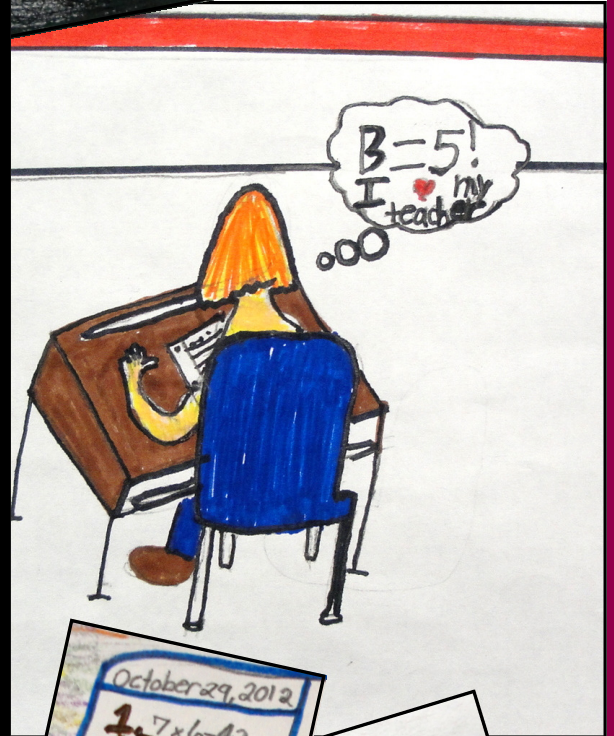


# 2012-13 Approved Operating Budget



District  
School Board  
Of  
Volusia County  
DeLand, Florida

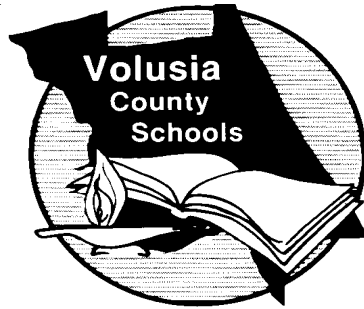
[www.myvolusiaschools.org](http://www.myvolusiaschools.org)



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

*Top Left:* Julio Perez, 2<sup>nd</sup> grade, Pride Elementary, Art Teacher: Cheryl Gentry-Thomas  
Jennifer Russell, 4<sup>th</sup> grade, Cypress Creek Elementary, Art Teacher: Ektemal Francis Hanna  
Collin James, 4<sup>th</sup> grade, Manatee Cove; Art Teacher: Sheri Langlais  
Yarielis Alicea, 2<sup>nd</sup> grade, Pride Elementary; Art Teacher: Cheryl Gentry-Thomas  
Jordan Perkins, 4<sup>th</sup> grade, Longstreet Elementary; Art Teacher: Marla Basli

*Top Right:* Jamel Victory, 5<sup>th</sup> grade, Longstreet Elementary; Art Teacher: Marla Basli  
Amber White, 5<sup>th</sup> grade, Longstreet Elementary; Art Teacher : Marla Basli  
Alayla Martinez, 4<sup>th</sup> grade, Manatee Cove; Art Teacher: Sheri Langlais  
Anu Kandamkulathy, 4<sup>th</sup> grade, Manatee Cove; Art Teacher: Sheri Langlais



## District School Board of Volusia County, Florida

**Dr. Al Williams**  
Chairman, District 2

**Ms. Judy Conte**  
Vice Chairman, District 4

**Mr. Stan Schmidt**  
Member, District 3

**Ms. Candace Lankford**  
Member, District 1

**Mrs. Diane Smith**  
Member, District 5

**Margaret A. Smith, D.Ed.**  
Superintendent

District School Board of Volusia County  
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(386) 734-7190

<http://www.myvolusiaschools.org>



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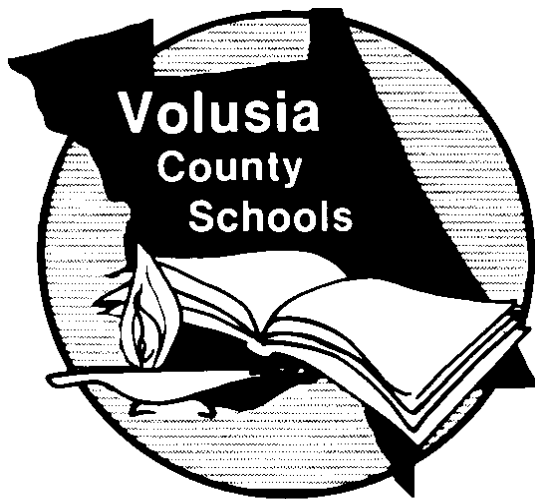
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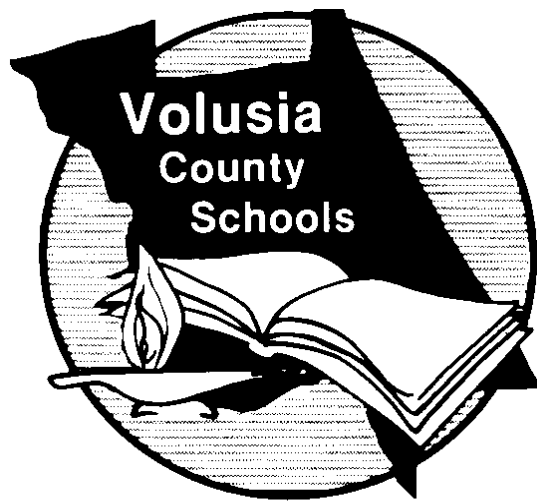
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# *Introductory Section*





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## Demographic Information



Volusia County is located on the east coast of Central Florida and covers 1,207 square miles, with 47 miles of Atlantic Ocean beaches. With a population of approximately 494,800 people, Volusia County is ranked the 11th largest county in Florida. Volusia is home to a diverse range of ages with approximately 22% of the population age 65 or older and 19% under 18. The median age is 45.9 years. According to the U.S. Census Bureau, there are over 190,074 households throughout the county with a median income of \$38,213 and a per capita income of \$21,920. The top four employers in the county are Volusia County Government, Volusia County School Board, Florida Hospital - All Divisions, and Halifax Health. As the largest employer in the county, Volusia County Schools employs approximately 7,639 full and part-time personnel, including more than 4,200 teachers who are highly skilled professionals, with 44% holding advanced degrees. In addition, 294 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, 2012 shows Volusia's unemployment rate to be 9.1%, which was above the national average of 8.1%.

## 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 78 schools, including 9 charter schools and approximately 61,124 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 12 alternative education sites/programs for students with behavioral and/or special needs and physical 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 Virtual School is taking the next evolutionary step in the delivery of digital curriculum. A full-time virtual program is offered for grades K-12 and a blended model is offered in the ten high schools and all alternative education sites. Given the success of our nationally recognized blended program, it is a logical progression to meet the learning styles of the 21<sup>st</sup> Century student through both part-time and full-time virtual options. Students enjoy the flexibility of taking a wide range of courses in their own time and their own space.



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 the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). In addition, Volusia County provides certified art, media, music, guidance and physical education teachers at all schools. The following is an instructional program summary, highlighting program offerings for the 2012-13 school year:

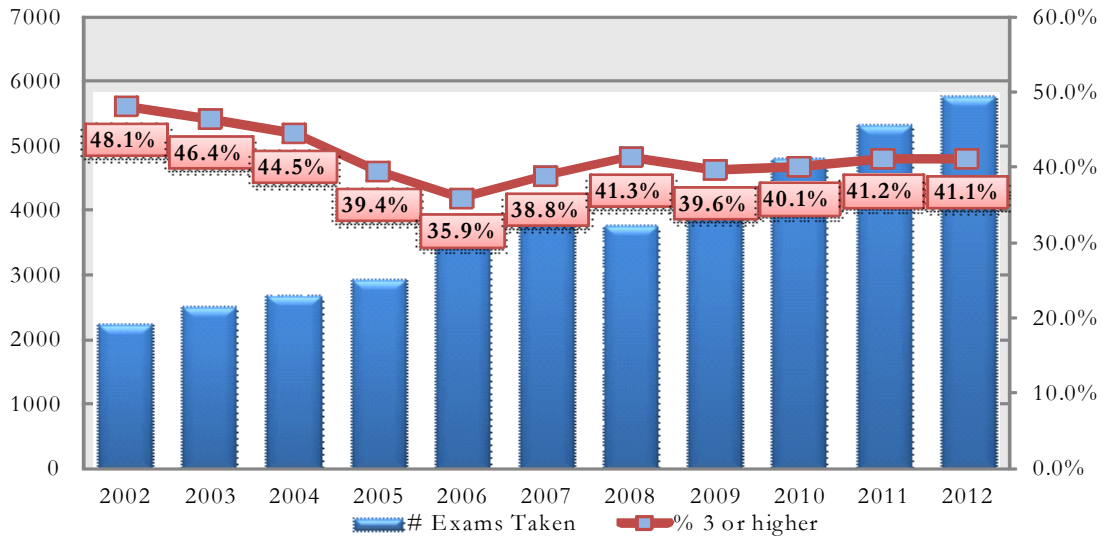
- Advanced mathematics and science courses of study are offered at all middle schools for grades 6-8
- The AVID program is offered in all Title I middle and high schools
- International Baccalaureate programs are offered at two Volusia County high schools
- Multiple Advanced Placement programs are offered at all ten 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 high school students
- All Volusia County high schools and middle schools offer career and technical education courses
- All Mild-Varying Exceptionality (VE) students attend their zoned school where a full continuum of services is offered
- A wide variety of alternative education programs, services and school locations are offered
- All Volusia County middle and high schools offer a variety of foreign language programs
- All Volusia County middle and high schools have a Reading Coach
- Volusia County Schools provide Title I supplemental services to thirty elementary schools, one K-8 school, eight middle schools, six high schools, four charter schools and seven schools of placement or choice
- All middle schools are implementing the College Board's Springboard program in language arts to accelerate achievement for all students
- Eight elementary schools are participating in the "School-wide Plus One Program"
- Staff Development opportunities have been extended to all teachers through on-line learning
- Volusia County high schools provide thirty-one nationally recognized career academies ranging from Law & Government to STEM
- All ESOL courses for teachers are available online through the district's staff development office
- Multiple options are provided for completing reading endorsement requirements with all courses, with the exception of the practicum, offered a minimum of three (3) times a year
- Over 49 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
- All gifted endorsement courses are available through the district's staff development office
- Forty-three elementary schools, thirteen middle schools and seven high schools and two alternative schools have participated in the Volusia County Behavior Initiative (VCBI)
- Compass Credit Recovery Labs are in place at all ten high schools; this web-based initiative enables students to continue to meet graduation requirements in the regular classroom setting while earning credit for courses they initially did not pass
- E-Learning East and West serves juniors and seniors who no longer attend a traditional high school; the computer based alternative setting allows students to earn credits needed for graduation



## Advanced Placement Growth and Performance

Over the last ten years, the number of Advanced Placement exams taken by students in Volusia County has increased from 2,243 to 5,770. At the same time, performance, as defined by students scoring three or higher, declined until 2006, when both the number of exams and passing rates both took upward leaps. In 2012, 5,770 exams were administered with a passing rate of 41.1 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.

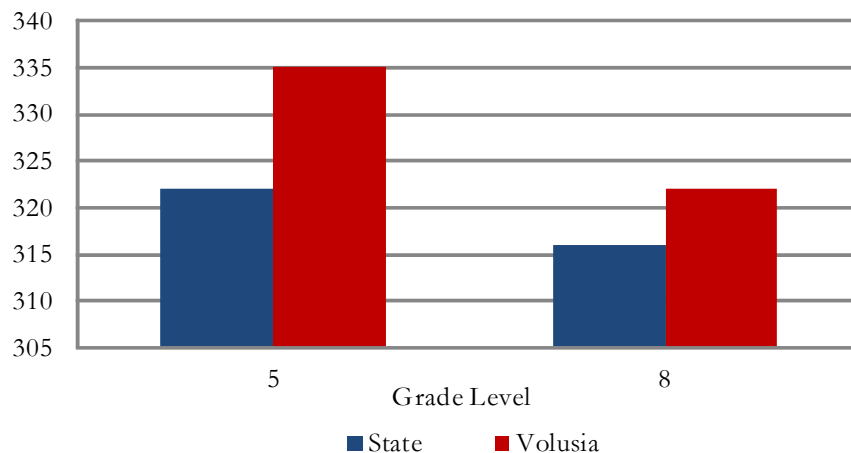
**Advanced Placement Growth and Performance: 2002 to 2012**



## FCAT SSS Science by Achievement Level

Florida students are tested in the areas of chemical sciences, earth and space sciences, life and environmental sciences, and scientific reasoning. The bar graph below shows the achievement of Volusia students in grades 5 and 8; the grade levels tested by the Florida Department of Education in science. Volusia students continue to outperform the state averages in both grade levels. FCAT 2.0 was administered in 2011.

**Science Achievement 2012**



# Executive Summary

## District Accomplishments

There have also been numerous accomplishments among students, teachers, schools and the district as a whole:

- Volusia County School District teachers and administrators are innovative and creative in developing and delivering nationally recognized programs such as gender specific classes and Plus One that extends the day by one hour for selected high poverty schools
- Fifty-nine schools earned the Five Star School Award from the Florida Department of Education
- Teachers, Mike Cimino, Heritage Middle School, and John Clark, Deltona High School, were selected to participate in research flights aboard SOFIA, NASA's Stratospheric Observatory for Infrared Astronomy. Only 13 teams were selected throughout the United States. They will participate in the Airborne Astronomy Ambassadors program and partner with professional astronomers using SOFIA for scientific observations.
- Twenty-two Volusia students earned first place ranking in leadership events from the 2011 Florida FFA Convention
- Volusia's 2012 graduates garnered over \$29,638,900 in scholarships
- Two School Way Cafe managers won awards from the Florida School Nutrition Association: Teresa Azevedo, Creekside Middle School, won the Nutrition Award and the Louise Sublette Award; and Winnie Crockrell, Holly Hill K-8 School, won the Super School Award for large district.
- Ron Pagano, principal at Taylor Middle-High School, received the R. David Thomas Child Advocate of the Year Award, the most prestigious award given by the Children's Home Society of Florida
- The Ford Foundation has named Volusia's Career Academy Program as one of the top five in the nation
- Christopher Finkle, DeLand High School 11th grade student, scored a perfect 800 out of 800 on the SAT Test for College-bound seniors in reading, math and writing. Statistics say that approximately 250 out of 1.5 million get a perfect 2400 score.
- Heritage Middle School and Galaxy Middle School students won first place in individual categories at the Science Olympiad State Competition



## **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**

- The Plus One Program (one additional hour of instruction per school day) at eight Title I elementary schools
- Training for Waterford Early Reading Program at 25 schools
- Offered a hands-on teaching and professional development component through the SEA (Summer Enrichment Adventure) Lab experience for up to 61 Kindergarten, 1st grade and Primary ESE teachers using newly developed Common Core reading lessons

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

- Successfully enrolled 72 families (183 students total) in the Migrant Education Program (MEP)
- Continued to provide funding for the Intensive English Summer Classes for our middle/high school students

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

- Provided funding for tutoring services for neglected and delinquent and at-risk students through Children's Home Society and Florida United Methodist Children's Home
- Continued to provide funding for transition services, intensive reading instruction, and competency-based Credit Retrieval/Recovery opportunities for neglected and delinquent students at DJJ sites

### **Title I, Homeless**

- Provided tutoring, more than 435 backpacks, school supplies and reading books to homeless students at non-Title I schools

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

- Funded Reading Coaches at nine high schools, four middle schools and six elementary schools to provide site-based professional development and coaching in reading and content-area reading skills

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

- Continued providing two instructional technology programs for English Language Learners
- Continued supplemental tutoring program, providing both teachers and materials

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

- Developed and facilitated a week long summer training for teachers of self-contained Emotional Behavioral Disabled (EBD) classes encompassing Trauma Informed Care, Early Interventions in Reading (EIR), data collection and progress monitoring, Interactive Notebooks, text complexity, reading, classroom management and Blended Virtual
- Trained 192 new personnel in Non-Violent Crisis Intervention (NCI) and re-certified 614 for a total of 806 Volusia County School personnel trained in the prevention and management of crisis behavior
- Received DOE confirmation of 100% compliance with IEP documentation and matrix cost factor from DOE self-assessment



# 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.



# Executive Summary

- 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

## **2012-2013 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. Base salary and benefit budgets, which represent existing service levels, are adjusted for anticipated compensation, health insurance, retirement and tax changes. 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 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.



## 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 is 18 students per pre-kindergarten 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 2012-13, the state allocated \$66.1 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

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 will be particularly challenging with the reduction of nearly 250 teaching positions.

### American Recovery and Reinvestment Act (ARRA)

The American Recovery and Reinvestment Act (ARRA) was a significant federal legislative measure that augmented the school district's budget. Divided into two segments, the stimulus package provided the district with an additional \$16.7 million in Title I, Individuals with Disabilities Education Act (IDEA), Homeless Children and Youth, Enhancing Education Through Technology and Equipment Assistance-School Food Service grants, while the stabilization portion supplied an additional \$19.5 million for general fund expenditures. The ARRA funds were a critical component in saving and creating more than 550 full-time equivalent personnel, despite declining state funding. The ARRA funding was no longer available in 2011-12, with most of the personnel assigned to the general operating budget or reassigned through attrition. The district was no longer able to fund nearly 250 teachers with its available resources in 2012-13.

### Capital Outlay Program

This is the end of the ten-year building program and the progress made since its inception continues to be visible throughout the district. For school year 2009-10, Champion Elementary (Hurst Elementary replacement) opened for students. University High School (formerly High School DDD) opened for students in school year 2010-11. Projects at Enterprise Elementary for a new administration and classroom building and extensive site work were completed. Citrus Grove Elementary (formerly Elementary Z) and Holly Hill School, middle school addition, had inaugural openings. The final phase of the Ormond Beach Middle School replacement was completed in 2012.





# Executive Summary

## Major Initiatives

### Critical Needs Operating Millage

Under F.S. 1011.71(3)(b), the 2010 legislative session provided district school boards throughout the state the ability to levy an additional 0.25 discretionary ad valorem millage for critical operating or capital needs for two (2) fiscal years. The Volusia County School Board exercised that option for critical operating needs, generating an additional \$8 million and \$7 million in the last two years. The continuation, of the 0.25 critical needs millage was approved by voter referendum through 2012-13. On June 26, 2012, the school board passed a resolution calling for an additional .75 mill (above the .25) for school operational purposes for a four (4) year period – July 1, 2013 through June 30, 2017. This additional millage will go to the voters on November 6, 2012.

### Education Jobs Bill

President Barack Obama approved The Education Jobs Fund Act on August 10, 2010. The State of Florida was allocated \$554.8 billion dollars to help schools retain or create teaching jobs, with Volusia County Schools receiving \$12.4 million. This program required that school districts use the funds to pay the salaries and benefits of teachers, school-administrators and other essential school-based staff. The funds were expended by June 30, 2011; therefore, the funds are no longer available.

### Race to the Top Program

Race to the Top is a \$4.35 billion United States Department of Education program designed to spur reforms in state and local district K-12 education. It is funded by the ED Recovery Act as part of the American Recovery and Reinvestment Act of 2009 and was announced by President Barack Obama and Secretary of Education Arne Duncan on July 24, 2009. The Volusia County School District received \$11.7 million over the four-year period ending June 30, 2014 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 and will spread the best reform ideas across their States and across the country.

### Fund Balance Policy

A significant highlight in 2009-10 was the school board's bold decision to approve policy 722 which requires the district to maintain a minimum 3% unreserved fund balance with the desirability of 5%. This decision added a more noteworthy dimension of substantive and responsible goal setting in the fiscal process. The Board met that goal in 2009-10, 2010-11, and 2011-12.



## Issues

The District faced continued budgetary challenges this year. In order to balance the FY13 budget, an additional 354 Full-Time Equivalent (FTE) positions in all classifications were eliminated.

## Enrollment Decline

The student enrollment decline began to level off in 2011-12 with a lower than projected decrease. It was anticipated that enrollment would actually stabilize over the next several years. However, due to continued economic factors in the district, enrollment substantially declined again with a loss of over 500 students.

## DCD Impact

A major factor which influences the school district's new money 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 0.9672 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 \$8 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 eight years, the state had provided the District with a DCD supplement that averaged \$1.4 million per year. This year is the fifth 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 during the last three 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. The District has an Insurance Committee which is made up of two members from each union (AFSCME, VESA and VTO) and three members from Non-bargaining that constantly explore options throughout the year to preserve the quality of service providers and networks under the health insurance programs while saving as much as possible. The District has also implemented an ongoing Wellness Program, as well as expanded health clinic access for all benefit eligible employees, as proven proactive methods of reducing long term costs.

## State Revenue Shortfall

Volusia County schools experienced a total operating state budget reduction since September, 2007 of nearly \$80.1 million. The district's loss of funds following the District Cost Differential calculation of .9672 was \$8 million. Revenue forecasts for the State of Florida continue to predict slow economic recovery. Consequently, the school district has instituted numerous cost reductions and identified targeted cost reductions in order to balance the budget as is required by law. The federal ARRA (American Recovery and Reinvestment Act) and EduJobs funds made it possible to balance the budget without significant reductions in teaching staff. These funds were no longer available as of 2011-12. In addition, a voter approved referendum of an additional 0.25 mill tax levy is in effect through 2012-13. A renewed millage referendum is scheduled for the November 6 general election for a four (4) year term.

These were short term non-recurring interventions that over the long term created a cumulative adverse effect on maintaining current educational services. Further anticipated FEFP reductions, declining property tax valuations, and low DCD combined with increased costs and reduced student membership will likely impact personnel and educational services in the absence of additional revenue.



# Executive Summary

## **Basis of Accounting**

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

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

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

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

In applying the “susceptible to accrual” concept to revenues from Federal and State sources, the legal contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended for the specific purpose before the District will receive any amounts; therefore, revenues are recognized based upon the incurrence of the expenditures. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed legal and contractual requirements. These resources are reflected as revenues at the time of receipt or earlier if the “susceptible to accrual” criteria are met. In all cases, monies received before the revenue recognition criteria have been met, are reported as deferred 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. Retained earnings 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 committed, assigned and unassigned resources are available for use in governmental fund financial statements, it is the District’s policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.



## **Basis of Budgeting**

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

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules. 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. 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.

## **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** - 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, PECO and classrooms for kids (class size reduction).

**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 2012-13 Adopted Operating Budget of \$766.5 million reflects a decrease of \$38.8 million from the prior year adopted budget. Thirty million of that decline is a direct result of the final completion of sales tax projects as well as the loss of PECO and Impact Fee revenue in the Capital Projects Funds. Federal Programs decreased due to the continued spending of the four year Race to the Top grant. The General Fund budget for the 2012-13 school year declined \$8 million from the previous year's budget, even though the state provided an additional 10 million in revenue. The beginning deficit totalled more than \$27 million. To balance the budget significant, budget cuts were made in teaching positions, school clerical and custodial positions, tutoring services, and central office staff.

All Funds Revenues (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Federal	\$ 2.15	\$ -	\$ -	\$ 67.83	\$ -	\$ 69.98
State	228.90	1.95	0.31	0.35	-	231.51
Local	166.40	-	68.70	5.89	6.31	247.30
<b>Total Revenue</b>	<b>397.45</b>	<b>1.95</b>	<b>69.01</b>	<b>74.07</b>	<b>6.31</b>	<b>548.79</b>
Transfers In	15.50	51.33	-	-	-	66.83
Beginning Fund Balances	46.20	21.18	65.33	9.85	8.36	150.92
<b>Total</b>	<b>\$ 459.15</b>	<b>\$ 74.46</b>	<b>\$ 134.34</b>	<b>\$ 83.92</b>	<b>\$ 14.67</b>	<b>\$ 766.54</b>

The General Operating budget accounts for 60% of the total budget. This fund supports the majority of all salaries and benefits. The Capital Projects funds, representing 18% 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.

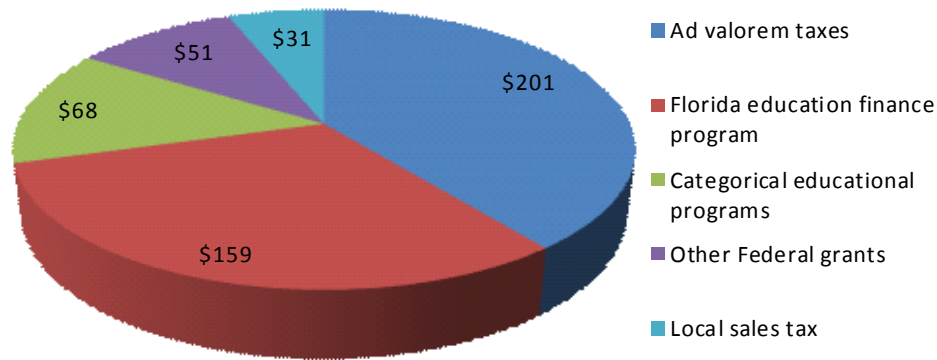
All Funds Expenditures (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Salaries	\$ 272.08	\$ -	\$ -	\$ 33.59	\$ 0.14	\$ 305.81
Benefits	81.47	-	-	11.98	0.43	93.88
Purchased Services	41.97	-	21.86	10.03	4.50	78.36
Energy Services	15.73	-	-	0.12	-	15.85
Materials & Supplies	18.08	-	-	11.82	-	29.90
Capital Outlay	0.50	-	-	3.58	-	4.08
Other Expenses	4.52	52.92	-	3.98	1.24	62.66
<b>Total Appropriations</b>	<b>434.35</b>	<b>52.92</b>	<b>21.86</b>	<b>75.10</b>	<b>6.31</b>	<b>590.54</b>
Transfers Out	-	-	66.84	-	-	66.84
Ending Fund Balances	24.80	21.54	45.64	8.82	8.36	109.16
<b>Total</b>	<b>\$ 459.15</b>	<b>\$ 74.46</b>	<b>\$ 134.34</b>	<b>\$ 83.92</b>	<b>\$ 14.67</b>	<b>\$ 766.54</b>



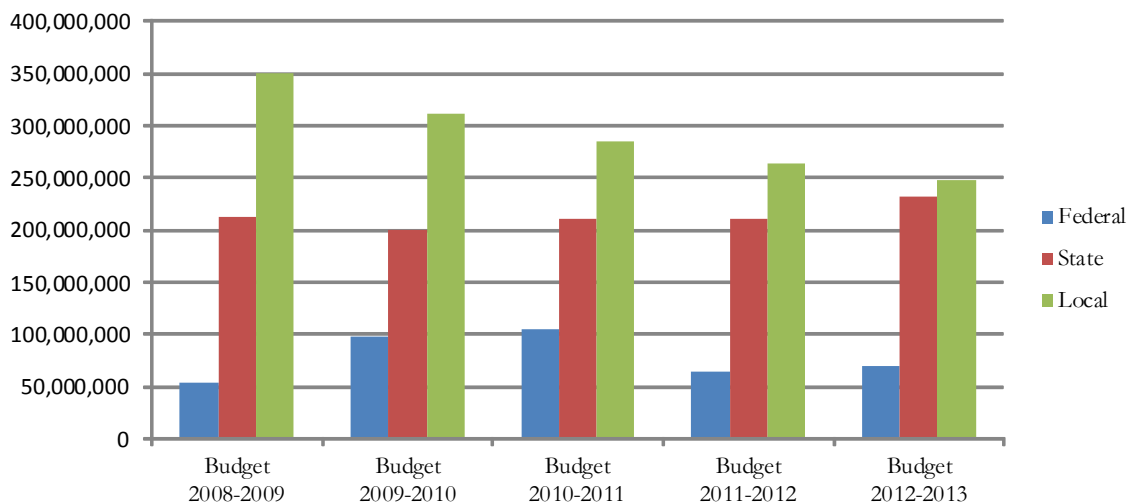
## All Funds Revenue

The top revenue source for 2012-13 are generated locally. 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.

2012-2013 Top Five Revenue Sources (In Millions)



Over the past five years total revenue for all funds has declined from \$615 million to \$549 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 \$19 million, with the largest portion from the FEFP, however the Local Revenue has decreased \$102 million.



# Executive Summary

## General Fund

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

<b>General Fund Revenues (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Federal	\$ 3.00	\$ 2.15	\$ (0.85)
State FEFP	138.71	158.80	20.09
Categoricals	67.51	68.41	0.90
Miscellaneous State	2.01	1.69	(0.32)
Property Taxes	170.10	162.66	(7.44)
Interest	0.13	0.15	0.02
Indirect Cost	2.13	1.81	(0.32)
Miscellaneous Local	10.37	1.75	(8.62)
<b>Total Revenue</b>	<b>393.96</b>	<b>397.42</b>	<b>3.46</b>
Transfers In	15.96	15.51	(0.45)
Non-Revenue Receipts	0.05	-	(0.05)
Beginning Fund Balances	64.49	46.22	(18.27)
<b>Total</b>	<b>\$ 474.46</b>	<b>\$ 459.15</b>	<b>\$ (15.31)</b>

The General Fund budget for the 2012-13 school year is \$459.15 million, a decrease of 3.2% over the previous year's actuals. Federal sources account for less than 1% of the revenue. State sources account for 57%, with the remaining 42% coming from local sources. Additionally, funds are transferred in accordance with State guidelines, from capital funds to assist in supporting on-going maintenance operations. The majority of the transfer from Capital Outlay funds is used to fund maintenance costs.

Appropriations total \$434.35 million dollars, which is an increase of 1.4% above last year's actual expenditures. Eighty-one 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.

<b>General Fund Expenditures (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Salaries	\$ 277.23	\$ 272.08	\$ (5.15)
Benefits	82.20	81.46	(0.74)
Purchased Services	34.05	41.97	7.92
Energy Services	13.24	15.73	2.49
Materials & Supplies	14.07	18.08	4.01
Capital Outlay	1.24	0.51	(0.73)
Other Expenses	6.21	4.52	(1.69)
<b>Total Appropriations</b>	<b>428.24</b>	<b>434.35</b>	<b>6.11</b>
Transfers Out	-	-	-
Ending Fund Balances	46.22	24.80	(21.42)
<b>Total</b>	<b>\$ 474.46</b>	<b>\$ 459.15</b>	<b>\$ (15.31)</b>



## Debt Service Funds

Debt Service Revenue (in millions)	Actuals 2011-2012	Budget 2012-2013	Increase / (Decrease)
State Sources	\$ 1.93	\$ 1.96	\$ 0.03
Local Sources	0.02	-	(0.02)
Transfers from Capital Fund	54.52	51.33	(3.19)
Proceeds of Refunding Bonds	43.05	-	(43.05)
Restricted Fund Balances	17.67	21.17	3.50
<b>Total</b>	<b>\$ 117.19</b>	<b>\$ 74.46</b>	<b>\$ (42.73)</b>

These funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term debt. Major sources of revenue for these funds include the non-voted capital outlay millage levy, State Board of Education revenue, impact fees and the one-half cent sales tax revenue. The Debt Service budget for 2012-13 is \$74.46 million.

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. The last Sales Tax Bond that was refunded to lower the interest rate was completed in 2011-12 for a savings of \$1.5 million.

There are currently three (3) Capital Outlay and Debt Service (CO&DS) bonds outstanding. There are no Certificates of Participation scheduled in 2012-13.

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

Debt Service Expenditures (in millions)	Actuals 2011-2012	Budget 2012-2013	Increase / (Decrease)
Redemption of Principal	\$ 31.36	\$ 32.74	\$ 1.38
Interest	21.60	20.18	(1.42)
Dues and Fees	0.14	-	(0.14)
Miscellaneous Expense	0.56	-	(0.56)
Payment to Refund Bond Excrow	42.36	-	(42.36)
Transfers to General Fund	-	-	-
Restricted Fund Balances	21.17	21.54	0.37
<b>Total</b>	<b>\$ 117.19</b>	<b>\$ 74.46</b>	<b>\$ (42.73)</b>

## University High School





# Executive Summary

## Capital Outlay Funds

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

Anticipated revenues for 2012-13 continue to decline from prior year. The major sources of local revenue are Ad Valorem Taxes and the Half-Cent Sales Tax. A small amount is expected from the State for Capital Outlay and Debt Service (CO&DS), derived from a tax on auto tags. Nothing is budgeted for local Impact Fees, Interest or State Public Education Capital Outlay (PECO), a gross tax on utilities for this next year.

The total Capital Outlay Funds budget for 2012-13 is \$134.33 million.

Capital Outlay Revenue (in millions)	Actuals 2011-2012	Budget 2012-2013	Increase / (Decrease)
CO&DS distributed to district	\$ 0.33	\$ 0.30	\$ (0.03)
Interest on undistributed CO&DS	0.03	0.01	(0.02)
PECO fixed capital outlay	-	-	-
PECO maintenance	-	-	-
Charter school capital outlay	0.42	-	(0.42)
Other state sources	0.10	-	(0.10)
Ad valorem taxes	38.83	38.19	(0.64)
Sales tax	30.53	30.50	(0.03)
Interest income	0.13	-	(0.13)
Impact fees	4.89	-	(4.89)
Other local sources	1.64	-	(1.64)
<b>Total Revenues</b>	<b>76.90</b>	<b>69.00</b>	<b>(7.90)</b>
Other Financing Sources	-	-	-
Restricted Fund Balances	90.37	62.52	(27.85)
Assigned Fund Balance	2.12	2.81	0.69
<b>Total</b>	<b>\$ 169.39</b>	<b>\$ 134.33</b>	<b>\$ (35.06)</b>

Budgets for 2012-13 are comprised of facilities projects for buildings and fixed equipment \$2.82 million, remodeling and renovations \$13.68 million, along with furniture fixtures and equipment \$4.72 million, which are the second largest portion of the capital outlay budget. Site improvements are budgeted for \$0.56 million and no new land purchases are scheduled.

Capital Outlay Expenditures (in millions)	Actuals 2011-2012	Budget 2012-2013	Increase / (Decrease)
Library books	\$ 0.14	\$ -	\$ (0.14)
Audio visual materials	0.08	0.01	(0.07)
Buildings and fixed equipment	14.57	2.82	(11.75)
Furniture, fixtures, and equipment	8.12	4.72	(3.40)
Motor vehicles	0.02	0.02	-
Land	-	-	-
Improvements other than buildings	1.30	0.56	(0.74)
Remodeling and renovations	8.95	13.68	4.73
Computer software	0.39	0.04	(0.35)
<b>Project Totals</b>	<b>33.57</b>	<b>21.85</b>	<b>(11.72)</b>
To General Fund	15.97	15.51	(0.46)
To Debt Service Funds	54.52	51.33	(3.19)
<b>Transfers Total</b>	<b>70.49</b>	<b>66.84</b>	<b>(3.65)</b>
Restricted Fund Balances	62.52	42.83	(19.69)
Assigned Fund Balance	2.81	2.81	-
<b>Total</b>	<b>\$ 169.39</b>	<b>\$ 134.33</b>	<b>\$ (35.06)</b>

Transfers to the debt service fund \$51.33 million is the largest item in the 2012-13 capital budget. The payments are for prior construction projects and the annual budget is determined by the debt service amortization schedule and bond covenants. Transfers to the general fund constitute another large budget item. These are for state qualified maintenance expenditures, copy equipment leases and property insurance. Due to the reduced revenue projections all capital projects and transfers are being curtailed.

The restricted fund balance \$42.83 million and the assigned fund balance (sale of property proceeds) \$2.81 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 Informational Section.



## Special Revenue - 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, an extensive a la carte program is available in secondary schools. The budget for the 2012-13 school year is \$34.27 million, a decrease of \$0.19 million over the previous year's actual expenditures. None of the School Way Cafe budget is derived from local tax dollars.

<b>Food Service Fund Revenues (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Federal Through State	\$ 18.76	\$ 18.18	\$ (0.58)
State Supplements	0.35	0.35	-
Local Sources	6.11	5.89	(0.22)
Transfers In	-	-	-
Reserve for Inventory	1.86	2.43	0.57
Beginning Fund Balances	7.38	7.42	0.04
<b>Total</b>	<b>\$ 34.46</b>	<b>\$ 34.27</b>	<b>\$ (0.19)</b>



The School Way Cafe program serves more than 33,000 lunches and 12,000 breakfasts daily, in addition to more than \$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.

<b>Food Service Fund Expenditures (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ Decrease</b>
Salaries	\$ 7.39	\$ 7.90	\$ 0.51
Benefits	4.19	4.45	0.26
Purchased Services	0.98	1.22	0.24
Energy Services	0.10	0.10	-
Materials and Supplies	9.77	9.43	(0.34)
Capital Outlay	1.46	1.65	0.19
Other	0.72	0.71	(0.01)
Reserve for Inventory	2.43	2.43	-
Ending Fund Balances	7.42	6.38	(1.04)
<b>Total</b>	<b>\$ 34.46</b>	<b>\$ 34.27</b>	<b>\$ (0.19)</b>



# Executive Summary

## Special Revenue - Other

This funding comes from federal sources that are to be used to provide specific educational resources administered by the School Board. The three major programs are the Elementary and Secondary Education Act, Title I Programs (\$21.6 million), the Individuals with Disabilities Act (IDEA) (\$15.7 million), and Teacher Quality State Grants, Title II, Part A (\$3.0 million).

<b>Special Revenue - Other Revenues (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Federal Direct	\$ 0.27	\$ 0.01	\$ (0.27)
Federal Through State	37.62	42.71	5.09
<b>Total Revenues</b>	<b>\$ 37.89</b>	<b>\$ 42.72</b>	<b>\$ 4.83</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 Quality State Grant, 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.

The district had received a grant from the United States Department of Education for Teaching American History. The budget for 2012-13 had included carryover only. This program was designed to raise student achievement by improving teachers knowledge and understanding of and appreciation for traditional United States history. By helping teachers to develop a deeper understanding and appreciation of United States history as a separate subject matter within the core curriculum, these programs will improved instruction and raised student achievement.

<b>Special Revenue - Other Expenditures (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Salaries	\$ 21.23	\$ 23.49	\$ 2.26
Benefits	5.23	6.72	1.49
Purchased Services	7.33	6.65	(0.68)
Energy Services	0.02	0.02	-
Materials & Supplies	1.42	2.12	0.70
Capital Outlay	0.62	0.92	0.30
Other Expenses	2.04	2.80	0.76
<b>Total Expenditures</b>	<b>\$ 37.89</b>	<b>\$ 42.72</b>	<b>\$ 4.83</b>

The, Special Revenue – Other, budget for the 2012-13 school year is \$42.72 million, an increase of \$4.83 million, or 13%, 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 - American Recovery and Reinvestment Act (ARRA)

The Special Revenue – ARRA (American Recovery and Reinvestment Act) funds had been allocated in two categories. The two categories included the ARRA State Fiscal Stabilization and the ARRA Stimulus Funds. The Stabilization program was a new, one-time appropriation that the U. S. Department of Education awarded to Governors to help stabilize State and Local budgets in order to minimize and avoid reductions in education and other essential services, in exchange for a State’s commitment to advance essential education reform.

<b>Special Revenue - ARRA Revenues (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	0.79	-	(0.79)
<b>Total Revenues</b>	<b>\$ 0.79</b>	<b>\$ -</b>	<b>\$ (0.79)</b>

The 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. There were other Stimulus allocations such as Homeless Children and Youth, Enhancing Education Through Technology and the Equipment Assistance for School Way Cafe. These Stimulus funds were allocated for two years.

<b>Special Revenue - ARRA Expenditures (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Salaries & Benefits	\$ 0.36	\$ -	\$ (0.36)
Purchased Services	0.14	-	(0.14)
Energy Services	-	-	-
Materials & Supplies	0.24	-	(0.24)
Capital Outlay	0.02	-	(0.02)
Other Expenses	0.03	-	(0.03)
<b>Total Expenditures</b>	<b>\$ 0.79</b>	<b>-</b>	<b>\$ (0.79)</b>

The overall goal of the American Recovery and Reinvestment Act of 2009 was to stimulate the economy in the short term and invest in education and other public services to ensure the long-term health of our nation. The Special Revenue - ARRA funds were fully expensed in 2011-12.

## Special Revenue - Education Jobs Act and Race to the Top

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

<b>Special Revenue - Misc. Revenues (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	4.15	6.93	2.78
<b>Total Revenues</b>	<b>\$ 4.15</b>	<b>\$ 6.93</b>	<b>\$ 2.78</b>

<b>Special Revenue - Misc. Expenditures (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Salaries & Benefits	\$ 0.78	\$ 3.02	\$ 2.24
Purchased Services	2.70	2.16	(0.54)
Energy Services	-	-	-
Materials & Supplies	0.10	0.27	0.17
Capital Outlay	0.35	1.01	0.66
Other Expenses	0.22	0.47	0.25
<b>Total Expenditures</b>	<b>\$ 4.15</b>	<b>\$ 6.93</b>	<b>\$ 2.78</b>

The Special Revenue - Race to the Top budget for the 2012-13 school year is \$6.93 million.



# Executive Summary

## Internal Service Funds

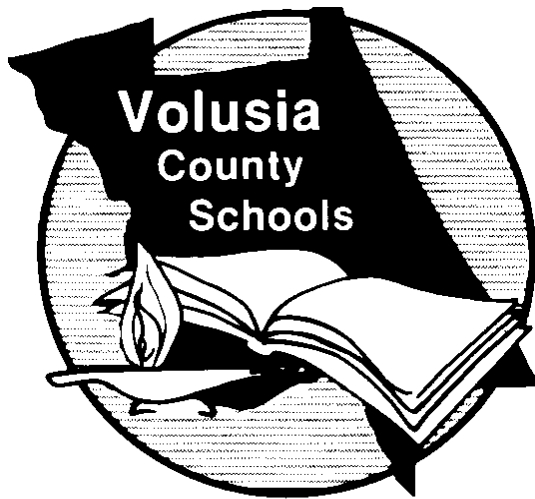
The Internal Service funds are used to account for and finance uninsured risks of loss for workers' compensation, property insurance, general liability and fleet insurance. One hundred percent of the revenues for these funds are provided from other district funds.

<b>Internal Service Revenues (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Operating Revenues	\$ 5.18	\$ 6.31	\$ 1.13
Transfers In	-	-	-
Non-Revenue Sources	-	-	-
Beginning Fund Balances	8.36	8.36	-
<b>Total Revenues</b>	<b>\$ 13.54</b>	<b>\$ 14.67</b>	<b>\$ 1.13</b>

The Internal Service budget for the 2012-13 school year is \$14.67 million, an increase of \$1.13 million, or 8.35%, over the previous year's actual expenditures.

<b>Internal Service Expenditures (in millions)</b>	<b>Actuals 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase/ (Decrease)</b>
Salaries	\$ 0.06	\$ 0.14	\$ 0.08
Benefits	0.32	0.43	0.11
Purchased Services	3.72	4.50	0.78
Material & Supplies	-	-	-
Capital Outlay	-	-	-
Other Expenses	1.08	1.24	0.16
Ending Fund Balances	8.36	8.36	-
<b>Total Expenditures</b>	<b>\$ 13.54</b>	<b>\$ 14.67</b>	<b>\$ 1.13</b>





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# Executive Summary

## General Fund Budget Forecast

A three-year budget forecast has been prepared for all governmental funds (see details in the Informational Section). The assumptions are based on historical trends and level revenue projections adjusted for decline enrollment. Also, the additional 0.25 critical needs millage will require the voters to agree to continue the extra quarter mill for 2013-14. Student enrollment is projected to decline by over 2,000 students over this three-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 Expenditures (in millions)</b>	<b>Budget 2012-2013</b>	<b>Forecast 2013-2014</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>
Salaries	\$ 272.08	\$ 252.08	\$ 241.77	\$ 238.44
Benefits	81.46	88.84	88.86	88.39
Purchased Services	41.97	35.77	36.97	38.17
Energy Services	15.73	13.39	13.53	13.66
Material & Supplies	18.08	12.11	12.72	13.36
Capital Project	0.50	0.57	0.84	0.65
Other Expenditures	4.53	4.53	4.68	4.23
<b>Total</b>	<b>\$ 434.35</b>	<b>\$ 407.29</b>	<b>\$ 399.37</b>	<b>\$ 396.90</b>

## Debt Service Forecast

The long term debt of the District is very stable with debt service payments running a little less than \$53 million each year. The debt service schedules were structured so that there would not be large swings in payments annually. Interest only payments were scheduled on some of the issues until the principal payments on others were reduced near maturity.

<b>Debt Service Expenditures (in millions)</b>	<b>Budget 2012-2013</b>	<b>Forecast 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>
Redemption of Principal	\$ 32.74	\$ 34.00	\$ 35.62	\$ 37.24
Interest	20.18	18.64	17.06	15.38
Dues and Fees	-	-	-	-
<b>Total</b>	<b>\$ 52.92</b>	<b>\$ 52.64</b>	<b>\$ 52.68</b>	<b>\$ 52.62</b>

The District takes every advantage to refinance long term debt for favorable rate reductions. One of the Sales Tax Bonds was refinanced in fiscal year 2012 to take advantage of historic low interest rates and saved \$1.5 million in interest. There are currently three (3) COBI bonds outstanding along with three (3) Sales Tax Bonds and four (4) COPs. Two (2) of the COBI bonds will mature within eight (8) years. All three (3) 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 (10) years, as they were all for twenty (20) year terms.



## Capital Fund Budget Forecast

Due to the continuing economic down turn and declining student enrollment, the budget and 3-year forecast for capital expenditures are being curtailed. Priority is given to existing schools to maintain a safe and productive space for the students and staff. Technology will continue to be emphasized to allow the students the opportunity to function at the highest level.

<b>Capital Fund Expenditures (in millions)</b>	<b>Budget 2012-2013</b>	<b>Forecast 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>
New Construction	\$ -	\$ -	\$ -	\$ -
Projects at Existing Schools	4.30	3.95	3.95	3.95
Facilities Management	1.25	1.00	1.00	1.00
Technology	2.36	2.00	2.00	2.00
System Wide Equipment	0.30	0.30	0.30	0.30
Buses	-	4.12	3.13	3.13
<b>Total</b>	<b>\$ 8.21</b>	<b>\$ 11.37</b>	<b>\$ 10.38</b>	<b>\$ 10.38</b>

The full picture of the capital budget can be seen in the five-year plan in the Informational 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.

## Special Revenue Forecast

The Special Revenue Forecast includes both the School Way Cafe program and all other Federal Grant programs such as Title I, Title II, IDEA, Vocational Education Acts and Race to the Top. The School Way Cafe fund should remain stable over the next few years. The ARRA Stabilization and Stimulus funds were completely spent with no additional allocations expected. The Race to the Top (RTTT) funds were allocated for four years with a total allocation of nearly \$11 million. The Federal Programs should be relatively stable over the next few years.

<b>Special Revenue Expenditures (in millions)</b>	<b>Budget 2012-2013</b>	<b>Forecast 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>
Salaries	\$ 33.59	\$ 32.92	\$ 32.26	\$ 31.61
Benefits	11.98	13.52	14.60	15.88
Purchased Services	11.73	10.33	10.64	10.96
Energy Services	0.14	0.12	0.13	0.13
Material & Supplies	16.22	12.18	12.54	12.92
Capital Project	3.68	3.69	3.80	3.91
Other Expenditures	2.85	4.10	4.23	4.36
<b>Total</b>	<b>\$ 80.19</b>	<b>\$ 76.86</b>	<b>\$ 78.20</b>	<b>\$ 79.77</b>





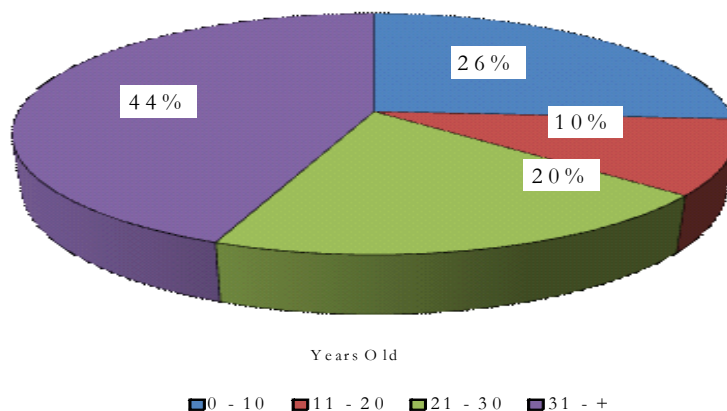
# Executive Summary

## 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.

The 5-Year Budget Plan will utilize \$572.8 million in new estimated capital revenues, and balances over the five-year period ending June 30, 2017. No additional borrowing is planned during this period. The district has experienced a decline in student enrollment and the economic down turn appears to be lingering. Thus, new school construction projects will be deferred until these two areas of concern improve. The priority will be on renovations, repairs and maintenance.

Age of School Buildings



The largest part of the available resources will go for debt service payment on construction completed in the past. Over \$235 million is scheduled for principal and interest payments over this 5-year period. As the district's schools age, it is imperative that proper renovations, repairs, along with appropriate remodeling to accommodate current programs, be kept up to date to insure buildings function for their useful life. The 5-Year Fiscal Plan provides \$20.1 million for these types of projects.

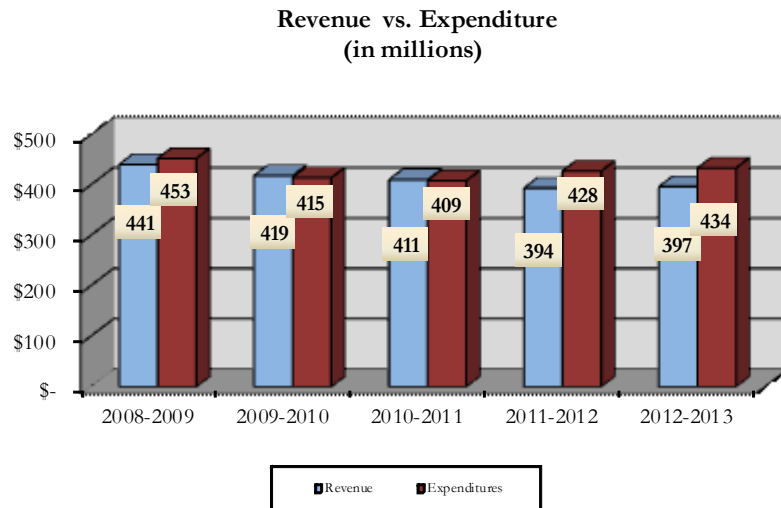
In addition, the district is committed to improving its technology capabilities by providing up-to-date equipment for the students and staff to prepare them for the future and make them more productive. This plan calls for \$10.4 million to be spent on technology during this five years period and an additional \$1.5 million for replacing maintenance and warehouse vehicles, and equipment throughout the district on a reasonable replacement cycle. School bus replacement will use \$13.5 million. This 5-Year Plan includes \$7.9 million for facilities management, which will be spread to the various capital projects that are handled by the Facilities Department.

The second largest appropriation is for general maintenance, liability insurance on the district buildings and rental of copying equipment. During the 5-Year Plan, this \$52.5 million will be transferred to the general fund and expended for those purposes. As the graph shows, the district still has 44% of its buildings over 30 years old. Many of these older schools have had extensive renovations done to them but the core building still needs proper maintenance to remain functional until they can be replaced.

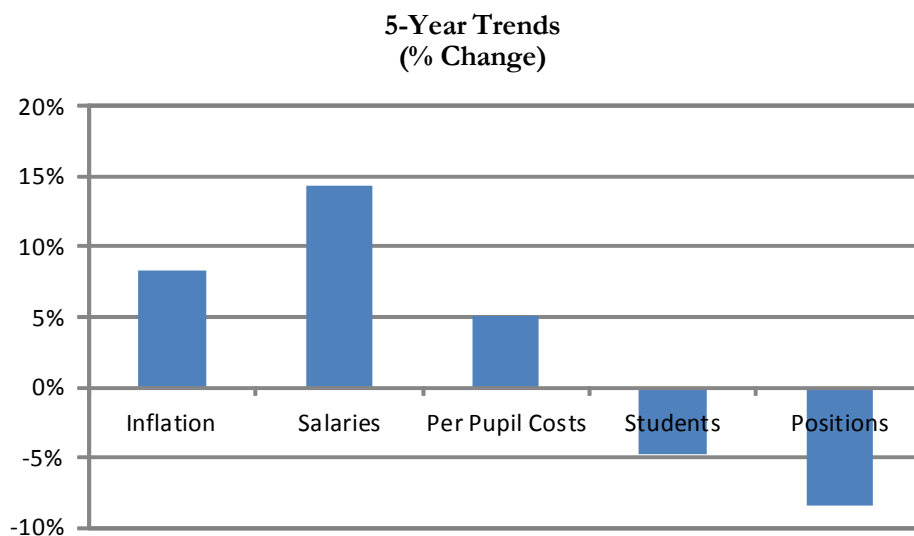


## Revenue and Expenditure Trends

Over the past five years, expenditures have exceeded revenues 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.



Almost all position categories have decreased with some of the major reductions in classroom teachers, ESE Paraprofessionals, clerical staff, Media Specialist, Guidance Counselors, Campus Advisors, Principals, Assistant Principals and custodial staff. 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 14.3% over this 5-year period with the goal of increasing teacher salaries to the national average. During the same timeframe, inflation increased over 8.34%, student growth declined by 4.7% and per pupil spending increased 5.1%.



# Executive Summary

## Tax Base and Rate Trend

The proposed millage rate is 7.888 mills. The 6.388 mills operating budget portion of the millage includes the required local effort of 5.368 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 (0.022) 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. The critical needs millage (0.25 mills), requiring a super majority vote by the School Board, was levied for operating purposes. This millage was approved by voter referendum through 2012-2013. On June 26, 2012, the school board passed a resolution calling for an additional 0.75 (above the 0.25) for school operational purposes for a four (4) year period – July 1, 2013 through June 30, 2017.

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

### Top Five Principal Property Taxpayers

Taxpayer	Type of Business	2011	
			Taxable Value
Florida Power and Light Co.	Electric Utility	\$	868,773,137
Florida Power Corporation	Electric Utility		240,487,891
BellSouth Telecommunication, Inc	Telephone		110,054,642
Bright House Networks LLC	Entertainment		82,180,692
Covidien, Ltd.	Manufacturing		71,436,868

## Inflation Trends

Inflation impacts an individual's budget for goods and services such as food, clothing, appliances, medical care and utilities. Inflation has the same effect on the school district budget as it does on household budgets but on a much larger scale. It increases the cost of books, paper, utilities, and maintenance and repair costs. During the past five years, inflation has averaged more than 1.98% annually.

### Salary Increases vs. Inflation

	Salary	Inflation
2007-2008	5.00%	5.02%
2008-2009	0.00%	-1.43%
2009-2010	1.79%	1.06%
2010-2011	0.00%	3.56%
2011-2012	1.79%	1.67%



## Student Demographic Trends

Changes in student demographics from September, 2011 to September, 2012 are highlighted by a decrease in the number of students that are White (-1.38%), Black (-0.50%), and Hispanic (-0.26%), and an increase in the number of students that are Multi-racial (2.60%), American Indian( 2.76%), Asian (1.02%), and Pacific Islander (25.00%). Approximately 39.0% of the district's students are minority members.

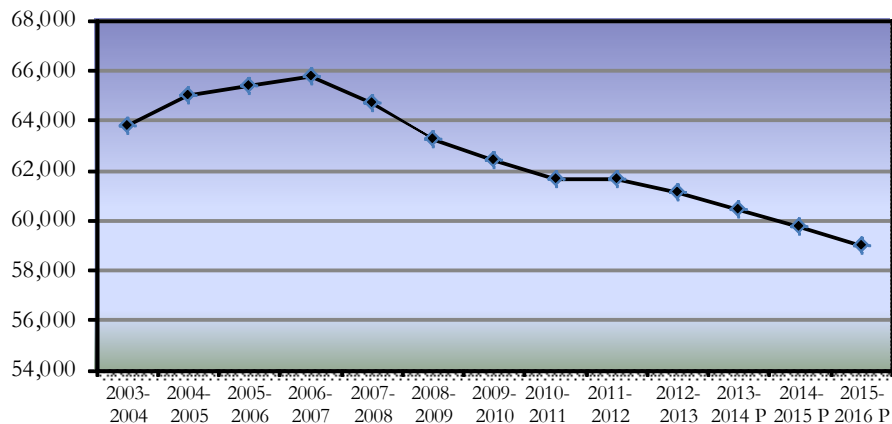
Between school years 2011-12 and 2012-13, students with disabilities decreased by 0.96% and students receiving services for English for Speakers of Other Languages (ESOL) increased by 1.82%.

## Student Enrollment Trends

Volusia County Schools experienced a decline of 2,672 students during the 10-year period of 2003-04 through 2012-13, or -4.2%. In 2003-04, the growth rate was 1.95% followed by varied rates influenced by storms and the scholarship program. In most recent years, the growth rate has turned negative. For the 2012-13 school year, the growth is -512 or -0.83%. 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
- Graduation Requirements
- Driver's License Requirements
- Adequate Yearly Progress (AYP-Choice)
- High school credit requirements/Retention Rate

**Student Enrollment and Projections**



P=Projections



# Executive Summary

## Personnel Resource Allocations

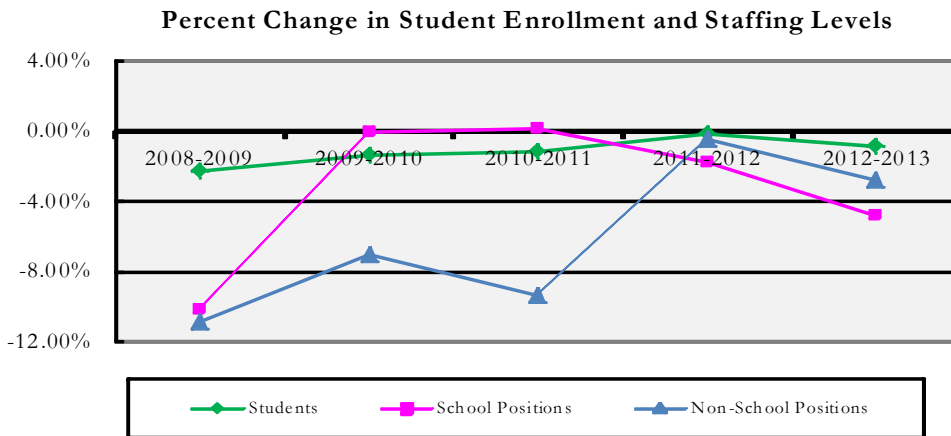
As the largest employer in the county, Volusia County School District employs approximately 7,639 full and part-time employees, including approximately 4,200 teachers who are highly skilled professionals, with 44% holding advanced degrees. Volusia’s teachers are among the nation’s finest with 294 Volusia County teachers earning National Board Certification.

Budgeted Positions	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Elementary	3,012.1	3,111.5	3,139.3	3,129.5	3,022.3
Middle	1,401.1	1,384.8	1,347.9	1,291.4	1,175.9
High	1,759.1	1,715.8	1,749.5	1,725.9	1,640.7
Special Centers	332.8	139.5	129.9	94.0	108.9
School-wide	110.6	265.7	261.9	270.7	251.1
Department	1,416.6	1,318.4	1,195.6	1,190.1	1,157.4
<b>Total</b>	<b>8,032.3</b>	<b>7,935.7</b>	<b>7,824.1</b>	<b>7,701.6</b>	<b>7,356.3</b>

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

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

- Classroom teachers have been reduced by 242.9 FTE due to enrollment decline, implementation of multi-grade classrooms in the elementary schools, formula changes, changes in federal and grant funding levels, and continued movement toward Least Restrictive Environment (LRE) in ESE
- Reduced 76.2 paraprofessional positions mostly due to continued movement toward Least Restrictive Environment (LRE) in ESE
- Due to the continued budget deficits, there have been reductions of 4.0 media specialists, 35.5 guidance counselors, 21.0 in-school suspension teachers, 21.0 campus advisors, 90.7 clerical staff, 5.0 principals, and 19.0 assistant principals
- Reduced central office department positions by 18% (259.2 FTE)
- Custodial services in middle and high schools were centralized and high performance cleaning was implemented, resulting in a decrease of 22.0 custodian positions



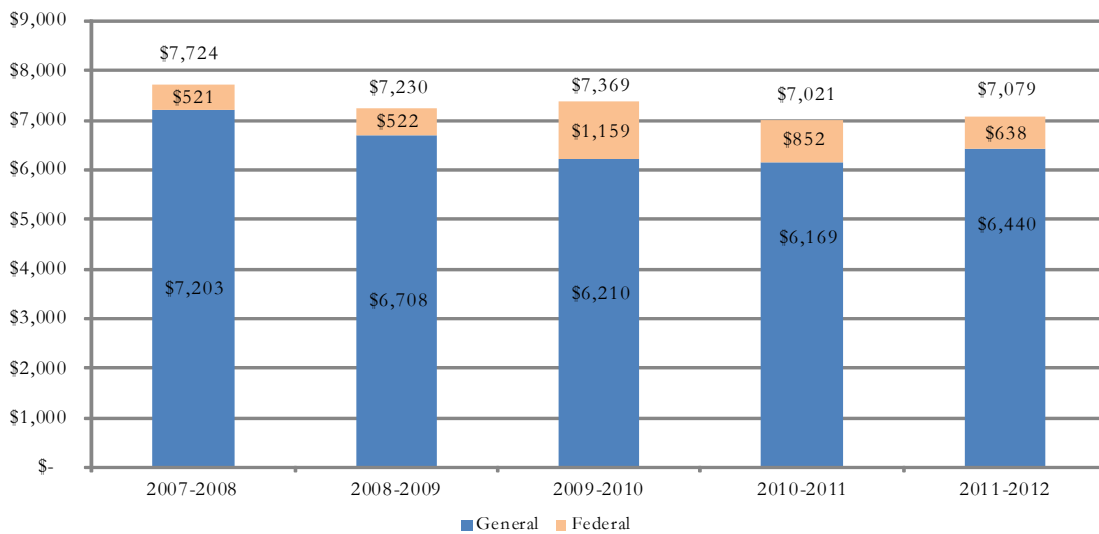
## Expenditures per FTE

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.

**Expenditures per FTE Student**



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.



# School Board Members



## **Dr. Al Williams**

Dr. Williams has a life-long commitment to education, both personally and professionally. He is a former teacher and professor and worked as an educational consultant for low performing high schools for Chicago Public Schools. Dr. Williams was executive director of the personnel department for the Austin Independent School District and served eight years as a Volusia County School Board member (1984-1992). He holds a doctoral degree in educational administration from Columbia University, a master's degree from both Northeastern University and Embry-Riddle Aeronautical University, and a bachelor's degree from St. Mary's College, MN.

Dr. Williams represents District 2, including the greater Daytona Beach area, South Daytona, and parts of the Port Orange area.



## **Ms. Judy Conte**

Ms. Conte graduated from Seabreeze High School and received her bachelor's degree from Florida State University. She served over 20 years as a PTA and School Advisory Council leader. She was an English teacher at Seabreeze High School and was coordinator of FUTURES' Volusia Compact: Adopt-A-Future program.

Ms. Conte represents District 4, northeast Volusia County including Holly Hill, Ormond Beach and the western portion of the Daytona Beach area.



# School Board Members



## **Mr. Stan Schmidt**

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.

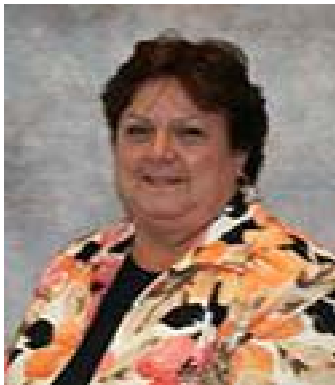
Mr. Schmidt represents District 3, southeast Volusia County including the areas of Edgewater, New Smyrna Beach, Oak Hill, Samsula and a portion of Port Orange.



## **Ms. Candace Lankford**

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 Advisory 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.



## **Mrs. Diane Smith**

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 as a 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.



# Principal Officials

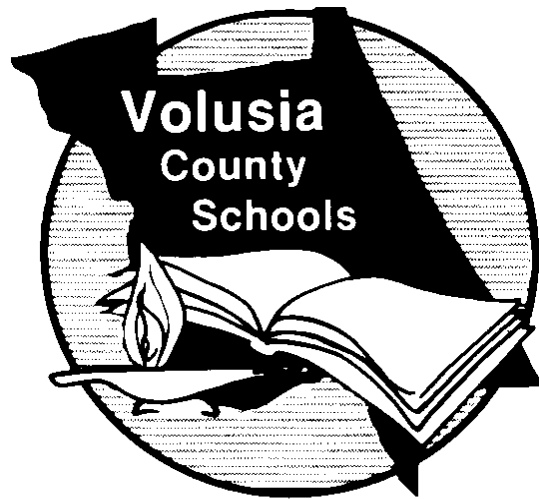


Dr. Margaret A. Smith  
SUPERINTENDENT OF SCHOOLS

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Bambi Lockman	Deputy Superintendent Instructional Services
Dr. Robert Moll	Deputy Superintendent Financial and Business Services
Annette Martinson	Area Superintendent
James “Tom” Russell	Area Superintendent
Peromnia Grant	Assistant Superintendent Human Resources
Michael G. Dyer, Esquire	Chief Counsel for Labor Relations, Contract Services and Policy Development
Dr. Don Boulware	Executive Director Technology Services
Greg Akin	Director, Student Transportation Services
Saralee Morrissey	Director, Site Acquisition and Intergovernmental Coordination
Russ Tysinger	Director, Maintenance and Operations
Nancy Wait	Director, Community Information Services





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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 system budget  
for the Fiscal Year 2011-2012.

The budget is judged to conform  
to the principles and standards of the  
ASBO International® Meritorious Budget Awards  
Program.

A handwritten signature in black ink, appearing to read "Ben Nsee".

President

A handwritten signature in black ink, appearing to read "John D. Russo".

Executive Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation  
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PRESENTED TO

**District School Board of Volusia County  
Florida**

For the Fiscal Year Beginning

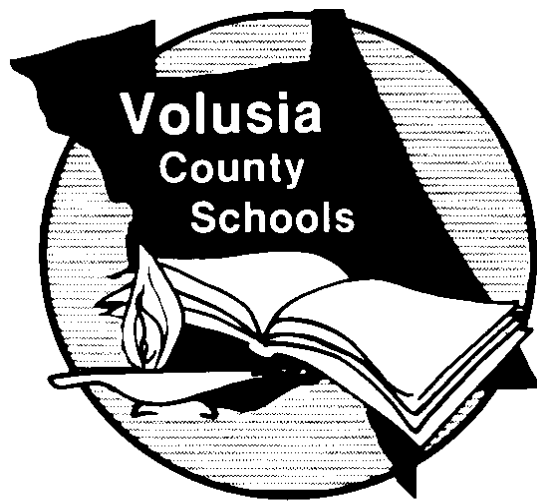
**July 1, 2011**

*Linda C. Dawson Jeffrey R. Snow*

President

Executive Director



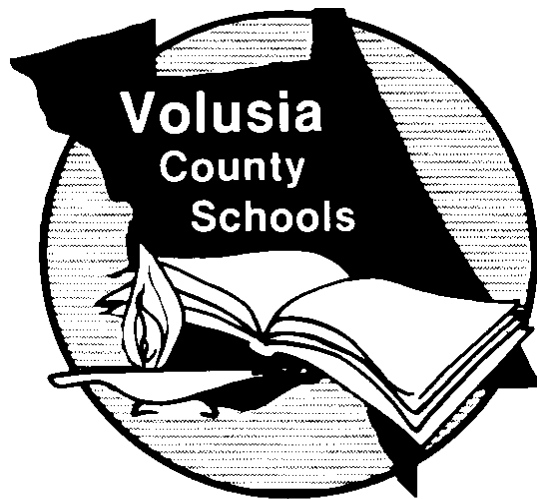


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# *Organizational Section*



# 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 School District is the 13th largest district in the state with 78 schools and approximately 61,124 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	9
<b>Total</b>	<b>78</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 the Southern Association of Colleges and School Improvement. The District provides certified Art, Media, Music, Guidance and Physical Education teachers at all schools.

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

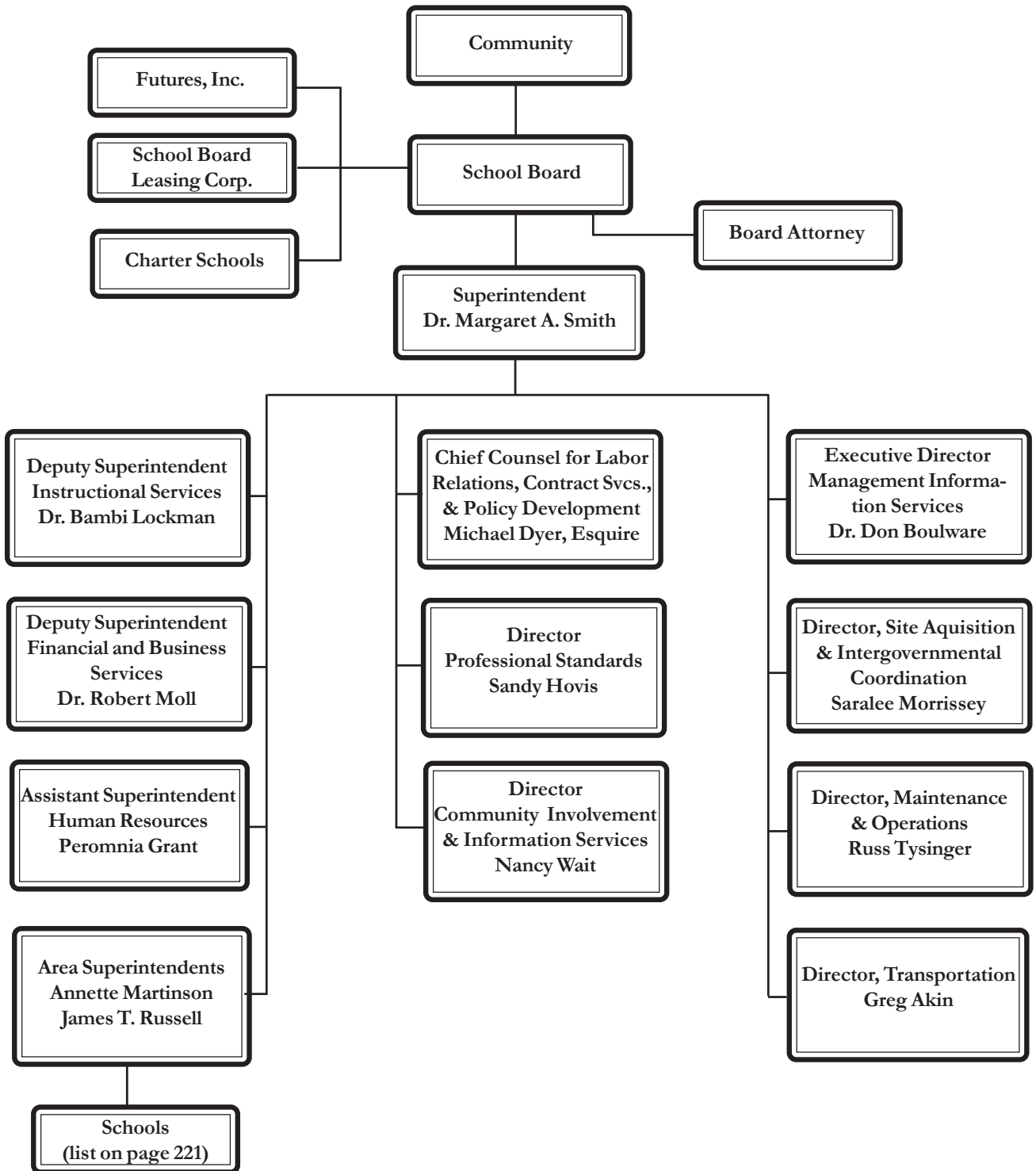
- The AVID program is offered in all Title I middle and high schools
- International Baccalaureate program at two high schools
- Advanced Placement programs at the high schools
- All graduating seniors have the opportunity to receive the Superintendent's Diploma of Distinction, which recognizes outstanding student academic achievement
- Dual enrollment opportunities are available to all qualified high school students
- Compass Credit Recovery Labs are in place at all ten high schools; this web-based initiative enables students to continue to meet graduation requirements in the regular classroom setting while earning credit for courses they initially did not pass
- The Waterford Program is offered to Kindergarten, 1st grade and 2nd grade students in all Title I Schools
- Title I supplemental services for many elementary, middle and 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.

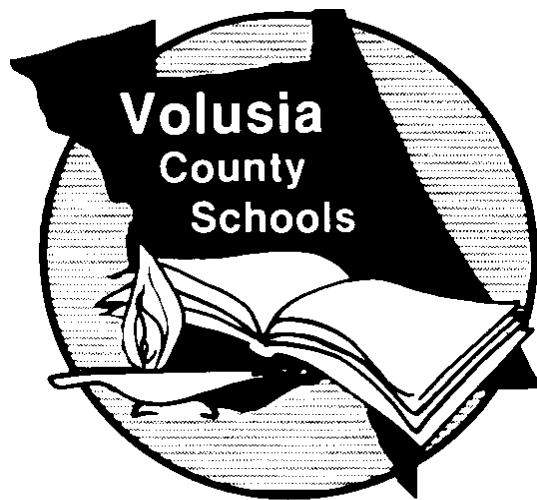
The Superintendent works closely with two Deputy Superintendents, the Area Superintendents, the Assistant Superintendent, and the Senior Staff to oversee the day-to-day operations of schools and departments. Schools are supported by seven district-level divisions that provide a broad range of services including Office of the Superintendent, Instructional Services, Financial Services, Facilities Services, Technology Services, Human Resources Services, and Transportation Services.



# Division Organization







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## 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



The District Strategic Plan represents our commitment to the students of Volusia County Schools. The plan contains five broad goals with actions 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 performances 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 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.

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 staffing, professional development, and materials to support the implementation of Common Core Standards in reading \$2,796,708
- Elementary School Computer Based Testing \$1,738,412
- High School Computer Based Testing \$406,588
- Focused professional development (PD); online systems to support differentiated PD for classroom teachers \$180,000
- Provide ESE staffing, professional development, coaching and materials to support the implementation of Common Core Standards in reading, language arts and math \$161,161
- Develop curriculum tools for implementation of Common Core Standards \$75,000
- Printers and Scantron Scanning Stations \$50,000
- DVD or Transcoders for Media Delivery \$30,000
- Align assessments to support implementation of Common Core Standards \$25,000
- Headsets for Fair Testing and Curriculum \$5,000

## 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 opportunities for rigorous and accelerated on-line learning options \$1,320,450
- Implement the Volusia Instructional Management System (IMS) to include curriculum mapping, lesson planning, assessment systems, grade book and attendance reporting, and data analysis functions \$819,441
- Provide resources, professional development, teacher supplements and bonuses for Advanced Placement \$775,000
- Provide for Advancement via Individual Determination (AVID) program to five high schools, one middle/high and nine middle schools \$676,149
- Provide transportation services to support NCLB program \$125,000
- Provide resources and professional development for implementation of multi-tiered system of supports \$121,000
- Provide Curriculum-Based Instruction and transportation for secondary students with disabilities through transition activities related to working in the community \$76,043
- Provide for teen parent outside daycare \$70,000
- Provide hardware, software and unlimited site licenses for students with disabilities to support reading curriculum \$32,000
- Purchase and maintain specialized equipment and materials for students with disabilities \$28,500



# 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 \$2,200,000
- Provide Campus Advisors at the middle and high schools \$1,889,798
- Provide Behavior Specialists to serve ESE students and support their teachers \$1,747,288
- Contract occupational and physical therapists to serve students with disabilities \$1,289,050
- Provide one school resource officer at every middle and high \$1,113,907
- School Way Café (SWC) will continue to upgrade kitchen equipment, purchase and install time clocks, purchase recycle equipment \$1,000,000
- Provide night time security guards to various schools \$70,000
- Provide supplemental support for guidance during summer months \$70,000

## GOAL 4:

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

- Implement a systematized process for the hiring of highly effective teachers and principals \$354,955
- Charlotte Danielson agreement to support the initial and ongoing training and support necessary to implement, facilitate and monitor VSET \$200,000
- Provide principals and assistant principals with coordinated training of a customized calibration and certification assessment to ensure valid teacher evaluations \$184,833
- Implement a new leader evaluation system: Volusia System for Empowering Leaders \$162,836
- Provide resources, professional development, stipends and substitutes for ESE teachers and ESE paraprofessionals \$145,112
- Provide four (4) days of Skills, Tips and Routines for Teacher Success (STARTS) training, plus coaching, materials and salaries for new-to-ESE teachers \$117,306
- Provide a minimum of eight (8) hours of professional development training each year for all bus operators and attendants \$92,656
- Tuition reimbursement for teachers as required in the VTO contract \$96,000
- Provide enrichment opportunities for students in various subject areas \$85,000
- Provide a mentoring program for new teachers \$80,000
- Implement a new teacher evaluation system: Volusia System for Empowering Teachers (VSET) \$64,454
- Provide facilitators for online courses and Empowering Educators for Excellence program for first and second year teachers \$50,000
- Provide reading endorsement courses and Next Generation content area reading professional development (NGCAR-PD) courses \$40,000
- Provide resources and professional development for teachers of gifted students \$10,000





# Selected Goals and Associated Budgets

## GOAL 5:

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

- Design and implement the public access website for Volusia County Schools \$62,640
- Develop the district intranet structure to support departmental web sites \$42,420
- Phase II implementation with the new public-facing site to support school websites \$32,000
- Provide middle school student/parent night regarding high school opportunities \$5,000
- Provide surrogate parents to attend meetings for students with disabilities and provide child care services so parents of students with disabilities may attend ESE Advisory Council Meetings \$2,500
- 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:

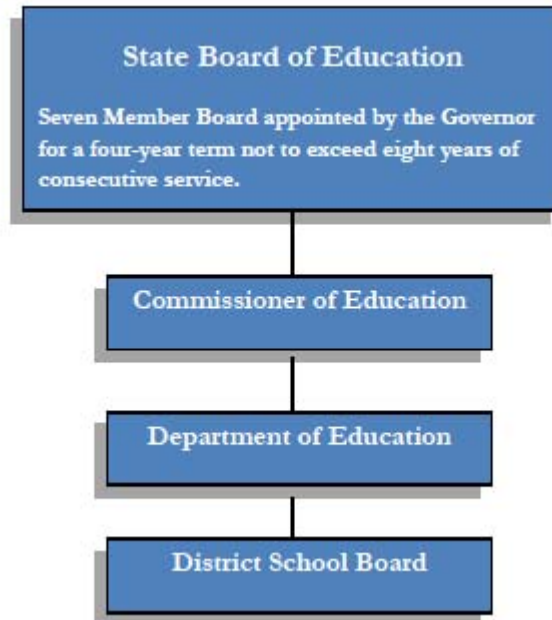
- Continuing attention on increasing student learning and achievement and closing the achievement gap to ensure that each student will learn.
- Providing sound fiscal leadership for the school district operating and capital budgets in a time of reduced funding and revenues and scarce resources.
- Focusing 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 and national Common Core curriculum standards.



# 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 and 1011.02, 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.

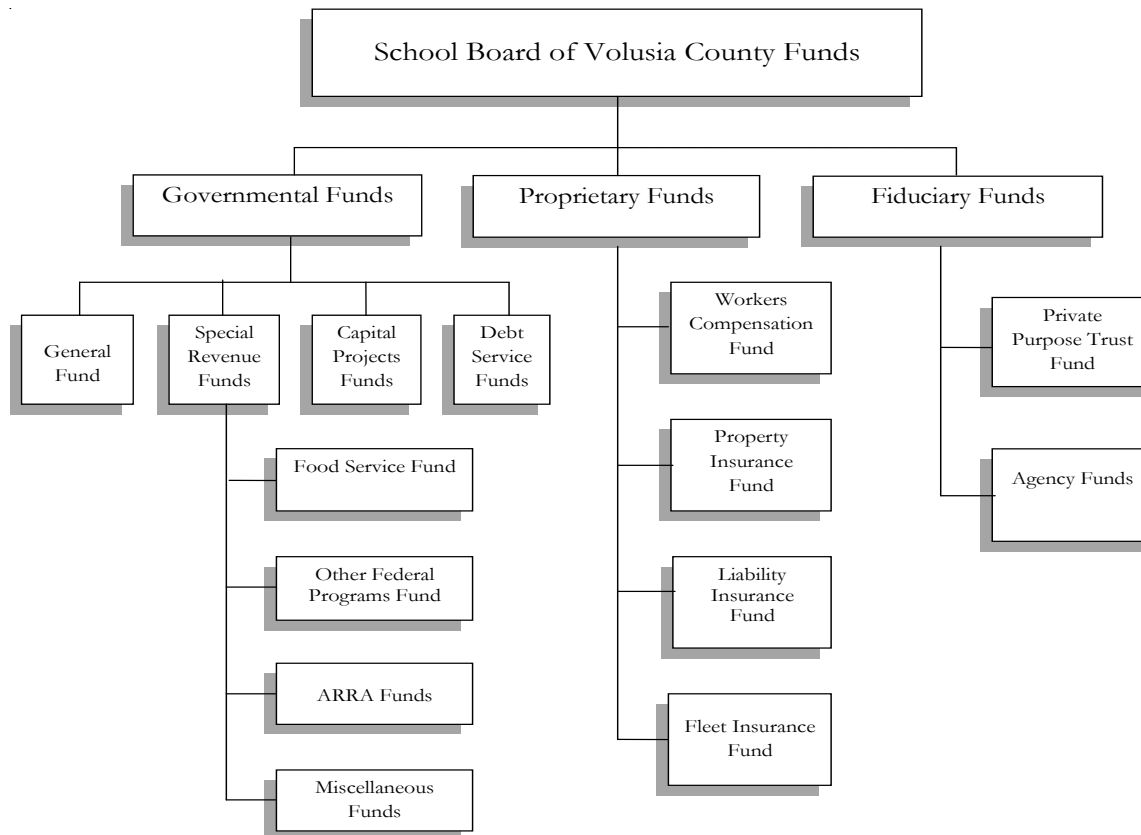
In applying the “susceptible to accrual” concept to revenues from Federal and State sources, the legal contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended for the specific purpose before 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 deferred 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. Retained earnings 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 committed, assigned and unassigned resources are available for use in governmental fund financial statements, it is the District’s policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.



# 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

This fund is used to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

## Capital Projects

This fund is 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

This fund is 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:

## Internal Service Funds

This fund is used to account for the District's individual self-insurance programs.



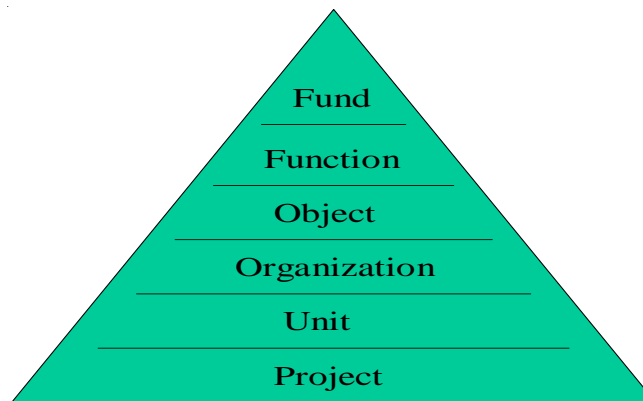
# Revenue & Expenditure Classifications

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, Federal/SFS/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 (Pg. 230).

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 Statute.

## **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.

The Superintendent shall, after giving consideration to available options, 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 custodians 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 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 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 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. Adjustments are adjusted for anticipated compensation, health insurance, retirement, and tax changes. 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 Student Accounting Services Department prepares 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 discretionary 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.

2012-13 Budget Calendar	
Dec., 2011	FTE projections transmitted to DOE
Dec., 2011	Florida Board of Education submits their budget request
Jan., 2012	Governor submits his budget proposal
March 9, 2012	Legislative Session begins
April, 2012	Prepare Preliminary General Fund budget
April, 2012	Review Department budget results
April, 2012	Calculate 2012-2013 school staffing
April, 2012	Capital Outlay Five-Year Plan reviewed
April, 2012	School Discretionary Budgets prepared
April 24, 2012	Budget Workshop
May 14, 2012	Legislative Session ends
May 22, 2012	Capital Budget Workshop
June, 2012	Prepare budget based on final State Appropriation
June 26, 2012	Budget Workshop
June 30, 2012	Fiscal Year 2011-12 ends
July 1, 2012	Fiscal Year 2012-13 begins
July 1, 2012	Property Appraiser certifies the tax roll
July 18, 2012	DOE computes required local effort millage
July 24, 2012	Public Hearing and Adoption of Tentative Budget
Sept. 11, 2012	Public Hearing and Adoption of Final Budget
Sept. 14, 2012	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 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.

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.

## **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, debt service and transfers 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 transfer covers 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.

## 2012-2013 Budget Calendar

Dec. 2011	Educational Plant Survey reviewed and project request forms sent to schools
Jan. 2012	Furniture, equipment and vehicle request sent to departments
Feb. 2012	Facilities Project Management team determine project cost, project delivery estimates and scope of projects
March 2012	Facilities Review Committee meets
March 2012	Capital Outlay Office prioritizes equipment and vehicle requests with senior staff
April 2012	Capital Outlay Five-Year Plan reviewed by senior staff in Facilities and Financial Services
April 2012	Prepare Preliminary Capital Outlay Budget
July 2012	The budget and millage rates are advertised in the newspaper
July 2012	School Board holds public hearing on tentative budget, amends and adopts tentative budget
Sept. 2012	Public Hearing and Adoption of Final Budget
Sept. 2012	(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.



# Budget Management

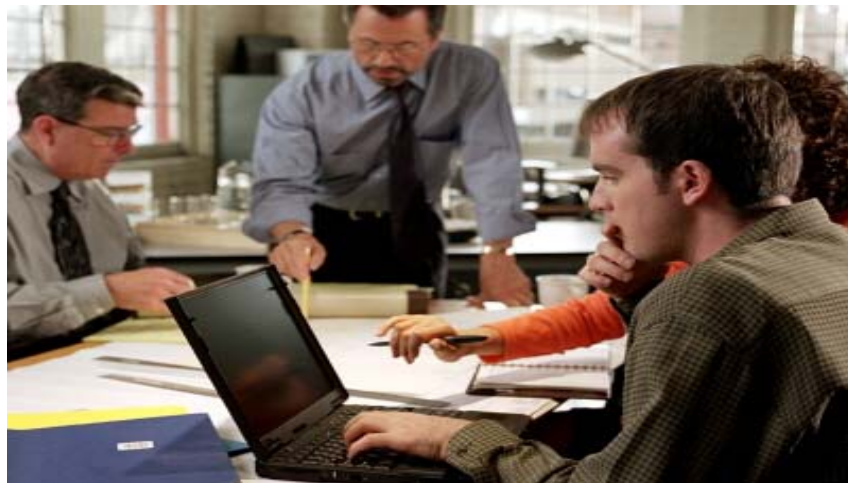
The principal/department head is responsible for the proper budgeting and expenditure of all funds allocated to their school/department. This responsibility includes ensuring that adequate funds are available in a program and that the purchase of products and/or services meets the requirements of the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

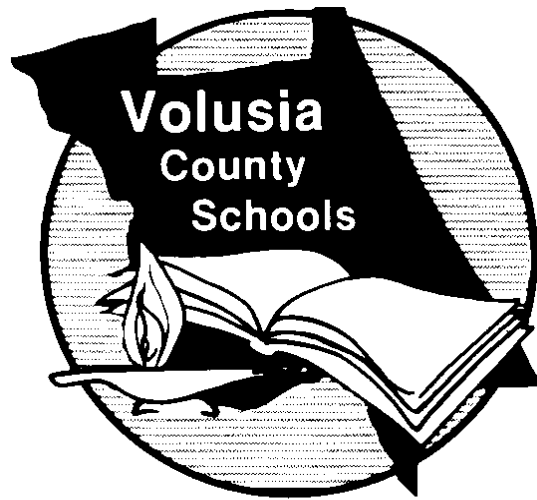
Expenditures must be charged to the correct program and object code. Expenditure reclassification becomes necessary when the expense is charged to the wrong account. The principal must submit this request to the Finance Department to have an expenditure reclassification processed.

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 in 1998 as an additional method by which to procure goods. The 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.



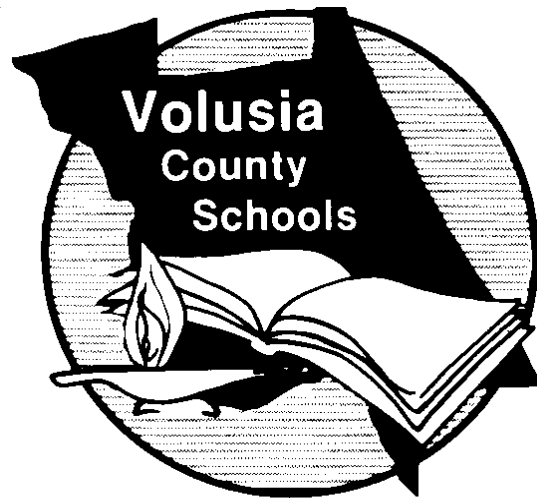


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# *Financial Section*



# 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 one percent of the total state revenue provided to the district. These revenues include sources such as Capital Outlay and Debt Service (CO&DS), 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. This is the second year in a row that the Legislature has not allocated any PECO funds to the districts for K-12 use. The State Legislature decides each year if they will allocate funds for construction projects. Also, 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**

Local revenue for school support is derived almost entirely from property taxes. Each of the 67 school districts in the state is a county-wide district. 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. The Legislature set the amount of \$6.72 billion as the adjusted required local effort for 2012-13. 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 set the maximum discretionary current operating millage for 2012-13 at 0.748 mills, pursuant to Section 1011.71(1), F.S. 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 – 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.

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 FEFPP allocation. The 2012-13 fiscal year is the last year for authorization of this levy. In addition to levies established by the school board, qualified electors may vote an additional millage levy for operations and/or capital outlay 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.

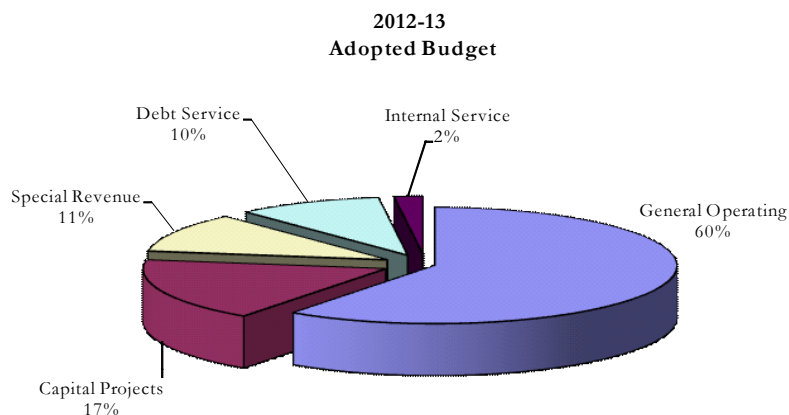
Sections 1011.71(9), and 1011.73(2), F.S., provide for an additional levy, not to exceed four years, for operational purposes to be authorized by the electorate through a local referendum or in conjunction with a general election. This voted levy and the levies established by the school board must not exceed ten mills in total. This levy is distinguished from the constitutional authority for voted millage noted in the previous paragraph because it is for operations only, may be approved for up to four years instead of two years, and is included in the ten-mill limit established by the state constitution.

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.



# All Funds Summary



Following a continued growth trend in 2007-08, our school district has experienced a 5.5% decline in student enrollment. From 2008-12, the enrollment declined 3,572 students with this pattern expected to continue over the next several years. The weak economic climate throughout Florida, including Volusia County, has contributed to this decrease.

The total budget is \$766.5 million, a decrease of \$38.9 million over last year's adopted budget. The operating budget decreased by \$8.0 million. Volusia's total Florida Education Finance Program (FEFP) revenue declined \$10.5 million, due to a major state revenue shortfall, a continued declining enrollment and a 1.4% reduction in property values. The Capital funds budget decreased \$29.5 million due to a continued decline in the property values and thus the capital outlay ad valorem taxes. Also, interest rates on retained funds are historically low. Public Education Capital Outlay (PECO) revenue was again eliminated from the capital budget and given solely to charter schools. In addition, the bleak housing market has reduced the school impact fees for new residential units. At this time, there are no new Certificates of Participation (COPs) scheduled for 2012-2016. The Debt Service and Internal Service funds budgets showed very little change. For the fiscal year ended June 30, 2012, the District has an actuarially determined net New Other Post Employment Benefits (OPEB) obligation of \$14,962,083. The District finances the OPEB obligation on a pay-as-you-go basis. The Special Revenue funds (e.g. Title I, IDEA, and ARRA stimulus) budget decreased \$5.2 million over last year's adopted budget. The district no longer receives the additional \$19.5 million in American Recovery and Reinvestment Act (ARRA) Stabilization funds. These supplemental ARRA funds ended on June 30, 2011.

The new classrooms at Ormond Beach Middle School are ready for students in school year 2012-13. This replacement is the only sales tax project that remains under construction, with Phase III scheduled for completion late in 2012. The classroom addition at Southwestern Middle School in DeLand has been completed and is also ready for students in 2012-13 school year. Planning is underway for two major roofing projects at Timbercrest Elementary and Forest Lake Elementary in Deltona. The construction on these two roofing projects will begin in 2013. Also, a major campus wide demand ventilation and Media HVAC project at Seabreeze High School in Daytona, is now under contract and construction will start soon. The Capital Budget and the Capital Outlay 5-year Work Program are fiscally balanced as required by the Legislature.



# All Funds Summary

	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
<b>REVENUES:</b>						
Federal	\$ 2,145,000	\$ -	\$ -	\$ 67,832,850	\$ -	\$ 69,977,850
State	228,903,259	1,953,944	305,000	350,000	-	231,512,203
Local	166,375,664	-	68,695,287	5,888,500	6,307,844	247,267,295
<b>TOTAL REVENUES</b>	<b>397,423,923</b>	<b>1,953,944</b>	<b>69,000,287</b>	<b>74,071,350</b>	<b>6,307,844</b>	<b>548,757,348</b>
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	-	-	-	-	-	-
Transfers In	15,507,250	51,328,734	-	-	-	66,835,984
Beginning Fund Balances	46,220,473	21,173,903	65,328,709	9,854,012	8,361,207	150,938,304
<b>TOTAL REVENUE,</b>						
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 459,151,646</b>	<b>\$ 74,456,581</b>	<b>\$ 134,328,996</b>	<b>\$ 83,925,362</b>	<b>\$ 14,669,051</b>	<b>\$ 766,531,636</b>
<b>EXPENDITURES:</b>						
Instruction	\$ 271,890,916	\$ -	\$ -	\$ 20,621,800	\$ 744,718	\$ 293,257,434
Pupil Personnel Services	16,273,371	-	-	4,240,004	-	20,513,375
Instructional Media Services	6,414,969	-	-	116,650	-	6,531,619
Instruction and Curriculum Dev. Services	6,750,589	-	-	11,407,033	-	18,157,622
Instructional Staff Training Services	1,328,006	-	-	3,774,484	-	5,102,490
Instructional Related Technology	4,048,903	-	-	1,691,056	-	5,739,959
Board	606,502	-	-	-	-	606,502
General Administration	1,571,345	-	-	2,181,689	-	3,753,034
School Administration	32,786,811	-	-	2,069,680	50,000	34,906,491
Facilities Acquisition and Construction	198,654	-	21,853,685	-	-	22,052,339
Fiscal Services	2,595,829	-	-	-	30,500	2,626,329
Food Services	-	-	-	25,452,482	75,000	25,527,482
Central Services	7,024,645	-	-	2,709,980	1,433,800	11,168,425
Pupil Transportation Services	17,407,159	-	-	607,890	263,200	18,278,249
Operation of Plant	42,105,034	-	-	43,664	3,665,076	45,813,774
Maintenance of Plant	14,791,173	-	-	-	45,550	14,836,723
Administrative Technology Services	6,629,145	-	-	186,550	-	6,815,695
Community Services	1,931,268	-	-	2,370	-	1,933,638
Debt Service	-	52,919,116	-	-	-	52,919,116
<b>TOTAL EXPENDITURES</b>	<b>434,354,319</b>	<b>52,919,116</b>	<b>21,853,685</b>	<b>75,105,332</b>	<b>6,307,844</b>	<b>590,540,296</b>
Transfers Out	-	-	66,835,984	-	-	66,835,984
Ending Fund Balances	24,797,327	21,537,465	45,639,327	8,820,030	8,361,207	109,155,356
<b>TOTAL EXPENDITURES,</b>						
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 459,151,646</b>	<b>\$ 74,456,581</b>	<b>\$ 134,328,996</b>	<b>\$ 83,925,362</b>	<b>\$ 14,669,051</b>	<b>\$ 766,531,636</b>





# Governmental Funds Summary

	General Fund			Debt Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2010-2011	2011-2012	Budget 2012-2013	2010-2011	2011-2012	Budget 2012-2013
<b>REVENUES</b>						
Federal Direct	\$ 447,912	\$ 492,607	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,434,723	2,510,606	1,825,000	-	-	-
State Sources	204,955,100	208,245,906	228,903,259	1,944,411	1,924,834	1,953,944
Local Sources	202,868,569	182,707,580	166,375,664	16,070	15,780	-
<b>TOTAL REVENUES</b>	<b>410,706,304</b>	<b>393,956,699</b>	<b>397,423,923</b>	<b>1,960,481</b>	<b>1,940,614</b>	<b>1,953,944</b>
Transfers In	16,557,724	15,964,121	15,507,250	51,603,885	54,522,668	51,328,734
Non-Revenue Sources	42,243	56,368	-	-	43,053,829	-
Nonspendable Fund Balance	1,520,218	1,388,556	1,289,062	-	-	-
Restricted Fund Balance	6,311,986	2,321,758	899,163	17,287,301	17,672,285	21,173,903
Committed Fund Balance	-	-	5,410,429	-	-	-
Assigned Fund Balance	11,547,648	11,542,671	11,925,441	-	-	-
Unassigned Fund Balance	27,045,582	49,232,328	26,696,378	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 473,731,705</b>	<b>\$ 474,462,500</b>	<b>\$ 459,151,646</b>	<b>\$ 70,851,667</b>	<b>\$ 117,189,396</b>	<b>\$ 74,456,581</b>
<b>EXPENDITURES</b>						
Instruction	\$ 249,131,503	\$ 271,566,035	\$ 271,890,916	\$ -	\$ -	\$ -
Pupil Personnel Services	15,471,318	16,946,521	16,273,371	-	-	-
Instructional Media Services	6,836,169	6,548,060	6,414,969	-	-	-
Instruction and Curriculum Dev. Services	6,227,971	6,600,520	6,750,589	-	-	-
Instructional Staff Training Services	1,191,963	1,426,077	1,328,006	-	-	-
Instructional Related Technology	3,763,318	3,569,493	4,048,903	-	-	-
Board	809,534	744,079	606,502	-	-	-
General Administration	1,400,696	1,495,802	1,571,345	-	-	-
School Administration	33,805,514	32,133,494	32,786,811	-	-	-
Facilities Acquisition and Construction	449,126	468,419	198,654	-	-	-
Fiscal Services	2,730,060	2,472,566	2,595,829	-	-	-
Food Services	-	-	-	-	-	-
Central Services	5,228,161	4,849,609	7,024,645	-	-	-
Pupil Transportation Services	15,610,154	15,397,929	17,407,159	-	-	-
Operation of Plant	42,110,305	40,508,438	42,105,034	-	-	-
Maintenance of Plant	14,070,170	14,089,484	14,791,173	-	-	-
Administrative Technology Services	4,906,311	4,914,819	6,629,145	-	-	-
Community Services	4,646,619	4,510,682	1,931,268	-	-	-
Debt Service	857,500	-	-	53,179,382	96,015,493	52,919,116
<b>TOTAL EXPENDITURES</b>	<b>409,246,392</b>	<b>428,242,027</b>	<b>434,354,319</b>	<b>53,179,382</b>	<b>96,015,493</b>	<b>52,919,116</b>
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,388,556	1,289,062	1,289,062	-	-	-
Restricted Fund Balance	2,321,758	899,163	-	17,672,285	21,173,903	21,537,465
Committed Fund Balance	-	5,410,429	-	-	-	-
Assigned Fund Balance	11,542,671	11,925,441	-	-	-	-
Unassigned Fund Balance	49,232,328	26,696,378	23,508,265	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 473,731,705</b>	<b>\$ 474,462,500</b>	<b>\$ 459,151,646</b>	<b>\$ 70,851,667</b>	<b>\$ 117,189,396</b>	<b>\$ 74,456,581</b>



# Governmental Funds Summary

Capital Projects			Special Revenue			Total Governmental Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013
\$ -	\$ -	\$ -	\$ 323,806	\$ 272,554	\$ 4,708	\$ 771,718	\$ 765,161	\$ 324,708
-	-	-	102,065,734	61,312,658	67,828,142	104,500,457	63,823,264	69,653,142
3,346,367	880,353	305,000	347,836	355,522	350,000	210,593,714	211,406,615	231,512,203
76,333,536	76,011,687	68,695,287	6,649,617	6,104,537	5,888,500	285,867,792	264,839,583	240,959,451
<b>79,679,903</b>	<b>76,892,040</b>	<b>69,000,287</b>	<b>109,386,993</b>	<b>68,045,271</b>	<b>74,071,350</b>	<b>601,733,681</b>	<b>540,834,624</b>	<b>542,449,504</b>
-	-	-	-	-	-	68,161,609	70,486,789	66,835,984
-	-	-	-	3,000	-	42,243	43,113,197	-
-	-	-	1,775,104	1,859,599	2,437,016	3,295,322	3,248,155	3,726,078
133,796,551	90,372,351	62,520,792	5,387,222	7,375,391	7,416,996	162,783,060	117,741,785	92,010,854
-	-	-	-	-	-	-	-	5,410,429
2,108,298	2,121,912	2,807,917	-	-	-	13,655,946	13,664,583	14,733,358
-	-	-	-	-	-	27,045,582	49,232,328	26,696,378
<b>\$ 215,584,752</b>	<b>\$ 169,386,303</b>	<b>\$ 134,328,996</b>	<b>\$ 116,549,319</b>	<b>\$ 77,283,261</b>	<b>\$ 83,925,362</b>	<b>\$ 876,717,443</b>	<b>\$ 838,321,461</b>	<b>\$ 751,862,585</b>
\$ -	\$ -	\$ -	\$ 51,722,229	\$ 18,487,152	\$ 20,621,800	\$ 300,853,732	\$ 290,053,187	\$ 292,512,716
-	-	-	9,489,038	4,472,919	4,240,004	24,960,356	21,419,440	20,513,375
-	-	-	1,025	37,648	116,650	6,837,194	6,585,708	6,531,619
-	-	-	11,615,379	10,157,024	11,407,033	17,843,350	16,757,544	18,157,622
-	-	-	3,649,089	2,397,263	3,774,484	4,841,052	3,823,340	5,102,490
-	-	-	867,031	1,507,061	1,691,056	4,630,349	5,076,553	5,739,959
-	-	-	-	-	-	809,534	744,079	606,502
-	-	-	2,524,139	1,421,590	2,181,689	3,924,835	2,917,392	3,753,034
-	-	-	3,016,005	2,311,488	2,069,680	36,821,519	34,444,982	34,856,491
54,928,880	33,570,805	21,853,685	-	-	-	55,378,006	34,039,224	22,052,339
-	-	-	-	-	-	2,730,060	2,472,566	2,595,829
-	-	-	22,816,982	24,608,380	25,452,482	22,816,982	24,608,380	25,452,482
-	-	-	414,877	1,515,943	2,709,980	5,643,038	6,365,552	9,734,625
-	-	-	853,302	458,224	607,890	16,463,456	15,856,153	18,015,049
-	-	-	32,874	28,422	43,664	42,143,179	40,536,860	42,148,698
-	-	-	257,850	-	-	14,328,020	14,089,484	14,791,173
-	-	-	54,216	26,136	186,550	4,960,527	4,940,955	6,815,695
-	-	-	296	-	2,370.00	4,646,915	4,510,682	1,933,638
-	-	-	-	-	-	54,036,882	96,015,493	52,919,116
<b>54,928,880</b>	<b>33,570,805</b>	<b>21,853,685</b>	<b>107,314,329</b>	<b>67,429,250</b>	<b>75,105,332</b>	<b>624,668,983</b>	<b>625,257,575</b>	<b>584,232,452</b>
68,161,609	70,486,789	66,835,984	-	-	-	68,161,609	70,486,789	66,835,984
-	-	-	1,859,599	2,437,016	2,437,016	3,248,155	3,726,078	3,726,078
90,372,351	62,520,792	42,831,410	7,375,391	7,416,996	6,383,014	117,741,785	92,010,854	70,751,889
-	-	-	-	-	-	-	5,410,429	-
2,121,912	2,807,917	2,807,917	-	-	-	13,664,583	14,733,358	2,807,917
-	-	-	-	-	-	49,232,328	26,696,378	23,508,265
<b>\$ 215,584,752</b>	<b>\$ 169,386,303</b>	<b>\$ 134,328,996</b>	<b>\$ 116,549,319</b>	<b>\$ 77,283,261</b>	<b>\$ 83,925,362</b>	<b>\$ 876,717,443</b>	<b>\$ 838,321,461</b>	<b>\$ 751,862,585</b>



# Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
	Actuals 2010-2011	Actuals 2011-2012	Adopted	Actuals 2010-2011	Actuals 2011-2012	Adopted
			Budget 2012-2013			Budget 2012-2013
<b>OPERATING REVENUES</b>						
Interest	\$ 6,949	\$ 2,526	\$ -	\$ 6,509	\$ 4,381	\$ -
Other Operating Revenues	1,811,510	1,665,626	2,356,768	2,882,487	2,945,992	3,327,076
<b>TOTAL OPERATING REVENUES</b>	<b>1,818,459</b>	<b>1,668,152</b>	<b>2,356,768</b>	<b>2,888,996</b>	<b>2,950,373</b>	<b>3,327,076</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>\$ 2,384,487</b>	<b>\$ 2,234,180</b>	<b>\$ 2,922,796</b>	<b>\$ 7,991,135</b>	<b>\$ 8,052,512</b>	<b>\$ 8,429,215</b>
<b>OPERATING EXPENSES:</b>						
Salaries	\$ 56,395	\$ 60,052	\$ 139,800	\$ -	\$ -	\$ -
Employee Benefits	337,783	318,930	428,000	-	-	-
Purchased Services	304,331	302,393	550,000	2,888,996	2,950,373	3,327,076
Energy Supplies	-	-	-	-	-	-
Material and Supplies	77	81	1,000	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	1,119,873	986,696	1,237,968	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>1,818,459</b>	<b>1,668,152</b>	<b>2,356,768</b>	<b>2,888,996</b>	<b>2,950,373</b>	<b>3,327,076</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>\$ 2,384,487</b>	<b>\$ 2,234,180</b>	<b>\$ 2,922,796</b>	<b>\$ 7,991,135</b>	<b>\$ 8,052,512</b>	<b>\$ 8,429,215</b>



# Proprietary Funds Summary

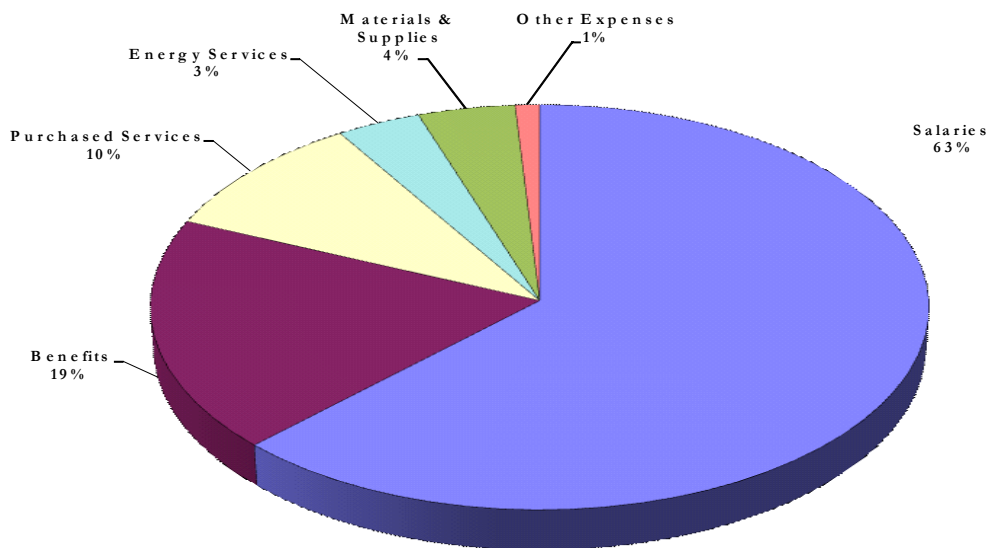
Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013
\$ 3,442	\$ 1,380	\$ -	\$ 1,752	\$ 721	\$ -	\$ 18,652	\$ 9,008	\$ -
522,990	371,453	412,800	184,901	189,745	211,200	5,401,888	5,172,816	6,307,844
<b>526,432</b>	<b>372,833</b>	<b>412,800</b>	<b>186,653</b>	<b>190,466</b>	<b>211,200</b>	<b>5,420,540</b>	<b>5,181,824</b>	<b>6,307,844</b>
-	-	-	18,514	-	-	18,514	-	-
-	-	-	-	-	-	-	-	-
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	8,361,207	8,361,207	8,361,207
<b>\$ 2,219,472</b>	<b>\$ 2,065,873</b>	<b>\$ 2,105,840</b>	<b>\$ 1,205,167</b>	<b>\$ 1,190,466</b>	<b>\$ 1,211,200</b>	<b>\$ 13,800,261</b>	<b>\$ 13,543,031</b>	<b>\$ 14,669,051</b>
\$ -	\$ -	\$ -	\$ 41	\$ 1,981	\$ -	\$ 56,436	\$ 62,033	\$ 139,800
-	-	-	-	-	-	337,783	318,930	428,000
361,181	282,036	407,800	185,903	183,965	211,200	3,740,411	3,718,767	4,496,076
-	-	-	-	-	-	-	-	-
-	-	-	719	4,520	-	796	4,601	1,000
-	-	-	18,504	-	-	18,504	-	-
165,251	90,797	5,000	-	-	-	1,285,124	1,077,493	1,242,968
<b>526,432</b>	<b>372,833</b>	<b>412,800</b>	<b>205,167</b>	<b>190,466</b>	<b>211,200</b>	<b>5,439,054</b>	<b>5,181,824</b>	<b>6,307,844</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>\$ 2,219,472</b>	<b>\$ 2,065,873</b>	<b>\$ 2,105,840</b>	<b>\$ 1,205,167</b>	<b>\$ 1,190,466</b>	<b>\$ 1,211,200</b>	<b>\$ 13,800,261</b>	<b>\$ 13,543,031</b>	<b>\$ 14,669,051</b>



# General Fund

The 2012-13 General Fund Budget of \$459.2 million reflects a decrease of \$8.0 million from the prior year budget of \$467.2. The district started with a \$27 million net recurring budget deficit due to the preservation of teaching positions with non-recurring revenues. Even though the legislature increased FEFP revenues by \$10 million, the district faced drastic cuts to balance the budget. Staffing reductions, including 247 teaching positions, were necessary. Other staffing categories were also affected including a 4% reduction in the departments which eliminated 45.8 district level positions. School clerical and custodial positions were eliminated. Non-salary budget reductions of \$100,000 included curriculum projects and department non-salary budgets. 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 2011-12, pursuant to school board policy 722, and is projected to be maintained in 2012-13.

This school year a combination of using \$27 million, which included (non-recurring) \$12.4 million in EduJobs funds from the unassigned fund balance as well as filling positions vacated through attrition, enabled the district to cover the costs and preserve over 500 employee positions. Although we projected 99 fewer students this year, the District experienced a loss of 611.



Salaries and benefits account for 82% of the total 2012-13 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 2012-13 projected unassigned fund balance represents 5.9% of total estimated revenues.



# General Fund

	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<b>REVENUES</b>				
<b>Federal Sources:</b>				
Federal Direct	\$ 447,912	\$ 320,000	\$ 492,607	\$ 320,000
Other Federal Grants	2,434,723	1,825,000	2,510,606	1,825,000
<b>Total Federal Sources</b>	<b>2,882,635</b>	<b>2,145,000</b>	<b>3,003,213</b>	<b>2,145,000</b>
<b>State Sources:</b>				
Florida Educational Finance Program	134,059,374	140,725,182	138,706,251	158,798,210
Categoricals	68,042,231	67,093,092	67,508,170	68,409,767
Discretionary Lottery Funds	224,876	170,855	194,772	-
Capital Outlay and Debt Service	34,366	34,366	34,366	34,366
Mobile Home License Tax	524,593	515,000	520,427	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	1,786,175	862,431	998,435	862,431
<b>Total State Sources</b>	<b>204,955,100</b>	<b>209,684,411</b>	<b>208,245,906</b>	<b>228,903,259</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	191,318,536	169,553,896	170,061,267	162,660,995
Interest Income	267,938	275,000	130,975	150,000
Local Grants and Other Local Sources	11,282,095	3,571,930	12,515,338	3,564,669
<b>Total Local Sources</b>	<b>202,868,569</b>	<b>173,400,826</b>	<b>182,707,580</b>	<b>166,375,664</b>
<b>TOTAL REVENUES</b>	<b>410,706,304</b>	<b>385,230,237</b>	<b>393,956,699</b>	<b>397,423,923</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers from Capital Projects	16,557,724	17,507,250	15,964,121	15,507,250
Non-Revenue Receipts	42,243	-	56,368	-
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>16,599,967</b>	<b>17,507,250</b>	<b>16,020,489</b>	<b>15,507,250</b>
<b>RESERVES &amp; FUND BALANCE</b>				
Nonspendable Fund Balance	1,520,218	1,388,556	1,388,556	1,289,062
Restricted Fund Balance	6,311,986	2,321,758	2,321,758	899,163
Committed Fund Balance	-	-	-	5,410,429
Assigned Fund Balance	11,547,648	11,542,671	11,542,671	11,925,441
Unassigned Fund Balance	27,045,582	49,232,328	49,232,328	26,696,378
<b>TOTAL RESERVES &amp; FUND BALANCE</b>	<b>46,425,434</b>	<b>64,485,313</b>	<b>64,485,313</b>	<b>46,220,473</b>
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 473,731,705</b>	<b>\$ 467,222,800</b>	<b>\$ 474,462,500</b>	<b>\$ 459,151,646</b>
<b>EXPENDITURES</b>				
Instruction	\$ 249,131,503	\$ 280,594,373	\$ 271,566,035	\$ 271,890,916
Pupil Personnel Services	15,471,318	16,636,349	16,946,521	16,273,371
Instructional Media Services	6,836,169	6,956,286	6,548,060	6,414,969
Instruction and Curriculum Dev. Services	6,227,971	5,135,214	6,600,520	6,750,589
Instructional Staff Training Services	1,191,963	2,002,573	1,426,077	1,328,006
Instructional Related Technology	3,763,318	3,901,476	3,569,493	4,048,903
Board	809,534	696,569	744,079	606,502
General Administration	1,400,696	1,571,585	1,495,802	1,571,345
School Administration	33,805,514	32,207,477	32,133,494	32,786,811
Facilities Acquisition and Construction	449,126	247,277	468,419	198,654
Fiscal Services	2,730,060	2,724,375	2,472,566	2,595,829
Central Services	5,228,161	6,631,373	4,849,609	7,024,645
Pupil Transportation Services	15,610,154	17,533,674	15,397,929	17,407,159
Operation of Plant	42,110,305	44,308,652	40,508,438	42,105,034
Maintenance of Plant	14,070,170	14,751,277	14,089,484	14,791,173
Administrative Technology Services	4,906,311	5,907,769	4,914,819	6,629,145
Community Services	4,646,619	1,519,351	4,510,682	1,931,268
Debt Service	857,500	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>409,246,392</b>	<b>443,325,650</b>	<b>428,242,027</b>	<b>434,354,319</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	1,388,556	1,388,556	1,289,062	1,289,062
Restricted Fund Balance	2,321,758	-	899,163	-
Committed Fund Balance	-	-	5,410,429	-
Assigned Fund Balance	11,542,671	-	11,925,441	-
Unassigned Fund Balance	49,232,328	22,508,594	26,696,378	23,508,265
Unassigned Fund Balance-Above 5% Board Policy	-	-	-	-
<b>TOTAL RESERVES &amp; FUND BALANCE</b>	<b>64,485,313</b>	<b>23,897,150</b>	<b>46,220,473</b>	<b>24,797,327</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 473,731,705</b>	<b>\$ 467,222,800</b>	<b>\$ 474,462,500</b>	<b>\$ 459,151,646</b>



# Debt Service Fund

REVENUES	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<b>State Sources:</b>				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,944,130	\$ 1,957,213	\$ 1,925,052	\$ 1,953,944
Cost of Issuing SBE/COBI Bonds	-	-	-	-
SBE/COBI Bond Interest	281	-	(218)	-
Other state sources	-	-	-	-
<b>Total State sources</b>	<b>1,944,411</b>	<b>1,957,213</b>	<b>1,924,834</b>	<b>1,953,944</b>
<b>Local Sources:</b>				
Ad valorem taxes	-	-	-	-
Interest	16,070	-	15,780	-
Miscellaneous Local Sources	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-
<b>Total Local Sources</b>	<b>16,070</b>	<b>-</b>	<b>15,780</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>1,960,481</b>	<b>1,957,213</b>	<b>1,940,614</b>	<b>1,953,944</b>
<b>OTHER SOURCES OF FUNDS</b>				
Sale of Bonds	-	-	-	-
Transfers from Capital Fund	51,603,885	51,601,151	54,522,668	51,328,734
Proceeds of Refunding Bonds	-	-	39,425,000	-
Premium on Refunding Bonds	-	-	3,628,829	-
Restricted Fund Balance	17,287,301	17,672,285	17,672,285	21,173,903
<b>TOTAL SOURCES OF FUNDS</b>	<b>68,891,186</b>	<b>69,273,436</b>	<b>115,248,782</b>	<b>72,502,637</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 70,851,667</b>	<b>\$ 71,230,649</b>	<b>\$ 117,189,396</b>	<b>\$ 74,456,581</b>
<b>EXPENDITURES (by object)</b>				
Redemption of Principal	\$ 30,110,000	\$ 31,360,000	\$ 31,360,000	\$ 32,740,000
Interest	23,051,073	21,700,674	21,598,808	20,179,116
Dues and Fees	18,309	-	143,454	-
Payment to Refunded Bond Escrow Agent	-	-	42,356,714	-
Miscellaneous Expense	-	-	556,517	-
<b>TOTAL EXPENDITURES</b>	<b>53,179,382</b>	<b>53,060,674</b>	<b>96,015,493</b>	<b>52,919,116</b>
<b>OTHER USES OF FUNDS</b>				
Transfers to General Fund	-	-	-	-
<b>TOTAL USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Restricted Fund Balance	17,672,285	18,169,975	21,173,903	21,537,465
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 70,851,667</b>	<b>\$ 71,230,649</b>	<b>\$ 117,189,396</b>	<b>\$ 74,456,581</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 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 to do a TAN since fiscal year 2009.

## Debt Service Legal Limits

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

	Current Principal Balance	Legal Limit or Parameter
GOBs	\$0	Limited by referendum and debt service payments (1)
COBI	\$10,245,000	State computes eligibility amount annually
COPs	\$298,740,000	Payments limited to 75% of capital outlay millage (2)
SRBs	\$119,310,000	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 \$28.6 million per year. The current debt service for COPs is \$23.8 million or 62.3% of the current proceeds, well under the 75% allowed by law.

The principal portion of the long-term debt dropped from \$461.0 million last fiscal year to \$428.3 million this fiscal for a reduction of \$32.7 million.

The District's debt rating is based upon the financial strength of the district and the economic conditions that prevail when debt is issued or rating agencies complete their periodic reviews. The County Government debt rating is not tied to the School District as they are separate financial entities. In November, 2011, Moody's Investors Service, Inc. affirmed the District's rating on its COPs and Sales Tax Revenue Bonds at Aa3 and Baa2 (negative outlook), respectively. In July, 2012, Fitch Ratings affirmed the District's rating on its COPs at A+ and its Sales Tax Revenue Bonds at BBB. In addition, Fitch affirmed the District's AA-implied General Obligation rating. The outlook on the COPs and General Obligation is stable. The rating outlook on the sales tax bonds was revised to stable from negative.



The current debt levels for the district are low. The district is currently deferring borrowing and projects due to the economic down turn. The last 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 eight 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. Payments on open COPs are primarily made from the capital outlay millage funds but other sources of funds can also be used to make payments on some of these issues. Up to seventy-five percent of the approved capital outlay millage can be used for COPs payments. The district utilizes the school impact fees to pay COPs debt service on schools that increased capacity. Sales Tax Proceeds are used for any project included in a COPs issue that is on the approved project list for that fund. If the full debt service for COPs were paid from current capital outlay millage (1.50 mills) this year, it would total a little over sixty-two 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 anticipated.



South Daytona Elementary



# Capital Projects Funds

REVENUES	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<b>State sources:</b>				
CO&DS distributed to district	\$ 312,568	\$ 300,000	\$ 331,646	\$ 300,000
Interest on undistributed CO&DS	27,559	5,000	25,885	5,000
PECO	2,589,048	-	-	-
Other state sources	417,192	-	522,822	-
<b>Total state sources</b>	<b>3,346,367</b>	<b>305,000</b>	<b>880,353</b>	<b>305,000</b>
<b>Local sources:</b>				
Ad valorem taxes	42,861,386	38,752,224	38,827,686	38,195,287
Sales tax	29,883,829	29,290,000	30,526,725	30,500,000
Interest income	311,234	-	129,295	-
Impact fees	3,213,229	3,000,000	4,892,107	-
Other local sources	63,858	-	1,635,874	-
<b>Total local sources</b>	<b>76,333,536</b>	<b>71,042,224</b>	<b>76,011,687</b>	<b>68,695,287</b>
<b>TOTAL REVENUE</b>	<b>79,679,903</b>	<b>71,347,224</b>	<b>76,892,040</b>	<b>69,000,287</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	133,796,551	90,372,351	90,372,351	62,520,792
Assigned Fund Balance	2,108,298	2,121,912	2,121,912	2,807,917
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 215,584,752</b>	<b>\$ 163,841,487</b>	<b>\$ 169,386,303</b>	<b>\$ 134,328,996</b>
<b>EXPENDITURES</b>				
New Construction	\$ 30,469,199	\$ -	\$ 12,934,242	\$ -
Projects at Existing Schools & Facilities	15,725,136	7,538,000	13,710,142	4,300,000
Facilities Management	-	1,581,000	-	1,250,000
Technology	8,126,746	5,000,000	6,333,514	2,360,000
System Wide Equipment and Vehicles	607,799	800,000	592,907	300,000
Buses	-	-	-	-
Projects in Progress	-	32,790,527	-	13,643,685
<b>TOTAL EXPENDITURES</b>	<b>54,928,880</b>	<b>47,709,527</b>	<b>33,570,805</b>	<b>21,853,685</b>
<b>OTHER USES OF FUNDS</b>				
To General Fund	16,557,724	17,507,250	15,964,121	15,507,250
To Debt Service Funds	51,603,885	51,601,151	54,522,668	51,328,734
Interfund (Capital Projects Only)	-	-	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>68,161,609</b>	<b>69,108,401</b>	<b>70,486,789</b>	<b>66,835,984</b>
Restricted Fund Balance	90,372,351	44,942,297	62,520,792	42,831,410
Assigned Fund Balance	2,121,912	2,081,262	2,807,917	2,807,917
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 215,584,752</b>	<b>\$ 163,841,487</b>	<b>\$ 169,386,303</b>	<b>\$ 134,328,996</b>

# Capital 5-Year Fiscal Forecast

	Budget 2012-2013	Forecast 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017
<b>REVENUES</b>					
<b>State sources:</b>					
CO&DS distributed to district	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Interest on undistributed CO&DS	5,000	5,000	5,000	5,000	5,000
PECO	-	-	-	-	-
Other state sources	-	-	-	-	-
<b>Total state sources</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>
<b>Local sources:</b>					
Ad valorem taxes	38,195,287	38,195,287	38,195,287	38,577,240	38,963,012
Sales tax	30,500,000	30,805,000	31,113,050	31,424,181	15,869,211
Interest income	-	-	-	-	-
Impact fees	-	1,000,000	1,500,000	2,000,000	2,500,000
Sale of Property & other local Revenue	-	-	-	-	-
<b>Total local sources</b>	<b>68,695,287</b>	<b>70,000,287</b>	<b>70,808,337</b>	<b>72,001,421</b>	<b>57,332,223</b>
<b>TOTAL REVENUE</b>	<b>69,000,287</b>	<b>70,305,287</b>	<b>71,113,337</b>	<b>72,306,421</b>	<b>57,637,223</b>
<b>OTHER SOURCES OF FUNDS:</b>					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	62,520,792	42,831,410	37,496,335	36,453,776	39,107,076
Assigned Fund Balance	2,807,917	2,807,917	2,807,917	2,807,917	2,807,917
<b>Total other sources</b>	<b>65,328,709</b>	<b>45,639,327</b>	<b>40,304,252</b>	<b>39,261,693</b>	<b>41,914,993</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 134,328,996</b>	<b>\$ 115,944,614</b>	<b>\$111,417,589</b>	<b>\$ 111,568,114</b>	<b>\$ 99,552,216</b>
<b>EXPENDITURES (by category)</b>					
New Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Projects at Existing Schools & Facilities	4,300,000	3,950,000	3,950,000	3,950,000	3,950,000
Facilities Management	1,250,000	1,000,000	1,000,000	1,000,000	1,000,000
Technology	2,360,000	2,000,000	2,000,000	2,000,000	2,000,000
System Wide Equipment and Vehicles	300,000	300,000	300,000	300,000	300,000
Buses	-	4,116,030	3,125,000	3,125,000	3,125,000
Projects in Progress	13,643,685	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,853,685</b>	<b>11,366,030</b>	<b>10,375,000</b>	<b>10,375,000</b>	<b>10,375,000</b>
<b>TRANSFERS OUT:</b>					
To General Fund	15,507,250	13,007,250	10,507,250	8,007,250	5,507,250
To Debt Service Funds	51,328,734	51,267,082	51,273,646	51,270,871	30,669,295
<b>TOTAL TRANSFERS</b>	<b>66,835,984</b>	<b>64,274,332</b>	<b>61,780,896</b>	<b>59,278,121</b>	<b>36,176,545</b>
<b>Restricted Fund Balance</b>	<b>42,831,410</b>	<b>37,496,335</b>	<b>36,453,776</b>	<b>39,107,076</b>	<b>50,192,754</b>
<b>Assigned Fund Balance</b>	<b>2,807,917</b>	<b>2,807,917</b>	<b>2,807,917</b>	<b>2,807,917</b>	<b>2,807,917</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 134,328,996</b>	<b>\$ 115,944,614</b>	<b>\$111,417,589</b>	<b>\$ 111,568,114</b>	<b>\$ 99,552,216</b>



# 5-Year Work Program

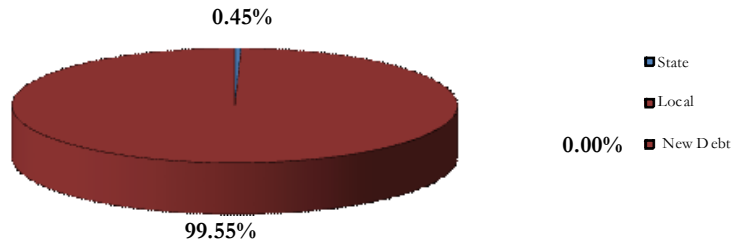
	<b>BUDGET 2012-2013</b>	<b>BUDGET 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>BUDGET 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b>New Construction</b>					
NON WITHOUT ADDITIONAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total New Construction</b>	-	-	-	-	-
<b>Major Projects at Existing Schools &amp; Facilities</b>					
Portables - Lease	450,000	200,000	200,000	200,000	200,000
Portables - Moves & Compliance	350,000	250,000	250,000	250,000	250,000
Various Schools - Minor Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Various Facilities - Facilities Review Projects	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
<b>Total Major Prjs at Existing Facilities</b>	<b>4,300,000</b>	<b>3,950,000</b>	<b>3,950,000</b>	<b>3,950,000</b>	<b>3,950,000</b>
<b>Facilities Management</b>					
Facilities Management - Various Projects	<b>1,250,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Technology</b>					
Network, EDP & Communications Equipment	<b>2,360,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>System Wide Equipment &amp; Vehicles</b>					
Various Schools & Departments Furn. & Equip.	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Buses</b>					
Transportation Dept - Bus Replacement	-	<b>4,116,030</b>	<b>3,125,000</b>	<b>3,125,000</b>	<b>3,125,000</b>
<b>Transfers</b>					
Transfers - To General Fund	15,507,250	13,007,250	10,507,250	8,007,250	5,507,250
Transfers - To Debt Service	51,328,734	51,267,082	51,273,646	51,270,871	30,669,295
<b>Total Transfers</b>	<b>66,835,984</b>	<b>64,274,332</b>	<b>61,780,896</b>	<b>59,278,121</b>	<b>36,176,545</b>
<b>TOTALS</b>	<b>\$75,045,984</b>	<b>\$75,640,362</b>	<b>\$72,155,896</b>	<b>\$69,653,121</b>	<b>\$46,551,545</b>



# 5-Year Work Program

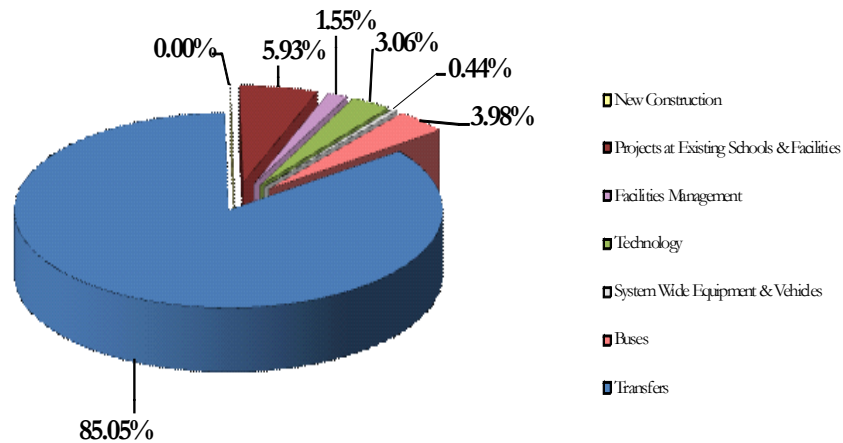
This 5-year plan, beginning July 1, 2012 through June 30, 2017, will utilize revenues of \$1.5 million from state sources; \$338.8 million from local sources; with no new debt anticipated at this time. There are also \$232.4 million in projects in progress and reserves which will make a total of \$572.8 million available over this period of time.

## 5-Year New Fund Sources



The largest appropriation in this 5-year plan is \$288.3 million for transfers; \$52.5 million to the general fund, primarily for maintenance and some copy equipment leases and property insurance, and \$235.8 million to the debt service fund to make payments on prior construction projects. Also, \$20.1 million will be used for projects at existing schools and facilities along with \$10.4 million for the technology programs. In addition, \$13.5 million will be used to purchase new buses and \$1.5 million for system-wide equipment and vehicle replacement. Due to budget constraints and student enrollment declines, there are no new schools scheduled for construction during this 5-year plan, thus only \$5.3 million is needed for facilities management to handle the scheduled projects and the existing projects in progress. The proceeding new appropriations along with \$220.1 million currently in projects in progress and reserves constitute the \$572.8 million 5-year capital outlay plan.

## 5-Year New Appropriations



# Capital Project Details

NAME	2011 - 2012 EXPENDITURES	2012 - 2013 REBUDGETS	2012 - 2013 NEW BUDGETS
<b>New Construction</b>			
Champion Elm (Hurs Elm) - Replacement School	121	-	-
Charter Technical School - Property Survey	6,500	-	-
Citrus Grove Elm "Z" - New School - W Volusia - Site	895,121	-	-
Holly Hill K-8 - Middle School Wing	2,289,216	3,418	-
Ormond Bch Mid - Master Plan	9,540,311	2,746,868	-
University HS "Dddd" - New School - W Volusia	202,974	-	-
<b>TOTAL NEW SCHOOL CONSTRUCTION</b>	<b>12,934,242</b>	<b>2,750,286</b>	<b>-</b>
<b>Projects at Existing Schools &amp; Facilities</b>			
Atlantic HS - Demand Ventilation Modifications	94,085	14,680	-
Blue Lake Elm - Replace Fire Alarm System	-	-	160,000
Brewster Center - HVAC Control Modification	31,402	7,444	-
Central Admn - Electrical Renovation in Data Processing Area	24,230	443,157	-
Central Admn - Renovate HVAC in Data Processing Area	24,879	288,783	-
Chisholm Elm - HVAC Control Modification	1,963	45,000	-
COBI Bonds & CO&DS - Closing Cost & Legal Fees	855	-	-
Coronado Bch Elm - Campus T12 to T8 Lighting Conversion	1,134	26,000	-
Coronado Bch Elm - HVAC Control Modification	1,374	31,502	-
Coronado Bch Elm - Replace HVAC Kitchen & OSA Bldg 1	11,405	71,243	-
DeLand HS - Campus T12 to T8 Lighting Conversion	2,530	58,000	-
DeLand HS - Electrical Grounding & Surge Protection	250,876	23,410	-
DeLand HS - Purchase 4 Portable Restrooms	-	-	200,000
DeLand HS - Replace Roofing Gutters Various Bldgs	165,452	191,967	-
DeLand Mid - Campus T12 to T8 Lighting Conversion	6,762	155,000	-
Deltona HS - Campus T12 to T8 Lighting Conversion	2,879	66,000	-
Deltona HS - Replace Fire Alarm & Intercom	-	-	550,000
Deltona HS - Reroof Campus	1,459,044	7,129	-
Deltona HS - Auditorium Seating Repair And Replacement	248,634	-	-
Deltona Lakes Elm - Campus T12 to T8 Lighting Conversion	1,527	35,000	-
Edgewater Public - Campus T12 to T8 Lighting Conversion	23,173	26,921	-
Edgewater Public - Replace Intercom	50,473	41,633	-
Edgewater Public - Reroof Schedule - Bldgs 5-6-7-8-9 - Single Ply	27,955	312,964	-
Enterprise Elm - HVAC Control Modification	52,413	-	-
Enterprise Elm - Replace Fire Alarm & Intercom	17,450	400,000	-
Enterprise Elm - 9 Classroom Addition	(23,152)	-	-
Enterprise Elm - Campus T12 to T8 Lighting Conversion	49,512	-	-
Euclid Center - Demolition of Buildings	68,796	-	-
Forest Lake Elm - Retrofit Controls	70,258	-	-
Forest Lake Elm - Reroof Campus	82,815	1,173,938	-
Freedom Elm - Replace Bus Loop Canopy	567	-	-
Friendship Elm - Reroof Campus	70,378	39,077	-
Galaxy Mid - Campus T12 to T8 Lighting Conversion	6,544	150,000	-
Holly Hill Mid - Demolition of Buildings	388,627	-	-
Horizon Elm - 9 Classroom Addition	(39,066)	-	-
Horizon Elm - Life Safety & Intercom Modification	103,473	48,804	-
Indian River Elm - HVAC Control Modification	37,217	8,823	-
Indian River Elm - Campus T12 to T8 Lighting Conversion	46,105	-	-
Longstreet Elm - HVAC Control Modification	29,622	27,245	-
Manatee Cove Elm - Cement Border Around Bldgs To Divert Rain	19,966	-	-
Marks, George Elm - HVAC Control Modification	2,589	59,353	-
Marks, George Elm - Walkway Resurfacing & Office Roof Replacem	23,117	-	-



# Capital Project Details

NAME	2011 - 2012 EXPENDITURES	2012 - 2013 REBUDGETS	2012 - 2013 NEW BUDGETS
McInnis Elm - Campus T12 to T8 Lighting Conversion	2,383	44,580	-
McInnis Elm - Reroof Schedule - Bldgs 8-9 - BUR	298,917	56,533	-
Minor Projects - Small Projects That Occur During The Year	678,035	307,389	1,000,000
New Smyrna Bch HS - Modify Weight Room Floor	-	-	50,000
New Smyrna Bch HS - Demand Ventilation Modifications	24,580	-	-
New Smyrna Bch Mid - Add Ventilation & Heat For Locker Rooms	113,732	107,315	-
Orange City Elm - Reroof Bldgs 2-3-4-7-8-9 - Single Ply	258,574	3,402	-
Ormond Bch Elm - HVAC Control Modification	2,510	57,539	-
Ormond Bch Elm - Roof Repairs Caused by Rood Leak	58,761	-	-
Ormond Bch Elm - New Drop Ceiling - Auditorium	200	-	-
Ortona Elm - Replace Main Distribution Panel	33,877	-	-
Ortona Elm - HVAC Control Modification	1,449	33,215	-
Ortona Elm - HVAC Units Relocation W/ Walkway Renovation	43,817	-	-
Osceola Elm - Replace Main Distribution Panel	44,985	-	-
Osceola Elm - Replace Bld 9 A/C	42,958	-	-
Osceola Elm - HVAC Control Modification	1,669	38,261	-
Palm Terrace Elm - Purchase Portable Restroom	40,125	-	-
Palm Terrace Elm - Replace HVAC Gymnasium & Cafeteria	25,990	260,887	-
Pathways Elm - HVAC Control Modification	73,443	-	-
Pierson Elm - Purchase Portable Restroom	50,353	-	-
Pierson Elm - Replace Intercom	53,510	60,694	-
Pierson Elm - Purchase 2nd Portable Restroom	1,754	40,200	-
Pierson Elm - HVAC Control Modification	2,348	53,830	-
Pierson Elm - Replace Roof Bldg 10	137,399	1,323	-
Pierson Elm - Replace Canopy Bldg 2 To 5, Extend To 7 & 16	135,688	-	-
Pine Ridge HS - Replace Roofing Panels Campus Wide	6,734	74,153	-
Pine Ridge HS - HVAC Bldg 5	(2,125)	-	-
Pine Ridge HS - Demand Ventilation Modifications	90,325	14,340	-
Pine Ridge HS - Replace Intercom	-	-	330,000
Pine Ridge HS - Purchase Portable Restroom	50,770	-	-
Pine Trail Elm - HVAC Control Modification	1,954	44,802	-
Pine Trail Elm - Campus T12 to T8 Lighting Conversion	1,963	45,000	-
Port Orange Elm - Intercom Rack	63,194	-	-
Port Orange Elm - Campus T12 to T8 Lighting Conversion	1,832	42,000	-
Port Orange Elm - Reroof Media Center	25,772	-	-
Portables - Moves & Compliance	149,486	-	350,000
Read Pattillo Elm - Grading & Drainage Restoration	1,084	24,850	-
Read-Pattillo Elm - HVAC Control Modification	1,722	39,474	-
Read-Pattillo Elm - Structural Column Replacement	140,083	-	-
Seabreeze HS - Renovate Bldg 7 & Air System 1st Floor	211,936	-	-
Seabreeze HS - Campus Wide Demand Ventilation & Media HVAC	131,061	1,075,186	-
Silver Sands Mid - Purchase Portable Restroom	42,422	-	-
Silver Sands Mid - Lighting, HVAC, Windows, Intercom, Fire Sprink	2,454,351	374,209	-
Small, TT Elm - Reroof Bldgs 6-10 & Covers	38,894	326,375	-
Small, TT Elm - HVAC Control Modification	1,947	44,632	-
Small, TT Elm - Campus T12 to T8 Lighting Conversion	1,832	42,000	-
South Daytona Elm - Campus T12 to T8 Lighting Conversion	1,745	40,000	-
Southwestern Mid - Classrooms Addition	3,136,907	324,312	-
Spirit Elm - Purchase Portable Restroom	40,125	-	-
Spruce Creek Elm - Mechanical Renovation Bldg 12	14,951	131,856	-
Spruce Creek HS - PE Bldg (Restroom & Storage)	163,596	-	-
Spruce Creek HS - Demand Ventilation Modifications	4,877	111,800	-
Spruce Creek HS - Replace 90 Split System Units	284	6,500	-

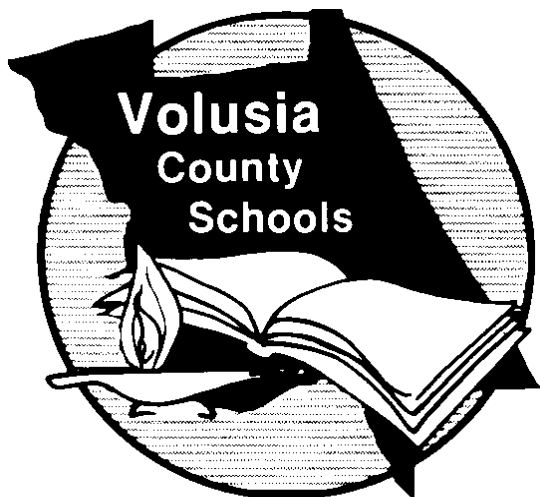




# Capital Project Details

NAME	2011 - 2012 EXPENDITURES	2012 - 2013 REBUDGETS	2012 - 2013 NEW BUDGETS
Starke Elm - HVAC Control Modification	45,510	-	-
Starke Elm - Campus T12 to T8 Lighting Conversion	1,832	42,000	-
Sweetwater Elm - HVAC Control Modification	35,588	32,732	-
Taylor Mid HS - Demand Ventilation Modifications	101,257	21,827	-
Timbercrest Elm - Reroof Campus	72,611	44,528	1,050,000
Tomoka Elm - Water Line Replacement & Plumbing Conversion	52,403	406,700	-
Tomoka Elm - Replace Fire Alarm System	-	-	160,000
Transportation - DeLand - Roof Replacement & Modify Garage	3,490	80,000	-
Transportation - New Smyrna - Reroof Office	391	-	-
University HS - Convert Rms 1B-208 & 209 to Classrooms	63,515	41,936	-
Various Schools - FCC Narrowbanding Compliance	336,424	663,576	-
Various Schools - Emergency Shelter Retrofit	15,740	6,750	-
Various Schools - Leased Portables	322,766	-	450,000
Volusia Pines Elm - Reroof Campus	4,668	107,000	-
Westside Elm - Reroof Bldg 1 - Single Ply	257,361	23,136	-
Woodward Ave Elm - HVAC System Modification	53,942	408,175	-
<b>TOTAL PROJECTS AT EXISTING FACILITIES</b>	<b>13,710,143</b>	<b>9,458,088</b>	<b>4,300,000</b>
<b>FACILITIES MANAGEMENT</b>			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	1,250,000
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>-</b>	<b>-</b>	<b>1,250,000</b>
<b>TECHNOLOGY</b>			
Technology System Wide - Various Schools and Departments	6,333,514	1,215,453	2,360,000
<b>TOTAL TECHNOLOGY</b>	<b>6,333,514</b>	<b>1,215,453</b>	<b>2,360,000</b>
<b>SYSTEM-WIDE EQUIPMENT AND VEHICLES</b>			
School & Department Equipment & Vehicles	592,907	219,858	300,000
<b>TOTAL SYSTEM-WIDE EQUIPMENT &amp; VEHICLES</b>	<b>592,907</b>	<b>219,858</b>	<b>300,000</b>
<b>BUSES</b>			
Transportation - Buses	-	-	-
<b>TOTAL BUSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>			
Transfer to General Fund for Qualified Expenditures	15,964,121	-	15,507,250
Transfer to Debt Service Fund	54,522,668	-	51,328,734
<b>TOTAL TRANSFERS</b>	<b>70,486,789</b>	<b>-</b>	<b>66,835,984</b>
<b>TOTAL 2011-2012 EXPENDITURES</b>	<b>\$ 104,057,595</b>		
<b>TOTAL 2012-2013 REBUDGETS (PROJECTS IN PROGRESS)</b>		<b>\$ 13,643,685</b>	
<b>TOTAL 2012-2013 NEW BUDGETS</b>			<b>\$ 75,045,984</b>





# Capital Outlay Overview

In 2001, many public schools in Volusia County were overcrowded and experiencing annual increases in student enrollments. Permanent capacity in the schools fell far short of student enrollments. New facilities could offer improved instructional capabilities and there was a concern with providing consistency and equity in facility offerings (air conditioning, technology, ect.) between the district's older schools and its newer schools. The projected trends indicated that additional sales tax funds would provide a means to accomplish these goals. 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. Now that the last of the sales tax projects are in their final stages, the only expenditures left will be for the debt service on projects that were moved forward by issuing debt.

On day 20 of the 2000-01 school year, there were 61,259 students in Volusia County Schools inclusive of students enrolled in charter schools, special centers and virtual settings. Of those students, 60,257 were in facilities owned by the school board. There were only 53,694 permanent student stations. Additional needs were met through the use of portable classrooms. During the subsequent six years, while the district proceeded with construction of new schools and renovations of existing schools, student enrollment increased by an additional 3,300 students.

During the 2007-08 school year, the district experienced a loss of students for the first time. The 2007-08 school year enrollment was 1,071 less students than the previous school year. Since that time, enrollment has continued to drop. The 2011-12 school year actual enrollment revealed 61,636 students with 67,864 permanent student stations. In order to adapt to the changing enrollment trends, the impact of the "Great Recession" on the Volusia economy resulting in a decline from all revenue sources the district delayed indefinitely many major projects and dramatically reduced the 5-year work plan. During the next 5-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 technology and equipment replacements to keep them functional will be considered.

During the past eleven years, the impact of both federal and state legislation has affected the district in many ways: In November 2002, Florida's voters approved a state constitutional amendment setting limits for the maximum number of students in a core class by room. State funding for education has greatly affected the operational and capital budgets for the school system. In fiscal year 2009, through state mandate, an effort to compensate for the decreased operational dollars caused a loss of 0.25 mills from the capital budget to be transferred to the operating budget. In fiscal year 2010, the State increased the transfer to 0.50 mills. This reflects an approximate decrease of \$60 million in capital revenues since fiscal year 2009. In addition, the State Legislature has eliminated Public Education Capital Outlay (PECO) from the Volusia County School District, and other school districts, for the 2011-12 and 2012-13 school year. This resulted in a loss of \$4.6 million.

In 2011, Florida's economic growth remained in positive territory for the second year after declining two years in a row. State Gross Domestic Product (GDP) ranked Florida 37th in the nation in real growth with a gain of 0.5%. While the state's ranking improved, the growth slowed from a downwardly revised 0.9% for 2010. The employment rate in May of 2012 was 8.6% in Florida and 8.2% in the U.S. Eight states had a higher unemployment rate than Florida. The Volusia County certified tax roll showed a value of \$17.5 billion in 2002, \$24.6 billion in 2005, \$41.3 billion in 2008 and then down to \$26.9 billion for fiscal year 2012. Annual county wide residential building permits were 3,248 in 2001, and peaked at 5,415 in 2005. In 2011, the total number of residential permits had dropped to 472. A large inventory of unsold residential properties in foreclosure continue to plague the Volusia economy.



# Capital Outlay Overview

At the outset of the sales tax funded program, the district had 651 portable classrooms on school campuses. One of the announced goals of the sales tax program was the reduction in the number of portables. The passage of the Class Size Reduction (CSR) amendment created a continued challenge for classroom space for the district. During 2011-12 school year, the district reported 534 portables in use as classrooms. A survey of portables is conducted each year for the purpose of reporting on their utilization and condition. District staff's goal for school year 2012-13 was to reduce the number of portables to approximately 400 with no leased portables. At this time, it appears that most leased portables, with the exception of 10, have been returned and that school year 2012-13 will open with 478 portables.

A Project Oversight Committee was established to provide additional assurances to the citizens of Volusia County that the School Board meets its commitments under the Sales Tax Initiative in 2001. The Referendum charges the Committee with the responsibility of reporting on the implementation, progress, status and completion of the sales tax construction projects. During fiscal year 2011-12, the Project Oversight Committee held two public meetings.

The final phase at Ormond Beach Middle School will mark the successful completion of a most ambitious capital building program. The initial referendum adopting a half-cent sales tax for fifteen years was to fund the School District's 10-year plan to construct and improve educational facilities. This building program has resulted in all areas of the County benefitting from the proceeds of the half penny sales tax.

When this 10-year plan was developed, there was significant growth in the student population on the west side of the County requiring additional schools. At the same time, facilities on the east side of the County required updating or replacement. State funding was not sufficient to address the needs of growth nor aging facilities. The sales tax referendum addressed these needs.

During the 10-year period of construction, many factors changed which required revisions to the original plan. Population growth slowed which resulted in a decline in student enrollment. The economy on the local, state and national level deteriorated and continues to be unstable. These factors have had a negative effect on the finances of the School District. Modifications to the 10-year plan were required. The decision to recommend changes to the projects was never taken lightly. Difficult choices had to be made, given the funds available and changing conditions. Through this period, the Committee encouraged the School Board to keep the promises made to the citizens.

The Committee believes that several projects that were not able to be completed because of the decline in capital revenues may still be warranted if funds become available. The Volusia County School District remains a large school district with approximately 10,000,000 square feet of facilities that will continue to require capital investment and maintenance. 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 building initiative, the ongoing capital preservation and replacement requirements of the District's facilities along with the lack of adequate capital funding, indicates the need to continue a capital revenue source for school renovations, replacement and maintenance.



# Capital Outlay Overview

The Sales Tax Project Oversight Committee wanted to confirm the following recommendation for the board to consider:

“We reaffirm our recommendation and support to the School Board with regard to a voter referendum for an additional property tax millage, as was approved by Orange County voters last November. The cut in state funding combined with the decline in property tax, sales tax, and impact fee revenue and elimination of PECO funding affect both the operating and capital budgets. We believe new funding must be pursued in order to continue to maintain the district’s investments in programs as well as facilities. The property tax millage is the only funding source which will allow the Board the flexibility to address its operating needs as well as capital needs. Our committee is now equally concerned about the continued maintenance of the Volusia County School District’s educational programs as well as its facilities.

Population and enrollment growth may not be the driving force in Volusia County’s economy as it was in the past but in order to maintain the quality of its educational programs and learning environments that have helped make Volusia County an excellent place to live, it is imperative the School Board pursue adequate funding to maintain its programs and facilities. State funding is not adequate to meet the continuing needs of our schools and students and we do not believe that there will be an increase in state funding in the near future to address our concerns.

We believe that a formal review of this issue must be initiated now. We further recommend that, using the process implemented for the current sales tax initiative as a guideline, the Board should consider establishing a formal committee, made up of multiple appointees by each Board member, to investigate, evaluate and recommend a campaign strategy. We, as Project Oversight Committee members, are willing to participate in such a committee.

The Board has kept the promise. We, as a community, must instill a sense of pride and accomplishment and continue to enhance student achievement through quality programs, and ensure that we can provide and maintain adequate facilities.”

The following projects are the only major projects, over \$500,000, scheduled for fiscal year 2013. There may be others that occur during the year as major systems such as roofs, electrical and air conditioning fail.

## **Ormond Beach Middle School, Ormond Beach (Replacement facility) \$2.8 million**

This is a phased project and is the only sales tax project that remains under construction. Phase I and II construction are complete. The new cafeteria and music rooms opened after Spring Break 2010. The Ormond Beach Middle School replacement project began Phase III in March 2010 and the classrooms were ready for students at the beginning of 2012-13 school year. There are some other items to be completed and equipment to be purchased for this phased project and that is scheduled for completion during this school year.

## **Forest Lake Elementary School, Deltona (Reroof Campus) \$1.2 million**

Planning started last school year and construction is scheduled in school year 2012-13.



# Capital Outlay Overview

## **Seabreeze High School, Daytona Beach (Campus Wide Demand Ventilation and Media HVAC) \$1.1 million**

This project has been planning for the last couple of years, as the scope of work was being determined. Part of the project is under contract and construction is scheduled in school year 2012-13.

## **Timbercrest Elementary School, Deltona (Reroof Campus) \$1.1 million**

Planning started last school year and construction is scheduled in school year 2012-13.

## **Deltona High School, Deltona (Replace Fire Alarm and Intercom) \$550,000**

This is a new project for 2012-13 and preliminary scope of work has been determined and the architectural planning will start early in the year with construction scheduled as soon as the architectural plans are complete.



**Citrus Grove Elementary School**



# School Way Cafe

	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<b>REVENUES</b>				
<b>Federal Through State:</b>				
School Lunch Reimbursement	\$ 12,920,822	\$ 13,000,000	\$ 13,371,905	\$ 13,000,000
School Breakfast Reimbursement	3,306,911	3,000,000	3,554,209	3,500,000
After School Snack Reimbursement	320,258	285,000	279,054	280,000
USDA Donated Foods	1,189,369	1,300,000	1,465,465	1,400,000
Summer Food Service Program	-	165,000	-	-
Nutrition Education and Training Program	106,855	-	89,756	-
School Lunch Equipment, ARRA	-	-	3,954	-
<b>Total Federal Through State</b>	<b>17,844,215</b>	<b>17,750,000</b>	<b>18,764,343</b>	<b>18,180,000</b>
Miscellaneous State Revenue	-	-	5,379	-
School Breakfast/Lunch Supplement	347,836	350,000	350,143	350,000
<b>Local Sources:</b>				
Interest on Investments	14,428	12,000	10,266	9,000
Student Breakfast/Lunches	3,100,721	3,200,000	3,079,527	2,670,000
Adult Breakfasts/Lunches	255,419	280,000	204,734	200,000
Student and Adult al La Carte	2,727,371	2,600,000	2,255,471	2,500,000
Student Snacks	31,608	33,000	25,534	25,000
Other Food Sales	518,530	544,000	526,801	482,000
Other Miscellaneous Local Sources	1,540	1,500	2,204	2,500
<b>Total Local Sources</b>	<b>6,649,617</b>	<b>6,670,500</b>	<b>6,104,537</b>	<b>5,888,500</b>
<b>Total Revenue</b>	<b>24,841,668</b>	<b>24,770,500</b>	<b>25,224,402</b>	<b>24,418,500</b>
Transfers In	-	-	-	-
Sale of Equipment	-	-	3,000	-
Nonspendable Fund Balance	1,775,104	1,859,599	1,859,599	2,437,016
Restricted Fund Balance	5,387,222	7,375,391	7,375,391	7,416,996
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 32,003,994</b>	<b>\$ 34,005,490</b>	<b>\$ 34,462,392</b>	<b>\$ 34,272,512</b>
<b>EXPENDITURES</b>				
Salaries	\$ 7,276,833	\$ 7,600,000	\$ 7,394,362	\$ 7,900,000
Employee Benefits	4,530,687	4,764,193	4,189,955	4,445,000
Purchased Services	824,078	1,124,962	981,224	1,224,151
Energy Supplies	101,201	100,000	100,700	100,000
Material and Supplies	9,088,518	9,731,787	9,769,437	9,427,070
Capital Outlay	244,046	1,197,129	1,457,694	1,646,151
Other Expenses	703,641	755,000	715,008	710,110
<b>TOTAL OPERATING EXPENSES</b>	<b>22,769,004</b>	<b>25,273,071</b>	<b>24,608,380</b>	<b>25,452,482</b>
Transfers Out	-	-	-	-
Nonspendable Fund Balance	1,859,599	1,859,599	2,437,016	2,437,016
Restricted Fund Balance	7,375,391	6,872,820	7,416,996	6,383,014
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 32,003,994</b>	<b>\$ 34,005,490</b>	<b>\$ 34,462,392</b>	<b>\$ 34,272,512</b>



# Special Revenue-Other Federal Programs

	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<b>REVENUES</b>				
<b>Federal Direct:</b>				
Miscellaneous Federal Direct	\$ 323,806	\$ 258,194	\$ 272,554	\$ 4,708
<b>Total Federal Direct</b>	<b>323,806</b>	<b>258,194</b>	<b>272,554</b>	<b>4,708</b>
<b>Federal Through State:</b>				
Vocational Education Acts	767,808	638,839	643,443	667,707
Math & Science Partnerships - Title II, Part B	2,925,227	2,620,730	2,489,900	2,970,730
Drug Free Schools	-	-	8,847	-
Individuals with Disabilities Education Act (IDEA)	13,169,430	14,155,007	13,712,231	15,726,909
Elementary and Secondary Education Act, Title I & V	17,965,995	23,875,427	19,024,802	21,638,541
Miscellaneous Federal Through State	1,322,602	1,814,446	1,734,821	1,710,647
<b>Total Federal Through State</b>	<b>36,151,062</b>	<b>43,104,449</b>	<b>37,614,044</b>	<b>42,714,534</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 36,474,868</b>	<b>\$ 43,362,643</b>	<b>\$ 37,886,598</b>	<b>\$ 42,719,242</b>
<b>EXPENDITURES</b>				
Instruction	\$ 15,808,686	\$ 21,187,893	\$ 17,636,102	\$ 20,146,648
Pupil Personnel Services	4,539,729	3,713,956	4,443,170	4,240,004
Instruction and Curriculum Dev. Services	9,305,201	12,323,538	9,667,723	10,826,118
Instructional Staff Training Services	2,575,339	3,493,802	2,087,485	2,733,997
Instructional Related Technology	47,215	-	8,923	126,146
General Administration	1,140,159	1,408,471	1,260,014	1,923,754
School Administration	2,406,164	-	2,310,051	2,069,680
Facilities Acquisition and Construction	-	-	-	-
Central Services	145,864	-	-	-
Pupil Transportation Services	454,360	1,209,608	445,844	606,861
Operation of Plant	4,935	25,375	27,286	43,664
Administrative Technology Services	47,216	-	-	-
Community Services	-	-	-	2,370
<b>Total Expenditures</b>	<b>36,474,868</b>	<b>43,362,643</b>	<b>37,886,598</b>	<b>42,719,242</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 36,474,868</b>	<b>\$ 43,362,643</b>	<b>\$ 37,886,598</b>	<b>\$ 42,719,242</b>





# Special Revenue - ARRA

	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<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>				
State Fiscal Stabilization Funds K-12	19,134,780	-	-	-
State Fiscal Stabilization Funds GOV	382,032	-	-	-
Excellent Teaching Program Stabilization	-	-	-	-
Individuals with Disabilities Education Act (IDEA)	7,112,763	295,571	295,571	-
Elementary and Secondary Education Act, Title I & V	7,008,488	421,250	421,250	-
Miscellaneous Federal Through State	932,568	72,135	70,774	-
Other Food Services	47,978	-	-	-
<b>Total Federal Through State</b>	<b>34,618,609</b>	<b>788,956</b>	<b>787,595</b>	<b>-</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE,</b>	<b>\$ 34,618,609</b>	<b>\$ 788,956</b>	<b>\$ 787,595</b>	<b>\$ -</b>
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 34,618,609</b>	<b>\$ 788,956</b>	<b>\$ 787,595</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Instruction	\$ 23,461,902	\$ 510,529	\$ 475,105	\$ -
Pupil Personnel Services	4,949,309	5,939	29,749	-
Instructional Media Services	1,025	-	-	-
Instruction and Curriculum Dev. Services	2,309,672	72,038	170,011	-
Instructional Staff Training Services	1,012,373	106,863	81,631	-
Instructional Related Technology	177,307	-	810	-
Board	-	-	-	-
General Administration	1,364,177	1,126	27,716	-
School Administration	609,841	-	1,437	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Food Service	47,978	-	-	-
Pupil Transportation Services	398,941	81,702	-	-
Operation of Plant	27,938	10,758	1,136	-
Maintenance of Plant	257,850	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	296	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>34,618,609</b>	<b>788,956</b>	<b>787,595</b>	<b>-</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES,</b>	<b>\$ 34,618,609</b>	<b>\$ 788,956</b>	<b>\$ 787,595</b>	<b>\$ -</b>
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 34,618,609</b>	<b>\$ 788,956</b>	<b>\$ 787,595</b>	<b>\$ -</b>



# Special Revenue - Miscellaneous

	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<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	1,015,333	10,745,999	3,883,309	6,862,690
Common Core State Standards (CCSS) RTTT	-	-	79,582	70,918
Education Jobs Act	12,436,516	-	183,785	-
<b>Total Federal Through State</b>	<b>13,451,849</b>	<b>10,745,999</b>	<b>4,146,676</b>	<b>6,933,608</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 13,451,849</b>	<b>\$ 10,745,999</b>	<b>\$ 4,146,676</b>	<b>\$ 6,933,608</b>
<b>EXPENDITURES</b>				
Instruction	\$ 12,451,639	\$ 445,876	\$ 375,945	\$ 475,152
Pupil Personnel Services	-	-	-	-
Instructional Media Services	-	-	37,648	116,650
Instruction and Curriculum Dev. Services	507	829,016	319,289	580,915
Instructional Staff Training Services	61,377	1,082,869	228,147	1,040,487
Instructional Related Technology	642,509	3,394,341	1,497,328	1,564,910
Board	-	-	-	-
General Administration	19,804	391,751	133,860	257,935
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Food Service	-	-	-	-
Central Services	269,013	4,532,146	1,515,943	2,709,980
Pupil Transportation Services	-	-	12,380	1,029
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	7,000	70,000	26,136	186,550
Community Services	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>13,451,849</b>	<b>10,745,999</b>	<b>4,146,676</b>	<b>6,933,608</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 13,451,849</b>	<b>\$ 10,745,999</b>	<b>\$ 4,146,676</b>	<b>\$ 6,933,608</b>



# Workers' Compensation Fund

	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 1,666,589	\$ 2,121,091	\$ 1,499,064	\$ 2,121,091
Premium Revenue - Special Revenue	90,576	141,406	99,937	141,406
Premium Revenue - School Way Café	54,345	94,271	66,625	94,271
Interest Income	6,949	-	2,526	-
<b>TOTAL OPERATING REVENUES</b>	<b>1,818,459</b>	<b>2,356,768</b>	<b>1,668,152</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>\$ 2,384,487</b>	<b>\$ 2,922,796</b>	<b>\$ 2,234,180</b>	<b>\$ 2,922,796</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 56,395	\$ 139,800	\$ 60,052	\$ 139,800
Employee Benefits	337,783	428,000	318,930	428,000
Purchased Services	304,331	550,000	302,393	550,000
Material and Supplies	77	1,000	81	1,000
Other Expenses	1,119,873	1,237,968	986,696	1,237,968
<b>TOTAL OPERATING EXPENSES</b>	<b>1,818,459</b>	<b>2,356,768</b>	<b>1,668,152</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>\$ 2,384,487</b>	<b>\$ 2,922,796</b>	<b>\$ 2,234,180</b>	<b>\$ 2,922,796</b>



# Property Insurance Fund

	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<b>OPERATING REVENUES:</b>				
Premium Revenue - General Fund	\$ 2,882,487	\$ 2,832,000	\$ 2,945,992	\$ 3,327,076
Interest Income	6,509	-	4,381	-
<b>TOTAL OPERATING REVENUES</b>	<b>2,888,996</b>	<b>2,832,000</b>	<b>2,950,373</b>	<b>3,327,076</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>\$ 7,991,135</b>	<b>\$ 7,934,139</b>	<b>\$ 8,052,512</b>	<b>\$ 8,429,215</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	2,888,996	2,832,000	2,950,373	3,327,076
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>2,888,996</b>	<b>2,832,000</b>	<b>2,950,373</b>	<b>3,327,076</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>\$ 7,991,135</b>	<b>\$ 7,934,139</b>	<b>\$ 8,052,512</b>	<b>\$ 8,429,215</b>



# Liability Insurance Fund

	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 522,990	\$ 412,800	\$ 371,453	\$ 412,800
Interest Income	3,442	-	1,380	-
<b>TOTAL OPERATING REVENUES</b>	<b>526,432</b>	<b>412,800</b>	<b>372,833</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>\$ 2,219,472</b>	<b>\$ 2,105,840</b>	<b>\$ 2,065,873</b>	<b>\$ 2,105,840</b>
<b>OPERATING EXPENSES:</b>				
Purchased Services	\$ 361,181	\$ 407,800	\$ 282,036	\$ 407,800
Other Expenses	165,251	5,000	90,797	5,000
<b>TOTAL OPERATING EXPENSES</b>	<b>526,432</b>	<b>412,800</b>	<b>372,833</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>\$ 2,219,472</b>	<b>\$ 2,105,840</b>	<b>\$ 2,065,873</b>	<b>\$ 2,105,840</b>



# Fleet Insurance Fund

	Actuals 2010-2011	Adopted Budget 2011-2012	Actuals 2011-2012	Adopted Budget 2012-2013
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 184,901	\$ 211,200	\$ 189,745	\$ 211,200
Interest Income	1,752	-	721	-
<b>TOTAL OPERATING REVENUES</b>	<b>186,653</b>	<b>211,200</b>	<b>190,466</b>	<b>211,200</b>
Transfers In	-	-	-	-
Other Loss Recovery	18,514	-	-	-
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,205,167</b>	<b>\$ 1,211,200</b>	<b>\$ 1,190,466</b>	<b>\$ 1,211,200</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 41	\$ -	\$ 1,981	\$ -
Purchased Services	185,903	211,200	183,965	211,200
Material and Supplies	719	-	4,520	-
Capital Outlay	18,504	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>205,167</b>	<b>211,200</b>	<b>190,466</b>	<b>211,200</b>
Transfers Out	-	-	-	-
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,205,167</b>	<b>\$ 1,211,200</b>	<b>\$ 1,190,466</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, custodians, 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	\$ 291,611	\$ 101,289	\$ 10,384	\$ 403,284
Middle School	\$ 542,719	\$ 241,028	\$ 16,316	\$ 800,063
High School	\$ 888,678	\$ 336,798	\$ 31,585	\$ 1,257,061

The above fixed costs are primarily for administrative staff including the Principal, Assistant Principals, and necessary office staff. Instructional support includes Media Specialists, Guidance 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 custodians in all levels 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>	Materials <u>&amp; Supplies</u>	<u>Totals</u>
Elementary School	\$ 126,507	\$ 263,492	\$ 3,158	\$ 393,157
Middle School	\$ 273,709	\$ 384,432	\$ 5,183	\$ 663,324
High School	\$ 643,273	\$ 838,141	\$ 10,086	\$ 1,491,500



# Capital Impact on the Operating Fund

In some cases, the operational impact may be absorbed gradually while the 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	\$ 2,646,895	\$ 11,885	\$ 2,658,780
Middle School	\$ 3,571,284	\$ 18,587	\$ 3,589,871
High School	\$ 6,600,063	\$ 35,957	\$ 6,636,020

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, a phased replacement of the existing school built in 1960, had phase I completed in school year 2009-10 and phases II completed in school year 2010-11. Phase III was completed and ready for students in school year 2012-13. Existing buildings have been replaced and this has helped the general fund as the maintenance is less on new buildings.

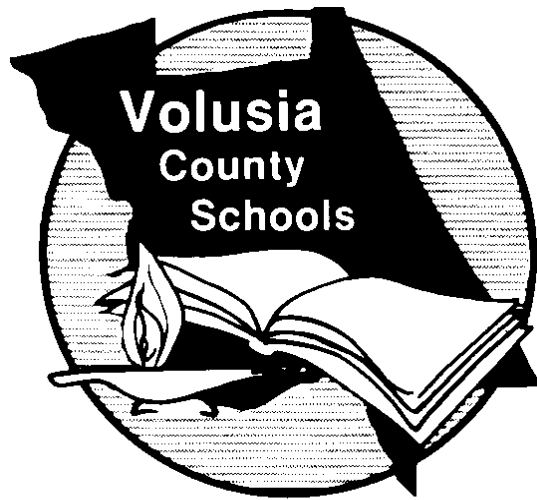
No new schools were completed this year and due to the economy and loss of students, only one addition was completed. Southwestern Middle School addition was completed and added an additional 14,957 square feet. In addition, the replacement buildings at Ormond Beach Middle School, Phase III mentioned above, added 65,521 square feet and the old building totaling 89,188 square feet were removed. An existing building that was setting 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.

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





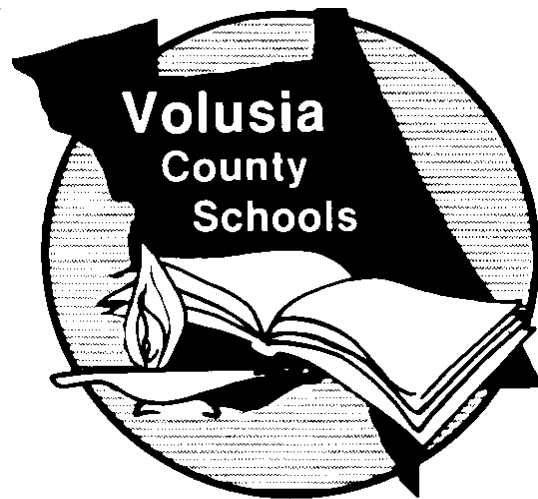


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# *Informational Section*



# 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 \$229 million in tax credits for participating corporation is authorized for 2012-13. 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.



## 2012-2013 Volusia FEFP Calculation

FTE Students	x	Program Weights	x	Weighted FTE Students	x	Base Student Allocation (BSA)	x	District Cost Differential (DCD)	=
Volusia 61,487.05				Volusia 66,799.04		Volusia 3,582.98		Volusia 0.9672	

Base Funding	+	Declining Enrollment Allocation	+	0.748 Compression Adjustment	+	0.250 Compression Adjustment	+	DJJ Supplemental Allocation	+
Volusia \$231,489,284		Volusia \$0		Volusia \$3,763,622		Volusia \$1,258,025		Volusia \$238,518	

Proration to Available Funds	+	Safe Schools	+	Reading Allocation	+	Supplemental Academic Instruction	+	ESE Guaranteed Allocation	+
Volusia \$(274,303)		Volusia \$1,618,021		Volusia \$2,796,363		Volusia \$16,272,502		Volusia \$22,353,726	

Teachers Lead	+	Student Transp.	+	Instructional Materials	+	Virtual Education Contribution	=	Gross State, Local, and Federal FEFP	-
Volusia \$736,023		Volusia \$10,314,165		Volusia \$4,723,802		Volusia \$196,662		Volusia \$295,486,410	

Required Local Effort	=	Net State FEFP	+	School Recognition	+	Class Size Reduction	=	Total State Funding
Volusia \$136,688,200		Volusia \$158,798,210		Volusia \$2,221,382		Volusia \$66,188,385		Volusia \$227,907,977

**Volusia's Total State Funding \$227,207,977**

Based on 2nd FEFP Calculation

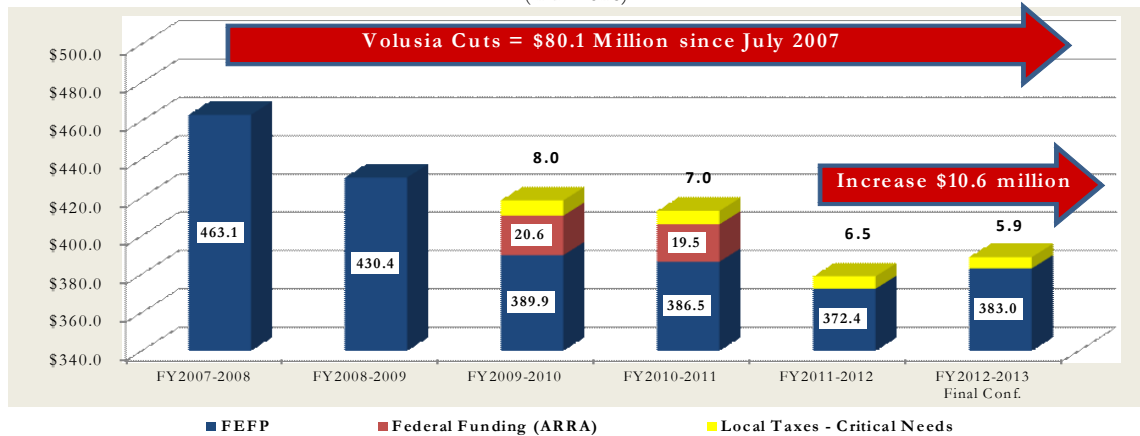


# FEFP Revenue Summary

	2011-2012 4th Calc	2012-2013 Conference	2012-2013 2nd Calc	2nd Calc vs 4th Calc
<b>Formula Components</b>				
Unweighted FTE	61,431.75	61,487.05	61,487.05	55.30
Weighted FTE	66,416.32	66,798.88	66,799.04	382.72
Base Student Allocation	3,479.22	3,582.98	3,582.98	103.76
District Cost Differential	0.9647	0.9672	0.9672	0.00
School Taxable Value	26,911,266,380	24,646,501,741	26,524,504,827	(386,761,553)
Required Local Effort Millage	5.551	5.537	5.368	(0.183)
Discretionary Millage	0.748	0.748	0.748	-
Prior Period Funding Adj.	0.014	0.000	0.022	0.008
.25 critical needs millage	0.250	0.250	0.250	-
<b>Total Millage</b>	<b>6.563</b>	<b>6.535</b>	<b>6.388</b>	<b>-0.175</b>
WFTE x BSA x DCD	\$ 222,919,971	\$ 231,488,730	\$ 231,489,284	\$ 8,569,313
ESE Guaranteed Allocation	22,394,840	22,353,726	22,353,726	(41,114)
Compression Adjustment - .748 mills	3,881,872	4,484,251	3,763,622	(118,250)
Critical Operating Millage Compression - .25 mills	1,297,439	1,499,054	1,258,025	(39,414)
Dedining Enrollment Allocation	-	-	-	-
Safe Schools	1,621,854	1,618,021	1,618,021	(3,833)
Reading Instruction	2,116,620	2,796,708	2,796,363	679,743
Supplemental Academic Instruction	15,857,799	16,272,502	16,272,502	414,703
DJJ Supplemental Funding	244,033	238,519	238,518	(5,515)
Merit Award Program (MAPP)	26,559	-	-	(26,559)
Student Transportation	10,192,460	10,493,506	10,314,165	121,705
Instructional Materials	4,701,534	4,723,507	4,723,802	22,268
Teacher's Lead	735,749	736,023	736,023	274
Promotion to available funds	(1,112,104)	-	(274,303)	837,801
Virtual Education Contribution	92,535	198,796	196,662	104,127
ARRA-State Fiscal Stabilization-Education	-	-	-	-
ARRA State Fiscal Stabil.-Discretionary	-	-	-	-
<b>Total FEFP</b>	<b>284,971,161</b>	<b>296,903,343</b>	<b>295,486,410</b>	<b>10,515,249</b>
<b>Required Local Effort Taxes</b>	<b>(143,409,062)</b>	<b>(131,008,973)</b>	<b>(136,688,200)</b>	<b>6,720,862</b>
<b>Total State FEFP</b>	<b>141,562,099</b>	<b>165,894,370</b>	<b>158,798,210</b>	<b>17,236,111</b>
<b>Categoricals</b>				
Class-size Reduction	65,273,951	66,188,384	66,188,385	914,434
<b>Total Categorical Funding</b>	<b>65,273,951</b>	<b>66,188,384</b>	<b>66,188,385</b>	<b>914,434</b>
<b>Lottery</b>	<b>194,921</b>	<b>-</b>	<b>-</b>	<b>(194,921)</b>
<b>School Recognition</b>	<b>1,829,373</b>	<b>2,221,382</b>	<b>2,221,382</b>	<b>392,009</b>
<b>Total State Funding</b>	<b>208,860,344</b>	<b>234,304,136</b>	<b>227,207,977</b>	<b>18,347,633</b>
<b>Local Funding</b>				
Total Required Local Effort	143,409,062	131,008,973	136,688,200	(6,720,862)
Discretionary Local Effort	19,324,442	17,698,160	19,046,716	(277,726)
Additional Discretionary Local Effort	-	-	-	-
<b>Total Local Funding</b>	<b>162,733,504</b>	<b>148,707,133</b>	<b>155,734,916</b>	<b>(6,998,588)</b>
<b>Total Funding</b>	<b>\$ 371,593,848</b>	<b>\$ 383,011,269</b>	<b>\$ 382,942,893</b>	<b>\$ 11,349,045</b>
Budgeted Funding Per Student	\$ 6,048.89	\$ 6,229.14	\$ 6,228.03	\$ 179.14

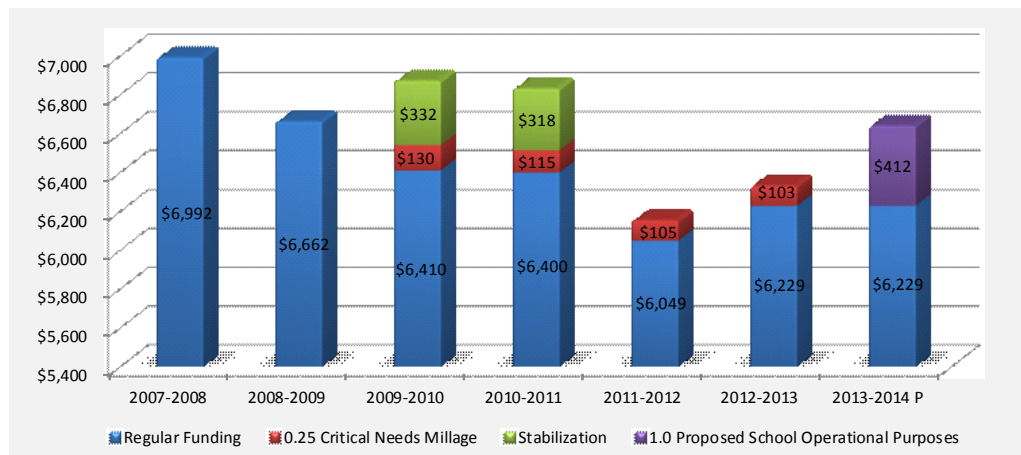


Volusia Florida Education Finance Program (FEFP) Revenue Reductions  
(in millions)



Volusia County Schools (VCS) funding has been reduced more than \$80.1 million since 2007-08. The voter approved critical needs 0.25 mill revenue began in 2009-10 and added approximately \$8 million to the budget; however, it is only estimated at \$5.9 million for 2012-13 due to the steady decline in property tax values. This millage will expire at the end of 2012-13. Federal Stabilization revenue was also available during 2009-10 and 2010-11 and was used primarily to preserve jobs. Even with the additional \$10 million in FEFP revenue the district received for 2012-13, the funding is significantly below the 2007-08 level.

Budgeted Funding per Student with Voter Approved 1.00 Mill



Assumptions: 2013-14 projected revenue from regular state and local sources remain at 2012-13 levels  
2013-14 property tax base remains at 2012-13 level  
Sources: 2008, 2009, 2010, 2011, 2012 FDOE Fourth FEFP Calculations, 2013 FDOE First FEFP Calculation/Pre-preliminary tax roll

The district will place a 1 mill voter referendum on the November 6, 2012 ballot in order to address a significant projected budget deficit. Even with the additional 1 mill, the budgeted funding per student for 2013-14 is estimated below the 2010-11 level.

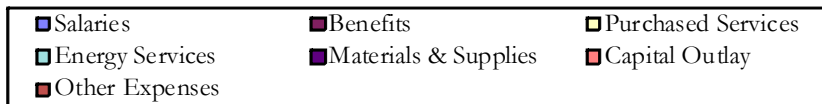
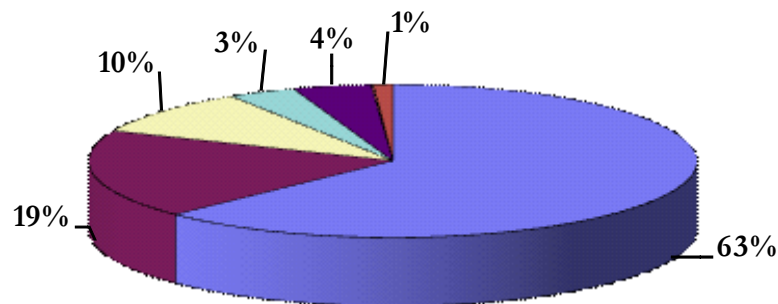


# Object Summary

## General Fund 2012-2013

Object	Description	Amount
100	Salaries	\$ 272,079,193
200	Benefits	81,464,240
300	Purchased Services	41,973,394
400	Energy Services	15,726,425
500	Materials & Supplies	18,082,388
600	Capital Outlay	504,095
700	Other Expenses	4,524,584
900	Transfers	-
<b>Total</b>		<b>\$ 434,354,319</b>

### Object Summary



Personnel costs represent the largest expenditure category for the District at 82% (salaries and benefits combined)

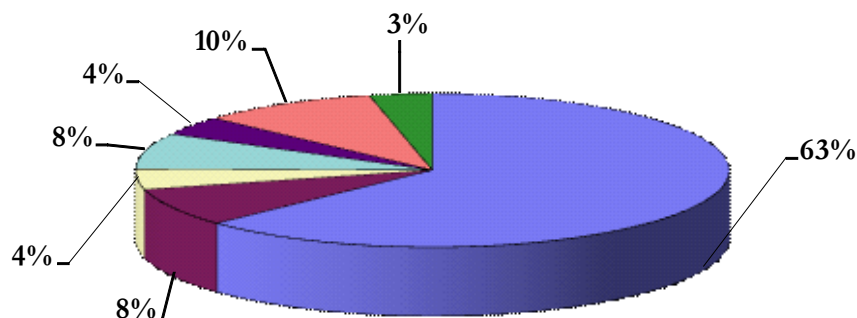


# Function Summary

## General Fund 2012-2013

Function	Description	Amount
5000	Instruction	\$ 271,890,916
6100	Pupil Personnel Services - Administration	16,273,371
6200	Instructional Media Services	6,414,969
6300	Instructional and Curriculum Development	6,750,589
6400	Instructional Staff Training Services	1,328,006
6500	Instructional Related Technology	4,048,903
7100	School Board	606,502
7200	General Administration (Superintendent's Office)	1,571,345
7300	School Administration	32,786,811
7400	Facilities Acquisition and Construction	198,654
7500	Fiscal Services	2,595,829
7700	Central Services	7,024,645
7800	Pupil Transportation Services	17,407,159
7900	Operation of Plant	42,105,034
8100	Maintenance of Plant	14,791,173
8200	Administrative Technology Services	6,629,145
9100	Community Services	1,931,268
9200	Debt Service	-
9700	Budgeted Transfer of Funds	-
<b>Total</b>		<b>\$ 434,354,319</b>

### Function Summary



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





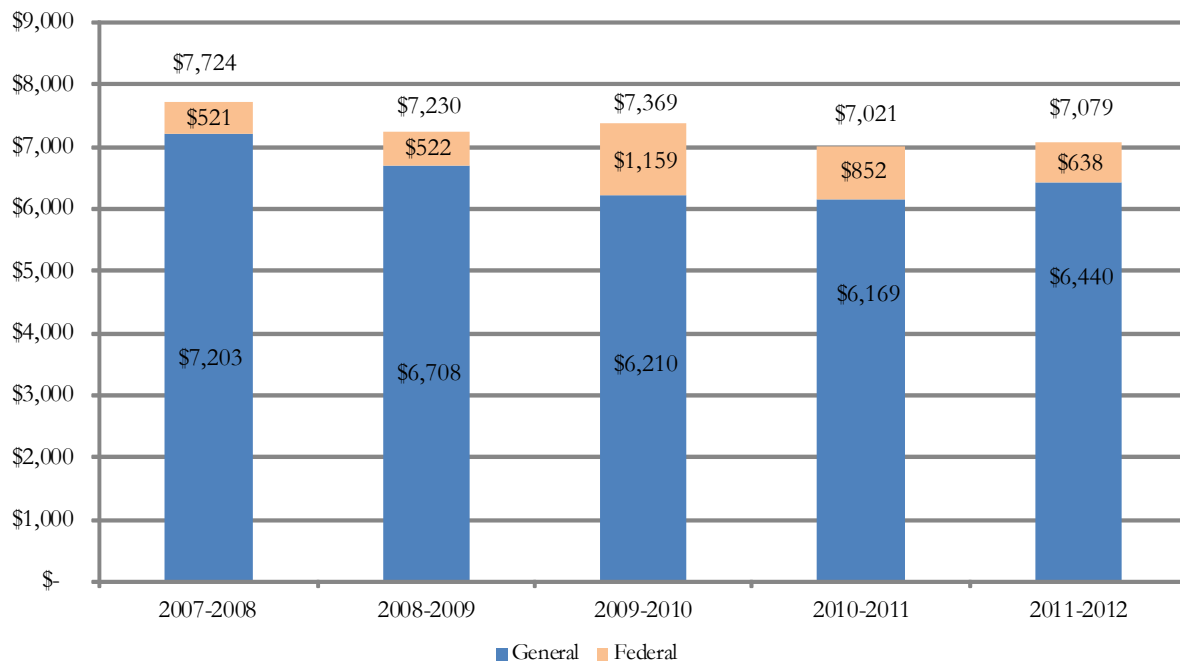
# Expenditure per FTE

## General Fund and Federal Fund Expenditure per FTE

	Unweighted FTE	General Fund	Fund per FTE	Federal Fund	Federal Fund per FTE	Total per FTE
2007-2008	64,147.45	\$ 462,067,734	\$ 7,203.21	\$ 33,394,561	\$ 520.59	\$ 7,723.80
2008-2009	62,964.81	\$ 422,395,964	\$ 6,708.44	\$ 32,842,287	\$ 521.60	\$ 7,230.04
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

Source: Cost Report

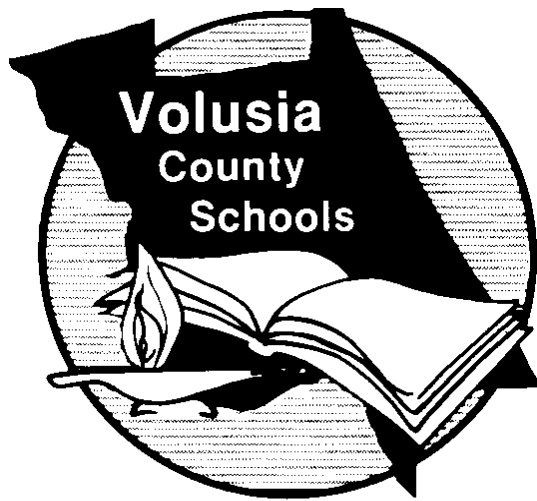
## Expenditures per FTE Student



Source: District Annual Cost Report

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

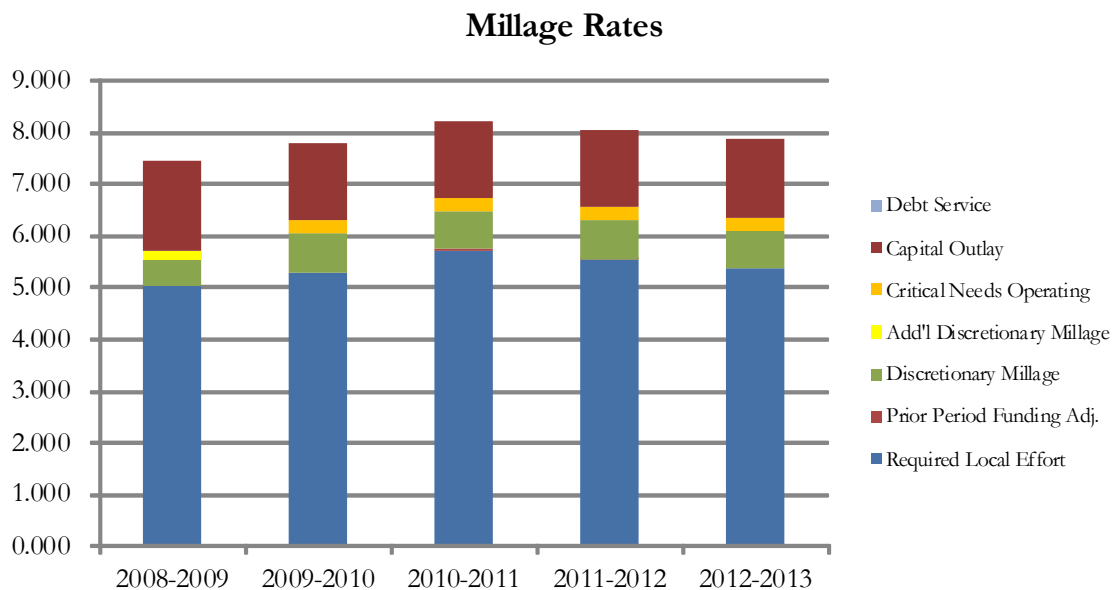




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# Millage Rates

Millage	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Required Local Effort	5.045	5.307	5.698	5.551	5.368
Prior Period Funding Adj.	0.000	0.000	0.041	0.014	0.022
Discretionary Millage	0.498	0.748	0.748	0.748	0.748
Add'l Discretionary Millage	0.166	0.000	0.000	0.000	0.000
Critical Needs Operating	0.000	0.250	0.250	0.250	0.250
Capital Outlay	1.750	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>7.459</b>	<b>7.805</b>	<b>8.237</b>	<b>8.063</b>	<b>7.888</b>

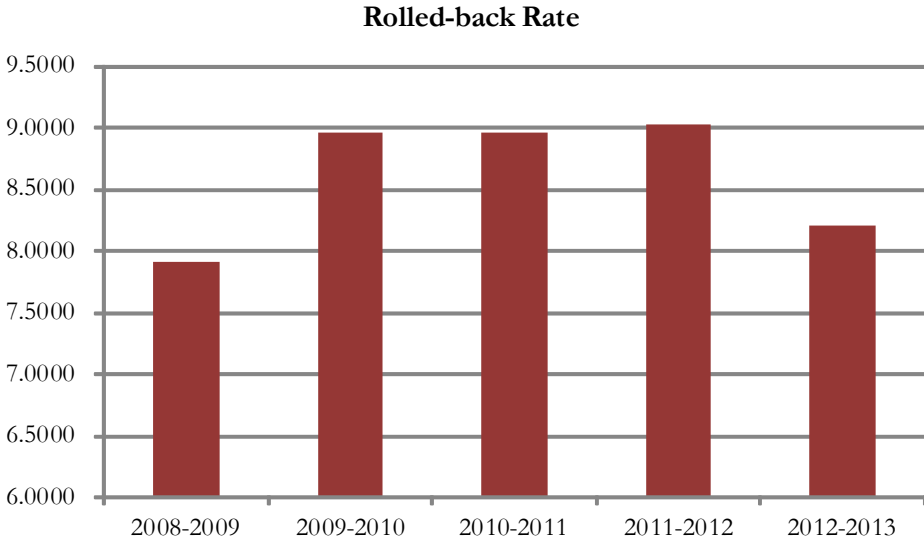


A mill represents one thousandth of a dollar



# Rolled-back Rate

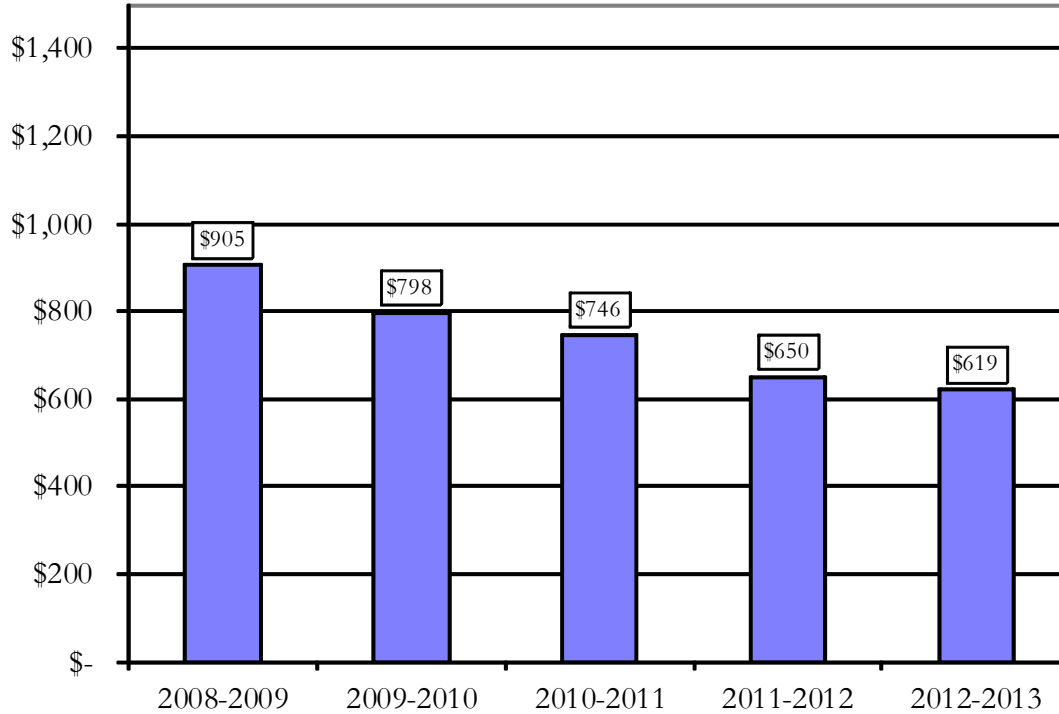
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Current Year Gross Taxable Value	39,971,522,699	33,575,203,480	29,341,153,505	26,911,266,380	26,524,504,827
Current Year New Taxable Value	1,009,197,414	416,927,555	212,192,435	164,822,615	155,863,742
Current Year Adjustable Taxable	38,962,325,285	33,158,275,925	29,128,961,070	26,746,443,765	26,368,641,085
Prior Year Gross Taxable Value (From Prior Year DR-403)	41,247,558,469	39,872,969,741	33,419,579,301	29,330,354,760	26,859,774,090
Prior Year Millage Levy	7.467	7.459	7.805	8.237	8.063
Prior Year Ad Valorem Proceeds	307,995,519	297,412,481	260,839,816	241,594,132	216,570,358
The Current Year Rolled-Back	7.9050	8.9694	8.9546	9.0327	8.2131
Current Year Proposed Millage Rate	7.459	7.805	8.237	8.063	7.888
Current Year Proposed Rate as a % of the rolled-back rate	94.36%	87.02%	91.99%	89.26%	96.04%
Current Year Rate Change as a percent of rolled-back rate	-5.64%	-12.98%	-8.01%	-10.74%	-3.96%



# Average Homeowner Rates

	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
Assessed Value	\$ 146,337	\$ 127,180	\$ 115,572	\$ 105,635	\$ 103,523
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	121,337	102,180	90,572	80,635	78,523
Property Tax Rate	7.459	7.805	8.237	8.063	7.888
Property Tax Due	\$ 905.05	\$ 797.51	\$ 746.04	\$ 650.16	\$ 619.39
Tax Increase/(Decrease) from the Prior Year	\$ (26.82)	\$ (107.54)	\$ (51.47)	\$ (95.88)	\$ (30.77)

## Average Homeowner's Property Taxes



Source: Volusia County Property Appraiser

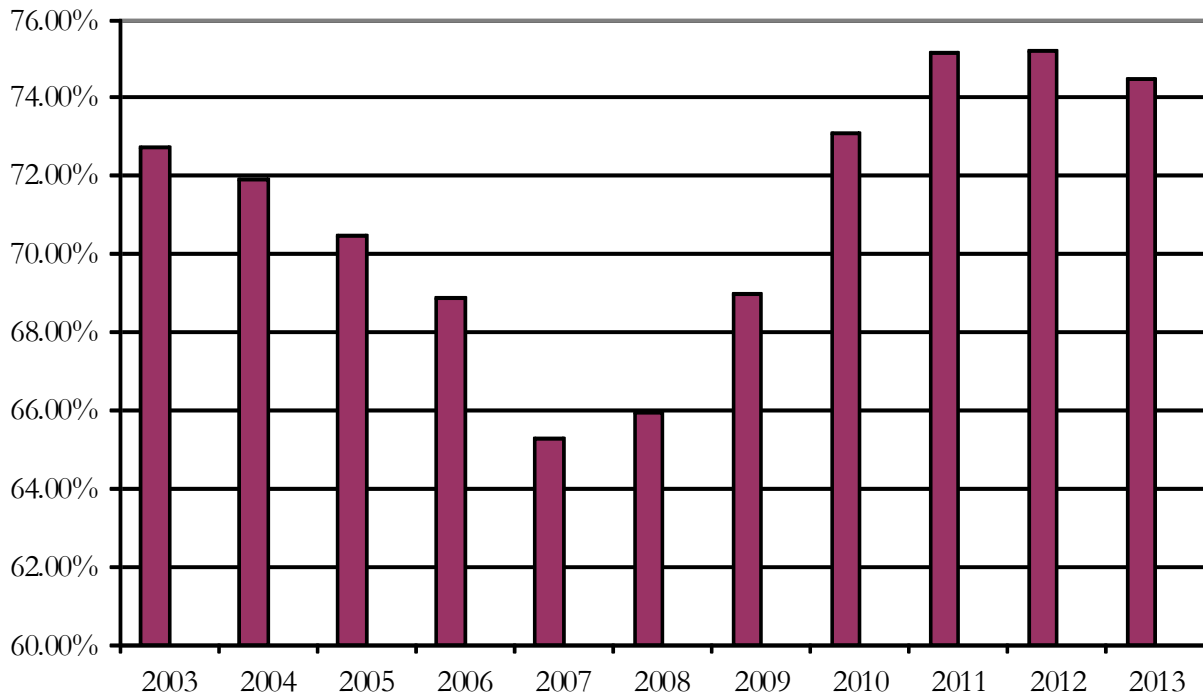


# Assessed vs. Market Value

Year	Assessed Value	% Incr./ (Decr)	Market Value	Ratio
2003	\$ 19,204,053,675		\$ 26,408,729,174	72.72%
2004	21,812,579,151	13.58%	30,339,999,422	71.89%
2005	24,995,770,922	14.59%	35,462,537,248	70.49%
2006	30,073,908,112	20.32%	43,676,388,898	68.86%
2007	38,353,888,285	27.53%	58,740,836,425	65.29%
2008	41,247,558,469	7.54%	62,549,887,458	65.94%
2009	39,872,969,741	-3.33%	57,787,133,790	69.00%
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	26,524,504,827	-1.25%	35,608,141,800	74.49%

Note: Assessed Values are net Taxable Values after deducting allowable statutory exemptions.  
2013 market value is based on a three year average.

## Assessed to Market Value Ratio



Source: Volusia County Property Appraiser & Department of Revenue

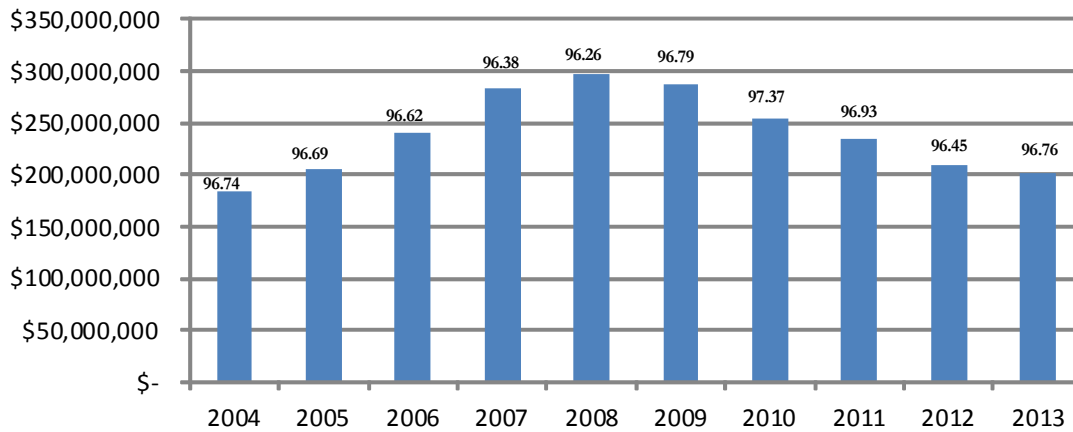


# Tax Levies & Collections

<b>Year</b>	<b>Total Tax Levy</b>	<b>%Incr./ (Decr)</b>	<b>Total Tax Collections</b>	<b>Ratio</b>
2004	\$ 189,747,625	11.03%	\$ 183,558,818	96.74%
2005	213,028,390	12.27%	205,986,522	96.69%
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	209,225,294	-3.39%	202,440,481	96.76%

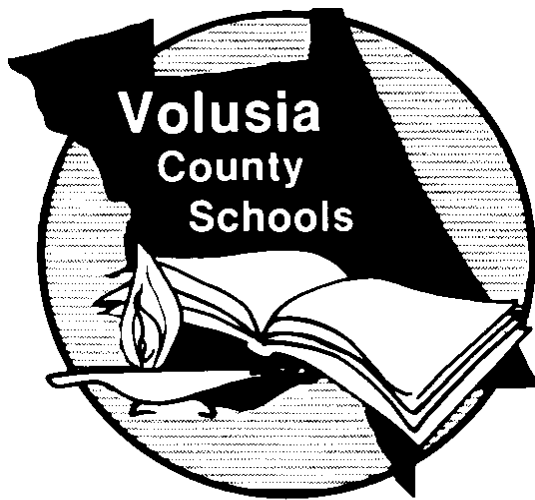
2012-2013 is based on estimated tax levy and tax collections

## Property Tax Collections (With Percent of Collections)



Source: District Records





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# 5-Year Summary

## General Fund

	Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Budget 2012-2013
<b>REVENUES</b>					
Federal	\$ 2,580,253	\$ 3,516,975	\$ 2,882,635	\$ 3,003,213	\$ 2,145,000
State	205,238,774	197,132,519	204,955,100	208,245,906	228,903,259
Local	232,738,883	218,758,494	202,868,569	182,707,580	166,375,664
<b>TOTAL REVENUES</b>	<b>440,557,910</b>	<b>419,407,988</b>	<b>410,706,304</b>	<b>393,956,699</b>	<b>397,423,923</b>
Transfers In	19,273,517	19,621,944	16,557,724	15,964,121	15,507,250
Other Financing Sources	576,461	254,301	42,243	56,368	-
Beginning Fund Balances	17,413,639	22,234,762	46,425,434	64,485,313	46,220,473
<b>TOTAL REVENUE, OTHER</b>					
<b>SOURCES &amp; FUND BALANCES</b>	<b>\$ 477,821,527</b>	<b>\$ 461,518,995</b>	<b>\$ 473,731,705</b>	<b>\$ 474,462,500</b>	<b>\$ 459,151,646</b>
<b>EXPENDITURES</b>					
Salaries	\$ 294,315,744	\$ 267,867,606	\$ 253,753,825	\$ 277,234,394	\$ 272,079,193
Benefits	94,580,845	90,124,480	92,767,100	82,197,392	81,464,240
Purchased Services	29,013,330	29,265,370	29,617,364	34,054,232	41,973,394
Energy Services	14,360,729	13,272,839	13,778,706	13,236,702	15,726,425
Material & Supplies	12,773,361	8,069,812	11,993,674	14,066,841	18,082,388
Capital Project	1,570,475	586,737	828,269	1,244,726	504,095
Other Expenditures	5,965,326	5,906,717	6,507,454	6,207,739	4,524,584
<b>TOTAL EXPENDITURES</b>	<b>452,579,810</b>	<b>415,093,561</b>	<b>409,246,392</b>	<b>428,242,027</b>	<b>434,354,319</b>
Transfers Out	3,006,955	-	-	-	-
Ending Fund Balances	22,234,762	46,425,434	64,485,313	46,220,473	24,797,327
<b>TOTAL EXPENDITURES,</b>					
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 477,821,527</b>	<b>\$ 461,518,995</b>	<b>\$ 473,731,705</b>	<b>\$ 474,462,500</b>	<b>\$ 459,151,646</b>



# 5-Year Fund Balance Summary

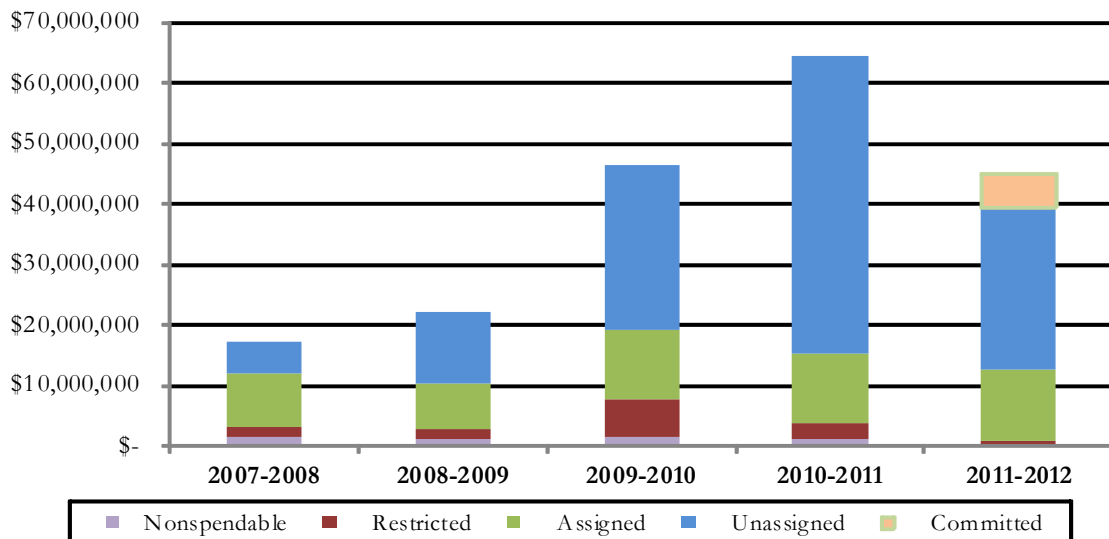
## General Fund

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Nonspendable	\$ 1,581,808	\$ 1,301,033	\$ 1,520,218	\$ 1,388,556	\$ 1,289,062
Restricted	1,662,949	1,699,856	6,311,986	2,321,758	899,163
Committed	-	-	-	-	5,410,429
Assigned	8,879,882	7,265,663	11,547,648	11,542,671	11,925,441
Unassigned	5,289,000	11,968,210	27,045,582	49,232,328	26,696,378
<b>Total General Fund</b>	<b>\$ 17,413,639</b>	<b>\$ 22,234,762</b>	<b>\$ 46,425,434</b>	<b>\$ 64,485,313</b>	<b>\$ 46,220,473</b>

\*The District implemented GASB 54 for the fiscal year ended June 30, 2010. The fund balances from the prior fiscal years were restated for comparison purposes.

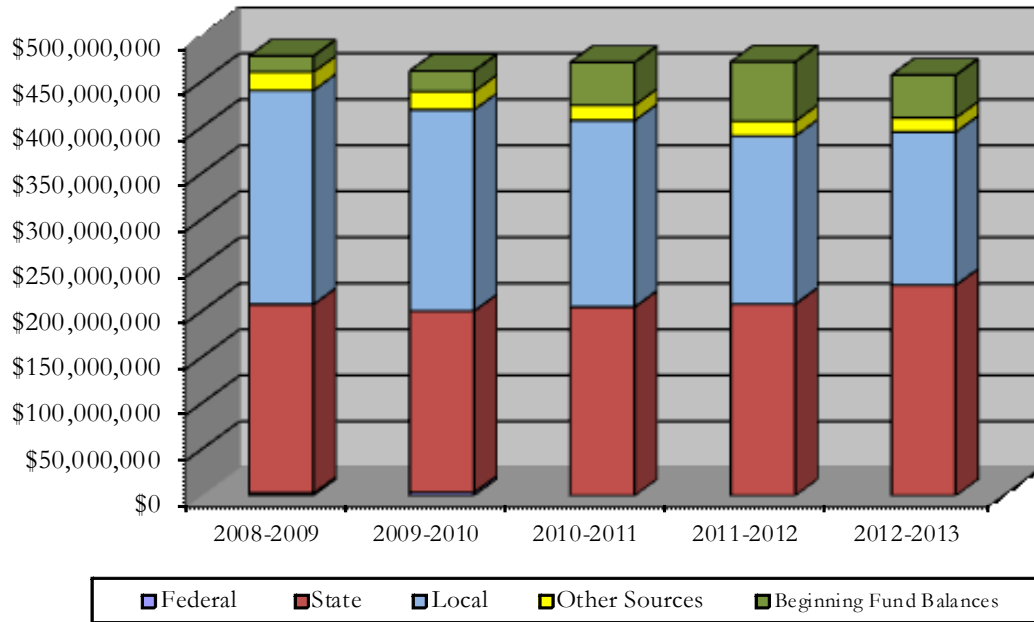
Over the past five years, the General Fund total fund balance increased by \$28.8 million. The first major increase occurred in 2010 when the Board instituted fund balance policy 722, which requires the district to maintain a minimum 3 percent unreserved fund balance with the desirability of 5 percent. 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.

## 5-Year Fund Balance



# 5-Year Sources of Funds

## General Fund Sources

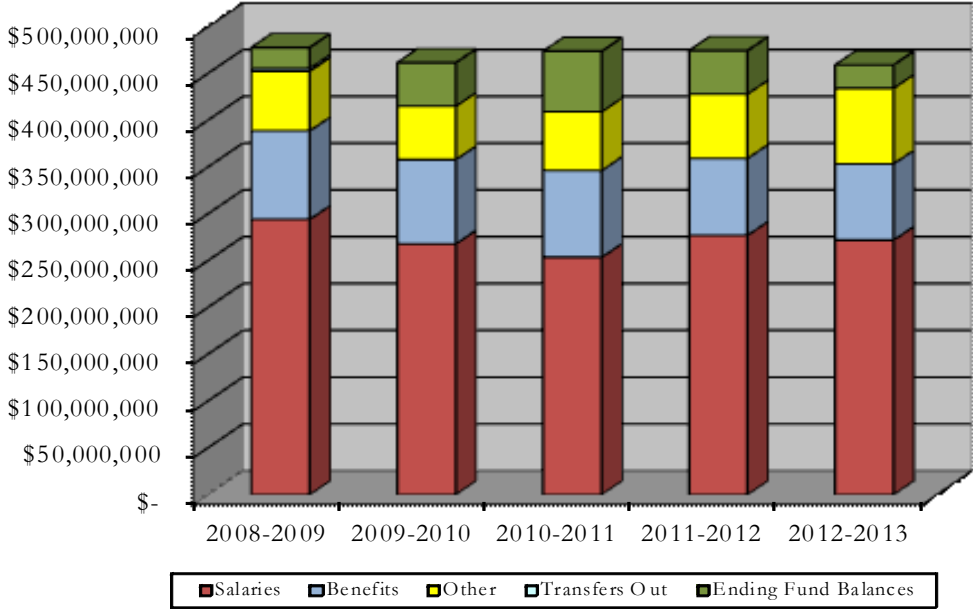


The largest source of General Fund revenue comes from participation in the Florida Education Finance Program (FEFP). The FEFP formula recognizes local tax bases, individual program cost factors and district cost differentials. Local revenues are derived almost entirely from property taxes with a small 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 11.5% over this period with the majority of that due to the switch in the portion of FEFP funding coming from the state, with that being provided locally. Less is now provided locally 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. Locally, the tax base has declined from \$40.0 billion certified in 2007 to \$26.5 billion in 2012. The millages during this same time period have increased from 7.459 mills to 7.888 mills. These two factors together resulted in a 28.5% 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 transfers out category includes a very small transfer to School Way Cafe in 2008-09 for the Foster Grandparents Program; however, that program is no longer being funded. The majority of the budget, about 82% is for employee compensation. Over the past five years, salary increases have totaled 8.6%. Health insurance is included in the benefit category and has increased 17%. The retirement rate also decreased from 9.85% to 5.18%.

The other category includes purchased services, materials and supplies, utility costs, capital outlay, and other expenses, such as substitutes and dues and fees. During the 5-year period, this category has grown by 27%. The majority of the increase over the 5-year period was in the purchased services category. Purchased services expenditures have grown from \$29.0 million to \$42.0 million due to the opening of several new charter schools, increased enrollment at existing charter schools and telephone services.



# 5-Year Summary

## Debt Service Funds

REVENUES	Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Budget 2012-2013
<b>State sources:</b>					
CO&DS for SBE/COBI Bonds	\$ 1,967,429	\$ 1,958,867	\$ 1,944,130	\$ 1,925,052	\$ 1,953,944
SBE/COBI Bond Interest	586	1,142	281	(218)	-
<b>Total state sources</b>	<b>1,968,015</b>	<b>1,960,009</b>	<b>1,944,411</b>	<b>1,924,834</b>	<b>1,953,944</b>
<b>Local sources:</b>					
District Interest and Sinking Taxes	-	-	-	-	-
Interest	1,351,878	22,418	16,070	15,780	-
Payment in Lieu of Taxes	-	-	-	-	-
<b>Total local sources</b>	<b>1,351,878</b>	<b>22,418</b>	<b>16,070</b>	<b>15,780</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>3,319,893</b>	<b>1,982,427</b>	<b>1,960,481</b>	<b>1,940,614</b>	<b>1,953,944</b>
<b>OTHER SOURCES OF FUNDS</b>					
Transfers from Capital Fund	51,532,893	51,651,969	51,603,885	54,522,668	51,328,734
Proceeds of Refunding Bonds	-	1,390,000	-	39,425,000	-
Premium on Refunding Bonds	-	125,602.00	-	3,628,829	-
Restricted Fund Balance	66,122,148	65,529,642	17,287,301	17,672,285	21,173,903
<b>TOTAL OTHER SOURCES</b>	<b>117,655,041</b>	<b>118,697,213</b>	<b>68,891,186</b>	<b>115,248,782</b>	<b>72,502,637</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 120,974,934</b>	<b>\$ 120,679,640</b>	<b>\$ 70,851,667</b>	<b>\$ 117,189,396</b>	<b>\$ 74,456,581</b>
<b>EXPENDITURES: (by object)</b>					
Redemption of Principal	\$ 27,305,000	\$ 28,885,000	\$ 30,110,000	\$ 31,360,000	\$ 32,740,000
Interest	28,094,863	24,345,755	23,051,073	21,598,808	20,179,116
Dues and Fees	45,429	37,204	18,309	143,454	-
Miscellaneous Expense	-	-	-	556,517	-
<b>TOTAL EXPENDITURES</b>	<b>55,445,292</b>	<b>53,267,959</b>	<b>53,179,382</b>	<b>53,658,779</b>	<b>52,919,116</b>
<b>Transfers Out:</b>					
To General Fund	-	-	-	-	-
Payments on Refund Bonds	-	50,124,380	-	42,356,714	-
Restricted Fund Balance	65,529,642	17,287,301	17,672,285	21,173,903	21,537,465
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 120,974,934</b>	<b>\$ 120,679,640</b>	<b>\$ 70,851,667</b>	<b>\$ 117,189,396</b>	<b>\$ 74,456,581</b>



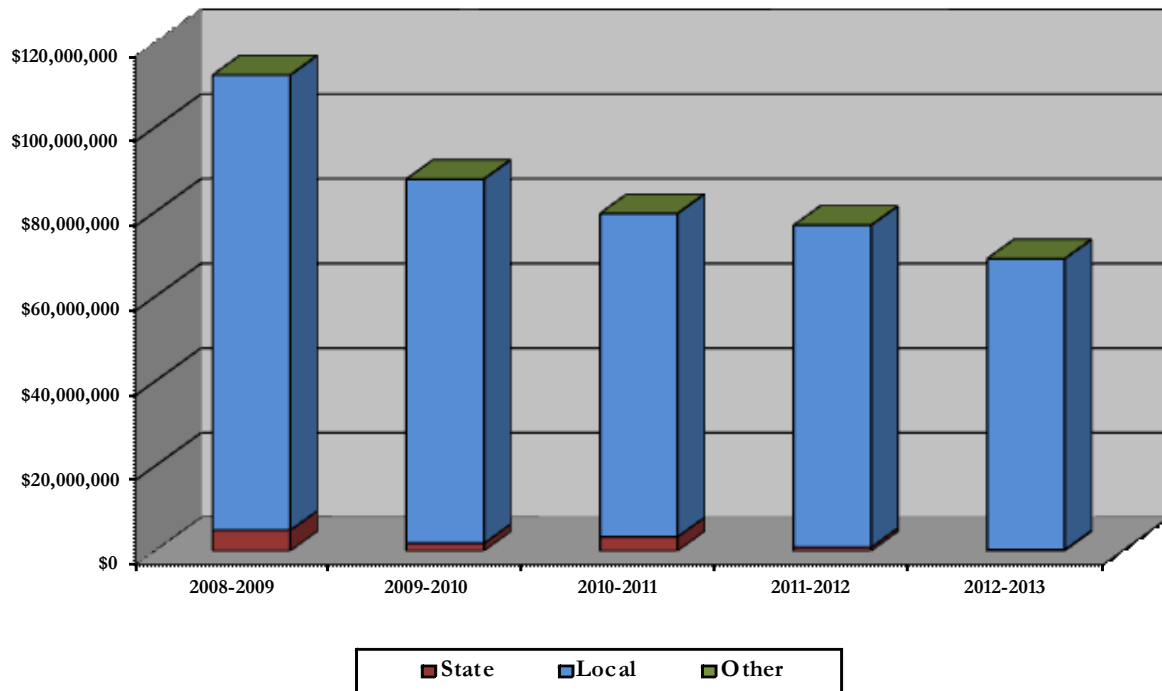
## Capital Outlay Funds

REVENUES:	Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Budget 2012-2013
<b>State Revenue</b>					
CO&DS distributed to district	\$ 329,530	\$ 297,831	\$ 312,568	\$ 331,646	\$ 300,000
Interest on undistributed CO&DS	24,971	26,830	27,559	25,885	5,000
PECO public education capital outlay	4,049,200	953,879	2,589,048	-	-
Charter school capital outlay	390,295	405,110	334,839	420,661	-
Other state sources	110,008	104,450	82,353	102,161	-
<b>Total State Revenue</b>	<b>4,904,004</b>	<b>1,788,100</b>	<b>3,346,367</b>	<b>880,353</b>	<b>305,000</b>
<b>Local Revenue</b>					
Ad valorem taxes	67,599,348	49,003,508	42,861,386	38,827,686	38,195,287
Sales tax	30,299,663	29,781,220	29,883,829	30,526,725	30,500,000
Interest income	5,347,962	1,127,524	311,234	129,295	-
Impact fees	3,779,704	4,840,676	3,213,229	4,892,107	-
Other local sources	453,463	1,247,187	63,858	1,635,874	-
<b>Total Local Revenue</b>	<b>107,480,140</b>	<b>86,000,115</b>	<b>76,333,536</b>	<b>76,011,687</b>	<b>68,695,287</b>
<b>TOTAL REVENUE</b>	<b>112,384,144</b>	<b>87,788,215</b>	<b>79,679,903</b>	<b>76,892,040</b>	<b>69,000,287</b>
<b>OTHER SOURCES OF FUNDS</b>					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	293,869,602	197,578,769	133,796,551	90,372,351	62,520,792
Assigned Fund Balance	1,741,756	1,851,032	2,108,298	2,121,912	2,807,917
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 407,995,502</b>	<b>\$ 287,218,016</b>	<b>\$ 215,584,752</b>	<b>\$ 169,386,303</b>	<b>\$ 134,328,996</b>
<b>EXPENDITURES: (by object)</b>					
Library books	\$ 89,210	\$ 224,201	\$ 29	\$ 137,551	\$ -
Audio visual materials	334,032	123,773	255,702	81,503	9,482
Buildings and fixed equipment	78,418,224	41,696,421	30,571,341	14,570,389	2,819,094
Furniture, fixtures, and equipment	15,714,906	9,780,120	14,107,525	8,119,423	4,720,803
Motor vehicles	3,221,560	-	40,701	20,201	19,798
Land	202,436	617,612	-	-	-
Improvements other than buildings	15,968,740	13,539,009	2,915,523	1,297,527	566,563
Remodeling and renovations	23,389,723	12,531,165	6,329,995	8,953,463	13,676,145
Computer software	419,274	1,525,756	706,813	389,893	41,800
COBI bonds dues & fees	1,187	1,197	1,251	855	-
<b>TOTAL EXPENDITURES</b>	<b>137,759,292</b>	<b>80,039,254</b>	<b>54,928,880</b>	<b>33,570,805</b>	<b>21,853,685</b>
Transfers	70,806,409	71,273,913	68,161,609	70,486,789	66,835,984
Restricted Fund Balance	197,578,769	133,796,551	90,372,351	62,520,792	42,831,410
Assigned Fund Balance	1,851,032	2,108,298	2,121,912	2,807,917	2,807,917
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 407,995,502</b>	<b>\$ 287,218,016</b>	<b>\$ 215,584,752</b>	<b>\$ 169,386,303</b>	<b>\$ 134,328,996</b>



# 5-Year Sources of Funds

## Capital Fund Sources



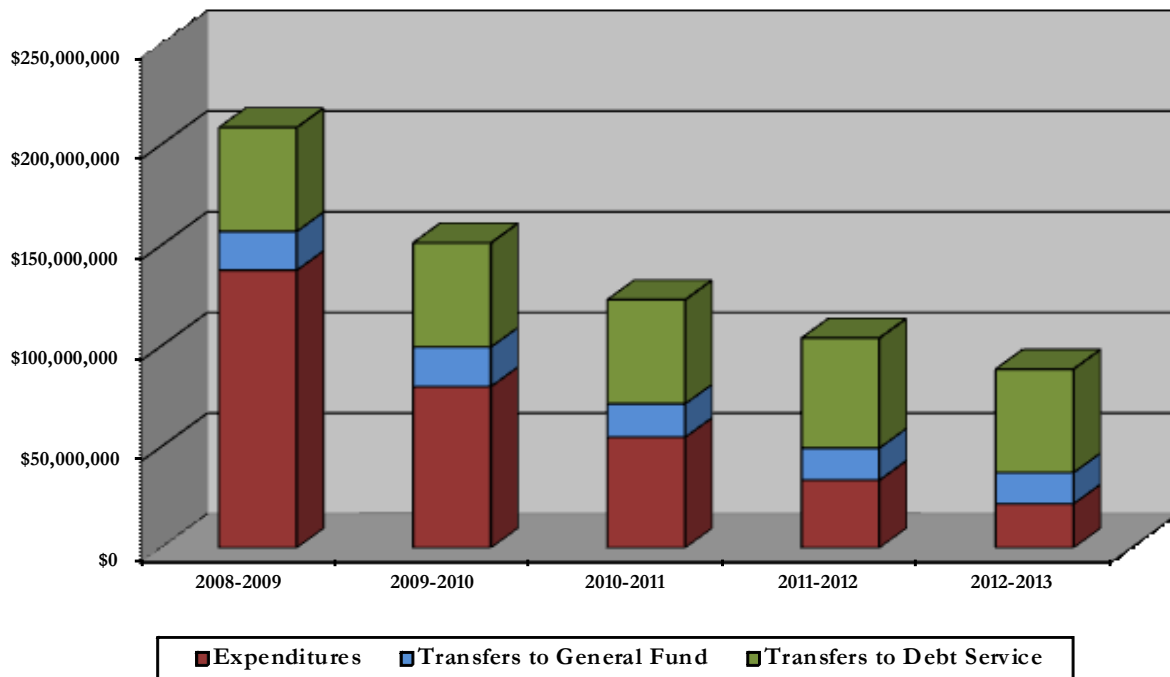
State sources of funds for capital projects are Capital Outlay and Debt Service (CO&DS), derived from a portion of motor vehicle license tax revenues. This source generates approximately \$300,000 per year. The other State source is Public Education Capital Outlay (PECO), derived from the gross receipts tax on utilities. The State Legislature decides each year how much they will allocate. For the 2012-13 school year, they made no allocation to K-12 public schools for the second year in a row. Due to this, PECO has been removed from the 5-year revenue plan until the Legislature makes another allocation.

The major local source of funds for capital projects are from capital outlay ad valorem taxes. The certified tax rolls have been dropping for the last several years. 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 or approximately \$16 million each year. In addition, in 2001, the voters of Volusia County approved a half-cent sales tax for fifteen years to fund a 10-year construction program for identified educational facilities that were School Board approved. Due to the economic down turn in Florida, the sales tax collections have been less than expected for the last several years. Interest on unspent capital outlay funds and school impact fees are additional local capital outlay funds and or 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 impact fees have been eliminated in fiscal year 2013 due to a School Board decision to try and help the economy recover.

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 and fixed equipment, and remodeling and renovations. Improvements, other than buildings, are generally related to construction projects as is the largest 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.

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 (1.50 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.





# 5-Year Summary

## Special Revenue Fund - Federal Programs

	Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Budget 2012-2013
<b>REVENUES</b>					
Federal Direct	\$ -	\$ 325,686	\$ 323,806	\$ 272,554	\$ 4,708
Federal Through State	35,438,574	77,136,206	84,221,520	42,548,315	49,648,142
State	-	-	-	-	-
Local	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>35,438,574</b>	<b>77,461,892</b>	<b>84,545,326</b>	<b>42,820,869</b>	<b>49,652,850</b>
Transfers In	-	-	-	-	-
Non-Revenue Sources	-	-	-	-	-
Beginning Fund Balances	-	-	-	-	-
<b>TOTAL REVENUE, OTHER</b>					
<b>SOURCES &amp; FUND BALANCES</b>	<b>\$ 35,438,574</b>	<b>\$ 77,461,892</b>	<b>\$ 84,545,326</b>	<b>\$ 42,820,869</b>	<b>\$ 49,652,850</b>
<b>EXPENDITURES</b>					
Salaries	\$ 21,139,470	\$ 48,261,002	\$ 52,787,686	\$ 22,140,556	\$ 25,687,870
Benefits	5,934,315	14,751,370	16,965,108	5,460,807	7,535,504
Purchased Services	5,171,421	8,171,671	7,948,338	10,166,084	8,805,963
Energy Services	8,562	12,453	16,519	16,803	16,013
Material & Supplies	1,011,583	1,600,413	1,507,028	1,758,081	2,394,294
Capital Project	300,635	650,016	1,561,164	993,948	1,934,455
Other Expenditures	1,872,588	4,014,967	3,759,483	2,284,590	3,278,751
<b>TOTAL EXPENDITURES</b>	<b>35,438,574</b>	<b>77,461,892</b>	<b>84,545,326</b>	<b>42,820,869</b>	<b>49,652,850</b>
Ending Fund Balance	-	-	-	-	-
<b>TOTAL EXPENDITURES,</b>					
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 35,438,574</b>	<b>\$ 77,461,892</b>	<b>\$ 84,545,326</b>	<b>\$ 42,820,869</b>	<b>\$ 49,652,850</b>



## Special Revenue Fund - School Way Café

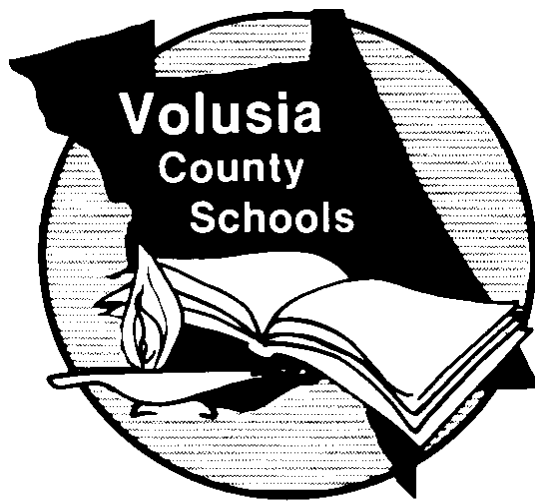
	Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Budget 2012-2013
<b>REVENUES</b>					
Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Through State	15,269,372	16,912,474	17,844,215	18,764,343	18,180,000
State	370,163	352,971	347,836	355,522	350,000
Local	8,287,221	7,344,991	6,649,617	6,104,537	5,888,500
<b>TOTAL REVENUES</b>	<b>23,926,756</b>	<b>24,610,436</b>	<b>24,841,668</b>	<b>25,224,402</b>	<b>24,418,500</b>
Transfers In	6,955	-	-	-	-
Non-Revenue Sources	-	-	-	3,000	-
Beginning Fund Balances	4,234,559	5,119,002	7,162,326	9,234,990	9,854,012
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 28,168,270</b>	<b>\$ 29,729,438</b>	<b>\$ 32,003,994</b>	<b>\$ 34,462,392</b>	<b>\$ 34,272,512</b>
<b>EXPENDITURES</b>					
Salaries	\$ 7,660,435	\$ 7,503,284	\$ 7,276,833	\$ 7,394,362	\$ 7,900,000
Benefits	4,381,577	4,507,047	4,530,687	4,189,955	4,445,000
Purchased Services	840,360	854,779	824,078	981,224	1,224,151
Energy Services	105,910	92,725	101,201	100,700	100,000
Material & Supplies	9,227,392	8,750,483	9,088,518	9,769,437	9,427,070
Capital Project	146,748	139,913	244,046	1,457,694	1,646,151
Other Expenditures	686,846	718,881	703,641	715,008	710,110
<b>TOTAL EXPENDITURES</b>	<b>23,049,268</b>	<b>22,567,112</b>	<b>22,769,004</b>	<b>24,608,380</b>	<b>25,452,482</b>
Ending Fund Balance	5,119,002	7,162,326	9,234,990	9,854,012	8,820,030
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 28,168,270</b>	<b>\$ 29,729,438</b>	<b>\$ 32,003,994</b>	<b>\$ 34,462,392</b>	<b>\$ 34,272,512</b>



# Debt Schedules

Type	Principal	Interest	Total
<b>State School Bonds:</b>			
2012-2013	\$ 1,445,000	\$ 508,944	\$ 1,953,944
2013-2014	1,525,000	438,300	1,963,300
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>\$ 10,245,000</b>	<b>\$ 1,925,244</b>	<b>\$ 12,170,244</b>
<b>Sales Tax Revenue Bonds:</b>			
2012-2013	21,775,000	5,391,925	27,166,925
2013-2014	22,630,000	4,249,719	26,879,719
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>\$ 119,310,000</b>	<b>\$ 15,315,080</b>	<b>\$ 134,625,080</b>
<b>Certificates of Participation:</b>			
2012-2013	9,520,000	14,278,246	23,798,246
2013-2014	9,850,000	13,949,528	23,799,528
2014-2015	10,205,000	13,597,265	23,802,265
2015-2016	10,620,000	13,180,615	23,800,615
2016-2017	11,110,000	12,691,915	23,801,915
2017-2018	11,615,000	12,187,365	23,802,365
2018-2019	12,110,000	11,689,665	23,799,665
2019-2020	12,675,000	11,126,575	23,801,575
2020-2021	13,265,000	10,534,550	23,799,550
2021-2022	13,920,000	9,878,800	23,798,800
2022-2023	14,620,000	9,182,800	23,802,800
2023-2024	15,350,000	8,451,800	23,801,800
2024-2025	16,115,000	7,684,300	23,799,300
2025-2026	16,920,000	6,878,550	23,798,550
2026-2027	17,765,000	6,032,550	23,797,550
2027-2028	18,655,000	5,144,300	23,799,300
2028-2029	19,590,000	4,211,550	23,801,550
2029-2030	20,570,000	3,232,050	23,802,050
2030-2031	21,595,000	2,203,550	23,798,550
2031-2032	22,670,000	1,129,500	23,799,500
<b>Total Certificates of Participation</b>	<b>\$ 298,740,000</b>	<b>\$ 177,265,474</b>	<b>\$ 476,005,474</b>
<b>Total Debt</b>	<b>\$ 428,295,000</b>	<b>\$ 194,505,798</b>	<b>\$ 622,800,798</b>





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# 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 level FEFP funding, with adjustments made for declining enrollment
- Local – removed 0.25 critical needs millage from the 3-year forecast
- 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 2012-13. Salaries and Benefits were adjusted to balance the budget in 2013-14 through 2015-16.
- FICA – 7.65%
- Health Insurance – 16% increase in 2013-14 and no increase projected for remaining two years.
- Retirement Rate – 6.71% rate over the 3-year period
- Life Insurance – 0.254% rate over the 3-year period
- All other objects – based on historical trends

## **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

## **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
- Classrooms for Kids – No future projection unless notified by the Legislature
- Property Tax (1.500 mills) - 2012-13 based on the certified property tax roll and 2013-14 and 2014-15 are projected at 0% growth. All years use the 1.500 capital outlay millage and a collection rate of 96%.
- Impact Fee - Due to a School Board decision school impact fees were stopped until January 2013. Thus, nothing is projected for 2012-13 and only \$1 million for 2013-14 and \$1.5 million for 2014-15.
- Half-Cent Sales Tax - Based on local sales tax collections. 2012-13 projects 0% growth and increase 1% in 2013-14 and 1% in 2014-15.
- Estimated Interest - Due to record low interest rates and cash flow balances, no estimate made for this period
- All other funding sources - Estimate when known and measurable

## **Special Revenue Fund Assumptions:**

- Revenues increased by 2.0% over the 3-year period
- Salary and non-salary increased by 3.0% over the 3-year period
- Health Insurance - 16.0% increase each year over the 3-year period
- Retirement Rate – 6.71% rate over the 3-year period
- Life Insurance – 0.254% rate over the 3-year period
- All other objects – based on historical trends



# 3-Year Forecast

## General Fund

	Budget 2012-2013	Forecast 2013-2014	Forecast 2014-2015	Forecast 2015-2016
<b>REVENUES</b>				
Federal	\$ 2,145,000	\$ 3,003,213	\$ 3,003,213	\$ 3,003,213
State	228,903,259	226,203,259	223,186,103	217,004,596
Local	166,375,664	159,975,664	160,975,664	162,320,664
<b>TOTAL REVENUES</b>	<b>397,423,923</b>	<b>389,182,136</b>	<b>387,164,980</b>	<b>382,328,473</b>
Transfers from Capital Projects	15,507,250	13,207,000	11,207,000	9,207,000
Other Financing Sources	-	-	-	-
Beginning Fund Balances	46,220,473	24,797,327	19,900,583	18,903,559
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 459,151,646</b>	<b>\$ 427,186,463</b>	<b>\$ 418,272,563</b>	<b>\$ 410,439,032</b>
<b>EXPENDITURES</b>				
Salaries	\$ 272,079,193	\$ 252,079,193	\$ 241,771,017	\$ 238,437,684
<b>Benefits:</b>				
Retirement	13,082,179	16,914,514	16,222,835	15,999,169
FICA	19,471,512	17,788,512	18,495,483	18,240,483
Health	45,387,152	50,649,096	50,649,096	50,649,096
Life	628,724	588,724	568,724	548,724
Other Benefits	2,894,673	2,894,673	2,923,620	2,952,856
<b>Total Benefits</b>	<b>81,464,240</b>	<b>88,835,519</b>	<b>88,859,758</b>	<b>88,390,328</b>
Purchased Services	41,973,394	35,767,851	36,967,851	38,167,851
Energy Services	15,726,425	13,393,279	13,527,211	13,662,484
Material & Supplies	18,082,388	12,113,611	12,719,291	13,355,256
Capital Project	504,095	571,843	848,781	652,881
Other Expenditures	4,524,584	4,524,584	4,675,095	4,230,484
<b>TOTAL EXPENDITURES</b>	<b>434,354,319</b>	<b>407,285,880</b>	<b>399,369,005</b>	<b>396,896,966</b>
Transfers to Food Service				
Ending Fund Balances	24,797,327	19,900,583	18,903,559	13,542,065
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 459,151,646</b>	<b>\$ 427,186,463</b>	<b>\$ 418,272,563</b>	<b>\$ 410,439,032</b>



# 3-Year Forecast

## Debt Service

REVENUES:	Budget	Forecast	Forecast	Forecast
	2012-2013	2013-2014	2014-2015	2015-2016
<b>State sources:</b>				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,953,944	\$ 1,963,300	\$ 1,972,050	\$ 1,971,550
<b>Total state sources</b>	<b>1,953,944</b>	<b>1,963,300</b>	<b>1,972,050</b>	<b>1,971,550</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>1,953,944</b>	<b>1,963,300</b>	<b>1,972,050</b>	<b>1,971,550</b>
<b>OTHER SOURCES OF FUNDS:</b>				
Transfers from Capital Fund	51,328,734	51,267,082	51,273,646	51,270,871
Restricted Fund Balance	21,173,903	21,537,465	22,125,300	22,688,998
<b>Total other sources</b>	<b>72,502,637</b>	<b>72,804,547</b>	<b>73,398,946</b>	<b>73,959,869</b>
<b>TOTAL REVENUE, OTHER SOURCES</b>				
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 74,456,581</b>	<b>\$ 74,767,847</b>	<b>\$ 75,370,996</b>	<b>\$ 75,931,419</b>
<b>EXPENDITURES: (by object)</b>				
Redemption of Principal	\$ 32,740,000	\$ 34,005,000	\$ 35,620,000	\$ 37,240,000
Interest	20,179,116	18,637,547	17,061,998	15,383,161
Dues and Fees	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>52,919,116</b>	<b>52,642,547</b>	<b>52,681,998</b>	<b>52,623,161</b>
<b>OTHER USES OF FUNDS:</b>				
Restricted Fund Balance	21,537,465	22,125,300	22,688,998	23,308,258
<b>TOTAL EXPENDITURES,</b>				
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 74,456,581</b>	<b>\$ 74,767,847</b>	<b>\$ 75,370,996</b>	<b>\$ 75,931,419</b>



## Capital Fund

REVENUES	Budget 2012-2013	Forecast 2013-2014	Forecast 2014-2015	Forecast 2015-2016
<b>State sources:</b>				
CO&DS distributed to district	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Interest on undistributed CO&DS	5,000	5,000	5,000	5,000
PECO	-	-	-	-
Other state sources	-	-	-	-
<b>Total state sources</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>
<b>Local sources:</b>				
Ad valorem taxes	38,195,287	38,195,287	38,195,287	38,577,240
Sales tax	30,500,000	30,805,000	31,113,050	31,424,181
Interest income	-	-	-	-
Impact fees	-	1,000,000	1,500,000	2,000,000
Sale of Property & other local Revenue	-	-	-	-
<b>Total local sources</b>	<b>68,695,287</b>	<b>70,000,287</b>	<b>70,808,337</b>	<b>72,001,421</b>
<b>TOTAL REVENUE</b>	<b>69,000,287</b>	<b>70,305,287</b>	<b>71,113,337</b>	<b>72,306,421</b>
<b>OTHER SOURCES OF FUNDS:</b>				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Restricted Fund Balance	62,520,792	42,831,410	37,496,335	36,453,776
Assigned Fund Balance	2,807,917	2,807,917	2,807,917	2,807,917
<b>Total other sources</b>	<b>65,328,709</b>	<b>45,639,327</b>	<b>40,304,252</b>	<b>39,261,693</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 134,328,996</b>	<b>\$ 115,944,614</b>	<b>\$111,417,589</b>	<b>\$111,568,114</b>
<b>EXPENDITURES (by category)</b>				
New Construction	\$ -	\$ -	\$ -	\$ -
Projects at Existing Schools & Facilities	4,300,000	3,950,000	3,950,000	3,950,000
Facilities Management	1,250,000	1,000,000	1,000,000	1,000,000
Technology	2,360,000	2,000,000	2,000,000	2,000,000
System Wide Equipment and Vehides	300,000	300,000	300,000	300,000
Buses	-	4,116,030	3,125,000	3,125,000
Projects in Progress	13,643,685	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,853,685</b>	<b>11,366,030</b>	<b>10,375,000</b>	<b>10,375,000</b>
<b>TRANSFERS OUT:</b>				
To General Fund	15,507,250	13,007,250	10,507,250	8,007,250
To Debt Service Funds	51,328,734	51,267,082	51,273,646	51,270,871
<b>TOTAL TRANSFERS</b>	<b>66,835,984</b>	<b>64,274,332</b>	<b>61,780,896</b>	<b>59,278,121</b>
<b>Restricted Fund Balance</b>	<b>42,831,410</b>	<b>37,496,335</b>	<b>36,453,776</b>	<b>39,107,076</b>
<b>Assigned Fund Balance</b>	<b>2,807,917</b>	<b>2,807,917</b>	<b>2,807,917</b>	<b>2,807,917</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 134,328,996</b>	<b>\$ 115,944,614</b>	<b>\$111,417,589</b>	<b>\$111,568,114</b>





# 3-Year Forecast

## Special Revenue

	Budget 2012-2013	Forecast 2013-2014	Forecast 2014-2015	Forecast 2015-2016
<b>REVENUES</b>				
Federal	\$ 67,832,850	\$ 69,184,705	\$ 70,568,399	\$ 71,979,767
State	350,000	357,000	364,140	371,423
Local	5,888,500	6,006,270	6,126,395	6,248,923
<b>TOTAL REVENUES</b>	<b>74,071,350</b>	<b>75,547,975</b>	<b>77,058,934</b>	<b>78,600,113</b>
Transfers In	-	-	-	-
Beginning Fund Balances	9,854,012	8,820,030	7,513,157	6,375,447
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 83,925,362</b>	<b>\$ 84,368,005</b>	<b>\$ 84,572,091</b>	<b>\$ 84,975,560</b>
<b>EXPENDITURES</b>				
Salaries	\$ 33,587,870	\$ 32,916,113	\$ 32,257,790	\$ 31,612,635
<b>Benefits:</b>				
Retirement	1,649,165	2,208,671	2,164,498	2,121,208
FICA	2,569,472	2,518,083	2,467,721	2,418,367
Health	6,128,856	7,109,473	8,246,989	9,566,507
Life	85,313	85,313	81,935	80,296
Other Benefits	1,547,698	1,594,129	1,641,952	1,691,211
<b>Total Benefits</b>	<b>11,980,504</b>	<b>13,515,669</b>	<b>14,603,095</b>	<b>15,877,589</b>
Purchased Services	11,731,440	10,331,017	10,640,948	10,960,175
Energy Services	138,939	119,493	123,078	126,771
Material & Supplies	16,217,319	12,176,005	12,541,285	12,917,524
Capital Project	3,684,261	3,688,024	3,798,665	3,912,625
Other Expenditures	2,844,677	4,108,527	4,231,783	4,358,736
<b>TOTAL EXPENDITURES</b>	<b>80,185,010</b>	<b>76,854,848</b>	<b>78,196,644</b>	<b>79,766,055</b>
Ending Fund Balances	3,740,352	7,513,157	6,375,447	5,209,505
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 83,925,362</b>	<b>\$ 84,368,005</b>	<b>\$ 84,572,091</b>	<b>\$ 84,975,560</b>

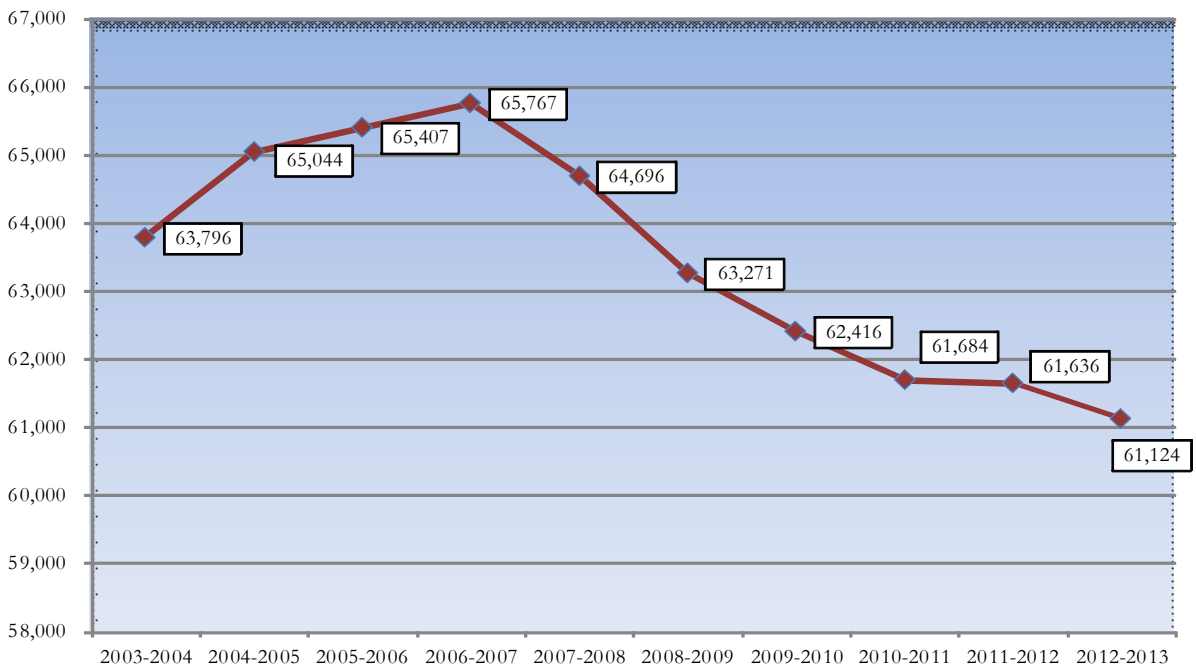


# 20-Day Enrollment History

Fall	Elementary	Middle	High	Special Centers	Total	Annual Change
2003-2004	28,607	14,694	19,612	883	63,796	1,219
2004-2005	29,329	14,958	19,950	807	65,044	1,248
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)

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

## 20 Day Enrollment



# 20 Day Enrollment Comparison by School

School Name	2011-2012	2012-2013	Difference
	20 Day	20 Day	
Blue Lake Elementary School	576	611	35
Champion Elementary School	565	584	19
Chisholm Elementary School	372	363	(9)
Citrus Grove Elementary School	655	760	105
Coronado Beach Elementary School	303	272	(31)
Cypress Creek Elementary School	757	762	5
DeBary Elementary School	775	774	(1)
Deltona Lakes Elementary School	763	762	(1)
Discovery Elementary School	643	667	24
Edgewater Public	609	570	(39)
Enterprise Elementary School	561	564	3
Forest Lake Elementary School	731	725	(6)
Freedom Elementary School	718	643	(75)
Friendship Elementary School	458	460	2
George Marks Elementary School	519	522	3
Holly Hill School	919	964	45
Horizon Elementary School	592	615	23
Indian River Elementary School	648	654	6
Longstreet Elementary School	399	402	3
Manatee Cove Elementary School	791	747	(44)
McInnis Elementary School	397	392	(5)
Orange City Elementary School	599	603	4
Ormond Beach Elementary School	307	261	(46)
Ortona Elementary School	227	221	(6)
Osceola Elementary School	459	463	4
Osteen Elementary School	587	514	(73)
Palm Terrace Elementary School	500	549	49
Pathways Elementary School	610	698	88
Pierson Elementary School	578	555	(23)
Pine Trail Elementary School	807	699	(108)
Port Orange Elementary School	408	415	7
Pride Elementary School	537	523	(14)
Read-Pattillo Elementary School	428	429	1
South Daytona Elementary School	906	796	(110)
Spirit Elementary School	724	658	(66)
Spruce Creek Elementary School	723	659	(64)
Starke Elementary School	363	367	4
Sugar Mill Elementary School	625	610	(15)
Sunrise Elementary School	572	535	(37)
Sweetwater Elementary School	658	602	(56)
Timbercrest Elementary School	774	758	(16)
Tomoka Elementary School	730	715	(15)
Turie T. Small Elementary School	355	426	71
Volusia Pines Elementary School	626	596	(30)
Westside Elementary School	493	481	(12)
Woodward Elementary School	561	585	24
<b>Total Elementary Schools</b>	<b>26,908</b>	<b>26,531</b>	<b>(377)</b>

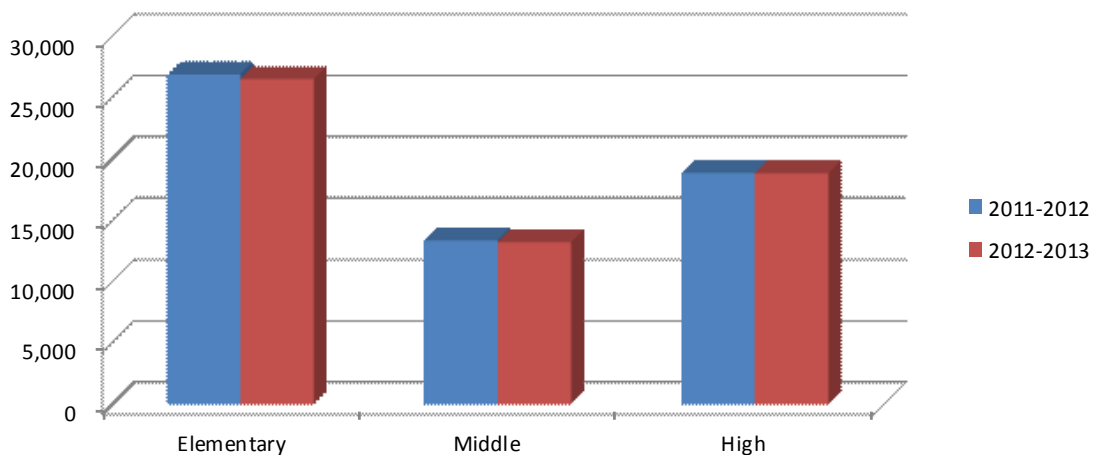


# 20 Day Enrollment Comparison by School

School Name	2011-2012	2012-2013	Difference
	20 Day	20 Day	
Campbell Middle School	1,014	943	(71)
Creekside Middle School	1,160	1,146	(14)
Deland Middle School	1,097	1,078	(19)
Deltona Middle School	1,212	1,215	3
Galaxy Middle School	1,087	1,114	27
Heritage Middle School	1,224	1,195	(29)
Hinson Middle School	971	900	(71)
New Smyrna Beach Middle School	1,275	1,215	(60)
Ormond Beach Middle School	1,076	1,100	24
River Springs Middle School	1,404	1,419	15
Silver Sands Middle School	1,173	1,197	24
Southwestern Middle School	688	725	37
<b>Total Middle Schools</b>	<b>13,381</b>	<b>13,247</b>	<b>(134)</b>

School Name	2011-2012	2012-2013	Difference
	20 Day	20 Day	
Atlantic High School	1,120	1,034	(86)
DeLand High School	2,506	2,489	(17)
Deltona High School	1,669	1,633	(36)
Mainland High School	1,761	1,832	71
New Smyrna High School	1,904	1,938	34
Pine Ridge High School	1,765	1,699	(66)
Seabreeze High School	1,707	1,660	(47)
Spruce Creek High School	2,874	2,846	(28)
Taylor Middle/High School	1,020	1,081	61
University High School	2,569	2,639	70
<b>Total High Schools</b>	<b>18,895</b>	<b>18,851</b>	<b>(44)</b>

20 Day Comparison

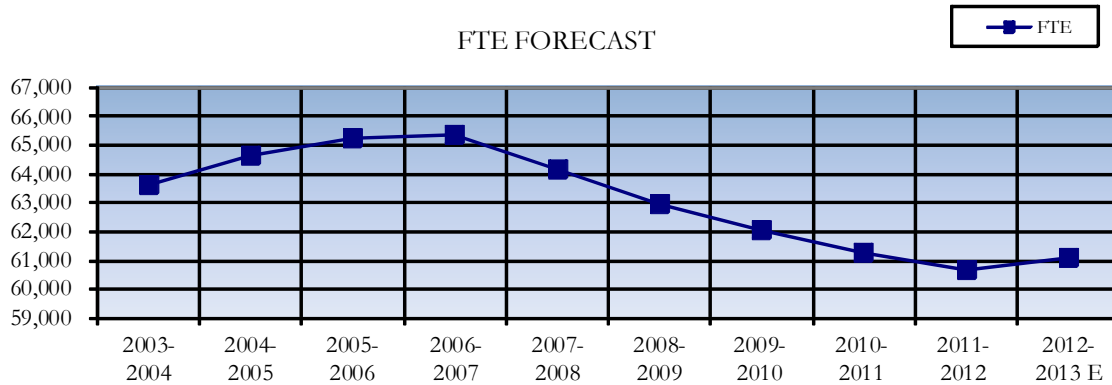


# FTE Forecast

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

This cohort model was developed by the Florida Department of Education and uses the same ratio methodology for each program category by grade level. Software is sent to each district so that all districts use the same model. Historically, birth rates have been used to predict kindergarten. For 2012-13, a 3-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 E	61,075.75	435.09

E=Estimate

Actual FTE will be available June, 2013 for 2012-2013. FTE projections will be available December, 2012 for 2013-2014.

The same variables that influence the enrollment forecast also influence the FTE forecast. Additional variables can influence FTE according to legislative policy.

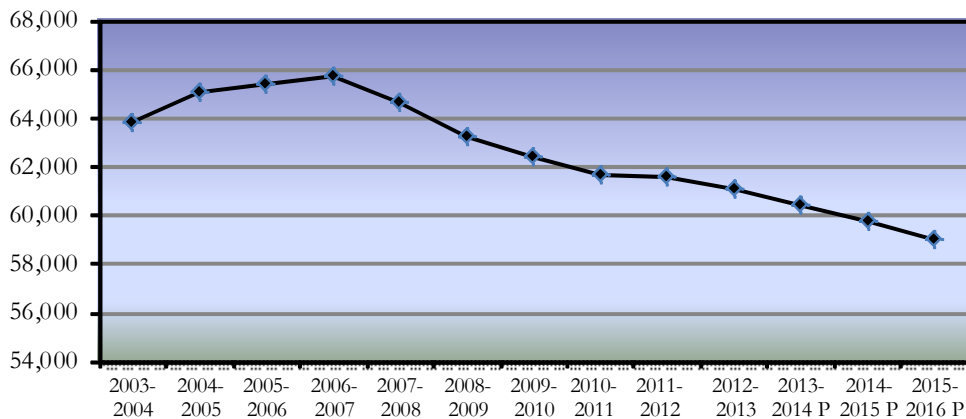


# Student Enrollment Trends & Forecast

Volusia County Schools declined by 2,672 students during the ten-year period of 2003-04 through 2012-13, or -4.2%. In 2003-04, the growth rate was 1.95% followed by varied rates influenced by storms, choice programs and the economy. Since 2007-08 the growth rate has remained 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 growth is -512 or -0.83%. 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**



Cohort Projections will be updated fall, 2013 for FY14

P=Projection

Year	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 P	2014-2015 P	2015-2016 P
<b>Students</b>	63,796	65,044	65,407	65,767	64,696	63,271	62,416	61,684	61,636	61,124	60,477	59,754	59,033
<b>Change</b>	1,219	1,248	363	360	-1,071	-1,425	-855	-732	-48	-512	-647	-723	-721
<b>% Change</b>	1.95%	1.96%	0.56%	0.55%	-1.63%	-2.20%	-1.35%	-1.17%	-0.08%	-0.83%	-1.06%	-1.20%	-1.21%

## Forecast Methodology

The budget and planning department use a cohort model to forecast the number of students at each grade for each school year. 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 to obtain a ratio used for projecting kindergarten. Kindergarten for the 2013-14 year is based on 2007-08 Department of Education births which reflected a decline due to the recession. The greater the number of years forecasted, the greater the error. Various departments use the forecast for planning purposes.



# Elementary School Formulas

Program	FY13 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 17.5 Students</li> <li>1 unit for 22.0 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 ESOL Listed Below</li> <li>1 unit for 17.5 Students</li> <li>1 unit for 22.0 Students</li> <li>1 unit for 16.0 Students</li> <li>See reverse side</li> <li>See reverse side</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 ESOL Listed Below</li> <li><math>([\text{enroll} * 30\%] / 16) * 0.75</math> (0.75=6 hrs.)</li> <li>See reverse side</li> <li>See reverse side</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>Guidance Counselors</li> <li>Assistant Principals (11 months)</li>   <li>Teacher on Assignment (10 months)</li>    <li>Clerical</li> <li>Custodial</li> </ul>	<ul style="list-style-type: none"> <li>Enrollment &lt; 401 = 0.5; Enrollment &gt; 399 = 1</li> <li>Enrollment &lt; 401 = 0.5; Enrollment &gt; 399 = 1</li> <li>Enrollment &lt; 500 = 0</li> <li>Enrollment &gt; 501 = 1</li> <li>Enrollment &lt; 350 = 0</li> <li>Enrollment between 350-500 = 1</li> <li>Enrollment between 501-999 = 0</li> <li>Enrollment &gt; 1,000 = 1</li> <li>Refer to Clerical Formula Sheet</li> <li>District Recommendation</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

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

## Base Enrollment of 501 - 700 Students

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

## Base Enrollment of > 700 Students

Position	No.	Months	Hours	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist I	1	10	6	0.63
Office Specialist I	1	10	4	0.42
<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

Position	No.	Months	Hours	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist I	1	10	6	0.63
<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	FY13 Formula
<p><b>Teachers</b></p> <ul style="list-style-type: none"> <li>Core - Grades 6-8</li> <li>Non-Core Grades 6-8</li> <li>ESOL</li> <li>VE Mild/Consultation Small Group</li> <li>VE Modified</li> <li>Separate Class - Gifted</li> <li>Separate Class - Multi-VE</li> <li>Separate Class - E/BD</li> </ul>	<ul style="list-style-type: none"> <li>1 unit for 21.0 Students</li> <li>1 unit for 39.5 Students</li> <li>See ESOL Listed Below</li> <li>(enrollment/60%)/13</li> <li>1 unit for 10 Students</li> <li>1 unit for 21.0 Students</li> <li>See reverse side</li> <li>See reverse side</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 ESOL Listed Below</li> <li>([enroll*20%]/13)*0.88 (0.88=7.0 hrs)</li> <li>See reverse side</li> <li>See reverse side</li> </ul>
<p><b>Instructional Support</b></p> <ul style="list-style-type: none"> <li>Media Specialists</li> <li>Guidance Counselors</li> <li>Assistant Principals</li> <li>ESE Assistant Principal</li> <li>Teacher on Assignment (10 Months)</li> <li>Clerical</li> <li>Campus Advisors</li> <li>Custodial</li> </ul>	<ul style="list-style-type: none"> <li>1 per school</li> <li>1 per 450 students, minimum 2</li> <li>2 per school</li> <li>1 per school - funded through IDEA</li> <li>Enrollment &gt; 1749 = 1</li> <li>Refer to Clerical Formula Sheet</li> <li>2 per school</li> <li>District Recommendation</li> </ul>

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

<b>Position</b>	<b># of Positions</b>	<b>Months</b>	<b>Hours</b>	<b>FTE (from conversion chart)</b>
<b>Base Allocation:</b>				
Office Specialist III	3	12 (260 days)	8	3.00
Office Specialist II	1	12 (260 days)	8	1.00
Office Specialist I	4	11 (216 days)	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

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.

\*Allocate 3.30 Office Specialist I with enrollment <1100



# High School Formulas

Program	FY13 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 21.0 Students</li> <li>1 unit for 39.5 Students</li> <li>1 unit for 25.0 Students</li> <li>1 unit for 39.5 Students</li> <li>units allocated based on earnings</li> <li>funds allocated based on earnings</li> <li>See ESOL Listed Below</li> <li><math>(\text{enrollment}/60\%)/12.5</math></li> <li>1 unit for 10.0 Students</li> <li>See reverse side</li> <li>See reverse side</li> <li><math>(\text{enrollment}/60\%)/13</math></li> <li>1 unit for 21.0 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 ESOL Listed Below</li> <li><math>([\text{enroll} * 20\%] / 12.5) * 0.94</math> (0.94=7.5 hrs.)</li> <li>See reverse side</li> <li>See reverse side</li> </ul>
<p><b>Instructional Support</b></p> <ul style="list-style-type: none"> <li>Media Specialists</li> <li>Guidance 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>Refer to Clerical Formula Sheet</li> <li>4 per school</li> <li>District Recommendation</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	# of Positions	Months	Hours	FTE (from conversion chart)
<b>Base Allocation:</b>				
Office Specialist III	4	12 (260 days)	8	4.00
Office Specialist II	3	12 (260 days)	8	3.00
Office Specialist II	1	11 (216 days)	8	0.92
Office Specialist I	1	12 (260 days)	8	1.00
Office Specialist I	2	11 (216 days)	8	1.84
Office Specialist I	1	10 (196 days)	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

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.

\*Allocate 3.0 Office Specialist I with enrollment <1150



# ESOL, E/BD, and Multi-VE Formulas

ESOL Formula - Elementary			ESOL Formula - Secondary		
Enrollment	Teacher	Para	Enrollment	Teacher	Para
0 - 15	0.0	0.0	0 - 15	0.0	0.0
15 - 39	0.0	1.0	15 - 24	0.0	1.0
40 - 79	1.0	1.0	25 - 49	0.5	1.0
80 - 139	2.0	1.0	50 - 74	1.0	1.0
140 - 219	3.0	1.0	75 - 99	1.5	1.0
220 - 299	4.0	1.0	100 - 124	2.0	1.0
300 - 379	5.0	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			Multi-VE Staffing Formula		
Enrollment	Teacher	Para	Enrollment	Teacher	Para
1 - 6	1.0	1.0	1 - 8	1.0	2.0
7 - 9	1.0	2.0	9 - 16	2.0	4.0
10 - 12	2.0	2.0	17 - 24	3.0	6.0
13 - 15	2.0	3.0	25 - 32	4.0	8.0
16 - 18	3.0	3.0	33 - 40	5.0	10.0
19 - 21	3.0	4.0	41 - 48	6.0	12.0
22 - 24	4.0	4.0	49 - 54	7.0	14.0
25 - 27	4.0	5.0	55 - 60	8.0	16.0
28 - 30	5.0	5.0	61 - 66	9.0	18.0
31 - 33	5.0	6.0	67 - 72	10.0	20.0
34 - 36	6.0	6.0			
37 - 39	6.0	7.0			
40 - 42	7.0	7.0			

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

Elementary	6.5 hours
Secondary	7.5 hours



# School Non-Salary Timeline & Formulas

<u>Date</u>	<u>Event</u>
October	FTE-Survey 2
February	FTE-Survey 3
March	Calculate next year's allocation based on Survey 2 & 3 combined
March	Make any necessary adjustments for new schools or re-zonings
April	Distribute next year's allocations to principals and
April	Principals Meet with Budget Committees to define a spending plan
May	Budget clerks input budgets for their school into the computer
October	FTE-Survey 2
November	Budget Office recalculates school budgets based on Survey 2 doubled and makes any necessary adjustments to the schools' non-salary allocations.

## School Non-Salary Allocations

<u>Program</u>	<u>Formula</u>
Instruction (Function 5000)	$(WFTE \times \$31 \times 60\%)$
Other (Functions 6120, 6200, 7300)	$(WFTE \times \$31 \times 40\%)$
Custodial (Function 7900)	$(FTE \times \$5.50)$
Media - Project 1065	$(WFTE \times \$2.25)$

**The Schools will have the flexibility to allocate the "Other" amount to the various functions as needed.**



# School Personnel Resource Allocations

Shown in Equivalent F/T Positions	All Funds					2012-2013 Budgeted Positions	Increase/ (Decrease)
	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions		
<b>ELEMENTARY</b>							
Teachers	2,002.4	2,037.6	2,099.5	2,080.3	1,947.0	(133.3)	
Paraprofessionals	230.3	227.6	215.1	217.4	216.0	(1.3)	
Media Specialists	43.0	42.5	42.5	43.5	43.5	(0.0)	
Guidance Counselors	43.0	42.5	42.5	44.0	44.5	0.5	
IEP Facilitator	-	26.0	19.4	-	-	-	
Speech Clinician	-	46.6	45.4	44.3	44.2	(0.1)	
Community Ed. Facilitator	1.0	1.0	1.0	1.0	1.0	-	
Principal	45.0	43.0	41.0	41.0	41.0	-	
Assistant Principals	35.0	33.0	35.0	41.0	40.0	(1.0)	
TOA/TAA	8.0	11.0	12.0	9.0	40.0	31.0	
Clerical	213.7	204.1	200.9	208.3	203.9	(4.4)	
Campus Advisor	-	-	-	1.0	1.0	-	
Custodians	198.4	198.4	198.5	206.5	205.5	(1.0)	
SWC Manager	45.9	45.0	45.0	45.9	45.9	-	
SWC Assistant/DR Aide	153.1	150.3	144.3	154.5	148.7	(5.7)	
<b>ELEMENTARY TOTAL</b>	<b>3,018.8</b>	<b>3,108.6</b>	<b>3,142.1</b>	<b>3,137.8</b>	<b>3,022.3</b>	<b>(115.4)</b>	
<b>MIDDLE</b>							
Teachers	835.6	820.4	834.6	815.3	721.6	(93.7)	
Paraprofessionals	104.7	93.0	81.5	87.1	80.3	(6.8)	
Media Specialists	13.0	13.0	13.0	12.0	12.0	-	
Guidance Counselors	45.0	41.5	35.0	35.0	35.0	-	
IEP Facilitator	-	10.4	9.8	-	-	-	
Speech Clinician	-	7.0	6.6	6.2	6.0	(0.2)	
Principal	13.0	13.0	13.0	12.0	12.0	-	
Assistant Principals	48.0	48.0	39.0	36.0	36.0	-	
TOA/TAA	-	3.0	-	1.0	1.0	-	
Clerical	116.4	116.7	107.8	99.3	90.8	(8.5)	
Custodians	101.0	99.9	99.4	94.5	84.0	(10.5)	
Campus Advisors	35.0	35.0	26.0	24.0	24.0	-	
SWC Manager	13.0	13.0	13.0	12.0	12.0	-	
SWC Assistant/DR Aide	74.0	69.8	67.6	64.5	61.1	(3.3)	
<b>MIDDLE TOTAL</b>	<b>1,398.7</b>	<b>1,383.7</b>	<b>1,346.3</b>	<b>1,299.0</b>	<b>1,175.9</b>	<b>(123.1)</b>	
<b>HIGH</b>							
Teachers	1,067.5	1,045.3	1,084.7	1,079.1	1,024.2	(54.8)	
Paraprofessionals	160.1	137.2	134.1	133.5	130.4	(3.1)	
Media Specialists	13.5	14.0	10.0	10.0	10.0	-	
Guidance Counselors	67.0	65.5	49.0	45.0	45.0	-	
Athletic Directors	5.5	6.0	6.0	5.5	5.5	-	
IEP Facilitator	-	11.2	12.8	-	-	-	
Speech Clinician	-	3.5	4.7	4.6	4.6	-	
Principal	9.0	9.0	10.0	10.0	10.0	-	
Assistant Principals	53.0	45.0	43.0	43.0	43.0	-	
TOA/TAA/AOA	12.0	10.5	14.0	14.0	14.0	-	
Liaison, Career & Tech Ed	1.0	4.0	-	-	-	-	
Clerical	127.0	130.8	129.3	127.8	120.3	(7.5)	
Custodians	134.1	139.1	146.6	146.9	136.9	(10.0)	
Campus Advisors	48.0	48.0	41.0	40.0	40.0	-	
FMT-Ag Farm Facility	-	-	2.6	2.6	2.6	-	
SWC Manager	9.0	10.0	10.0	10.0	10.0	-	
SWC Assistant/DR Aide	49.2	48.3	51.1	48.4	44.3	(4.2)	
<b>HIGH TOTAL</b>	<b>1,755.9</b>	<b>1,727.4</b>	<b>1,748.9</b>	<b>1,720.3</b>	<b>1,640.7</b>	<b>(79.6)</b>	



# School Personnel Resource Allocations

All Funds						
Shown in Equivalent F/T Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Budgeted Positions	Increase/ (Decrease)
<b>SPECIAL CENTERS</b>						
Teachers	114.5	81.5	75.0	53.0	62.0	9.0
Paraprofessionals	47.1	13.2	12.2	10.5	11.5	1.0
Deaf Interpreters	15.9	-	-	-	-	-
Diagnostic Teachers	4.2	-	-	-	-	-
IEP Facilitator	-	0.4	0.4	-	-	-
Placement Specialists	2.0	1.0	1.0	1.0	2.0	1.0
Speech Clinicians	61.3	0.9	0.1	0.1	0.1	-
Guidance Counselors	8.0	7.5	7.0	4.0	4.0	-
Instructional Specialists	8.0	-	-	-	1.0	1.0
Coordinators	2.0	-	-	-	1.0	1.0
User Support Analyst	-	-	-	-	1.0	1.0
Principal	3.0	1.0	1.0	1.0	1.0	-
Assistant Principals	8.0	8.0	6.0	5.0	4.0	(1.0)
TOA/TAA/AOA	19.0	1.0	4.0	3.0	5.0	2.0
Clerical	29.3	15.5	14.7	11.8	12.3	0.5
Custodians	4.1	4.0	4.0	2.0	2.0	-
Campus Advisors	3.6	3.6	3.6	1.6	1.6	-
SWC Dining Room Aides	0.9	0.9	0.9	0.3	0.3	-
<b>SPECIAL CENTER TOTAL</b>	<b>330.9</b>	<b>138.5</b>	<b>129.9</b>	<b>93.4</b>	<b>108.9</b>	<b>15.5</b>
<b>SCHOOL TOTALS</b>	<b>6,504.3</b>	<b>6,358.2</b>	<b>6,367.2</b>	<b>6,250.4</b>	<b>5,947.8</b>	<b>(302.6)</b>
<b>SCHOOL-WIDE POSITIONS</b>						
Deaf Interpreter	-	15.8	10.6	11.4	11.4	-
Diagnostic Teacher	-	4.2	4.2	4.3	4.2	(0.1)
ESE Teacher (Language)	-	9.0	7.0	10.5	10.5	-
Employment Advisor	-	10.0	10.0	10.0	10.0	-
Family Support Specialist	-	-	1.0	1.0	-	(1.0)
Instructional Support Teacher	-	-	11.0	-	-	-
IEP Facilitator	-	-	-	19.4	-	(19.4)
Nursing Staff	69.9	70.3	58.0	58.6	59.2	0.6
Paraprofessional 3, Speech	-	15.7	14.9	14.9	14.9	-
Paraprofessional 4, ESE Support	-	8.3	8.2	8.3	8.3	-
Paraprofessional 4, PI/HI	-	1.6	-	-	-	-
Placement Specialist	-	16.0	16.0	16.0	30.0	14.0
Psychologist/Psych. Intern	-	30.8	26.8	26.8	26.8	-
Recruitment Teachers (Dec.Grads, etc.)	6.0	6.0	6.0	6.0	6.0	-
Social Worker	-	24.0	15.0	15.0	15.0	-
Speech Clinician	-	4.4	4.6	5.0	4.0	(1.0)
Teacher on Assignment	-	27.6	33.6	28.6	1.0	(27.6)
Teacher/Project Caseworker	-	3.0	-	-	-	-
Tcr, Peer Asst & Review (PAR)	-	-	-	15.0	15.0	-
User Support Analysts	29.0	28.0	28.0	25.0	24.0	(1.0)
Vision Teacher	-	7.0	7.5	7.5	7.5	-
Dept. Staff Assigned to Schools	4.8	3.5	2.6	2.6	3.3	0.7
<b>TOTAL SCHOOL-WIDE</b>	<b>109.7</b>	<b>285.2</b>	<b>265.0</b>	<b>285.9</b>	<b>251.1</b>	<b>(34.8)</b>





# School Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Budgeted Positions	Increase/ (Decrease)
<b>ELEMENTARY</b>						
Teachers	1,923.5	1,888.0	1,982.9	2,006.2	1,868.1	(138.1)
Paraprofessionals	200.0	197.7	187.2	195.0	193.3	(1.7)
Media Specialists	43.0	42.5	42.5	43.5	43.5	(0.0)
Guidance Counselors	43.0	42.5	42.5	44.0	44.5	0.5
Speech Clinicians	-	46.6	45.4	44.3	44.2	(0.1)
Principal	45.0	43.0	41.0	41.0	41.0	-
Assistant Principals	35.0	24.6	26.7	40.0	39.0	(1.0)
TOA/TAA	8.0	10.0	11.0	9.0	24.0	15.0
Clerical	213.7	204.1	200.9	195.0	203.9	8.9
Campus Advisor	-	-	-	1.0	1.0	-
Custodians	189.4	189.5	189.7	197.8	196.8	(1.0)
Dining Room Aide	0.9	0.6	0.7	0.3	0.3	-
<b>ELEMENTARY TOTAL</b>	<b>2,701.5</b>	<b>2,689.1</b>	<b>2,770.5</b>	<b>2,817.1</b>	<b>2,699.6</b>	<b>(117.5)</b>
<b>MIDDLE</b>						
Teachers	820.6	780.0	804.1	789.6	708.1	(81.5)
Paraprofessionals	98.2	84.9	75.3	76.7	71.1	(5.6)
Media Specialists	13.0	13.0	13.0	12.0	12.0	-
Guidance Counselors	45.0	41.5	35.0	35.0	35.0	-
Speech Clinicians	-	7.0	6.6	6.2	6.0	(0.2)
Principal	13.0	13.0	13.0	12.0	12.0	-
Assistant Principals	35.0	35.0	26.0	24.0	24.0	-
TOA/TAA	-	-	-	1.0	1.0	-
Clerical	116.4	116.7	107.8	99.3	90.8	(8.5)
Custodians	97.9	96.2	96.6	92.1	81.6	(10.5)
Campus Advisors	35.0	35.0	26.0	24.0	24.0	-
<b>MIDDLE TOTAL</b>	<b>1,274.1</b>	<b>1,222.3</b>	<b>1,203.4</b>	<b>1,171.9</b>	<b>1,065.6</b>	<b>(106.3)</b>
<b>HIGH</b>						
Teachers	1,053.0	1,011.0	1,047.9	1,053.0	1,005.7	(47.3)
Paraprofessionals	154.5	130.6	126.6	127.6	121.0	(6.6)
Media Specialists	13.5	14.0	10.0	10.0	10.0	-
Guidance Counselors	67.0	65.5	49.0	45.0	45.0	-
Speech Clinicians	-	3.4	4.7	4.6	4.6	-
Athletic Directors	5.5	6.0	6.0	5.5	5.5	-
Principal	9.0	9.0	10.0	10.0	10.0	-
Assistant Principals	43.9	35.9	32.9	32.9	32.9	-
TOA/TAA/AOA	9.0	2.5	10.0	10.0	10.0	-
Clerical	127.0	130.8	129.3	127.8	120.3	(7.5)
Custodians	133.3	138.3	145.8	146.1	136.1	(10.0)
FMT-Ag Farm Facility	-	-	2.6	2.6	2.6	-
Campus Advisors	48.0	48.0	41.0	40.0	40.0	-
<b>HIGH TOTAL</b>	<b>1,663.7</b>	<b>1,595.0</b>	<b>1,615.8</b>	<b>1,615.0</b>	<b>1,543.7</b>	<b>(71.4)</b>



# School Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Budgeted Positions	Increase/ (Decrease)
<b>SPECIAL CENTERS</b>						
Teachers	112.5	77.5	72.0	51.7	60.7	9.0
Paraprofessionals	35.8	10.2	10.2	9.5	9.5	-
Diagnostic Teachers	0.6	-	-	-	-	-
Placement Specialists	1.2	1.0	1.0	1.0	1.7	0.7
Speech Clinicians	58.8	0.9	0.1	0.1	0.1	-
Guidance Counselors	7.0	6.1	6.0	4.0	4.0	-
Instructional Specialists	0.9	-	-	-	1.0	1.0
Coordinators	0.1	-	-	-	1.0	1.0
User Support Analyst	-	-	-	-	1.0	1.0
Principal	2.1	1.0	1.0	1.0	1.0	-
Assistant Principals	5.9	6.0	4.0	3.0	2.0	(1.0)
TOA/TAA/AOA	2.0	-	2.7	1.7	5.0	3.4
Clerical	18.8	13.0	13.2	10.3	10.4	0.1
Custodians	4.1	4.0	5.0	2.0	2.0	-
Campus Advisors	3.6	3.6	3.6	1.6	1.6	-
<b>SPECIAL CENTER TOTAL</b>	<b>295.6</b>	<b>305.7</b>	<b>253.4</b>	<b>85.9</b>	<b>101.0</b>	<b>15.1</b>
<b>GRAND TOTAL</b>	<b>5,934.9</b>	<b>5,812.1</b>	<b>5,843.1</b>	<b>5,689.9</b>	<b>5,409.8</b>	<b>(280.0)</b>
<b>SCHOOL-WIDE POSITIONS</b>						
Deaf Interpreter	-	0.1	0.1	0.1	0.1	-
Diagnostic Teacher	-	0.6	0.7	0.7	0.7	-
ESE Teacher (Language)	-	8.0	7.0	10.5	10.5	-
Employment Advisor	-	4.0	4.0	4.0	4.0	-
IEP Facilitator	-	-	-	19.4	-	(19.4)
Nursing Staff	69.8	69.5	57.8	58.6	59.2	0.6
Paraprofessional 3, Speech	-	15.7	14.9	14.9	14.9	-
Paraprofessional 4, PI/HI	-	1.6	-	-	-	-
Placement Specialist	-	0.7	0.7	0.7	5.9	5.2
Psychologist/Psych. Intern	-	12.4	11.0	22.2	19.4	(2.8)
Recruitment Teachers	6.0	6.0	6.0	6.0	6.0	-
Social Worker	-	11.7	3.9	14.1	14.0	(0.1)
Speech Clinician	-	0.4	0.6	3.0	3.0	-
Teacher on Assignment	-	1.0	1.0	0.9	-	(0.9)
Tr, Peer Asst & Review (PAR)	-	-	-	15.0	15.0	-
User Support Analysts	29.0	28.0	28.0	25.0	24.0	(1.0)
Vision Teacher	-	7.0	7.5	7.5	7.5	-
Dept. Staff Assigned to Schools	-	-	-	-	0.4	0.4
<b>TOTAL SCHOOL-WIDE</b>	<b>104.8</b>	<b>166.7</b>	<b>143.2</b>	<b>202.6</b>	<b>184.6</b>	<b>(18.0)</b>



# Department Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions

Organization	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Budgeted Positions	Increase/ (Decrease)
<b>SCHOOL BOARD</b>						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	4.0	3.7	3.5	4.1	4.1	-
<b>DIVISION TOTAL</b>	<b>10.0</b>	<b>9.7</b>	<b>9.5</b>	<b>10.1</b>	<b>10.1</b>	<b>-</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.	3.0	3.0	4.9	4.9	4.9	-
Area Superintendent	2.0	2.0	2.0	2.0	2.0	-
Area Superintendent	2.0	2.0	2.0	2.0	2.0	-
Area Superintendent	2.0	1.0	-	-	-	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Discipline and Juvenile Justice	5.0	5.0	5.0	5.0	4.0	(1.0)
Archives and Records Management	3.0	3.0	2.0	2.0	2.0	-
Professional Standards	5.0	5.0	4.0	4.0	4.0	-
<b>DIVISION TOTAL</b>	<b>28.0</b>	<b>27.0</b>	<b>25.9</b>	<b>25.9</b>	<b>24.9</b>	<b>(1.0)</b>
<b>FACILITIES SERVICES</b>						
Maintenance	295.0	281.0	263.0	253.0	245.0	(8.0)
Custodial Administration and Support	18.0	18.5	17.5	18.5	18.5	-
Planning and Business Services	13.0	12.0	10.0	9.0	9.0	-
Facilities Design & Existing School Cor	19.0	18.0	9.0	9.0	8.0	(1.0)
New Construction & UBC Inspections	8.0	8.0	4.0	4.0	3.0	(1.0)
Admin., Accountability & Const. Measu	10.0	9.0	3.0	3.0	3.0	-
<b>DIVISION TOTAL</b>	<b>363.0</b>	<b>346.5</b>	<b>306.5</b>	<b>296.5</b>	<b>286.5</b>	<b>(10.0)</b>
<b>FINANCIAL SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	2.0	-
Student Accounting Services	3.3	3.3	-	-	-	-
Finance Department	14.5	14.0	13.0	14.0	14.0	-
Payroll Department	9.0	8.5	8.5	8.5	8.0	(0.5)
Insurance & Employee Benefits	9.0	9.0	9.0	9.0	9.0	-
Budget Department	9.0	8.9	8.9	7.0	7.0	-
Purchasing and Warehousing	-	-	30.5	28.5	25.5	(3.0)
School Way Café	-	-	27.3	28.3	27.4	(0.9)
<b>DIVISION TOTAL</b>	<b>46.8</b>	<b>45.7</b>	<b>99.2</b>	<b>97.3</b>	<b>92.9</b>	<b>(4.4)</b>
<b>HUMAN RESOURCES</b>						
Human Resource Administration	2.6	2.0	2.0	2.0	2.0	-
Certification	-	-	3.0	3.0	2.0	(1.0)
Certification and Job Records	6.0	6.0	-	-	-	-
Highly Qualified Personnel	2.0	2.0	-	-	-	-
Human Resource Assessment & Develc	2.0	2.0	3.0	4.0	4.0	-
Job Records	-	-	3.0	3.0	4.0	1.0
Human Resource Operations	10.5	13.0	12.9	11.9	11.0	(0.9)
Recruitment & Retention	2.9	2.8	3.9	3.9	3.0	(0.9)
Equity	6.0	4.0	2.0	2.0	2.0	-
<b>DIVISION TOTAL</b>	<b>32.0</b>	<b>31.8</b>	<b>29.8</b>	<b>29.8</b>	<b>28.0</b>	<b>(1.8)</b>

Does not include Cooperative Business Education Students



# Department Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions

Organization	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Budgeted Positions	Increase/ (Decrease)
<b>INSTRUCTIONAL SERVICES</b>						
Staff Dev./Media Services & Inst. Materi	22.5	26.5	18.0	18.5	7.0	(11.5)
Curriculum Development	109.6	36.0	47.9	49.9	37.4	(12.5)
School Improvement Services	5.0	2.0	6.0	6.0	8.0	2.0
Applied Technology / Community Ed.	23.8	22.8	-	-	-	-
Program Accountability	5.0	7.0	7.0	7.0	7.0	-
Alt. Prog, Athletics, & Security	-	-	13.0	12.0	7.0	(5.0)
ESE & Student Services	68.3	58.6	54.1	54.1	77.6	23.5
Program and Grants Development	7.0	7.0	3.0	3.0	3.7	0.7
Health Services	6.0	5.0	4.0	5.0	5.0	-
Federal Compensatory Education	18.0	19.0	18.6	17.6	28.3	10.7
DeLand Administrative Custodial Servic	-	-	5.5	5.5	5.5	-
<b>DIVISION TOTAL</b>	<b>265.2</b>	<b>183.9</b>	<b>177.1</b>	<b>178.6</b>	<b>186.5</b>	<b>7.9</b>
<b>STUDENT TRANSPORTATION/ADMINISTRATIVE SERVICES</b>						
Administration	2.0	2.0	-	-	-	-
DeLand Administrative Custodial Servic	5.5	5.5	-	-	-	-
Purchasing and Warehousing	33.5	32.5	-	-	-	-
Transportation Services	501.8	502.3	461.3	453.8	444.8	(9.0)
School Way Café	29.4	26.8	-	-	-	-
<b>DIVISION TOTAL</b>	<b>572.2</b>	<b>569.1</b>	<b>461.3</b>	<b>453.8</b>	<b>444.8</b>	<b>(9.0)</b>
<b>TECHNOLOGY SERVICES</b>						
Technology Services	84.4	83.4	79.5	76.6	76.6	-
Printing and Copying - Copy Center	9.5	8.3	8.1	7.1	7.1	-
<b>DIVISION TOTAL</b>	<b>93.9</b>	<b>91.7</b>	<b>87.6</b>	<b>83.7</b>	<b>83.7</b>	<b>-</b>
<b>DISTRICT TOTAL</b>	<b>1,411.1</b>	<b>1,305.4</b>	<b>1,196.9</b>	<b>1,175.7</b>	<b>1,157.4</b>	<b>(18.3)</b>

Does not include Cooperative Business Education Students



# Department Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

Organization	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Budgeted Positions	Increase/ (Decrease)
<b>SCHOOL BOARD</b>						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	4.0	3.7	3.5	4.1	4.1	-
<b>DIVISION TOTAL</b>	<b>10.0</b>	<b>9.7</b>	<b>9.5</b>	<b>10.1</b>	<b>10.1</b>	<b>-</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.	3.0	3.0	4.9	4.9	4.9	-
Area Superintendents	2.0	2.0	2.0	2.0	2.0	-
Area Superintendents	2.0	2.0	2.0	2.0	2.0	-
Area Superintendents	2.0	1.0	-	-	-	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Discipline and Juvenile Justice	5.0	5.0	5.0	5.0	4.0	(1.0)
Archives and Records Management	3.0	3.0	2.0	2.0	2.0	-
Professional Standards	5.0	5.0	4.0	4.0	4.0	-
<b>DIVISION TOTAL</b>	<b>28.0</b>	<b>27.0</b>	<b>25.9</b>	<b>25.9</b>	<b>24.9</b>	<b>(1.0)</b>
<b>FACILITIES SERVICES</b>						
Maintenance	295.0	281.0	262.7	252.7	244.7	(8.0)
Planning & Business Services	-	-	4.0	4.0	3.0	-
Facilities Design & Existing School Constr.	-	-	-	1.5	1.5	-
Admin., Accountability & Const. Measures	-	-	-	1.0	1.7	-
Custodial Administration and Support	18.0	18.5	17.5	18.5	18.5	-
<b>DIVISION TOTAL</b>	<b>313.0</b>	<b>299.5</b>	<b>284.2</b>	<b>277.7</b>	<b>269.4</b>	<b>(8.0)</b>
<b>FINANCIAL SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	2.0	-
Student Accounting Services	3.3	3.3	-	-	-	-
Finance Department	14.5	14.0	13.0	14.0	14.0	-
Payroll Department	9.0	8.5	8.5	8.5	8.0	(0.5)
Insurance & Employee Benefits	8.0	8.0	8.0	8.0	8.0	-
Budget Department	9.0	8.0	8.0	6.1	6.1	-
Purchasing & Warehousing	-	-	19.6	17.6	14.6	(3.0)
<b>DIVISION TOTAL</b>	<b>45.8</b>	<b>43.8</b>	<b>59.1</b>	<b>56.2</b>	<b>52.7</b>	<b>(3.5)</b>
<b>HUMAN RESOURCES</b>						
Human Resource Administration	2.6	2.0	2.0	2.0	2.0	-
Certification	-	-	3.0	3.0	2.0	(1.0)
Certification and Job Records	6.0	6.0	-	-	-	-
Highly Qualified Personnel	2.0	2.0	-	-	-	-
Human Resource Assessment & Development	2.0	2.0	3.0	3.0	3.0	-
Human Resource Operations	10.5	-	12.9	11.9	11.0	(0.9)
Job Records	-	13.0	3.0	3.0	4.0	1.0
Recruitment & Retention	2.9	2.8	3.9	3.9	3.0	(0.9)
Equity	6.0	4.0	2.0	2.0	2.0	-
<b>DIVISION TOTAL</b>	<b>32.0</b>	<b>31.8</b>	<b>29.8</b>	<b>28.8</b>	<b>27.0</b>	<b>(1.8)</b>

Does not include Cooperative Business Education Students



# Department Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

Organization	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Budgeted Positions	Increase/ (Decrease)
<b>INSTRUCTIONAL SERVICES</b>						
Staff Dev./Media Services & Inst. Materials	17.5	15.2	10.9	10.4	4.2	(6.2)
Curriculum Development	34.8	23.6	27.1	27.2	23.6	(3.6)
School Improvement Services	5.0	2.0	2.3	2.3	4.6	2.3
Applied Technology / Community Ed.	19.9	18.9	-	-	-	-
Program Accountability	4.9	6.1	6.1	6.1	7.0	0.9
Alt. Prog., Athletics, & Security	-	-	13.0	12.0	7.0	(5.0)
ESE & Student Services	57.9	10.8	9.0	8.8	10.6	1.8
Program and Grants Development	3.3	2.8	0.4	0.4	0.4	-
Health Services	5.2	4.2	3.2	3.9	3.9	-
Federal Compensatory Education	0.6	0.6	1.1	0.9	5.5	4.6
DeLand Administrative Custodial Services	-	-	5.5	5.5	5.5	-
<b>DIVISION TOTAL</b>	<b>149.1</b>	<b>84.2</b>	<b>78.6</b>	<b>77.5</b>	<b>72.3</b>	<b>(5.2)</b>
<b>STUDENT TRANSPORTATION/ADMINISTRATIVE SERVICES</b>						
Administration	2.0	2.0	-	-	-	-
Student Accounting Services	-	-	-	-	-	-
Student Discipline and Juvenile Justice	-	-	-	-	-	-
DeLand Administrative Custodial Services	5.5	5.5	-	-	-	-
Security	-	-	-	-	-	-
Archives and Records Management	-	-	-	-	-	-
Health Services	-	-	-	-	-	-
Purchasing and Warehousing	22.4	21.4	-	-	-	-
Transportation Services	500.8	470.3	441.3	452.8	443.8	(9.0)
School Attendance Areas	-	-	-	-	-	-
<b>DIVISION TOTAL</b>	<b>530.7</b>	<b>499.2</b>	<b>441.3</b>	<b>452.8</b>	<b>443.8</b>	<b>(9.0)</b>
<b>TECHNOLOGY SERVICES</b>						
Technology Services	84.4	79.5	74.7	73.5	72.5	(1.0)
Printing and Copying - Copy Center	9.5	8.3	8.1	7.1	7.1	-
<b>DIVISION TOTAL</b>	<b>93.9</b>	<b>87.8</b>	<b>82.8</b>	<b>80.6</b>	<b>79.6</b>	<b>(1.0)</b>
<b>DISTRICT TOTAL</b>	<b>1,202.5</b>	<b>1,083.0</b>	<b>1,011.2</b>	<b>1,009.6</b>	<b>979.8</b>	<b>(29.5)</b>

Does not include Cooperative Business Education 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

- School-wide Title I programs at 49 elementary, secondary, charter, and alternative schools
- The Plus One program (one additional hour of instruction per school day) at eight Title I elementary schools
- The AVID program at 14 Title I middle and high schools
- Training for Waterford Early Reading Program at 25 schools
- Planned for the upgrade and implementation of the new Waterford 5.0 Program for Title I Kindergarten, 1st and 2nd grade students in the areas of Reading, Math and Science
- Offered Parent to Kid Workshops at all Title I elementary schools during the school year and at seven sites throughout the county during the summer
- Provided funds for supplemental Professional Development in the core curriculum areas for teachers at Title I schools (AIMS, Thinking Maps, etc.)
- Provided teachers at 21 elementary schools and one K-8 school with up to ten 'Gift of Time' hours funded through the 1003(a) School Improvement Grant for the time to do deep work in Professional Learning Communities
- Offered SEA (Summer Enrichment Adventure) Lab to 150 Kindergarten and 1st grade students from Title I schools
- Offered a hands-on teaching and professional development component through the SEA Lab experience for up to 61 Kindergarten, 1<sup>st</sup> grade, and Primary ESE teachers using newly developed Common Core reading lessons
- Offered "CSI" (Comprehension and Science Investigation) to approximately 1,500 registered 1<sup>st</sup>- 4<sup>th</sup> grade students from Title I schools
- Offered Crime Stoppers: Forensic Studies, a summer middle school and high school enrichment program to rising 9th-10th grade students at Atlantic High, DeLand Middle, Deltona High, Mainland High, New Smyrna Beach Middle, Pine Ridge High, Taylor High, and University High
- Provided Parent Involvement Services to all Title I Schools through the four Parent Education Facilitators.
- Co-Sponsored the second annual Volusia County Parent Involvement Conference on January 21, 2012 at DeLand High School with approximately 102 families attending
- Continued with Year 3 of the Coaching Initiative to include 39 Middle and High School coaches, and 43 Elementary Coaches
- Offered professional development to all coaches (Elements of Coaching, CHAMPs, Designing Training, etc.)
- Provided Choice with Transportation
- Provided Supplemental Educational Services (SES tutoring)

### Title I, Part C

- Successfully enrolled 72 families (183 students total) in the Migrant Education Program (MEP)
- Facilitated tutorials
- Ongoing Migrant Education Program (MEP) staff trainings
- Facilitated MEP students to have access to the Compass Credit Recovery lab
- Provided funding for Credit Accrual Summer School Session for middle/high school students



# Federal Program Accomplishments

- Partnered with Title I & Title III to provide funding for an Elementary Summer School program for migrant students
- Continued to provide funding for the Intensive English Summer Classes for our middle/high school students
- Continued to provide funding for the Home-School Connection Pre-School Summer program
- Provided and distributed 145 Summer Learning Kits for K-12 MEP students
- Conducted 3rd Annual Migrant Kindergarten Orientation
- Conducted 3rd Annual Migrant Welcome Back to School Student-Parent Night
- Held Honor Roll and Recognition Award Ceremonies for migrant students
- Held Staff Recognition Activities
- Sustained a Migrant PAC Advisory Council
- Conducted four successful General Migrant Parent Advisory Council Meetings
- Participated in the Parent Expo and conducted a breakout session
- Partnered with nine outside agencies for educational, health, nutritional and guidance support
- Partnered with Lenscrafters to provide glasses for students
- 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
- Facilitated access to annual hearing tests
- Maintained the Migrant website
- Attended Annual State Regional Identification and Recruitment (ID&R) Migrant Meeting hosted by Alachua Multi-County Migrant Program
- Volusia County MEP staff representation at State Service Delivery Plan Committee
- Volusia County MEP Parent representation and President of the Florida Migrant Parent Advisory Council
- Brought 31 Taylor Middle/High School students to University of South Florida's Science, Technology, Engineering and Math event
- Brought ten Taylor Middle/High School students to Washington, D.C. to participate in the New American's Close-Up Program
- Participated in the College Expo at Mainland High School
- Participated in the Science Night at Taylor Middle/High School
- Participated in Bullying Workshop with Pierson Elementary
- Participated in the National Walk for School Day with Pierson Elementary
- Migrant Staff participated in Adult Education Training
- Migrant Staff participated in ECTAC, SOSY, FMPAC and New Coordinator's Trainings

## **Title I, Part D**

- Provided funding for tutoring services for neglected and delinquent and at-risk students through Children's Home Society and Florida United Methodist Children's Home
- Funded a reading intervention teacher for neglected and delinquent students at Pace Center for Girls to receive additional instruction to help improve reading skills
- Funded reading and math programs and for neglected and delinquent students through AMI KIDS to provide intensive reading and math instruction to improve student's academic skills
- Continued to provide funding for transition services, intensive reading instruction, and competency-based Credit Retrieval/Recovery opportunities for neglected and delinquent students at DJJ sites. These sites





# Federal Program Accomplishments

include Volusia Regional Juvenile Detention Center, Sequel, SMC the Oaks, Volusia Halfway House, Residential Adolescent Program, G4S site and the Volusia County Branch Jail.

## **Title I, Homeless**

- Provided more than 435 backpacks, school supplies, and reading books to homeless students at non-Title I schools
- Provided tutoring for identified homeless students at non-Title I schools

## **Title II**

- Funded Reading Coaches at nine high schools, four middle schools, and six elementary schools to provide site-based professional development and coaching in reading and content-area reading skills
- Funded VPM (Volusia Proficiency Model) work at elementary, middle, and high school
- Funded additional subject area Teachers-on-Assignment to provide support for professional development in the core subject areas

## **Title III**

- Continued providing two instructional technology programs for English Language Learners
- Continued supplemental tutoring program, providing both teachers and materials
- Continued to provide parent workshops to promote parent literacy and parental involvement in their child's education
- Co-Sponsored the Family Expo in January of 2012 at DeLand High School for Title I, Title III, and Migrant families
- Title III Teacher on Assignment continued to work with schools to promote parental involvement
- Continued to provide supplemental materials for English Language Learners in the content areas in both English and the home language of students
- Continued to fund the ESOL Summer Program, providing instructional enrichment opportunities in Science and basic skills instruction in Language Acquisition, Reading, Writing, and Mathematics
- ESOL/Title III TOA continued to provide support and mentor teachers with regards to English Language Learners and their instruction

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

- Developed and facilitated a week long summer training for teachers of self-contained Emotional Behavioral Disabled (EBD) classes encompassing Trauma Informed Care, Early Interventions in Reading (EIR), data collection and progress monitoring, Interactive Notebooks, text complexity, reading, classroom management and Blended Virtual. There were 52 participants.
- Culminated district-wide accommodations training for all schools via train-the-trainer sessions, a total of 167 participants
- Expanded EIR pilot to six additional schools, for a total of 13 schools, and facilitated data analysis meetings to support the decision making process for ESE services
- Provided professional development, "Filling in the Blanks" Teaching Reading Comprehension to students with Autism Spectrum Disorders (ASD), for 60 ESE support facilitation and ESE separate class teachers
- Provided *Kagan Cooperative Learning* professional development and follow-up coaching to 634 teachers and coaches representing 61 schools
- Completed three sessions of 4-day training, *Skills, Tips and Routines for Teacher Success* (STARTS), required for new-to-ESE teachers; 46 completed the training



# Federal Program Accomplishments

- Funded and implemented *Houghton-Mifflin Pre-K* as the new curriculum for Pre-K ESE programs; training and coaching of 48 Pre-K ESE teachers and a Pre-K Professional Learning Community (PLC) supported successful implementation to meet the needs of students
- Coordinated activities for *Disability History and Awareness Weeks*
- Published four issues of ESE & Student Services newsletter, *What's Cookin'*
- Implemented face-to-face and on-line training for all ESE teachers administering the Florida Alternate Assessment
- Provided School Wide Behavior Leadership Team training to eight schools based on need and/or request; coaching and follow-up were provided to those schools plus 15 additional schools
- Initiated and provided behavior intervention training to Extended Day Enrichment Program facilitators, with planned follow-up training throughout the school year
- Expanded on the Core Bullying Prevention Task Force by adding representatives from Professional Standards, Human Resource Equity, Extended Day Enrichment Program, Security, and Volusia County Sheriff's Office
- Offered two county-wide informational sessions to parents on *Bullying Prevention and Intervention*
- Trained 192 new personnel in *Non-Violent Crisis Intervention (NCI)* and re-certified 614 for a total of 806 Volusia County School personnel trained in the prevention and management of crisis behavior
- Developed and rolled-out the electronic Functional Behavior Assessment (e-FBA) and Behavior Intervention Plan program within the Individual Education Plan (IEP) electronic program; transitioned over 700 paper FBA's into the e-FBA format
- Introduced and provided the *Why Try* curriculum to all self-contained EBD classrooms
- Sixty Volusia County School teachers and district ESE program specialists completed DOE approved courses required for ASD Endorsement that had been offered by the district
- Funded Waterford 5 for Blended Pre-Kindergarten students in ten classrooms, providing hardware, software and professional development for the teachers
- Funded and implemented new curricula, aligned with Florida's Next Generation Sunshine State Standards (NGSSS) Access Points, such as *Unique Learning Systems*, *EQUALS Math*, and *ASAP Science* for students with significant cognitive disabilities
- Continued the *Positive Parenting Practices* class series to parents of young students with ASD, running two seven-week sessions with multiple families, and provided childcare on-site
- Developed new tools and trained staff and other stake holders in full implementation of new state rules for Speech Impaired and Language Impaired
- Received DOE confirmation of 100% compliance with IEP documentation and matrix cost factor from DOE Self-Assessment



# District Accomplishments

## School Accomplishments:

- Timbercrest Elementary School received the Exemplary Award for Professional Development Schools from the National Association for Professional Development Schools (NAPDS). The NAPDS presented only five of these national awards this year.
- Heritage Middle School and Galaxy Middle School students won first place in individual categories at the Science Olympiad State Competition
- Spruce Creek High School's Varsity Boys Baseball team, and the Boys and Girls Weightlifting teams were State Champions

## Student/Staff Accomplishments:

- Teachers, Mike Cimino, Heritage Middle School, and John Clark, Deltona High School, were selected to participate in research flights aboard SOFIA, NASA's Stratospheric Observatory for Infrared Astronomy. Only 13 teams were selected throughout the United States. They will participate in the Airborne Astronomy Ambassadors program and partner with professional astronomers using SOFIA for scientific observations.
- Ron Pagano, principal of Taylor Middle-High School, received the R. David Thomas Child Advocate of the Year Award, the most prestigious award given by Children's Home Society of Florida
- Bobby Levy, New Smyrna Beach Middle School, and David Truilo, Ormond Beach Middle School, were first place winners in their individual category at the Florida State Science Fair
- Jenny Liu and Ria Kolluru, both Cypress Creek Elementary students, won first place in their respective divisions of the School Bus Safety Week poster contest for the Florida Association of Pupil Transportation and both will compete at the national level
- Twenty-two Volusia County students earned first place rankings in leadership events from the 2011 Florida FFA Convention
- Michael Glavez, 2012 DeLand High School graduate, won the Gateway Center for the Arts Journey Stories High School Poster Competition and his photographic image will be permanently displayed in the Smithsonian Institute
- John Clark, Deltona High School teacher, was selected by the National Science Teachers Association as a recipient of the Maitland P. Simmons Memorial Award for new teachers. Mr. Clark was one of only 12 teachers from around the United States to receive this honor this year.
- Twenty-two Volusia County high school art students had their portfolios selected as exemplary in the High School All-State Art Exposition at the Florida State Fair
- Elyse Wasseem, 5th grade student from Chisholm Elementary School, won first place in Volusia County's 53rd Annual Orlando Sentinel Spelling Bee



# District Accomplishments

- Sixty-three students were selected as “All State” musicians for the State of Florida. These students were chosen from among several thousand students in a statewide audition process.

## **Student Achievements:**

- Volusia’s 2012 graduates garnered over \$29,638,900 in scholarships
- Janet Lopez, Taylor Middle-High School senior, was named a 2012 Dell Scholar. Janet is among 295 students in the United States to receive this prestigious award and she will receive \$20,000, a Dell laptop and an assigned mentor for a 4-year period.
- Christopher Finkle, DeLand High School 11th grade student, scored a perfect 800 out of 800 on the SAT Test for College-bound seniors in reading, math and writing. Statistics say approximately 250 out of 1.5 million get a perfect 2400 score.
- Peyton Momberger, Seabreeze High School senior, has qualified as a semi-finalist for exceptional academic performance by the National Merit Scholarship Corporation. Peyton is one of only 16,000 seniors receiving this honor.

## **District Accomplishments:**

- Volusia County School District was the first school district in Florida and the third in the nation to receive district-wide accreditation from the Southern Association of Colleges and Schools. Volusia completed its 5-year renewal, once again earning district accreditation and the Quality Achievement Award for 2010.
- Fifty-nine schools earned the Five Star School award from the Florida Department of Education
- The Ford Foundation had named Volusia’s Career Academy Program as one of the top five in the nation
- Every Volusia school earned the Golden School Award recognizing outstanding volunteer efforts. Throughout the district, 18,638 volunteers worked more than 800,000 hours worth well over \$15 million.
- Two School Way Cafe managers won awards from the Florida School Nutrition Association: Teresa Azevedo, Creekside Middle School (the Nutrition Award and the Louise Sublette Award); and Winnie Crockrell, Holly Hill K-8 School (Super School Award for large district).
- Volusia County School District teachers and administrators are innovative and creative in developing and delivering nationally recognized programs such as gender specific classes and Plus One that extends the school day by one hour for selected high poverty schools
- Christina Garry, 16-year volunteer from Edgewater Public, received Florida’s Outstanding School Volunteer Award from the Department of Education. She is one of only 15 volunteers throughout Florida to receive this honor.



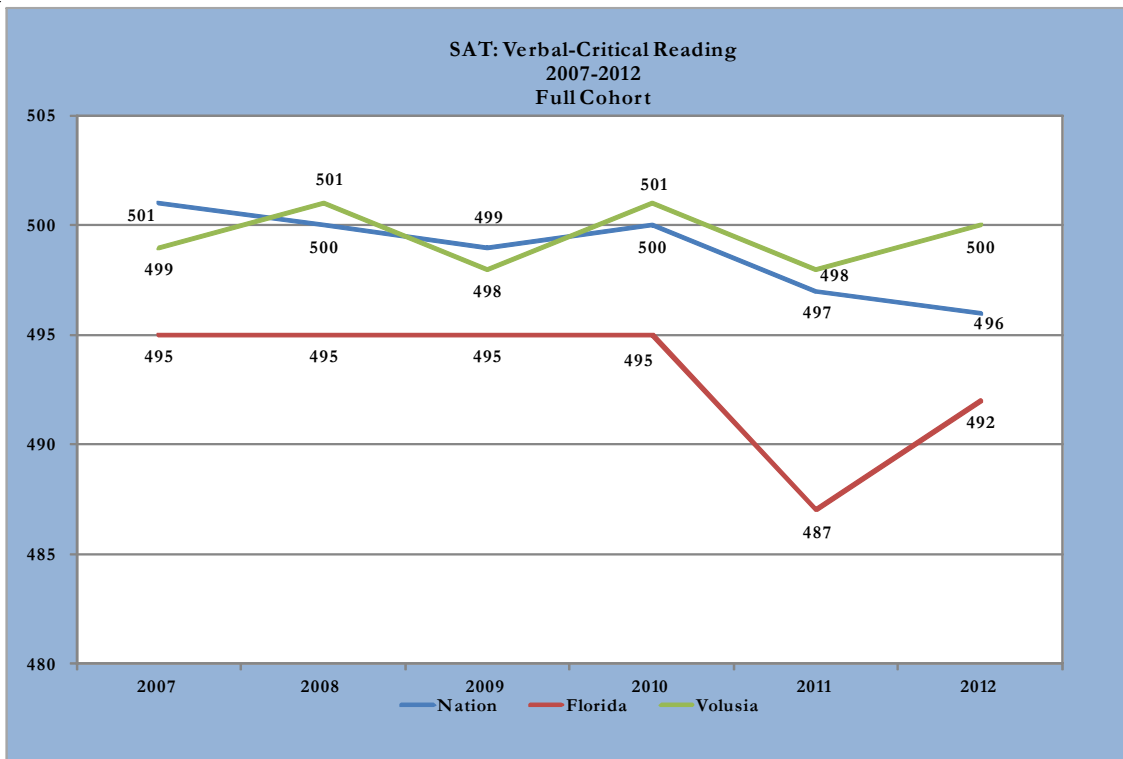
# Performance Accomplishments

## SAT Reasoning Test Combined Scores

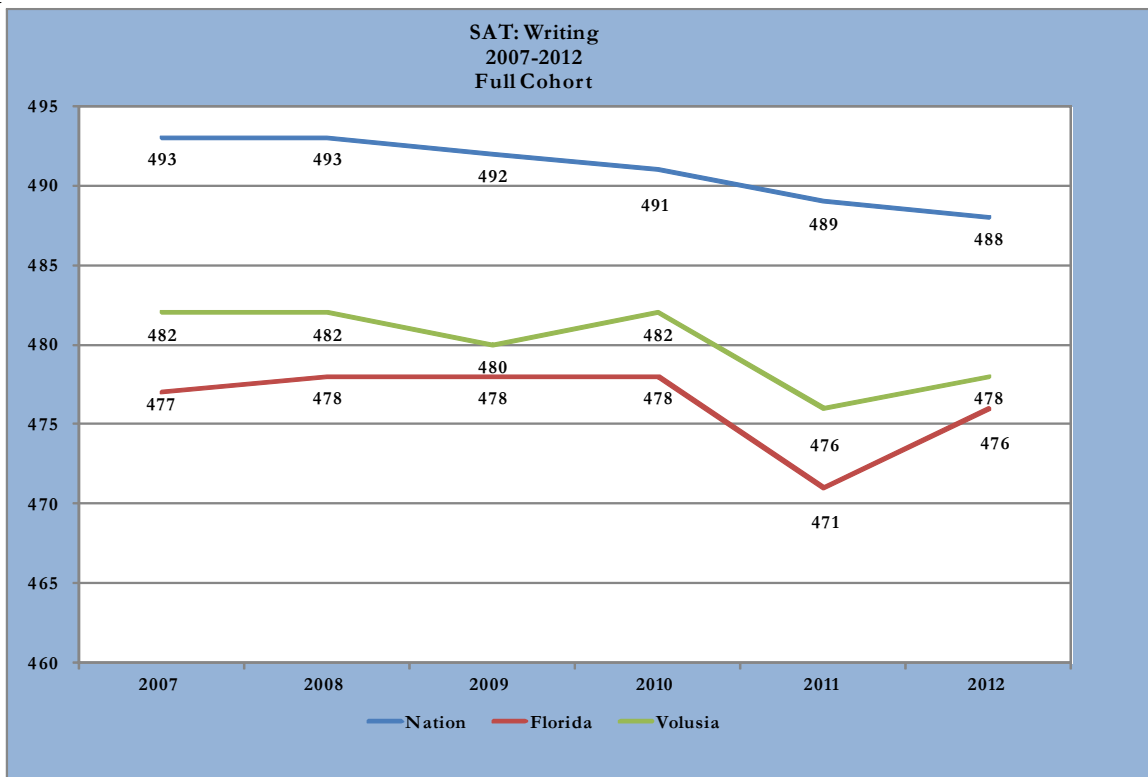
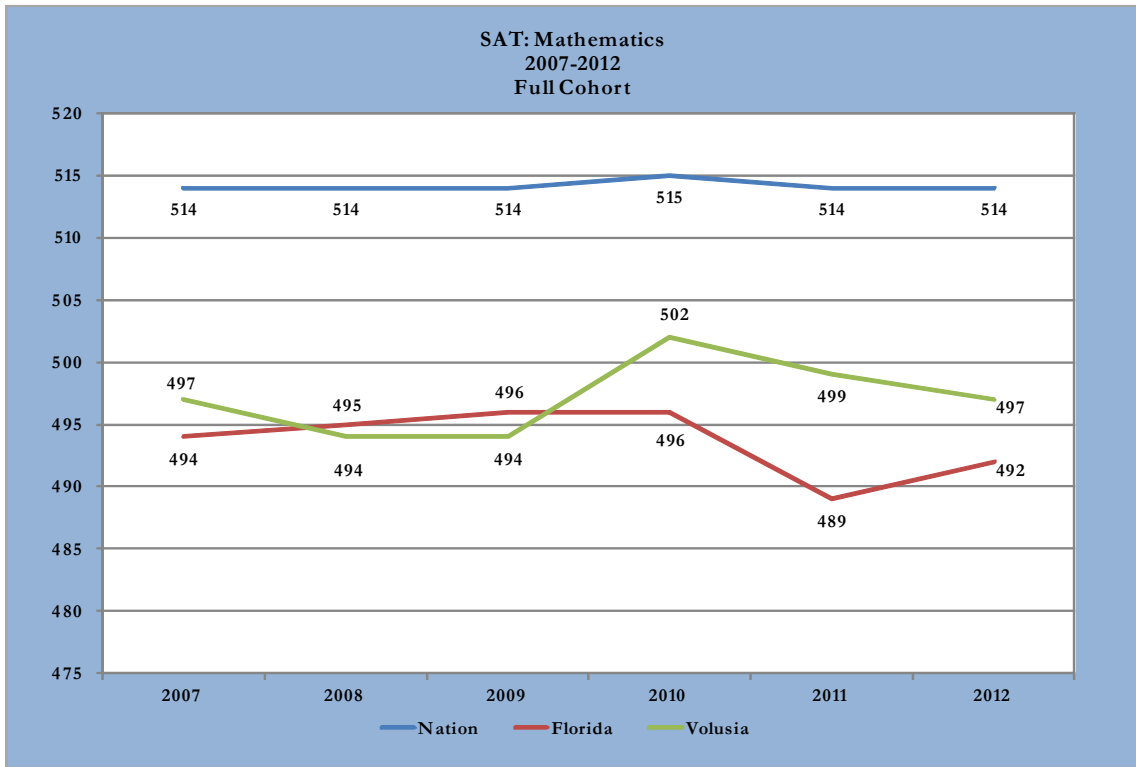
	2007*	2008*	2009*	2010*	2011*	2012*
	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>
Nation	1508	1507	1505	1506	1500	1498
Florida	1466	1468	1469	1469	1447	1460
Volusia	1478	1477	1472	1485	1473	1475

\*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. In the spring of 2006, significant structural changes were made to the SAT, including an additional writing component. The reporting of SAT scores changed dramatically in the spring of 2011. The following graphs reflect adjusted scores from 2007 through 2012. 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, Mathematics and Writing in 2012. Volusia also outperformed the nation in Reading.



# Performance Accomplishments



# Performance Accomplishments

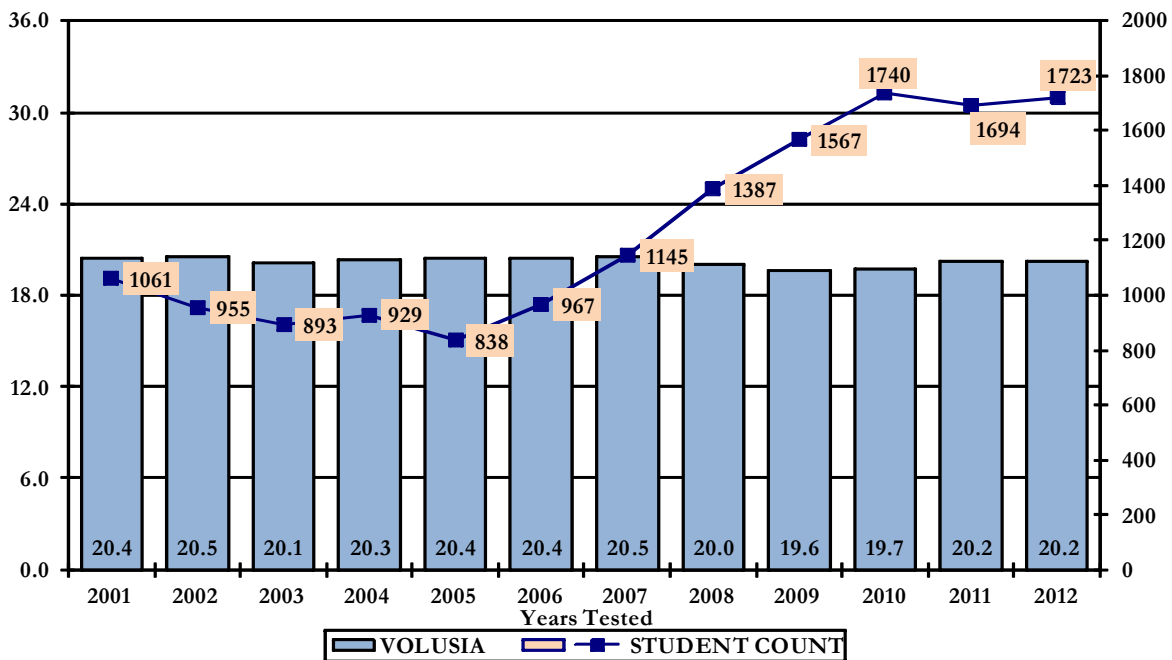
## American College Test (ACT) Combined Scores

	2008	2009	2010	2011	2012
	Mean	Mean	Mean	Mean	Mean
Nation	21.1	21.1	21.0	21.1	21.1
Florida	19.8	19.5	19.5	19.6	19.8
Volusia	20.0	19.6	19.7	20.2	20.2
# of Test-Takers	1387	1567	1740	1694	1723

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.

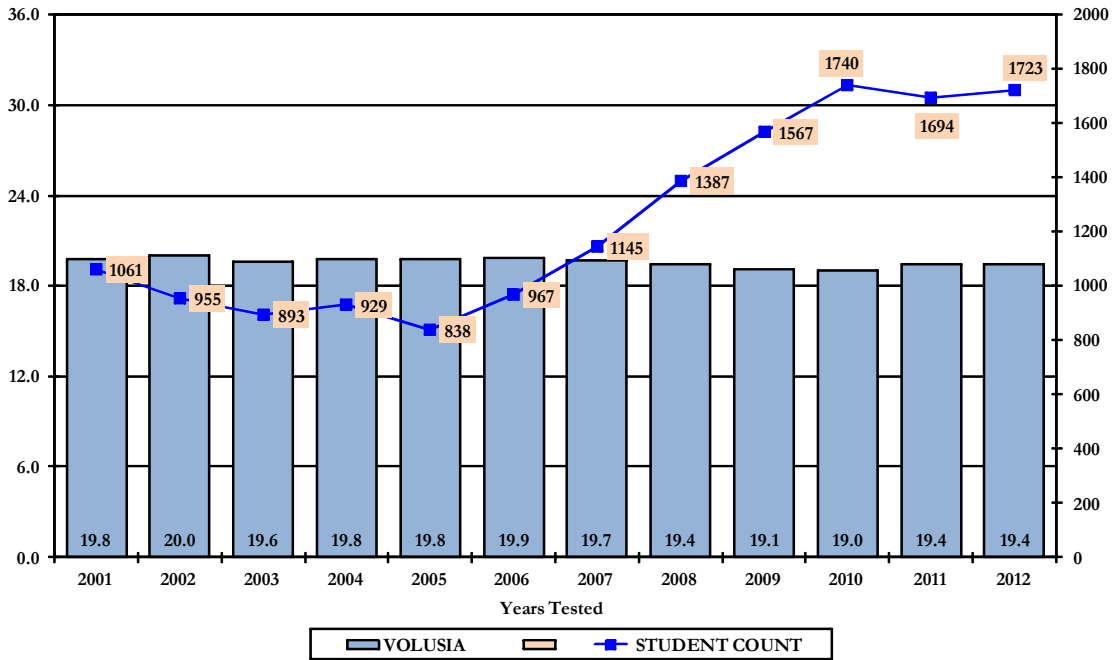
In 2012, 1,723 students took the ACT, compared to 1061 in 2001. Participation in this test has increased while performance is relatively stable. ACT scores in the area of mathematics fell slightly from 20.3 to 20.2 in 2012, while ACT scores in English remained steady at 19.4.

### ACT COMPOSITE SCORES

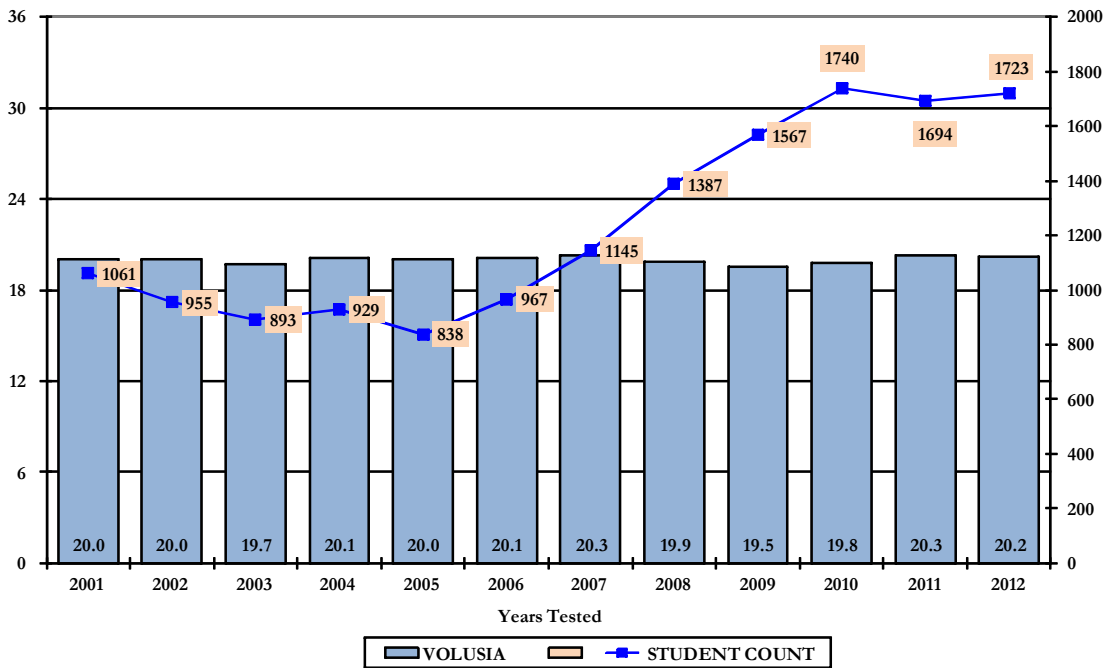


# Performance Accomplishments

## ACT ENGLISH SCORES



## ACT MATHEMATICS SCORES





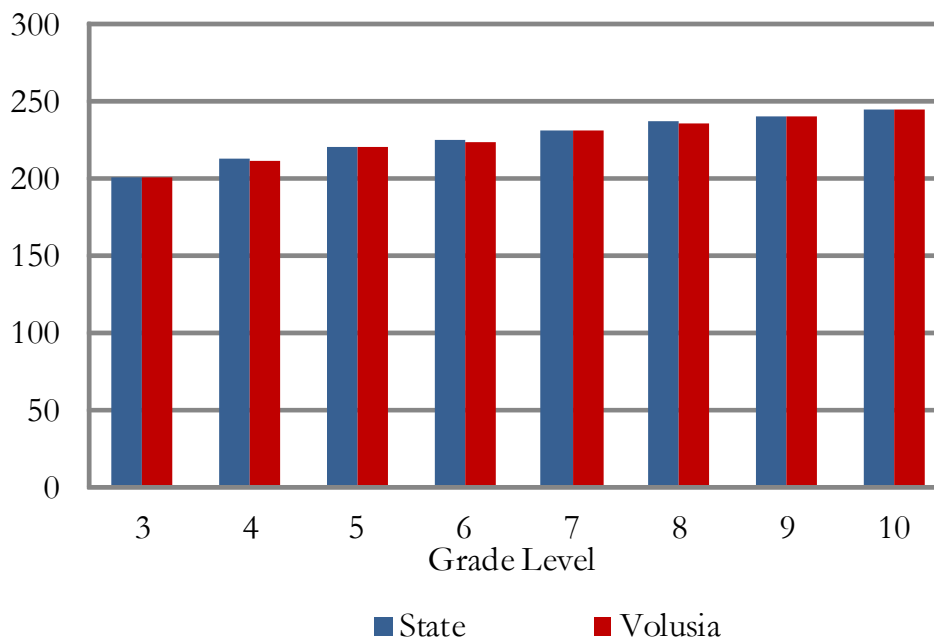
# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

### FCAT Reading Assessment

Each spring, students in grades 3 through 10 take the Florida Comprehensive Assessment Test in reading and mathematics. 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.

### Reading Achievement 2012



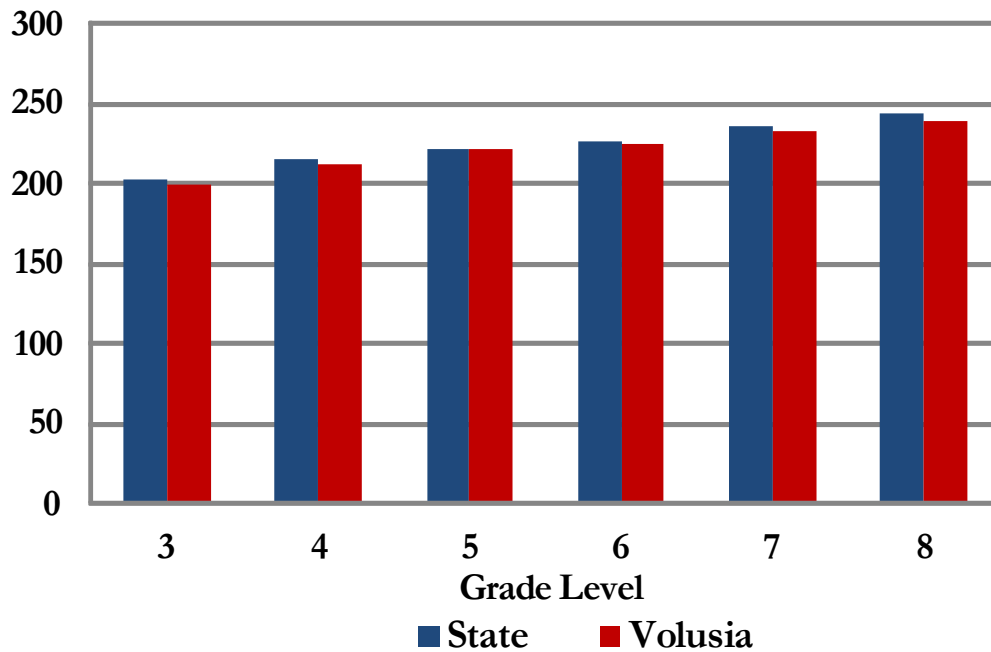
# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

### FCAT 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 and grade 10 took 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, although slightly lower in most grade levels, to the average state score.

### Math Achievement 2012



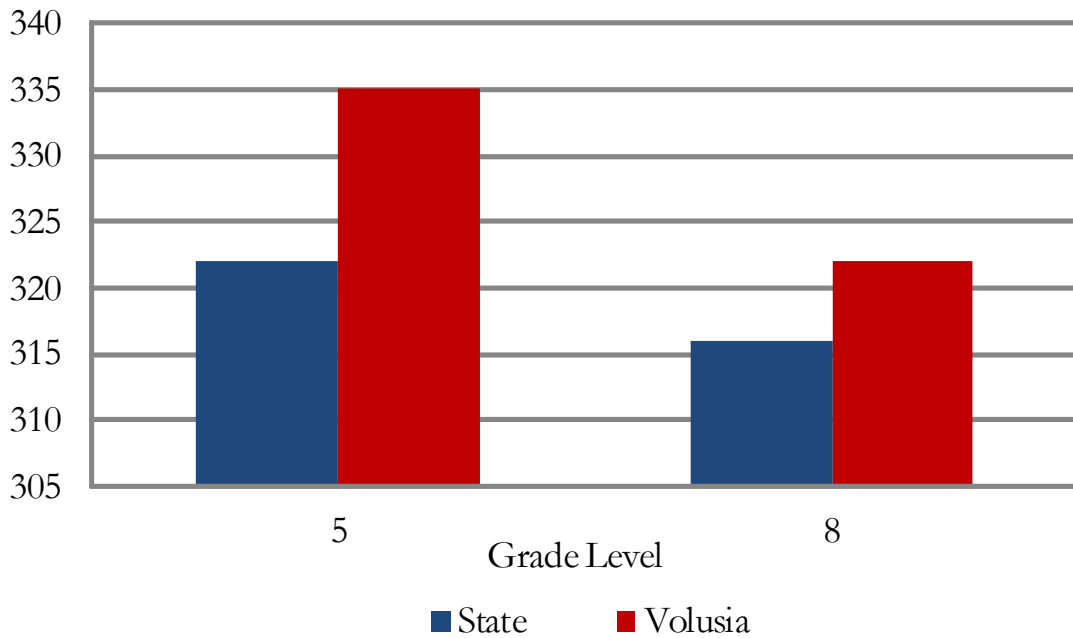
# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

### FCAT SSS 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 was administered in 2011.

### Science Achievement 2012



# Performance Accomplishments

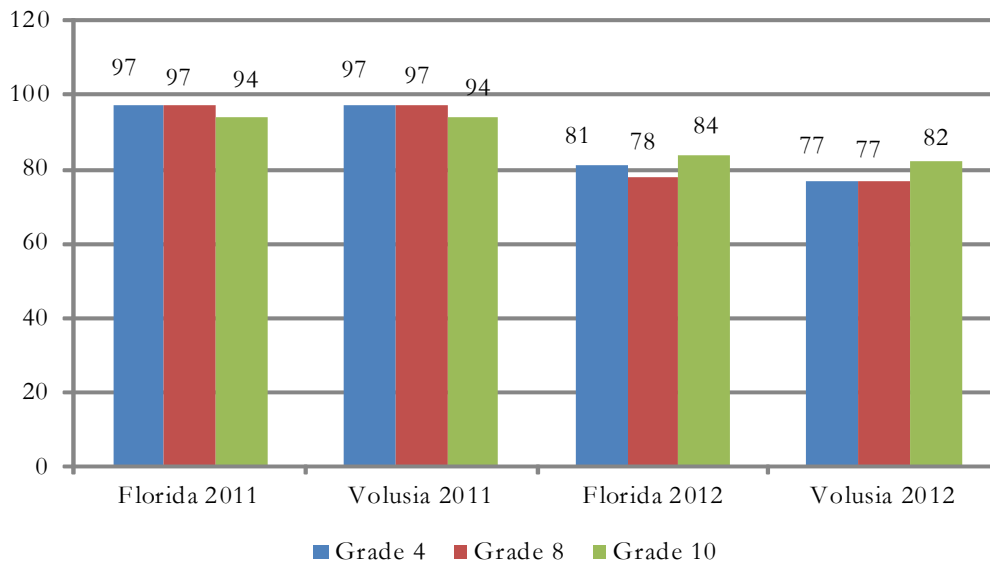
## Florida Comprehensive Assessment Test (FCAT)

### FCAT 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 2012, the state Board of Education had an emergency meeting to reduce the cut scores on the writing test for proficiency. This was due to unanticipated impacts of a more rigorous grading procedure. Therefore, the 2012 writing proficiency is based on a 3.0 rather than the 4.0 that has been in place for several years. Volusia was below the state in all three grade levels tested.

FCAT Writing Assessment						
	Grade 4		Grade 8		Grade 10	
	3.0 & above	4.0 and above	3.0 & above	4.0 and above	3.0 & above	4.0 and above
2011						
Florida	97%	81%	97%	82%	94%	75%
Volusia	97%	78%	97%	82%	97%	72%
2012						
Florida	81%	27%	78%	33%	84%	38%
Volusia	77%	22%	77%	34%	82%	33%

### FCAT Writing Percent 3 and Higher

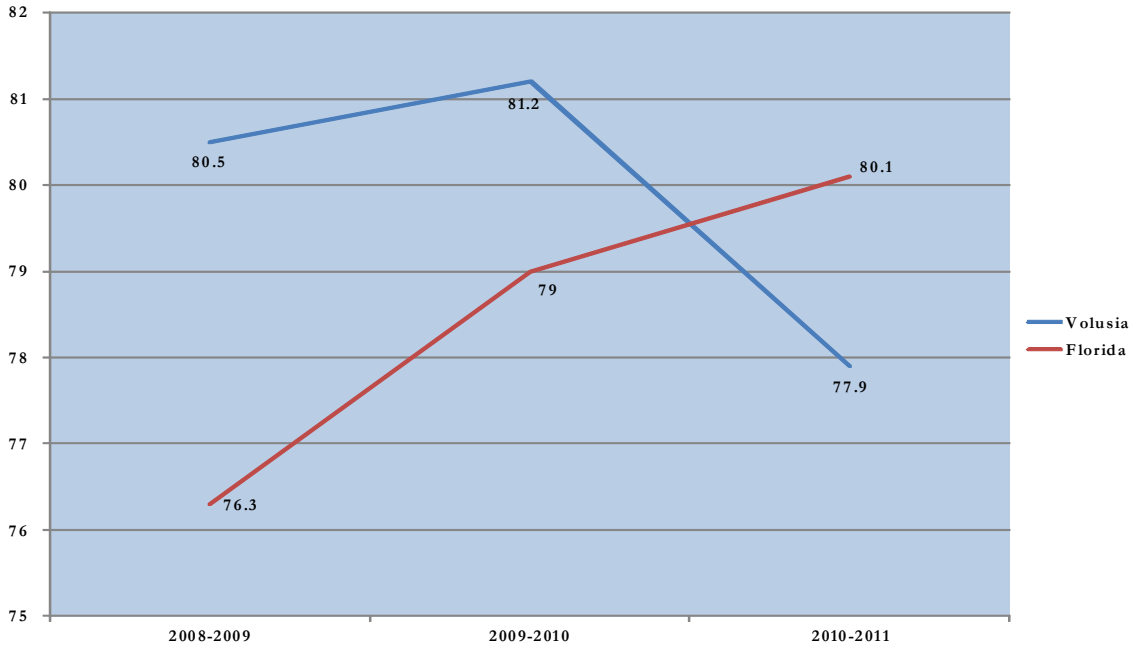


# Performance Accomplishments

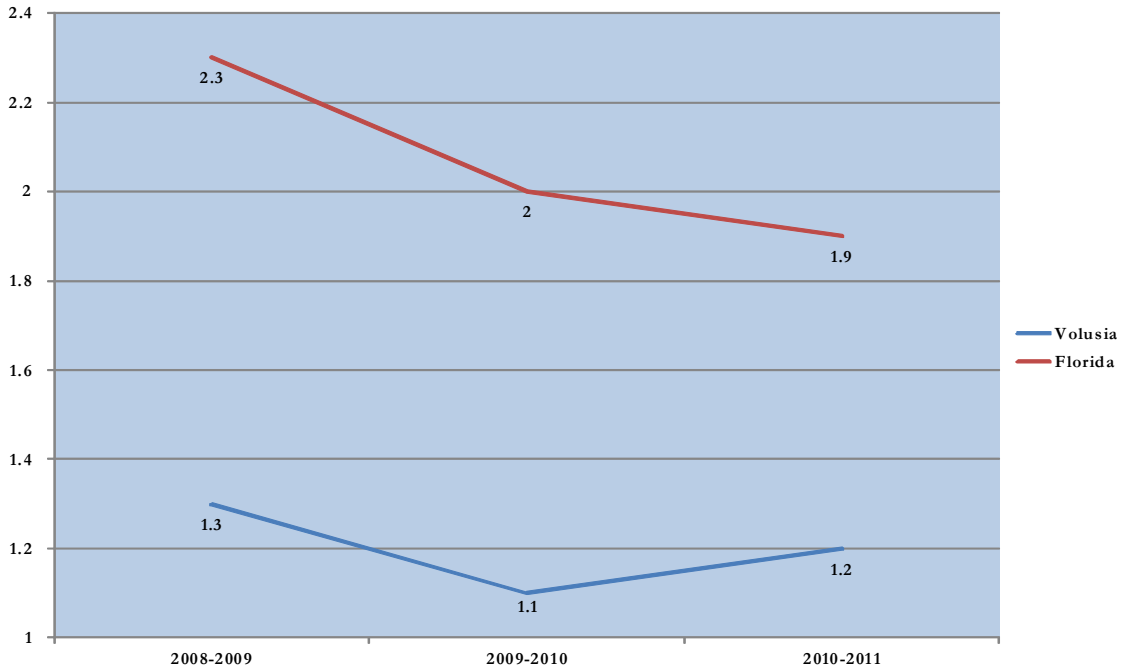
## Graduation and Drop-Out Rates

Graduation rates are important public school accountability measures. For the past several years, Volusia has used the National Governors Rate (NGA) to calculate the Graduation Rate. However, this year for the first time the Graduation Rate will be calculated using the Federal Uniform Rate. This rate does not count any students who withdrew to Adult Education programs and, therefore, will be much different than the NGA calculation. Drop-out rates had a slight increase from 1.3 percent in 2010 to 1.2 percent in 2011. Graduation and Drop-out Rates for 2012 will be available later in the year.

NGA Rates: Three-Year Trend with Volusia to Florida Comparison



Dropout Rates: Three-Year Trend with Volusia to Florida Comparison

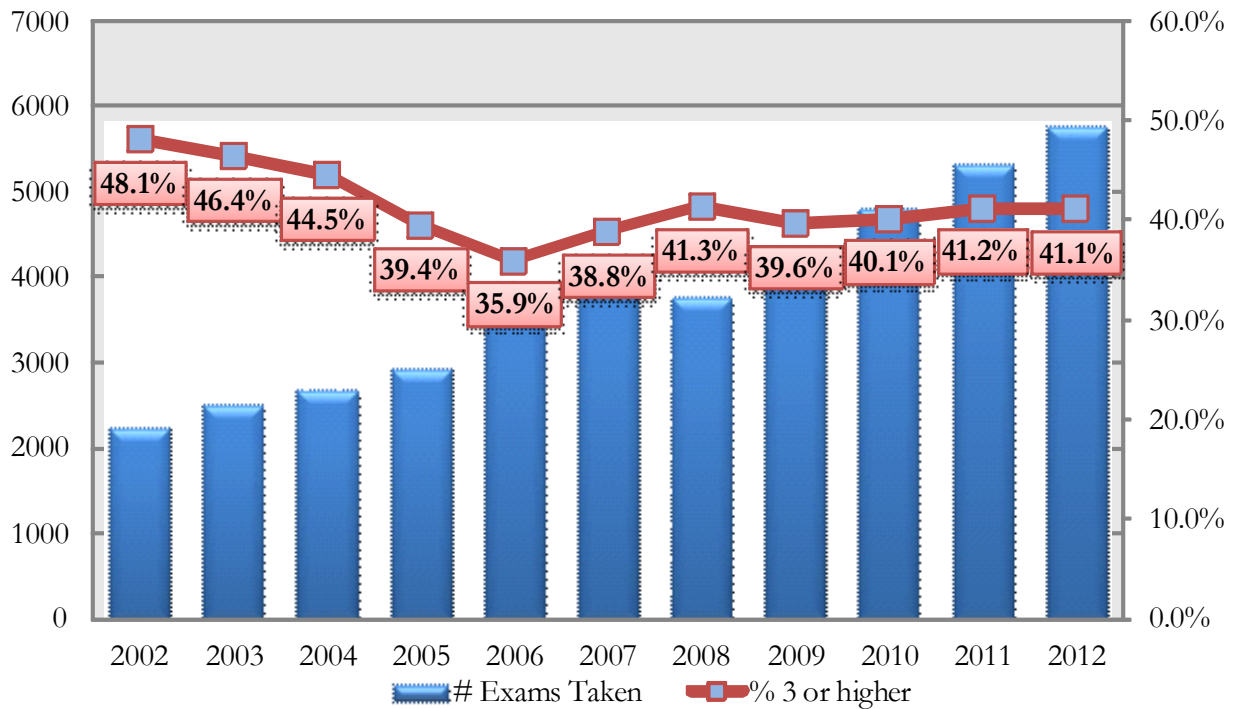


# Performance Accomplishments

## Advanced Placement Growth and Performance 2002 to 2012

Over the last ten years, the number of Advanced Placement exams taken by students in Volusia County has increased from 2,243 to 5,770. At the same time, performance, as defined by students scoring three or higher, declined until 2006 when both the number of exams and passing rates both took upward leaps. In 2012, 5,770 exams were administered with a passing rate of 41.1 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: 2002 to 2012**



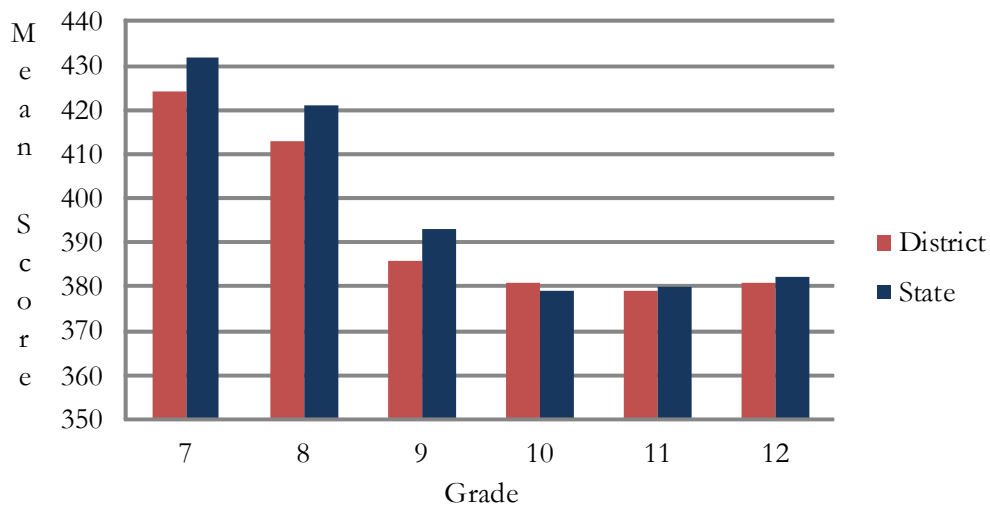
# Performance Accomplishments

## End-of-Course Tests

### Algebra End-of-Course

In 2011, the Algebra I EOC was administered to Volusia students enrolled in Algebra International Baccalaureate, Algebra I and Algebra I Honors. The state reported the scores on a T-Scale. In December of 2011, the State Board of Education set Achievement Levels and scale ranges for the Algebra I EOC. The Spring 2012 Algebra results were reported using the new scale scores and Achievement Levels. Students entering 9th grade for the first time 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 performed below the state in all grade levels with the exception of 10th grade.

2011-2012 Algebra EOC

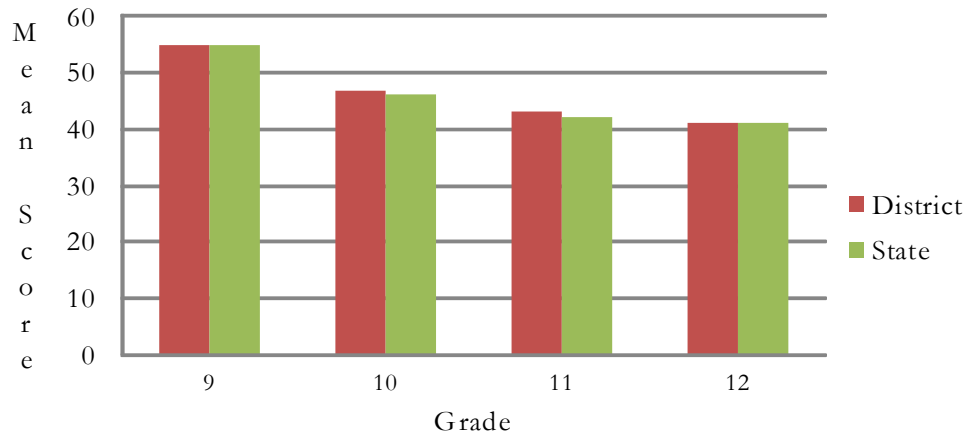


# Performance Accomplishments

## Geometry End-of-Course

The State of Florida instituted the Geometry EOC in 2011 as a field test. In 2012, all students enrolled in Geometry I and Geometry Honors participated in the Geometry EOC. The results were reported using a T-score. A scale and proficiency levels will be established for the 2013 test. Volusia outperformed the state in 10th and 11th grades. In 9th and 12th grades, Volusia performed equally as well as the state.

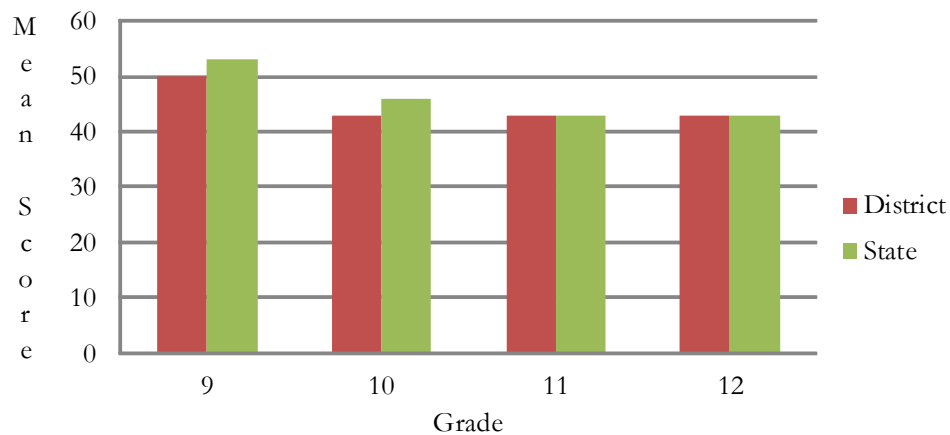
### 2011-2012 Geometry EOC



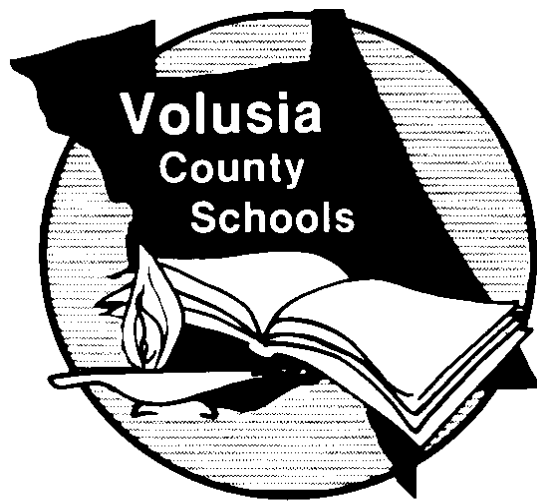
## Biology End-of-Course

The state of Florida instituted the Biology EOC in 2011 as a field test. In 2012, all students enrolled in Biology I and Biology I Honors participated in the Biology EOC. The results were reported using a T-score. A scale and proficiency levels will be established for the 2013 test. Volusia performed at par with the state in 11th and 12th grades. However, in 9th and 10th grades, Volusia performed slightly below the state.

### 2011-2012 Biology EOC





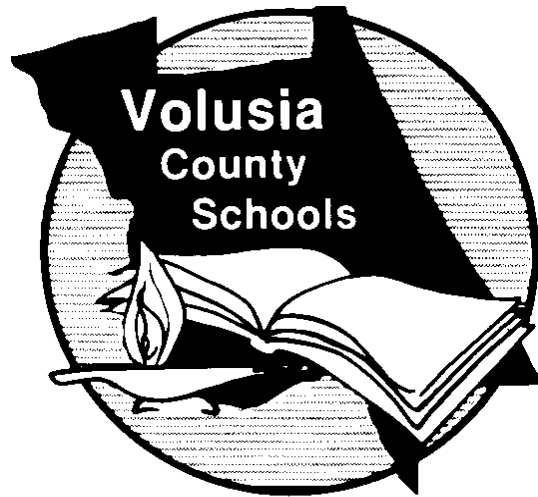


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# *Divisions*



# School Board

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

## Mission Statement

The mission of the charter school district of Volusia County 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

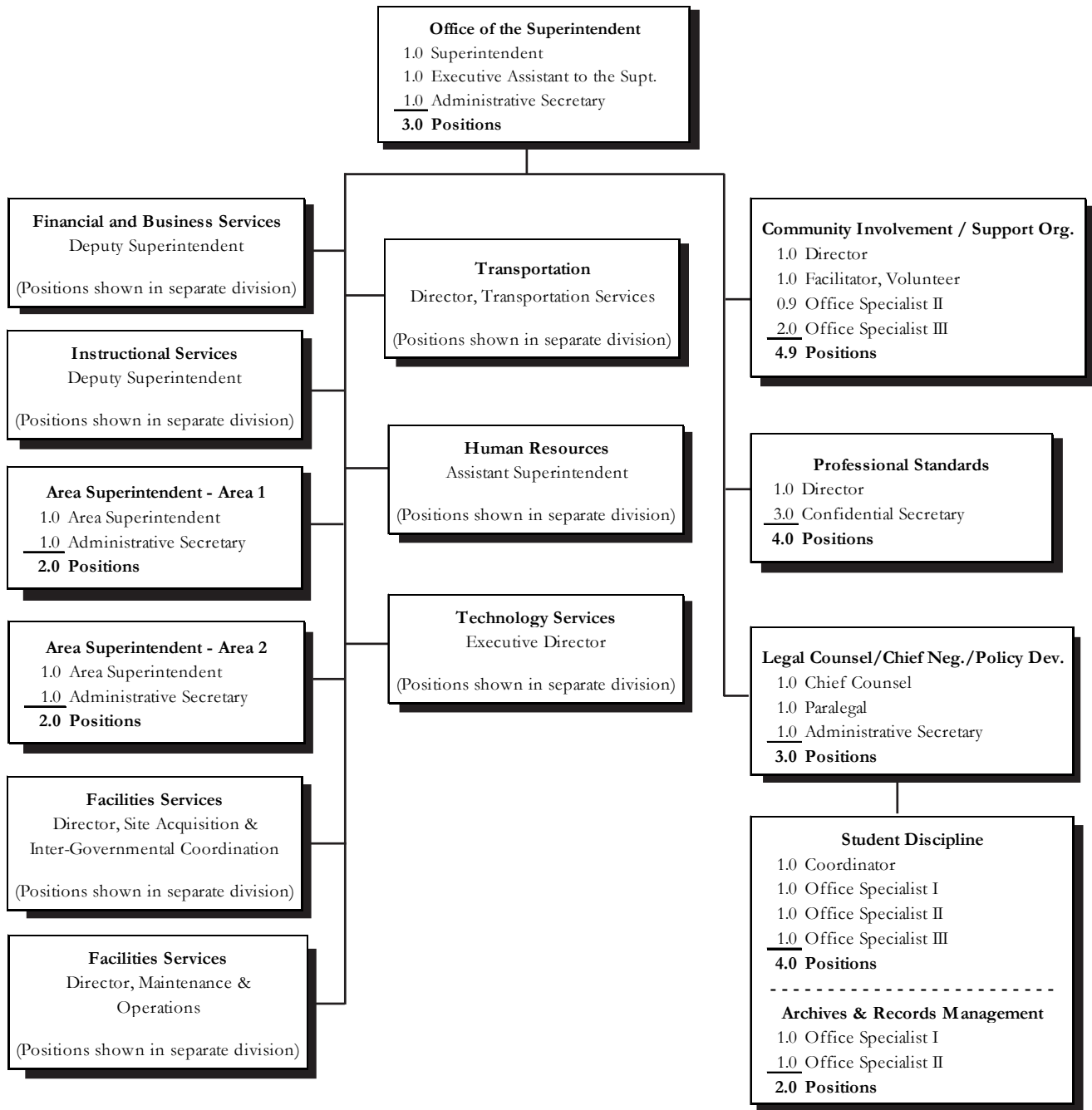
<b>Departments</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
School Board	\$ 363,502	\$ 346,527	\$ 349,141	\$ 346,102
<b>Total Departments</b>	<b>\$ 363,502</b>	<b>\$ 346,527</b>	<b>\$ 349,141</b>	<b>\$ 346,102</b>

<b>Expenditure Categories</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Salaries	\$ 219,059	\$ 219,059	\$ 219,936	\$ 219,936
Benefits	99,749	79,939	88,337	78,638
Purchased Services	6,873	6,715	5,080	6,715
Materials and Supplies	1,163	1,500	1,043	1,500
Other Expenses	36,657	39,314	34,745	39,313
<b>Total Expenditures</b>	<b>\$ 363,502</b>	<b>\$ 346,527</b>	<b>\$ 349,141</b>	<b>\$ 346,102</b>



# Office of the Superintendent



<b>Summary:</b>	
General Fund	24.9
Grants	-
<b>Total Positions</b>	<b>24.9</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. The College Board has recognized the school district for its student access to excellence initiatives. The Ford Foundation has named Volusia's Career Academy Program as one of the top five in the nation.

An aggressive 10-year construction plan began in January, 2002 with the passage of a voter-approved 15-year half-cent sales tax. Construction of the 10-year work program has been completed. Now that the school district has fulfilled the half-cent sales tax building program, the continued maintenance of the new and renovated facilities will become more of a challenge as capital revenue continues to decline. The implementation of class size at the classroom level, along with school enrollment decreases, will necessitate a focused and strategic evaluation of the impact of program placement, 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.



## 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 in a time of reduced funding and revenues and scarce resources
- Focusing on implementation of 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 and national Common Core 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 area principal meetings and teacher advisory council meetings
- Responding to student, parent, and staff inquiries and appeals



# Office of the Superintendent

## **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 for Labor Relations, Contract Services and Policy Development**

This office provides advice and counsel on all legal and policy issues in the day-to-day operation of the district. Other major functions include:

- Coordinating and reviewing amendments to school board policy and developing new policies
- Facilitating communication with employee organizations and serving as chief negotiator for the school district in the collective bargaining process
- Acting as a liaison between the school district and the School Board attorney as well as external legal services
- 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

## **FUTURES, Inc.: The Volusia County Schools Education Foundation**

FUTURES, Inc. provides an avenue for businesses and community leaders to develop positive and supportive relationship with 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 undertaken by the Futures board



# Office of the Superintendent

## Office of the Superintendent Division Budget

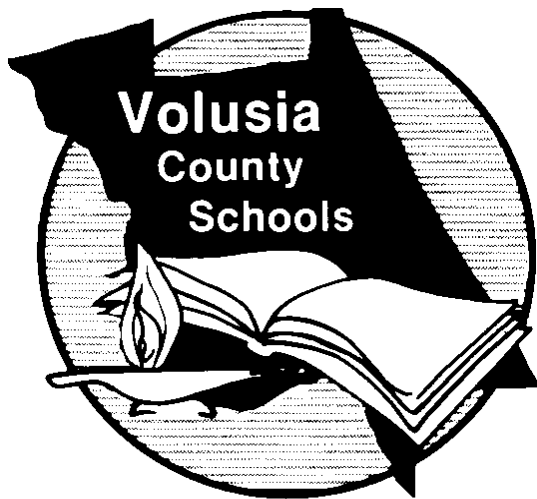
<b>Departments</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Archives and Records Management	\$ 115,240	\$ 119,362	\$ 124,424	\$ 117,769
Area Superintendents	424,109	400,528	446,140	404,094
Community Involv. / Support Organ.	283,698	287,124	277,109	291,536
Legal Counsel/Chief Neg./Policy Dev.	550,747	586,194	611,467	483,712
Office of the Superintendent	432,820	394,595	409,996	406,704
Professional Standards	267,884	241,127	248,594	259,791
Student Discipline and Juvenile Justice	299,250	295,811	329,539	221,017
<b>Total Departments</b>	<b>\$ 2,373,747</b>	<b>\$ 2,324,741</b>	<b>\$ 2,447,269</b>	<b>\$ 2,184,623</b>

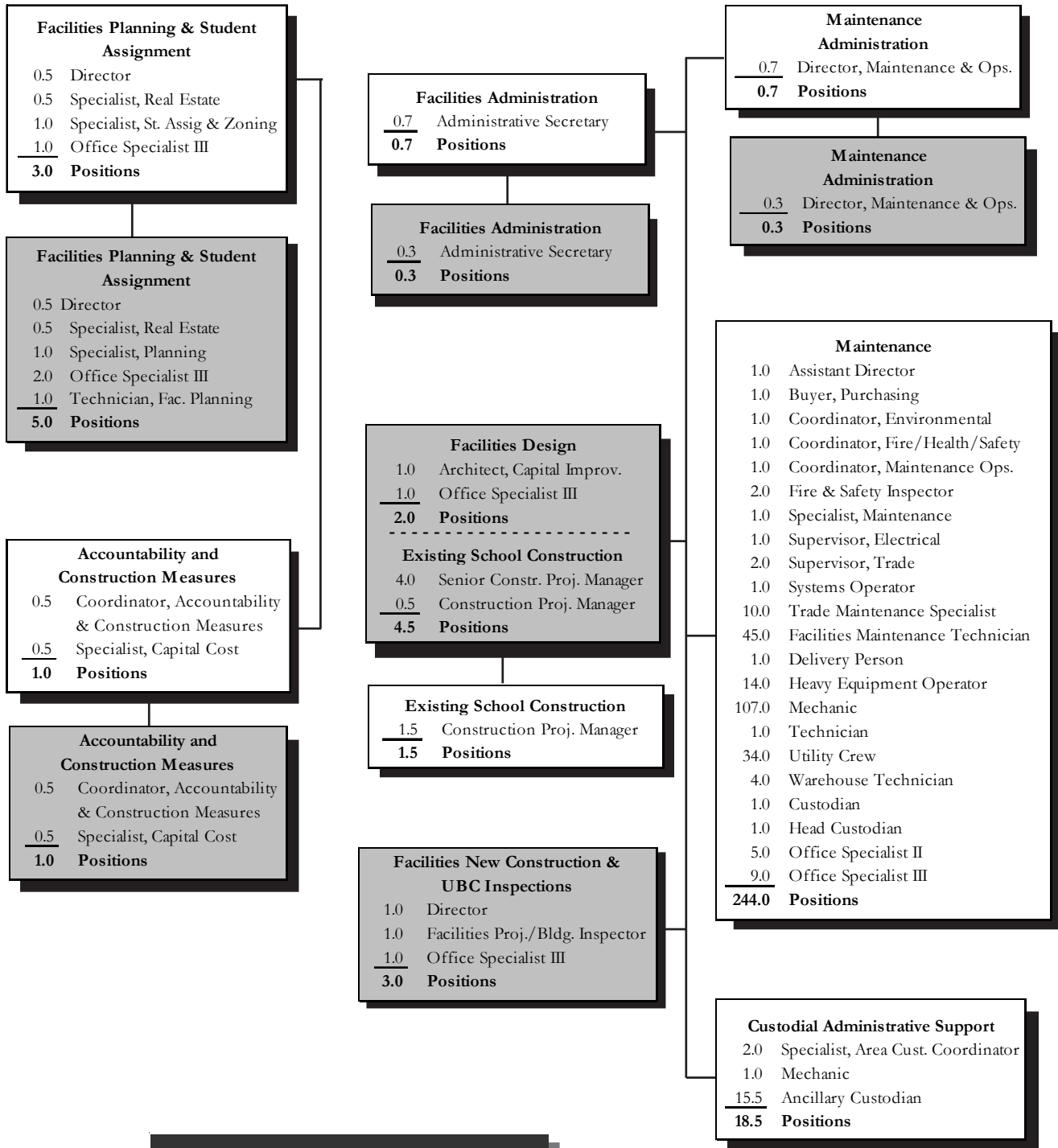
<b>Expenditure Categories</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Salaries	\$ 1,513,144	\$ 1,474,346	\$ 1,577,854	\$ 1,437,580
Benefits	482,219	397,311	404,631	398,811
Purchased Services	330,708	412,546	354,314	306,193
Energy Services	-	-	-	-
Materials and Supplies	11,295	10,842	12,737	12,342
Other Expenses	36,380	29,697	97,733	29,697
<b>Total Expenditures</b>	<b>\$ 2,373,747</b>	<b>\$ 2,324,741</b>	<b>\$ 2,447,269</b>	<b>\$ 2,184,623</b>







# Facilities Services



<b>Summary:</b>	
General Fund	269.4
Capital Fund	16.1
<b>Total Positions</b>	<b>285.5</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

The School District completed the building program this year that was funded by the voter approved half-cent sales tax in October, 2001. The building program supported community redevelopment and the needs of new residential growth by building new schools and renovating many existing ones. The remaining sales tax collections will go towards the remaining debt incurred by advancing the projects to early construction.

The District experienced another decline in student enrollment this year. The decline in student enrollment over the past five years marks a significant change in the enrollment trends from the last thirty years. The recession hit our county very hard with a very high number of residential foreclosures and a decrease in building activity. Property tax values and their resulting revenues dropped along with sales tax revenues and impact fee revenue. The capital building program has been re-evaluated as a result of demographic changes as well as declines in capital revenues. Many projects were cancelled. Class size and facility utilization, along with student enrollment changes have necessitated attendance boundaries and program placement to be reevaluated and changed in order to balance student population.

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 training of maintenance personnel continues to be a priority but the demands of the technology and systems found in the new construction and renovation will challenge the reduced staffing levels for maintenance. The maintenance department will place greater emphasis on preventive maintenance and its training program to enhance service and dependability.

The Facilities Department is challenged to continue to maintain the standards for facilities in Volusia County School District with the dramatic and continued decline in capital revenues.

## 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
- 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

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 career ladder skill requirements and audits
- Establishing 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

## **Facilities Construction, Maintenance & Operation - Areas and Responsibilities**

### **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

### **New Construction and Inspections**

- New school construction and project administration
- Building official/building code compliance plan reviews, permits, and inspections for all District construction projects
- Construction Plan Review

### **Architect and Capital Improvements**

- In-house architecture



# Facilities Services

- Project administration for additions and renovations to existing schools
- Budget, scheduling, scope development and construction oversight of projects at existing schools, costs from \$10,000 to \$50,000,000

## **Accountability and Capital Improvements**

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

## **Facilities -- Planning & Student Assignment**

### **Division Goals**

We will focus on optimal facility utilization by:

- Evaluating student assignment policies
- Recommending changes to balance student populations
- Diminishing reliance on portables
- Reviewing school use of space

### **Real Estate Services and Intergovernmental Coordination**

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

### **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 district-wide compliance of School Board Policies 202 and 203
- Implements School Choice through requests to attend schools outside of zoned attendance area



# Facilities Services

- Coordinates with the NCLB (No Child Left Behind), Special Needs Services, and Curriculum office regarding School Choice policies and procedures
- Establishes and modifies school attendance area boundaries, as necessary, for new schools and maximum utilization at existing schools
- Recommends relocation, expansion and placement of programs to ensure optimal utilization of school facilities

## Facilities Services Division Budget

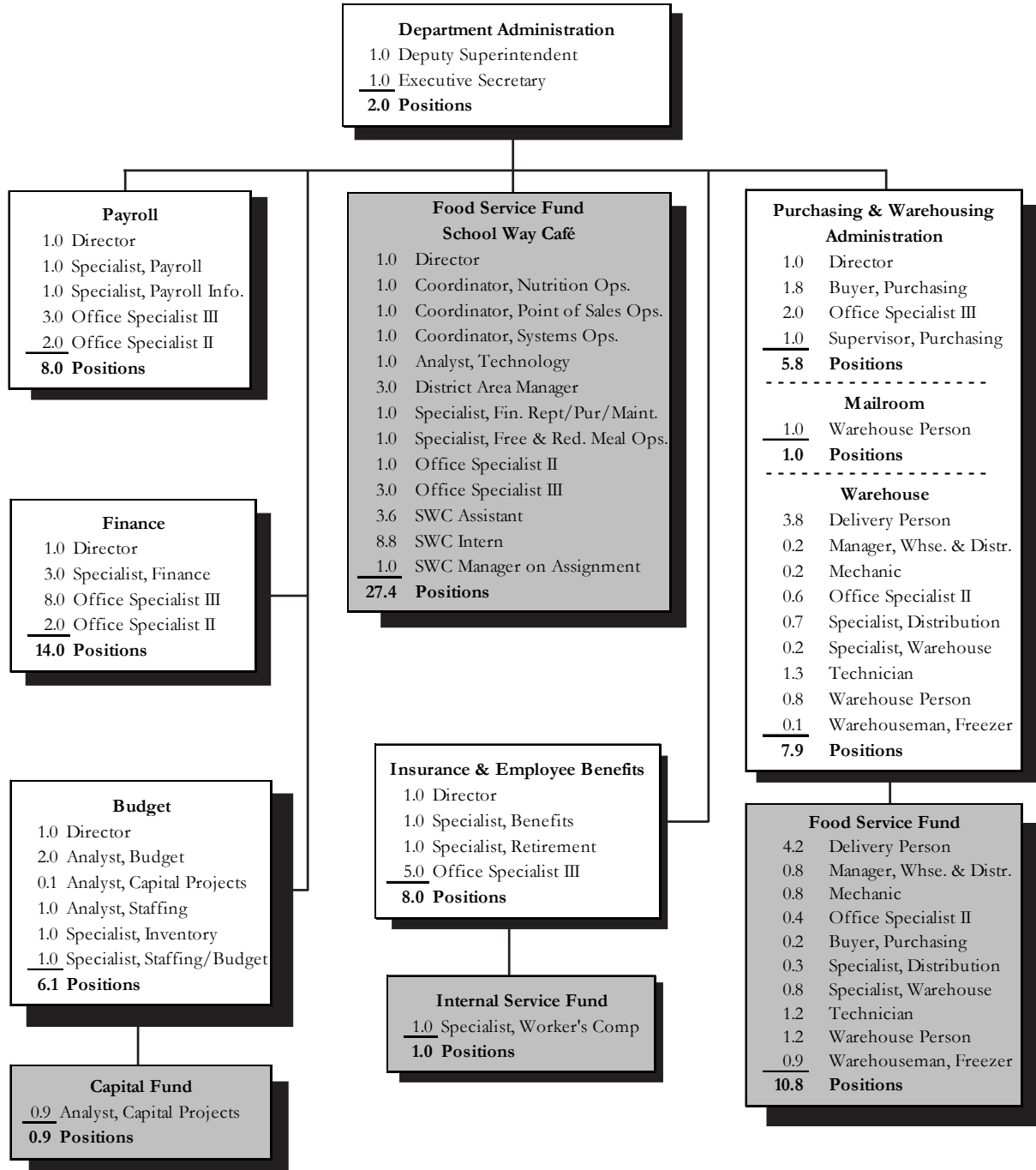
<b>Departments</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Custodial Administration Support	\$ 620,634	\$ 624,396	\$ 620,139	\$ 639,062
Facilities and Maintenance	15,611,899	17,113,283	16,008,330	16,628,260
<b>Total Departments</b>	<b>\$ 16,232,533</b>	<b>\$ 17,737,679</b>	<b>\$ 16,628,469</b>	<b>\$ 17,267,322</b>

<b>Expenditure Categories</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Salaries	\$ 9,245,079	\$ 9,836,894	\$ 9,352,651	\$ 9,816,408
Benefits	3,410,051	3,132,619	2,903,779	3,137,031
Purchased Services	1,264,535	2,305,857	1,781,373	1,879,187
Energy Services	129,582	368,790	161,776	179,790
Materials and Supplies	2,156,467	2,058,159	2,396,718	2,220,146
Capital Outlay	-	-	4,260	-
Other Expenses	26,820	35,360	27,912	34,760
<b>Total Expenditures</b>	<b>\$ 16,232,533</b>	<b>\$ 17,737,679</b>	<b>\$ 16,628,469</b>	<b>\$ 17,267,322</b>



# Financial Services



<b>Summary:</b>	
General Fund	52.8
Other Funds	40.1
<b>Total Positions</b>	<b>92.9</b>



## 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 approximately equal 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 referendum on an election ballot to increase local millages not to exceed 10 mills of the total millage generated by required local effort, discretionary, and capital ad valorem taxes.

The District Cost Differential (DCD) is a factor used to adjust the funding formula to reflect differing costs of living in the various districts throughout the state. The relatively low DCD for Volusia County has a significant impact on the school district's funding. Pursuant to this, several neighboring counties enjoy higher DCD's than Volusia County. Of the 24 major school districts (30,000+ students), Volusia County consistently ranks in the bottom quintile in the DCD calculation. The result of this funding adjustment makes staying competitive with revenue and salaries more challenging.

This fiscal year, the school district received \$383 million in 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 gone from \$8 million to \$6.3 million due to declining taxable values in Volusia County. The .25 millage will expire on June 30, 2013. The school district has placed a four (4) year 1 mill referendum on the November 2012 ballot for voter consideration.

The economic climate in Volusia County does 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. Although the trend seemed to slow down for the 2011-12 school year, the district fell short 611 students from budgeted projection. Home foreclosures have been significantly high in the county in the last four years. School taxable values continued their five-year downward spiral decreasing another \$2.4 billion from 2010-11 and 386 million in 2011-12.

In 2001, Volusia County voters approved a half-cent sales tax referendum for fifteen years to fund an approved ten-year 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





# Financial Services

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 were also reduced by nearly \$5 million for the second consecutive year and no further funding anticipated for the 2013-14 school year..

Another significant uncertainty continuing to face Volusia and all school districts in Florida is the implementation stage 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 remain to be a significant challenge to achieve compliance.

## **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
- Establish an aggressive Wellness Campaign for employees in concert with our health insurance carriers
- 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, and a 403(b) program and retirement. This department also handles the property, flood, fleet, student accident, catastrophic sports, petroleum liability, boiler & machinery, employee crime bond, house movers bond, and Workers' Compensation. Major functions of the Insurance and Employee Benefits Department are:

- Timely and accurate deductions for employees' benefits
- Timely and accurate payments to carriers for employees' premiums



# Financial Services

- Compliance with Federal and State Laws for COBRA, FMLA, IRS Section 125 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 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 stake-holder wellness through creating a model for continuous improvement
- Identifies revenue and establishes appropriations for the Child Nutrition program
- Serves more than 33,000 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 \$ .40 and reduced breakfast is \$.30.
- Provides federally subsidized after-school snacks in excess of 2,000 per day for qualifying schools and snacks for purchase to non-qualifying after-school programs
- Participants in the Summer Feeding Program
- Participates in the Fresh Fruit and Vegetable Program
- Monitors compliance with Federal, state and district regulations
- Provides nutrition education opportunities for students and program-related training opportunities for 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
  - Encouraging schools to become “Team Nutrition Schools”
  - Training staff in nutrition concepts
  - Offering fresh fruits, vegetables and other whole grain products daily
  - Suggesting alternative ideas for rewards and incentives to reduce the use of food as rewards and incentives in the classroom.



# Financial Services

## Financial Services Division Budget

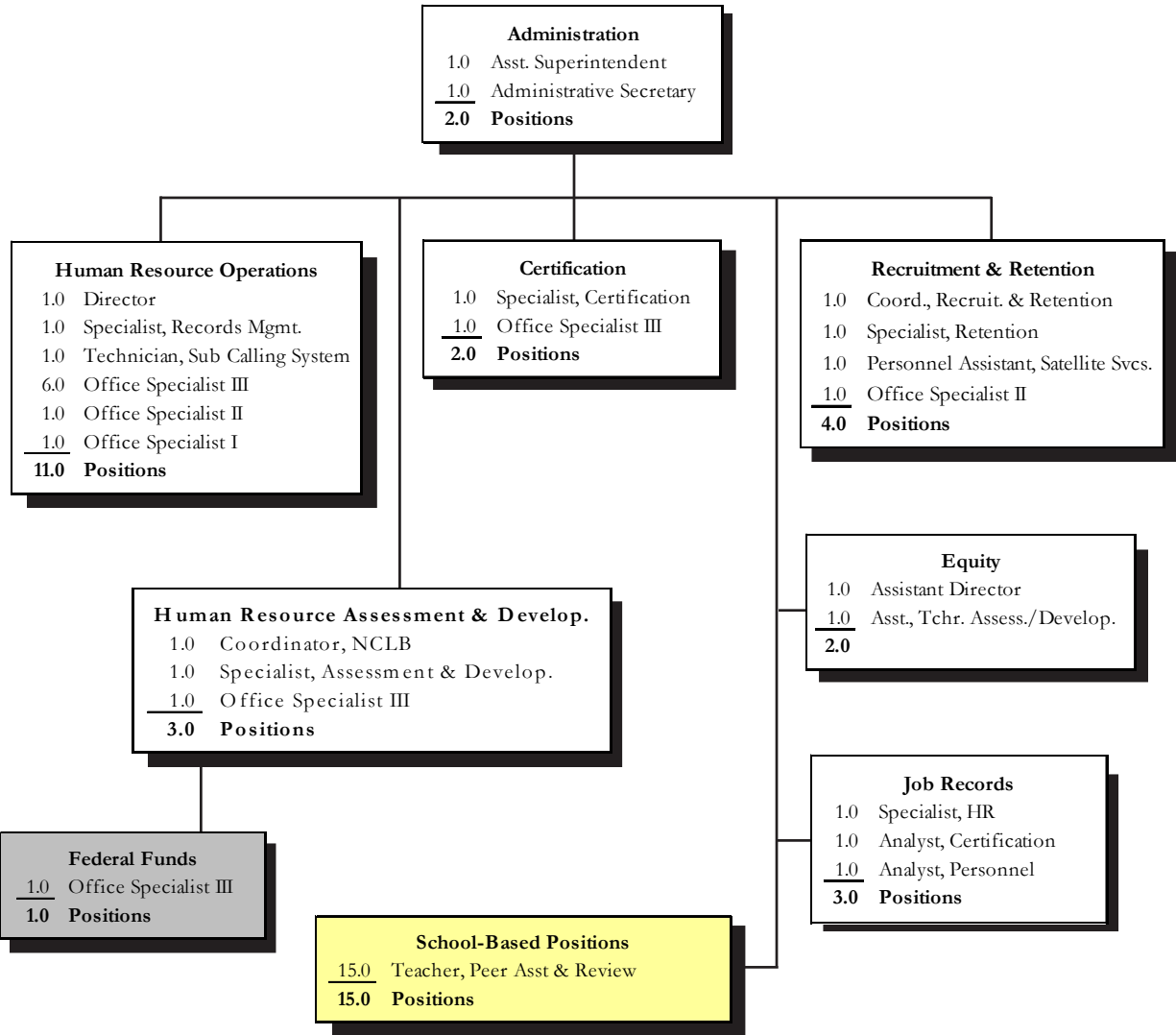
<b>Departments</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Administration	\$ 233,888	\$ 217,013	\$ 242,450	\$ 209,307
Budget Department	532,937	469,430	467,275	438,903
Finance Department	748,880	760,538	663,513	790,561
Insurance and Employee Benefits	440,260	415,727	390,282	432,490
Payroll Department	454,495	435,565	406,434	429,221
Student Accounting Services	9,538	-	-	-
Purchasing & Warehousing Administration	897,593	930,620	829,385	830,106
<b>Total Departments</b>	<b>\$ 3,317,592</b>	<b>\$ 3,228,894</b>	<b>\$ 2,999,339</b>	<b>\$ 3,130,588</b>

<b>Expenditure Categories</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Salaries	\$ 2,413,279	\$ 2,397,300	\$ 2,276,035	\$ 2,339,577
Benefits	809,671	693,583	596,527	668,427
Purchased Services	115,259	107,305	85,518	95,608
Materials and Supplies	(27,487)	20,431	14,360	16,581
Other Expenses	6,870	10,275	26,899	10,395
<b>Total Expenditures</b>	<b>\$ 3,317,592</b>	<b>\$ 3,228,894</b>	<b>\$ 2,999,339</b>	<b>\$ 3,130,588</b>



# Human Resources



<b>Summary:</b>	
General Fund	27.0
Federal Fund	1.0
<b>Total Positions</b>	<b>28.0</b>
School Based Positions	15.0



# 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 para-professionals 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, applicant testing and other employment practices to promote compliance with Florida statutes and regulations, as well as the policies adopted by the School Board. 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 princi-



pals 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 Operation 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 practiced to maintain the confidentiality of information contained in employees' personnel files and records.

Applicant testing ensures that prospective employees possess the basic skills for job success. This includes keyboarding and literacy assessment 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/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.

## **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





# Human Resources

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. This department also nurtures our future teachers through coordinating the district's Florida Future Educators of America (FFEA) program and senior internships. Employee recognition, communication, professional development and opportunities for growth are consistently our focus as we seek to retain high performing staff members.

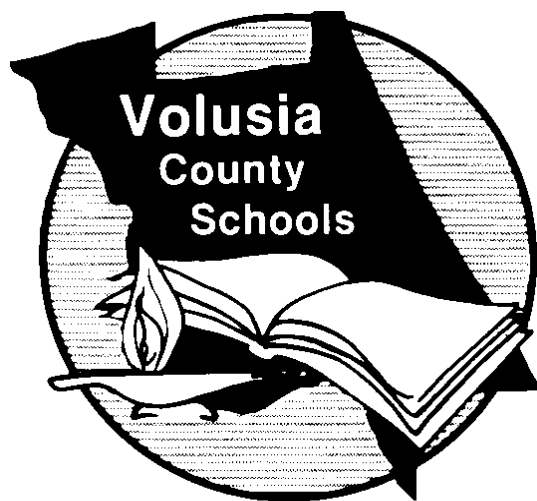
## Human Resources Division Budget

<b>Departments</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Human Resource Administration	\$ 1,911,363	\$ 1,804,708	\$ 1,784,390	\$ 1,761,269
<b>Total Departments</b>	<b>\$ 1,911,363</b>	<b>\$ 1,804,708</b>	<b>\$ 1,784,390</b>	<b>\$ 1,761,269</b>

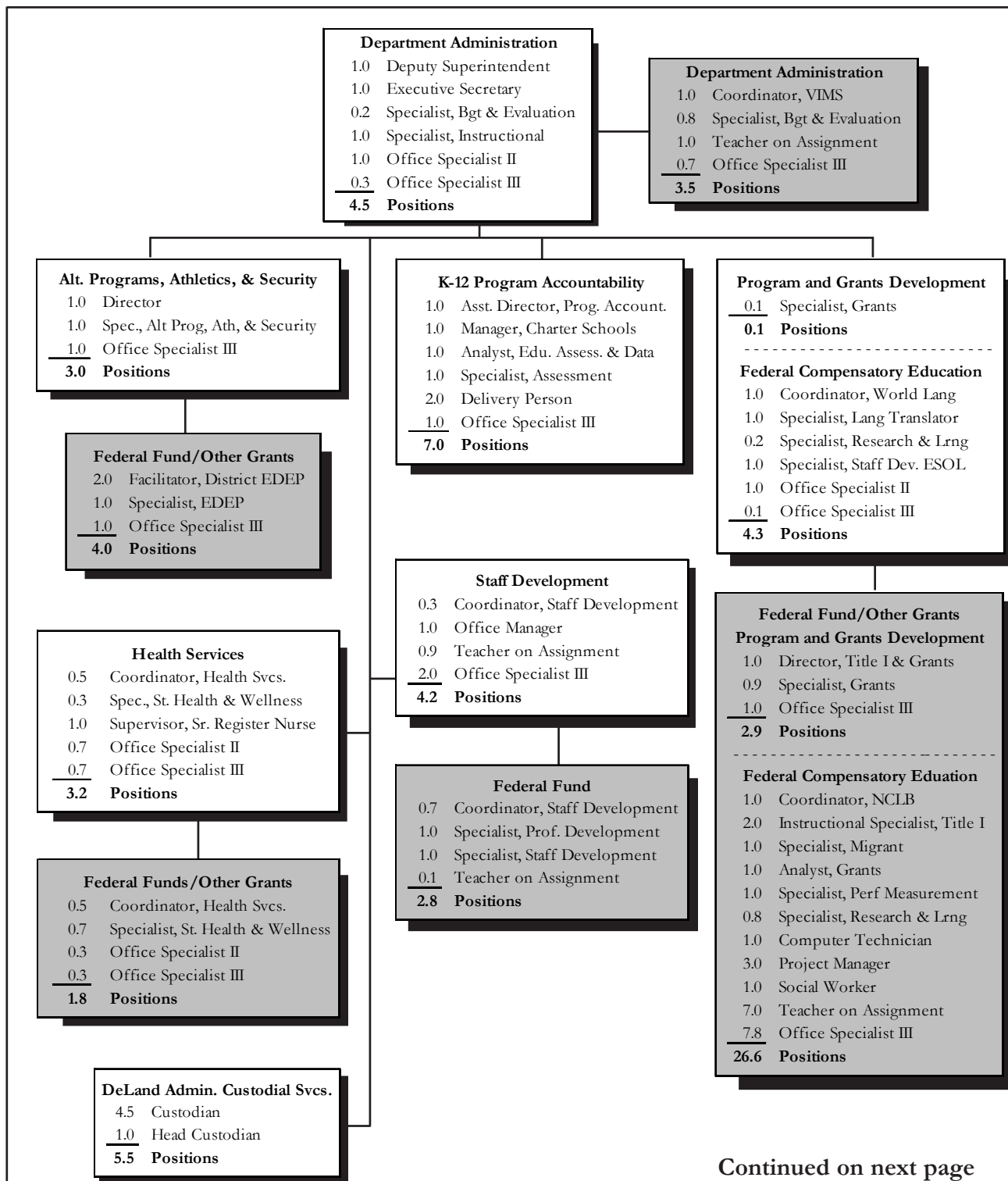
  

<b>Expenditure Categories</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Salaries	\$ 1,402,622	\$ 1,381,572	\$ 1,370,620	\$ 1,346,065
Benefits	463,008	375,975	369,537	368,731
Purchased Services	19,326	28,188	24,396	25,499
Materials and Supplies	18,615	17,404	17,297	19,404
Other Expenses	7,793	1,570	2,540	1,570
<b>Total Expenditures</b>	<b>\$ 1,911,363</b>	<b>\$ 1,804,708</b>	<b>\$ 1,784,390</b>	<b>\$ 1,761,269</b>





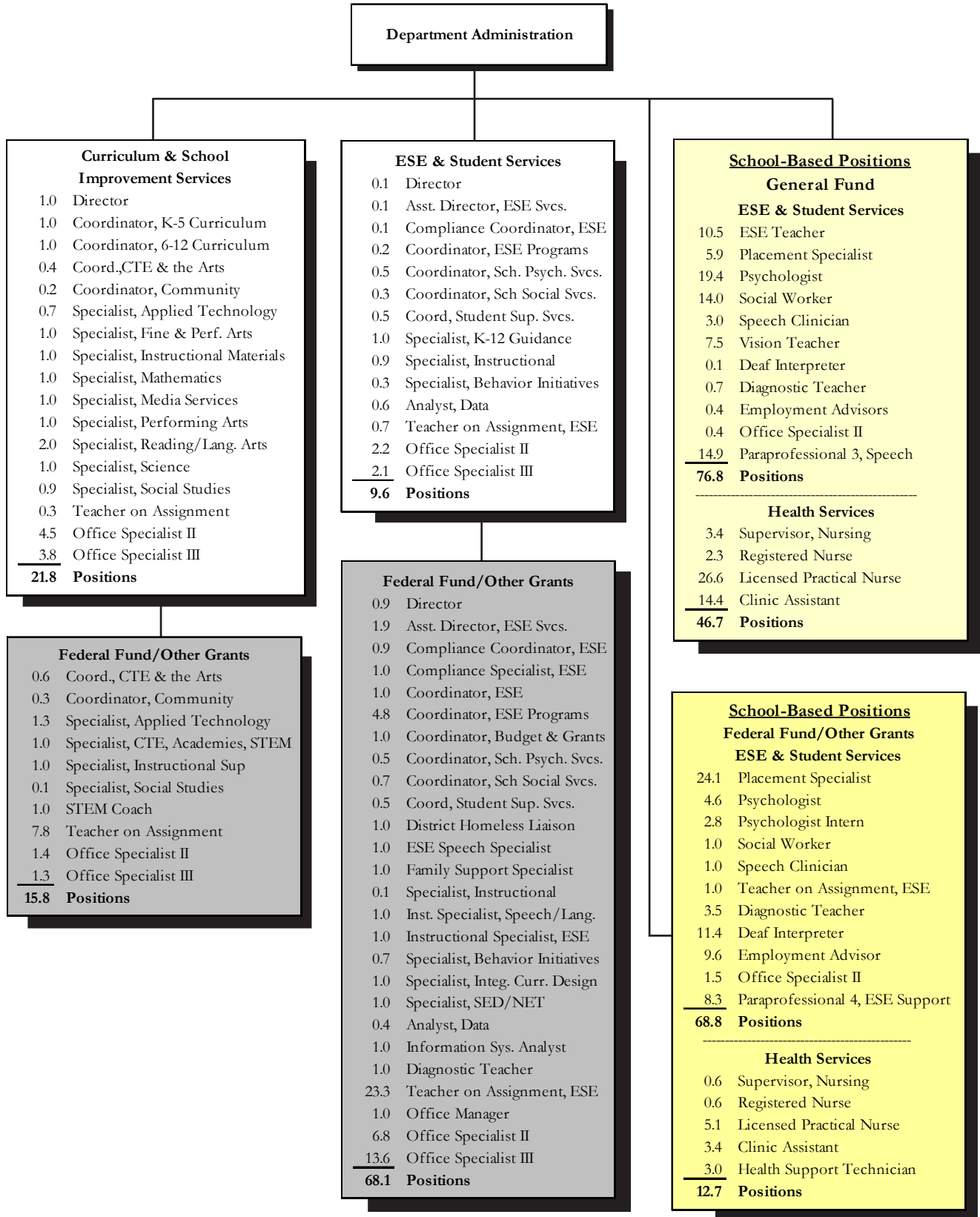
# Instructional Services



Continued on next page

<b>Summary:</b>	
General Fund	63.2
Federal Fund/Other Grants	125.5
<b>Total Positions</b>	<b>188.7</b>
School-Based Positions	205.0





# Instructional Services

## Division Mission

The mission of the Instructional Services Division is to increase student achievement. To that end, instructional and curriculum program areas have been identified for targeted schools with a specific focus on K-12 Math and closing the achievement gap in lower quartile reading.

## 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 the data indicate to have the greatest need. For the 2011-12 school year, additional training and instructional support will focus specifically in the areas of K-12 mathematics and high school reading.

The Division of Instructional Services continues an initiative utilizing a Proficiency Model that provides 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. We have target goals and specific programs designed to provide a significant increase in the percentage of students with access to and successful completion of our most rigorous program of study.

The Division provides the leadership in district and school security, maintaining a working daily relationship with federal, state and local authorities having responsibilities for homeland security.

## Division Goals

- Provide an instructional climate where academic excellence is supported by a comprehensive curriculum, accountability measures and continuous monitoring of instruction and student achievement
- Provide an instructional climate where a plan for closing the achievement gap for all students is in place, supported, and monitored
- Provide an instructional climate where high expectations and rigorous standards are communicated to instructional personnel and the implementation of effective instructional practices is insured
- Provide an instructional climate that emphasizes the necessity of regular, two-way communication with the students' families and the community in an atmosphere of mutual respect
- Continue oversight of the district's wellness policy for students
- Continuously evaluate the delivery of security services to school sites, transportation and district facilities

## Office of the Deputy Superintendent for Instructional Services

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



**The Director of Alternative Programs, Athletics and Security** 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 and district alternative education sites. Leadership and support area also given in the areas of athletics, safety and security, Teen Parent Program, and the Extended Day Enrichment Program.

**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 Support Services. Exceptional Student Education (ESE) district personnel oversee matters relating to IDEA budget, compliance, instruction, evaluation, supplemental curriculum, related services, program evaluations, State discretionary projects and communication with parents, teachers, general education, FDOE, advocates, and attorneys. Student Support 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.

**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 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.

## Department of Health Services

### Student Health and Wellness

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



# Instructional Services

- Assistance with complex or chronic health conditions, including tube-feedings, catherizations, and glucose monitoring
- Education and Training

## Instructional Services Division Budget

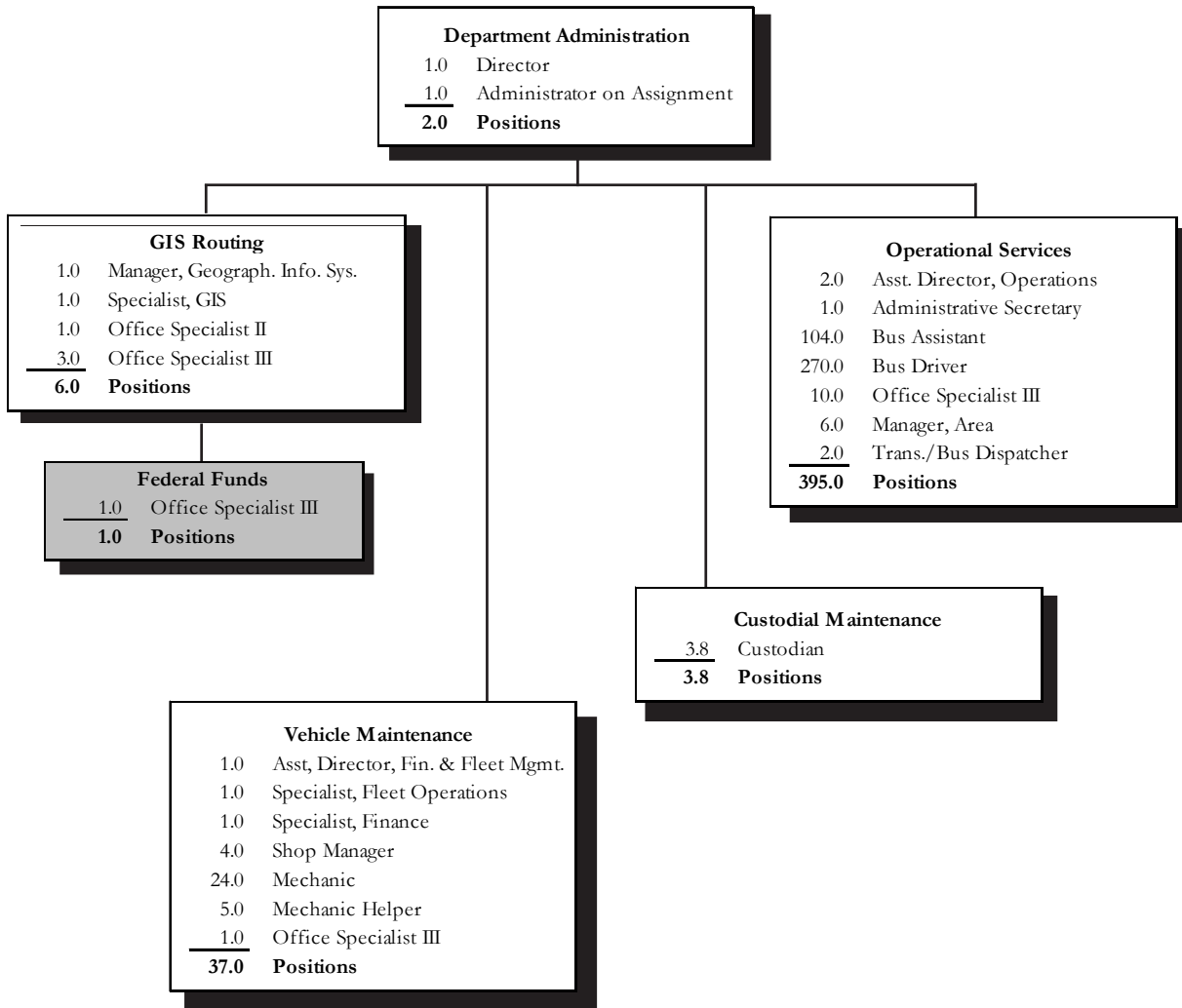
<b>Departments</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Alternative Programs, Athletics, & Security	\$ 225,666	\$ 198,291	\$ 181,262	\$ 210,503
Applied Technology / Community Ed.	64	-	-	-
Curriculum Development	1,865,527	1,813,772	1,783,756	1,598,811
Deland Administration Custodial Services	197,926	205,588	195,562	190,144
Federal Compensatory Education	5,611	4,264	4,146	262,368
Health Services	86,235	68,702	64,621	97,960
Program and Grants Development	36,508	35,534	35,393	37,459
School Improvement Services	242,594	228,755	195,528	354,589
Staff Dev./Media Services & Inst. Materials	603,421	732,144	732,689	308,228
Student Achievement	391,007	399,496	396,885	453,656
ESE & Student Services	2,803,767	5,694,000	4,439,126	4,917,297
<b>Total Departments</b>	<b>\$ 6,458,327</b>	<b>\$ 9,380,545</b>	<b>\$ 8,028,968</b>	<b>\$ 8,431,015</b>

<b>Expenditure Categories</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Salaries	\$ 4,703,840	\$ 7,133,303	\$ 6,181,782	\$ 6,401,901
Benefits	1,574,683	1,957,568	1,667,996	1,750,977
Purchased Services	132,293	211,086	137,931	196,440
Energy Services	-	-	77	-
Materials and Supplies	37,320	64,132	32,705	67,414
Capital Outlay	4,364	8,300	697	8,300
Other Expenses	5,827	6,157	7,780	5,983
<b>Total Expenditures</b>	<b>\$ 6,458,327</b>	<b>\$ 9,380,545</b>	<b>\$ 8,028,968</b>	<b>\$ 8,431,015</b>



# Student Transportation Services



<b>Summary:</b>	
General Fund	443.8
Federal Funds	<u>1.0</u>
<b>Total Positions</b>	<b>444.8</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), Florida State Statutes, Administrative Rules, Volusia County School Board Policies and Procedures, and Student Transportation Procedures
- The administrative team assures that transportation is provided for all eligible students to schools, educational centers and school related activities. Student Transportation Services participates in Joint Use Agreements with various agencies and supports county recreational programs for students
- The Director coordinates the Third Party CDL Tester Program for Volusia County Schools in accordance with Chapter 322.54 Florida Statutes which meets the standards for commercial driving licensing (CDL)
- Lead agency for the (VCSB) Field Operations Center supporting Emergency Support Services Function (ESF)1 functions within the County Emergency Operations Center
- Responsible for creating, training and on-going updates to the Transportation Safety and Security manual to include identified critical response team members
- Co-chair of the District Safe Operations Committee
- The administration actively participates in several Florida Association of Pupil Transportation (FAPT) Committees as Chairman, Co-chairman and general membership
- Responsible for maintaining FDOE audited records
- Responsible for recruitment, training and placement of all bus operators, attendants and vehicle repair technicians
- Coordinated the District Safety Initiative campaign in an effort to reduce students being injured while walking/biking to and from school
- Co-developed a Pedestrian/Bicycle/Bus Rider information pamphlet that was handed out to the schools to share with parents

## Training Services

- Provides continuous instructional and hands-on training to all department trainees and employees, and ensures a safe environment for all transported students and staff
- Responsible for the development of all training materials, including initial training and recertification training for all bus operators, bus attendants, technicians and instructional staff with a CDL
- Establish, conduct and track continuous Professional Development of staff

## Financial and Payroll Services

- Responsible for employee payroll for 443 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 228 routes and over 443 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 228 routes, and scheduling of all District school buses
- Staff manages and resolves complaints and concerns relating to routes, NCLB, conditional release offenders and homelessness.



# Student Transportation Services

- GIS Routing compiles and provides detailed demographic information for future student growth projections
- GIS Routing is responsible for the actual ridership process that supports student accountability on buses daily

## Emergency Management

- Provides technical assistance regarding issues of Emergency Management
- Maintains the district's National Incident Management System Certification Process.
- Liaison between parent, community agencies, governmental agencies, school based and district staff regarding Emergency Management issues for the district
- Works cooperatively with Volusia County Emergency Operations Center in relation to emergency management matters for the district.
- Participates in County Emergency Operations Center local full-scale exercises

## Student Transportation Services Division Budget

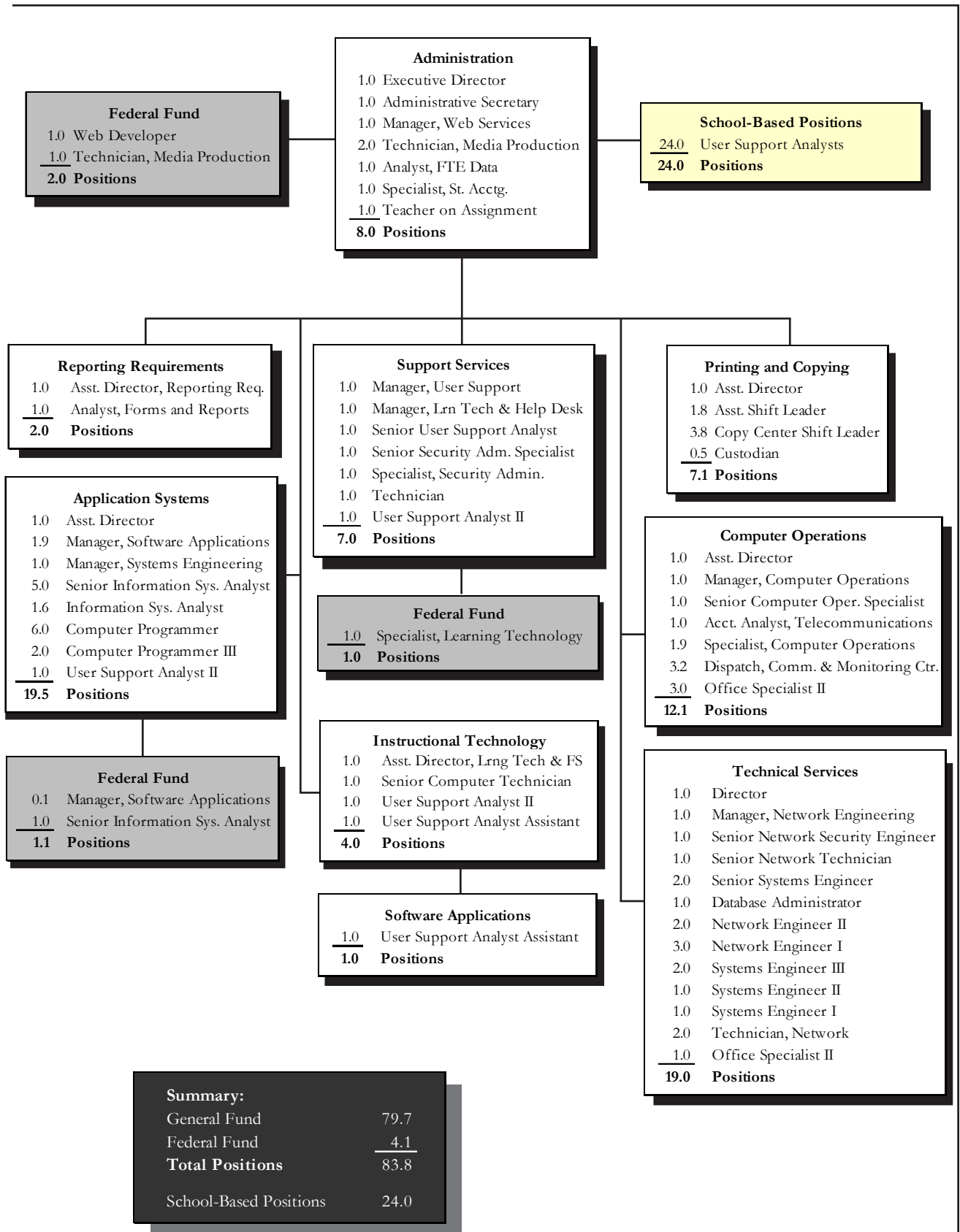
<b>Departments</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Student Transportation Services	\$ 14,863,561	\$ 17,304,135	\$ 14,832,396	\$ 16,727,585
<b>Total Departments</b>	<b>\$ 14,863,561</b>	<b>\$ 17,304,135</b>	<b>\$ 14,832,396</b>	<b>\$ 16,727,585</b>

<b>Expenditure Categories</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Salaries	\$ 8,349,062	\$ 8,792,179	\$ 8,340,109	\$ 8,830,917
Benefits	4,052,129	4,227,339	3,633,512	4,181,825
Purchased Services	100,311	232,777	173,648	228,804
Energy Services	1,871,937	3,548,000	1,990,397	2,982,200
Materials and Supplies	436,184	500,197	582,280	500,197
Capital Outlay	-	-	-	-
Other Expenses	53,938	3,642	112,450	3,642
<b>Total Expenditures</b>	<b>\$ 14,863,561</b>	<b>\$ 17,304,135</b>	<b>\$ 14,832,396</b>	<b>\$ 16,727,585</b>



# Technology Services



# Technology Services

## **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.

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 timelines. 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 21 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.



## **Systems & Networking Services**

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.

## **Applications Management & Development**

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.

## **Operational Services**

Central Data Center operations, Communications and Monitoring Center (CMC), Network Services and the Project Management Office are the four major functions provided by the Operational Services section of the division.

The central data center staff provides repetitive operational service functions for the division and monitors the health of the data center. Activities of the data center staff include printing of payroll checks, report cards, FTE reporting, and system backups as a few examples of the hundreds of routine functions that make up their daily schedule. This section operates regularly on a 24-hour work schedule.

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.

Communication and Monitoring Center (CMC) is housed at 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.

## **Reporting Requirements & Support Services**

The purpose of the reporting requirements 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



# Technology Services

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 homebuyers 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.

## **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.

## **Learning Technologies & Field Support**

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.



# Technology Services

## Technology Services Division Budget

<b>Departments</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Technology Services	\$ 8,296,168	\$ 9,487,637	\$ 8,098,802	\$ 9,595,271
Printing and Copying - Copy Center	-	101,351	(6,024)	286,425
<b>Total Departments</b>	<b>\$ 8,296,168</b>	<b>\$ 9,588,988</b>	<b>\$ 8,092,778</b>	<b>\$ 9,881,696</b>

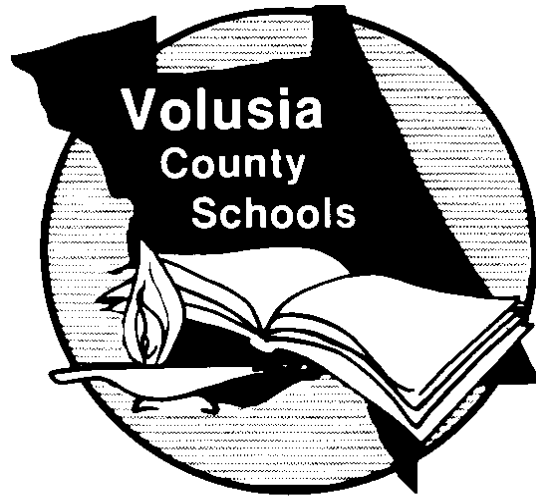
  

<b>Expenditure Categories</b>	<b>Actuals 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>
Salaries	\$ 5,101,656	\$ 5,044,833	\$ 4,844,172	\$ 5,151,390
Benefits	1,665,554	1,365,642	1,312,153	1,393,551
Purchased Services	841,861	2,106,967	1,154,861	2,360,455
Materials and Supplies	681,967	1,006,370	678,520	971,300
Capital Outlay	1,000	-	42,069	-
Other Expenses	4,131	65,177	61,003	5,000
<b>Total Expenditures</b>	<b>\$ 8,296,168</b>	<b>\$ 9,588,988</b>	<b>\$ 8,092,778</b>	<b>\$ 9,881,696</b>

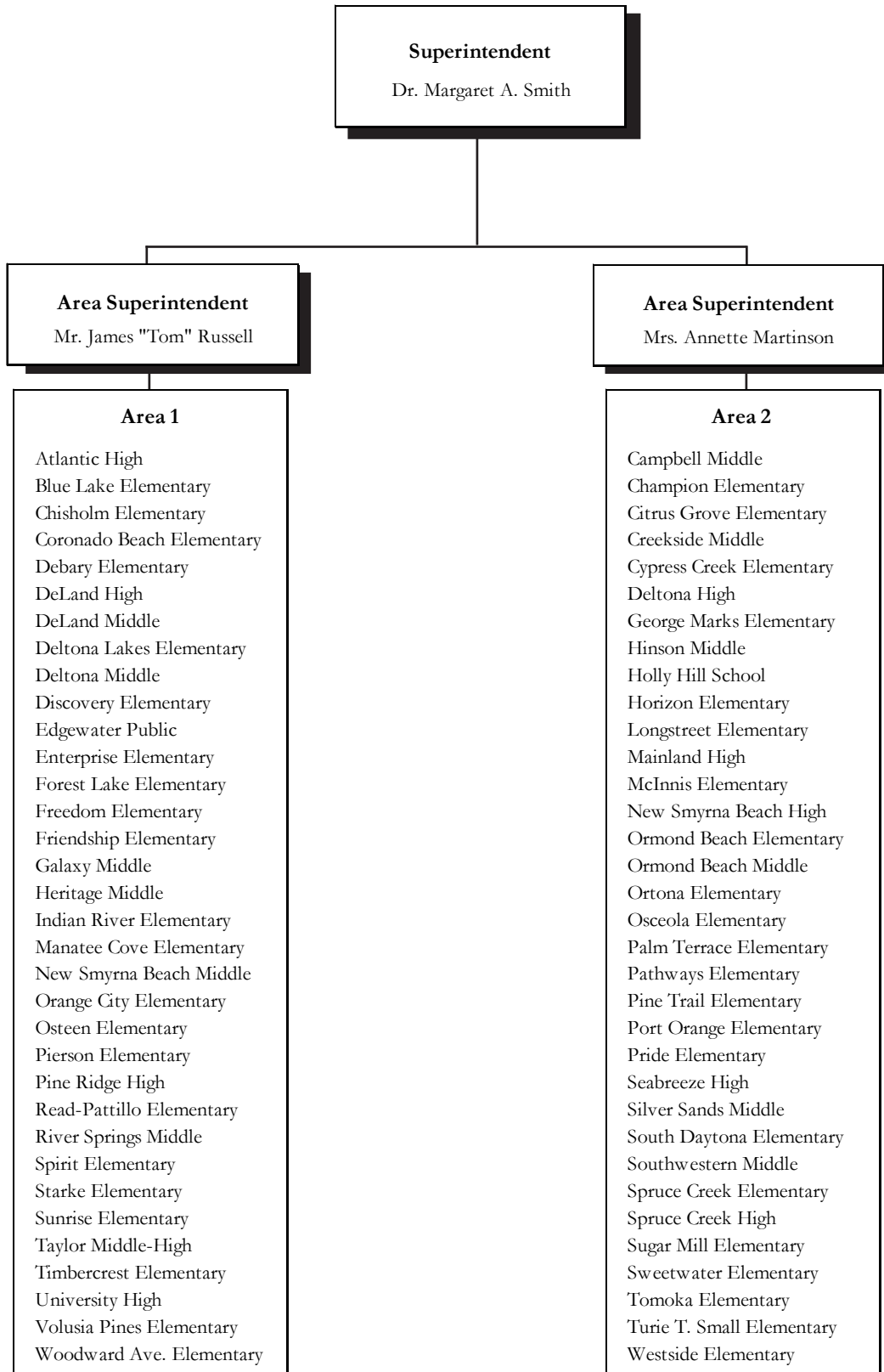




# *Schools*



# School Organization Chart



# 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 30.2% of the total operating budget. The 2012-13 budget for the elementary school program totals \$138.7 million, a 4.5% decrease from the 2011-12 adopted budget.

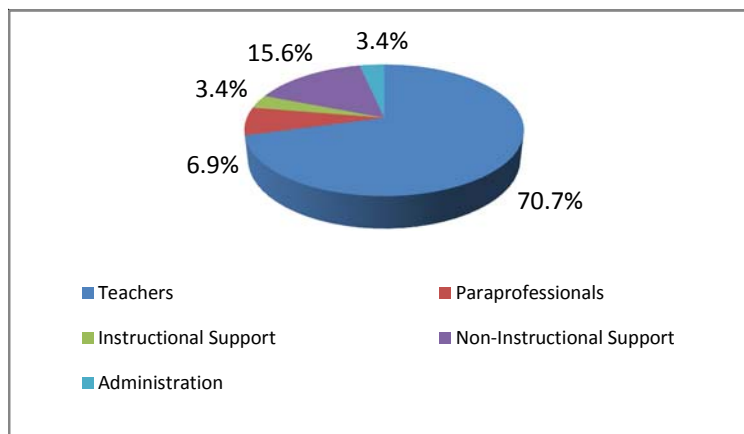
The elementary school budget decreased moderately this year due to a decrease in teachers. As a cost saving measure, we increased the use of multi-grade classrooms. We also experienced an enrollment decrease of almost 400 students. These two factors resulted in a decrease of approximately 130 teachers.

The elementary school program budget provides resources for over 26,000 students in grades K-5. Twenty-eight percent of the elementary schools have enrollments under 500. Our smallest elementary school serves 221 students with 23.1 faculty and staff and our largest elementary school serves 796 students with 69.9 faculty and staff.

The elementary program is aligned with Florida's Standards in all subject areas including art, health education, language arts, mathematics, music, physical education, reading, science, and social studies. Skills, concepts and processes are developed, reinforced and integrated to provide students with a balanced elementary experience. Students have access to fully equipped media centers, technology, textbooks, math manipulatives, and supplementary materials and equipment to ensure a positive, well-balanced learning environment and educational

Position	Adopted	Adopted	Difference
	Budget	Budget	
	2011-2012	2012-2013	
Teachers	\$ 85.84	\$ 79.94	\$ (5.90)
Paraprofessionals	2.86	3.05	0.19
Media Specialists	2.08	2.08	-
Guidance Counselors	2.22	2.23	0.01
Principals	3.40	3.37	(0.03)
Assistant Principals	1.77	2.38	0.61
TOA/TAA	0.47	0.43	(0.04)
Office Clerical	5.41	5.36	(0.05)
Campus Advisors	-	0.02	0.02
Custodians	4.64	4.64	-
Supplements/Subs	2.21	1.97	(0.24)
Employee Benefits	32.96	31.91	(1.05)
Non-salary Budgets	1.42	1.36	(0.06)
<b>Total</b>	<b>\$ 145.28</b>	<b>\$ 138.74</b>	<b>\$ (6.54)</b>

\*Amounts shown in millions



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. 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 12.1% of the total operating budget. The 2012-13 budget for the middle school program totals \$55.8 million, a 4.9% decrease over the 2011-12 budget.

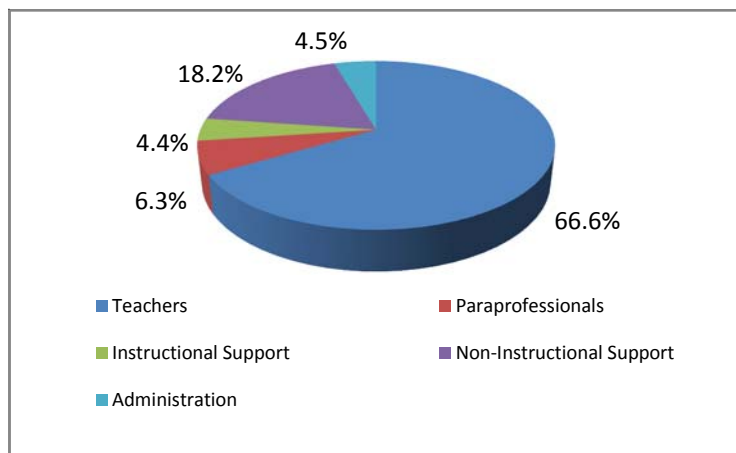
Position	Adopted Budget		Difference
	2011-2012	2012-2013	
Teachers	\$ 32.37	\$ 30.71	\$ (1.66)
Paraprofessionals	1.14	1.09	(0.05)
Media Specialists	0.59	0.62	0.03
Guidance Counselors	1.64	1.62	(0.02)
Principals	1.03	1.00	(0.03)
Assistant Principals	1.56	1.56	-
TOA/TAA	0.04	0.05	0.01
Office Clerical	2.60	2.46	(0.14)
Custodians	2.07	1.88	(0.19)
Campus Advisors	0.46	0.47	0.01
Supplements/Subs	0.97	0.92	(0.05)
Employee Benefits	13.54	12.78	(0.76)
Non-salary Budgets	0.63	0.61	(0.02)
<b>Total</b>	<b>\$ 58.64</b>	<b>\$ 55.77</b>	<b>\$ (2.87)</b>

\*Amounts shown in millions

The middle school budget decreased mostly due to a reduction in teachers. There was a slight decline in enrollment, however, changes in teacher formulas as a cost saving measure resulted in a decrease over 60 teachers. Also, custodial services in middle schools were centralized and high performance cleaning was implemented, resulting in a decrease of 12 custodian positions.

The middle school program budget provides resources for over 13,000 students in grades 6-8 at 13 middle schools and one middle-high school. Sixty-seven percent of our middle schools have enrollments of 1,100 or more. Our largest middle school serves 1,419 students with 109.2 faculty and staff. Four of the middle schools serve less than 1,100 students. Our smallest middle school serves 752 students with 64.3 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 guide - a living document that demonstrates the alignment between Volusia County's curriculum and Florida's Sunshine State Standards. The curriculum guides confirm what students should know and be able to do by the time they leave grade eight for the high school. 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: daily physical education, district-wide curriculum, flexible scheduling, grade-level houses, house leaders (assistant principals), interdisciplinary teaching approaches, and unified arts/exploratory courses.



# High Schools

## Budget Summary

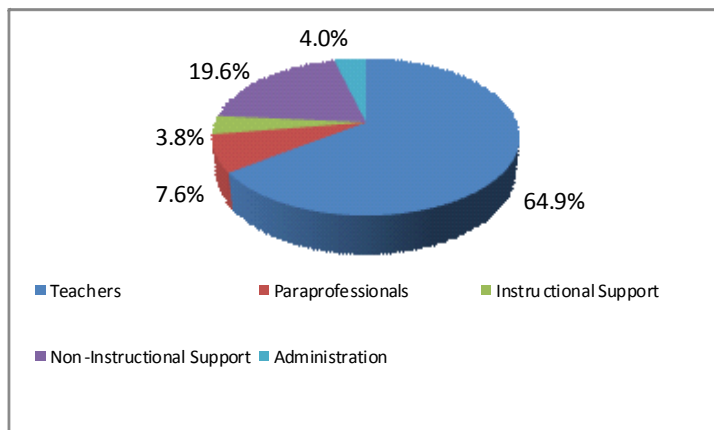
The high school budget includes all general fund costs to operate our ten high schools. This budget represents 18.3% of the total operating budget. The 2012-13 budget for the high school program totals \$83.8 million, a 2.3% decrease from the 2011-12 budget.

The high school budget decreased mostly due to a reduction in teachers. Changes in teacher formulas as a cost saving measure resulted in a decrease of almost 40 teachers. Also, custodial services in high schools were centralized and high performance cleaning was implemented, resulting in a decrease of 10 custodian positions.

The high school program budget provides resources for over 18,000 students in grades 9-12 at nine high schools and one middle-high school. Four of the high schools serve over 1,900 students every day. Four serve between 1,600 and 1,900 and two serve less than 1,100. The smallest high school serves 1,034 students with 115.2 faculty and staff and our largest high school serves 2,846 students with 198.6 faculty and staff. All of our high school programs meet or exceed state requirements. Extensive offerings are available in language arts, mathematics, social studies, science, music, art, computer education, foreign language, career and technical education, and physical education. All high schools have specialized computer-assisted learning 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. Volusia's drop-out rate in 2010-11 was 1.2% which was lower than the state average of 1.9%.

Position	Adopted Budget		Difference
	2011-20112	2012-2013	
Teachers	\$ 46.07	\$ 45.12	\$ (0.95)
Paraprofessionals	2.12	2.07	(0.05)
Media Specialists	0.61	0.58	(0.03)
Guidance Counselors	2.39	2.45	0.06
Principals	0.93	0.95	0.02
Athletic Directors	0.27	0.30	0.03
Assistant Principals	2.23	2.22	(0.01)
TOA/TAA	0.47	0.48	0.01
Office Clerical	3.41	3.26	(0.15)
CBE Students	0.06	0.06	-
Custodians	3.40	3.15	(0.25)
Campus Advisors	0.75	0.75	-
FMT-Ag Farm Facility	0.08	0.09	0.01
Supplements/Subs	2.27	2.26	(0.01)
Employee Benefits	19.37	19.03	(0.34)
Non-salary Budgets	1.32	1.03	(0.29)
<b>Total</b>	<b>\$ 85.75</b>	<b>\$ 83.80</b>	<b>\$ (1.95)</b>

\*Amounts shown in millions



Our 2012 graduates garnered over \$29,600,000 in scholarships. 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.



## Budget Summary

The special center school budget includes all general fund costs to operate programs at 13 different sites for over 400 students in grades Pre-K-12. This budget represents 1.2% of the total operating budget. The 2012-13 budget for the special centers totals \$5.4 million, a 3.0% increase from the 2011-12 budget. The special center budget remained relatively stable this year, with just minor changes due to staff turnover and funding shifts.

Position	Adopted Budget		Difference
	2011-2012	2012-2013	
Teachers	\$ 2.59	\$ 2.58	\$ (0.01)
Paraprofessionals	0.20	0.24	0.04
Placement Specialists	0.06	0.06	-
Guidance Counselors	0.24	0.24	-
Principals	0.10	0.10	-
Assistant Principals	0.24	0.28	0.04
TOA	0.10	0.16	0.06
Office Clerical	0.28	0.24	(0.04)
Custodians	0.06	0.05	(0.01)
Campus Advisors	0.03	0.03	-
Supplements/Subs	0.21	0.21	-
Employee Benefits	1.11	1.19	0.08
Non-salary Budgets	0.02	0.02	-
<b>Total</b>	<b>\$ 5.24</b>	<b>\$ 5.40</b>	<b>\$ 0.16</b>

\*Amounts shown in millions

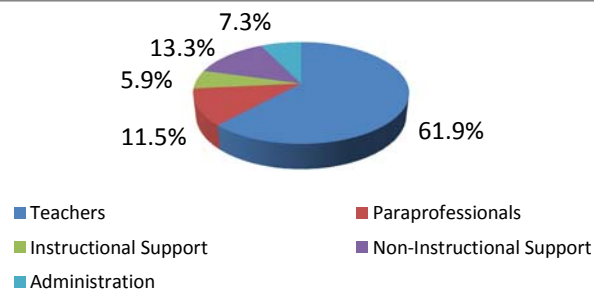
There is a residential center available for students that are dependent upon drugs and/or alcohol. This program is individualized to comply with the student's transition plan. Students attending this center have been referred by the Department of Children and Family Services, the student's family, or have been adjudicated by the court system through the State of Florida. Another residential center is contracted by the State of Florida, Department of Juvenile Justice provides a structured environment for male clients, ages 13-18, who have been adjudicated in court and committed by the State of Florida. This programs is designed to provide rehabilitation through performance contracting and behavior modification.

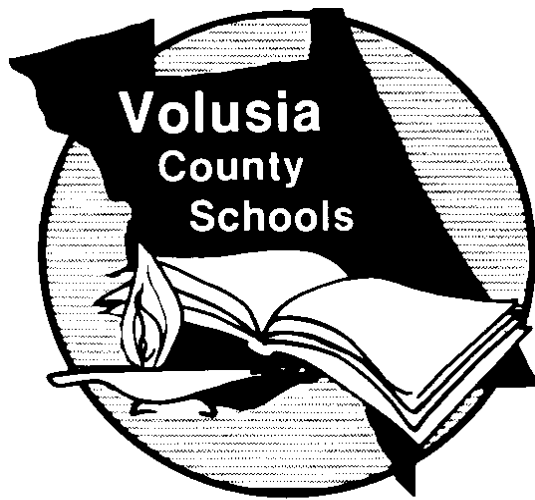
Volusia County Schools also offers high quality online learning. To better meet students' needs, Online Learning offers the option of flexibility. Volusia Virtual School classes are included in a student's regularly scheduled school day, however, students can work online anytime, anyplace. Virtual classes provide students with the 21st century experience of online learning. All course offerings align to the state and district standards ensuring quality and rigor. Volusia Virtual School offers part-time enrollment for grades 9-12 and full-time enrollment for grades K-12. Two of our centers also included under the umbrella of Online Learning provide dropout prevention programs for students who have not been successful in a traditional school setting, and also students who have dropped out and want to return to school to earn their high school diploma.

The programs available for students with behavioral problems offer competency-based education programs with an emphasis on social skills and employability skills instruction along with their educational needs.

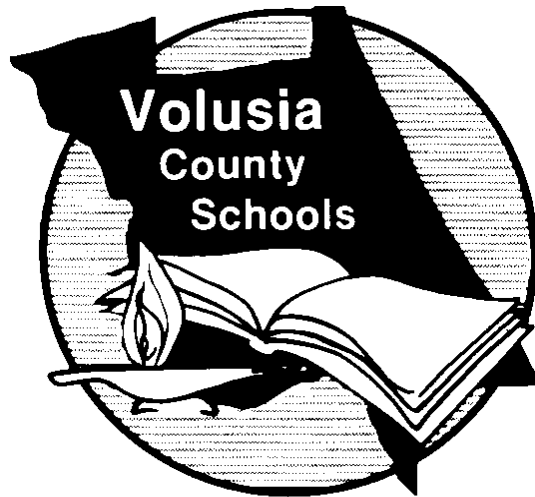
Volusia County Schools provides at-risk students the opportunity to graduate from programs offered at our schools of placement and our schools of choice. Students with failing grades, behavioral problems, run-aways, drug or alcohol issues, and committed youth have an option to be successful in their education. These centers are located throughout the district and many are operated through a collaborative agreement or contract between the school district and various community agencies, including the Department of Juvenile Justice.

The programs available for students with behavioral problems offer competency-based education programs with an emphasis on social skills and employability skills instruction along with their educational needs.

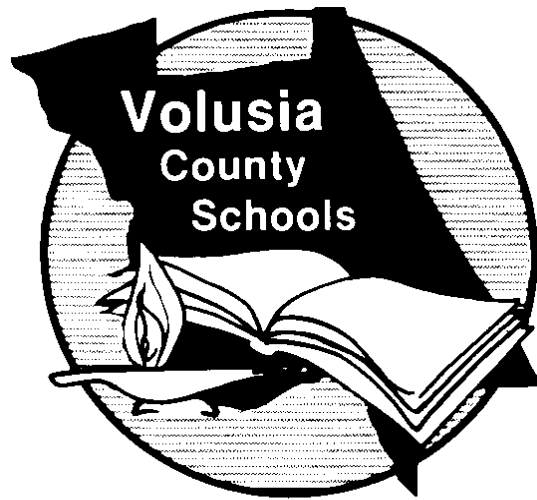




# *Glossary*







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**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).

**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.

**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 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.



# Glossary

**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.

**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

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

**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 acquisi-



tion 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.

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

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

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

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

**Charter Schools:** Charter schools are public schools operating under a performance contract with the local school board. They are free from many state and local bureaucratic regulations and mandates controlling local



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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.

**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.

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

**Discretionary Grants:** Federal and State programs in which each governing agency may choose to fund only those applicants whose project applications best satisfy the funding criteria determined by each division.

**Discretionary Lottery:** An amount (Lottery Revenue) is appropriated from the Educational Enhancement Trust Fund to be expended in accordance with the school district adopted policies and procedures that define enhancement and the types of expenditures consistent with that definition. Districts are required to provide



the Department of Education with a copy of these policies and procedures and to submit an annual report showing all actual expenditures of enhancement funds.

**Discretionary Millage:** The portion of the ad valorem (property) tax rate that is normally a local school board decision. While technically a local option, discretionary millage revenues are often included in state totals of “total potential revenue”. Discretionary millage rates are capped by annual legislature action.

**District Cost Differential (DCD):** The factor used to adjust funding to reflect differing cost of living in the various districts throughout the state. The DCD is calculated using the Florida Price Level Index. Over the past few years, the DCD has been indexed in differing ways, making historical comparisons difficult.

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

**DJJ Supplement (Department of Juvenile Justice):** An amount allocated to each school district to supplement other sources of funding for students in juvenile justice education programs.

**DOE:** Department of Education (generally refers to the Florida Department of Education unless otherwise specified).

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

**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.

**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.



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**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.

**Facilities Acquisition and Construction:** Consists of the activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.

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

**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.

**FRS:** Florida Retirement System

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

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

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

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

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

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

**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.





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**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 a receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

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

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

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

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

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

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

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



center operations.

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

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

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

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

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

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department to other departments or schools of the district, on a cost reimbursement basis. The district's self-insured plans are accounted for as and Internal Service Fund.

**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.

**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.



# Glossary

**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.

**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.

**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.

**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.

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

**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



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purchase. Examples are the costs of repair and maintenance services (not materials), certain utilities, rentals, communications, training, travel, legal and fiscal services.

**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 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.

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

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

**School Recognition Money:** 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



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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.

**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 t 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.

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

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

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

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

**Transportation Allocation:** A categorical to provide transportation of students to and from school. The governing body of a charter school may provide transportation through an agreement or contract with the district school board, a private provider, or with parents.

**TRIM Act:** The "Truth in Millage" Act, incorporated in Florida Statues 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.

**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.

**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.





# Glossary

**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.

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

