	20,600,935
Health	49,390,011	48,723,091	51,159,245	53,717,208
Life	593,983	618,915	619,145	619,375
Other Benefits	2,164,059	1,538,622	1,554,008	1,569,548
<b>Total Benefits</b>	<b>92,114,584</b>	<b>91,298,436</b>	<b>93,765,226</b>	<b>96,353,979</b>
Purchased Services	55,198,882	48,583,512	49,783,512	50,983,512
Energy Services	14,658,467	12,920,470	13,049,675	13,180,172
Material & Supplies	16,769,189	11,936,843	12,533,685	13,160,369
Capital Project	1,081,873	1,186,391	848,781	652,881
Other Expenditures	5,409,717	5,480,256	5,630,767	5,472,858
<b>TOTAL EXPENDITURES</b>	<b>460,460,342</b>	<b>440,499,172</b>	<b>444,804,910</b>	<b>449,097,034</b>
Transfers to Food Service				
Ending Fund Balances	17,274,114	34,365,520	24,552,509	14,573,010
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 477,734,456</b>	<b>\$ 474,864,691</b>	<b>\$ 469,357,419</b>	<b>\$ 463,670,044</b>



## Debt Service

	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
<b>REVENUES:</b>				
<b>State sources:</b>				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,972,050	\$ 1,971,550	\$ 1,977,050	\$ 1,983,050
<b>Total state sources</b>	<b>1,972,050</b>	<b>1,971,550</b>	<b>1,977,050</b>	<b>1,983,050</b>
<b>Local sources:</b>				
District Interest and Sinking Taxes	-	-	-	-
<b>Total local sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>1,972,050</b>	<b>1,971,550</b>	<b>1,977,050</b>	<b>1,983,050</b>
<b>OTHER SOURCES OF FUNDS:</b>				
Transfers from Capital Fund	50,660,365	50,240,090	29,640,814	22,770,834
Restricted Fund Balance	22,016,767	22,580,465	23,199,725	23,199,725
<b>Total other sources</b>	<b>72,677,132</b>	<b>72,820,555</b>	<b>52,840,539</b>	<b>45,970,559</b>
<b>TOTAL REVENUE, OTHER SOURCES TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 74,649,182</b>	<b>\$ 74,792,105</b>	<b>\$ 54,817,589</b>	<b>\$ 47,953,609</b>
<b>EXPENDITURES: (by object)</b>				
Redemption of Principal	\$ 35,870,000	\$ 37,080,000	\$ 19,217,500	\$ 13,250,000
Interest	16,198,717	14,512,380	12,400,364	11,503,884
Dues and Fees	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>52,068,717</b>	<b>51,592,380</b>	<b>31,617,864</b>	<b>24,753,884</b>
<b>OTHER USES OF FUNDS:</b>				
Restricted Fund Balance	22,580,465	23,199,725	23,199,725	23,199,725
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 74,649,182</b>	<b>\$ 74,792,105</b>	<b>\$ 54,817,589</b>	<b>\$ 47,953,609</b>



# 3-Year Forecast

## Capital Fund

REVENUES	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
<b>State sources:</b>				
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	1,198,144	-	-	-
Other state sources	-	-	-	-
<b>Total state sources</b>	<b>1,528,144</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>
<b>Local sources:</b>				
Ad valorem taxes	41,607,022	43,271,303	45,002,155	46,802,241
Sales tax	33,347,170	33,680,642	17,008,724	-
Interest income	-	-	-	-
Impact fees	1,500,000	3,000,000	3,000,000	3,000,000
Sale of Property & other local Revenue	-	-	-	-
<b>Total local sources</b>	<b>76,454,192</b>	<b>79,951,945</b>	<b>65,010,879</b>	<b>49,802,241</b>
<b>TOTAL REVENUE</b>	<b>77,982,336</b>	<b>80,281,945</b>	<b>65,340,879</b>	<b>50,132,241</b>
<b>OTHER SOURCES OF FUNDS:</b>				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Restricted Fund Balance	48,852,049	38,049,767	41,538,172	50,684,787
<b>Total other sources</b>	<b>48,852,049</b>	<b>38,049,767</b>	<b>41,538,172</b>	<b>50,684,787</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 126,834,385</b>	<b>\$ 118,331,712</b>	<b>\$ 106,879,051</b>	<b>\$ 100,817,028</b>
<b>EXPENDITURES (by category)</b>				
New Construction	\$ -	\$ -	\$ 2,000,000	\$ 17,500,000
Projects at Existing Schools & Facilities	8,480,000	8,500,000	8,500,000	8,500,000
Facilities Management	1,150,000	1,150,000	1,150,000	1,150,000
Technology	4,000,000	4,000,000	4,000,000	4,000,000
System Wide Equipment and Vehicles	1,000,000	1,000,000	1,000,000	1,000,000
Buses	2,813,670	2,896,200	2,896,200	2,896,200
Projects in Progress	9,673,333	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>27,117,003</b>	<b>17,546,200</b>	<b>19,546,200</b>	<b>35,046,200</b>
<b>TRANSFERS OUT:</b>				
To General Fund	11,007,250	9,007,250	7,007,250	5,007,250
To Debt Service Funds	50,660,365	50,240,090	29,640,814	22,770,834
<b>TOTAL TRANSFERS</b>	<b>61,667,615</b>	<b>59,247,340</b>	<b>36,648,064</b>	<b>27,778,084</b>
<b>Restricted Fund Balance</b>	<b>38,049,767</b>	<b>41,538,172</b>	<b>50,684,787</b>	<b>37,992,744</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 126,834,385</b>	<b>\$ 118,331,712</b>	<b>\$ 106,879,051</b>	<b>\$ 100,817,028</b>





## Special Revenue Fund-Food Service

	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
<b>REVENUES</b>				
Federal	\$ 20,366,000	\$ 20,939,562	\$ 21,488,383	\$ 22,037,205
State	350,000	350,000	350,000	350,000
Local	5,164,600	5,216,246	5,268,408	5,321,093
<b>TOTAL REVENUES</b>	<b>25,880,600</b>	<b>26,505,808</b>	<b>27,106,792</b>	<b>27,708,297</b>
Transfers In	-	-	-	-
Beginning Fund Balances	11,611,202	8,912,802	8,853,409	8,584,459
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 37,491,802</b>	<b>\$ 35,418,610</b>	<b>\$ 35,960,201</b>	<b>\$ 36,292,756</b>
<b>EXPENDITURES</b>				
Salaries	\$ 8,000,000	\$ 7,977,143	\$ 8,185,580	\$ 8,394,016
<b>Benefits:</b>				
Retirement	500,000	587,915	603,277	618,639
FICA	550,000	610,251	626,197	642,142
Health	3,137,805	3,293,369	3,622,706	3,984,977
Life	17,000	18,347	18,827	19,306
Other Benefits	170,195	110,763	115,907	132,288
<b>Total Benefits</b>	<b>4,375,000</b>	<b>4,620,646</b>	<b>4,986,914</b>	<b>5,397,352</b>
Purchased Services	1,904,000	1,342,819	1,433,218	1,560,012
Energy Services	100,000	99,183	98,803	99,329
Material & Supplies	10,500,000	10,048,172	10,117,856	10,222,009
Capital Project	3,100,000	1,837,839	1,932,875	2,290,238
Other Expenditures	600,000	639,400	620,498	619,966
<b>TOTAL EXPENDITURES</b>	<b>28,579,000</b>	<b>26,565,201</b>	<b>27,375,742</b>	<b>28,582,922</b>
Ending Fund Balances	8,912,802	8,853,409	8,584,459	7,709,835
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 37,491,802</b>	<b>\$ 35,418,610</b>	<b>\$ 35,960,201</b>	<b>\$ 36,292,756</b>



# 3-Year Forecast

## Special Revenue Fund-Other Federal Programs/Miscellaneous

	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
<b>REVENUES</b>				
Federal	\$ 45,399,330	\$ 43,910,585	\$ 44,349,691	\$ 44,793,188
State	-	-	-	-
Local	-	-	-	-
<b>TOTAL REVENUES</b>	<b>45,399,330</b>	<b>43,910,585</b>	<b>44,349,691</b>	<b>44,793,188</b>
Transfers In	-	-	-	-
Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 45,399,330</b>	<b>\$ 43,910,585</b>	<b>\$ 44,349,691</b>	<b>\$ 44,793,188</b>
<b>EXPENDITURES</b>				
Salaries	\$ 24,214,057	\$ 23,556,198	\$ 23,791,760	\$ 24,029,677
Benefits	4,735,432	6,045,016	6,105,466	6,166,521
Purchased Services	6,793,803	6,311,741	6,341,741	6,405,158
Energy Services	16,988	17,158	19,158	19,349
Material & Supplies	3,218,507	2,800,692	2,855,692	2,884,249
Capital Project	3,522,715	2,807,942	2,835,942	2,864,302
Other Expenditures	2,897,828	2,371,838	2,399,932	2,423,932
<b>TOTAL EXPENDITURES</b>	<b>45,399,330</b>	<b>43,910,585</b>	<b>44,349,691</b>	<b>44,793,188</b>
Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 45,399,330</b>	<b>\$ 43,910,585</b>	<b>\$ 44,349,691</b>	<b>\$ 44,793,188</b>



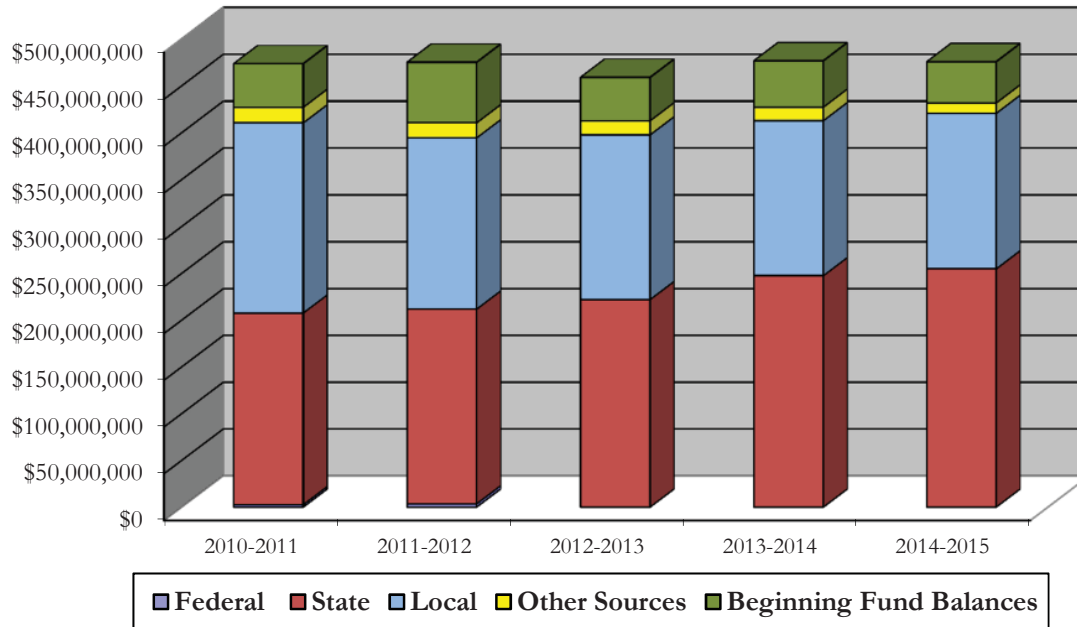
## Internal Service Funds

	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
<b>OPERATING REVENUES</b>				
Premium Revenue	\$ 6,380,768	\$ 6,714,090	\$ 7,129,929	\$ 7,380,735
Interest Income	-	33,262	35,322	36,565
<b>TOTAL OPERATING REVENUES</b>	<b>6,380,768</b>	<b>6,747,353</b>	<b>7,165,251</b>	<b>7,417,300</b>
Transfers In	-	-	-	-
Other Loss Recovery	-	-	-	-
Beginning Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 14,741,975</b>	<b>\$ 15,108,560</b>	<b>\$ 15,526,458</b>	<b>\$ 15,778,507</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 139,800	\$ 57,468	\$ 83,391	\$ 83,978
Employee Benefits	428,000	371,604	407,961	407,196
Purchased Services	4,569,000	4,881,598	4,979,230	5,197,469
Energy Supplies	-	-	-	-
Material and Supplies	1,000	470	575	682
Capital Outlay	-	-	-	-
Other Expenses	1,242,968	1,436,212	1,694,094	1,727,976
<b>TOTAL OPERATING EXPENSES</b>	<b>6,380,768</b>	<b>6,747,353</b>	<b>7,165,251</b>	<b>7,417,300</b>
Transfers Out	-	-	-	-
Ending Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 14,741,975</b>	<b>\$ 15,108,560</b>	<b>\$ 15,526,458</b>	<b>\$ 15,778,507</b>



# 5-Year Sources of Funds

## General Fund Sources

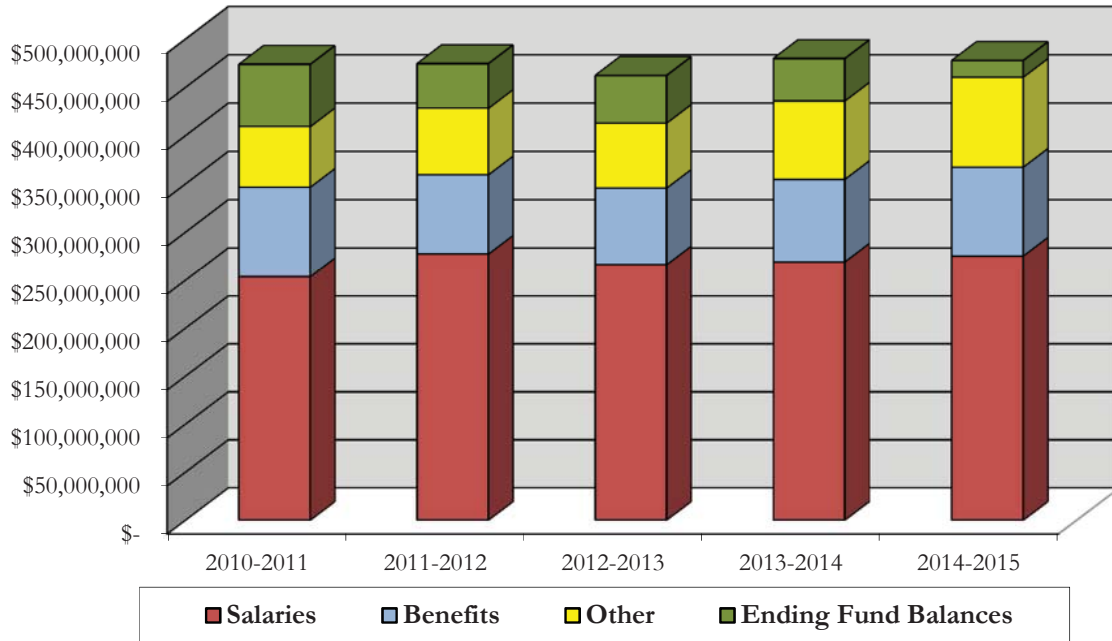


The largest source of General Fund revenue comes from participation in the Florida Education Finance Program (FEFP). The FEFP formula recognizes local tax bases, individual program cost factors and district cost differentials. Local revenues are derived almost entirely from property taxes with a small 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 24% over this period with the majority of that due to the increase in the FEFP funding coming from the state. Local revenue decreased due to the declining property values 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. Locally, the tax base has declined from \$33.6 billion certified in 2008 to \$28.9 billion in 2014. The millages during this same time period have increased from 8.237 mills to 7.336 mills. These two factors together resulted in a 18% decrease in local revenue.



## General Fund Uses



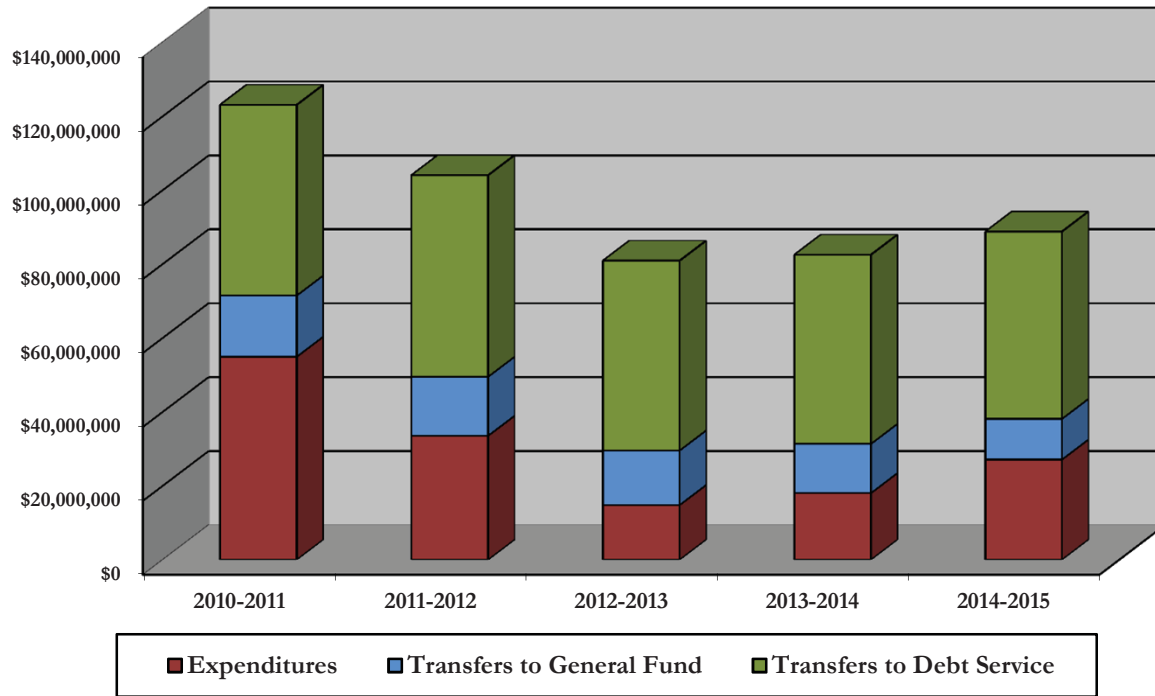
For presentation purposes, this graph groups expenditures into the three major categories: salaries, benefits, and other expenses. The ending fund balance includes non-spendable, restricted, committed, assigned and unassigned fund balances. The majority of the budget, about 79.8% is for employee compensation and benefits. Over the past five years, salary increases have totaled 8.84% with the largest increase of 5.26% in 2013-14. Health insurance is included in the benefit category and has increased 17%. The retirement rate also decreased from 10.77% to 7.37%.

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 48%. The majority of the increase over the 5-year period was in the purchased services category. Purchased services expenditures have grown from \$29.6 million to \$55.2 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



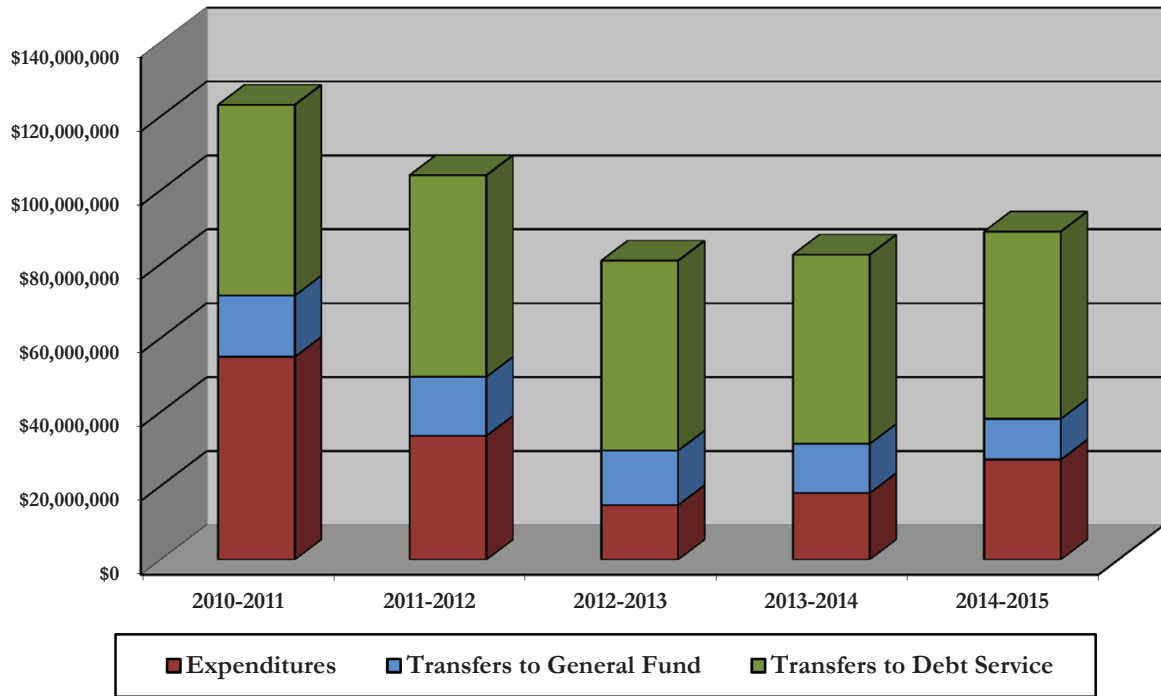
State sources of funds for capital projects are Capital Outlay and Debt Service (CO&DS), derived from a portion of motor vehicle license tax revenues. This source only generates \$300,000 to \$400,000 per year. The other State source is Public Education Capital Outlay (PECO), derived from the gross receipts tax on utilities. The State Legislature decides each year how much they will allocate for maintenance and capital projects. After three years in a row with no PECO allocation the Legislature allocated a little over \$1 million in maintenance funds for Volusia schools for school year 2014-15. Due to this, PECO has been removed from the 5-Year revenue plan until the Legislature makes consistent allocations.

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 between the 2005 and 2006 levels. In 1990, the Legislature capped the ad valorem tax levy for capital outlay at two mills. In 2009, the Legislature transferred 0.25 mills to the operating fund. In 2010, they transferred another 0.25 mills for a total loss to the capital funds of 0.50 mills. 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 were School Board approved. Due to the economic down turn in Florida, the sales tax collections have been less than originally expected for the last several years. Interest on unspent capital outlay funds and school impact fees are additional local capital outlay funds that constitute a small portion of the budget. Interest revenue has been removed from the 5-Year plan due to the uncertainty of the capital fund balances and school impact fees are being phased back into the budget after being eliminated in fiscal year 2013 due to a School Board decision to try and help the economy recover and settle a legal battle with the Home Builders Association.

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

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Nonspendable	\$ 3,295,323	\$ 3,248,155	\$ 3,726,078	\$ 4,245,798	\$ 3,823,083
Spendable:					
Restricted	162,783,059	117,741,786	94,818,771	88,450,418	81,289,015
Committed	-	-	5,410,429	-	-
Assigned	13,655,946	11,542,671	11,925,441	12,201,537	14,108,741
Unassigned	27,045,582	51,354,239	26,696,378	34,238,628	27,200,679
<b>Total General Fund</b>	<b>\$ 206,779,910</b>	<b>\$ 183,886,851</b>	<b>\$ 142,577,097</b>	<b>\$ 139,136,381</b>	<b>\$ 126,421,518</b>

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





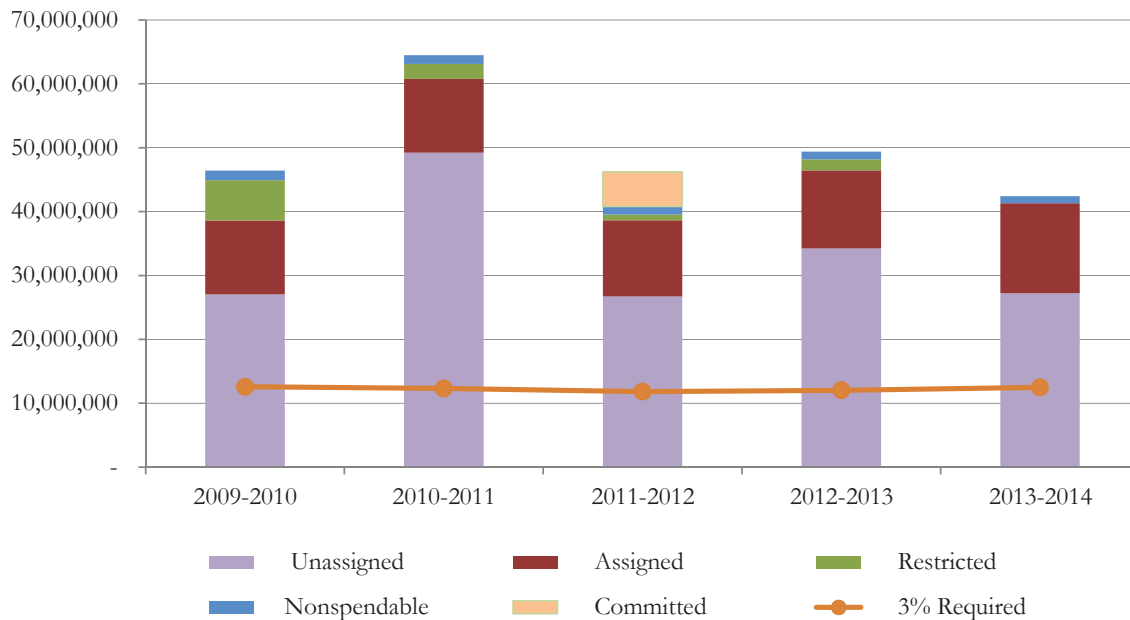
# Fund Balance Summary-General Fund

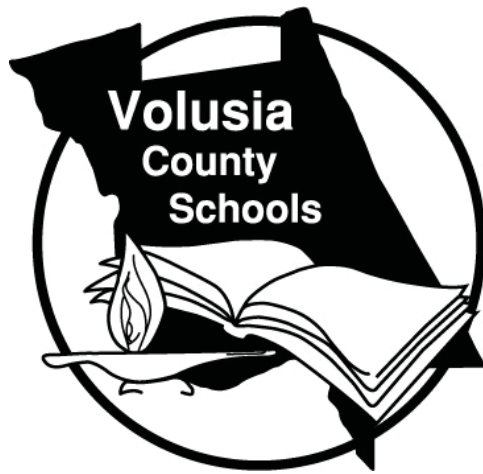
## General Fund

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Nonspendable	\$ 1,520,218	\$ 1,388,556	\$ 1,289,062	\$ 1,205,740	\$ 1,104,890
Spendable:					
Restricted	6,311,986	2,321,758	899,163	1,755,206	1,527,190
Committed	-	-	5,410,429	-	-
Assigned	11,547,648	11,542,671	11,925,441	12,201,537	14,108,741
Unassigned	27,045,582	49,232,328	26,696,378	34,238,628	27,200,679
<b>Total General Fund</b>	<b>\$ 46,425,434</b>	<b>\$ 64,485,313</b>	<b>\$ 46,220,473</b>	<b>\$ 49,401,111</b>	<b>\$ 43,941,500</b>

Over the past five years, the General Fund total fund balance decreased by \$2.5 million. In 2010 there was a major increase due to the Board instituted fund balance policy 722, which requires the district to maintain a minimum 3 percent unreserved fund balance with the desirability of 5 percent. Some other key factors were an increase in unexpended project balances, unanticipated additional property tax and medicaid revenue, and operational savings in electricity and diesel fuel. 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 primarily 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 by \$3.2 million. In 2014 the fund balance declined \$5.5 million due to salary compensation and preserving academic programs and services.

## 5-Year Fund Balance





# *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 two 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) 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 \$357 million in tax credits for participating corporation is authorized for 2014-15. 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.



## 2014-2015 Volusia FEFP Calculation

FTE Students Volusia 61,012.69	x	Program Weights	x	Weighted FTE Students Volusia 66,415.76	x	Base Student Allocation (BSA) Volusia \$4,031.77	x	District Cost Differential (DCD) Volusia 0.9739	=
--------------------------------------	---	-----------------	---	---	---	--	---	---	---

Base Funding Volusia \$260,784,192	+	Declining Enrollment Allocation Volusia \$0	+	0.748 Compression Adjustment Volusia \$4,057,344	+	0.250 Compression Adjustment Volusia \$0	+	DJJ Supplemental Allocation Volusia \$226,208	+
--	---	---	---	--	---	--	---	---	---

Proration to Available Funds Volusia \$(96,045)	+	Safe Schools Volusia \$1,615,202	+	Reading Allocation Volusia \$2,775,166	+	Supplemental Academic Instruction Volusia \$16,098,814	+	ESE Guaranteed Allocation Volusia \$22,103,900	+
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Teacher Classroom Supply Asst. Volusia \$1,027,472	+	Student Transp. Volusia \$10,325,980	+	Instructional Materials Volusia \$4,974,395	+	Virtual Education Contribution Volusia \$172,334	+	Digital Learning Allocation Volusia \$743,467	=
--	---	--	---	---	---	--	---	---	---

Gross State, Local, and Federal FEFP Volusia \$324,808,429	-	Required Local Effort Volusia \$140,881,377	=	Net State FEFP Volusia \$183,927,052	+	School Recognition & Lottery Volusia \$2,681,533	+	Class Size Reduction Volusia \$66,474,623	=
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**Volusia's Total State Funding \$253,083,208**

Based on 2nd FEFP Calculation



# FEFP Revenue Summary

	2013-2014 4th Calc	2014-2015 Conference	2014-2015 2nd Calc	Difference 2nd vs 4th
<b>Formula Components</b>				
Unweighted FTE	60,920.43	61,012.69	61,012.69	92.26
Weighted FTE	66,351.70	66,415.76	66,415.76	64.06
Base Student Allocation	3,752.30	4,031.77	4,031.77	279.47
District Cost Differential	0.9683	0.9739	0.9739	0.0056
School Taxable Value	27,144,412,805	28,475,882,386	28,893,765,446	1,749,352,641
Required Local Effort Millage	5.095	5.173	5.079	(0.016)
Discretionary Millage	0.748	0.748	0.748	-
Prior Period Funding Adj.	-	-	-	-
0.25 critical needs millage	-	-	-	-
<b>Total Millage</b>	<b>5.843</b>	<b>5.921</b>	<b>5.827</b>	<b>-0.016</b>
WFTE x BSA x DCD	\$ 241,079,088	\$ 260,784,192	\$ 260,784,192	\$ 19,705,104
ESE Guaranteed Allocation	22,068,792	22,103,900	22,103,900	35,108
Compression Adjustment - 0.748 mills	3,749,652	3,950,572	4,057,344	307,692
Declining Enrollment Supplement				-
Safe Schools	1,593,017	1,615,202	1,615,202	22,185
Reading Instruction	2,763,863	2,775,166	2,775,166	11,303
Supplemental Academic Instruction	16,076,784	16,098,814	16,098,814	22,030
Teacher Salary Increases	10,475,423	-	-	(10,475,423)
DJJ Supplemental Funding	167,490	226,208	226,208	58,718
Student Transportation	10,214,231	10,325,980	10,325,980	111,749
Instructional Materials	4,815,196	4,974,395	4,974,395	159,199
Digital Learning	-	743,467	743,467	743,467
Teacher Classroom Supply Assistance	1,022,261	1,027,472	1,027,472	5,211
Additional Allocation	214,091	-	-	(214,091)
Proration to Available funds	(1,139,840)	-	(96,045)	1,043,795
Principal Training	-	-	-	-
Virtual Education Contribution	152,174	175,057	172,334	20,160
<b>Total FEFP</b>	<b>313,252,222</b>	<b>324,800,425</b>	<b>324,808,429</b>	<b>11,556,207</b>
<b>Required Local Effort Taxes</b>	<b>(132,768,752)</b>	<b>(141,413,510)</b>	<b>(140,881,377)</b>	<b>(8,112,625)</b>
<b>Total State FEFP</b>	<b>180,483,470</b>	<b>183,386,915</b>	<b>183,927,052</b>	<b>3,443,582</b>
<b>Categoricals</b>				
Class-size Reduction	65,536,977	66,474,623	66,474,623	937,646
<b>Total Categorical Funding</b>	<b>65,536,977</b>	<b>66,474,623</b>	<b>66,474,623</b>	<b>937,646</b>
Lottery	589,662	592,179	592,179	2,517
School Recognition	2,089,354	2,089,354	2,089,354	-
<b>Total State Funding</b>	<b>248,699,463</b>	<b>252,543,071</b>	<b>253,083,208</b>	<b>4,383,745</b>
<b>Local Funding</b>				
Total Required Local Effort	132,768,752	141,413,510	140,881,377	8,112,625
Discretionary Local Effort	19,491,860	20,447,962	20,748,035	1,256,175
<b>Total Local Funding</b>	<b>152,260,612</b>	<b>161,861,472</b>	<b>161,629,412</b>	<b>9,368,800</b>
<b>Total Funding</b>	<b>\$ 400,960,075</b>	<b>\$ 414,404,543</b>	<b>\$ 414,712,621</b>	<b>\$ 13,752,546</b>
<b>Budgeted Funding Per Student</b>	<b>\$ 6,581.70</b>	<b>\$ 6,792.10</b>	<b>\$ 6,797.15</b>	

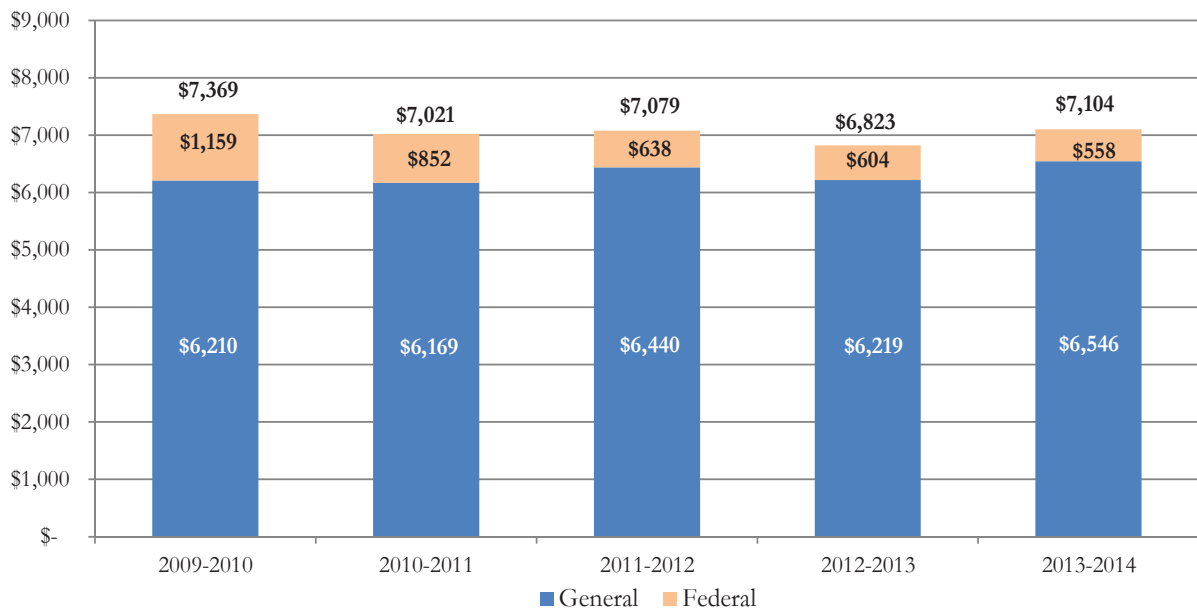


# Expenditures Per FTE

## 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
2009-2010	62,060.65	\$ 385,393,328	\$ 6,209.95	\$ 71,935,683	\$ 1,159.12	\$ 7,369.07
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

## Expenditures per FTE Student



Source: District Annual Cost Report

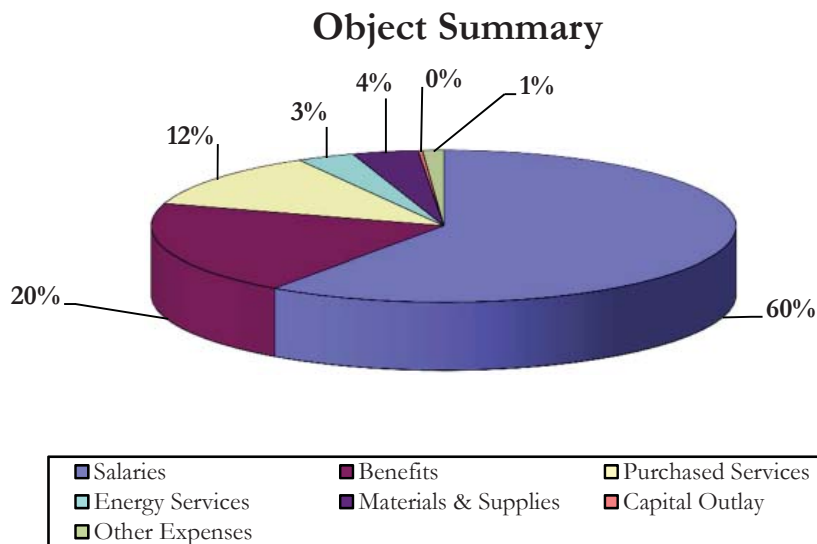
Note: 'FTE' is Full Time Equivalent student (see glossary)



# Object Summary

## General Fund 2014-2015

Object	Description	Amount
100	Salaries	\$ 275,227,630
200	Benefits	92,114,584
300	Purchased Services	55,197,882
400	Energy Services	14,658,467
500	Materials & Supplies	16,770,189
600	Capital Outlay	1,081,873
700	Other Expenses	5,409,717
900	Transfers	-
<b>Total</b>		<b>\$ 460,460,342</b>



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

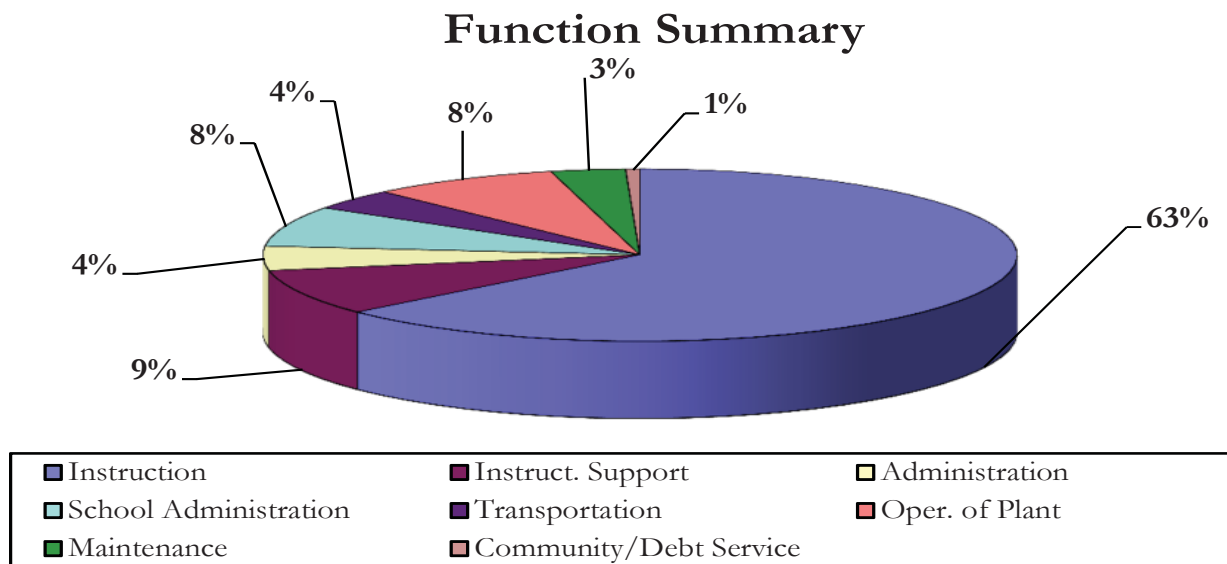




# Function Summary

## General Fund 2014-2015

Function	Description	Amount
5000	Instruction	\$ 292,071,474
6100	Pupil Personnel Services - Administration	17,043,468
6200	Instructional Media Services	6,734,085
6300	Instructional and Curriculum Development	9,557,887
6400	Instructional Staff Training Services	2,445,541
6500	Instructional Related Technology	3,968,038
7100	School Board	846,314
7200	General Administration (Superintendent's Office)	1,927,628
7300	School Administration	34,966,899
7400	Facilities Acquisition and Construction	1,090,143
7500	Fiscal Services	2,650,142
7700	Central Services	7,371,257
7800	Pupil Transportation Services	17,923,539
7900	Operation of Plant	37,322,409
8100	Maintenance of Plant	14,692,510
8200	Administrative Technology Services	7,058,931
9100	Community Services	2,790,077
9200	Debt Service	-
9700	Budgeted Transfer of Funds	-
<b>Total</b>		<b>\$ 460,460,342</b>



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

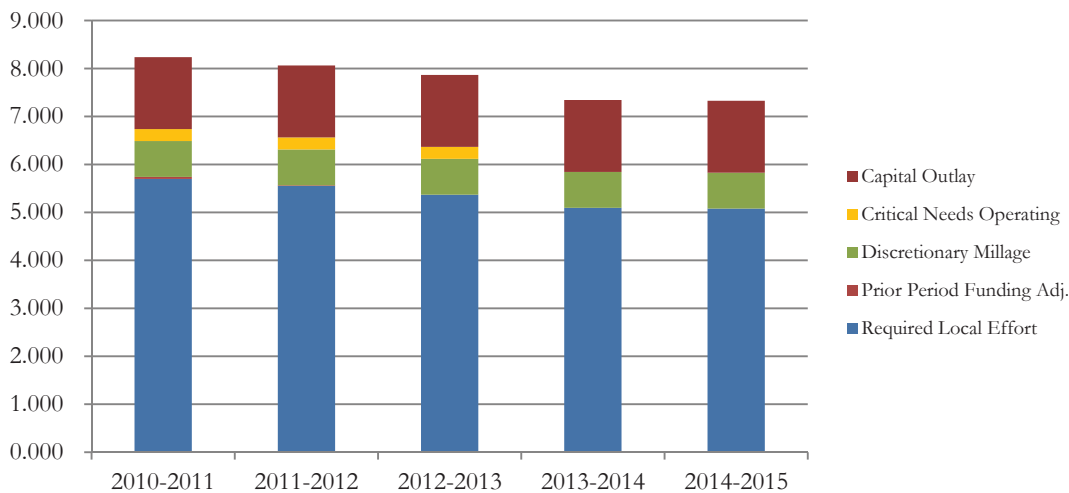


# Millage Rates

Millage	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Required Local Effort	5.698	5.551	5.368	5.095	5.079
Prior Period Funding Adj.	0.041	0.014	0.022	0.015	0.009
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	0.250	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
<b>Total</b>	<b>8.237</b>	<b>8.063</b>	<b>7.888</b>	<b>7.358</b>	<b>7.336</b>

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>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
(1) Current Year Gross Taxable Value	29,341,153,505	26,911,266,380	26,524,504,827	27,144,412,805	28,893,765,446
(2) Current Year New Taxable Value	212,192,435	164,822,615	155,863,742	148,813,394	226,603,487
(3) Current Year Adjustable Taxable	29,128,961,070	26,746,443,765	26,368,641,085	26,995,599,411	28,667,161,959
(4) Prior Year Gross Taxable Value (From Prior Year DR-403)	33,419,579,301	29,330,354,760	26,859,774,090	26,477,759,038	27,091,310,355
(5) Prior Year Millage Levy	7.805	8.237	8.063	7.888	7.358
(6) Prior Year Ad Valorem Proceeds	260,839,816	241,594,132	216,570,358	208,856,563	199,337,862
(7) The Current Year Rolled-Back	8.9546	9.0327	8.2131	7.7367	6.9535
(8) Current Year Proposed Millage Rate	8.237	8.063	7.888	7.358	7.336
(9) Current Year Proposed Rate as a % of the rolled-back rate	91.99%	89.26%	96.04%	95.11%	105.50%
(10) Current Year Rate Change as a percent of rolled-back rate	-8.01%	-10.74%	-3.96%	-4.89%	5.50%



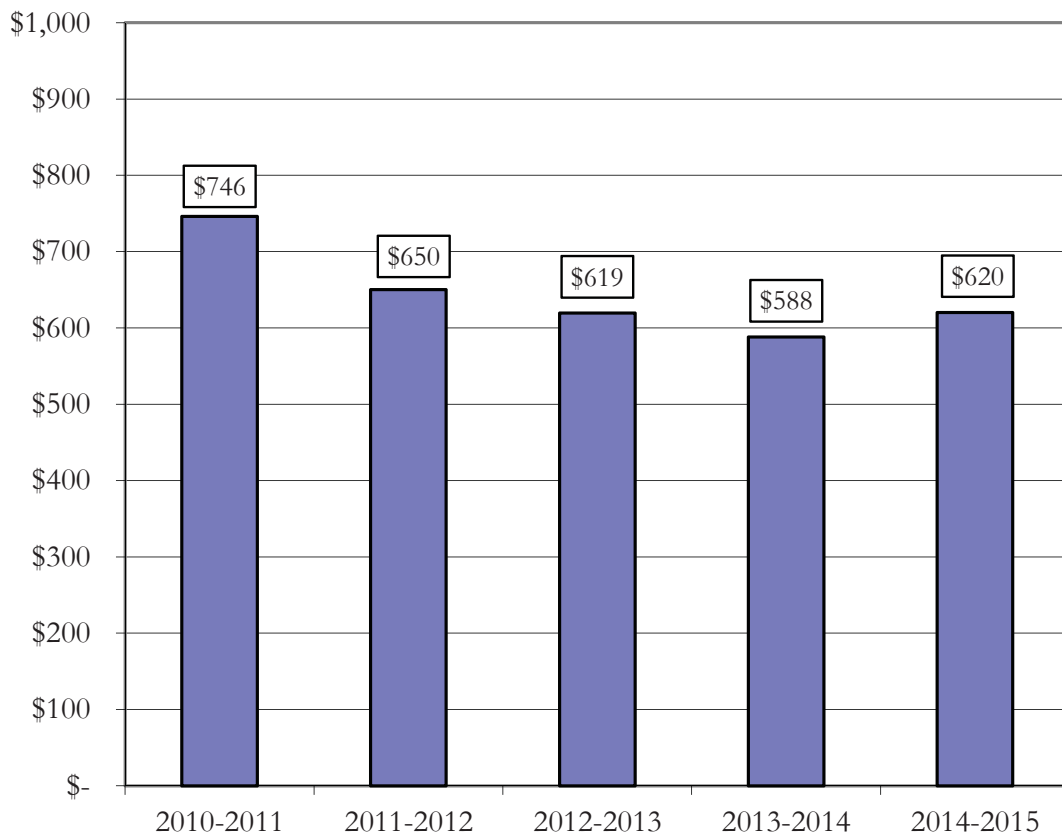
Source: District Records



# Average Homeowner Rates

	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
Assessed Value	\$ 115,572	\$ 105,635	\$ 103,523	\$ 104,920	\$ 109,543
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	90,572	80,635	78,523	79,920	84,543
Property Tax Rate	8.237	8.063	7.888	7.358	7.336
Property Tax Due	\$ 746.04	\$ 650.16	\$ 619.39	\$ 588.05	\$ 620.21
Tax Increase/(Decrease) from the Prior Year	\$ (51.47)	\$ (95.88)	\$ (30.77)	\$ (31.34)	\$ 32.16

## Average Homeowner's Property Taxes



Source: Volusia County Property Appraiser



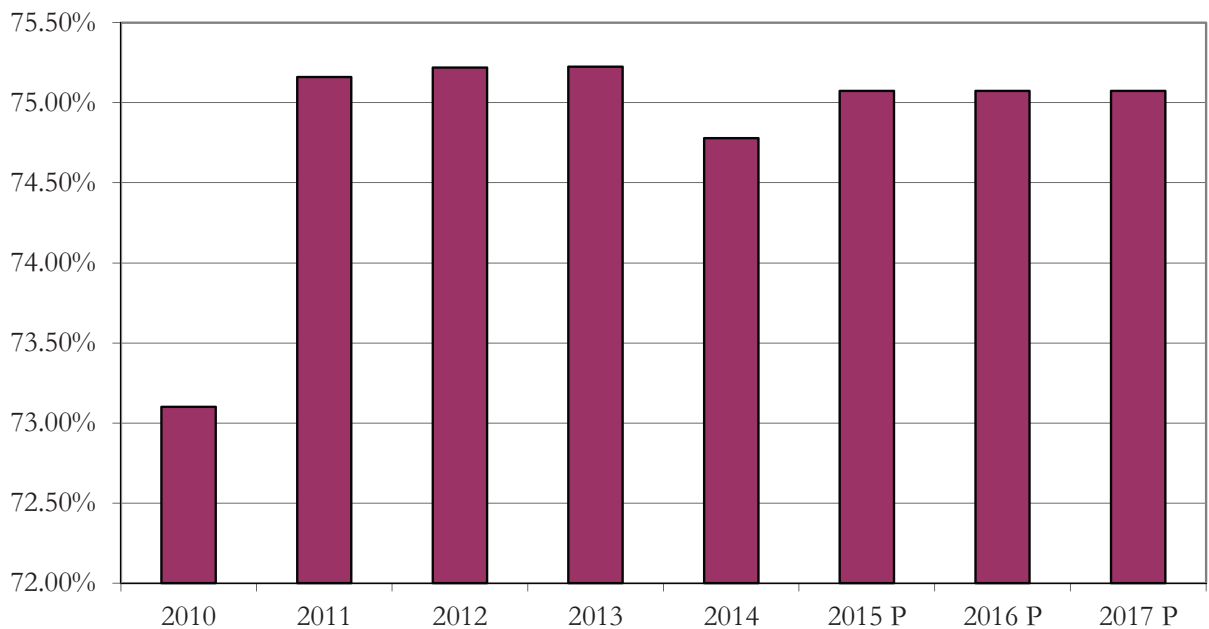
# Assessed vs. Market Value

## Assessed Value/Market Value History

Year	Assessed Value	% Incr./ (Decr)	Market Value	Ratio
2010	33,419,579,301	-16.18%	45,717,249,728	73.10%
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%
2015P	28,174,962,769	4.00%	37,529,172,985	75.07%
2016P	29,301,961,280	4.00%	39,030,339,905	75.07%
2017P	30,474,039,731	4.00%	40,591,553,501	75.07%

Note: Assessed Values are net Taxable Values after deducting allowable statutory exemptions. 2015-2017 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



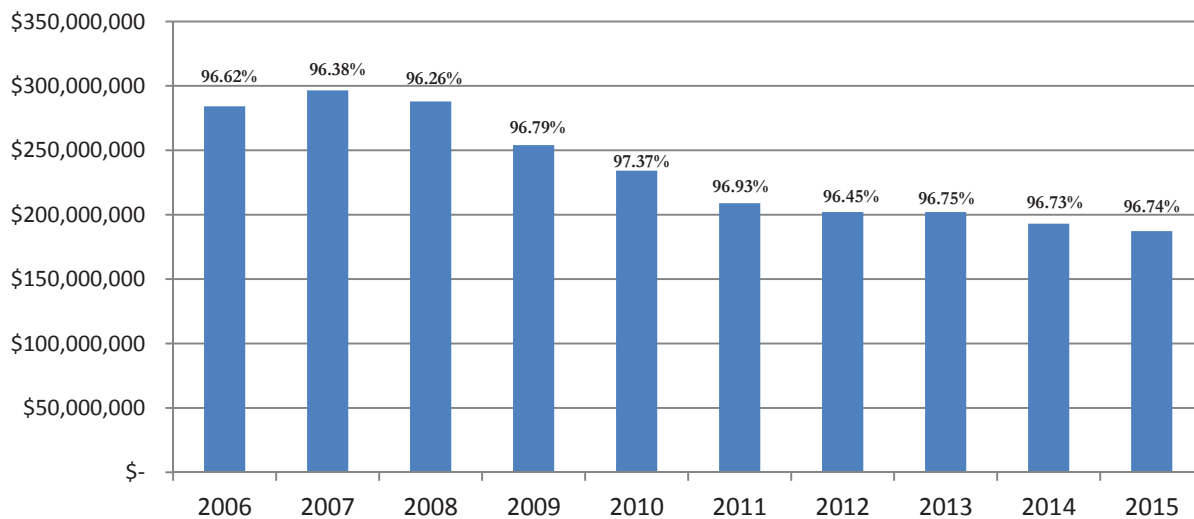
# Tax Collections

## Property Taxes

<u>Year</u>	<u>Total Tax Levy</u>	<u>% Incr./ (Decr)</u>	<u>Total Tax Collections</u>	<u>Ratio</u>
2006	248,380,407	16.59%	239,989,137	96.62%
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	193,572,155	-3.00%	187,261,703	96.74%

2015 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>
2011	29,883,829	
2012	30,526,725	2.15%
2013	31,812,156	4.21%
2014	33,733,053	6.04%
2015 P	33,347,170	-1.14%
2016 P	33,680,642	1.00%
2017 P	17,008,724	-49.50%

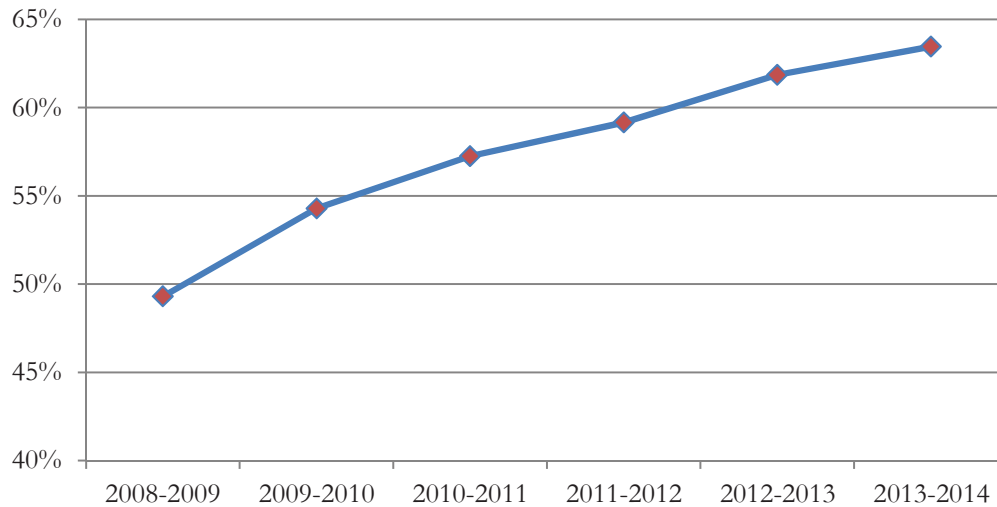


# Free and Reduced Program History

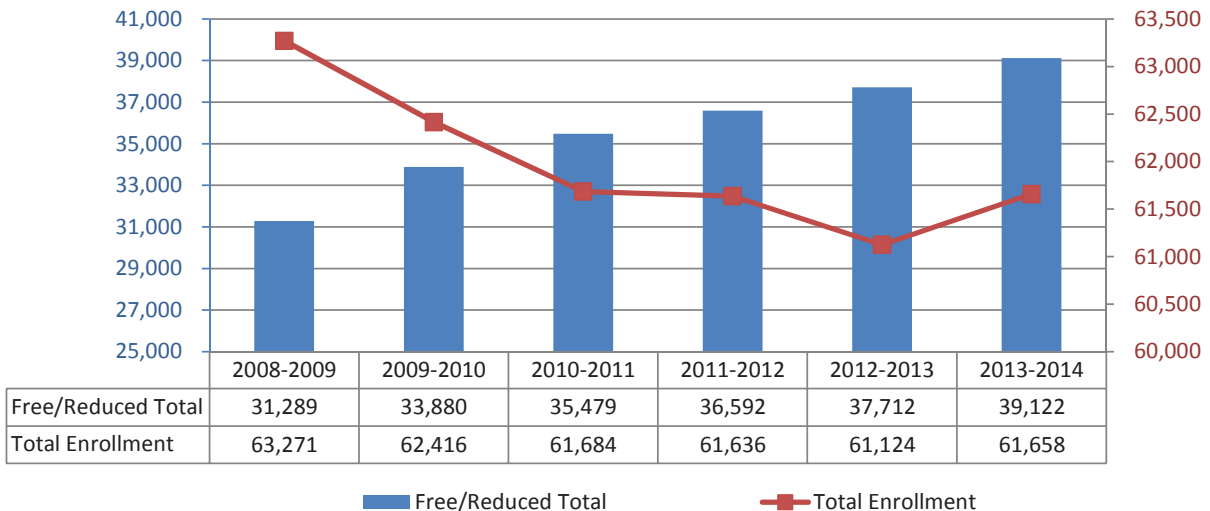
## Free and Reduced Price Meal Program

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. Over the past 6 years the percentage of free and reduced lunches has increased more than 25%.

**Percentage of Free and Reduced Lunches**



Even though enrollment decreased, the students that qualify for free and reduced lunch continued to increase as seen in the graph below.



Source: District records



# Debt Schedules

Type	Principal	Interest	Total
<b>State Board of Education Bonds:</b>			
2014-2015	1,610,000	362,050	1,972,050
2015-2016	1,690,000	281,550	1,971,550
2016-2017	1,780,000	197,050	1,977,050
2017-2018	1,875,000	108,050	1,983,050
2018-2019	155,000	14,300	169,300
2019-2020	40,000	6,550	46,550
2020-2021	40,000	4,550	44,550
2021-2022	40,000	2,550	42,550
2022-2023	45,000	1,350	46,350
<b>Total State School Bonds</b>	<b>\$ 7,275,000</b>	<b>\$ 978,000</b>	<b>\$ 8,253,000</b>
<b>Sales Tax Revenue Bonds:</b>			
2014-2015	23,805,000	3,102,683	26,907,683
2015-2016	24,930,000	1,920,996	26,850,996
2016-2017	26,170,000	649,758	26,819,758
<b>Total Sales Tax Revenue</b>	<b>\$ 74,905,000</b>	<b>\$ 5,673,436</b>	<b>\$ 80,578,436</b>
<b>Certificates of Participation:</b>			
2014-2015	10,455,000	12,733,984	23,188,984
2015-2016	10,460,000	12,309,834	22,769,834
2016-2017	10,895,000	11,878,434	22,773,434
2017-2018	11,375,000	11,395,834	22,770,834
2018-2019	11,880,000	10,890,234	22,770,234
2019-2020	12,410,000	10,358,094	22,768,094
2020-2021	12,970,000	9,801,150	22,771,150
2021-2022	13,575,000	9,189,450	22,764,450
2022-2023	14,225,000	8,548,600	22,773,600
2023-2024	14,895,000	7,876,450	22,771,450
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
<b>Total Certificates of Participation</b>	<b>\$ 272,010,000</b>	<b>\$ 139,498,213</b>	<b>\$ 411,508,213</b>
<b>Total Debt</b>	<b>\$ 354,190,000</b>	<b>\$ 146,149,649</b>	<b>\$ 500,339,649</b>





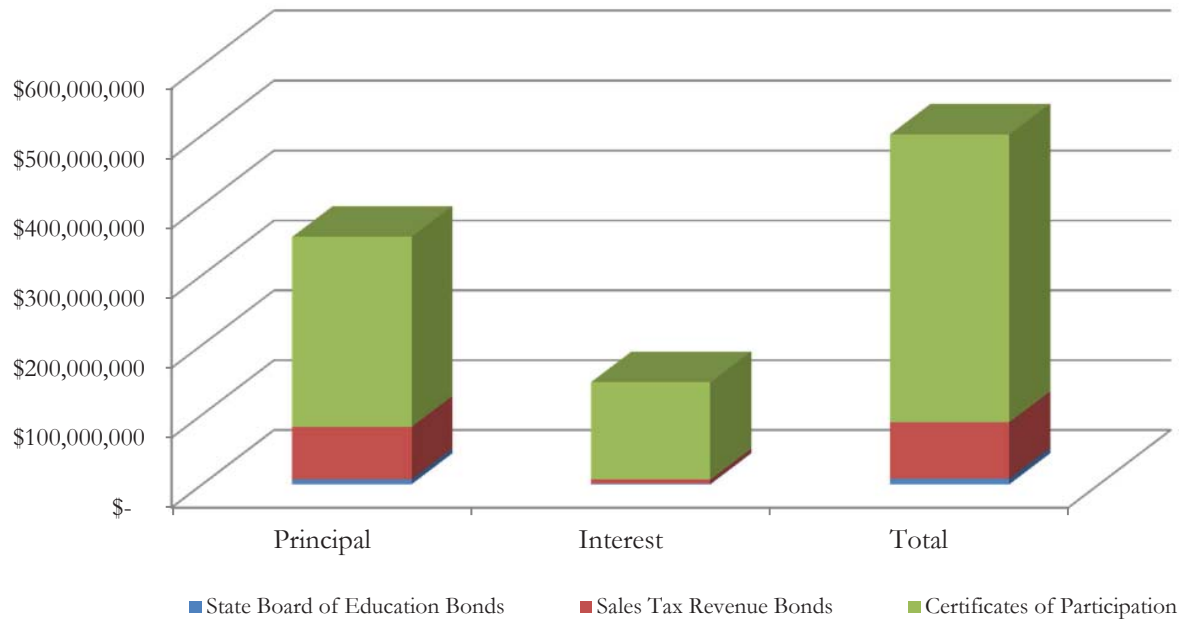
## Projects Funded By Debt

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 a explanation of each issue above check the Financial Section under Debt Overview.

### Outstanding Debt

Type	Principal	Interest	Total
State Board of Education Bonds	\$ 7,275,000	\$ 978,000	\$ 8,253,000
Sales Tax Revenue Bonds	\$ 74,905,000	\$ 5,673,436	\$ 80,578,436
Certificates of Participation	\$ 272,010,000	\$ 139,498,213	\$ 411,508,213
<b>Total Debt as of June 30, 2014</b>	<b>\$ 354,190,000</b>	<b>\$ 146,149,649</b>	<b>\$ 500,339,649</b>

### Outstanding Debt



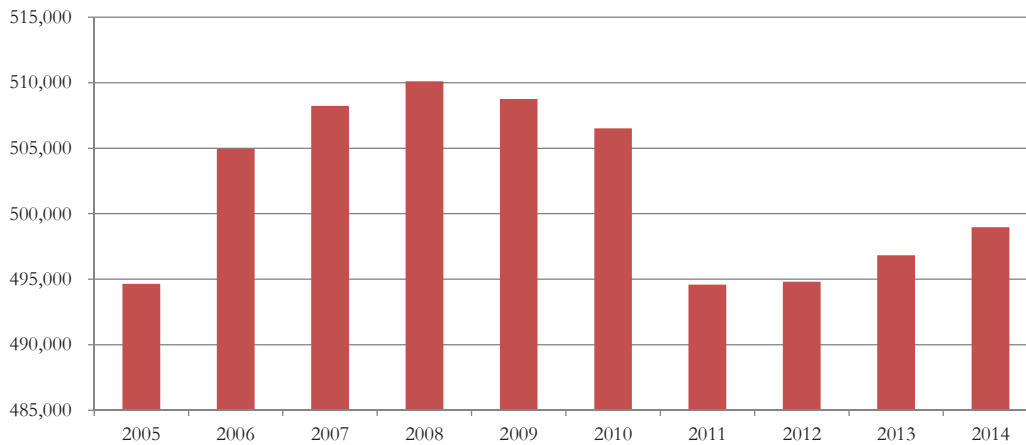
Source: District records

# Demographic and Economic Statistics

<u>Year</u>	<u>Population</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2005	494,649	\$ 25,289	3.8%
2006	504,963	\$ 26,408	3.1%
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%

Source: Florida Research & Economic Database(2004-2010,2013-14); US Census Bureau (2011-2012); United States Department of Commerce, Bureau of Economic and Business Research (2005-2012), Florida Research and Economic Database (2013-2014)

## Population



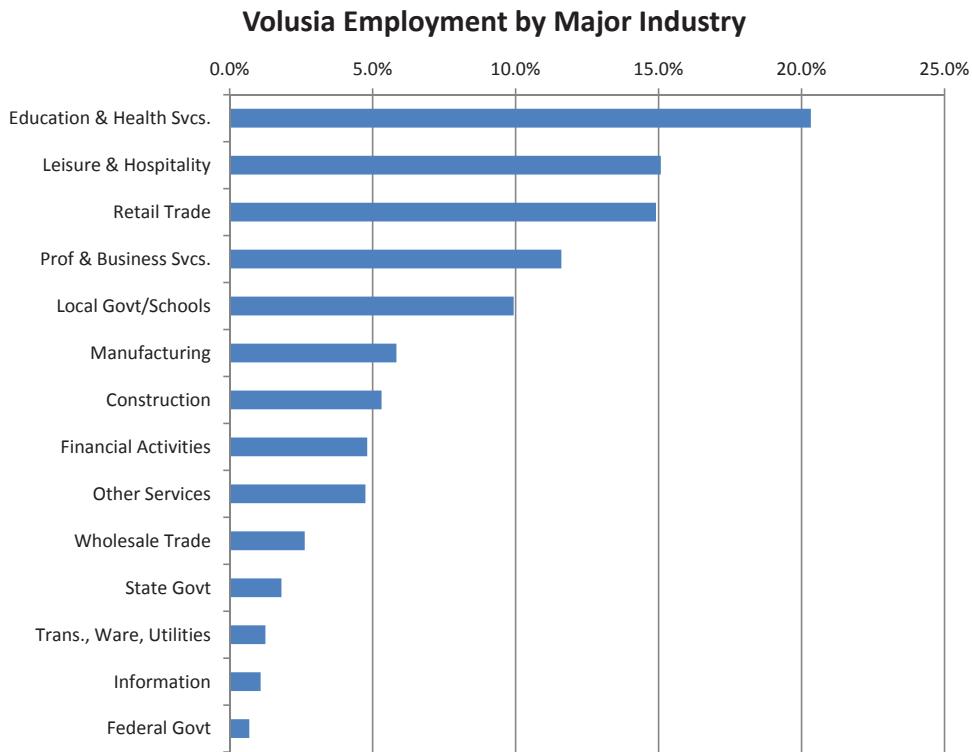
## Unemployment Rate



# Volusia Employment by Major Industry

Industry	2nd Qtr, 2014
Education & Health Svcs.	32,533
Leisure & Hospitality	24,133
Retail Trade	23,867
Professional & Business Svcs.	18,567
Local Government/Schools	15,900
Manufacturing	9,333
Construction	8,500
Financial Activities	7,700
Other Services	7,600
Wholesale Trade	4,200
State Government	2,900
Trans., Warehousing, Utilities	2,000
Information	1,733
Federal Government	1,100
<b>Total Non-Agri. Empl.</b>	<b>160,066</b>

Source: Volusia County Department of Economic Development

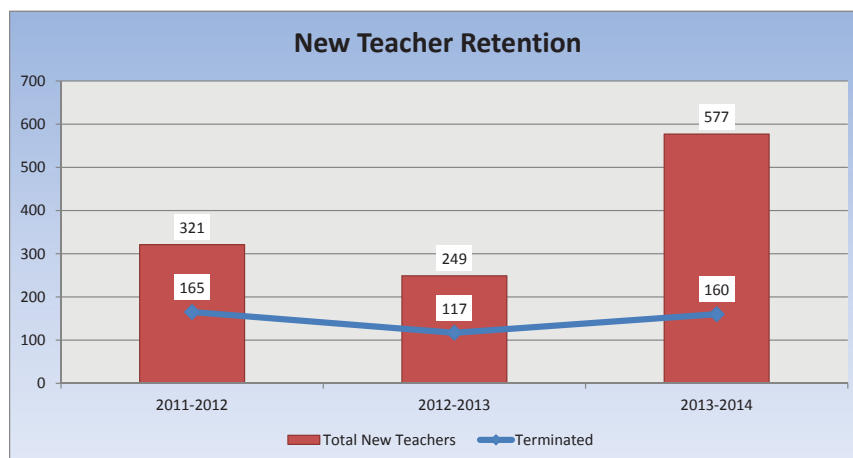
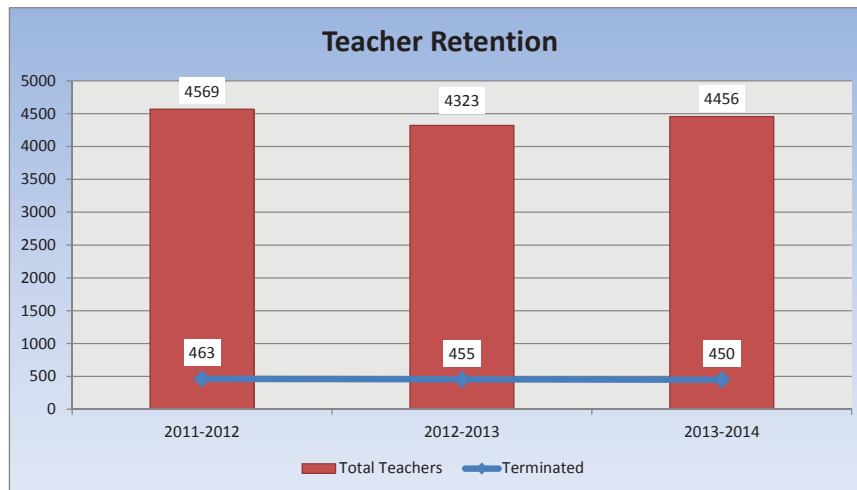


# Teacher Recruitment and Retention

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	TERMINATED	TEACHER RETENTION RATE
2011-2012	4248	298	93%
	*321	*165	49%
2012-2013	4074	338	92%
	*249	*117	53%
2013-2014	3879	290	92%
	*577	*160	72%

\*NEW teachers



Source: District records

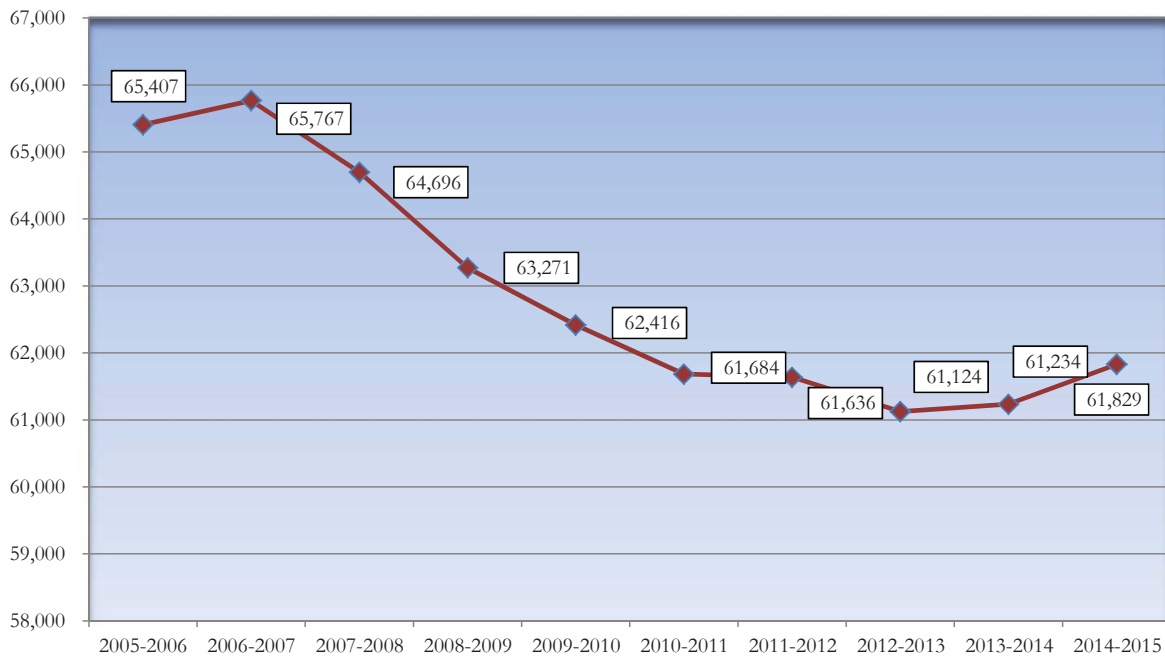


# 20 Day Enrollment History

Fall	Elementary	Middle	High	Special Centers	Total	Annual Change
2005-2006	29,669	14,653	20,251	834	65,407	363
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

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

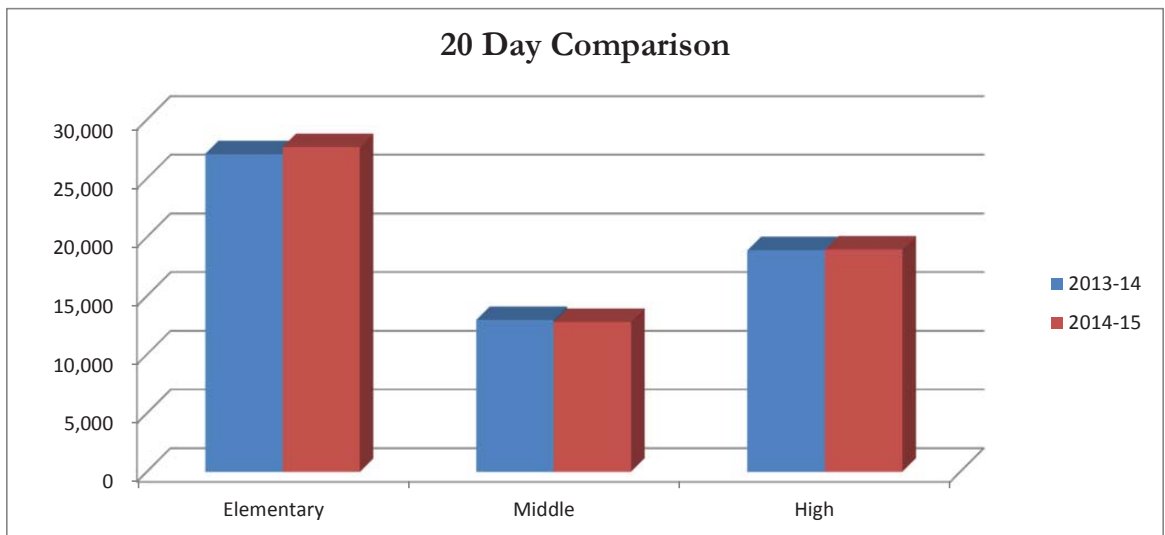
School Name	2013-2014 20 Day	2014-2015 20 Day	Difference
Blue Lake Elementary School	683	665	(18)
Champion Elementary School	581	625	44
Chisholm Elementary School	383	408	25
Citrus Grove Elementary School	805	883	78
Coronado Beach Elementary School	292	302	10
Cypress Creek Elementary School	761	793	32
DeBary Elementary School	778	762	(16)
Deltona Lakes Elementary School	731	753	22
Discovery Elementary School	673	714	41
Edgewater Public	588	601	13
Enterprise Elementary School	577	604	27
Forest Lake Elementary School	654	643	(11)
Freedom Elementary School	678	663	(15)
Friendship Elementary School	452	419	(33)
Holly Hill School	937	958	21
Horizon Elementary School	683	709	26
Indian River Elementary School	672	646	(26)
Longstreet Elementary School	426	441	15
Manatee Cove Elementary School	739	762	23
George Marks Elementary School	561	566	5
McInnis Elementary School	367	366	(1)
Orange City Elementary School	622	615	(7)
Ormond Beach Elementary School	297	293	(4)
Ortona Elementary School	225	241	16
Osceola Elementary School	421	441	20
Osteen Elementary School	526	553	27
Palm Terrace Elementary School	574	621	47
Pathways Elementary School	717	719	2
Pierson Elementary School	558	568	10
Pine Trail Elementary School	687	720	33
Port Orange Elementary School	409	411	2
Pride Elementary School	583	547	(36)
Read-Pattillo Elementary School	426	404	(22)
Turie T. Small Elementary School	478	448	(30)
South Daytona Elementary School	781	846	65
Spirit Elementary School	686	757	71
Spruce Creek Elementary School	678	724	46
Starke Elementary School	390	404	14
Sugar Mill Elementary School	617	639	22
Sunrise Elementary School	510	479	(31)
Sweetwater Elementary School	636	613	(23)
Timbercrest Elementary School	738	729	(9)
Tomoka Elementary School	735	757	22
Volusia Pines Elementary School	618	595	(23)
Westside Elementary School	526	599	73
Woodward Elementary School	603	653	50
<b>Total Elementary Schools</b>	<b>27,062</b>	<b>27,659</b>	<b>597</b>



# 20 Day Enrollment Comparison by School

School Name	2013-2014 20 Day	2014-2015 20 Day	Difference
Campbell Middle School	939	849	(90)
Creekside Middle School	1,149	1,192	43
Deland Middle School	1,093	1,064	(29)
Deltona Middle School	1,137	1,092	(45)
Galaxy Middle School	1,067	1,063	(4)
Heritage Middle School	1,210	1,197	(13)
Hinson Middle School	875	915	40
New Smyrna Beach Middle School	1,160	1,168	8
Ormond Beach Middle School	1,108	1,049	(59)
River Springs Middle School	1,365	1,316	(49)
Silver Sands Middle School	1,130	1,173	43
Southwestern Middle School	688	685	(3)
<b>Total Middle Schools</b>	<b>12,921</b>	<b>12,763</b>	<b>(158)</b>

School Name	2013-2014 20 Day	2014-2015 20 Day	Difference
Atlantic High School	1,048	1,035	(13)
DeLand High School	2,382	2,351	(31)
Deltona High School	1,686	1,724	38
Mainland High School	1,904	1,928	24
New Smyrna High School	1,911	1,923	12
Pine Ridge High School	1,634	1,660	26
Seabreeze High School	1,672	1,667	(5)
Spruce Creek High School	2,742	2,641	(101)
Taylor Middle/High School	1,086	1,110	24
University High School	2,806	2,888	82
<b>Total High Schools</b>	<b>18,871</b>	<b>18,927</b>	<b>56</b>

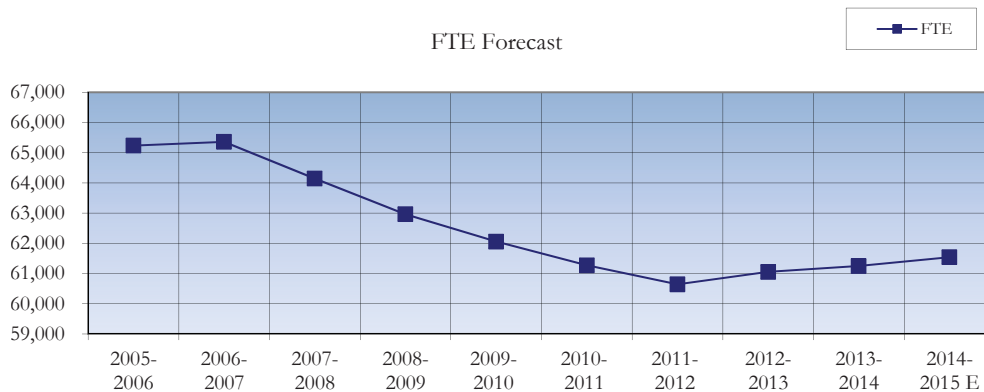


# FTE Forecast

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 2014-15, a 2-year average is 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	64,613.77	972.14
2005-2006	65,235.12	621.35
2006-2007	65,360.46	125.34
2007-2008	64,146.45	(1,214.01)
2008-2009	62,964.81	(1,181.64)
2009- 2010	62,060.65	(904.16)
2010- 2011	61,272.40	(788.25)
2011-2012	60,640.66	(631.74)
2012-2013	61,055.91	415.25
2013-2014	61,249.44	193.53
2014-2015 E	61,542.12	292.68

E=Estimate

Source: District Records

Actual FTE will be available June, 2015 for 2014-2015. FTE projections will be available January, 2015 for 2015-2016. The same variables that influence the enrollment forecast also influence the FTE forecast. Additional variables can influence FTE according to legislative policy.



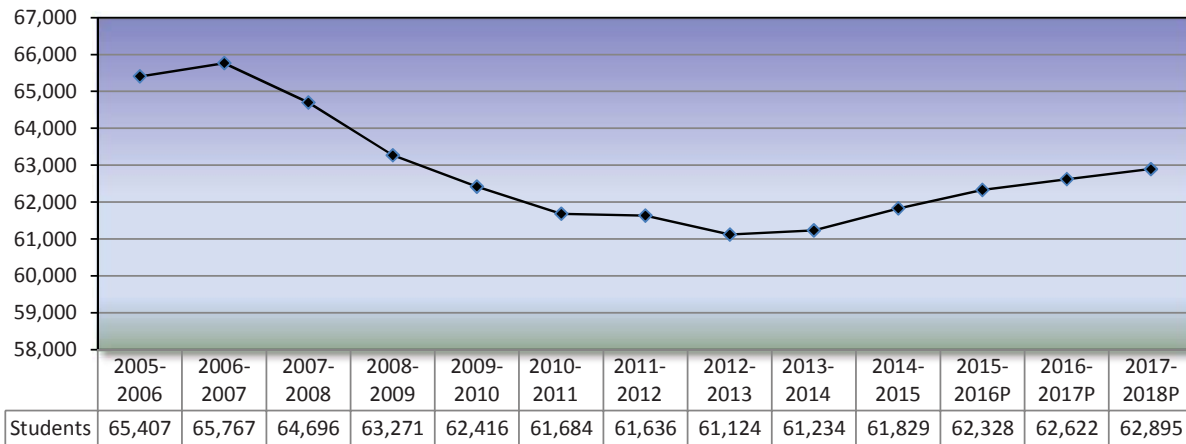


# Student Enrollment Trends & Forecast

Volusia County Schools declined by 3,578 students during the ten-year period of 2005-06 through 2014-15, or -5.5%. In 2005-06, the growth rate was 0.56% 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 second year of growth for a two year total of 705 students. The cohort projection model is showing continued grow 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 2014-15 year is based on an average growth rate experienced over the past two years. The greater the number of years forecasted, the greater the error. Various departments use the forecast for planning purposes.



# Elementary School Formulas

Program	FY15 Formula
<p><b>Teachers</b></p> <ul style="list-style-type: none"> <li>Kindergarten - Third</li> <li>Fourth - Fifth</li> <li>Art / Music</li> <li>PE</li> <li>ESOL</li> <li>Separate Class - Gifted (K-3)</li> <li>Separate Class - Gifted (4-5)</li> <li>Separate Class - VE Mild/Consultation</li> <li>Separate Class - Multi-VE</li> <li>Separate Class - E/BD</li> <li>Pre-K VE Mild</li> <li>Pre-K Multi-VE</li> <li>Pre-K Language</li> </ul>	<ul style="list-style-type: none"> <li>1 unit for 16.5 Students</li> <li>1 unit for 19.5 Students</li> <li>Enrollment x (50/1250)/20; Minimum=0.5 unit</li> <li>Enrollment x (90/1250)/20; Minimum=0.5 unit</li> <li>See page 164</li> <li>1 unit for 16.5 Students</li> <li>1 unit for 19.5 Students</li> <li>1 unit for 16.0 Students</li> <li>See page 164</li> <li>See page 164</li> <li>1 unit for 7 Students</li> <li>1 unit for 6 Students</li> <li>1 unit for 7 Students</li> </ul>
<p><b>Paraprofessionals</b></p> <ul style="list-style-type: none"> <li>ESOL</li> <li>Separate Class - VE Mild</li> <li>Separate Class - Multi-VE</li> <li>Separate Class - E/BD</li> <li>Separate Class - Language</li> <li>Pre-K VE Mild</li> <li>Pre-K Multi-VE</li> <li>Pre-K Language</li> </ul>	<ul style="list-style-type: none"> <li>See page 164</li> <li>([enroll*30%]/16)*0.75 (0.75=6 hrs.)</li> <li>See page 164</li> <li>See page 164</li> <li>1 - 6.5 hr paraprofessional per teacher</li> <li>1 - 6.5 hr paraprofessional per teacher</li> <li>2 - 6.5 hr paraprofessional per teacher</li> <li>1 - 6.5 hr paraprofessional per teacher</li> </ul>
<p><b>Instructional Support</b></p> <ul style="list-style-type: none"> <li>Media Specialists</li> <li>Certified School Counselors</li> <li>Assistant Principals (11 months)</li> <li>Clerical</li> <li>Custodial</li> </ul>	<ul style="list-style-type: none"> <li>1 per School</li> <li>1 per School</li> <li>1 per School</li> <li>See page 159</li> <li>Contracted Service</li> </ul>

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



# Elementary School Clerical Formulas

## Base Enrollment of 300 - 500 Students

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

## Base Enrollment of 501 - 700 Students

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

## Base Enrollment of > 700 Students

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

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

## Small School Allocation

### Base Enrollment of <300 Students

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

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	FY15 Formula
<b>Teachers</b> 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 164 $(\text{enrollment}/60\%)/13$ 1 unit for 10 Students 1 unit for 18.5 Students See page 164 See page 164
<b>Paraprofessionals</b> ESOL VE Mild/Consultation Sm. Group Separate Class - Multi-VE Separate Class - E/BD	See page 164 $([\text{enroll} * 20\%] / 13) * 0.88$ (0.88=7.0 hrs) See page 164 See page 164
<b>Instructional Support</b> 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 161 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
<b>Base Allocation:</b>				
Office Specialist III	3	12	8	3.00
Office Specialist II	1	12	8	1.00
Office Specialist I	4	11	8	3.68
<b>Total Base Allocation</b>	<b>8</b>			<b>7.68</b>

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	FY15 Formula
<p><b>Teachers</b></p> <ul style="list-style-type: none"> <li>Core - Grades 6-8 (Taylor Middle-High)</li> <li>Non-Core - Grades 6-8 (Taylor Middle-High)</li> <li>Core - Grades 9-12</li> <li>Non-Core - Grades 9-12</li> <li>AP</li> <li>IB</li> <li>ESOL</li> <li>VE Mild/Supt. Fac/Consultation Sm.Gr.</li> <li>VE Modified</li> <li>Separate Class - Multi-VE</li> <li>Separate Class - E/BD</li> <li>Separate Class - VE Mild - Middle</li> <li>Separate Class - Gifted - Middle</li> </ul>	<ul style="list-style-type: none"> <li>1 unit for 18.5 Students</li> <li>1 unit for 35.0 Students</li> <li>1 unit for 25.0 Students</li> <li>1 unit for 39.0 Students</li> <li>units allocated based on earnings</li> <li>funds allocated based on earnings</li> <li>See page 164</li> <li><math>(\text{enrollment}/60\%)/12.5</math></li> <li>1 unit for 10.0 Students</li> <li>See page 164</li> <li>See page 164</li> <li><math>(\text{enrollment}/60\%)/13</math></li> <li>1 unit for 18.5 Students</li> </ul>
<p><b>Paraprofessionals</b></p> <ul style="list-style-type: none"> <li>ESOL</li> <li>VE Mild/Consultation Sm. Group</li> <li>Separate Class - Multi-VE</li> <li>Separate Class - E/BD</li> </ul>	<ul style="list-style-type: none"> <li>See page 164</li> <li><math>([\text{enroll}*20\%]/12.5)*0.94</math> (0.94=7.5 hrs.)</li> <li>See page 164</li> <li>See page 164</li> </ul>
<p><b>Instructional Support</b></p> <ul style="list-style-type: none"> <li>Media Specialists</li> <li>Certified School Counselors</li> <li>Assistant Principals</li> <li>ESE Assistant Principal</li> <li>Teacher on Assignment (10 months)</li>   <li>Clerical</li> <li>Campus Advisor</li> <li>Custodial</li> </ul>	<ul style="list-style-type: none"> <li>1 per school</li> <li>1 per 450 students, minimum 3</li> <li>up to 2100=3; over 2100=4</li> <li>1 per school, funded through IDEA</li> <li>Enrollment &lt; 1,500 = 0</li> <li>Enrollment 1500+ = 1</li> <li>See page 163</li> <li>4 per school</li> <li>Contracted Service</li> </ul>

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
<b>Base Allocation:</b>				
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
<b>Total Base Allocation</b>	<b>12</b>			<b>11.59</b>

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

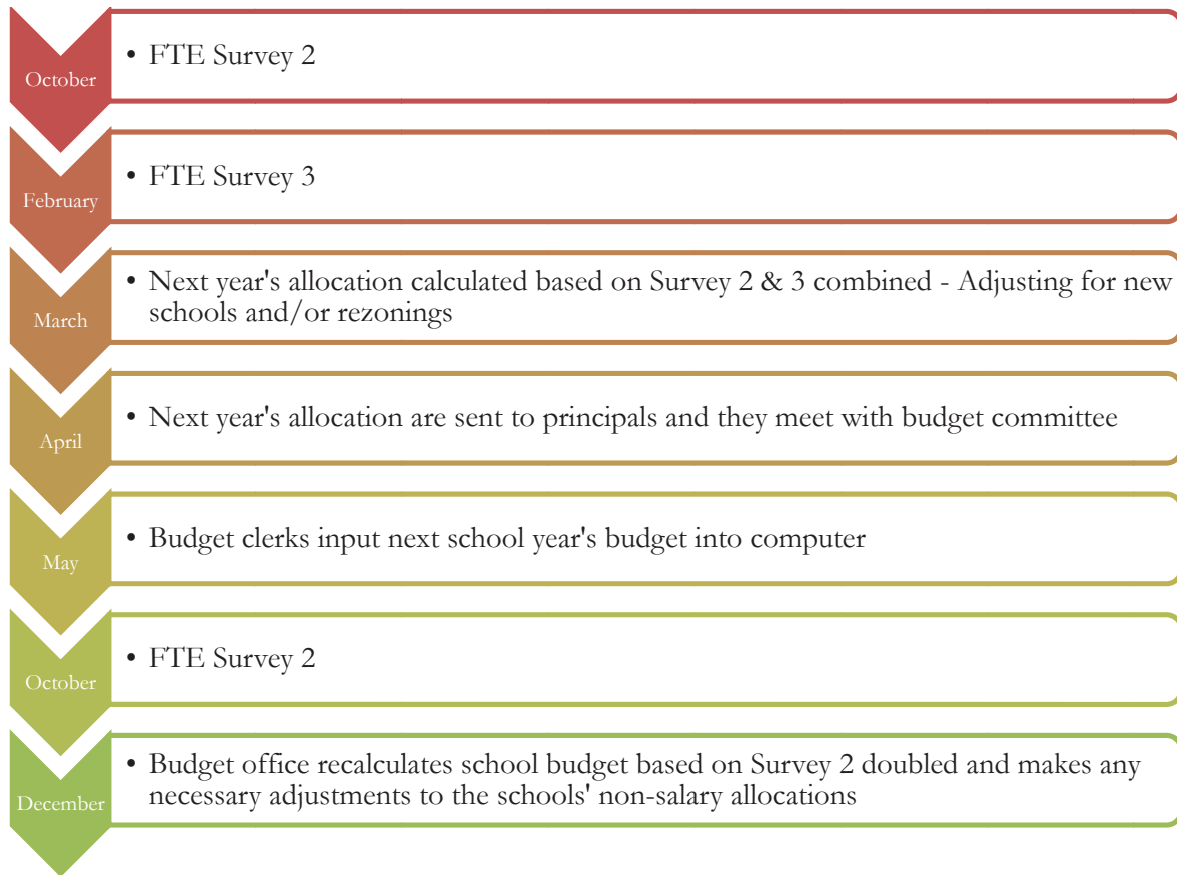
### \* E/BD & Multi-VE Para hours:

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)	$(WFTE \times \$31 \times 60\%)$
Other (Functions 6120, 6200, 7300)	$(WFTE \times \$31 \times 40\%)$
Media Supplement - Project 1065	$(WFTE \times \$2.25)$
School Improvement - Project 0865	$(WFTE \times \$5.00)$

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	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Budgeted Positions	Increase/ (Decrease)
<b>ELEMENTARY</b>						
Teachers	2,099.5	2,080.3	1,950.2	2,104.2	2,198.8	94.6
Paraprofessionals	215.1	217.4	227.0	241.3	254.7	13.4
Media Specialists	42.5	43.5	43.5	44.0	46.5	2.5
Certified School Counselors	42.5	44.0	44.5	44.0	47.0	3.0
IEP Facilitator	19.4	-	-	-	-	-
Speech Clinician	45.4	44.3	44.0	44.7	45.4	0.7
Community Ed. Facilitator	1.0	1.0	1.0	1.0	1.0	-
Principal	41.0	41.0	42.0	41.0	46.0	5.0
Assistant Principals	35.0	41.0	40.0	41.0	47.0	6.0
TOA/TAA	12.0	9.0	40.0	40.0	2.0	(38.0)
Clerical	200.9	208.3	203.9	199.2	199.1	(0.1)
Campus Advisor	-	1.0	1.0	1.0	2.0	1.0
Custodians	198.5	206.5	205.5	-	-	-
SWC Manager	45.0	45.9	45.9	45.9	45.9	-
SWC Assistant/DR Aide	144.3	154.5	149.6	145.9	144.4	(1.5)
<b>ELEMENTARY TOTAL</b>	<b>3,142.1</b>	<b>3,137.8</b>	<b>3,038.1</b>	<b>2,993.2</b>	<b>3,079.8</b>	<b>86.6</b>
<b>MIDDLE</b>						
Teachers	834.6	815.3	723.6	800.3	817.5	17.2
Paraprofessionals	81.5	87.1	82.2	83.3	83.3	-
Media Specialists	13.0	12.0	12.0	12.0	12.0	-
Certified School Counselors	35.0	35.0	35.0	36.0	35.0	(1.0)
IEP Facilitator	9.8	-	-	-	-	-
Speech Clinician	6.6	6.2	6.0	5.4	5.0	(0.4)
Principal	13.0	12.0	12.0	12.0	12.0	-
Assistant Principals	39.0	36.0	36.0	36.0	36.0	-
TOA/TAA	-	1.0	1.0	1.0	2.0	1.0
Clerical	107.8	99.3	90.8	90.7	90.2	(0.5)
Custodians	99.4	94.5	84.0	-	-	-
Campus Advisors	26.0	24.0	24.0	25.0	27.0	2.0
SWC Manager	13.0	12.0	12.0	12.0	12.0	-
SWC Assistant/DR Aide	67.6	64.5	60.6	59.8	57.8	(2.0)
<b>MIDDLE TOTAL</b>	<b>1,346.3</b>	<b>1,299.0</b>	<b>1,179.2</b>	<b>1,173.5</b>	<b>1,189.8</b>	<b>16.3</b>
<b>HIGH</b>						
Teachers	1,084.7	1,079.1	1,025.3	1,044.1	1,064.7	20.6
Paraprofessionals	134.1	133.5	129.5	124.8	130.5	5.7
Media Specialists	10.0	10.0	10.0	10.0	10.0	-
Certified School Counselors	49.0	45.0	45.0	48.0	48.0	-
Athletic Directors	6.0	5.5	5.5	5.5	5.5	-
IEP Facilitator	12.8	-	-	-	-	-
Speech Clinician	4.7	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	43.0	43.0	-
TOA/TAA	14.0	14.0	14.0	10.0	10.0	-
Specialist, SIG Proj Mgmt	-	-	-	-	1.0	1.0
Clerical	129.3	127.8	119.2	118.4	119.6	1.2
Custodians	146.6	146.9	136.5	-	-	-
Campus Advisors	41.0	40.0	40.0	40.0	42.0	2.0
FMT-Ag Farm Facility	2.6	2.6	2.6	2.6	2.6	-
SWC Manager	10.0	10.0	10.0	10.0	10.0	-
SWC Assistant/DR Aide	51.1	48.4	45.6	45.1	45.0	(0.1)
<b>HIGH TOTAL</b>	<b>1,748.9</b>	<b>1,720.3</b>	<b>1,640.8</b>	<b>1,516.1</b>	<b>1,546.5</b>	<b>30.4</b>



# School Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Budgeted Positions	Increase/ (Decrease)
<b>SPECIAL CENTERS</b>						
Teachers	75.0	53.0	60.0	51.3	53.8	2.5
Paraprofessionals	12.2	10.5	11.5	10.5	10.5	-
IEP Facilitator	0.4	-	-	-	-	-
Placement Specialists	1.0	1.0	2.0	2.0	2.0	-
Speech Clinicians	0.1	0.1	0.1	0.1	0.1	-
Certified School Counselors	7.0	4.0	4.0	5.0	5.0	-
Instructional Specialists	-	-	1.0	2.0	2.0	-
Coordinators	-	-	1.0	1.0	1.0	-
User Support Analyst	-	-	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	6.0	5.0	4.0	4.0	4.0	-
TOA/TAA	4.0	3.0	5.0	3.0	3.0	-
Clerical	14.7	11.8	12.2	11.3	12.3	1.0
Custodians	4.0	2.0	2.0	-	-	-
Campus Advisors	3.6	1.6	1.6	1.6	1.6	-
SWC Dining Room Aides	0.9	0.3	0.3	0.3	0.3	-
<b>SPECIAL CENTER TOTAL</b>	<b>129.9</b>	<b>93.4</b>	<b>106.7</b>	<b>94.1</b>	<b>98.6</b>	<b>4.5</b>
<b>SCHOOL TOTALS</b>	<b>6,367.2</b>	<b>6,250.4</b>	<b>5,964.8</b>	<b>5,776.9</b>	<b>5,914.7</b>	<b>137.8</b>
<b>SCHOOL-WIDE POSITIONS</b>						
Deaf Interpreter	10.6	11.4	11.5	12.3	12.3	-
Diagnostic Teacher	4.2	4.3	5.2	3.3	3.3	-
ESE Teacher (Language)	7.0	10.5	10.5	10.5	10.5	-
Employment Advisor	10.0	10.0	10.0	10.0	8.0	(2.0)
Family Support Specialist	1.0	1.0	-	-	-	-
Instructional Support Teacher	11.0	-	-	-	-	-
IEP Facilitator	-	19.4	-	-	-	-
Nursing Staff	58.0	58.6	59.0	62.9	62.8	(0.1)
Paraprofessional 3, Speech	14.9	14.9	14.9	14.9	14.9	-
Paraprofessional 4, ESE Support	8.2	8.3	8.3	8.3	8.7	0.4
Placement Specialist	16.0	16.0	30.0	28.0	28.0	-
Psychologist/Psych. Intern	26.8	26.8	26.8	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	15.0	13.0	15.0	2.0
Speech Clinician	4.6	5.0	4.0	4.0	4.0	-
Teacher on Assignment	33.6	28.6	1.0	2.0	2.0	-
Tcr, Peer Asst & Review (PAR)	-	15.0	15.0	16.0	16.0	-
User Support Analysts	28.0	25.0	24.0	24.0	24.0	-
Vision Teacher	7.5	7.5	7.5	7.1	7.1	-
Dept. Staff Assigned to Schools	2.6	2.6	12.2	8.4	5.3	(3.1)
<b>TOTAL SCHOOL-WIDE</b>	<b>265.0</b>	<b>285.9</b>	<b>260.9</b>	<b>254.7</b>	<b>251.9</b>	<b>(2.8)</b>



# School Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Budgeted Positions	Increase/ (Decrease)
<b>ELEMENTARY</b>						
Teachers	1,982.9	2,006.2	1,872.2	2,011.3	2,085.1	73.8
Paraprofessionals	187.2	195.0	198.0	214.5	223.2	8.7
Media Specialists	42.5	43.5	43.5	44.0	46.5	2.5
Certified School Counselors	42.5	44.0	44.5	44.0	47.0	3.0
Speech Clinicians	45.4	44.3	44.0	44.7	45.4	0.7
Principal	41.0	41.0	42.0	41.0	46.0	5.0
Assistant Principals	26.7	40.0	39.0	40.2	46.2	6.0
TOA/TAA	11.0	9.0	23.8	24.5	2.0	(22.5)
Clerical	200.9	195.0	203.9	199.2	199.1	(0.1)
Campus Advisor	-	1.0	1.0	1.0	2.0	1.0
Custodians	189.7	197.8	196.7	-	-	-
Dining Room Aide	0.7	0.3	0.7	0.4	0.4	-
<b>ELEMENTARY TOTAL</b>	<b>2,770.5</b>	<b>2,817.1</b>	<b>2,709.3</b>	<b>2,664.8</b>	<b>2,742.9</b>	<b>78.1</b>
<b>MIDDLE</b>						
Teachers	804.1	789.6	710.1	789.1	794.0	4.9
Paraprofessionals	75.3	76.7	73.0	75.0	72.9	(2.1)
Media Specialists	13.0	12.0	12.0	12.0	12.0	-
Certified School Counselors	35.0	35.0	35.0	36.0	35.0	(1.0)
Speech Clinicians	6.6	6.2	6.0	5.4	5.0	(0.4)
Principal	13.0	12.0	12.0	12.0	12.0	-
Assistant Principals	26.0	24.0	24.0	26.8	26.8	-
TOA/TAA	-	1.0	1.0	1.0	1.0	-
Clerical	107.8	99.3	90.8	90.7	90.2	(0.5)
Custodians	96.6	92.1	81.6	-	-	-
Campus Advisors	26.0	24.0	24.0	25.0	27.0	2.0
<b>MIDDLE TOTAL</b>	<b>1,203.4</b>	<b>1,171.9</b>	<b>1,069.5</b>	<b>1,073.0</b>	<b>1,075.9</b>	<b>2.9</b>
<b>HIGH</b>						
Teachers	1,047.9	1,053.0	1,006.8	1,030.9	1,041.7	10.8
Paraprofessionals	126.6	127.6	120.1	115.8	118.7	2.9
Media Specialists	10.0	10.0	10.0	10.0	10.0	-
Certified School Counselors	49.0	45.0	45.0	48.0	48.0	-
Speech Clinicians	4.7	4.6	4.6	4.6	4.6	-
Athletic Directors	6.0	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	32.9	33.5	33.5	-
TOA/TAA/AOA	10.0	10.0	10.0	10.0	10.0	-
Clerical	129.3	127.8	119.2	118.4	118.6	0.2
Custodians	145.8	146.1	135.6	-	-	-
FMT-Ag Farm Facility	2.6	2.6	2.6	2.6	2.6	-
Campus Advisors	41.0	40.0	40.0	40.0	42.0	2.0
<b>HIGH TOTAL</b>	<b>1,615.8</b>	<b>1,615.0</b>	<b>1,542.3</b>	<b>1,429.3</b>	<b>1,445.2</b>	<b>15.9</b>



# School Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Budgeted Positions	Increase/ (Decrease)
<b>SPECIAL CENTERS</b>						
Teachers	72.0	51.7	58.7	49.6	52.6	3.0
Paraprofessionals	10.2	9.5	9.5	9.5	9.5	-
Placement Specialists	1.0	1.0	1.7	1.7	1.7	-
Speech Clinicians	0.1	0.1	0.1	0.1	0.1	-
Certified School Counselors	6.0	4.0	4.0	5.0	5.0	-
Instructional Specialists	-	-	1.0	2.0	2.0	-
Coordinators	-	-	1.0	1.0	1.0	-
User Support Analyst	-	-	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	4.0	3.0	2.0	2.5	2.5	-
TOA/TAA/AOA	2.7	1.7	5.0	3.0	3.0	-
Clerical	13.2	10.3	10.4	10.1	11.1	1.0
Custodians	5.0	2.0	2.0	-	-	-
Campus Advisors	3.6	1.6	1.6	1.6	1.6	-
<b>SPECIAL CENTER TOTAL</b>	<b>118.8</b>	<b>85.9</b>	<b>99.0</b>	<b>88.1</b>	<b>93.1</b>	<b>5.0</b>
<b>GRAND TOTAL</b>	<b>5,708.5</b>	<b>5,689.9</b>	<b>5,420.1</b>	<b>5,255.2</b>	<b>5,357.1</b>	<b>101.9</b>
<b>SCHOOL-WIDE POSITIONS</b>						
Deaf Interpreter	0.1	0.1	0.1	0.1	0.1	-
Diagnostic Teacher	0.7	0.7	0.7	0.8	0.8	-
ESE Teacher (Language)	7.0	10.5	10.5	10.5	10.5	-
Employment Advisor	4.0	4.0	0.4	4.0	2.0	(2.0)
IEP Facilitator	-	19.4	-	-	-	-
Nursing Staff	57.8	58.6	59.0	62.9	62.8	(0.1)
Paraprofessional 3, Speech	14.9	14.9	14.9	14.9	14.9	-
Paraprofessional 4, PI/HI	-	-	-	-	-	-
Placement Specialist	0.7	0.7	5.9	6.4	6.4	-
Psychologist/Psych. Intern	11.0	22.2	19.4	19.7	19.7	-
Recruitment Teachers	6.0	6.0	6.0	6.0	6.0	-
Social Worker	3.9	14.1	14.0	12.1	14.1	2.0
Speech Clinician	0.6	3.0	3.0	3.0	3.0	-
Teacher on Assignment	1.0	0.9	-	0.1	0.1	-
Tcr, Peer Asst & Review (PAR)	-	15.0	15.0	16.0	16.0	-
User Support Analysts	28.0	25.0	24.0	24.0	24.0	-
Vision Teacher	7.5	7.5	7.5	7.1	7.1	-
Dept. Staff Assigned to Schools	-	-	8.9	6.9	3.7	(3.2)
<b>TOTAL SCHOOL-WIDE</b>	<b>143.2</b>	<b>202.6</b>	<b>189.3</b>	<b>194.5</b>	<b>191.2</b>	<b>(3.3)</b>



# Department Personnel Resource Allocations

## All Funds

Organization	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Budgeted Positions	Increase/ (Decrease)
<b>SCHOOL BOARD</b>						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	3.5	4.1	4.2	4.2	4.5	0.3
<b>DIVISION TOTAL</b>	<b>9.5</b>	<b>10.1</b>	<b>10.2</b>	<b>10.2</b>	<b>10.5</b>	<b>0.3</b>
<b>OFFICE OF THE SUPERINTENDENT</b>						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Involv. / Support Organ.	4.9	4.9	4.9	4.9	5.4	0.5
Area Superintendent	2.0	2.0	2.0	2.0	2.0	-
Area Superintendent	2.0	2.0	2.0	2.0	2.0	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Assignments	5.0	5.0	4.0	3.0	3.0	-
Archives and Records Management	2.0	2.0	2.0	1.0	1.0	-
Professional Standards	4.0	4.0	4.0	4.0	4.0	-
<b>DIVISION TOTAL</b>	<b>25.9</b>	<b>25.9</b>	<b>24.9</b>	<b>22.9</b>	<b>23.4</b>	<b>0.5</b>
<b>FACILITIES SERVICES</b>						
Maintenance	263.0	253.0	246.0	214.5	215.5	1.0
Custodial Administration and Support	17.5	18.5	17.5	-	-	-
Planning and Business Services	10.0	9.0	8.0	8.0	8.0	-
Facilities Design & Existing School Constr.	9.0	9.0	8.0	6.0	7.0	1.0
New Construction & UBC Inspections	4.0	4.0	3.0	2.0	3.0	1.0
Admin., Accountability & Const. Measures	3.0	3.0	3.0	3.0	3.0	-
<b>DIVISION TOTAL</b>	<b>306.5</b>	<b>296.5</b>	<b>285.5</b>	<b>233.5</b>	<b>236.5</b>	<b>3.0</b>
<b>FINANCIAL SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	2.0	-
Finance Department	13.0	14.0	14.0	13.0	13.0	-
Payroll Department	8.5	8.5	8.0	7.0	6.0	(1.0)
Insurance & Employee Benefits	9.0	9.0	9.0	9.0	8.0	(1.0)
Budget Department	8.9	7.0	7.0	6.0	6.0	-
Purchasing and Warehousing	30.5	28.5	25.5	24.5	24.5	-
School Way Café	27.3	28.3	29.2	31.9	33.4	1.5
<b>DIVISION TOTAL</b>	<b>99.2</b>	<b>97.3</b>	<b>94.7</b>	<b>93.4</b>	<b>92.9</b>	<b>(0.5)</b>
<b>HUMAN RESOURCES</b>						
Human Resource Administration	2.0	2.0	2.0	2.0	2.0	-
Certification	3.0	3.0	2.0	2.0	2.0	-
Human Resource Assessment & Developme	3.0	4.0	4.0	4.0	4.0	-
Job Records	3.0	3.0	3.0	3.0	3.0	-
Human Resource Operations	12.9	11.9	12.0	11.0	11.0	-
Recruitment & Retention	3.9	3.9	4.0	4.0	4.0	-
Equity	2.0	2.0	2.0	2.0	3.0	1.0
<b>DIVISION TOTAL</b>	<b>29.8</b>	<b>29.8</b>	<b>29.0</b>	<b>28.0</b>	<b>29.0</b>	<b>1.0</b>

\*\* Does not include Cooperative Business Education students



# Department Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions

Organization	2010-2011 Actual Positions	2011-2012 Actual Positions	2011-2012 Actual Positions	2013-2014 Actual Positions	2014-2015 Budgeted Positions	Increase/ (Decrease)
<b>INSTRUCTIONAL SERVICES</b>						
Staff Dev./Media Services & Inst. Materials	18.0	18.5	7.0	-	-	-
Curriculum Development	47.9	49.9	37.4	51.4	57.4	6.0
School Improvement Services	6.0	6.0	7.0	7.0	6.0	(1.0)
Program Accountability	7.0	7.0	7.0	8.0	9.0	1.0
Alt. Prog, Athletics, & Security	13.0	12.0	7.0	7.0	7.0	-
ESE & Student Services	54.1	54.1	76.6	79.7	80.5	0.8
Program and Grants Development	3.0	3.0	3.7	3.0	3.0	-
Health Services	4.0	5.0	5.0	4.0	4.0	-
Federal Compensatory Education	18.6	17.6	27.9	33.8	41.0	7.2
DeLand Administrative Custodial Services	5.5	5.5	5.5	-	-	-
<b>DIVISION TOTAL</b>	<b>177.1</b>	<b>178.6</b>	<b>184.1</b>	<b>193.9</b>	<b>207.9</b>	<b>14.0</b>
<b>STUDENT TRANSPORTATION/ADMINISTRATIVE SERVICES</b>						
Transportation Services	461.3	453.8	445.8	433.0	439.0	6.0
<b>DIVISION TOTAL</b>	<b>461.3</b>	<b>453.8</b>	<b>445.8</b>	<b>433.0</b>	<b>439.0</b>	<b>6.0</b>
<b>TECHNOLOGY SERVICES</b>						
Technology Services	79.5	76.6	76.6	72.6	69.7	(2.9)
Printing and Copying - Copy Center	8.1	7.1	7.1	6.6	6.6	-
<b>DIVISION TOTAL</b>	<b>87.6</b>	<b>83.7</b>	<b>83.7</b>	<b>79.2</b>	<b>76.3</b>	<b>(2.9)</b>
<b>DISTRICT TOTAL</b>	<b>1,196.9</b>	<b>1,175.7</b>	<b>1,157.9</b>	<b>1,094.1</b>	<b>1,115.5</b>	<b>21.4</b>

\*\* Does not include Cooperative Business Education students



# Department Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

Organization	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Budgeted Positions	Increase/ (Decrease)
<b>SCHOOL BOARD</b>						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	3.5	4.1	4.2	4.2	4.5	0.3
<b>DIVISION TOTAL</b>	<b>9.5</b>	<b>10.1</b>	<b>10.2</b>	<b>10.2</b>	<b>10.5</b>	<b>0.3</b>
<b>OFFICE OF THE SUPERINTENDENT</b>						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Involv. / Support Organ.	4.9	4.9	4.9	4.9	5.4	0.5
Area Superintendents	2.0	2.0	2.0	2.0	2.0	-
Area Superintendents	2.0	2.0	2.0	2.0	2.0	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Assignments	5.0	5.0	4.0	3.0	3.0	-
Archives and Records Management	2.0	2.0	2.0	1.0	1.0	-
Professional Standards	4.0	4.0	4.0	4.0	4.0	-
<b>DIVISION TOTAL</b>	<b>25.9</b>	<b>25.9</b>	<b>24.9</b>	<b>22.9</b>	<b>23.4</b>	<b>0.5</b>
<b>FACILITIES SERVICES</b>						
Maintenance	262.7	252.7	245.7	214.2	215.2	1.0
Planning & Business Services	4.0	4.0	3.5	4.0	4.0	-
Facilities Design & Existing School Constr.	-	1.5	1.5	0.5	0.5	-
Admin., Accountability & Const. Measures	-	1.0	1.7	1.7	1.7	-
Custodial Administration and Support	17.5	18.5	17.5	-	-	-
<b>DIVISION TOTAL</b>	<b>284.2</b>	<b>277.7</b>	<b>269.9</b>	<b>220.4</b>	<b>221.4</b>	<b>1.0</b>
<b>FINANCIAL SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	2.0	-
Finance Department	13.0	14.0	14.0	13.0	13.0	-
Payroll Department	8.5	8.5	8.0	7.0	6.0	(1.0)
Insurance & Employee Benefits	8.0	8.0	8.0	8.0	7.0	(1.0)
Budget Department	8.0	6.1	6.1	5.1	5.1	-
Purchasing & Warehousing	19.6	17.6	14.6	13.6	13.6	-
<b>DIVISION TOTAL</b>	<b>59.1</b>	<b>56.2</b>	<b>52.7</b>	<b>48.7</b>	<b>46.7</b>	<b>(2.0)</b>
<b>HUMAN RESOURCES</b>						
Human Resource Administration	2.0	2.0	2.0	2.0	2.0	-
Certification	3.0	3.0	2.0	2.0	2.0	-
Human Resource Assessment & Development	3.0	3.0	3.0	4.0	4.0	-
Human Resource Operations	12.9	11.9	12.0	10.0	11.0	1.0
Job Records	3.0	3.0	3.0	3.0	3.0	-
Recruitment & Retention	3.9	3.9	4.0	4.0	4.0	-
Equity	2.0	2.0	2.0	2.0	3.0	1.0
<b>DIVISION TOTAL</b>	<b>29.8</b>	<b>28.8</b>	<b>28.0</b>	<b>27.0</b>	<b>29.0</b>	<b>2.0</b>

Does not include CBE Students





# Department Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

Organization	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Budgeted Positions	Increase/ (Decrease)
<b>INSTRUCTIONAL SERVICES</b>						
Staff Dev./Media Services & Inst. Materials	10.9	10.4	4.2	-	-	-
Curriculum Development	27.1	27.2	23.6	34.8	40.7	5.9
School Improvement Services	2.3	2.3	4.6	4.4	4.4	-
Program Accountability	6.1	6.1	7.0	7.0	9.0	2.0
Alt. Prog., Athletics, & Security	13.0	12.0	7.0	7.0	7.0	-
ESE & Student Services	9.0	8.8	9.6	12.1	12.1	-
Program and Grants Development	0.4	0.4	0.6	0.4	0.4	-
Health Services	3.2	3.9	3.9	3.2	3.2	-
Federal Compensatory Education	1.1	0.9	5.7	5.9	6.4	0.5
DeLand Administrative Custodial Services	5.5	5.5	5.5	-	-	-
<b>DIVISION TOTAL</b>	<b>78.6</b>	<b>77.5</b>	<b>71.7</b>	<b>74.8</b>	<b>83.2</b>	<b>8.4</b>
<b>STUDENT TRANSPORTATION/ADMINISTRATIVE SERVICES</b>						
Transportation Services	441.3	452.8	444.8	432.0	438.0	6.0
<b>DIVISION TOTAL</b>	<b>441.3</b>	<b>452.8</b>	<b>444.8</b>	<b>432.0</b>	<b>438.0</b>	<b>6.0</b>
<b>TECHNOLOGY SERVICES</b>						
Technology Services	74.7	73.5	72.5	68.3	69.3	1.0
Printing and Copying - Copy Center	8.1	7.1	7.1	6.6	6.6	-
<b>DIVISION TOTAL</b>	<b>82.8</b>	<b>80.6</b>	<b>79.6</b>	<b>74.9</b>	<b>75.9</b>	<b>1.0</b>
<b>DISTRICT TOTAL</b>	<b>1,011.2</b>	<b>1,009.6</b>	<b>981.8</b>	<b>910.9</b>	<b>928.1</b>	<b>17.2</b>

Does not include CBE Students



# 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 51 elementary, secondary, charter, and alternative schools
- Funded the Plus One program (one additional hour of instruction per school day) at seven Title I elementary school
- Continued training for Waterford Early Learning Program at 35 schools and provided initial training for teachers at three new elementary schools
- Installed 844 new computers to use with the pilot SuccessMaker and i-Ready Programs at 14 Title I elementary schools and provide initial training for teachers at the pilot schools
- Installed 300 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
- Funded 48 academic intervention teachers in reading and math at 27 elementary schools
- Provided six iPads and Tech Trolley carts to each elementary academic intervention teacher to enhance delivery of intervention instruction and to increase student engagement
- Provided school-based after school tutoring at all Title I elementary 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 (SEA) to 101 kindergarten, 1st, and 2nd grade students from 15 Title I schools
- Offered a hands-on teaching and professional development component through the SEA Lab experience for up to 30 primary teachers using newly developed Common Core reading and math lessons that are available on the district website
- Offered Comprehension and Science Investigation (CSI) using newly developed Common Core lessons to approximately 2,025 registered Pre-Kindergarten-4th grade students from 32 Title I schools with an average of 1,500 in daily attendance
- 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 Year six Coaching Initiative to include 54 middle and high school coaches and 66 elementary coaches
- Offered professional development to all 34 new coaches: Elements of Coaching, CHAMPs, Designing Training, 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



# Federal Program Accomplishments

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

- Used flexibility in use of Title I, Part A funds for SES
- Designed and 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 achieved a Level I on FCAT 2.0 in reading or math in spring 2014
- 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 55 families (157 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 English I & III and Geometry 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
- Created and distributed 110 Summer Learning Kits for K-12 MEP students
- Conducted 5th Annual Migrant Kindergarten Orientation
- Participated in Open House events at McInnis and Pierson Elementary schools
- Held Honor Roll and Recognition Award Ceremonies for migrant students
- Accompanied two Taylor Middle-High students to Washington, D. C. to participate in the New American's Close-Up Program
- Congratulated a 2014 graduate of Taylor Middle-High and a migrant student who received CAMP assistance to attend the University of South Florida
- Celebrated two former migrant students, graduates of Taylor Middle-High, who earned degrees in nursing and engineering from the University of South Florida
- Sponsored a Migrant parent, chosen to sit on the Florida Migrant Parent Advisory Council (FMPAC) Committee, who became the second consecutive Volusia County parent chosen for this group
- Participated in the four Federal Program's F.A.C.T. Fairs
- Partnered with Project Share, Flagler Beach Rotary Club, Kiwanis Club of Astor, Santa Maria del Mar Catholic Church of Flagler and Pierson Elementary 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
- Partnered with Faith Lutheran Church to provide back to school supplies for migrant students
- 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 the Annual National Regional Identification and Recruitment (ID&R) Forum



# Federal Program Accomplishments

## **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, two Math Coaches and one Science Coach at seven high schools to provide site-based professional development and coaching in reading and content-area reading skills
- Funded one Academic and one Writing Coach at two elementary schools
- Funded 18 Instructional Support Teachers on Assignment (ISTOAs) to provide support for elementary classroom teachers
- 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 Summer Institute, AVID Path Trainings and the Differentiated Accountability Summer Conference

## **Title III**

- Continued providing instructional technology programs, System 44 and Imagine Learning, for English Language Learners (ELL's)
- 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

## **IDEA, Part B, Entitlement**

- Aligned standard protocol of decision making for elementary ESE services with General Education Intervention Procedures to provide seamless transition for students entering and exiting ESE services
- Provided *Accommodations Training* sessions for Empowering Educators for Excellence (E3) teachers
- Continue the fourth cohort group of the Autism Spectrum Disorder (ASD) Endorsement coursework, approved by the Florida Department of Education (FLDOE) and offered through VCS. To date, 60 VCS teachers and district staff have completed the courses required to earn the ASD Endorsement. At the completion of the cohort that number will increase to 67.
- Expanded implementation and support of *Rethink*, a web-based educational platform providing individualized lesson planning, progress monitoring, and job-embedded professional development for teams of educators, paraprofessionals, related service providers, and parents of students with autism spectrum disorders and other exceptionalities. 50 student licenses were allocated, with ongoing professional development and coaching provided to over 200 service providers



# Federal Program Accomplishments

- Organized a CHAMPS Working Group with the Professional Development Department, FDLRS, and ESE and Student Services representatives to ensure quality CHAMPS training and follow-up
- Facilitated four district sessions of CHAMPS trainings open to all VCS teachers and six sessions of school-based CHAMPS
- Trained and supported 70 ESE teachers in Ongoing Progress Monitoring in the area of reading
- Provided collaborative professional development to 75 ESE support facilitation teachers to implement the acceleration model, including preteaching and scaffolding instruction
- Provided professional development for for Interpreters for the Deaf to increase their interpreting skill levels
- Provided audiological services including assistive amplification equipment to identified ESE students
- Facilitated the *4th Annual Accessing Science through Access Points Science Expo* for students with significant cognitive disabilities with 21 teacher and student groups participating in this event
- Trained 83 ESE Access Course teachers in *Best Table Partner Classroom Suite* and *Unique Learning Systems* curriculum
- Provided three sessions of *STARTS- Skills, Tips And Routines for Teacher Success* (STARTS), a four-day training requirement for new-to-ESE teachers
- Implemented face-to-face and online training for all teachers who administer Florida Alternate Assessment
- Trained 217 new personnel in *Nonviolent Crisis Intervention* (NCI) and recertified 267 for a total of 484 VCS personnel trained in the prevention and management of crisis behavior
- Introduced a new parenting series to parents of young students with ASD, designed to meet the social communication needs of young children with autism, running two six-week sessions with childcare provided on-site, while continuing to offer two six-week sessions focusing on positive parenting techniques
- Provided Matrix of Services Online Training to 35 district placement specialist and school-based Individual Education Plan (IEP) facilitators
- Provided speech/language services to Parentally Placed Private School Students (PPPSS) in Pre-Kindergarten through grade 12 to meet IDEA proportionate share requirement
- Provided professional development to private schools regarding behavior management techniques, teaching social skills, and Kagan Cooperative Learning to meet IDEA proportionate share requirement
- Provided adaptive, assistive technology and equipment through the Volusia Adaptive Assistive Technology Team (VAATI) to support students with disabilities during the school year, as well as for summer use
- Purchased equipment needed to meet assistive technology needs of SWD
- Reduced incidents of restraints of SWD by more than 10% from previous school year, exceeding the district's goal for reduction of use of restraint
- Revised IEP documentation to comply with new state legislation
- 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

## **IDEA, Part B, Preschool**

- Provided technical assistance and coaching to ESE Pre-kindergarten classrooms to implement effective instructional practices for literacy, social/emotional skills, and progress monitoring
- Purchased start-up and replacement items, such as adaptive furniture and manipulative toys, to support delivery of the Pre-Kindergarten ESE Program
- Collaborated with Early Steps to ensure the seamless transition of young children entering the district's ESE Pre-Kindergarten classes



# District Accomplishments

## School Accomplishments:

- Campbell Middle School received 50 years of continuous accreditation and Mainland High School received 100 years of continuous accreditation from AdvancED Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACSCASI). Their continuous accreditation demonstrates commitment to educational quality, operational effectiveness and student achievement.
- Fifty-two schools earned the Five Star School award from the Florida Department of Education.
- Read-Pattillo Elementary School was awarded the Silver Level of the United States Department of Agriculture's Healthier US School Challenge Award. The school's efforts contribute to the fight against childhood obesity and will have a lifelong impact on the health and wellness of the lives of their students.
- New Smyrna Beach High School Boy's Class 2A Weightlifting team won state Championship.
- Creekside Middle School's robotic team won first place in the First Lego League Robotics state competition. Creekside students competed among the top 48 teams out of 549 teams from Florida and the Caribbean at the University of Central Florida. In June the team traveled to Toronto, Canada to represent the state of Florida at the FLL World.

## Student/Staff Accomplishments:

- John Clark, Deltona High teacher, recipient of 2013 India Summer Teacher Educational fellowship to teach in India for 5 weeks.
- Volusia's 2014 graduates garnered over \$22,158,600 in scholarships.
- Spruce Creek High junior, Auburn Smith was named the Easter Seals 2014 National Youth Representative. Auburn, who was born with spina bifida, is also a nationally ranked wheelchair tennis player.
- Susan Persis, Pine Trail Elementary principal, received the Florida Council of Instructional Technology Leaders Innovative Principal of the Year award. This program is designed to highlight excellent efforts of school-based principals in Florida who have demonstrated successful program implementations utilizing technology to further student achievement.
- Sixty-two Volusia County students were selected as "All-State" musicians for the state of Florida. These individuals were chosen through a statewide audition process consisting of several thousand students.
- Evan Musgrave, Seabreeze High student, was selected to perform in the National Youth Orchestra of the United States of America. Evan was one of 90 high school students selected from the entire country through a rigorous audition process to participate in this orchestra.
- Kevin Tierney, Spruce Creek High senior, was one of six students selected in the state of Florida for the Leaders for Life Fellow Scholarship. This is the first time a Take Stock in Children student has been selected in Volusia County on the state level.



# District Accomplishments

- Taylor Middle-High senior, Miranda Martin, was named Dell Scholarship recipient. Miranda was one of eight winners in the state of Florida.
- Three Seabreeze High students, Rebekah Hancock, Rachel Maccio and Yong Zheng, have been selected into the top ten of the United States Congressional Art Awards. Rachel Maccio's work will be displayed in the US Congressman Ron DeSanti's office. Yong Zheng's work will be displayed in the United States Capitol for one year and she was invited to Washington, DC for the installation of the exhibit in May.
- Candace Lankford, chairman of the School Board of Volusia County, was awarded the Mayor Blaine O'Neal Award of Excellence, the highest award presented by the Volusia League of Cities. This award honors an individual who puts service before self, communicates in a civil manner and seeks nothing less than excellence. Ms. Lankford was selected to receive the award as someone who understands that the challenges of today's leadership requires looking beyond boundaries, avoiding parochialism, and encouraging collaborative efforts in seeking solutions and good public policy that is responsive to the needs of the many diverse communities in Volusia County.

## **District Accomplishments:**

- Three School Way Café managers won awards from the Florida School Nutrition Association: Teresa Azevedo, Creekside Middle, President's Gold Award of Excellence; Maureen Brown, Cypress Creek Elementary, the Louise Sublette Award of Excellence; and Winnie Crockrell, Holly Hill School, Super School Award for large district, secondary school.
- FUTURES Foundation for Volusia County Schools is ranked as one of the top K-12 education foundations in the nation and as number one in its division. Foundations were separated into four divisions to allow for comparisons of similar size and are ranked based on eight performance categories, including resources to enhance public education (annual revenues), long-term financial sustainability (total assets), resources invested into programs (total grants/program expenses) and human capital (volunteers).



# Performance Accomplishments

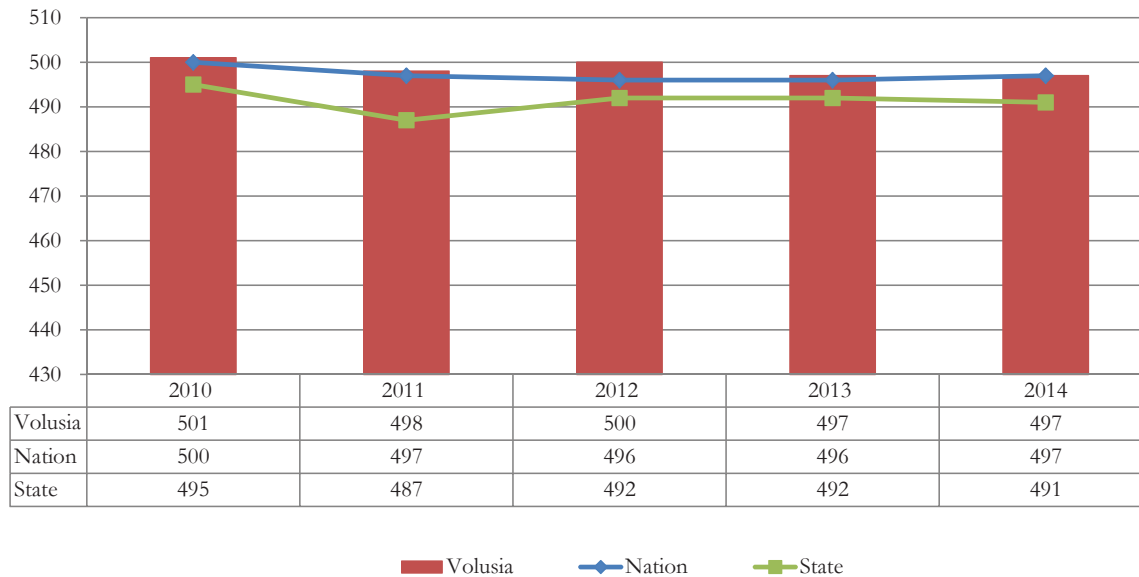
## SAT Reasoning Test Combined Scores

	2010*	2011*	2012*	2013*	2014*
	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>
Nation	1506	1500	1498	1498	1497
Florida	1469	1447	1460	1457	1448
Volusia	1485	1473	1475	1468	1470

\*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 2014. 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 2014.

### SAT: Verbal-Critical Reading Full Cohort



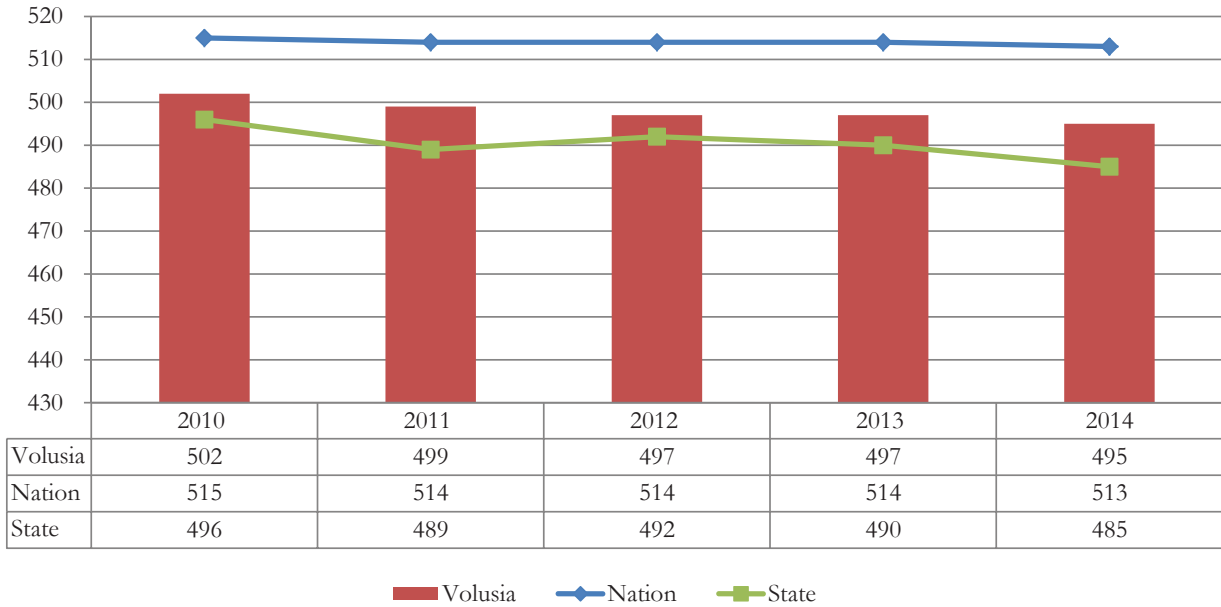
Source: District Records



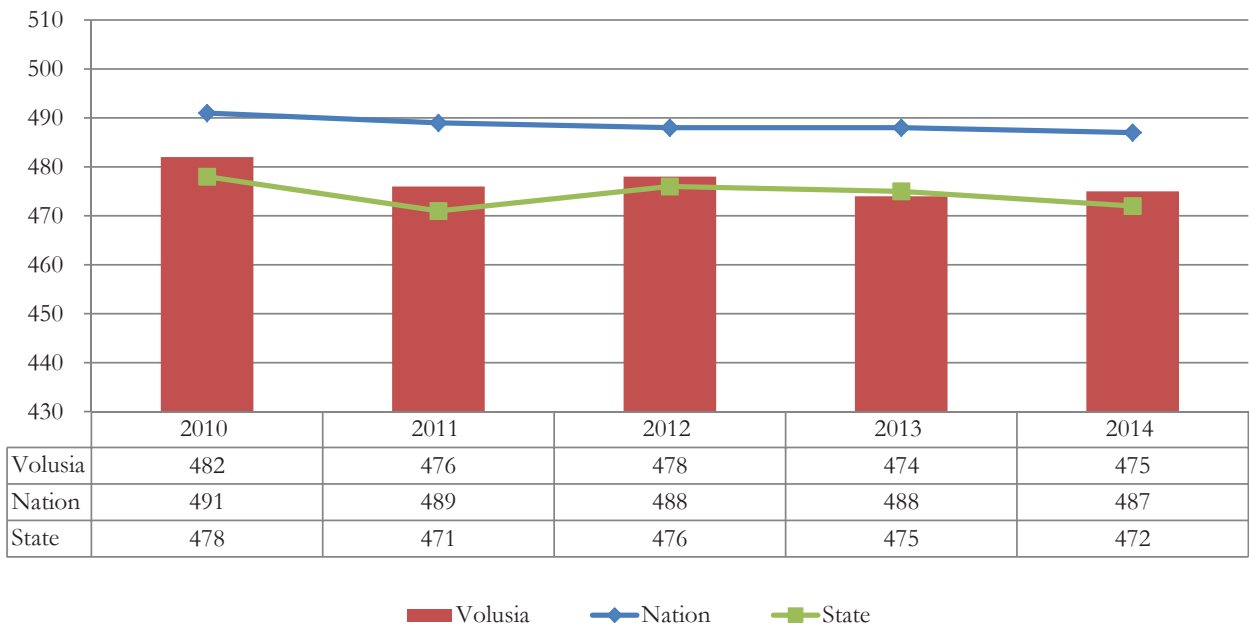


# Performance Accomplishments

**SAT: Mathematics  
Full Cohort**



**SAT: Writing  
Full Cohort**



Source: District Records



# Performance Accomplishments

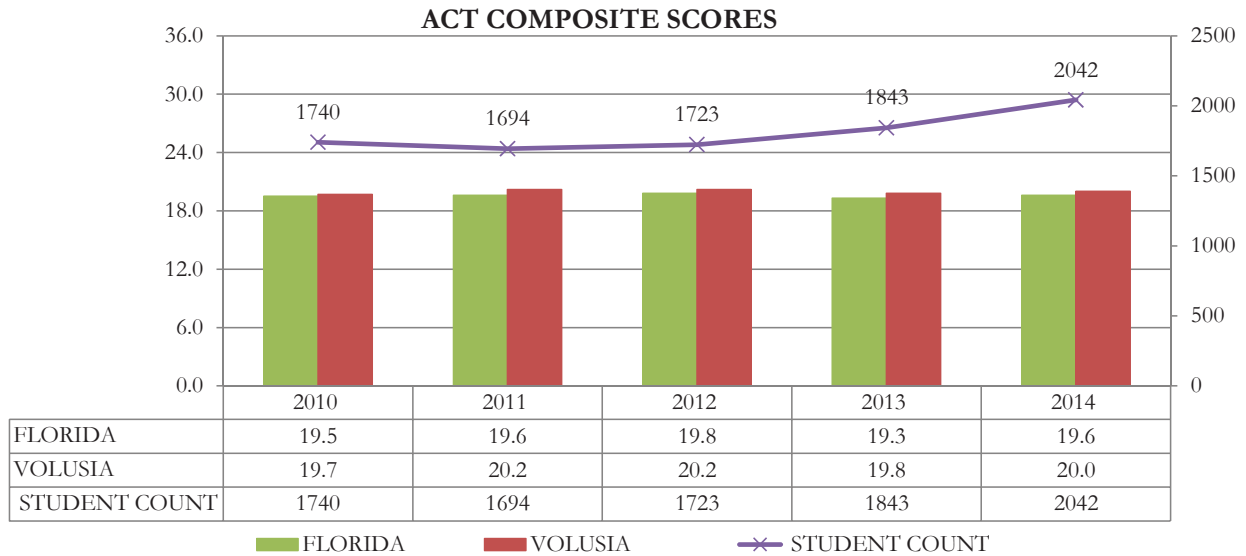
## American College Test (ACT)

### Combined Scores

	2010	2011	2012	2013	2014
	Mean	Mean	Mean	Mean	Mean
Nation	21.0	21.1	21.1	20.9	21.0
Florida	19.5	19.6	19.8	19.3	19.6
Volusia	19.7	20.2	20.2	19.8	20.0
# of Test-Takers	1740	1694	1723	1843	2042

The ACT consists of four subtests: English, Mathematics, Reading, and Scientific Reasoning ; 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 2014, 2,042 students took the ACT, compared to 1740 in 2010. Participation in this test has increased while performance is relatively stable.

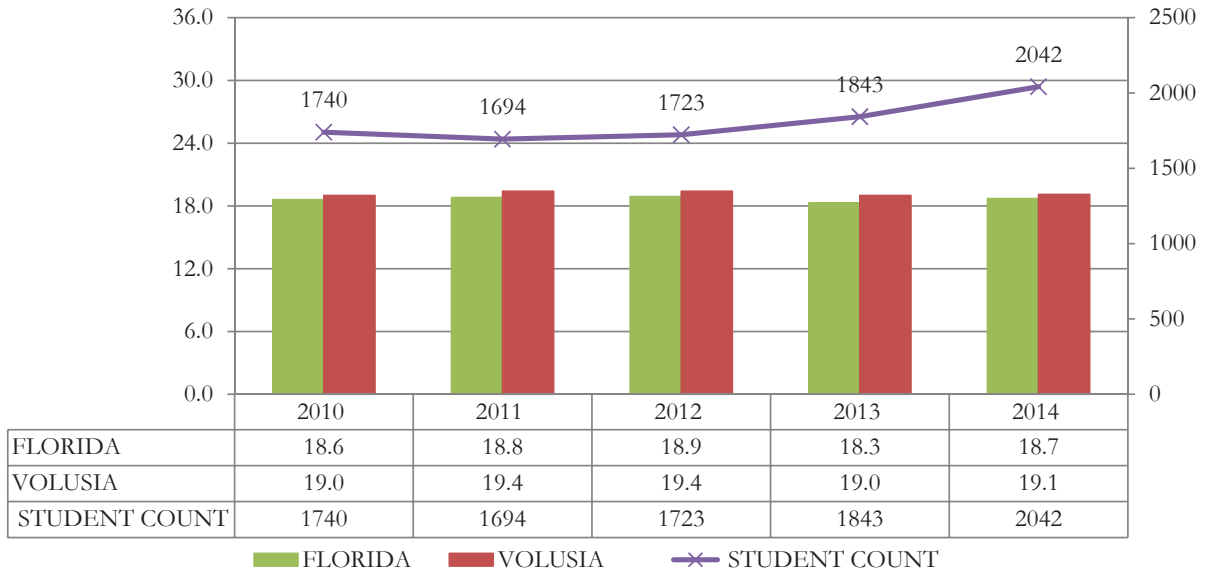


Source: District Records

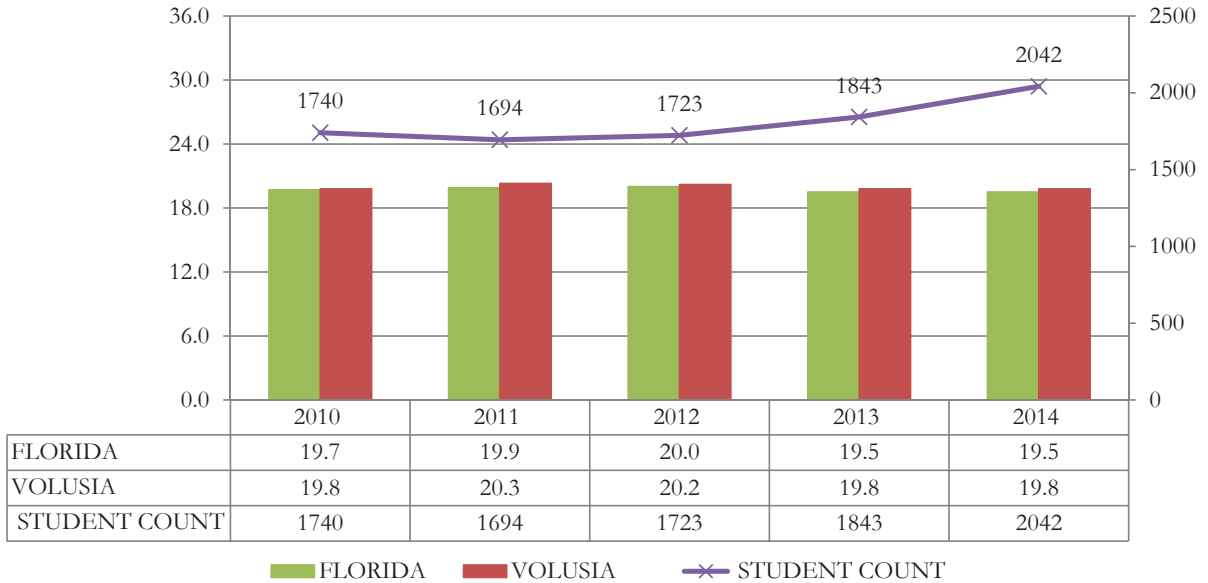


# Performance Accomplishments

## ACT ENGLISH SCORES



## ACT MATHEMATICS SCORES



Source: District Records



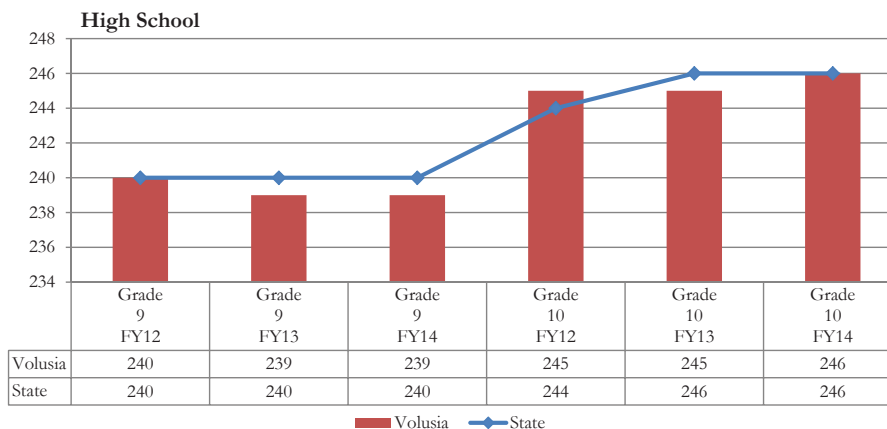
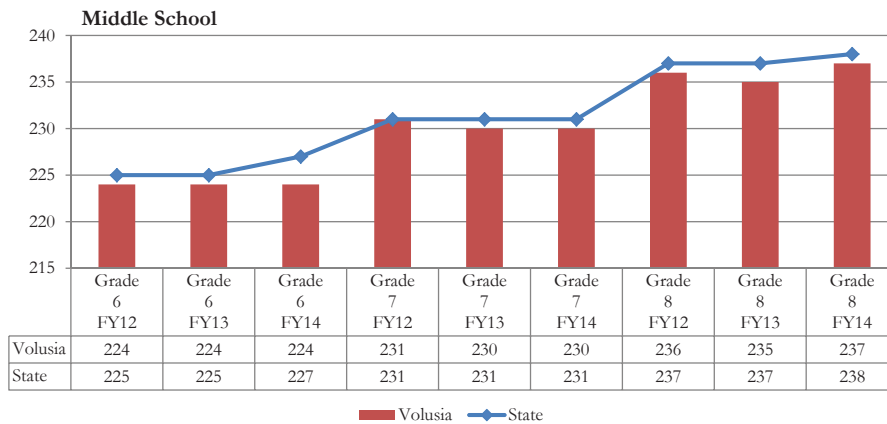
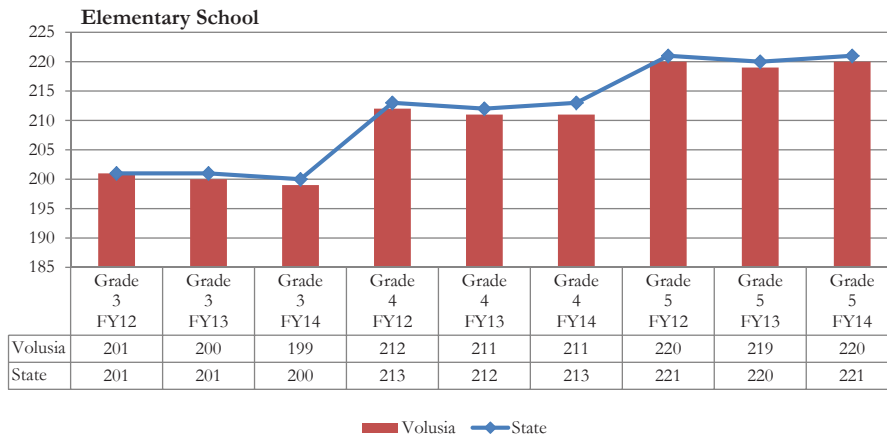
# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

### FCAT 2.0 Reading Assessment

Each spring, students in grades 3 through 10 take the Florida Comprehensive Assessment Test in reading. Beginning in 2011, students took the FCAT 2.0 which is a different, and more rigorous assessment than has been used in the past. It is aligned to the Next Generation Sunshine State Standards. This test measures students' ability to read critically, analyze multiple passages, and to apply higher level reasoning skills. Volusia students performed similarly to the average state score.

### FCAT 2.0 Reading Achievement



Source: District Records



# Performance Accomplishments

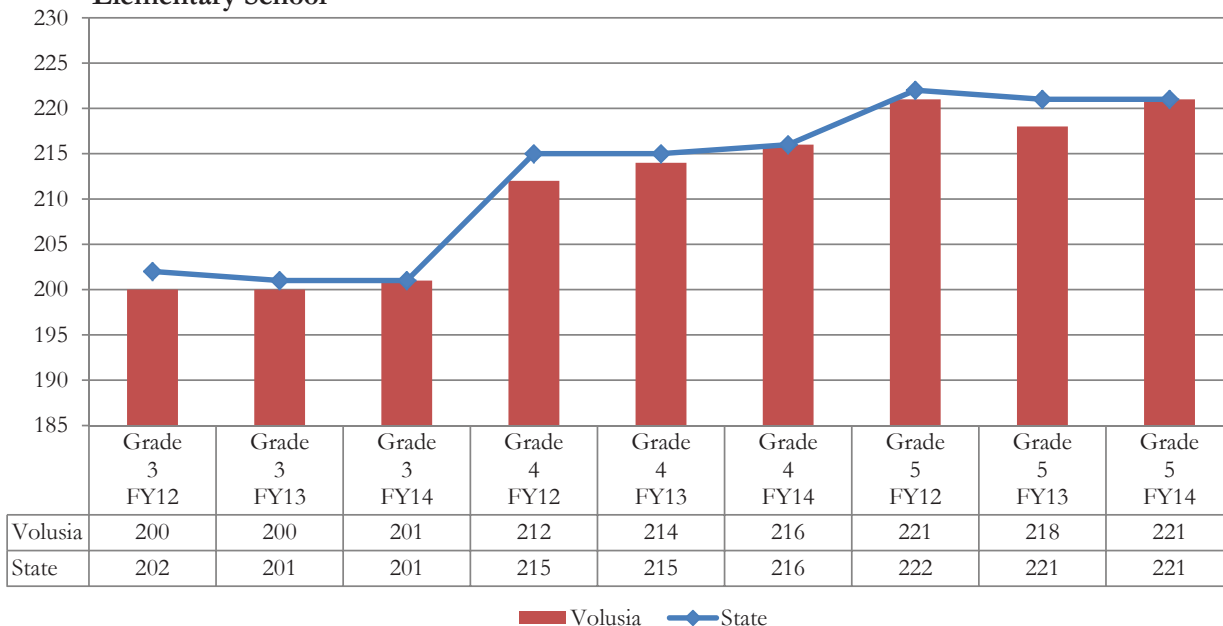
## Florida Comprehensive Assessment Test (FCAT)

### FCAT 2.0 Math Assessment

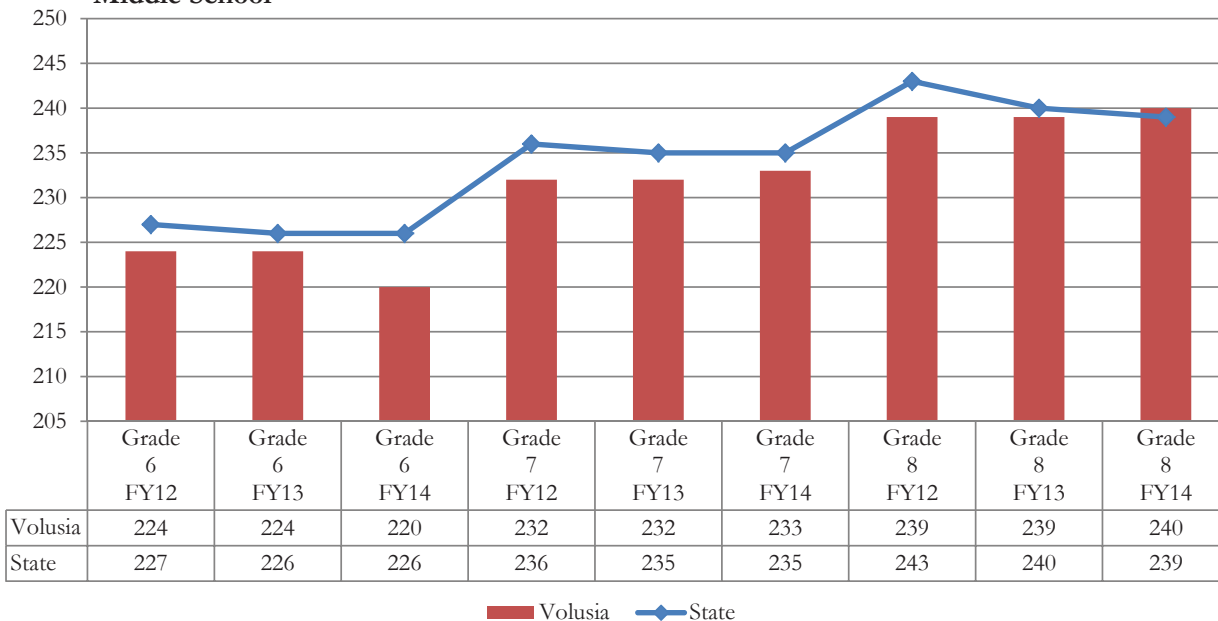
Students are also annually assessed in mathematics. In 2011 for the first time, ninth graders enrolled in Algebra took the Algebra I End-of Course Exam. Students in grades 3-8 take the FCAT 2.0 mathematics assessment. This test measures students' ability to solve real-world problems, convert across measurement systems, and use critical thinking skills. Volusia students performed similarly to the average state score.

### FCAT 2.0 Math Achievement

#### Elementary School



#### Middle School



Source: District Records



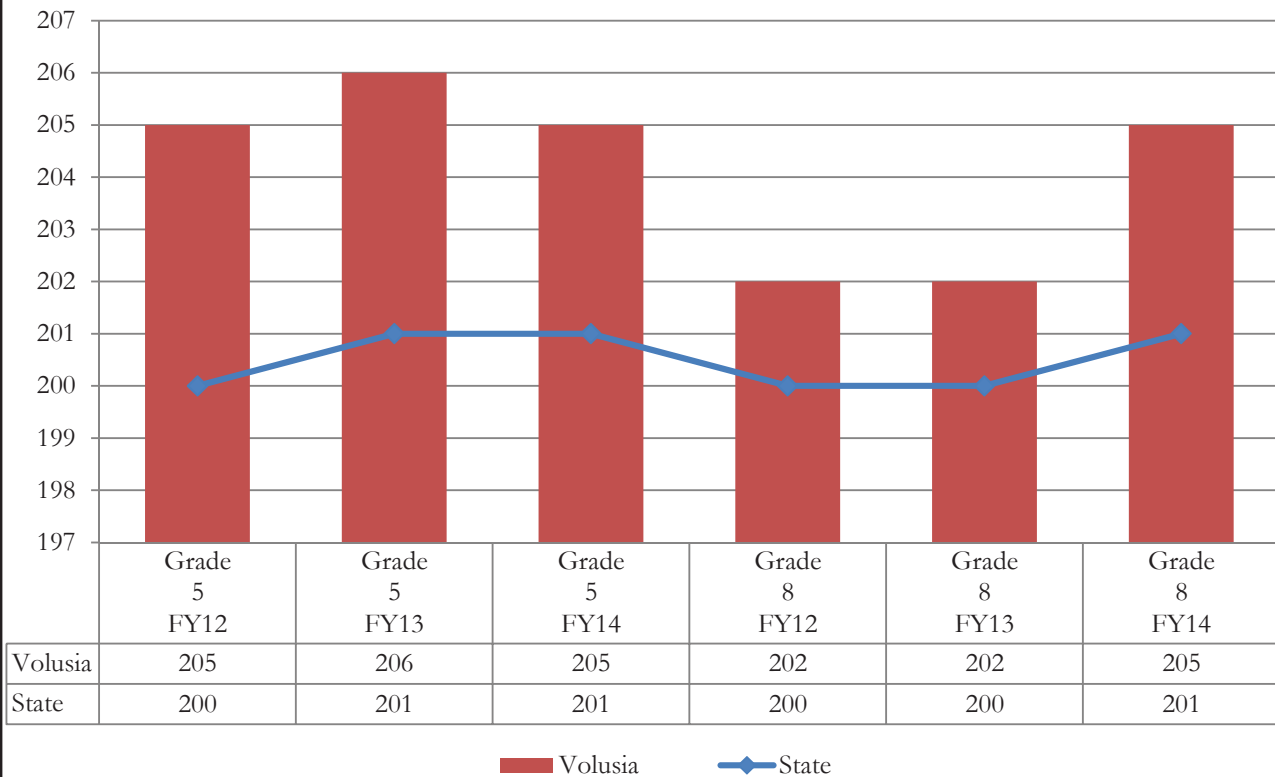
# Performance Accomplishments

## 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



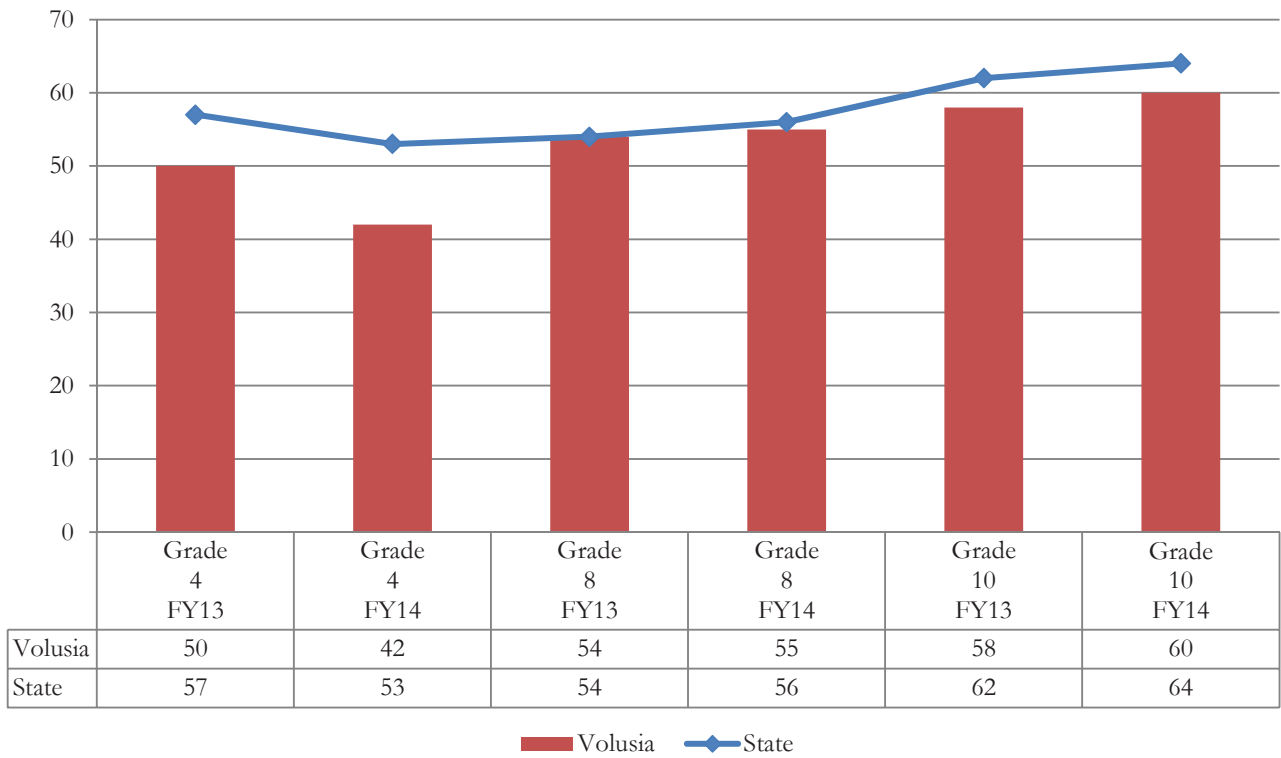
# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

### FCAT 2.0 Writing Assessment

Since 1991, Florida's public school students have participated in statewide writing assessments. Writing prompt scores range from 1 to 6; the scoring rubric is based on four criteria: focus, organization, conventions, and supporting details. The FCAT writing test is administered in grades 4, 8 and 10. In 2013, the cut score was raised to a 3.5. The data below reflects a two year comparison.

### FCAT 2.0 Writing Achievement



Source: District Records

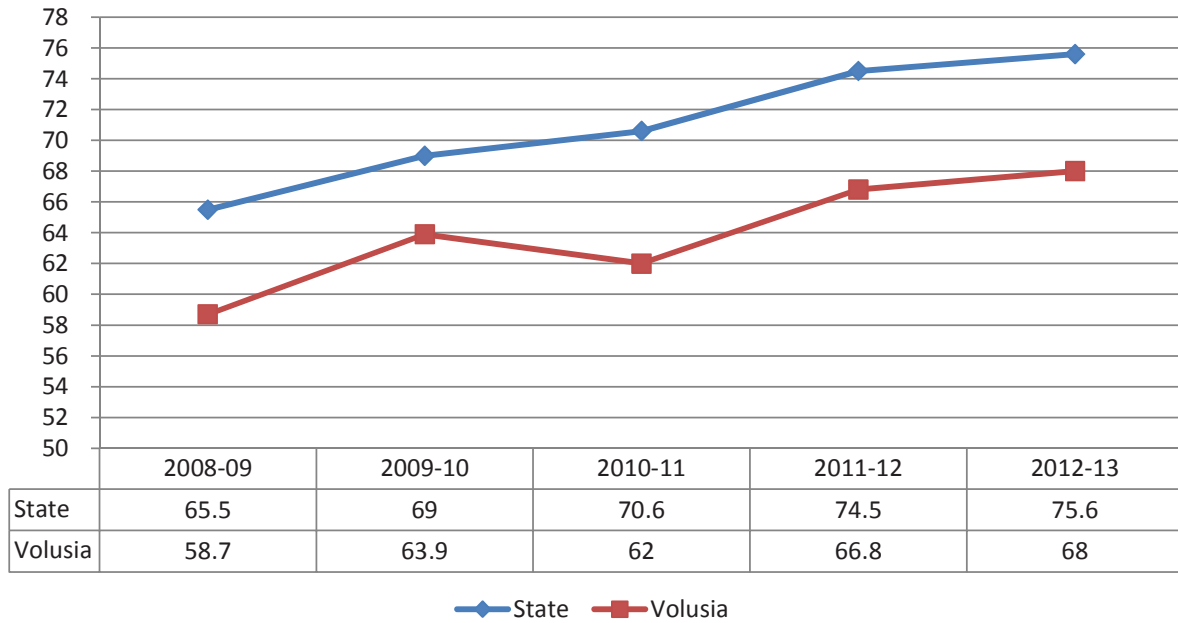


# Performance Accomplishments

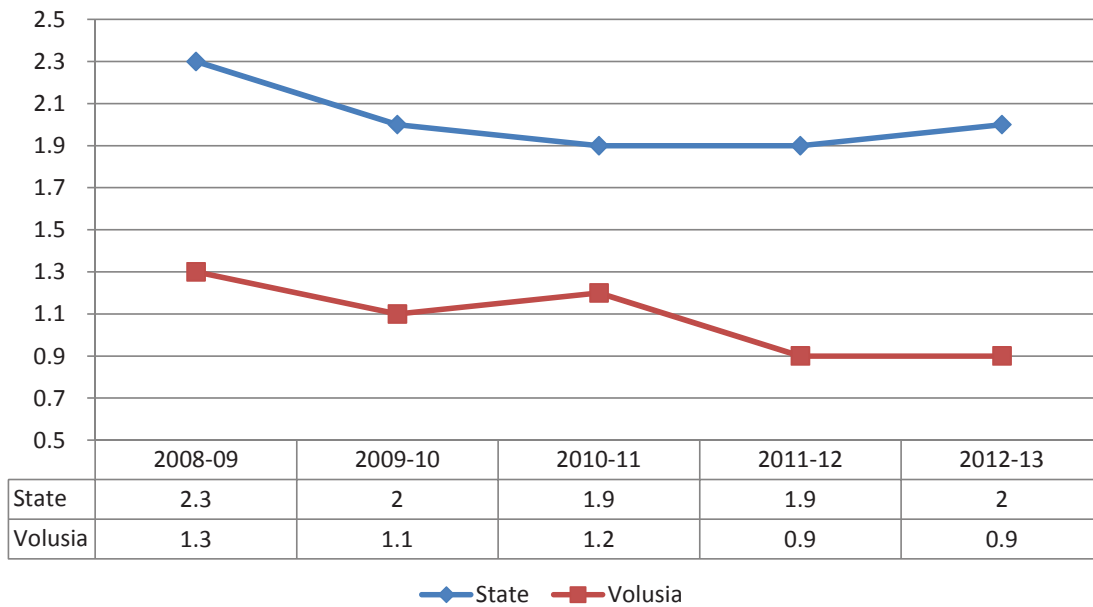
## Graduation and Drop-Out Rates

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 58.7% to 68% in 2013. Drop-out rates had a decrease from 1.3 percent in 2009 to 0.9 percent in 2013. Graduation and Drop-out Rates for 2014 will be available later in the year.

**Federal Graduation Rates**



**Drop-Out Rates**



Source: District Records



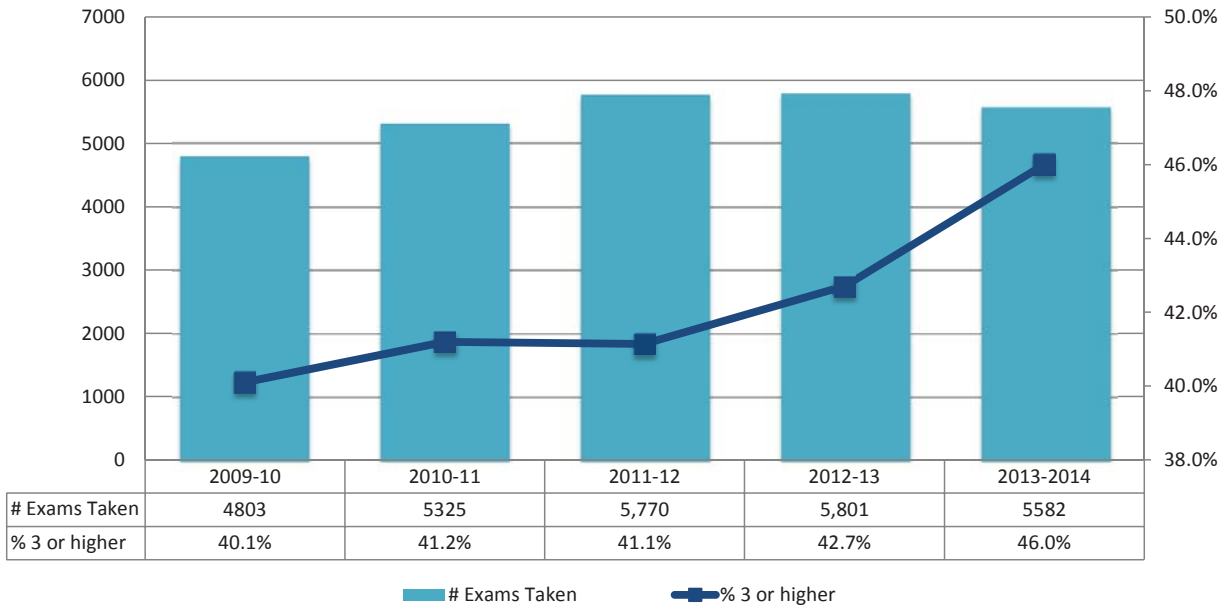


# Performance Accomplishments

## Advanced Placement Growth and Performance 2010 to 2014

Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has increased from 4,803 to 5,582. At the same time, performance, as defined by students scoring three or higher, has increased. In 2014, 5,582 exams were administered with a passing rate of 46 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



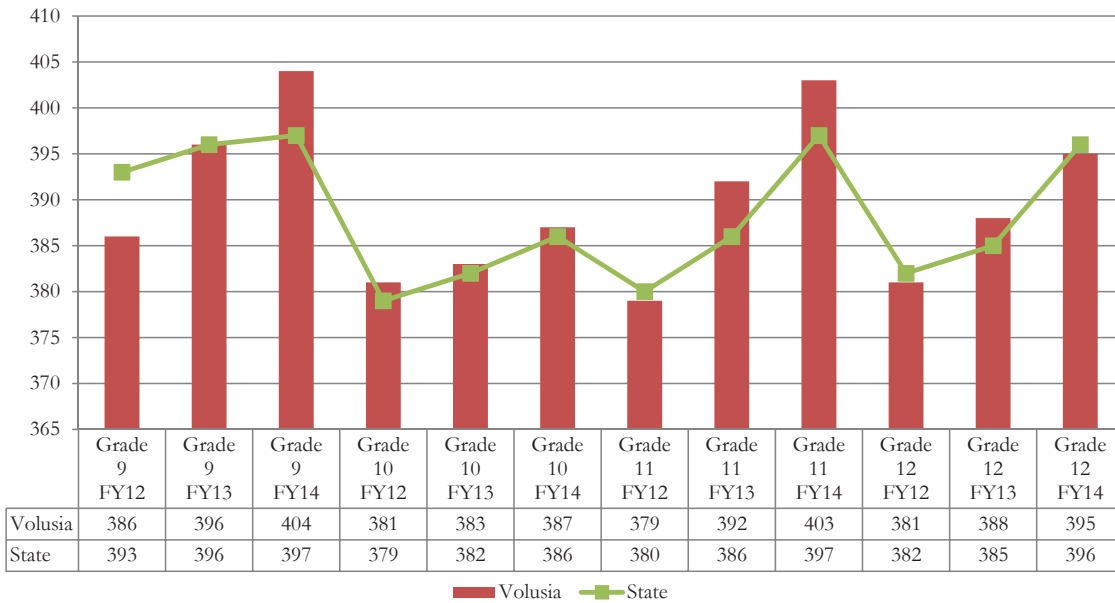
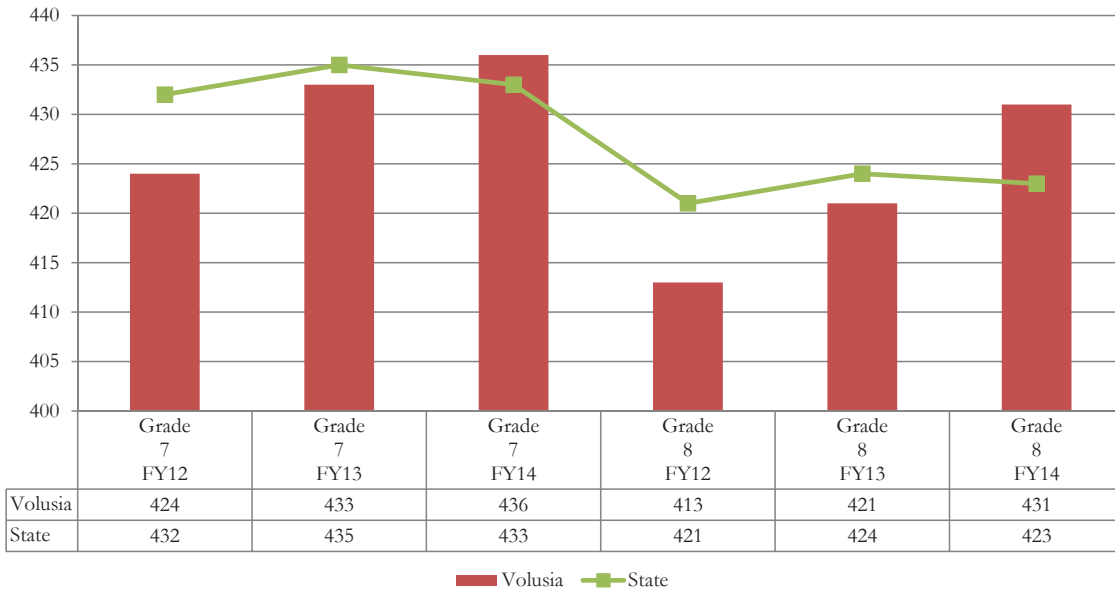
# Performance Accomplishments

## End-of-Course Tests

### Algebra End-of-Course

In 2014, the Algebra I EOC was administered to Volusia students enrolled in Algebra International Baccalaureate, Algebra I and Algebra I Honors. Students who entering 9th grade in the 2011-12 school year are required to pass the Algebra I EOC with an Achievement Level of 3 or higher. This requirement will apply to all future students. Volusia outperformed the state in almost every grade level.

### EOC Test Algebra Achievement



Source: District Records

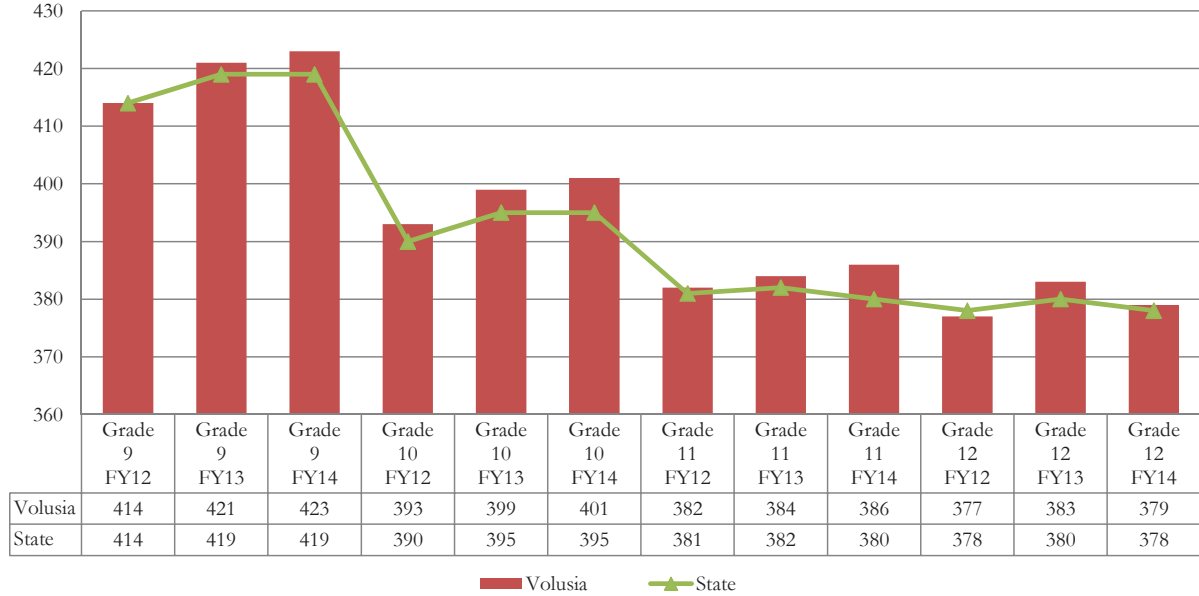


# Performance Accomplishments

## Geometry End-of-Course

In 2014, all students enrolled in Geometry I and Geometry Honors participated in the Geometry EOC. Volusia continues to outperformed the state in every grade level.

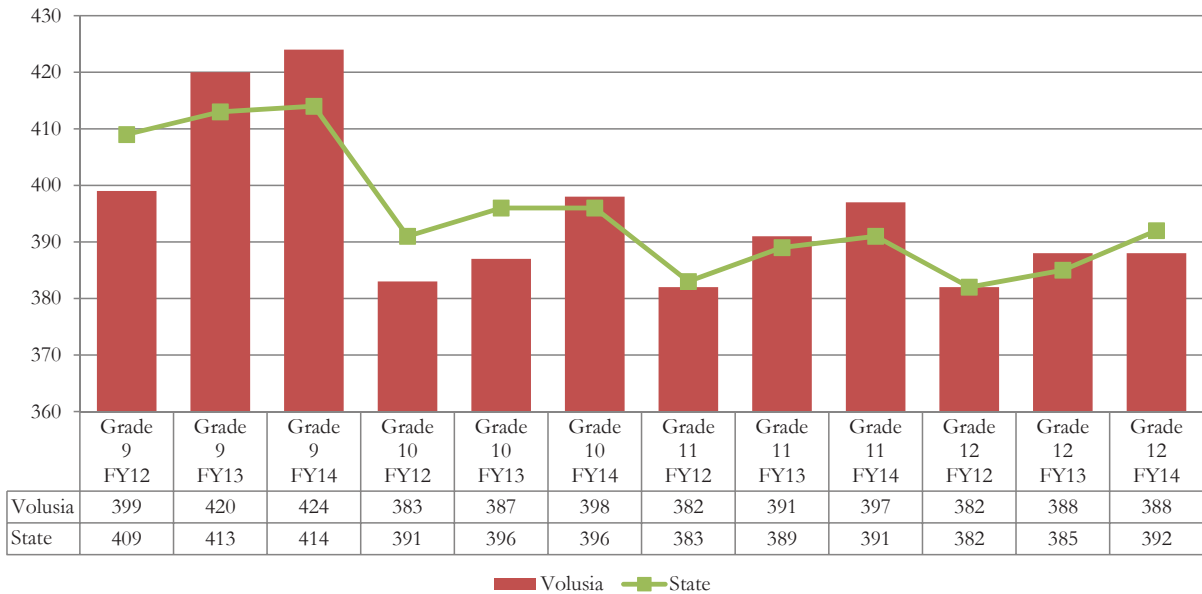
### EOC Test Geometry Achievement



## Biology End-of-Course

In 2014, all students enrolled in Biology I and Biology I Honors participated in the Biology EOC. Volusia performed above the state in every grade level except 12th.

### EOC Test Biology Achievement



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
- Facilities Services
- Financial Services
- Human Resources
- Instructional Services
- Student Transportation Services
- Technology Services
- School Organization Chart
- Elementary Schools
- Middle Schools
- High Schools
- Special Center Schools



<b>School Board</b>	
5.0	Board Members
1.0	Agency Clerk
<b>6.0</b>	<b>Positions</b>

### Mission Statement

The mission of Volusia County Schools is to develop and implement a plan to increase student achievement significantly. This will be accomplished by removing unnecessary rules and regulations and by seeking exemptions for restrictive state statutes.

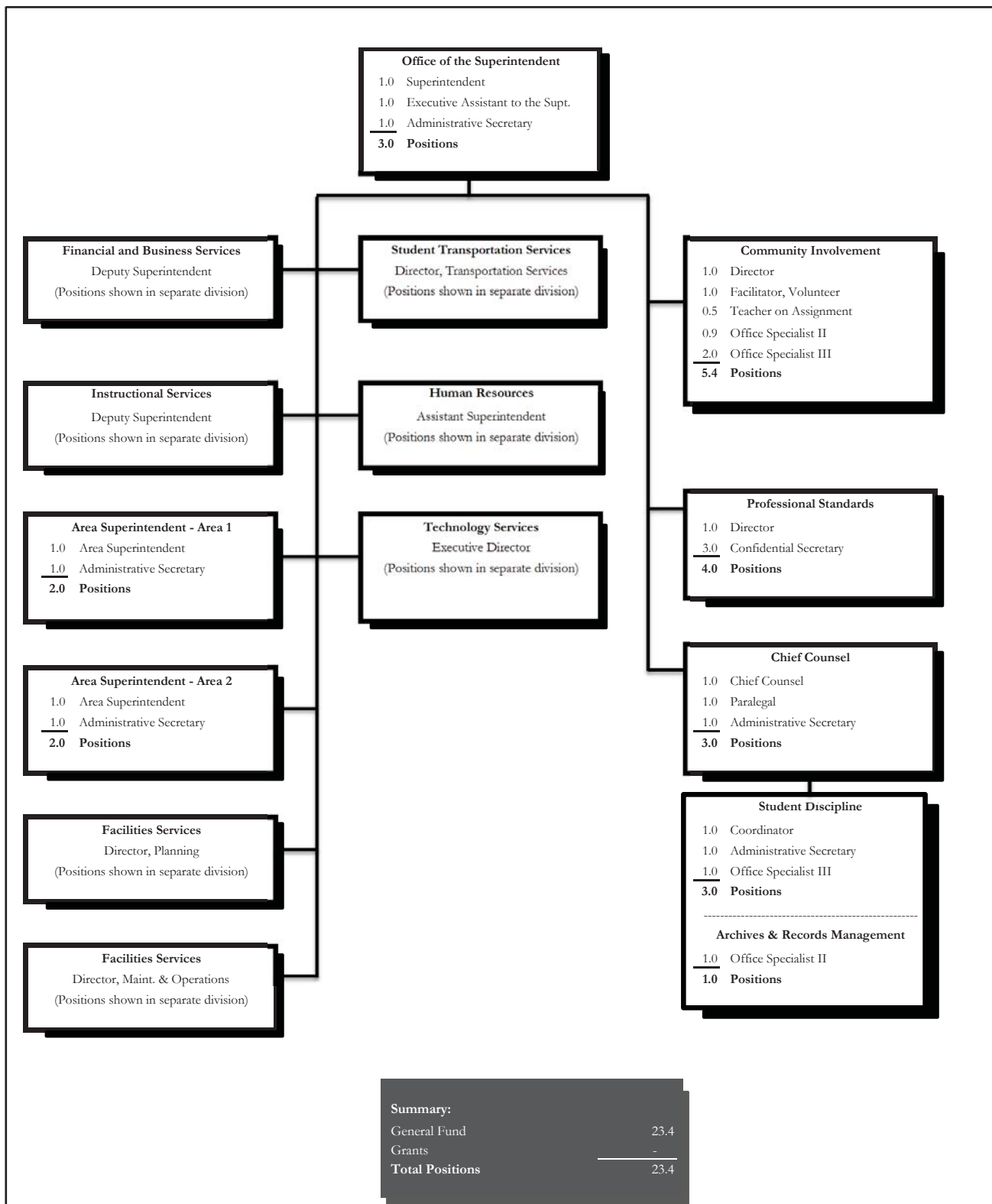
### School Board Division Budget

<u>Departments</u>	<u>Actuals</u> <u>2012-2013</u>	<u>Adopted</u> <u>2013-2014</u>	<u>Actuals</u> <u>2013-2014</u>	<u>Adopted</u> <u>2014-2015</u>
School Board	\$ 329,233	\$ 387,203	\$ 386,869	\$ 409,238
<b>Total Departments</b>	<b>\$ 329,233</b>	<b>\$ 387,203</b>	<b>\$ 386,869</b>	<b>\$ 409,238</b>

<u>Expenditure Categories</u>	<u>Actuals</u> <u>2012-2013</u>	<u>Adopted</u> <u>2013-2014</u>	<u>Actuals</u> <u>2013-2014</u>	<u>Adopted</u> <u>2014-2015</u>
Salaries	\$ 208,818	\$ 219,936	\$ 222,733	\$ 221,433
Benefits	73,773	119,738	118,580	140,277
Purchased Services	8,114	6,715	7,766	6,715
Materials and Supplies	985	1,500	1,029	1,500
Other Expenses	37,543	39,313	36,761	39,313
<b>Total Expenditures</b>	<b>\$ 329,233</b>	<b>\$ 387,203</b>	<b>\$ 386,869</b>	<b>\$ 409,238</b>

# Office of the Superintendent



## Mission

The mission of the Office of the Superintendent is to support the School District of Volusia County's mission, goals and objectives by providing bold instructional leadership with a focus on academic achievement, access and equity, high performing instructional and non-instructional staff, involved family and community, safe and orderly environment, and effective and efficient financial and business operations.

## 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, 2010, the school district was re-accredited for an additional five years and will undergo a second review in 2015. The College Board has recognized the school district for its student access to excellence initiatives. Ford Next Generation Learning has named Volusia's Career Academy Program 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 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 GOALS (2012-2015)

The Superintendent is responsible for working with the School Board and staff to implement the district strategic plan through providing direction for the goal actions and monitoring the progress indicators.

**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 partnership.



# Office of the Superintendent

## Superintendent's Priority Initiatives

- Continuing attention on increasing student learning and achievement and closing the achievement gap to ensure that each student will learn
- Providing sound fiscal leadership for the school district operating and capital budgets, including attention to the District Cost Differential (DCD) issue and the half-cent sales tax extension
- Focusing on a district communication plan that provides regular on-going communication addressing public education issues with all stakeholders
- 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
- Integrating the 2012-2015 goals of the 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 Deputy Superintendents

The deputy superintendents support the superintendent by providing daily administration of the operations assigned in their areas of responsibility. Some major functions include:

- Provide leadership for student learning and achievement and financial and business operations
- Covers leadership for the school district as assigned and represents the superintendent at various school district, community and Florida Department of Education functions
- Working closely with the superintendent's cabinet members
- Conducting regular staff meetings in respective areas of responsibility

## 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 Chief 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 matter 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 adjustor for fleet liability self-insurance program; and
- Providing oversight for archives and records management and student assignments;

## **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 Foundation provides an avenue for business and community leaders to develop positive and supportive relationships within the school system. Major functions include:

- Motivating and encouraging creative and innovative educational programs
- Advocating for business and civic involvement and support for the school system
- Providing and partnering on recognition programs for students and staff
- Fundraising to support the initiatives and programs undertaken by the FUTURES board



# Office of the Superintendent

## Office of the Superintendent Division Budget

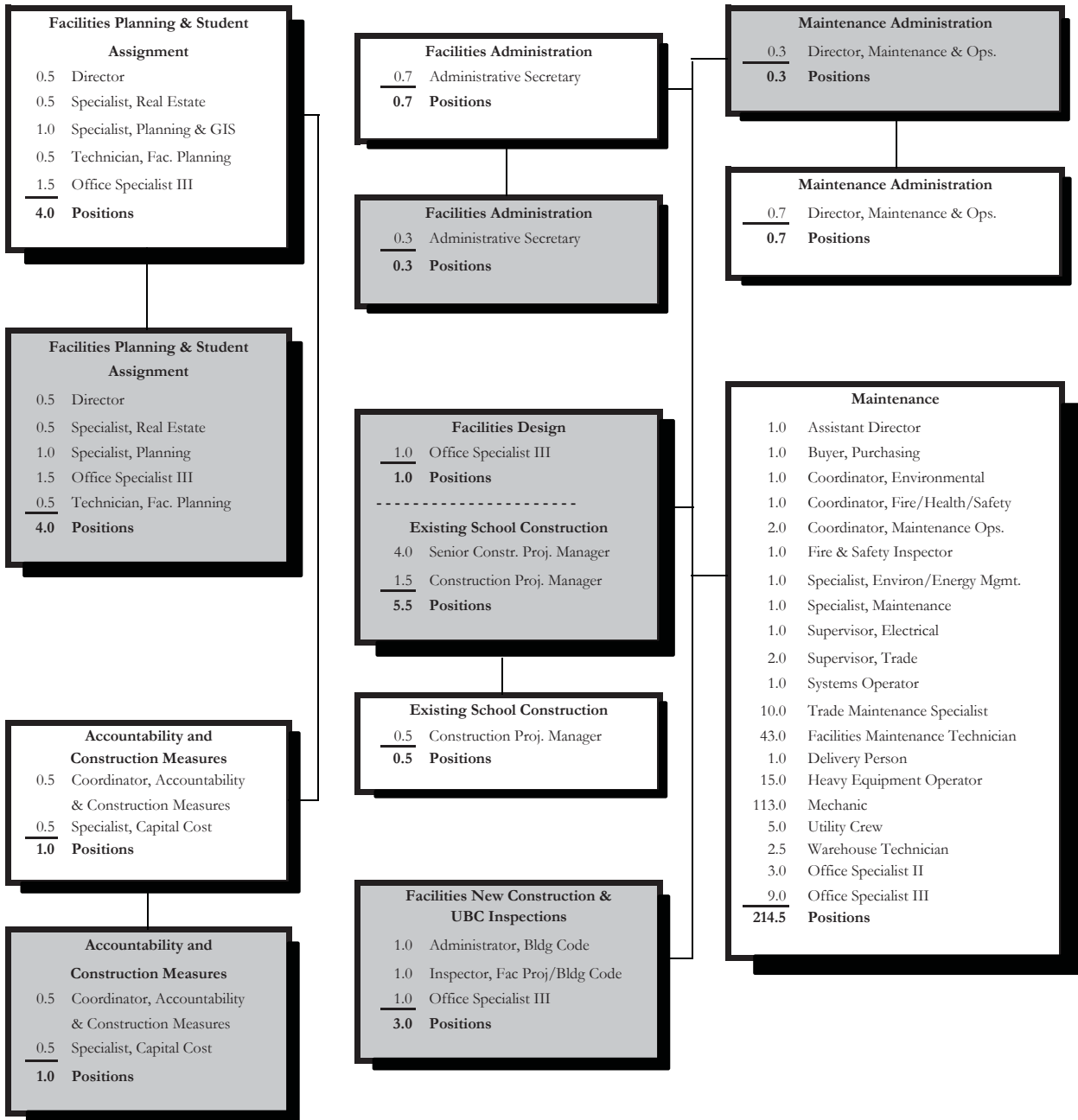
<b>Departments</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Archives and Records Management	\$ 116,020	\$ 86,413	\$ 87,008	\$ 98,176
Area Superintendents	405,146	387,588	425,967	408,411
Community Involv. / Support Organ.	276,294	295,302	284,290	324,439
Legal Counsel/Chief Neg./Policy Dev.	765,839	479,250	548,627	770,084
Office of the Superintendent	410,377	429,717	445,544	439,632
Professional Standards	249,479	264,185	268,239	276,707
Student Discipline and Juvenile Justice	215,292	209,483	202,134	213,015
<b>Total Departments</b>	<b>\$ 2,438,445</b>	<b>\$ 2,151,939</b>	<b>\$ 2,261,809</b>	<b>\$ 2,530,464</b>

<b>Expenditure Categories</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Salaries	\$ 1,451,610	\$ 1,380,277	\$ 1,441,603	\$ 1,433,826
Benefits	384,750	424,848	444,690	456,609
Purchased Services	547,851	304,011	326,311	598,338
Energy Services	-	-	-	-
Materials and Supplies	21,177	13,349	13,852	14,937
Other Expenses	33,057	29,454	35,353	26,754
<b>Total Expenditures</b>	<b>\$ 2,438,445</b>	<b>\$ 2,151,939</b>	<b>\$ 2,261,809</b>	<b>\$ 2,530,464</b>



# Facilities Services



<b>Summary:</b>	
General Fund	221.4
Capital Fund	15.1
<b>Total Positions</b>	<b>236.5</b>



# Facilities Services

## Division 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.

## Issues and Trends

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 last year 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. And the maintenance department will place greater emphasis on preventive maintenance and its training program to enhance service and dependability.

The beginning of this school year marked a request by the School Board to the voters to renew the half cent sales tax for an additional fifteen years. The referendum was approved by 60% of voters and will enable the Facilities Department to address a variety of facility related renovations and replace five schools, in addition to enabling security and technology needs to be addressed.

## Division Goals

We will focus on excellence in individual and organizational performance by:

- Measuring occupant satisfaction to gauge effectiveness of design and construction decisions
- Measuring operational costs to gauge life cycle and design decisions

Communicate facilities status and operations by:

- Continually improving the Facilities Services web site featuring planning, maintenance, environmental and organization information

We will maximize and allocate federal, state and local resources to implement the District's Strategic Plan by:

- Continuing to explore strategies to reduce electricity demand charge impacts on operational costs
- Performing energy audits on all schools to continue reducing electricity consumption



Russell Tysinger  
Director  
Maintenance &  
Operations



Saralee Morrissey, AICP  
Director  
Planning



- Researching any facilities not meeting the district average kilowatt-hour per square foot goal and identifying site specific strategies to reduce usage in order to accomplish the goal
- Continuing to research new strategies to reduce energy consumption
- Continuing to research new opportunities for financial incentives in recycling

We will continue to improve managerial and operational efficiency and effectiveness by:

- Staffing and training maintenance staff to maintain the system and meet warranty requirements as new facilities are completed
- Identifying trades most needed for acceptance into training programs for higher skills
- Establishing new career ladder skill requirements and audits
- Continuing a multi-trade training program to broaden skill level and allow for more efficient use of personnel

We will promote an emotionally, intellectually and physically safe environment by:

- Reducing safety citations as reported in the annual comprehensive safety inspections by increasing awareness of and compliance with the Site Based Safety Program
- Completing inspections and inventory of fire alarm panels and notification equipment
- Reducing employee accidents through the Site Based Safety Program as well as training
- Continuing to emphasize preventative maintenance and a proactive approach to environmental issues

We will focus on optimal facility utilization by:

- Evaluating student assignment policies
- Recommending new programs and/or program expansions to balance student populations
- Recommending redistricting
- Diminishing reliance on portables
- Reviewing school use of space

## **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



# Facilities Services

## **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

## **School Attendance Areas and Student Assignment**

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



## Facilities Services Division Budget

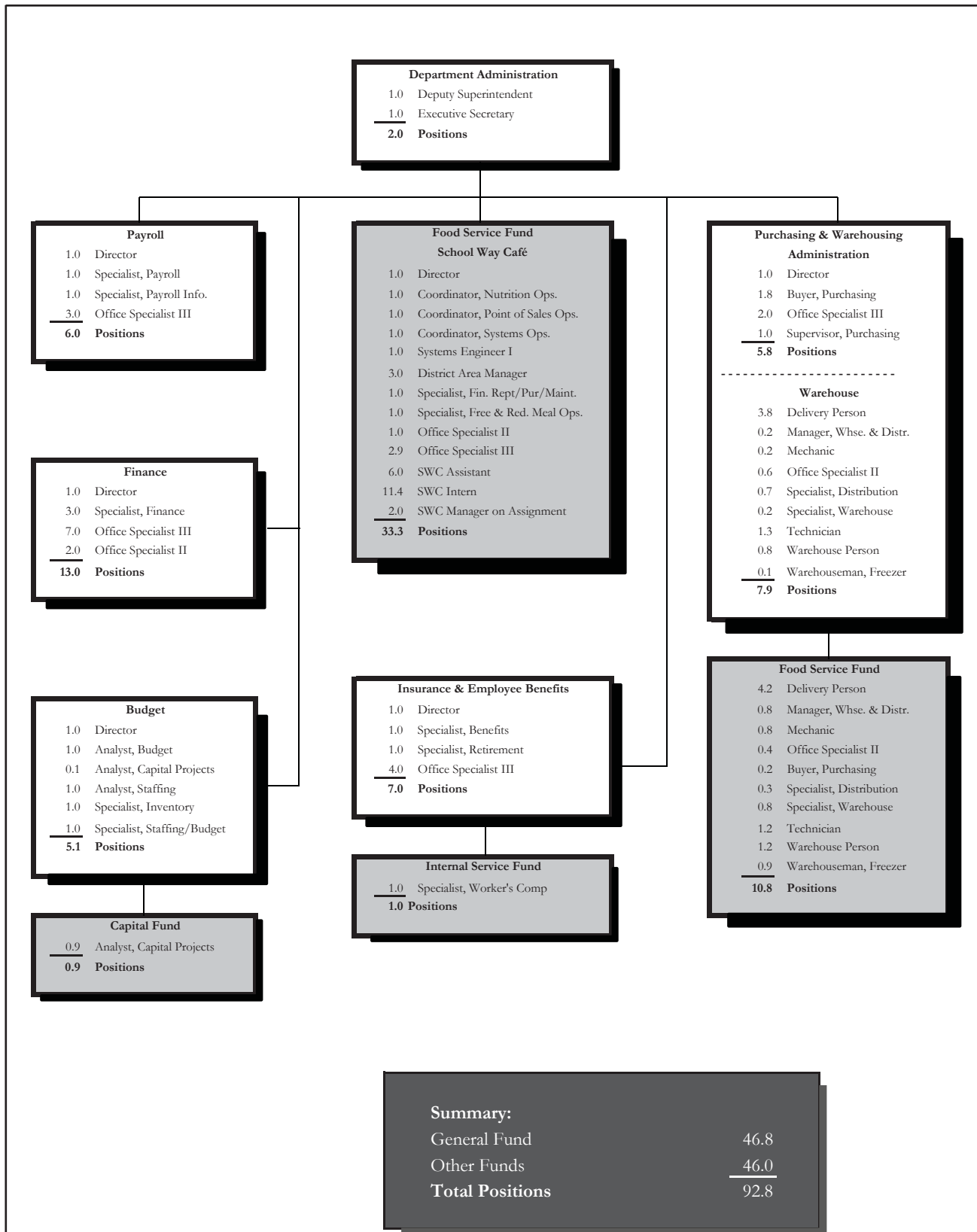
<b>Departments</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Custodial Administration Support	\$ 667,066	\$ 47,947	\$ 2,567	\$ -
Facilities and Maintenance	15,582,757	15,089,684	15,089,559	16,104,056
<b>Total Departments</b>	<b>\$ 16,249,823</b>	<b>\$ 15,137,632</b>	<b>\$ 15,092,126</b>	<b>\$ 16,104,056</b>

<b>Expenditure Categories</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Salaries	\$ 9,109,863	\$ 8,532,604	\$ 8,206,174	\$ 8,756,284
Benefits	2,846,778	2,832,551	2,657,865	3,014,080
Purchased Services	1,605,064	1,302,166	1,523,286	1,875,305
Energy Services	199,418	94,161	210,071	293,300
Materials and Supplies	2,462,690	2,341,450	2,467,829	2,136,387
Capital Outlay	-	-	313	-
Other Expenses	26,008	34,700	26,588	28,700
<b>Total Expenditures</b>	<b>\$ 16,249,823</b>	<b>\$ 15,137,632</b>	<b>\$ 15,092,126</b>	<b>\$ 16,104,056</b>



# Financial Services





## Division Mission

The mission of the Financial and Business 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.

## 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.



Robert Moll, Ed.D.  
Deputy Superintendent  
Financial & Business  
Services

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 \$112 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 \$415 million in total Florida Education Finance Program (FEFP) funding. The additional funding from the American Recovery and Reinvestment Act (ARRA) and the Education Jobs Bill are no longer revenue sources. The revenue from 0.25 millage for critical needs has also expired. Special revenue (federal) for specific purposes was \$83 million. The Race to the Top (RTTT) funding will cease this year.

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 over the last six years. That trend appears to have slowed down for the 2013-14 and 2014-15 school years, the district exceeded its budgeted projection this year by 347 students at the 20 day count. Home foreclosures have also slowed in the county from previous years. School taxable values have increased significantly by \$1.7 billion from FY14.

This year, the state provided an increased allocation of \$13.6 million. With the modification of existing salary schedules last year, 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.

# Financial Services

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 current fiscal climate has impacted the direction and goals of the capital work program through FY2015. Due to the lagging 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, continued student enrollment decline and less revenue from school impact fees, the Committee has recommended amending the project list as well as the importance of pursuing another sales tax initiative to provide for the debt service, capital projects and the maintenance of nearly 10,000,000 square feet of educational facilities. The Public Education Capital (PECO) funds for maintenance was mildly restored by nearly \$1.2 million. The district was successful this year in obtaining voter approval to extend the ½ cent sales tax through 2031.

Volusia County continues to face challenges and all school districts in Florida is in the implementation of 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.

## **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 to benchmark warehouse and delivery services
- Ensure the district is in compliance with appropriate statutes, rules, policies and regulations governing the acquisition of goods and services that offer the best value for the district
- Provide continuous improvement techniques and analysis to School Way Cafe services including meal patterns, a la carte, and vending as they relate to the wellness initiative
- Continue oversight of the district's wellness policy for students
- Continue Class-Size Amendment reduction compliance strategies

## **Office of the Deputy Superintendent for Financial and Business Services**

The Deputy Superintendent for Financial and Business Services Division through its six 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



# Financial Services

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
- 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

## Department of Purchasing and Warehouse Services

The Purchasing Department provides quality goods and services in a proactive professional manner for the benefit and value to the school district. We accomplish this by providing:

- Monthly or as needed training classes for SmartStream Requisitioning System for district staff who are responsible for acquiring goods and services
- Buyer assistance to schools and departments in determining best source and price for necessary items to be purchased
- On-going exploration of opportunities with other governmental agencies or purchasing cooperatives that may offer our district equal or better products at a lower cost
- Assurance that purchasing decisions for the district are in compliance with appropriate statutes, rules, policies and regulations while offering the district the best value for dollars spent
- Purchasing Card Program as a cost effective 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. Purchasing provides the user training program and documentation of each card issued
- Quality products available in Central Warehouse for purchase by schools and departments to take advantage of volume pricing and to save time for administration in sourcing office and classroom supplies
- Furniture and equipment requirements for new school construction, renovation projects and for the district's replacement program
- Purchasing Department's website provides schools, community and vendors with information on bids, approved charter bus companies, fundraising companies, warehouse catalogs plus other catalogs and District's Purchasing Policy information

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. Food products including frozen, dry and government commodities, custodial supplies, school supplies, paper, and furniture are products which are stored and distributed along with mail, centralized copy center, surplus, obsolete materials, classroom, (office) miscellaneous items, transfers, and moves to all appropriate schools/departments and other district supported facilities. Major functions include:

- Receive, inventory, store, pull for delivery, materials and supplies for daily delivery to the schools
- Support schools daily with delivery of food supplies, classroom supplies, custodial supplies, inter-office mail, and centralized copy center materials



- Picks up surplus and obsolete materials for re-use by the district or dispose of those items in a manner that is both economically and environmentally beneficial
- Support for Federal and County Emergency Management Program

## School Way Cafe

The School Way Cafe program, primarily funded through federal reimbursement, is dedicated to building a foundation for learning by providing nutritionally balanced meals for the students and staff of Volusia County Schools. Major functions include:

- Continues the pursuit of excellence in quality of product offerings, HACCP compliance and stakeholder wellness through creating a model for continuous improvement
- Identifies revenue and establishes appropriations for the Child Nutrition program
- Serves more than 30,500 lunches and 12,000 breakfasts daily, in addition to approximately \$3,000,000 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 2,800 per day to qualifying schools
- Participates in the Summer Feeding Program
- Participates in the Fresh Fruit and Vegetable Program
- Participates in the Supper Program
- 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

# Financial Services

## Financial Services Division Budget

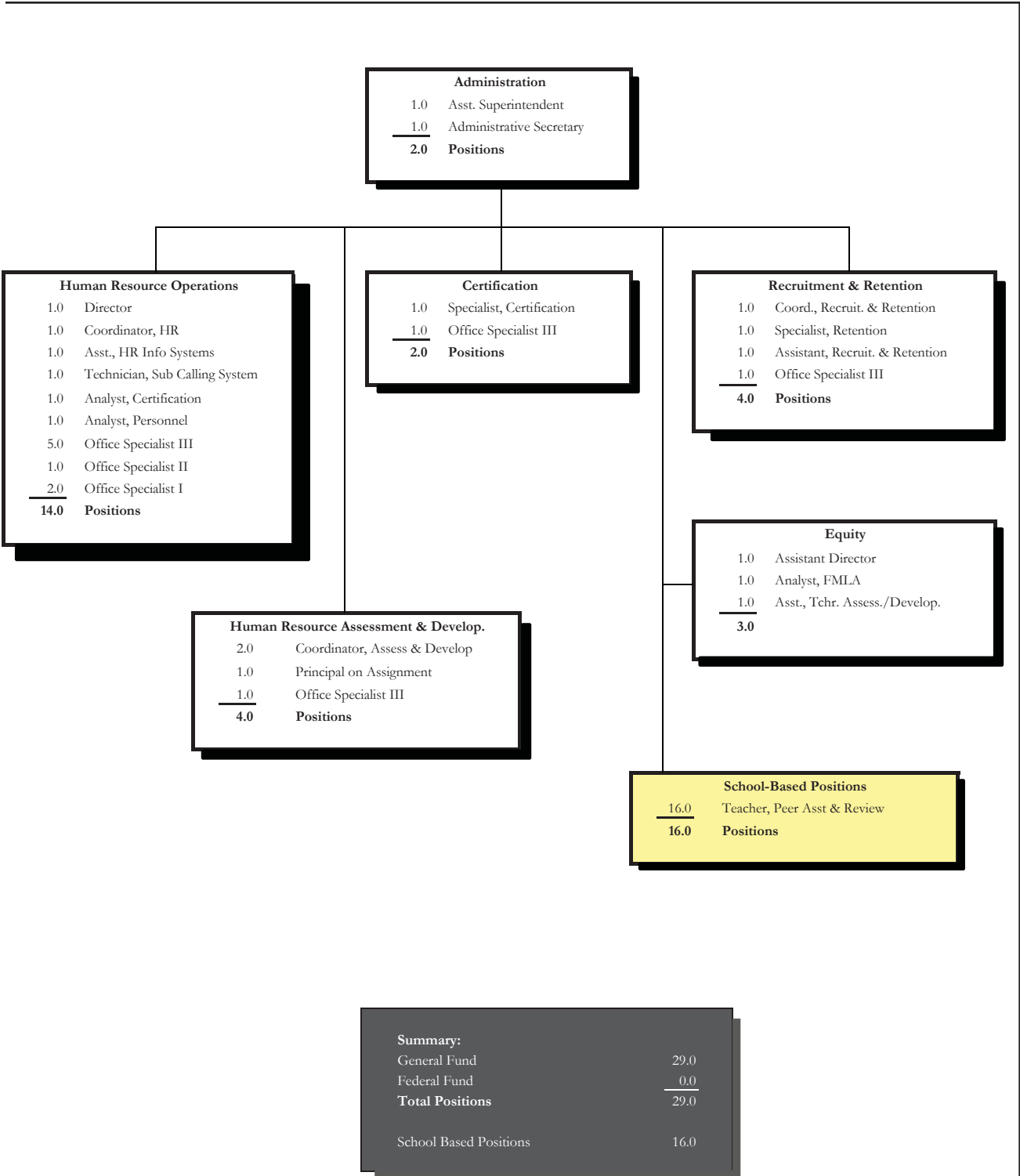
<b>Departments</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Administration	\$ 205,401	\$ 212,774	\$ 229,381	\$ 220,205
Budget Department	437,856	386,586	401,908	408,313
Finance Department	718,408	779,303	732,254	790,258
Insurance and Employee Benefits	411,677	446,438	439,759	460,366
Payroll Department	388,811	399,681	409,368	376,326
Purchasing & Warehousing Administration	762,105	797,491	782,248	837,640
<b>Total Departments</b>	<b>\$ 2,924,257</b>	<b>\$ 3,022,273</b>	<b>\$ 2,994,918</b>	<b>\$ 3,093,108</b>

<b>Expenditure Categories</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Salaries	\$ 2,214,770	\$ 2,221,637	\$ 2,252,286	\$ 2,260,720
Benefits	581,007	683,652	653,977	706,347
Purchased Services	56,877	89,823	50,280	98,881
Materials and Supplies	27,545	17,116	16,566	17,280
Other Expenses	44,058	10,045	21,809	9,880
<b>Total Expenditures</b>	<b>\$ 2,924,257</b>	<b>\$ 3,022,273</b>	<b>\$ 2,994,918</b>	<b>\$ 3,093,108</b>



# Human Resources



# 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 Assistant Superintendent for Human Resources 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,



Peromnia Grant  
Assistant Superintendent  
Human Resources





applicant testing and other employment practices to promote compliance with Florida statutes and 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 and evaluating 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.

# Human Resources

## **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 American 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 several 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. Additionally, a more rigorous screening and selection procedure for Clinical Education Training has been implemented for targeting highly qualified teachers in the critical shortage areas to serve as mentors for developing educators. 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. Continuing partnerships with universities to serve K-12 professional development schools on shared decision-making, effective instructional practices, and mentoring. K-12 Professional Development Schools are schools that collaborate with universities to accomplish common educational goals that include providing optimum sites for teacher candidate preparation, offering educator professional development, and implementing reflective inquiry to enhance teacher and student learning.



## Human Resources Division Budget

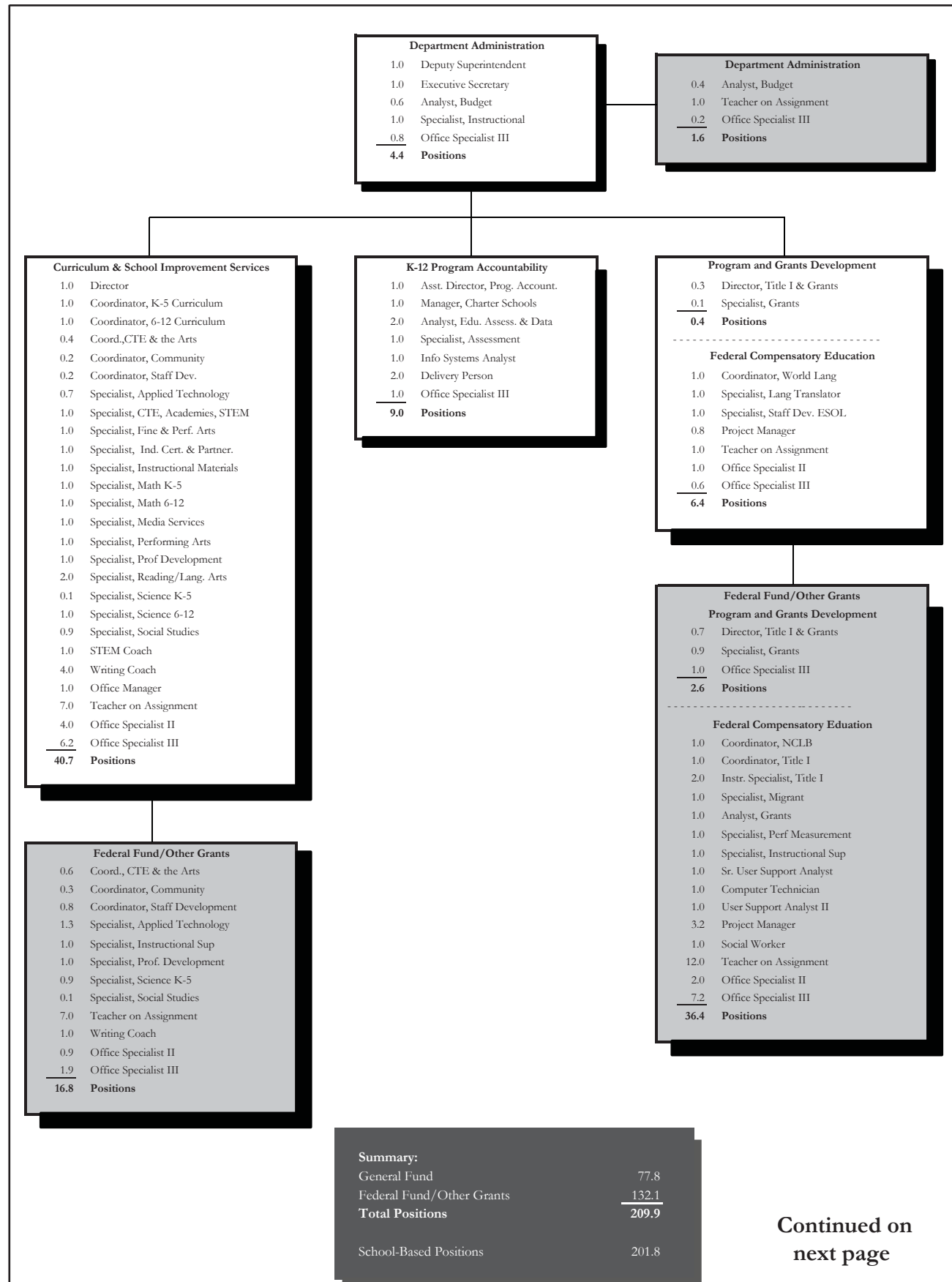
<b>Departments</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Human Resource Administration	\$ 1,742,510	\$ 1,660,214	\$ 1,774,452	\$ 1,792,783
<b>Total Departments</b>	<b>\$ 1,742,510</b>	<b>\$ 1,660,214</b>	<b>\$ 1,774,452</b>	<b>\$ 1,792,783</b>

<b>Expenditure Categories</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Salaries	\$ 1,338,099	\$ 1,243,859	\$ 1,321,421	\$ 1,337,102
Benefits	369,090	369,883	393,265	408,708
Purchased Services	16,532	25,499	30,875	25,499
Materials and Supplies	17,045	19,404	24,692	19,904
Other Expenses	1,744	1,570	4,199	1,570
<b>Total Expenditures</b>	<b>\$ 1,742,510</b>	<b>\$ 1,660,214</b>	<b>\$ 1,774,452</b>	<b>\$ 1,792,783</b>

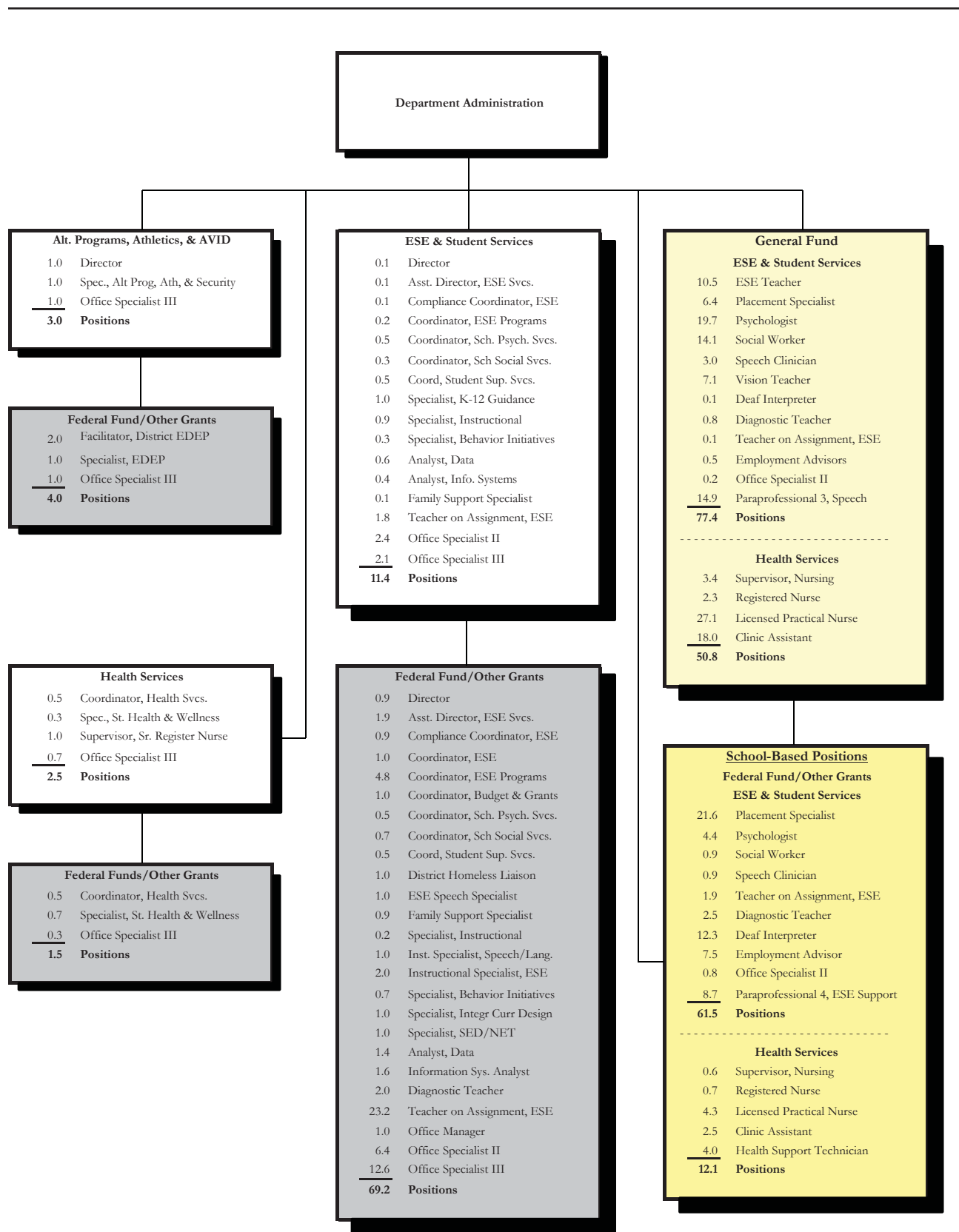


# Instructional Services



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# Instructional Services

## Division Mission

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

## Issues and Trends

The Instructional Services Division is being called upon to provide leadership to the district to meet the high level of accountability established by legislative mandate. To answer that need, the division provides careful monitoring of student achievement data at the district level, as well as training for school personnel in interpreting data at the building and classroom levels. Resources, including funding and personnel, have been focused in those areas where the data shows the greatest need. For the 2014-15 school year, additional training and instructional support will focus on identified areas of need.



James Tager  
Deputy Superintendent  
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

## Office of the Deputy Superintendent for Instructional Services

**The Deputy Superintendent for Instructional Services** supports the Superintendent and provides direction and leadership to the Instructional Services Department in matters relating to instructional programs and services, school improvement, program accountability, ESE, student services, staff development, alternative programs, athletics, as well as federal programs and grants.

**The Director of Alternative Programs, Athletics and AVID** provides support to the Deputy Superintendent for Instructional Services and Leadership 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.



## Virtual Education Options for Students

- Florida statutes related to digital learning requires 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.

**The Director of Exceptional Student Education & Student Services** provides support to the Deputy Superintendent for Instructional Services 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 Act (IDEA) federal budget, compliance, instruction, evaluation, supplemental curriculum, 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, social services, guidance, behavior initiatives, student health services and gifted programs.

## Student Services Programs

- The academic, behavioral, health and student engagement needs are addressed by Student Services professionals through their direct and indirect involvement with Problem Solving Teams, crisis counseling, bullying prevention, attendance education, and leadership with Positive Behavior 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
- 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 (SC-E/BD) 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 30 schools, resulting in availability of additional mental health counseling
- Citrus Grove Elementary, Campbell Middle, and Holly Hill School are continuing to implement Positive Behavioral Support (PBS) through partnership with Florida's PBS Project and the district's Behavior Initiatives staff. Two additional schools Discovery Elementary and Starke Elementary will begin implementation this school year.
- Speech Language Pathologists at each Volusia County school provide evaluation, intervention for identified students with communication disorders, and collaboration with stakeholders, including normal development and prevention of communication disorders.

## 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
- Audiological Services including assistive amplification equipment are provided to identified ESE students
- 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, is being implemented in partnership with Florida State



# Instructional Services

- 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 50 students. Ongoing professional development and coaching was provided to over 200 service providers.
- The Houghton Mifflin Pre-K curriculum and other supplemental specialized curricula were 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
- Services to support transition to relevant, meaningful post-secondary educational and employment opportunities are available to all students with disabilities

**The Director of Federal Programs and Grants Development Services** provides support to the Deputy Superintendent for Instructional Services and provides executive leadership for the district's identified state and federal programs including matters related to funding, budgeting, expenditures, program implementations, supplemental curriculum, program evaluations, and compliance between federal programs/grants and the general education programs.

**The Director of K-12 Curriculum** provides support to the Deputy Superintendent for Instructional Services by providing leadership to the Departments of K-12 General Education, Career & Technical Education, and Professional Development in matters relating to the development, implementation, monitoring and support of the instructional program.

## Student Health Services

Student Health Services is a public service provided to students in Pre-K through 12th grade. These services are conducted as part of the coordinated school health program and are designed to appraise, protect and promote the health of Volusia County students, in addition to providing leadership and support to schools and departments in the area of health and wellness. 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 physician, dentist, and community agencies. Major functions include:

- Health Appraisal
- Nursing Assessments
- Nutrition Assessments
- Preventive Dental Care
- Vision, Hearing, Scoliosis, Growth and Developmental screening
- Health Counseling
- 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
- Education and Training





# Instructional Services

## Instructional Services Division Budget

<b>Departments</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Alternative Programs, Athletics, & Security	\$ 182,301	\$ 195,043	\$ 192,056	\$ 203,195
Curriculum Development	1,493,608	1,658,498	1,904,934	2,309,428
Deland Administration Custodial Services	183,302	-	-	-
Federal Compensatory Education	269,744	278,488	273,137	287,401
Health Services	72,529	73,774	75,635	76,281
Program and Grants Development	65,830	41,995	55,569	66,085
School Improvement Services	331,988	364,035	351,597	381,074
Staff Dev./Media Services & Inst. Materials	285,683	276,754	70,822	-
Student Achievement	448,787	469,552	489,034	643,127
ESE & Student Services	3,714,114	5,070,372	3,652,593	5,287,543
<b>Total Departments</b>	<b>\$ 7,047,886</b>	<b>\$ 8,428,511</b>	<b>\$ 7,065,377</b>	<b>\$ 9,254,134</b>

<b>Expenditure Categories</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Salaries	\$ 5,458,789	\$ 6,311,385	\$ 5,378,527	\$ 6,881,501
Benefits	1,422,116	1,846,586	1,500,564	2,082,507
Purchased Services	116,496	173,970	128,543	198,146
Energy Services	34	-	105	-
Materials and Supplies	39,604	74,960	43,387	74,470
Capital Outlay	996	8,300	740	4,250
Other Expenses	9,851	13,310	13,511	13,260
<b>Total Expenditures</b>	<b>\$ 7,047,886</b>	<b>\$ 8,428,511</b>	<b>\$ 7,065,377</b>	<b>\$ 9,254,134</b>



# Student Transportation Services

Department Administration	
1.0	Director
<u>1.0</u>	Administrative Secretary
<b>2.0</b>	<b>Positions</b>

Vehicle Maintenance	
1.0	Asst Director, Fin. & Fleet Mgmt.
1.0	Specialist, Fleet Operations
1.0	Specialist, Finance
3.0	Shop Manager
1.0	Lead Mechanic
23.0	Mechanic
5.0	Mechanic Helper
<u>1.0</u>	Office Specialist III
<b>36.0</b>	<b>Positions</b>

Operational Services	
2.0	Asst. Director, Operations
107.0	Bus Assistant
269.0	Bus Operator
10.0	Office Specialist III
6.0	Manager, Area
<u>2.0</u>	Trans./Bus Dispatcher
<b>396.0</b>	<b>Positions</b>

GIS Routing	
1.0	Specialist, GIS
<u>3.0</u>	Office Specialist III
<b>4.0</b>	<b>Positions</b>

Federal Funds	
<u>1.0</u>	Office Specialist III
<b>1.0</b>	<b>Positions</b>

Summary:	
General Fund	438.0
Federal Funds	<u>1.0</u>
<b>Total Positions</b>	<b>439.0</b>



# Student Transportation Services

## Division 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



Greg Akin  
Director  
Transportation

## 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



# Student Transportation Services

- 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

## 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



# Student Transportation Services

## 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

## Student Transportation Services Division Budget

<b>Departments</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Student Transportation Services	\$ 14,489,552	\$ 16,483,801	\$ 15,453,620	\$ 17,114,202
<b>Total Departments</b>	<b>\$ 14,489,552</b>	<b>\$ 16,483,801</b>	<b>\$ 15,453,620</b>	<b>\$ 17,114,202</b>

<b>Expenditure Categories</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Salaries	\$ 8,030,449	\$ 8,453,876	\$ 8,512,971	\$ 8,710,128
Benefits	3,482,123	4,323,082	3,762,024	4,650,559
Purchased Services	158,840	225,804	122,076	350,252
Energy Services	2,007,934	2,744,600	2,197,482	2,652,650
Materials and Supplies	700,594	732,797	716,229	746,903
Capital Outlay	-	-	-	-
Other Expenses	109,611	3,642	142,838	3,710
<b>Total Expenditures</b>	<b>\$ 14,489,552</b>	<b>\$ 16,483,801</b>	<b>\$ 15,453,620</b>	<b>\$ 17,114,202</b>



# Technology Services

Administration	
1.0	Executive Director
1.0	Administrative Secretary
1.0	Database Administrator
<u>3.0</u>	<b>Positions</b>

Applications, Reporting & Support Svcs	
-----	
Reporting & Support Services	
1.0	Asst. Director, Reporting Req.
0.8	Coordinator, Reporting Req.
1.0	Analyst, FTE Data
1.0	Specialist, Student Acctg.
1.0	Sr. User Support Analyst
1.0	User Support Analyst II
1.0	Office Specialist II
<u>6.8</u>	<b>Positions</b>
-----	
Software Applications	
0.9	Manager, Software Apps.
5.0	Sr. Information Sys. Analyst
1.6	Information Sys. Analyst
1.0	Tech/Planner, Prod Control
5.0	Computer Programmer
1.0	Computer Programmer III
<u>14.5</u>	<b>Positions</b>
-----	
Security & Support Services	
1.0	Superv., Sec. Adm. & Sup. Svcs.
1.0	Analyst, Forms and Reports
1.0	Specialist, Security Admin.
1.0	User Support Analyst II
3.0	Office Specialist II
<u>7.0</u>	<b>Positions</b>

Federal Fund	
Reporting & Support Services	
<u>0.2</u>	Coordinator, Reporting Req.
<u>0.2</u>	<b>Positions</b>
-----	
Software Applications	
<u>0.1</u>	Manager, Software Applications
<u>0.1</u>	<b>Positions</b>

Infrastructure & Technical Services	
-----	
Data Center & Monitoring	
1.0	Asst. Director, Operational Svcs
1.0	Supervisor, Data Ctr & Monitoring
1.0	Acct Analyst, Telecommunications
1.9	Technician, Network Sys & Monitor.
<u>3.2</u>	Dispatch, Comm. & Monitoring
<u>8.1</u>	<b>Positions</b>
-----	
Network Engineering	
1.0	Manager, Network Engineering
1.0	Sr. Network Engineer
3.0	Network Engineer I
2.0	Network Engineer II
1.0	Sr. Network Technician
<u>2.0</u>	Network Technician
<u>10.0</u>	<b>Positions</b>
-----	
Systems Engineering/Web Services	
1.0	Manager, Systems Engineering
2.0	Sr. Systems Engineer
1.0	Systems Engineer I
1.0	Systems Engineer II
2.0	Systems Engineer III
1.0	Technician
1.0	Web Developer
<u>9.0</u>	<b>Positions</b>

Printing and Copying	
1.0	Asst. Director
1.8	Asst. Shift Leader
<u>3.8</u>	Copy Center Shift Leader
<u>6.6</u>	<b>Positions</b>

Learning Technologies & User Support	
1.0	Coord., Lrng Tech & User Support
1.0	Manager, Lrng. Tech. & Help Desk
1.0	Specialist, Learning Technologies
1.0	Senior Computer Technician
1.0	User Support Analyst II
<u>2.0</u>	User Support Analyst Assistant
<u>7.0</u>	<b>Positions</b>

School-Based Positions	
<u>24.0</u>	User Support Analyst
<u>24.0</u>	<b>Positions</b>

PMO/Media Services	
1.0	Manager, Software Apps
<u>3.0</u>	Technician, Media Prod
<u>4.0</u>	<b>Positions</b>

Summary:	
General Fund	76.0
Federal Fund	<u>0.3</u>
<b>Total Positions</b>	<b>76.3</b>
School-Based Positions	24.0



## Division Mission

The mission of the Technology Services division is to provide innovation, information, and solutions to support the students, schools and district administration.

## Issues and Trends

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.



Don Boulware, Ed.D.  
Executive Director  
Technology Services

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.

## Division Goals

The goals of the division can be found in the District's Technology Plan which is available on the district web site.

## Office of the Executive Director of Technology Services

The role of the executive 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.

# Technology Services

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 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 (USA's), 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.

# Technology Services

## 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.

### Technology Services Division Budget

<b>Departments</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Technology Services	\$ 8,766,044	\$ 9,262,712	\$ 8,607,719	\$ 10,201,725
Printing and Copying - Copy Center	195,862	280,479	168,286	333,545
<b>Total Departments</b>	<b>\$ 8,961,906</b>	<b>\$ 9,543,191</b>	<b>\$ 8,776,005</b>	<b>\$ 10,535,270</b>

<b>Expenditure Categories</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Actuals 2013-2014</b>	<b>Adopted 2014-2015</b>
Salaries	\$ 4,672,498	\$ 4,783,378	\$ 4,683,279	\$ 4,790,685
Benefits	1,274,435	1,408,988	1,359,816	1,480,755
Purchased Services	2,107,669	2,373,025	1,905,591	3,263,503
Materials and Supplies	860,383	972,600	776,563	995,127
Capital Outlay	45,282	-	49,589	-
Other Expenses	1,639	5,200	1,167	5,200
<b>Total Expenditures</b>	<b>\$ 8,961,906</b>	<b>\$ 9,543,191</b>	<b>\$ 8,776,005</b>	<b>\$ 10,535,270</b>



# School Organization Chart



**Superintendent**  
Dr. Margaret A. Smith



**Area Superintendent**  
Mr. James "Tom" Russell

**Area Superintendent**  
Mrs. Vickie 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



# Elementary Schools

## Budget Summary

The elementary school budget includes all general fund costs to operate 45 elementary schools and one K-8 School. This budget represents 31.7% of the total operating budget. The 2014-15 budget for the elementary school program totals \$151.51 million, an 8.73% increase from the 2013-14 adopted budget.

Funding for teacher and paraprofessional salaries increased by \$7.1 million because of negotiated raises that occurred after budget adoption in FY14 and also increased enrollment. Salaries for Media Specialists, Certified School Counselors, Principals, and Campus Advisors increased by \$0.9 million because of negotiated raises and as a result of positions that were added to our smallest schools that originally shared key personnel. We also experienced increases in retirement contributions and health insurance costs. The non-salary (supply) budgets increased slightly due to increased enrollment.

Position	Adopted Budget 2013-2014	Adopted Budget 2014-2015	Difference
Teachers	\$ 83.74	\$ 90.68	\$ 6.94
Paraprofessionals	3.07	3.25	0.18
Media Specialists	2.01	2.21	0.20
Certified School Counselors	2.14	2.32	0.18
Principals	3.32	3.85	0.53
Assistant Principals	2.26	2.91	0.65
TOA/TAA	0.85	0.22	(0.63)
Office Clerical	5.14	5.05	(0.09)
Campus Advisors	0.02	0.04	0.02
Supplements/Subs	2.02	2.11	0.09
Employee Benefits	33.76	37.72	3.96
Non-salary Budgets	0.99	1.15	0.16
<b>Total</b>	<b>\$ 139.32</b>	<b>\$ 151.51</b>	<b>\$ 12.19</b>

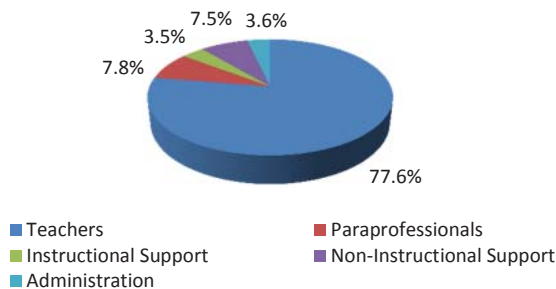
\*Amounts shown in millions

Source: District Records

The elementary school program budget provides resources for over 27,000 students in grades K-5 at 45 elementary schools and one K-8 school. Twenty-eight percent of the elementary schools have enrollments under 500. Our smallest elementary school serves 241 students with 25.4 faculty and staff and our largest elementary school serves 883 students with 73.6 faculty and staff. Our K-8 school serves 958 students with 91.7 faculty and staff.

The elementary program is aligned with Florida's Standards in all subject areas including art, health education, language arts, mathematics, music, physical education, reading, science, and social studies. Skills, concepts and processes are developed, reinforced and integrated to provide students with a balanced elementary experience. Students have access to fully equipped media centers, technology, textbooks, math manipulatives, and supplementary materials and equipment to ensure a positive, well-balanced learning environment and educational program. School tutoring programs are offered for students needing additional assistance in reading and mathematics. A summer reading camp is provided for grade three students who need more time to develop and refine basic

reading skills. The Primary Program emphasizes the development of a solid foundation of the essential skills needed to succeed at learning to read and write: foundational skills, reading, writing, speaking and listening, and language acquisition. The Intermediate Program enhances reading and writing development and focuses on reading to learn. Support programs include Title I (schools meeting federal guidelines), Exceptional Student Education (ESE), tutoring and guidance programs, and gifted. Parenting classes and materials are offered to assist families.



## Budget Summary

The middle school budget includes all general fund costs to operate our 12 middle schools. This budget represents 12.3% of the total operating budget. The 2014-15 budget for the middle school program totals \$58.6 million, a 5.63% increase from the 2013-14 adopted budget.

Position	Adopted Budget 2013-2014	Adopted Budget 2014-2015	Difference
Teachers	\$ 31.42	\$ 33.43	\$ 2.01
Paraprofessionals	1.18	1.15	(0.03)
Media Specialists	0.61	0.62	0.01
Certified School Counselors	1.66	1.63	(0.03)
Principals	0.99	1.04	0.05
Assistant Principals	1.68	1.79	0.11
TOA/TAA	0.04	-	(0.04)
Office Clerical	2.47	2.39	(0.08)
Campus Advisors	0.46	0.52	0.06
Supplements/Subs	0.95	0.96	0.01
Employee Benefits	13.52	14.58	1.06
Non-salary Budgets	0.52	0.50	(0.02)
<b>Total</b>	<b>\$ 55.50</b>	<b>\$ 58.61</b>	<b>\$ 3.11</b>

\*Amounts shown in millions  
Source: District Records

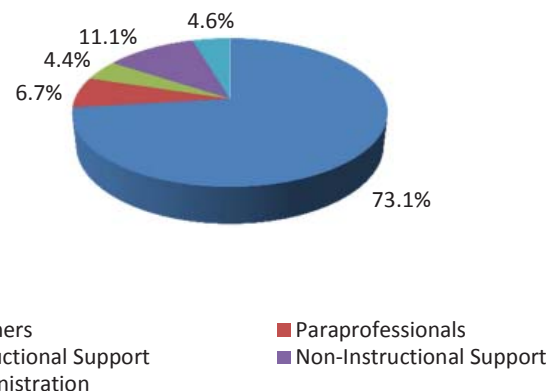
Funding for salaries increased overall by \$2.07 million, highlighted by increases in teachers needed for class size compliance and negotiated raises that occurred after the adopted budget in FY14. We also experienced increases in retirement contributions and health insurance costs. The non-salary (supply) budgets decreased slightly due to the enrollment changes.

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 1,316 students

with 106.0 faculty and staff. Our smallest middle school serves 685 students with 62.5 faculty and staff.

The curriculum for students in the middle schools in Volusia County represents high standards and high expectations. Each subject taught has its own curriculum map - a living document that demonstrates the alignment between Volusia County's curriculum and the Common Core 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)



# High Schools

## Budget Summary

The high school budget includes all general fund costs to operate our ten high schools. This budget represents 17.4% of the total operating budget. The 2014-15 budget for the high school program totals \$83.2 million, a 5.7% increase from the 2013-14 adopted budget.

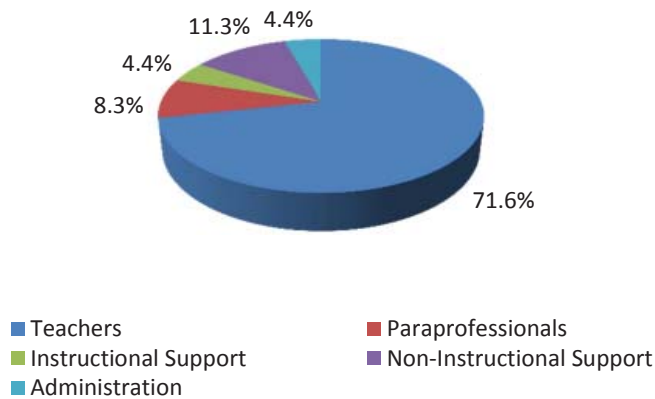
The high school budget increased a net of \$2.9 million, highlighted by increases in teachers needed for class size compliance and negotiated raises for all staff categories, that occurred after budget adoption in FY14. We also experienced increases in retirement contributions and health insurance costs.

The high school program budget provides resources for almost 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 less than 1,100. The smallest high school serves 1,035 students with 107.4 faculty and staff and our largest high school serves 2,888 students with 195.5 faculty and staff. All of our public high school

programs meet or exceed state requirements. Extensive offerings are available in language arts, mathematics, social studies, science, music, art, computer education, world languages, 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.

Position	Adopted Budget 2013-2014	Adopted Budget 2014-2015	Difference
Teachers	\$ 43.69	\$ 46.40	\$ 2.71
Paraprofessionals	1.97	1.98	0.01
Media Specialists	0.54	0.54	-
Certified School Counselors	2.62	2.59	(0.03)
Principals	0.95	0.99	0.04
Athletic Directors	0.28	0.29	0.01
Assistant Principals	2.22	2.35	0.13
TOA/TAA	0.45	0.44	(0.01)
Office Clerical	3.14	3.08	(0.06)
CBE Students	0.06	0.06	-
Campus Advisors	0.75	0.80	0.05
FMT-Ag Farm Facility	0.09	0.10	0.01
Supplements/Subs	2.24	2.26	0.02
Employee Benefits	18.68	20.26	1.58
Non-salary Budgets	1.03	1.02	(0.01)
<b>Total</b>	<b>\$ 78.71</b>	<b>\$ 83.16</b>	<b>\$ 4.45</b>

\*Amounts shown in millions  
Source: District Records



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.



## Budget Summary

The special center school budget includes all general fund costs to operate programs at 11 different sites for over 500 students in grades Pre-K-12. This budget represents 1.2% of the total operating budget. The 2014-15 budget for the special centers totals \$5.7 million, a 12.6% decrease from the 2013-14 adopted budget.

Position	Adopted Budget 2013-2014	Adopted Budget 2014-2015	Difference
Teachers	\$ 2.17	\$ 2.54	\$ 0.37
Paraprofessionals	0.19	0.19	-
Placement Specialists	0.09	0.09	-
Certified School Counselors	0.29	0.31	0.02
Principals	0.10	0.10	-
Assistant Principals	0.25	0.26	0.01
Specialist/User Support Analyst	0.12	0.24	0.12
TOA	0.16	0.18	0.02
Office Clerical	0.30	0.34	0.04
Campus Advisors	0.03	0.03	-
Supplements/Subs	0.20	0.06	(0.14)
Employee Benefits	1.15	1.34	0.19
Non-salary Budgets	0.01	0.01	-
<b>Total</b>	<b>\$ 5.06</b>	<b>\$ 5.69</b>	<b>\$ 0.63</b>

\*Amounts shown in millions

Source: District Records

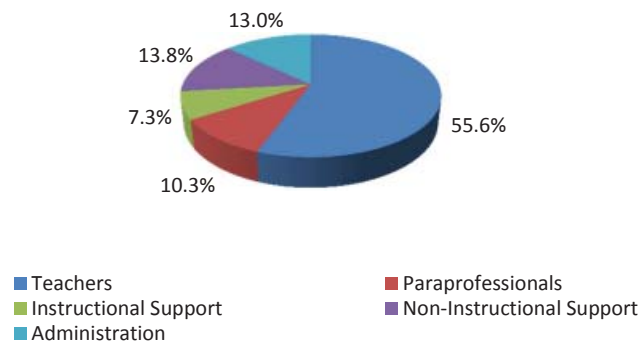
The special center budget increased by \$0.63 million due to expansion of our Volusia Virtual program and because of negotiated raises that occurred after budget adoption in FY14. We also experienced increases in retirement contributions and health insurance costs.

The Alternative Education program (schools of placement) offers educational opportunities for almost 400 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 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.



# *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:** American Recovery and Reinvestment Act

**ARRA State Fiscal Stabilization Funds:** The Stabilization program is a new, one-time appropriation that



# Glossary

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.

**BYOT:** Bring Your Own Technology

--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.

**CASI:** Council on Accreditation and School Improvement

**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



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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.

**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.

**CTE:** Career and Technical Education

--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 fol-



# Glossary

lowing 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.

**DOR:** Department of Revenue (a state agency).

**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--

**EDEP:** Extended Day Educational Program

**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.

**EJF:** Education Jobs Fund

**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.

**ESE Guarantee Allocation:** A special allocation added to the FEFP for students in FEFP Program



Categories 111, 112, and 113. It is based upon projection FTE multiplied by the 2000-01 program cost factors, minus basic cost factors, adjusted for workload and prevalence. The allocation is not recalculated after each FTE survey.

**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.

**FMLA:** Family Medical Leave Act

**Federal Revenue:** Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

**FEFP:** The Florida Education Finance Program.

**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, 2012 is Fiscal Year 2012.

**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 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.

**FMT:** Facilities Maintenance Technician

**Food Services:** Consists of those activities concerned with providing food to pupils and staff in a school or



# Glossary

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.

**FRS:** Florida Retirement System

**Full Time Equivalent (FTE) Enrollment:** An FTE is defined as one student in membership in an FEFP program or a combination of programs for 180 days and not less than 900 hours for grades 4-12, and not less than 720 hours for grades Pre-K-3. The main FTE surveys occur in October and February.

**Full Time Equivalent (FTE) Position:** A Full Time Equivalent Position, sometimes referred to as "FTE unit", is equal to an individual working the full number of daily allotted hours for the full number of work days in a work year for a given position classification.

**Function:** The action or purpose for which a person or thing is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: Direct Instruction, Instructional Support, General Support, Maintenance, and Community Service/Debt Service/Transfers.

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

**Fund Balance:** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be committed (e.g., encumbrances) or designated (e.g., contingency) for specific purposes.

--G--

**General Administration (Superintendent's Office):** Consists of those activities performed by the superintendent, deputy superintendents, area superintendents, and assistant superintendent in general direction and management of all affairs of the school system. This includes all personnel and materials in the Office of the Superintendent.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by taxes, fees and other revenues that may be used for any lawful purpose. Also called Operating Fund.

**General Obligation Bonds (GOB):** When the district pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) Bonds. In Florida, a G.O. Bond issue must be authorized by authorized by a public referendum.

**General Support Services:** Consists of those activities responsible for establishing policy, operating schools and the central administration offices and providing the essential facilities and services for the staff and pupils.

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

**Government Services Fund (ARRA):** Another component of the ARRA Stabilization program in which





the funds must be used for public safety and other government services, which may include assistance for 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--

**HI:** Hearing Impaired

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

**HR:** Human Resources

--I--

**IEP:** Individual Educational Plan

**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



# Glossary

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 and 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.

**LEP:** Limited English Proficient.

**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 judgements awarded against the system. Also recorded here are any expenditures (not judgements) made in lieu of liability insurance.

**Long Term Debt:** Debt with a maturity of more than one year from the date of issuance.

--M--

**Materials and Supplies (object of expenditure):** Amounts paid for items of an expendable nature that are consumed, worn out, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Such items as classroom supplies, repair and maintenance materials, cleaning supplies, textbooks, and office supplies are included.

**McKay Scholarships:** A voucher program where exceptional student education (ESE) students apply for the “scholarships” from the Department of Education. The amount of the voucher is deducted from the public school district’s Florida Education Finance Program (FEFP) allocation and is sent to the private school the student has designated.

**Middle School:** A school composed of students in grades six through eight.

**Mill:** One thousandth of a dollar (one-tenth of a cent). The ad valorem (property tax rate) is normally stated in mills. For example, a ten mill levy would be a tax of ten dollars for every thousand dollars of taxable assessed property value.

**Millage Rate:** The ad valorem (property) tax rate. See Mill.

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

--N--

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

**No Child Left Behind (NCLB) Act:** This is the most sweeping change made to the Elementary and Secondary Education Act since it was enacted in 1965. NCLB was signed into law by President Bush on January 8, 2001. It requires all states to utilize state assessments to determine if schools have made Adequate Yearly Progress (AYP) in the proficiency of all students. Four measures will be used for determining how well schools perform: (1) AYP (2) school grade (3) individual student progress towards annual learning targets to reach proficiency, and (4) a return or investment measure linking dollars to achievement.

**Nonrecurring:** Expenditure or revenue which is not expected to be needed or available after the current fiscal year.

--O--



# Glossary

**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--

**PAR:** Peer Assistance and Review

**Perkins Act:** The federal vocational education funding act.

**PI:** Physically Impaired

**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.

**Pupil Transportation Services:** Transportation of the pupils to and from school activities, either between home and school, 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:** The Legislature provided \$97.7 million for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$83,546 shall be allocated to each district and the remaining balance shall be allocated based on each district's proportion of the state total K-12 base funding.

**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



# Glossary

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.

**RTTT:** Race to the Top

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

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**Safe Schools:** An allocation based on FTE and the latest official Florida Crime Index. Allowable expenditures include middle school after school programs, alternative school programs for adjudicated youth, and other improvements to enhance the learning environment.

**Salaries (object of expenditure):** Amounts paid to employees of the school system, including personnel under written contract substituting for those in permanent positions. Costs include salaries, overtime, supplements, and other direct payments to employees.

**Sales Tax Revenue:** On October 9, 2001, the voters of Volusia County approved a referendum adopting a half-cent sales tax for fifteen years, effective January 1, 2002, to fund the Volusia County School District Board approved ten-year plan to construct certain identified educational facilities.

**SBE/COBI Bonds:** State Board of Education/Capital Outlay Bond Indebtedness Bonds issued by the state on behalf of a local school district.

**Scale score:** Score used to report student results for the entire test in FCAT Reading, Mathematics and Science. Scale scores range from 100 to 500 at each grade level.

**School Administration:** Provides the responsibility of directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system.

**School Advisory Counsel (SAC):** SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school and at least 51% of its members must not be persons employed at the school.

**School Board:** Consists of the activities of the elected or appointed body which has been created ac-



ording to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

**SIG:** School Improvement Grant

**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:** A program providing increased autonomy and financial awards to schools that have sustained high student performance or that demonstrate substantial improvement in student performance. The A+ legislation greatly expanded the program and standardized criteria for awards. In fiscal year 2010-11, each qualifying school receives an allocation of \$70 per student from the “Lottery” trust fund.

**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.



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**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.

**STEM:** Science, Technology, Engineering, Mathematics

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

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

**Supplemental Academic Instruction (SAI):** A state categorical which provides supplemental academic instruction services to students in grades K-12. Supplemental academic instruction strategies may include, but are not limited to, modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, class size reduction, extended school year, intensive skills development in summer school, and other methods of improving student achievement.

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**Tax Anticipation Note (TAN):** A short term debt issued by a qualified entity for the purpose of improving cash flow. The maximum maturity is one year and repayment is based on specific future tax collection of the municipality.

**Teacher Lead Program:** A categorical program to provide each classroom teacher with additional funds to purchase classroom materials and supplies.

**Teacher Training Allocation:** A categorical to provide for professional growth of instructional personnel that aligns in-service activities with school improvement and student achievement plans.

**Title I:** A federally funded program designed to ensure that all students in poverty situations have an equal opportunity to achieve in the areas of reading, writing and mathematics.

**TOA/TAA:** Teacher on Assignment/Teacher as Administrator.

**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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**UBC:** Universal Building Code

**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.

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**VBIA:** Volusia Building Industry Association.

**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.

