

District School Board of Volusia County, Florida

Mr. Stan Schmidt Chairman, District 3

Dr. Al WilliamsVice Chairman, District 2

Ms. Candace LankfordMember, District 1

Ms. Judy ConteMember, District 4

Mrs. Diane Smith Member, District 5

Margaret A. Smith, D.Ed. Superintendent

District School Board of Volusia County
Financial Services Division
P. O. Box 2118
DeLand, FL 32721-2118
UNITED STATES
(386) 734-7190

http://blackboard.volusia.k12.fl.us



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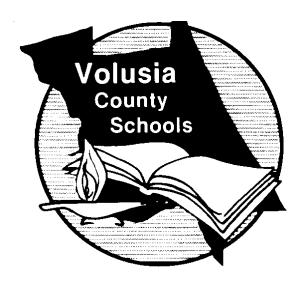


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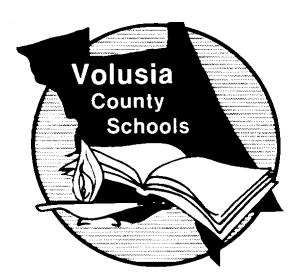
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Introductory Section



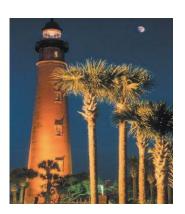






Demographic Information

Volusia County is located on the east coast of Central Florida and covers 1,207 square miles, with 47



miles of beachfront on the Atlantic Ocean. With a population of approximately 494,000 people, Volusia County is ranked the 11th largest county in Florida. Volusia is home to a diverse range of ages with approximately 21% of the population age 65 or older and 19% under 18. The median age is 45.3 years. According to the U.S. Census Bureau, there are over 190,757 households throughout the county with a median income of \$41,556 and a per capita income of \$22,459. The top four employers in the county are Volusia County School Board, Halifax Health, Florida Hospital - All Divisions, and Volusia County Government. As the largest employer in the county, Volusia County Schools employs approximately 7,931 full and part-time personnel, including more than 4,400 teachers who are highly skilled professionals, with 42% holding advanced degrees. In addition, 338 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 2011 shows Volusia's unemployment rate to be 10.9%, which was above the national average of 9.1%.

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 61,636 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 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 21st Century secondary student through both part-time and full-time virtual options. Students enjoy the flexibility of taking a wide range of rigorous core, honors and Advanced Placement (AP) courses in their own time and their own space.



Volusia County is the 11th largest county in Florida, covering 1,207 square miles.



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 2011-12 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 twenty-four elementary schools, one K-8 school, eight middle schools, six high schools, three charter schools and thirteen schools of placement or choice.
- Volusia County Schools provide math, science and writing "Fusion" programs at selected elementary schools.
- 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 120 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.
- Thirty-five elementary schools, thirteen middle schools and three high schools have participated in the Volusia County Behavior Initiative (VCBI).
- APEX 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.



District Accomplishments

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

- 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-six schools earned the Five Star School Award from the Florida Department of Education.
- The Volusia Teachers Organization was awarded a \$125,000 grant and the school district received an \$11.7 million Race to the Top grant to assist in collaborative work on developing and implementing a new teacher and evaluation system.
- The Chiles Academy, a charter school for pregnant and parenting teens, was named a Star-Rated Site and ranked one of the top MicroSociety schools in the nation.
- Volusia's 2011 graduates garnered over \$26,980,000 in scholarships.
- 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.
- Erin Johnson, Pine Ridge High School teacher, was named Florida's Outstanding Agricultural Education Teacher by the National Association of Agricultural Educators.
- Volusia County School District was recognized by the Florida Department of Education for an outstanding exceptional student education program, including gifted education.
- Starr Woods, Deltona High School teacher, is one of three outstanding African-American educator recipients of the Governor's Excellence in Education Award.
- Woodward Avenue Elementary School students placed second in the Odyssey of the Mind competition for the state of Florida, which qualified them to compete in the international competition where they placed fourth in their field.
- Five elementary schools were awarded a \$730,000 grant focused on increasing science achievement and technology literacy. The schools are collaborating on a project that integrates mobile devices such as the iPad, iPod and Macbook into daily teaching and learning.

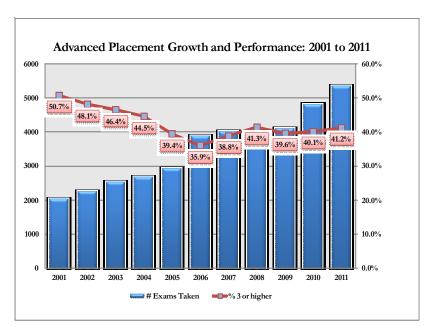




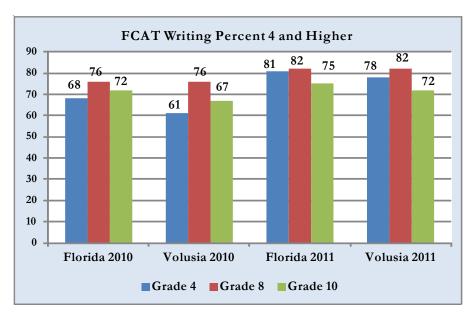
Advanced Placement Growth and Performance

Over the last ten years, the number of Advanced Placement exams taken by students in Volusia County has increased from 2,016 to 5,325. 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 2011, 5,325 exams were administered with a passing rate of 41.2 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 postsecondary readiness.



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.

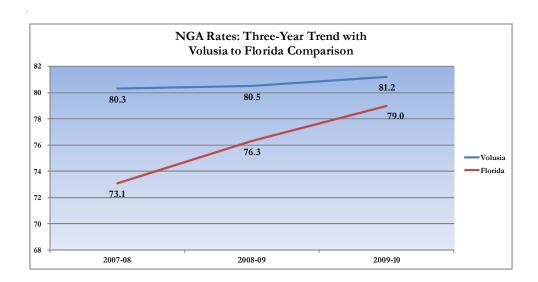


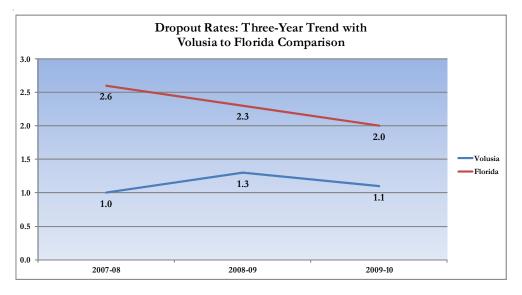
Although Volusia scores are slightly below the state averages, in 2011 in both 4th and 10th Volusia grades, made greater gains than the state, closing the gap between our average and the state average. In 8th grade, we match the state gains and the state average.



Graduation and Drop-out Rates

Graduation rates are important public school accountability measures. Volusia's graduation rate has increased from 80.3% to 81.2% over the past three years, using the National Governor's Association (NGA) rate. ¹ Drop-out rates have decreased from 1.3 percent in 2008 to 1.1 percent in 2010. This demonstrates success in reducing the drop-out rate and increasing the percentage of students attaining high school diplomas. Graduation and Drop-out Rates for 2011 will be available later in the year.





"In September 2009, the Florida State Board of Education (SBE) approved the state's new high school grading formula, which incorporates graduation rates into the grading of high schools. The graduation rate the SBE chose to use in the new grading formula is the state's National Governors Association (NGA) Compact rate, which includes standard and special diplomas but excludes GEDs, both regular and adult. Florida is using this rate in place of its regular rate because the U.S. Department of Education (USED) is moving all states to adopt a uniform calculation method by 2010-11, that includes standard diplomas but excludes GEDs and special diplomas. Using the NGA rate now helps to transition Florida to the new federal rate when it becomes effective" (Source: FLDOE, EIAS Data Report, November 2010).



District Strategic Plan

A 2008-2013 Strategic Plan for the School District of Volusia County was adopted on June 24, 2008. The plan is a continuous improvement model that is linked to the superintendent's and school board goals. The underlying framework for the strategic plan is to focus on instituting rigor, relevance and relationships throughout all classes, programs and schools.

The school district utilizes seven (7) Guiding Principles in our strategic plan. The principles are the backbone of what we believe. Our Guiding Principles are:

- 1. The principal is the instructional leader for professional learning communities.
- 2. Curriculum is non-negotiable in regard to rigor and relevance.
- 3. Each child will learn.
- 4. The primary focus is on instruction not structure.
- 5. Each school has a unique learning culture.
- 6. Decisions are based on data analysis and research.
- 7. All teachers will provide optimal learning opportunities to ensure that the student will learn.

There are six (6) areas of focus through which district goals were generated: Academic Excellence; Access and Equity; High Performing Instructional and Non-Instructional Staff; Involved Families and Community; Safe and Orderly Environment; and Effective Operations. There are nineteen (19) goals and eighteen (18) objectives that have guided the allocation of financial resources for the district. The objectives were established with annual benchmarks that would indicate progress toward achieving the district goals. The goals are listed below with the complete strategic plan provided as an addendum to the budget.

Academic Excellence

- Goal 1: We will continue to support and implement a comprehensive curriculum, which incorporates the arts, foreign language, health education and physical education, language arts, mathematics, science, social studies, career and technical education, character education, technology, and social development.
- Goal 2: We will promote responsible citizenship and prepare all students for work, post-secondary education, and adult living.
- Goal 3: We will increase achievement for each and every student as measured by rigorous national, state and local standards.

Access and Equity

- **Goal 4:** We will address the diverse educational needs of all students.
- **Goal 5:** We will ensure effective access to rigorous programs for all students.
- Goal 6: While continuing to raise all student academic performance, we will close the achievement gap between identified sub-populations and the general population as a whole.



High Performing Instructional and Non-Instructional Staff

- **Goal 7:** We will be strong advocates for public education.
- Goal 8: We will continue to recruit, retain, develop, and support high performing personnel.
- **Goal 9**: We will continue to foster a climate that promotes professional development for instructional and non-instructional staff.
- Goal 10: We will maximize efforts to protect instructional time.

Involved Family and Community

- **Goal 11:** We will continue to provide and encourage a climate in which the involvement of families and community members from diverse cultural backgrounds is valued and welcomed.
- **Goal 12**: We will increase our commitment to family and community partnerships to provide resources and programs to maximize student achievement.
- **Goal 13:** We will involve families and community in our proactive effort to provide a safe, orderly, and well-disciplined environment in our schools and during school activities.
- **Goal 14:** We will communicate district expectations and work collaboratively to support the family's responsibility to foster academic achievement and appropriate behavior for all students.

Safe and Orderly Environment

Goal 15: We will promote an emotionally, intellectually, and physically safe environment for all students and staff.

Effective Operations

- Goal 16: We will focus on excellence in individual and organizational performance.
- **Goal 17**: We will maximize and allocate federal, state, and local resources to implement the District's Strategic Plan.
- Goal 18: We will continue to improve managerial and operational efficiency and effectiveness.
- **Goal 19:** We will foster a climate for all students and personnel that promotes open communication, ethical behavior, shared responsibility, accountability, mutual respect, and lifelong learning.



2011-2012 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 2011-12, the state allocated \$64.8 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 were:

- Increased Volusia virtual classes in the high schools
- Multi-grade classes in the elementary schools
- Extra period supplements for teachers in the secondary schools
- Gen Ed Support facilitation for larger classes
- Out of zone variance deadline

The District met class size compliance for the 2010-11 and 2011-12 and avoided substantial penalties.

In 2010, the Florida Legislature enacted a Senate Joint Resolution to be placed on the ballot for the November 2010 general election to change the constitutional provisions concerning maximum number of students in a classroom. The provision would allow the maximum number of students assigned in a classroom to 21 students in grades K-3; 27 students in grades 4-8; and 30 students in grades 9-12. The subsequent voter referendum did not pass.

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.

Capital Outlay Program

This is the tenth year 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 phases of a phases of the Ormond Beach Middle School replacement will be completed in 2012.



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.

Education Jobs Bill

President Barack Obama approved The Education Jobs Fund Act on August 10, 2010. The State of Florida has been allocated \$554.8 billion dollars to help schools retain or create teaching jobs, with Volusia County Schools receiving \$12.4 million. This program requires 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.

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. Volusia County School District will receive \$11.7 million over the four-year period 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 and 2010-11.



Issues

The District faced several budgetary issues this year:

Enrollment Decline

The student enrollment decline began to level off in 2011-12 with a lower than projected decrease. It is anticipated that enrollment will continue to decline over the next several years, but at a rate that is slower due to factors such as home schooled and privately schooled students returning to the traditional public school sector. This shift is a result of the continuing economic challenges. It will be several years before we begin to experience years with small amounts of growth. Final revenue figures generated by enrollment will not be available until June, 2012 when all surveys have been completed.

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 0.9647 is the second lowest in the five county Central Florida area, resulting in fewer new dollars from the state's funding formula. 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 has provided the District with a DCD supplement that has averaged \$1.4 million per year. This year is the fourth consecutive year that the district did not receive that supplement. Legislative efforts to conduct a study of the DCD during the last two 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 piloting expanded health clinic access for all benefit eligible employees, as a 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 \$91 million. Based on the latest State of Florida Long-Range Financial Outlook publication dated October 20, 2011, state shortfalls of \$1.470 billion, \$966.9 million and \$1.007 billion are expected for 2012-13 through 2013-15 respectively. 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 are 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.

These are short term non-recurring interventions that over the long term could have 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.



Basis of Accounting

Basis of accounting refers to revenues, expenditures, or expenses, being 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 non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal on-going operations. The principal operating revenues of the District's internal service funds are charges for workers' compensation, general liability and property insurance. The principal operating expenses include salaries and benefits for employees, insurance claims and excess coverage insurance. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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.

The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

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.

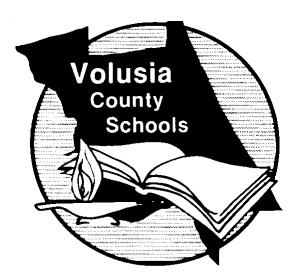
Capital Outlay Fund - to account for financial resources to be used for the acquisition, construction and renovation of capital facilities. Major capital outlay fund sources include local capital millage, sales tax, impact fees, PECO and classrooms for kids (class size reduction).

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.







All Funds Summary

The 2011-12 Adopted Operating Budget of \$805.4 million reflects a decrease of \$85 million from the prior year actual expenditures. Fifty-two million of that decline is a direct result of the completion of the ambitious ten-year capital building program. The expiration of all of the American Recovery and Reinvestment Act (ARRA) stabilization and stimulus funds has also been a major contributor to the \$27.6 million decline in Special Revenue Funds. The General Fund budget for the 2011-2012 school year declined \$7 million from the previous year's actuals.

All Funds Revenues (in millions)	_	eneral erating	•	Debt Service	Capital rojects	•	pecial evenue	nternal ervice	Total l Funds
Federal	\$	2.14	\$	-	\$ -	\$	72.65	\$ -	\$ 74.79
State		209.68		1.96	0.31		0.35	-	212.30
Local		173.40		-	71.04		6.67	5.81	256.92
Total Revenue		385.22		1.96	71.35		79.67	5.81	544.01
Transfers In		17.51		51.60	-		-	-	69.11
Beginning Fund Balances		64.49		17.67	92.49		9.23	8.36	192.24
Total	\$	467.22	\$	71.23	\$ 163.84	\$	88.90	\$ 14.17	\$ 805.36

The General Operating budget accounts for 58% of the total budget. This fund supports the majority of all salaries and benefits. The Capital Projects funds, representing 20% of the budget, are used for the acquisition and construction of major capital facilities. Nine percent of the budget is used to account for the repayment of debt. Over the past two years, Special Revenue funds have received a much larger portion of the budget; however, with the expiration of the American Recovery and Reinvestment Act (ARRA) funds, their percentage has fallen from 13% in 2010-11 to 11% in 2011-12. The Internal Service funds represent the smallest portion of the budget and are used to account for the District's individual self-insurance programs.

All Funds Expenditures (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Salaries	\$274.81	\$ -	\$ -	\$37.36	\$0.14	\$ 312.31
Benefits	84.23	-	-	8.19	0.43	92.85
Purchased Services	42.24	-	47.71	11.73	4.00	105.68
Energy Services	17.75	-	-	0.14	-	17.89
Materials & Supplies	18.50	-	-	16.22	-	34.72
Capital Outlay	0.52	-	-	3.68	-	4.20
Other Expenses	5.27	53.06	-	2.85	1.24	62.42
Total Appropriations	443.32	53.06	47.71	80.17	5.81	630.07
Transfers Out	-	-	69.11	-	-	69.11
Ending Fund Balances	23.90	18.17	47.02	8.73	8.36	106.18
Total	\$ 467.22	\$ 71.23	\$ 163.84	\$ 88.90	\$ 14.17	\$ 805.36



General Fund

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

General Fund Revenues (in millions)	Actuals 2010-2011		Budget 2011-2012	crease/
Federal	\$ 2.88	\$	2.15	\$ (0.73)
State FEFP	134.06		140.73	6.67
Categoricals	68.04		67.09	(0.95)
Miscellaneous State	2.85		1.86	(0.99)
Property Taxes	191.32		169.55	(21.77)
Interest	0.27		0.28	0.01
Indirect Cost	3.26		1.17	(2.09)
Miscellaneous Local	8.02		2.40	(5.62)
Total Revenue	410.70		385.23	(25.47)
Transfers In	16.56		17.51	0.95
Non-Revenue Receipts	0.04		-	(0.04)
Beginning Fund Balances	46.43		64.48	18.05
Total	\$ 473.73	\$	467.22	\$ (6.51)

The General Fund budget for the 2011-2012 school year is \$467.22 million, a decrease of 1.4% over the previous year's actuals. Federal sources account for less than 1% of the revenue. State sources account for 54%, with the remaining 45% 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 \$443.32 million dollars, which is an increase of 8.3% above last year's actual expenditures. Eighty-one percent of the budget is used to cover the cost of employee compensation and benefits. At this time, all collective bargaining has not been completed. The District also anticipated \$2.9 million in McKay Scholarship students. The district is utilizing 96% of the budget to cover school costs and 4% for district operations. The functions for district operations include the School Board, General Administration, Facilities Acquisition and Construction, Fiscal Services, Administrative Technology Services and Central Services.

General Fund		Actuals		Budget	Iı	ncrease/
Expenditures (in millions)	20	10-2011		2011-2012	(D	ecrease)
Salaries	\$	253.75	\$	274.81	\$	21.06
Benefits		92.77		84.23		(8.54)
Purchased Services		29.62		42.24		12.62
Energy Services		13.78		17.75		3.97
Materials & Supplies		11.99		18.50		6.51
Capital Outlay		0.83		0.52		(0.31)
Other Expenses		6.51		5.27		(1.24)
Total Appropriations		409.25		443.32		34.07
Transfers Out		-		-		-
Ending Fund Balances		64.48		23.90		(40.58)
Total	\$	473.73	\$	467.22	\$	(6.51)



Debt Service Funds

Debt Service	Actuals		В	Budget		rease /
Revenue (in millions)	20	10-2011	20	11-2012	(De	crease)
State Sources	\$	1.94	\$	1.96	\$	0.02
Local Sources		0.02		-		(0.02)
Transfers from Capital Fund		51.60		51.60		-
Proceeds of Refunding Bonds		-		-		-
Restricted Fund Balances		17.29		17.67		0.38
Total	\$	70.85	\$	71.23	\$	0.38

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 2011-2012 is \$71.23 million.

Debt instruments are 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 COPs issue that was refunded to lower the interest rate was completed in 2009-2010.

There are currently three (3) Capital Outlay and Debt Service (CO&DS) bonds outstanding. There are no Certificates of Participation scheduled in 2011-2012.

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 2010-2011		Budget 2011-2012		crease /
Redemption of Principal	\$ 30.11	\$	31.36	\$	1.25
Interest	23.05		21.70		(1.35)
Dues and Fees	0.02		-		(0.02)
Misœllaneous Expense	-		-		-
Payment to Refund Bond Excrow	-		-		-
Transfers to General Fund	-		-		-
Restricted Fund Balances	17.67		18.17		0.50
Total	\$ 70.85	\$	71.23	\$	0.38

University High School





Capital Outlay Funds

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

Anticipated revenues for 2011-2012 continue to decline from prior year. The major sources of local revenue are Ad Valorem Taxes and the half-cent Sales Tax. Other local sources include Impact Fees and Interest Income. State funding is through Public Education Capital Outlay (PECO), a gross tax on utilities and Capital Outlay and Debt Service (CO&DS), derived from a tax on auto tags. The total Capital Outlay Funds budget for 2011-2012 is \$163.84 million.

Capital Outlay	Actuals		Budget		Increase /	
Revenue (in millions)	2010-2011		2011-2012		(De	ecrease)
CO&DS distributed to district	\$	0.31	\$	0.30	\$	(0.01)
Interest on undistributed CO&DS		0.03		0.01		(0.02)
PECO fixed capital outlay		-		-		-
PECO maintenance		2.59		-		(2.59)
Charter school capital outlay		0.34		-		(0.34)
Other state sources		0.08		-		(0.08)
Ad valorem taxes		42.86		38.75		(4.11)
Sales tax		29.88		29.29		(0.59)
Interest income		0.31		-		(0.31)
Impact fees		3.21		3.00		(0.21)
Other local sources		0.06		-		(0.06)
Total Revenues		79.67		71.35		(8.32)
Other Financing Sources		-		-		-
Restricted Fund Balances		133.80		90.37		(43.43)
Assigned Fund Balance		2.11		2.12		0.01
Total	\$	215.58	\$	163.84	\$	(51.74)

Budgets for 2011-2012 are comprised of facilities projects for buildings and fixed equipment \$17.77 million, remodeling and renovations \$17.06 million, along with furniture fixtures and equipment \$11.87 million, are the largest portion of the capital outlay budget. Site improvements are budgeted for \$0.73 million and no new land purchases are scheduled.

Capital Outlay	Actuals	Budget	Increase /	
Expenditures (in millions)	2010-2011	2011-2012	(Decrease)	
Library books	\$ -	\$ -	\$ -	
Audio visual materials	0.25	-	(0.25)	
Buildings and fixed equipment	30.57	17.77	(12.80)	
Furniture, fixtures, and equipment	14.11	11.87	(2.24)	
Motor vehicles	0.04	-	(0.04)	
Land	-	-	-	
Improvements other than buildings	2.92	0.73	(2.19)	
Remodeling and renovations	6.33	17.06	10.73	
Computer software	0.71	0.28	(0.43)	
Project Totals	54.93	47.71	(7.22)	
To General Fund	16.56	17.51	0.95	
To Debt Service Funds	51.60	51.60	-	
Transfers Total	68.16	69.11	0.95	
Restricted Fund Balances	90.37	44.94	(45.43)	
Assigned Fund Balance	2.12	2.08	(0.04)	
Total	\$ 215.58	\$ 163.84	\$ (51.74)	

Transfers to the debt service fund \$51.60 million are the second largest item in the 2011-2012 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 are being curtailed.

The restricted fund balance \$44.94 million and the assigned fund balance (sale of property proceeds) \$2.08 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 meal service to students 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 2011-2012 school year is \$34.01 million, an increase of \$2.01 million over the previous year's actual expenditures. None of the School Way Cafe budget is derived from local tax dollars.

Food Service Fund Revenues (in millions)	Actuals 2010-2011	Budget 2011-2012			Increase/ (Decrease)
Federal Through State	\$ 17.84	\$	17.75	\$	(0.09)
State Supplements	0.35		0.35		-
Local Sources	6.65		6.67		0.02
Tranfers In	-		-		-
Reserve for Inventory	1.77		1.86		0.09
Beginning Fund Balances	5.39		7.38		1.99
Total	\$ 32.00	\$	34.01	\$	2.01



The School Way Cafe program serves more than 33,000 lunches and 11,000 breakfasts daily, in addition to more than \$3.5 million in a la carte and other sales annually. Currently, lunch prices are at \$1.75 in elementary schools and \$2.00 in the secondary schools. Breakfast is \$1.00 for all students. Free or reduced price meals are provided to students whose families meet the federal income guidelines.

Food Service Fund	Actuals	Budget	Increase/
Expenditures (in millions)	2010-2011	2011-2012	Decrease
Salaries	\$ 7.28	\$ 7.60	\$ 0.32
Benefits	4.53	4.76	0.23
Purchased Services	0.82	1.13	0.31
Energy Services	0.10	0.10	-
Materials and Supplies	9.09	9.73	0.64
Capital Outlay	0.24	1.20	0.96
Other	0.70	0.76	0.06
Reserve for Inventory	1.86	1.86	-
Ending Fund Balances	7.38	6.87	(0.51)
Total	\$ 32.00	\$ 34.01	\$ 2.01





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 (\$23.9 million), the Individuals with Disabilities Act

Special Revenue - Other	Actuals		В	Budget	Increase/		
Revenues (in millions)	20	10-2011	20	11-2012	(Decrease)		
Federal Direct	\$	0.32	\$	0.26	\$	(0.06)	
Federal Through State		36.15		43.10		6.95	
Total Revenues	\$	36.47	\$	43.36	\$	6.89	

(IDEA) (\$14.2 million), and the Math & Science Partnerships – Title II, Part B, (\$2.6 million).



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 and Principal Training and Recruiting grant is a federally funded program that is part of the No Child Left Behind Act (NCLB). The purpose of these funds is to increase student academic achievement through strategies such as improving the quality of teachers and principals, increasing the number of highly

qualified teachers and principals, and to hold local educational agencies and schools accountable for improvements in student academic achievement.

The district has received a grant from the United States Department of Education for Teaching American History with a budget of \$0.26 million. This program is 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 improve instruction and raise student achievement.

Special Revenue - Other Expenditures (in millions)	Actuals 2010-2011			Budget 2011-2012	Increase/ (Decrease)
Salaries	\$	20.60	\$	26.69	\$ 6.09
Benefits		6.20		2.55	(3.65)
Purchased Services		6.14		6.90	0.76
Energy Services		-		0.02	0.02
Materials & Supplies		0.99		5.68	4.69
Capital Outlay		0.44		0.02	(0.42)
Other Expenses		2.10		1.50	(0.60)
Total Expenditures	\$	36.47	\$	43.36	\$ 6.89

The Special Revenue – Other budget for the 2011-2012 school year is \$43.36 million, a increase of \$6.89 million, or 19%, 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 have been allocated in two categories. The two categories include the ARRA State Fiscal Stabilization and the ARRA Stimulus Funds. The Stabilization program is a new, one-time appropriation that the U. S. Department of Education awarded to Governors to

Special Revenue - ARRA	A	Actuals	В	udget	Increase/			
Revenues (in millions)	203	10-2011	201	1-2012	(Decrease)			
Federal Direct	\$	-	\$	-	\$	=		
Federal Through State		34.62		0.79		(33.83)		
Total Revenues	\$	34.62	\$	0.79	\$	(33.83)		

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.

Special Revenue - ARRA	A	Actuals	I	Budget	Increase/		
Expenditures (in millions)	20	10-2011	20	11-2012		(Decrease)	
Salaries & Benefits	\$	30.49	\$	0.18	\$	(30.31)	
Purchased Services		1.38		0.04		(1.34)	
Energy Services		0.01		0.02		0.01	
Materials & Supplies		0.44		0.53		0.09	
Capital Outlay		0.70		0.01		(0.69)	
Other Expenses		1.60		0.01		(1.59)	
Total Expenditures	\$	34.62	\$	0.79	\$	(33.83)	

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 are other Stimulus allocations such as Homeless Children and Youth, Enhancing Education Through Technology and the Equipment Assistance for School Way Cafe. The Stimulus funding is being provided for two years.

The overall goal of the American Recovery and Reinvestment Act of 2009 is 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 budget for the 2011-2012 school year is \$0.79 million.

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.

Special Revenue -Misc.	A	actuals	Е	udget	Increase/		
Revenues (in millions)	201	10-2011	201	1-2012	(Decrease)		
Federal Direct	\$	-	\$	-	\$	-	
Federal Through State		13.45		10.75		(2.70)	
Total Revenues	\$	13.45	\$	10.75	\$	(2.70)	

Special Revenue - Misc.	1	Actuals	J	Budget	Increase/		
Expenditures (in millions)	20	10-2011	20	11-2012	(Decrease)		
Salaries & Benefits	\$	12.47	\$	3.78	\$	(8.69)	
Purchased Services		0.43		3.65		3.22	
Energy Services		-		-		-	
Materials & Supplies		0.07		0.28		0.21	
Capital Outlay		0.42		2.46		2.04	
Other Expenses		0.06		0.58		0.52	
Total Expenditures	\$	13.45	\$	10.75	\$	(2.70)	

The Special Revenue - Race to the Top budget for the 2011-2012 school year is \$10.75 million.



Internal Service Funds

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

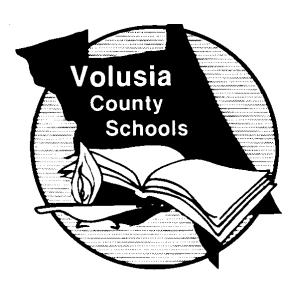
Internal Service Revenues (in millions)	Actuals 2010-2011		Budget 1-2012	Increase/ (Decrease)		
Operating Revenues	\$	5.42	\$ 5.81	\$	0.39	
Transfers In		-	-		-	
Non-Revenue Sources		0.02	-		(0.02)	
Beginning Fund Balances		8.36	8.36		-	
Total Revenues	\$	13.80	\$ 14.17	\$	0.37	

The Internal Service budget for the 2011-2012 school year is \$14.17 million, an increase of \$0.37 million, or 2.68%, over the previous year's actual expenditures.

Internal Service Expenditures (in millions)	 Actuals 10-2011	Budget 11-2012	Increase/ (Decrease)		
Salaries	\$ 0.06	\$ 0.14	\$	0.08	
Benefits	0.33	0.43		0.10	
Purchased Services	3.74	4.00		0.26	
Material & Supplies	-	-		-	
Capital Outlay	0.02	=		(0.02)	
Other Expenses	1.29	1.24		(0.05)	
Ending Fund Balances	8.36	8.36		-	
Total Expenditures	\$ 13.80	\$ 14.17	\$	0.37	









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 revenue shortfall projections based on the October, 2011 revenue estimating conference. Also, the additional 0.25 critical needs millage will require the voters to agree to continue the extra quarter mill for 2013-2014. Student enrollment is expected to stabilize 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.

General Fund	Budget		Forecast		Forecast		Forecast	
Expenditures (in millions)	2011-2012		2012-2013		2013-2014		2014-2015	
Salaries	\$	274.81	\$	253.21	\$	238.91	\$	235.57
Benefits		84.23		87.59		88.18		90.13
Purchased Services		42.24		36.12		33.20		34.85
Energy Services		17.75		14.78		15.95		16.42
Material & Supplies		18.50		12.00		13.15		12.87
Capital Project		0.52		0.57		0.85		0.65
Other Expenditures		5.28		6.09		7.00		7.33
Total	\$	443.33	\$	410.36	\$	397.24	\$	397.82

Debt Service Forecast

The long term debt of the District is very stable with debt service payments running around \$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.

Debt Service	Budget		Forecast		Forecast		Forecast	
Expenditures (in millions)	2011-2012		2012-2013		2013-2014		2014-2015	
Redemption of Principal	\$	31.36	\$	32.76	\$	34.27	\$	35.89
Interest		21.70		20.26		18.70		17.10
Dues and Fees		-		-		-		-
Total	\$	53.06	\$	53.02	\$	52.97	\$	52.99

The District takes every advantage to refinance long term debt for favorable rate reductions. One of the Sales Tax Bonds is scheduled to be refinanced early in fiscal year 2012 to take advantage of historic low interest rates. 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 ten (10) 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 a 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 three-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.

Capital Fund	Budget Forecast		Fo	recast	Fo	recast		
Expenditures (in millions)	201	11-2012	12 2012-2013		201	3-2014	201	14-2015
New Construction	\$	-	\$	-	\$	-	\$	-
Projects at Existing Schools		7.54		6.70		6.35		6.60
Facilities Management		1.58		1.58		1.58		1.58
Technology		5.00		4.50		4.50		4.50
System Wide Equipment		0.80		0.80		0.80		0.80
Buses		-		-		4.12		4.12
Total	\$	14.92	\$	13.58	\$	17.35	\$	17.60

The full picture of the capital budget can be seen in the five-year plan in the Informational Section. The Capital Outlay Five-Year Budget Plan is built around the Facilities Five-Year Work Program. The first year of the five-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 Five-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 ARRA Stabilization & Stimulus, Race to the Top, and Education Jobs Fund. The School Way Cafe fund should remain stable over the next few years. The ARRA Stabilization and Stimulus funds are almost completely spent out with no additional allocation expected. The Education Jobs Fund of \$12.4 million was spent by June 30, 2011. The loss of all the federal allocations has had a significant impact on the 2011-12 budget, but the three years after that should be relatively stable.

Special Revenue	В	udget	Fo	recast	Fo	orecast	Fo	recast
Expenditures (in millions)	20	11-2012	20	12-2013	20	13-2014	203	14-2015
Salaries	\$	37.36	\$	37.74	\$	38.11	\$	38.49
Benefits		8.19		9.03		9.26		9.49
Purchased Services		11.73		11.85		11.97		12.09
Energy Services		0.14		0.14		0.14		0.14
Material & Supplies		16.23		16.38		16.54		16.71
Capital Project		3.68		3.72		3.76		3.80
Other Expenditures		2.8		2.9		2.9		2.9
Total	\$	80.17	\$	81.73	\$	82.68	\$	83.65



Capital Outlay Five-Year Budget Plan

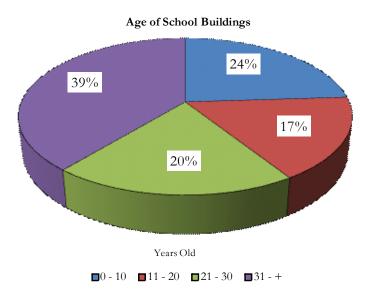
The Facilities Work Program and the Capital Outlay Five-Year Budget Plan provide the School Board and the public a detailed plan of the capital outlay revenues and the intended use of those revenues.

The Five-Year Budget Plan will utilize \$645.5 million in new estimated capital revenues, and balances over the five-year period ending June 30, 2016. 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 some additions to eliminate the use of portable classrooms.

The largest part of the available resources will go for debt service payment on construction completed in the past. Over \$258 million is scheduled for principal and interest payments over this five-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 Five-Year Fiscal Plan provides \$36.3 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 \$23 million to be spent on technology over this five years and an additional \$4 million for replacing maintenance and warehouse vehicles, and equipment throughout the district on a reasonable replacement cycle. School bus replacement will use \$12.3 million. This Five-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.

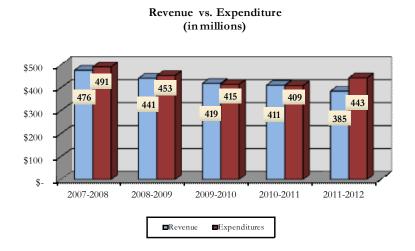
The second largest appropriation is for general maintenance, liability insurance on the district buildings and rental of copying equipment. During the Five-Year Plan, this \$87.5 million will be transferred to the general fund and the expenditures are recorded there for accounting reasons. As the graph below shows, the district still has thirty-nine percent 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.



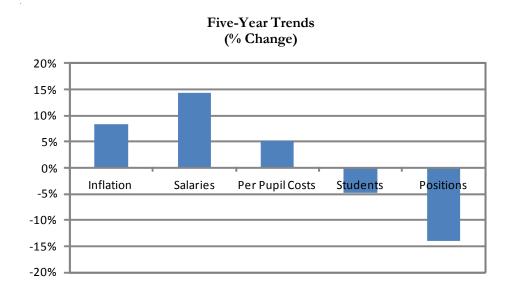


Revenue and Expenditure Trends

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 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 reduced by 4.7% and per pupil spending increased 5.1%.





Tax Base and Rate Trend

The proposed millage rate is 8.063 mills. The 6.563 mills operating budget portion of the millage includes the required local effort of 5.551 mills set by the State in order for local districts to participate in the Florida Education Finance Program (FEFP). Also included are the discretionary millage (0.748 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 2009-2010. 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.

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 2006-2007.

Top Five Principa	l Property	Taxpavers
-------------------	------------	------------------

			2010
Taxpayer	Type of Business	Ta	axable Value
Florida Power and Light Co.	Electric Utility	\$	868,388,190
Florida Power Corporation	Electric Utility		210,878,729
BellSouth Telecommunication, Inc.	Telephone		125,820,311
International Speedway Corp.	Recreation		114,318,276
Wal Mart Stores, Inc.	Retail Sales		91,730,862

Inflation Trends

Inflation impacts an individual's budget for goods and services such as food, clothing, appliances, medical care and utilities. Inflation has the same effect on the school district budget as it does on household budgets but on a much larger scale. It increases the cost of books, paper, utilities, and maintenance and repair costs. During the past five years, inflation has averaged more than 2.18% annually.

Salary Increases vs. Inflation

	Salary	Inflation
2006-2007	7.50%	2.69%
2007-2008	5.00%	5.02%
2008-2009	0.00%	-1.43%
2009-2010	1.79%	1.06%
2010-2011	0.00%	3.56%



Student Demographic Trends

Changes in student demographics from September, 2010 to September, 2011 are highlighted by a decrease in the number of students that are White (-0.24%), Hispanic (-0.65%), Multi-racial (-5.44%), and American Indian (-5.24%), and an increase in the number of students that are Black (2.63%), Asian (0.93%), and Pacific Islander (10.00%). Approximately 38.0% of the district's students are minority members.

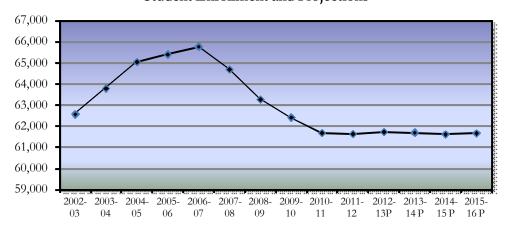
Between school years 2010-11 and 2011-12, students with disabilities decreased by 1.91% and students receiving services for English for Speakers of Other Languages (ESOL) decreased by 1.79%.

Student Enrollment Trends

Volusia County Schools experienced a decline of 941 students during the ten-year period of 2002-03 through 2011-2012, or -1.5%. In 2002-03, the growth rate was 0.44% followed by varied rates influenced by storms and the scholarship program. In most recent years, the growth rate has turned negative. For the 2011-12 school year, the growth is -48 or -0.18%. 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

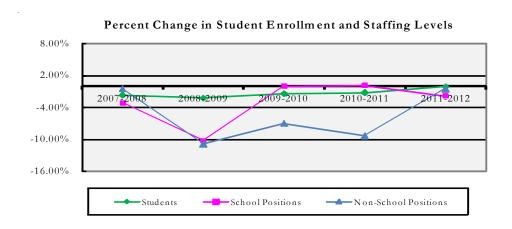
As the largest employer in the county, Volusia County School District employs approximately 7,931 full and part-time employees, including approximately 4,400 teachers who are highly skilled professionals, with 42% holding advanced degrees. Volusia's teachers are among the nation's finest with 338 Volusia County teachers earning National Board Certification.

Budgeted Positions	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Elementary	3,305.8	3,012.1	3,111.5	3,139.3	3,129.5
Middle	1,492.7	1,401.1	1,384.8	1,347.9	1,291.4
High	2,063.4	1,759.1	1,715.8	1,749.5	1,725.9
Special Centers	385.0	332.8	139.5	129.9	94.0
School-wide	121.3	110.6	265.7	261.9	270.7
Department	1,590.7	1,416.6	1,318.4	1,195.6	1,190.1
Total	8,958.9	8,032.3	7,935.7	7,824.1	7,701.6

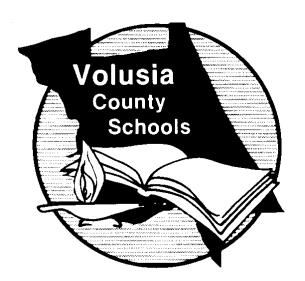
Amounts shown are in full-time equivalents rather than head counts

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

- Although the formulas in grades K-3 and 4-5 were decreased to meet the requirements of the Class Size Reduction Amendment, there has been an overall decrease of 114.6 FTE teachers in the elementary schools due to declining enrollment
- Separated enrollments in the Basic program in middle and high schools to distinguish Core from Non-Core, to assist in meeting the requirements of the Class Size Reduction Amendment
- Although the formulas have decreased to meet the requirements of the Class Size Reduction Amendment, the allocation for middle school teachers has decreased by 118.5 FTE, due to enrollment decline
- Although the formulas have decreased to meet the requirements of the Class Size Reduction
 Amendment, the allocation for high school teachers has decreased by 235.9 FTE, due to enrollment
 decline and because of the change in school schedules from 4 x 4 blocks to a 7-period day in seven
 of our ten high schools
- Due to the continued budget shortfall, there have been reductions of 6.0 media specialists, 39.1 guidance counselors, 15.9 campus advisors, 68.4 clerical staff, 8 principals and 13.5 assistant principals, and 13.9 custodians
- Reduced Department positions by 25% (400.6 FTE)









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 parts of the Port Orange area and the Edgewater, New Smyrna Beach, Oak Hill and Samsula areas.



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. 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, northwest Volusia County including the DeLand, Lake Helen, Orange City, Pierson and Seville areas.



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 the Ormond Beach, Holly Hill and the western and southern Halifax area.



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, Galaxy Middle and Deltona High, and also on the District Advisory Committee. Mrs. Smith serves as the immediate past Chair of the ten-district Central Florida Public School Boards Coalition.

Mrs. Smith represents District 5, southwest Volusia County including the DeBary, Deltona and Osteen areas.



Principal Officials



Dr. Margaret A. Smith SUPERINTENDENT OF SCHOOLS

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

Chief Counsel for Labor Relations, Richard Kizma, Esquire

Contract Services and Policy Development

Dr. Don Boulware Executive Director

Technology Services

Greg Akin Director, Student Transportation Services

Saralee Morrissey Director, Site Acquisition and

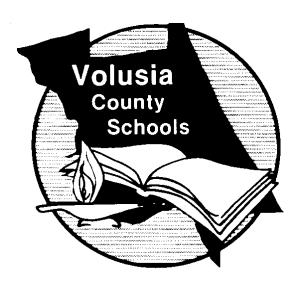
Intergovernmental Coordination

Russ Tysinger Director, Maintenance and Operations

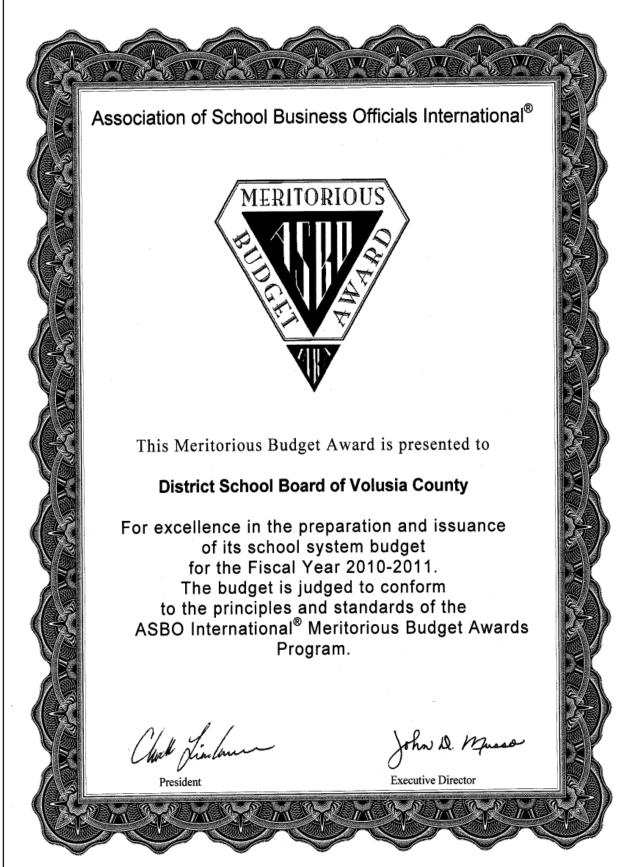
Nancy Wait Director, Community Involvement and

Information Services











GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

District School Board of Volusia County Florida

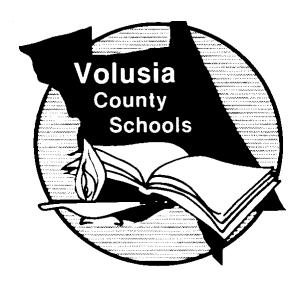
For the Fiscal Year Beginning

July 1, 2010

President

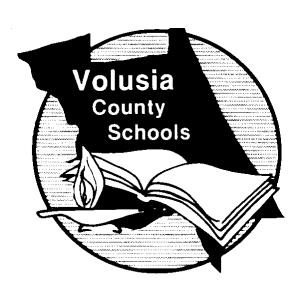
Executive Director







Organizational Section





Organization

Volusia County is located on the east coast of Central Florida and covers 1,207 square miles, including 47 miles of beachfront. Volusia County School District is the 13th largest district in the state with 78 schools and approximately 61,636 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
Total	78

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:

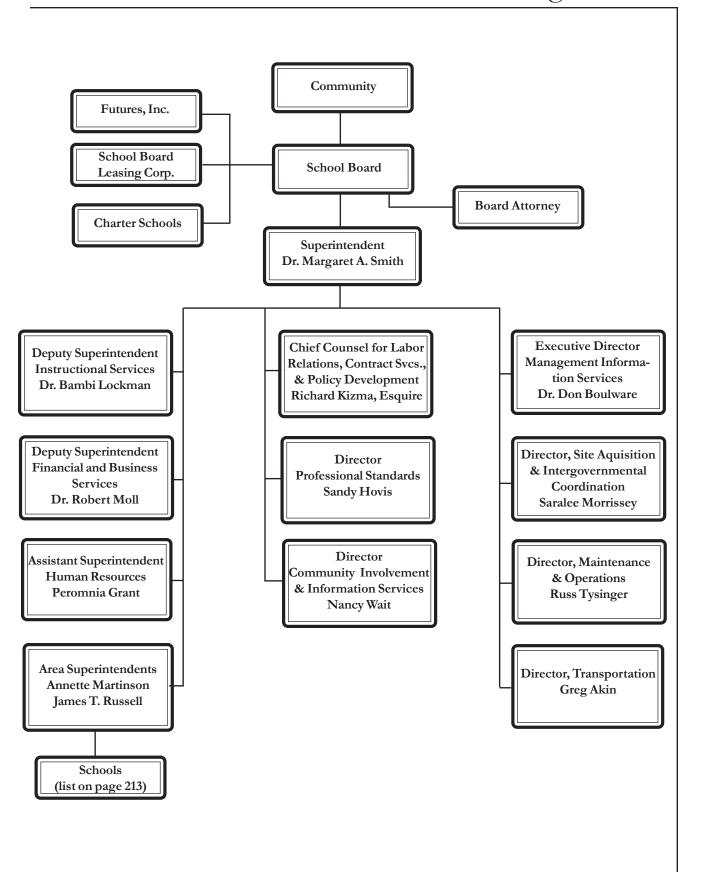
- The AVID program is offered in all Title I middle and high schools
- International Baccalaureate program at two high schools
- Advanced Placement programs at the high schools
- All graduating seniors have the opportunity to receive the Superintendent's Diploma of Distinction, which recognizes outstanding student academic achievement
- Dual enrollment opportunities are available to all qualified high school students
- APEX 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
- 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.

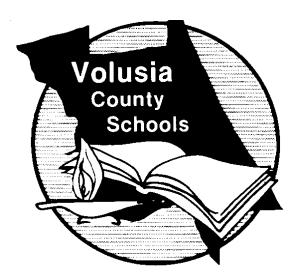
The Superintendent works closely with two Deputy Superintendents, the Area Superintendents, the Assistant Superintendent, and the Senior Staff to oversee the day-to-day operations of schools and departments. Schools are supported by six district-level divisions that provide a broad range of services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



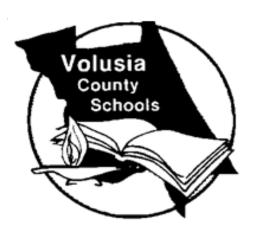
Division Organization









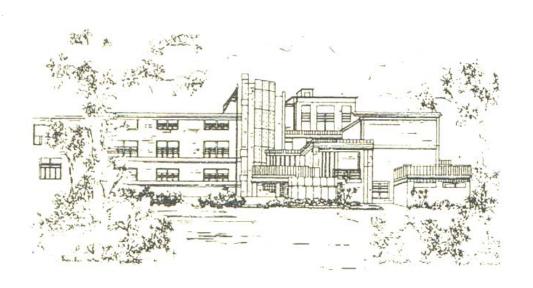


DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY

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's Strategic Plan forms the groundwork on which the District's Operating Budget is based. A 2008-2013 Strategic Plan for the School District of Volusia County was adopted on June 24, 2008. The plan is a continuous improvement model that is linked to the superintendent's and school board goals. The underlying framework for the strategic plan is to focus on instituting rigor, relevance and relationships throughout all classes, programs and schools.

The school district utilizes seven (7) Guiding Principles in our strategic plan. The principles are the backbone of what we believe. Our Guiding Principles are:

- 1. The principal is the instructional leader for professional learning communities.
- 2. Curriculum is non-negotiable in regard to rigor and relevance.
- 3. Each child will learn.
- 4. The primary focus is on instruction not structure.
- 5. Each school has a unique learning culture.
- 6. Decisions are based on data analysis and research.
- 7. All teachers will provide optimal learning opportunities to ensure that the student will learn.

There are six (6) areas of focus through which district goals were generated:

- 1. Academic Excellence
- 2. Access and Equity
- 3. High Performance Instructional and Non-Instructional Staff
- 4. Involved Family and Community
- 5. Safe and Orderly Environment
- 6. Effective Operations

There are nineteen (19) goals and eighteen (18) objectives that have guided the allocation of financial resources for the district. The objectives were established with annual benchmarks that would indicate progress toward achieving the district goals.



Some of the specific items to be accomplished by the end of the 2011-2012 school year are:

- 100% of graded schools will achieve "A" or "B" status.
- 55% of 24 credit standard diploma students in each high school will complete one or more Advanced Placement (AP), International Baccalaureate (IB), or academic dual-enrollment courses.
- The graduation rate for each high school will increase to 92% and will exceed the state's graduation rate
- The percentage of African American, Hispanic, and low socio-economic students enrolled and academically successful in advanced programs will be within 3% of the racial, ethnic, and socio-economic distribution of the district as a whole.
- In order to better meet the professional development needs, 40% (2,906) of additional hours of on-line training will be available for instructional staff.
- 90% of the district's teachers of reading will hold reading endorsement or certification.
- The percentage of Career Academy students achieving the standard will increase on at least six (6) of the six standards.
- The district will deliver internal advanced training to school based leadership teams, grade level teams or curriculum departments at 75% of Volusia Schools.
- Create and disseminate a second in-depth volunteer training DVD or on-line training; topic to be based on needs assessment.
- The distribution of referrals for each student subgroup will move towards alignment with the 80/15/5 from baseline by at least 80% from the 2006-2007 school year.
- The district will implement a communications plan to ensure effective communications with all audiences in order to build positive relationships to support and improve education. By the end of the 2011-2012 school year, 75% of the communications plan will be implemented.
- The performance assessment systems for Facilities/Maintenance will be redesigned and electronic.
- The following section of the school board's policies shall be reviewed and revised, and new
 policies will be developed as may be necessary: Section 100 School Board Governance,
 Organization and Operation Policies, and Section 800 School Community Relations Policies.
- The district technology plan will be revised to contain ownership costs by organizational unit for hardware, software, and support activities.
- By the end of the school year, an additional ten (10) schools will reach the national average within the parameters of the Energy Star Program.
- The district will continue to improve the wellness program offered to all staff and work toward increasing participation based on resources while comparing those results to the previous year.
- The district will continue to develop other areas of financial and internal controls and processes to ensure maximum effectiveness.



District Goals

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 pages 46-47. The financial resources of the district are allocated to carry out the specifics of the strategic plan.

Academic Excellence

- **Goal 1:** We will continue to support and implement a comprehensive curriculum, which incorporates the arts, foreign language, health education and physical education, language arts, mathematics, science, social studies, career and technical education, character education, technology, and social development.
- **Goal 2:** We will promote responsible citizenship and prepare all students for work, post-secondary education, and adult living.
- **Goal 3:** We will increase achievement for each and every student as measured by rigorous national, state, and local standards.

Access and Equity

- Goal 4: We will meet the diverse educational needs of all students.
- **Goal 5:** We will ensure effective access to rigorous programs for all students.
- **Goal 6:** While continuing to raise all student academic performance, we will close the achievement gap between identified sub-populations and the general populations as a whole.

High Performing Instructional and Non-Instructional Staff

- Goal 7: We will be strong advocates for public education.
- Goal 8: We will continue to recruit, retain, develop, and support high performing personnel.
- **Goal 9**: We will continue to foster a climate that promotes professional development for instructional and non-instructional staff.
- **Goal 10**: We will maximize efforts to protect instructional time.



Involved Family and Community

- **Goal 11:** We will continue to provide and encourage a climate in which the involvement of families and community members from diverse cultural backgrounds is valued and welcomed.
- **Goal 12:** We will increase our commitment to family and community partnerships to provide resources and programs to maximize student achievement.
- **Goal 13:** We will involve families and community in our proactive efforts to provide a safe, orderly, and well-disciplined environment in our schools and during school activities.
- **Goal 14:** We will communicate district expectations and work collaboratively to support the family's responsibility to foster academic achievement and appropriate behavior for all students.

Safe and Orderly Environment

Goal 15: We will promote an emotionally, intellectually, and physically safe environment for all students and staff.

Effective Operations

- Goal 16: We will focus on excellence in individual and organizational performance.
- **Goal 17**: We will maximize and allocate federal, state, and local resources to implement the District's Strategic Plan.
- Goal 18: We will continue to improve managerial and operational efficiency and effectiveness.
- **Goal 19:** We will foster a climate for all students and personnel that promotes open communication, ethical behavior, shared responsibility, accountability, mutual respect, and lifelong learning.





Selected Goals, Objectives 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.

Academic Excellence

We will continue to support and implement a comprehensive curriculum, which incorporates the arts, foreign language, health education and physical education, language arts, mathematics, science, social studies, career and technical education, character education, technology, and social development.

• Installation of content-neutral platform as a repository for test	
item banks, curriculum maps, and other curriculum resources	\$ 143,800
• Item bank of formative assessments for grades 3 through 12 in	
reading, math, writing and science built to the FCAT 2.0 and end-of-	
course test item specifications	\$ 89,182
• Student data assessment and evaluation system used to better align	
student learning with each student's educational needs	\$ 308,420
• Focused professional development (PD): online systems to support	
differentiated PD for classroom teachers	\$ 196,650

We will increase achievement for each and every student as measured by rigorous national, state and local standards.

• Promote use of Volusia Proficiency Model with teacher volunteers	\$ 190,000
• Provide middle and high schools credit retrieval labs	\$ 100,000
• Provide benchmark assessments in targeted areas	\$ 25,000
• Provide materials and bonuses for International Baccalaureate. Also,	
develop and implement the multi-year coordinated college preparatory	
curriculum offered at two high schools	\$ 437,712

Access and Equity

We will meet the diverse educational needs of all students.

Provide for teen parent outside daycare	\$ 70,000
• Provide for Advancement via Individual Determination (AVID)	
program to four (5) high schools and ten (8) middle schools	\$ 1,203,803

We will ensure effective access to rigorous programs for all students.

• Provide materials and bonuses for Advanced Placement courses	\$ 775,000
• Provide transportation services for IB & Academies	\$ 40,000
• Provide transportation services to support NCLB program	
such as AYP, Plus-One extended day and tutorials	\$ 514,395
Opportunity Scholarship	\$ 65,223



Selected Goals, Objectives and Associated Budgets

While continuing to raise all student academic performance, we will close the achievement gap between identified sub-populations and the general population as a whole.

Provide for development and implementation (teacher training) for Advanced Placement programs and strategies that support student success in advanced programs \$ 35,000
 Provide turn-key program for implementation of state mandated K-8 virtual option for students \$ 300,000
 Provide training for response to intervention \$ 75,000

Involved Family and Community

We will continue to provide and encourage a climate in which the involvement of families and community members from diverse cultural backgrounds is valued and welcomed.

 Family & School Partnership - brings families and schools together via English and Spanish activities calendar
 2,000

Safe and Orderly Environment

We will promote an emotionally, intellectually, and physically safe environment for all students and staff.

Provide night time security guards at various schools
 Provide one School Resource Officer at every middle and high
 Provide Campus Advisors at the middle and high schools
 1,240,044
 1,864,270

Effective Operations

We will continue to improve managerial and operational efficiency and effectiveness.

School Way Cafe (SWC) upgraded kitchen equipment, complete installation of security cameras, complete operation of Point of Sales systems, purchase recycle equipment \$1,000,000
 Create electronic Human Resources workflow system to enhance the ability to hire highly qualified and high performing staff \$30,000

We will foster a climate for all students and personnel that promotes open communication, ethical behavior, shared responsibility, accountability, mutual respect, and lifelong learning.

 Properly equip secondary schools to meet computerized testing requirements
 \$ 1,000,000

Total Examples: \$ 9,835,499



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.

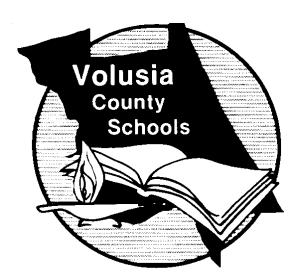
My personal philosophy of education is well expressed in my favorite quote, which is from George Bernard Shaw.

> "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 2008-2013 goals of the School District of Volusia County strategic plan with the Florida Department of Education "Next Generation" strategic plan key areas of focus.



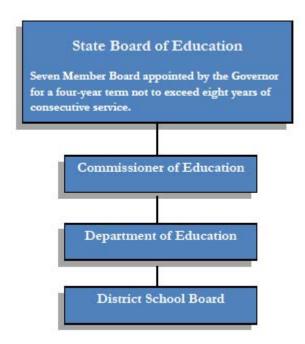




Basis of Budgeting

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 sixty (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.

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.

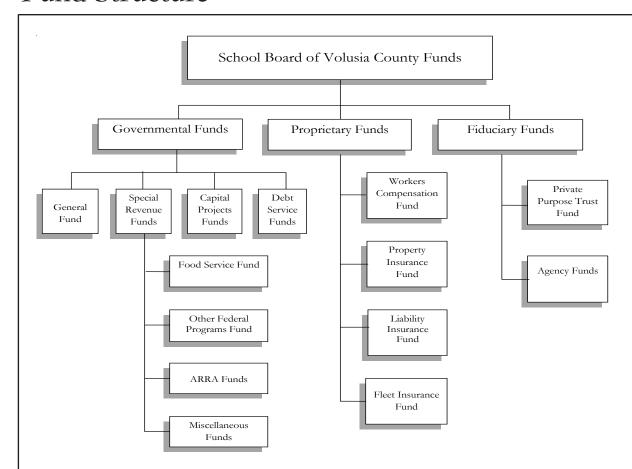
The Proprietary Funds are prepared under the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for workers' compensation, general liability, and property insurance. The principal operating expenses include salaries and benefits for employees, insurance claims, and excess coverage insurance. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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.

The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.



Fund Structure



The District reports the following governmental funds:

General Fund

This fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by state revenues, taxes, & fees.

Debt Service

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, PECO, and Classrooms for Kids (Class size reduction).

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.



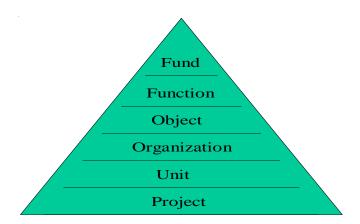
Revenue & Expenditure Classifications

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, Stabilization and Stimulus ARRA (American Recovery and Reinvestment Act), 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.

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.

- In-district mileage shall be reimbursed at the maximum federal prescribed rate. Changes made to the rate will become effective July 1 each year.
- · Out-of-district travel must be approved in advance by a supervisor and a leave form must accompany the expense reimbursement form. Reimbursements may be requested for mileage, meals, lodging, tolls, parking, taxis and registration fees when properly documented.

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.

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. 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.

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).



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.

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. 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 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.



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 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. 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. All dispositions must be approved by the School Board.



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.

2011-2012 Budget Calendar			
Dec., 2010	FTE projections transmitted to DOE		
Dec., 2010	Florida Board of Education submits their budget request		
Jan., 2011	Governor submits his budget proposal		
March 8, 2011	Legislative Session begins		
April, 2011	Prepare Preliminary General Fund budget		
April, 2011	Review Department budget results		
April, 2011	Calculate 2011-2012 school staffing		
April, 2011	Capital Outlay Five-Year Plan reviewed		
April, 2011	School Discretionary Budgets prepared		
May 6, 2011	Legislative Session ends		
May 9, 2011	Budget Workshop		
May 10, 2011	Capital Budget Workshop		
June, 2011	Prepare budget based on final State Appropriation		
June 27, 2011	Budget Workshop		
June 30, 2011	Fiscal Year 2010-11 ends		
July 1, 2011	Fiscal Year 2011-12 begins		
July 1, 2011	Property Appraiser certifies the tax roll		
July 18, 2011	DOE computes required local effort millage		
July 26, 2011	Public Hearing and Adoption of Tentative Budget		
Sept. 13, 2011	Public Hearing and Adoption of Final Budget		
Sept. 16, 2011	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 Five-Year Work Program, along with the Five-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 timeframes 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 Five-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.

The construction projects and debt service payments on COPs and 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 Five-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 Five-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. New school projects are budgeted 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 major 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 Five-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. At least once each year, schools are given the opportunity to request funding for furniture and equipment replacement. 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.

Transfers to debt service and general fund make up a significant portion of the capital appropriations each year. The debt service transfer helps pay for schools that were built using Certificates of Participation or Bonding of the sales tax proceeds. The 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 Five-Year Work Program:

The first year of the Capital Outlay Five-Year Work Program forms the basis for the next year's capital outlay budget. Florida Statutes require the school district to prepare the Five-Year Work Program. The purpose of the Five-Year Work Program is to keep the school board and the public fully informed to ensure public confidence in district operations. The Five-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 Five-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 Five-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 timeframes, 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 Five-Year Work Program and Five-Year Fiscal Forecast for the work program. The Capital Outlay Five-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.

20	11-2012 Budget Calendar
Dec. 2010	Educational Plant Survey reviewed and project request forms sent to schools
Jan. 2011	Furniture, equipment and vehicle request sent to departments
Feb. 2011	Facilities Project Management team determine project cost, project delivery estimates and scope of projects
March 2011	Facilities Review Committee meets
March 2011	Capital Outlay Office prioritizes equipment and vehicle requests with senior staff
April 2011	Capital Outlay Five-Year Plan reviewed by senior staff in Facilities and Financial Services
April 2011	Prepare Preliminary Capital Outlay Budget
July 2011	The budget and millage rates are advertised in the newspaper
July 2011	School Board holds public hearing on tentative budget, amends and adopts tentative budget
Sept. 2011	Public Hearing and Adoption of Final Budget
Sept. 2011	(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.

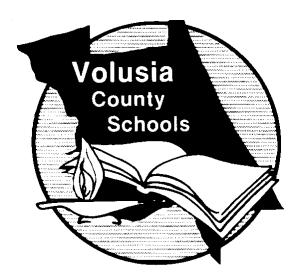
Purchase of products can be processed through requisitions for warehouse orders, purchase orders, and/or purchasing cards. Capital assets (costing \$750 or more) and the purchase of services cannot be charged to the purchasing card but should be processed on a purchase order. The purchasing card program 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.

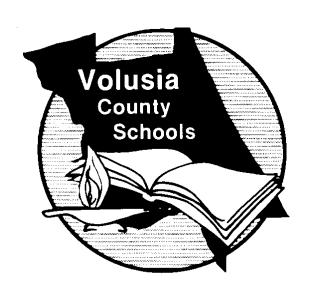








Financial Section





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. The State designates these funds between maintenance and repairs, and fixed capital outlay for construction. This is the second year in a row that the State only provided funds for maintenance. 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 \$7.20 billion as the adjusted required local effort for 2010-11. 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.

School Boards may set discretionary tax levies of the following types:

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.

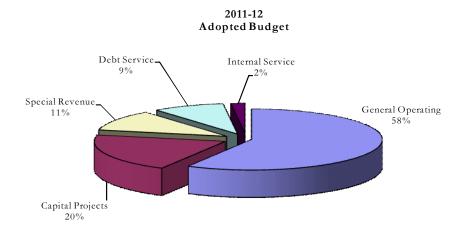
The 2009 Legislature provided authority for school boards, by super majority vote, to levy an additional 0.25 critical needs millage to be used for either operating or capital purposes. Then the voters must approve this critical needs millage every two years beginning November, 2010 for the following two school years, with the designation that it will be used for operating or capital expenditures. In addition to levies established by the school board, qualified electors may vote an additional millage for operations and capital outlay purposes for a period not to exceed four years. Tax levies for debt service are in addition to the levies for current operations, but are limited by State Board of Education Rule to ten mills. The 2001 Legislature provided authority for an additional levy, not to exceed two 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.

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 three 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 2016-2017. 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 five (5) COPs outstanding.



All Funds Summary



Following a continued growth trend in 2007-08, our school district has experienced a 4.7% decline in student enrollment. From 2008-11, the enrollment declined 3,060 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 \$805.4 million, a decrease of \$72.7 million over last year's adopted budget. The operating budget decreased by \$1.3 million. Volusia's total Florida Education Finance Program (FEFP) revenue declined \$35.0 million, due to a major state revenue shortfall, a continued decline enrollment and a 8.3% reduction in property values. The Capital funds budget decreased \$48.8 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 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 2011-2015. The Debt Service and Internal Service funds budgets showed very little change. For the fiscal year ended June 30, 2011, the District has an actuarially determined net OPEB obligation of \$11,705,730. 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 \$22.7 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.

New elementary school "Z" (Citrus Grove Elementary) opened for students this school year, as did the middle school addition at Holly Hill Elementary to establish a new K-8 program (Holly Hill School). The corrective action on the cooling system at University High School in Orange City has been completed. Ormond Beach Middle School replacement is the only sales tax project that remains under construction, with Phase III scheduled for completion in 2012. The classroom addition at Southwestern Middle School in DeLand is under construction and also scheduled for completion in 2012. The Capital Budget and the Capital Outlay 5-year Work Program are fiscally balanced as required by the Legislature.



	General	Debt	Capital	Special	Internal	Total
	Operating	Service	Projects	Revenue	Service	All Funds
REVENUES:				50 (4 5 500		5 4 50 2 500
Federal	\$ 2,145,000	\$ -	\$ -	\$ 72,647,599	\$ =	\$ 74,792,599
State	209,684,411	1,957,213	305,000	350,000	-	212,296,624
Local	173,400,826	-	71,042,224	6,670,500	5,812,768	256,926,318
TOTAL REVENUES	385,230,237	1,957,213	71,347,224	79,668,099	5,812,768	544,015,541
Other Financing Sources	=	-	-	-	-	-
Non Revenue Receipts	-	=	-	-	-	-
Transfers In	17,507,250	51,601,151	=	=	=	69,108,401
Beginning Fund Balanœs	64,485,313	17,672,285	92,494,263	9,234,990	8,361,207	192,248,058
TOTAL REVENUE,						
TRANSFERS & FUND BALANCES	\$467,222,800	\$ 71,230,649	\$ 163,841,487	\$ 88,903,089	\$ 14,173,975	\$ 805,372,000
EXPENDITURES:						
Instruction	\$ 280,594,373	\$ =	\$ -	\$ 22,144,299	\$ 744,718	\$ 303,483,390
Pupil Personnel Services	16,636,349	=	-	3,719,895	-	20,356,244
Instructional Media Services	6,956,286	=	-	-	=	6,956,286
Instruction and Curriculum Dev. Services	5,135,214	-	-	13,224,592	-	18,359,806
Instructional Staff Training Services	2,002,573	-	-	4,683,534	-	6,686,107
Instructional Related Technology	3,901,476	-	-	3,394,341	-	7,295,816
Board	696,569	-	-	-	-	696,569
General Administration	1,571,585	-	-	1,801,349	-	3,372,934
School Administration	32,207,477	=	=	=	50,000	32,257,477
Facilities Acquisition and Construction	247,277	=	47,709,527	=	=	47,956,804
Fiscal Services	2,724,375	-	-	-	30,500	2,754,875
Food Services	-	-	-	25,273,071	75,000	25,348,071
Central Serviœs	6,631,373	-	-	4,532,146	1,433,800	12,597,319
Pupil Transportation Services	17,533,674	-	-	1,291,310	263,200	19,088,184
Operation of Plant	44,308,652	-	-	36,133	3,170,000	47,514,785
Maintenance of Plant	14,751,277	-	-	-	45,550	14,796,827
Administrative Technology Services	5,907,769	-	-	70,000	-	5,977,769
Community Services	1,519,351	-	-	-	-	1,519,351
Debt Service		 53,060,674	 	 		 53,060,674
TOTAL EXPENDITURES	443,325,650	53,060,674	47,709,527	80,170,670	5,812,768	630,079,288
Transfers Out	-	-	69,108,401	-	-	69,108,401
Ending Fund Balanœs	23,897,150	18,169,975	47,023,559	8,732,419	8,361,207	106,184,310
TOTAL EXPENDITURES,		 	 	 		
TRANSFERS & FUND BALANCES	\$467,222,800	\$ 71,230,649	\$ 163,841,487	\$ 88,903,089	\$ 14,173,975	\$ 805,372,000



Governmental Funds Summary

Federal Through State 3,097,023 2,434,723 1,825,000 — Formal State Sources State Sources 197,132,519 204,955,100 209,684,411 1,960,009 Local Sources 218,788,404 202,868,569 173,400,826 22,418 TOTAL REVENUES 419,407,988 410,706,304 385,230,237 1,982,427 Transfers In 19,621,944 16,557,724 17,507,250 51,651,969 Non-Revenue Sources 254,301 42,243 — 1,390,000 Nonspendable Fund Balance 1,301,033 1,520,218 1,388,556 125,602 Restricted Fund Balance 1,699,856 6,311,986 2,321,758 65,529,642 Committed Fund Balance 11,968,210 27,045,582 49,232,328 65,29,642 Committed Fund Balance 11,968,210 27,045,582 49,232,328 65,29,642 Committed Fund Balance 11,968,210 27,045,582 49,232,328 65,29,642 Committed Fund Balance 11,968,210 27,045,582 49,232,328 52 TOTAL REVENUE.	Debt Service	
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REVENUES Federal Direct \$ 419,952 \$ 447,912 \$ 320,000 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Actuals	Budget
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Instruction		
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Instructional Related Technology 3,862,878 3,763,318 3,901,476	-	-
Second S	-	-
Board 561,211 809,534 696,569 - General Administration 1,742,413 1,400,696 1,571,585 - School Administration 34,316,869 33,805,514 32,207,477 - Facilities Acquisition and Construction 574,978 449,126 247,277 - Fiscal Services 2,752,829 2,730,060 2,724,375 - Food Services - - - - Central Services 5,787,494 5,228,161 6,631,373 - Pupil Transportation Services 15,559,299 15,610,154 17,533,674 - Operation of Plant 42,373,676 42,110,305 44,308,652 - Maintenance of Plant 14,568,756 14,070,170 14,751,277 - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339	-	-
School Administration 34,316,869 33,805,514 32,207,477 - Facilities Acquisition and Construction 574,978 449,126 247,277 - Fiscal Services 2,752,829 2,730,060 2,724,375 - Food Services - - - - Central Services 5,787,494 5,228,161 6,631,373 - Pupil Transportation Services 15,559,299 15,610,154 17,533,674 - Operation of Plant 42,373,676 42,110,305 44,308,652 - Maintenance of Plant 14,568,756 14,070,170 14,751,277 - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - -	-	-
Facilities Acquisition and Construction 574,978 449,126 247,277 - Fiscal Services 2,752,829 2,730,060 2,724,375 - Food Services - - - - - Central Services 5,787,494 5,228,161 6,631,373 - Pupil Transportation Services 15,559,299 15,610,154 17,533,674 - Operation of Plant 42,373,676 42,110,305 44,308,652 - Maintenance of Plant 14,568,756 14,070,170 14,751,277 - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - - Nonspendable Fund Balance 6,289,439 2,321,758 -	-	-
Facilities Acquisition and Construction 574,978 449,126 247,277 - Fiscal Services 2,752,829 2,730,060 2,724,375 - Food Services - - - - - Central Services 5,787,494 5,228,161 6,631,373 - Pupil Transportation Services 15,559,299 15,610,154 17,533,674 - Operation of Plant 42,373,676 42,110,305 44,308,652 - Maintenance of Plant 14,568,756 14,070,170 14,751,277 - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Torsafers Out and Other Financing - - - - - Nonspendable Fund Balance 6,289,439 2,321,758 -	-	-
Fiscal Services 2,752,829 2,730,060 2,724,375 - Food Services - - - - - - Central Services 5,787,494 5,228,161 6,631,373 - - Pupil Transportation Services 15,559,299 15,610,154 17,533,674 - - Operation of Plant 42,373,676 42,110,305 44,308,652 - - Maintenance of Plant 14,568,756 14,070,170 14,751,277 - - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - - Community Services 4,850,508 4,646,619 1,519,351 - - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Townspendable Fund Balance 1,520,218 1,388,556 1,388,556 - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301	-	-
Central Services 5,787,494 5,228,161 6,631,373 - Pupil Transportation Services 15,559,299 15,610,154 17,533,674 - Operation of Plant 42,373,676 42,110,305 44,308,652 - Maintenance of Plant 14,568,756 14,070,170 14,751,277 - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - - Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - - Assigned Fund Balance 11,570,193 11,542,671	-	-
Pupil Transportation Services 15,559,299 15,610,154 17,533,674 - Operation of Plant 42,373,676 42,110,305 44,308,652 - Maintenance of Plant 14,568,756 14,070,170 14,751,277 - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - - Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - - Assigned Fund Balance 11,570,193 11,542,671 - - -	-	-
Pupil Transportation Services 15,559,299 15,610,154 17,533,674 - Operation of Plant 42,373,676 42,110,305 44,308,652 - Maintenance of Plant 14,568,756 14,070,170 14,751,277 - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - - Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - - Assigned Fund Balance 11,570,193 11,542,671 - - -	-	-
Operation of Plant 42,373,676 42,110,305 44,308,652 - Maintenance of Plant 14,568,756 14,070,170 14,751,277 - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - - Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - - Assigned Fund Balance 11,570,193 11,542,671 - - -	-	-
Maintenance of Plant 14,568,756 14,070,170 14,751,277 - Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - - Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - - Assigned Fund Balance 11,570,193 11,542,671 - - -	-	-
Administrative Technology Services 5,427,116 4,906,311 5,907,769 - Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - - Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - - Assigned Fund Balance 11,570,193 11,542,671 - - -	-	-
Community Services 4,850,508 4,646,619 1,519,351 - Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - - Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - Assigned Fund Balance 11,570,193 11,542,671 - -	-	-
Debt Service 1,058,230 857,500 - 103,392,339 TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - Assigned Fund Balance 11,570,193 11,542,671 - -	-	-
TOTAL EXPENDITURES 415,093,561 409,246,392 443,325,650 103,392,339 Transfers Out and Other Financing - - - - - Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - Assigned Fund Balance 11,570,193 11,542,671 - -	53,179,382	53,060,67
Transfers Out and Other Financing -	53,179,382	53,060,67
Nonspendable Fund Balance 1,520,218 1,388,556 1,388,556 - Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - - Assigned Fund Balance 11,570,193 11,542,671 - - -	-	-
Restricted Fund Balance 6,289,439 2,321,758 - 17,287,301 Committed Fund Balance - - - - Assigned Fund Balance 11,570,193 11,542,671 - -	-	-
Committed Fund Balance	17,672,285	18,169,97
Assigned Fund Balance 11,570,193 11,542,671	-	-
	_	_
Unassigned Fund Balance 27,045,584 49,232,328 22,508,594 -	_	_
TOTAL EXPENDITURES,		



Governmental Funds Summary

	Capital Projects	8		Special Revenu	e	Tota	al Governmental	Func	ds
		Adopted			Adopted				Adopted
Actuals	Actuals	Budget	Actuals	Actuals	Budget	Actuals	Actuals		Budget
2009-2010	2010-2011	2011-2012	2009-2010	2010-2011	2011-2012	2009-2010	2010-2011		2011-2012
\$ -	\$ -	\$ -	\$ 325,686	\$ 323,806	\$ 258,194	\$ 745,638	\$ 771,718	•	578,19
ф -	φ -	ф -	94,048,680	102,065,734	72,389,405	97,145,703	104,500,458	φ	74,214,40
1,788,100	3,346,367	305,000	352,971	347,836	350,000	201,233,599	210,593,714		212,296,62
86,000,115	76,333,536	71,042,224	7,344,991	6,649,617	6,670,500	312,126,018	285,867,792		251,113,55
87,788,215	79,679,903	71,347,224	102,072,328	109,386,993	79,668,099	611,250,958	601,733,682		538,202,77
01,100,210	17,017,700	71,011,021	102,012,020	107,000,770	12,000,022	011,200,700	001,700,002		000,202,77
-	-	-	-	-	-	71,273,913	68,161,609		69,108,40
-	-	-	-	-	-	1,644,301	42,243		-
-	-	-	1,767,481	1,775,104	1,859,599	3,194,116	3,295,322		3,248,15
197,578,769	133,796,551	90,372,351	3,351,521	5,387,222	7,375,391	268,159,788	162,783,060		117,741,78
-	-	-	-	-	-	-	-		-
1,851,032	2,108,298	2,121,912	-	-	-	9,116,695	13,655,946		13,664,58
-	-	-	-	-	-	11,968,210	27,045,582		49,232,32
\$ 287,218,016	\$ 215,584,752	\$ 163,841,487	\$ 107,191,330	\$ 116,549,319	\$ 88,903,089	\$ 976,607,981	\$ 876,717,443	\$	791,198,02
\$ -	\$ -	\$ -	\$ 42,267,971	\$ 51,722,229	\$ 22,144,299	\$ 291,167,104	\$ 300,853,732	\$	302,738,6
-	-	-	10,185,793	9,489,038	3,719,895	28,138,914	24,960,356		20,356,2
-	-	-	-	1,025	-	7,447,687	6,837,194		6,956,2
-	-	-	12,906,401	11,615,379	13,224,592	18,955,190	17,843,350		18,359,8
-	-	-	4,217,904	3,649,089	4,683,534	5,526,478	4,841,052		6,686,1
-	-	-	98,965	867,031	3,394,341	3,961,843	4,630,349		7,295,8
-	-	-	-	-	-	561,211	809,534		696,50
-	-	-	2,945,370	2,524,139	1,801,349	4,687,783	3,924,835		3,372,9
-	-	-	3,504,668	3,016,005	-	37,821,537	36,821,519		32,207,4
80,039,254	54,928,880	47,709,527	-	-	-	80,614,232	55,378,006		47,956,80
-	-	-	-	-	-	2,752,829	2,730,060		2,724,3
-	-	-	22,682,941	22,816,982	25,273,071	22,682,941	22,816,982		25,273,0
-	-	-	102,463	414,877	4,532,146	5,889,957	5,643,038		11,163,5
-	-	-	1,038,868	853,302	1,291,310	16,598,167	16,463,456		18,824,9
-	-	-	26,266	32,874	36,133	42,399,942	42,143,179		44,344,78
-	-	-	-	257,850	-	14,568,756	14,328,020		14,751,2
-	-	-	47,293	54,216	70,000	5,474,409	4,960,527		5,977,70
-	-	-	4,101	296	-	4,854,609	4,646,915		1,519,3
-	-	-		-	-	104,450,569	54,036,882		53,060,6
80,039,254	54,928,880	47,709,527	100,029,004	107,314,329	80,170,670	698,554,158	624,668,983		624,266,5
71,273,913	68,161,609	69,108,401	1 775 104	4 050 500	4 050 500	71,273,913	68,161,609		69,108,40
122 706 551	00 272 251	- 44 042 207	1,775,104	1,859,599	1,859,599	3,295,322	3,248,155		3,248,15
133,796,551	90,372,351	44,942,297	5,387,222	7,375,391	6,872,820	162,760,513	117,741,785		69,985,09
2 100 200	- 2 121 012	2 001 262	-	-	-	12 670 401	13 664 502		2 001 2
2,108,298	2,121,912	2,081,262	-	-	-	13,678,491 27,045,584	13,664,583 49,232,328		2,081,20 22,508,59
							,,-20		, ,0
\$ 287,218,016	\$ 215,584,752	\$ 163,841,487	\$ 107,191,330	\$ 116,549,319	\$ 88,903,089	\$ 976,607,981	\$ 876,717,443	\$	791,198,0



Proprietary Funds Summary

	Wor	kers' Comper	nsation	Property Insurance			
			Adopted			Adopted	
	Actuals	Actuals	Budget	Actuals	Actuals	Budget	
	2009-2010	2010-2011	2011-2012	2009-2010	2010-2011	2011-2012	
OPERATING REVENUES							
Interest	\$ 20,273	\$ 6,949	\$ -	\$ 12,456	\$ 6,509	\$ -	
Other Operating Revenues	1,526,870	1,811,510	2,356,768	2,814,643	2,882,487	2,832,000	
TOTAL OPERATING REVENUES	1,547,143	1,818,459	2,356,768	2,827,099	2,888,996	2,832,000	
Non-Revenue Sources	-	-	-	15,452	-	-	
Transfers from General	-	-	-	-	-	-	
Beginning Fund Balanæs	566,028	566,028	566,028	5,086,687	5,102,139	5,102,139	
TOTAL REVENUE,							
TRANSFERS & FUND BALANCES	\$ 2,113,171	\$ 2,384,487	\$ 2,922,796	\$ 7,929,238	\$ 7,991,135	\$ 7,934,139	
OPERATING EXPENSES:							
Salaries	\$ 56,395	\$ 56,395	\$ 139,800	\$ -	\$ -	\$ -	
Employee Benefits	378,514	337,783		-	_	_	
Purchased Services	304,849		550,000	2,827,099	2,888,996	2,832,00	
Energy Supplies	_	_	-	-	_	-	
Material and Supplies	44	. 77	1,000	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Other Expenses	807,341	1,119,873	1,237,968	-	-	-	
TOTAL OPERATING EXPENSES	1,547,143	1,818,459	2,356,768	2,827,099	2,888,996	2,832,00	
Ending Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,13	
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,113,171	\$ 2,384,487	\$ 2,922,796	\$ 7,929,238	\$ 7,991,135	\$ 7,934,13	



Proprietary Funds Summary

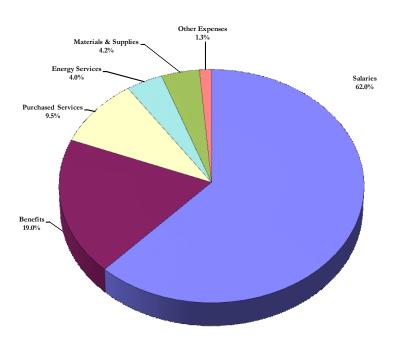
	Lia	ability I	nsura	nce			F	leet	Insuranc	æ			Total I	ıterı	nal Service	e Fu	nds
				Α	dopted						Adopted					P	Adopted
I	Actuals	Actu	ıals	1	Budget	1	Actuals		Actuals		Budget		Actuals		Actuals		Budget
20	09-2010	2010-2	2011	20	11-2012	20	09-2010	20	10-2011	2	2011-2012	2	009-2010	20	010-2011	20	11-2012
\$	8,856	\$ 3	3,442	\$	-	\$	3,952	\$	1,752	\$	-	\$	45,537	\$	18,652	\$	-
	833,330	522	2,990		412,800		350,411		184,901		211,200		5,525,254		5,401,888	5	5,812,768
	842,186	520	5,432		412,800		354,363		186,653		211,200		5,570,791		5,420,540	į	5,812,768
	_		_		-		_	\$	18,514		_		15,452		18,514		_
	-		-		-		-		-		-		-		-		-
1	,270,976	1,693	3,040	1	,693,040	1	,000,000	1	,000,000		1,000,000		7,923,691		8,361,207	8	3,361,207
\$ 2	2,113,162	\$ 2,219	9,472	\$ 2	,105,840	\$ 1	,354,363	\$ 1	1,205,167	\$	1,211,200	\$	13,509,934	\$ 1	13,800,261	\$14	4,173,975
•		.				-	074		44	•			55.044	•	5	•	420.000
\$	-	\$	-	\$	-	\$	871	>	41	\$	-	\$	57,266	\$	56,436	\$	139,800
	302,073	20	- 1,181		407,800		352,910		185,903		211,200		378,514 3,786,931		337,783 3,740,411	,	428,000 4,001,000
	302,073	30.	1,101		407,000		332,910		100,900		211,200		3,700,931		3,740,411	_	+,001,000
							582		719				626		796		1,000
	_		_		_		-		18,504		_		-		18,504		-
	118,049	165	5,251		5,000		_		-		_		925,390		1,285,124	1	1,242,968
	420,122		5,432		412,800		354,363		205,167		211,200		5,148,727		5,439,054		5,812,768
1	,693,040	1,693	3,040	1	,693,040	1	,000,000	1	,000,000		1,000,000		8,361,207		8,361,207	8	3,361,20
\$ 2	2,113,162	\$ 2,219	9,472	\$ 2	,105,840	<u> </u>	,354,363	\$	1,205,167	\$	1,211,200		13,509,934	\$ 1	13,800,261	\$ 14	4.173.97



General Fund

The 2011-12 General Fund Budget of \$467.2 million reflects a decrease of \$6.5 million from the prior year. This is a direct result of several factors including a statewide revenue shortfall, declining student enrollment, several rounds of budget cuts and a major increase in costs including the opening of three new charter schools. The goal of a minimum fund balance of 5% was achieved in 2010-11, pursuant to school board policy 722.

Although we projected 511 fewer students this year, the District experienced a loss of only 48. 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. There were, however, necessary reductions in other staffing categories to assist in balancing the budget, including a 4% reduction in department staffing which eliminated 39.2 district level positions. Non-salary budget reductions of \$400,000 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.



Salaries and benefits account for 81% of the total 2011-12 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 2011-12 projected unassigned fund balance represents 5.8% of total estimated revenues.



	Actuals 2009-2010	Adopted Budget 2010-2011	Actuals 2010-2011	Adopted Budget 2011-2012
REVENUES	2007-2010	2010-2011	2010-2011	2011-2012
Federal Sources:				
Federal Direct	\$ 419,952	\$ 320,000	\$ 447,912	\$ 320,000
Other Federal Grants	3,097,023	1,825,000	2,434,723	1,825,000
Total Federal Sources	3,516,975	2,145,000	2,882,635	2,145,000
State Sources:		,,	, , , , , , , , , , , , , , , , , , , ,	,,.
Florida Educational Finance Program	127,316,297	136,492,269	134,059,374	140,725,182
Categoricals	67,517,597	68,283,189	68,042,231	67,093,092
Discretionary Lottery Funds	170,592	165,320	224,876	170,855
Capital Outlay and Debt Service	34,366	34,366	34,366	34,366
Mobile Home License Tax	542,094	515,000	524,593	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	1,268,088	562,600	1,786,175	862,431
Total State Sources	197,132,519	206,336,229	204,955,100	209,684,411
Local Sources:				
Ad Valorem Taxes	204,979,478	189,764,498	191,318,536	169,553,896
Interest Income	1,179,853	215,000	267,938	275,000
Local Grants and Other Local Sources	12,599,163	4,416,480	11,282,095	3,571,930
Total Local Sources	218,758,494	194,395,978	202,868,569	173,400,826
TOTAL REVENUES	419,407,988	402,877,207	410,706,304	385,230,237
OTHER SOURCES OF FUNDS				
Transfers from Capital Projects	19,621,944	19,207,250	16,557,724	17,507,250
Non-Revenue Receipts	254,301	-	42,243	-
TOTAL OTHER SOURCES OF FUNDS	19,876,245	19,207,250	16,599,967	17,507,250
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,301,033	1,520,218	1,520,218	1,388,556
Restricted Fund Balance	1,699,856	6,311,986	6,311,986	2,321,758
Committed Fund Balance	-	-	-	-
Assigned Fund Balance	7,265,663	11,547,648	11,547,648	11,542,671
Unassigned Fund Balance	11,968,210	27,045,582	27,045,582	49,232,328
TOTAL RESERVES & FUND BALANCE	22,234,762	46,425,434	46,425,434	64,485,313
TOTAL REVENUE,				
TRANSFERS & FUND BALANCE	\$ 461,518,995	\$ 468,509,891	\$ 473,731,705	\$ 467,222,800
EXPENDITURES				
Instruction	\$ 248,899,133	\$ 280,260,268	\$ 249,131,503	\$ 280,594,373
Pupil Personnel Services	17,953,121	14,736,339	15,471,318	16,636,349
	7 447 (07	7,224,370	6,836,169	6,956,286
Instructional Media Services	7,447,687	7,227,370	0,000,-07	0,,,00,=00
Instruction and Curriculum Dev. Services	6,048,789	4,385,565	6,227,971	5,135,214
Instruction and Curriculum Dev. Services Instructional Staff Training Services	6,048,789 1,308,574	4,385,565 2,002,375	6,227,971 1,191,963	5,135,214 2,002,573
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology	6,048,789 1,308,574 3,862,878	4,385,565 2,002,375 3,996,298	6,227,971 1,191,963 3,763,318	5,135,214 2,002,573 3,901,476
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board	6,048,789 1,308,574 3,862,878 561,211	4,385,565 2,002,375 3,996,298 697,250	6,227,971 1,191,963 3,763,318 809,534	5,135,214 2,002,573 3,901,476 696,569
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration	6,048,789 1,308,574 3,862,878 561,211 1,742,413	4,385,565 2,002,375 3,996,298 697,250 1,609,290	6,227,971 1,191,963 3,763,318 809,534 1,400,696	5,135,214 2,002,573 3,901,476 696,569 1,571,585
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 6,631,373 17,533,674 44,308,652 14,751,277
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 6,631,373 17,533,674 44,308,652 14,751,277
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Transfers to Internal Service	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Mainistrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Iransfers to Internal Service	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Mainistrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Iransfers to Internal Service	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Transfers to Internal Service Transfers to Food Service	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230 415,093,561	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500 444,163,941	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500 409,246,392	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Transfers to Internal Service TOTAL OTHER USES OF FUNDS RESERVES & FUND BALANCE Nonspendable Fund Balance	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230 415,093,561	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500 444,163,941	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500 409,246,392	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Transfers to Internal Service TOTAL OTHER USES OF FUNDS RESERVES & FUND BALANCE Nonspendable Fund Balance Restricted Fund Balance	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230 415,093,561	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500 444,163,941	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500 409,246,392	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Transfers to Internal Service TOTAL OTHER USES OF FUNDS RESERVES & FUND BALANCE Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230 415,093,561	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500 444,163,941	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500 409,246,392	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Transfers to Internal Service TOTAL OTHER USES OF FUNDS RESERVES & FUND BALANCE Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance Assigned Fund Balance	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230 415,093,561	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500 444,163,941	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500 409,246,392	5,135,214 2,002,573 3,901,476 696,569 1,571,588 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Transfers to Internal Service Transfers to Food Service TOTAL OTHER USES OF FUNDS RESERVES & FUND BALANCE Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance Assigned Fund Balance Unassigned Fund Balance	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230 415,093,561	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500 444,163,941	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500 409,246,392	5,135,214 2,002,573 3,901,476 696,569 1,571,585 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351
Instruction and Curriculum Dev. Services Instructional Staff Training Services Instructional Related Technology Board General Administration School Administration School Administration Fiscal Services Central Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service TOTAL EXPENDITURES OTHER USES OF FUNDS Iransfers to Internal Service I'ransfers to Food Service I'OTAL OTHER USES OF FUNDS RESERVES & FUND BALANCE Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance Assigned Fund Balance	6,048,789 1,308,574 3,862,878 561,211 1,742,413 34,316,869 574,978 2,752,829 5,787,494 15,559,299 42,373,676 14,568,756 5,427,116 4,850,508 1,058,230 415,093,561	4,385,565 2,002,375 3,996,298 697,250 1,609,290 34,303,681 197,015 2,832,313 6,445,469 16,193,232 45,837,739 15,683,803 5,558,596 1,342,838 857,500 444,163,941	6,227,971 1,191,963 3,763,318 809,534 1,400,696 33,805,514 449,126 2,730,060 5,228,161 15,610,154 42,110,305 14,070,170 4,906,311 4,646,619 857,500 409,246,392	5,135,214 2,002,573 3,901,476 696,569 1,571,588 32,207,477 247,277 2,724,375 6,631,373 17,533,674 44,308,652 14,751,277 5,907,769 1,519,351



Debt Service Fund

REVENUES	Actuals 2009-2010	Adopted Budget 2010-2011	Actuals 2010-2011	Adopted Budget 2011-2012
State Sources:				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,958,867	\$ 1,975,563	\$ 1,944,130	\$ 1,957,213
SBE/COBI Bond Interest	1,142	-	281	-
Total State sources	1,960,009	1,975,563	1,944,411	1,957,213
Local Sources:				
Ad valorem taxes	-	-	-	-
Interest	22,418	-	16,070	-
Payment in Lieu of Taxes	-	-	-	-
Total Local Sources	22,418	-	16,070	-
TOTAL REVENUE	1,982,427	1,975,563	1,960,481	1,957,213
OTHER SOURCES OF FUNDS				
Transfers from Capital Fund	51,651,969	51,602,925	51,603,885	51,601,151
Proceeds of Refunding Bonds	1,390,000	-	-	-
Premium on Refunding Bonds	125,602	-	-	-
Restricted Fund Balance	65,529,642	17,287,301	17,287,301	17,672,285
TOTAL SOURCES OF FUNDS	118,697,213	68,890,226	68,891,186	69,273,436
TOTAL REVENUE, OTHER				
SOURCES & FUND BALANCES	\$ 120,679,640	\$ 70,865,789	\$ 70,851,667	\$ 71,230,649
EXPENDITURES (by object)				
Redemption of Principal	\$ 28,885,000	\$ 30,110,000	\$ 30,110,000	\$ 31,360,000
Interest	24,345,754	23,051,082	23,051,073	21,700,674
Dues and Fees	37,204	-	18,309	-
Payment to Refunded Bond Escrow Agent	50,124,381	-	-	-
Misœllaneous Expense		-	_	-
TOTAL EXPENDITURES	103,392,339	53,161,082	53,179,382	53,060,674
OTHER USES OF FUNDS				
Transfers to General Fund				
TOTAL USES OF FUNDS		-	-	
Restricted Fund Balance	17,287,301	17,704,707	17,672,285	18,169,975
TOTAL EXPENDITURES, OTHER				
USES & FUND BALANCES	\$ 120,679,640	\$ 70,865,789	\$ 70,851,667	\$ 71,230,649



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 2006-2007, 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	\$11,700,000	State computes eligibility amount annually
COPs	\$307,940,000	Payments limited to 75% of capital outlay millage (2)
SRBs	\$141,315,000	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 \$29.1 million per year. The current debt service for COPs is \$23.8 million or 61.4% of the current proceeds, well under the 75% allowed by law.

The principal portion of the long-term debt dropped from \$491.1 million last fiscal year to \$461.0 million this fiscal for a reduction of \$30.1 million.

The District's debt rating is based upon the financial strength of the district and the economic conditions that prevail when debt is issued or rating agencies complete their periodic reviews. The County Government debt rating is not tied to the School District as they are separate financial entities. In March 2011, Standard & Poor's Rating Services lowered its underlying rating (SPUR) to BBB+ from A+ on the District's Sales Tax Revenue Bonds with a stable outlook. Moody's Investor Services, Inc. affirmed the District's rating on its COPs and Sales Tax Revenue Bonds at Aa3 and Baa2 (negative outlook) respectively. The Debt levels of the District and projected debt for capital needs are under the Debt Level section that follows. Debt for current operations can be found under the Tax Anticipation Note (TAN) section above.



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 2006-2007. 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 2006-2007. 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 2007-2008 and another paid out in fiscal year 2009-2010.

The district currently has four (4) COPs outstanding. The 1999 issue was forward refunded and was held in escrow for closing early in 2009-2010 at a substantial interest savings. The 1995 issue matured and was paid in full fiscal year 2010-2011. 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 under 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 2016-2017. The terms on these bonds coincide with this sunset. No new sales tax bonds are anticipated.



South Daytona Elementary



Capital Projects Funds

REVENUES	Actuals 2009-2010	Adopted Budget 2010-2011	Actuals 2010-2011	Adopted Budget 2011-2012
State sources:				
CO&DS distributed to district	\$ 297,831	\$ 300,000	\$ 312,568	\$ 300,000
Interest on undistributed CO&DS	26,830	5,000	27,559	5,000
PECO	953,879	2,589,048	2,589,048	-
Other state sources	509,560	-	417,192	-
Total state sources	1,788,100	2,894,048	3,346,367	305,000
Local sources:				
Ad valorem taxes	49,003,508	42,251,261	42,861,386	38,752,224
Sales tax	29,781,220	30,000,000	29,883,829	29,290,000
Interest income	1,127,524	-	311,234	-
Impact fees	4,840,676	1,600,000	3,213,229	3,000,000
Other local sources	1,247,187		63,858	
Total local sources	86,000,115	73,851,261	76,333,536	71,042,224
TOTAL REVENUE	87,788,215	76,745,309	79,679,903	71,347,224
OTHER SOURCES OF FUNDS				
Transfers In	-	-	-	-
Other Financing Sources	_	_	-	-
TOTAL OTHER SOURCES	_	_	-	_
Restricted Fund Balance	197,578,769	133,796,551	133,796,551	90,372,351
Assigned Fund Balance	1,851,032	2,108,298	2,108,298	2,121,912
TOTAL REVENUE, OTHER				
SOURCES & FUND BALANCES	\$ 287,218,016	\$ 212,650,158	\$ 215,584,752	\$ 163,841,487
EXPENDITURES				
New Construction	\$ 50,838,594	\$ -	\$ 30,469,199	\$ -
Projects at Existing Schools & Facilities	21,223,919	11,350,000	15,725,136	7,538,000
Facilities Management	-	1,814,781	-	1,581,000
Technology	7,551,722	6,000,000	8,126,746	5,000,000
System Wide Equipment and Vehicles	425,019	1,300,000	607,799	800,000
Buses	, -	, , , <u>-</u>	_	_
Projects in Progress	_	71,923,508	_	32,790,527
TOTAL EXPENDITURES	80,039,254	92,388,289	54,928,880	47,709,527
OTHER USES OF FUNDS		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,.
To General Fund	19,621,944	19,207,250	16,557,724	17,507,250
To Debt Service Funds	51,651,969	51,602,925	51,603,885	51,601,151
Interfund (Capital Projects Only)	-,001,707	-,002,523	-,000,000	
TOTAL OTHER USES OF FUNDS	71,273,913	70,810,175	68,161,609	69,108,401
Restricted Fund Balance	133,796,551	47,345,439	90,372,351	44,942,297
Assigned Fund Balance	2,108,298	2,106,255	2,121,912	2,081,262
TOTAL EXPENDITURES,	2,100,270	2,100,233	2,121,712	2,001,202
IOTAL EXPENDITURES				

Capital Five -Year Fiscal Forecast

	Budget	Forecast	Forecast	Forecast	Forecast
REVENUES	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
State sources:					
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	-	4,600,678	6,260,831	5,942,040	5,301,427
Other state sources	-	-	-	-	
Total state sources	305,000	4,905,678	6,565,831	6,247,040	5,606,427
Local sources:					
Ad valorem taxes	38,752,224	39,139,746	39,922,541	41,120,217	42,353,823
Sales tax	29,290,000	29,875,800	30,772,074	31,695,236	32,646,093
Interest income	-	_	-	-	-
Impact fees	3,000,000	3,000,000	3,500,000	4,000,000	4,500,000
Sale of Property & other local Revenue	-	-	=	=	
Total local sources	71,042,224	72,015,546	74,194,615	76,815,453	79,499,916
TOTAL REVENUE	71,347,224	76,921,224	80,760,446	83,062,493	85,106,343
OTHER SOURCES OF FUNDS:					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	90,372,351	44,942,297	39,176,998	35,502,595	31,856,880
Assigned Fund Balance	2,121,912	2,081,262	2,081,262	61,944	61,944
Total other sources	92,494,263	47,023,559	41,258,260	35,564,539	31,918,824
TOTAL REVENUE, OTHER					
SOURCES & FUND BALANCES	\$ 163,841,487	\$ 123,944,783	\$ 122,018,706	\$ 118,627,032	\$ 117,025,167
EXPENDITURES (by category)					
New Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Projects at Existing Schools & Facilities	7,538,000	6,700,000	6,350,000	6,600,000	9,100,000
Facilities Management	1,581,000	1,581,000	1,581,000	1,581,000	1,581,000
Technology	5,000,000	4,500,000	4,500,000	4,500,000	4,500,000
System Wide Equipment and Vehicles	800,000	800,000	800,000	800,000	800,000
Buses	-	-	4,116,030	4,116,030	4,116,030
Projects in Progress	32,790,527	12 501 000	17 247 020	17 507 020	
TOTAL EXPENDITURES	47,709,527	13,581,000	17,347,030	17,597,030	20,097,030
TRANSFERS OUT:	45 505 55-	48 508 55-	48 508 65-	48 508 55-	45.505.555
To General Fund	17,507,250	17,507,250	17,507,250	17,507,250	17,507,250
To Debt Service Funds	51,601,151	51,598,273	51,599,887	51,603,928	51,600,238
TOTAL TRANSFERS	69,108,401	69,105,523	69,107,137	69,111,178	69,107,488
Restricted Fund Balance	44,942,297	39,176,998	35,502,595	31,856,880	27,758,705
Assigned Fund Balance	2,081,262	2,081,262	61,944	61,944	61,944
TOTAL EXPENDITURES,	•			•	
TRANSFERS & FUND BALANCE	\$ 163.841 487	\$ 123,944,783	\$ 122,018,706	\$ 118,627,032	\$ 117,025,167
TRAINSTERS & TUND DALAINCE	ψ 103,041,40/	Ψ 143,744,763	Ψ 144,010,700	Ψ 110,047,034	Ψ 111,023,101



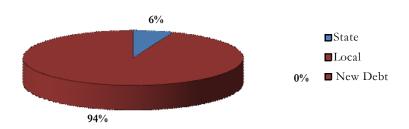
5-Year Work Program

	Budget 2011-2012	Budget 2012-2013	Budget 2013-2014	Budget 2014-2015	Budget 2015-2016
New Construction					
NON WITHOUT ADDITIONAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
Total New Construction		-	-	-	-
Major Projects at Existing Schools & Facilities					
Blue Lake Elem - Classroom Addition	-	-	-	250,000	2,750,00
Portables - Lease	600,000	500,000	250,000	250,000	250,000
Portables - Moves & Compliance	400,000	400,000	300,000	300,000	300,00
Various Schools - Minor Projects	1,300,000	1,300,000	1,300,000	1,300,000	1,300,00
Various Facilities - Facilities Review Projects	5,238,000	4,500,000	4,500,000	4,500,000	4,500,00
Total Major Prjs at Existing Schools & Facilities	7,538,000	6,700,000	6,350,000	6,600,000	9,100,00
Facilities Management					
Facilities Management - Various Projects	1,581,000	1,581,000	1,581,000	1,581,000	1,581,00
Technology					
Network, EDP & Communications Equipment	5,000,000	4,500,000	4,500,000	4,500,000	4,500,00
System Wide Equipment & Vehicles					
Various Schools & Departments Furn. & Equip.	800,000	800,000	800,000	800,000	800,00
Buses					
Transportation Dept - Bus Replacement		-	4,116,030.00	4,116,030	4,116,03
Transportation Dept - Dus Replacement					
Transfers					
	51,601,151	51,598,273	51,599,887	51,603,928	51,600,23
Transfers	51,601,151 17,507,250	51,598,273 17,507,250	51,599,887 17,507,250	51,603,928 17,507,250	, ,
Transfers Transfers - To Debt Service					51,600,23 17,507,25 69,107,48



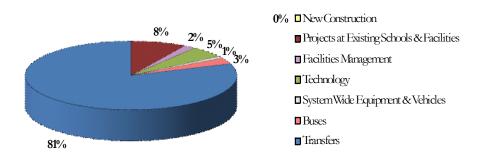
This five-year plan, beginning July 1, 2011 through June 30, 2016, will utilize revenues of \$23.6 million from state sources; \$373.6 million from local sources; with no new debt anticipated at this time. There are also \$248.3 million in projects in progress and reserves which will make a total of \$645.5 million available over this period of time.

5-Year New Fund Sources



The largest appropriation in this five-year plan is \$345.5 million for transfers; \$87.5 million to the general fund, primarily for maintenance and some copy equipment leases and property insurance, and \$258.0 million to the debt service fund to make payments on prior construction projects. Also, \$36.3 million will be used for projects at existing schools and facilities along with \$23.0 million for the technology programs. In addition, \$12.4 million will be used to purchase new buses and \$4.0 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 five-year plan, thus only \$7.9 million is needed for facilities management to handle the scheduled projects and the existing projects in progress. The proceeding new appropriations along with \$216.4 million currently in projects in progress and reserves constitute the \$645.5 million five-year capital outlay plan.

5-Year New Appropriations





NAME	2010 - 2011 EXPENDITURES	2011 - 2012 REBUDGETS	2011 - 2012 NEW BUDGET
New Construction			
Champion Elm (Hurst Elm) - Replacement School	201,602	23,608	-
Citrus Grove Elm "Z" - New School - W Volusia - Site	4,374,016	939,010	_
Holly Hill K-8 - Middle School Wing	9,719,257	2,585,039	_
Ormond Bch Mid - Master Plan	9,849,778	11,911,976	-
River Springs Mid "DD" - New School - SW Volusia	(12,742)	-	-
Transportation - Daytona - Replace Facility	121,984	_	-
University HS "DDD" - New School - W Volusia	6,215,303	320,797	-
TOTAL NEW SCHOOL CONSTRUCTION	30,469,199	15,780,430	-
Projects at Existing Schools & Facilities			
Atlantic HS - PE Bldg (Restroom & Storage)	(5,895)	-	-
Atlantic HS - Bathroom Venting System	27,865	-	-
Atlantic HS - Outdoor Lockers, Courtyard tiles & Site Work	2,912	90,000	-
Atlantic HS - Demand Ventilation Modifications	2,569	83,830	-
Blue Lake Elm - Pavilion	7,544	-	-
Capacity Enhancement Fees - Revenue	-	400	-
Central Admn - Renovate HVAC in Data Processing Area	15,232	4,868	200,00
Central Admn - Replace Deland Administration Chiller	1,457	-	-
Chisholm Elm - Campus T12 to T8 Lighting Conversion	-	-	32,00
Chisholm Elm - Major Roofing Renovation	-	-	300,00
COBI Bonds & CO&DS - Closing Cost & Legal Fees	1,251	-	-
Coronado Bch Elm - Reroof Bldgs 2, 3, 4, 5, 6, 7, 9	10,719	-	-
Coronado Bch Elm - Campus T12 to T8 Lighting Conversion	-	-	26,00
Coronado Bch Elm - Replace HVAC Kitchen & OSA Bldg 1	-	-	85,00
DeLand HS - Campus T12 to T8 Lighting Conversion	-	-	58,00
DeLand HS - Reroof Admin Bldg	-	-	40,00
DeLand HS - Replace Roofing Gutters Various Bldgs	-	-	375,00
DeLand HS - Renovate Locker Room, Showers, Wrestling Area	(7,777)	7,777	-
DeLand HS - Phase IV	(67,351)	49,144	-
DeLand HS - Electrical Grounding & Surge Protection	43,386	291,097	-
DeLand Mid - HVAC	192,398	-	-
Deltona HS - Auditorium Seating Repair And Replacement	104,459	229,467	-
Deltona HS - Reroof Campus	230,316	1,394,998	-
Deltona HS - Campus T12 to T8 Lighting Conversion	-	-	66,00
Deltona Mid - New Covered Walkways	500	-	-
Discovery Elm - HVAC Campus Wide Classroom Units	27,055	-	-
Edgewater Public - Campus T12 to T8 Lighting Conversion	-	-	48,00
Edgewater Public - Reroof Schedule - Bldgs 5-6-7-8-9 - Single Ply	14,560	450,000	-
Edgewater Public - Fire Sprinkler System	265,068	-	-
Edgewater Public - Replace Intercom	2,750	85,000	-
Enterprise Elm - 9 Classroom Addition	2,757,875	70,412	-
Enterprise Elm - Campus T12 to T8 Lighting Conversion	-	-	57,00
Enterprise Elm - Replace Fire Alarm & Intercom	-	-	300,000
Enterprise Elm - HVAC Control Modification	-	-	50,000
Enterprise Elm - Reroof Bldg 1-2-3-4-5-6	472	-	-



NAME	2010 - 2011 EXPENDITURES	2011 - 2012 REBUDGETS	2011 - 2012 NEW BUDGETS
Euclid Center - Demolition of Buildings	_	-	75,000
Forest Lake Elm - Reroof Campus	-	-	1,200,000
Forest Lake Elm - Retrofit Controls	2,178	67,321	-
Forest Lake Elm - Classroom Addition	2,063	-	-
Freedom Elm - Replace Bus Loop Canopy	4,853	150,000	-
Friendship Elm - Reroof Campus	-	-	75,000
Friendship Elm - 9 Classroom Addition	1,123	-	-
Holly Hill Mid - Demolition of Buildings	-	-	200,000
Horizon Elm - 9 Classroom Addition	2,521,530	42,376	-
Horizon Elm - Life Safety & Intercom Modification	-	-	150,000
Indian River Elm - Campus T12 to T8 Lighting Conversion	-	-	56,000
Mainland HS - PE Bldg (Restroom & Storage)	140,980	-	-
Mainland HS - Courtyard Enclosure & Security Gates	32,834	-	-
Manatee Cove Elm - Cement Border Around All Bldgs To Divert Rain	8,142	101,175	-
Marks, George Elm - Walkway Resurfacing & Office Roof Replacement	54,307	5,276	-
McInnis Elm - Reroof Schedule - Bldgs 8-9 - BUR	20,270	430,364	-
Minor Projects - Small Projects That Occur During The Year	1,111,302	361,264	1,300,000
New Smyrna Bch HS - Demand Ventilation Modifications	63,616	22,399	-
New Smyrna Bch HS - PE Bldg (Restroom & Storage)	945	-	-
New Smyrna Bch Mid - Add Ventilation & Heat For Locker Rooms	7,052	174,710	-
New Smyrna Bch Mid - Exterior Doors & Renovate Restrooms	27,882	-	-
Orange City Elm - Reroof Bldgs 2-3-4-7-8-9 - Single Ply	116,053	214,619	-
Ormond Bch Elm - Roof Repairs Caused by Rood Leak	40,344	107,268	-
Ormond Bch Elm - New Drop Ceiling - Auditorium	230,339	-	-
Ortona Elm - HVAC Units Relocation W/ Walkway Renovation	69,576	42,375	-
Ortona Elm - Replace Main Distribution Panel	868	27,762	-
Osceola Elm - Replace Bldg 9 A/C	19,450	39,860	-
Osceola Elm - Replace Main Distribution Panel	1,248	41,576	-
Osceola Elm - Column Repair / Replacement	16,041	-	-
Osceola Elm - Re-Roof Bldgs 5-8, 11, 15, 16	25,765	20,700	-
Palm Terrace Elm - Purchase Portable Restroom	-	-	52,000
Palm Terrace Elm - Replace HVAC Gymnasium & Cafeteria	-	-	250,000
Palm Terrace Elm - Pavilion	4,797	-	-
Palm Terrace Elm - Replace HVAC Units in Media Center	111,867	-	-
Pathways Elm - HVAC Control Modification	-	-	75,000
Pathways Elm - Pavilion	5,804	-	-
Pierson Elm - Renovate Bldg 11 & Site Work (On HS Campus)	7,340	-	-
Pierson Elm - Replace Canopy Bldg 2 To 5, Extend To 7 & 16	23,336	101,640	-
Pierson Elm - Purchase Portable Restroom	41,964	-	-
Pierson Elm - Upgrade Wall & Floor Finishes In Raised Seating Area	971	30,000	-
Pierson Elm - Replace Roof Bldg 10	12,372	101,605	-
Pierson Elm - Replace Intercom	2,750	85,000	-
Pierson Elm - Purchase Portable Restroom	=	-	52,000
Pine Ridge HS - Replace AHU Bldg 9, Drop Ceiling Drama Clsrm	110,355	-	-
Pine Ridge HS - PE Bldg (Restroom & Storage)	305,773	-	-
Pine Ridge HS - HVAC Bldg 5	74,880	500	-
Pine Ridge HS - Demand Ventilation Modifications	1,438	109,886	-
Pine Ridge HS - Purchase Portable Restroom	-	-	52,000
Pine Ridge HS - Replace Roofing Panels Campus Wide	20,513	357,505	-



NAME	2010 - 2011 EXPENDITURES	2011 - 2012 REBUDGETS	2011 - 2012 NEW BUDGETS
Port Orange Elm - Reroof Media Center	3,786	117,000	-
Port Orange Elm - Intercom Rack	32,868	55,691	-
Portables - Moves & Compliance	213,055	235,155	400,000
Read-Pattillo Elm - Structural Column Replacement	32,271	123,170	-
Seabreeze HS - Renovate Bldg 7 & Air System 1st Floor	136,196	180,496	-
Seabreeze HS - Media Center HVAC Modification & Renovation	-	-	586,000
Seabreeze HS - Campus T12 to T8 Lighting Conversion	-	-	51,000
Seabreeze HS - Demand Ventilation Modifications	2,569	83,830	-
Silver Sands Mid - Purchase Portable Restroom	-	-	41,000
Silver Sands Mid - Lighting, HVAC Duct, Windows, Intercom, Sprinklers	614,821	2,531,614	-
Silver Sands Mid - Renovate Gang Restrooms	429,418	-	-
Small, TT Elm - Reroof Bldgs 6-10 & Covers	11,324	350,000	-
Southwestern Mid - Reroof Bldgs 1-2-3-4 - Single Ply	339,928	-	-
Southwestern Mid - Classrooms Addition	231,526	3,170,463	-
Spirit Elm - Pavilion	3,560	-	-
Spirit Elm - Purchase Portable Restroom	-	-	41,000
Spruce Creek Elm - Repair/Replace Structural Canopy Columns	640	-	-
Spruce Creek Elm - Mechanical Renovation Bldg 12	-	-	125,000
Spruce Creek HS - Replace Bldg 1 & Locker Rm A/C Units	340,063	-	-
Spruce Creek HS - PE Bldg (Restroom & Storage)	341,716	220,426	-
Spruce Creek HS - Replace 90 Split System Units	-	-	50,000
Spruce Creek HS - Demand Ventilation Modifications	3,236	100,000	-
Starke Elm - Pavilion	85,802	-	-
Starke Elm - Re-Roof Bldg 10	2,750	85,000	-
Starke Elm - HVAC Control Modification	-	-	70,000
Sunrise Elm - Classroom Addition	1,611,337	-	-
Taylor Mid HS - Demand Ventilation Modifications	13,811	89,425	-
Timbercrest Elm - Campus Wide HVAC	(16,430)	-	-
Tomoka Elm - Reroof Bldgs 1, 2, 3, 4, 5, 9	514,847	374	-
Transportation - Daytona - Renovate & Site Cleanup	4,039	-	-
Transportation - New Smyrna - Reroof Office	32,254	391	-
University HS - Dugouts with Benches	73,100	-	-
University HS - Modifications to HVAC Cooling Wells	467,923	4,614	-
University HS "DDD" - ITV Relocation	202,380	-	-
Various Schools - Leased Portables	511,966	17,324	600,000
Westside Elm - Ceiling, Lights, Intercom, Fire Alarm & Sprinklers	238,280	-	-
Westside Elm - Reroof Bldg 1 - Single Ply	375,311	267,346	-
Woodward Ave Elm - Upgrade Group Restroom For ADA	500	-	-
Woodward Ave Elm - HVAC System Modification			400,000
TOTAL PROJECTS AT EXISTING SCHOOLS & FACILITIES	15,725,136	13,024,491	7,538,000



NAME	2010 - 2011 EXPENDITURES	2011 - 2012 REBUDGETS	2011 - 2012 NEW BUDGETS
Facilities Management			
EXPENDITURES MOVED TO SPECIFIC PROJECTS AT END OF YEAR TOTAL FACILITIES MANAGEMENT		-	1,581,000 1,581,000
Technology			
Technology System Wide - Various Schools and Departments TOTAL TECHNOLOGY	8,126,746 8,126,746	3,507,187 3,507,187	5,000,000 5,000,000
System-Wide Equipment and Vehicles			
School & Department Equipment & Vehicles TOTAL SYSTEM-WIDE EQUIPMENT & VEHICLES	607,800 607,800	478,418 478,418	800,000 800,000
Buses			
Transportation - Buses TOTAL BUSES	<u> </u>	-	<u>-</u>
Transfers			
Transfer to Debt Service Fund Transfer to General Fund for Qualified Expenditures TOTAL TRANSFERS	51,603,885 16,557,724 68,161,609		51,601,151 17,507,250 69,108,401
TOTAL 2010-2011 EXPENDITURES	123,090,489		
TOTAL 2011-2012 REBUDGETS (PROJECTS IN PROGRESS)		32,790,527	
TOTAL 2011-2012 NEW BUDGETS			84,027,401







Holly Hill Elementary (K-8 conversion)



In 2001, Volusia County voters approved a referendum adopting a half-cent sales tax for fifteen years, ending December 31, 2016, to fund the School District of Volusia County's approved ten-year plan to construct certain identified educational facilities. In January 2002, the public began paying an additional half-cent sales tax to support the construction plan. Public schools in Volusia County were experiencing overcrowding. During the first three years of the Sales Tax Program, sales tax collections exceeded projections, construction cost were predictable and student enrollment continued to increase steadily. Since 2007, sales tax collections have declined and in 2010 for the first time, the actual collections were less than original estimates. The deteriorating economic climate continues to linger and the condition is unprecedented in Volusia County and Florida.

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. Permanent capacity in the schools fell far short of student enrollments. New facilities could offer improved instructional capabilities and there became a concern with providing consistency in facility offerings (air conditioning, technology, etc.) at our older schools. The projected trends indicated that the additional uncommitted sales tax funds would provide a means to accomplish these goals. During the 2007-08 school year, the district experienced a loss of students for the first time. When the 2007-08 school year began, there were 2,000 fewer students than the previous school year. Since that time, enrollment has continued to drop. The 2010-11 school year actual enrollment revealed 61,684 students with 65,748 permanent student stations. Enrollment projections continue to show a decline for Volusia County and with charter schools, home schooling and virtual educational opportunities, all providing the potential for enrollment instability.



The state funding for education has greatly affected the operational and capital budgets for the school system. In the last five years, the state funding (Florida Education Finance Program, otherwise known as FEFP) for Volusia County has been reduced more than \$90 million. Through state mandate, an effort to compensate for the decreased operational dollars caused a loss of 0.50 mills that has been transferred from the capital budget to the operating budget. In fiscal year 2009, the Legislature transferred 0.25 mills, approximately \$8 million, from the district's capital fund to the operating fund. In fiscal year 2010, the Legislature continued to mandate the 0.25 mill transfer and required an additional 0.25 mills to be transferred from the capital fund to the FEFP, totaling 0.50 mills or approximately \$16 million. In addition to this mandated transfer, all the capital revenue sources have declined considerably. Declining property values have also had a direct effect on district resources. In addition, Public Education Capital Outlay (PECO) funds have been reduced for the Volusia County School District by nearly \$5 million in school year 2011-12.

Although the unemployment rate in Florida was at 6% in late 2001 and only one month had passed since the 9/11 strike on New York City's Twin Towers and on the Pentagon, the voters made schools a priority when they approved the half-penny sales tax endeavor. Ten years later, according to the Bureau of Labor Statistics, the unemployment rate for Florida is now at 10.6%. The certified tax roll shows a value of \$17.5 billion in 2002, \$24.6 billion in 2005, \$41.3 billion in 2008 and then down to \$29.3 billion for fiscal year 2011. Annual county wide residential building permits were 3,248 in 2001 and peaked at 5,415 in 2005. In 2010, the total number of residential permits had dropped to 734. A large inventory of unsold residential properties and properties in foreclosure continue to plague the Volusia County economy.

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 2010-11 school year, the district reported 577 portables in use as classrooms. A survey of portables is conducted each year for the purpose of reporting on their utilization and condition. It is the goal of the district to reduce the number of portables to approximately 400 by school year 2012-13; however, in preparing for school year 2011-12 and the second year of class size being measured at the classroom level, district staff is unsure of its ability to reach the original goal.

The School Board has demonstrated its commitment to the project list associated with the passage of the half-cent sales tax referendum. 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 current 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 revenue generating endeavor as a capital revenue source for school renovations, replacement and maintenance.

This is the tenth year of the ten-year building program and most of the ambitious capital building program is complete. Many factors changed during this program which required revisions to the original plan. Construction was completed on the Middle School Addition for the Holly Hill K-8 school and students are now using the new buildings. On March 24, 2009 and April 26, 2011, the School Board amended the sales tax project list which demonstrates its commitment to the need for balancing facility renovations with building new space. Student enrollment projections continue downward for the next several years by the Florida Department of Education.



The following projects merit further discussion.

Holly Hill Middle, Holly Hill (Now Holly Hill K-8)

The architectural firm, Strollo and Associates, completed the master planning evaluation of the campus which was approved by the Board. The reduction in student enrollment at Holly Hill Middle School and other adjacent middle schools necessitated a re-evaluation of the master plan recommendation for replacement. The design firm of BRPH Architects-Engineers, Inc. was selected to design a K-8 facility on the Holly Hill Elementary School campus in lieu of the Holly Hill Middle School Replacement project. The project started construction June 20, 2010. Substantial completion was in July 2011 and the addition opened for students in August 2011 as Holly Hill School.

Ormond Beach Middle, Ormond Beach (Replacement facility)

This is a phased project and is the only sales tax project that remains under construction. The architectural firm, Starmer and Ranaldi Architects, completed the design. H.J. High Contractors is the Construction Manager. Phase I and II construction are complete. The new cafeteria and music rooms opened after Spring Break 2010. The Ormond Middle School replacement project began Phase III in March 2010 and is scheduled for completion in 2012.

New Elementary Z (Citrus Grove Elementary), DeLand

Construction began in February 2009 and completed in August 2011. This project was delayed due to weather conditions and the impact that the economy had on several subcontractors associated with the project. Students began classes in the new school this school year.

The Sales Tax Referendum established a Project Oversight Committee (the Committee) to provide additional assurances to the citizens that the School Board is meeting its commitments and obligations related to improvements promised during the 2001 election. The Committee was created with the responsibility of providing a report of the sales tax construction projects within 90 days of the end of each fiscal year. During fiscal year 2010-11, the Project Oversight Committee held four public meetings at various locations, including project sites still under construction which provided committee members with first-hand experience of the School Board's construction product.

As previously noted, the building program has been an incredible success. All areas of the County have benefitted. When this ten-year plan was developed, there was tremendous 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. The funding for such improvements was not being addressed by the State of Florida. The sales tax referendum addressed this need.

During the ten-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 ten-year plan were required. The decision to recommend changes to the projects was never taken lightly. Difficult choices had to be made given the current funds available and changing conditions. Through this period, the Committee encouraged the School Board to deep the promises made to the citizens.



The Committee recommended the Board consider a process of building community support at this time to lead towards voter approval of 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. 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. The Committee is 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 it is not believed that there will be an increase in State funding to address the concerns.

The Committee believes that a formal review of this issue must be initiated now. They further recommend that using the process implemented for the current sales tax initiative as a guideline, the Board establish a formal committee made up of multiple appointees by each Board member to investigate, evaluate and recommend a campaign strategy. The Project Oversight Committee members are willing to participate in such a committee. The Board has kept the promise. As a community, we must continue to enhance student achievement through quality programs, instill a sense of pride and accomplishment and ensure that we can provide and maintain adequate facilities.



Citrus Grove Elementary



School Way Cafe

	Actuals 2009-2010	Adopted Budget 2010-2011	Actuals 2010-2011	Adopted Budget 2011-2012
REVENUES				
Federal Through State:				
School Lunch Reimbursement	\$ 12,166,508	\$ 12,000,000	\$ 12,920,822	\$ 13,000,00
School Breakfast Reimbursement	3,016,901	3,000,000	3,306,911	3,000,00
After School Snack Reimbursement	272,504	275,000	320,258	285,00
USDA Donated Foods	1,287,042	1,300,000	1,189,369	1,300,00
Cash in Lieu of Donated Foods	-	-	-	-
Summer Food Service Program	169,519	150,000	-	165,00
Nutrition Education and Training Program	 -	-	106,855	-
Total Federal Through State	 16,912,474	16,725,000	17,844,215	17,750,00
School Lunch Supplement	352,971	350,000	347,836	350,00
Local Sources:				
Interest on Investments	16,916	15,000	14,428	12,00
Student Breakfast/Lunches	3,572,862	3,550,000	3,100,721	3,200,00
Adult Breakfasts/Lunches	315,151	300,000	255,419	280,00
Student and Adult al La Carte	2,904,251	2,800,000	2,727,371	2,600,00
Student Snacks	34,691	35,000	31,608	33,00
Other Food Sales	499,821	446,000	518,530	544,00
Other Misællaneous Local Sources	1,299	1,000	1,540	1,50
Refunds of Prior Year's Expenditures	-	-	-	-
Total Local Sources	7,344,991	7,147,000	6,649,617	6,670,50
Total Revenue	 24,610,436	24,222,000	24,841,668	24,770,50
Transfers In	 -	-	-	-
Nonspendable Fund Balanæ	1,767,481	1,775,104	1,775,104	1,859,59
Restricted Fund Balance	3,351,521	5,387,222	5,387,222	7,375,39
TOTAL REVENUE,	 			
TRANSFERS & FUND BALANCES	\$ 29,729,438	\$ 31,384,326	\$ 32,003,994	\$ 34,005,49
EXPENDITURES				
Salaries	\$ 7,503,284	\$ 7,800,000	\$ 7,276,833	\$ 7,600,00
Employee Benefits	4,507,047	4,814,527	4,530,687	4,764,19
Purchased Services	854,779	1,354,473	824,078	1,124,90
Energy Supplies	92,725	100,000	101,201	100,00
Material and Supplies	8,750,483	9,528,749	9,088,518	9,731,78
Capital Outlay	139,913	627,117	244,046	1,197,12
Other Expenses	 718,881	735,000	703,641	755,00
TOTAL OPERATING EXPENSES	 22,567,112	24,959,866	22,769,004	25,273,07
Transfers Out	-	-	-	-
Nonspendable Fund Balance	1,775,104	1,775,104	1,859,599	1,859,59
Restricted Fund Balance	5,387,222	4,649,356	7,375,391	6,872,82
TOTAL EXPENDITURES,	 	 ·		 <u> </u>
TRANSFERS & FUND BALANCES	\$ 29,729,438	\$ 31,384,326	\$ 32,003,994	\$ 34,005,49



Special Revenue-Other Federal Programs

		Actuals 2009-2010	Adopted Budget 2010-2011	Actuals 2010-2011			Adopted Budget 2011-2012		
REVENUES							_		
Federal Direct:									
Miscellaneous Federal Direct	\$	325,686	\$ 582,000	\$	323,806	\$	258,194		
Total Federal Direct		325,686	582,000		323,806		258,194		
Federal Through State:									
Vocational Education Acts		905,982	682,100		767,808		638,839		
Math & Science Partnerships - Title II, Part B		2,938,661	3,587,599		2,925,227		2,620,730		
Drug Free Schools		240,094	-		-		-		
Individuals with Disabilities Education Act (IDEA)		15,277,226	14,097,260		13,169,430		14,155,007		
Elementary and Secondary Education Act, Title I & V		18,496,584	24,648,873		17,965,995		23,875,427		
Misœllaneous Federal Through State		1,376,225	1,314,388		1,322,602		1,814,446		
Total Federal Through State		39,234,772	44,330,220		36,151,062		43,104,449		
Transfers & Beginning Fund Balances		-	-		-		-		
TOTAL REVENUE,									
TRANSFERS & FUND BALANCES	\$	39,560,458	\$ 44,912,220	\$	36,474,868	\$	43,362,643		
	Ť								
EXPENDITURES									
Instruction	\$	17,838,594	\$ 16,405,781	\$	15,808,686	\$	21,187,893		
Pupil Personnel Services		5,031,957	9,002,031		4,539,729		3,713,956		
Instruction and Curriculum Dev. Services		8,052,164	10,314,163		9,305,201		12,323,538		
Instructional Staff Training Services		3,285,603	2,852,594		2,575,339		3,493,802		
Instructional Related Technology		47,292	50,338		47,215		-		
General Administration		1,432,277	1,441,810		1,140,159		1,408,471		
School Administration		2,681,482	3,577,366		2,406,164		-		
Facilities Acquisition and Construction		-	-		-		-		
Central Services		102,463	116,772		145,864		-		
Pupil Transportation Services		1,031,754	1,125,038		454,360		1,209,608		
Operation of Plant		9,578	26,327		4,935		25,375		
Administrative Technology Services		47,293	-		47,216		_		
Total Expenditures		39,560,458	44,912,220		36,474,868		43,362,643		
Transfers & Ending Fund Balances		-	-		-		-		
TOTAL EXPENDITURES,									
TRANSFERS & FUND BALANCES	\$	39,560,458	\$ 44,912,220	\$	36,474,868	\$	43,362,643		



Special Revenue - ARRA

	Actuals 2009-2010	Adopted Budget 2010-2011	Actuals 2010-2011]	Adopted Budget 011-2012
REVENUES					
Federal Direct:					
Misællaneous Federal Direct	\$ -	\$ -	\$ -	\$	-
Total Federal Direct	-	-	-		-
Federal Through State:					
State Fiscal Stabilization Funds K-12	20,672,418	19,474,388	19,134,780		_
State Fiscal Stabilization Funds GOV	-	-	382,032		_
Excellent Teaching Program Stabilization	1,401,728	-	-		_
Individuals with Disabilities Education Act (IDEA)	7,632,332	7,408,335	7,112,763		295,571
Elementary and Secondary Education Act, Title I & V	7,837,593	7,429,737	7,008,488		421,250
Misœllaneous Federal Through State	292,256	1,004,407	932,568		72,135
Other Food Services	65,107	7,050	47,978		_
Total Federal Through State	37,901,434	35,323,917	34,618,609		788,956
Transfers & Beginning Fund Balances	-	-	-		-
TOTAL REVENUE,					
TRANSFERS & FUND BALANCES	\$ 37,901,434	\$ 35,323,917	\$ 34,618,609	\$	788,950
EXPENDITURES					
Instruction	\$ 24,429,376	\$ 23,567,997	\$ 23,461,902	\$	510,529
Pupil Personnel Services	5,153,836	1,514,856	4,949,309		5,939
Instructional Media Services	-	-	1,025		-
Instruction and Curriculum Dev. Services	4,854,237	3,129,363	2,309,672		72,038
Instructional Staff Training Services	932,301	3,545,068	1,012,373		106,863
Instructional Related Technology	51,673	1,402,384	177,307		-
Board	-	-	-		-
General Administration	1,513,093	1,593,436	1,364,177		1,120
School Administration	823,186	234,211	609,841		-
Facilities Acquisition and Construction	-	-	-		-
Fiscal Services	-	-	-		-
Food Service	115,829	7,050	47,978		-
Pupil Transportation Services	7,114	54,236	398,941		81,702
Operation of Plant	16,688	20	27,938		10,758
Maintenance of Plant	-	-	257,850		-
Administrative Technology Services	-	275,000	-		-
Community Services	4,101	296	296		-
Debt Service	 		 		
Total Expenditures	37,901,434	35,323,917	34,618,609		788,956
Transfers & Ending Fund Balanœs	-	-	-		-
TOTAL EXPENDITURES,	_	_	_		_



Special Revenue - Miscellaneous

		etuals 9-2010	Bu	lopted udget 10-2011	Actuals 2010-2011	Adopted Budget 2011-2012
REVENUES						
Federal Direct:						
Misœllaneous Federal Direct	\$	-	\$	-	\$ -	\$ -
Total Federal Direct		-		-	-	-
Federal Through State:						
Raœ to the Top		_		_	1,015,333	10,745,999
Education Jobs Act		_		_	12,436,516	-
Total Federal Through State		-		-	13,451,849	10,745,999
Transfers & Beginning Fund Balanœs		-		-	-	-
TOTAL REVENUE,					 	
TRANSFERS & FUND BALANCES	\$	-	\$	-	\$ 13,451,849	\$ 10,745,999
EXPENDITURES						
Instruction	\$	_	\$	_	\$ 12,451,639	\$ 445,876
Pupil Personnel Services		_		_	 -	-
Instructional Media Services		_		_	_	_
Instruction and Curriculum Dev. Services		_		_	507	829,016
Instructional Staff Training Services		_		_	61,377	1,082,869
Instructional Related Technology		_		_	642,509	3,394,341
Board		_		_	-	-
General Administration		_		_	19,804	391,751
School Administration		-		-	-	-
Facilities Acquisition and Construction		-		-	-	-
Fiscal Services		-		-	-	-
Food Service		-		-	-	-
Central Services		-		-	269,013	4,532,146
Pupil Transportation Services		-		-	-	-
Operation of Plant		-		-	-	-
Maintenance of Plant		-		-	-	-
Administrative Technology Services		-		-	7,000	70,000
Community Services		-		-	-	-
Debt Service		_		-	-	-
Total Expenditures		-		-	13,451,849	10,745,999
Transfers & Ending Fund Balanœs		-		-	-	-
TOTAL EXPENDITURES,	<u></u>					
TRANSFERS & FUND BALANCES	\$	-	\$	-	\$ 13,451,849	\$ 10,745,999



Workers' Compensation Fund

	 Actuals 2009-2010	Adopted Budget 2010-2011	Actuals 2010-2011	Adopted Budget 2011-2012
OPERATING REVENUES				
Other Operating Revenues-General Fund	\$ 1,404,720	\$ 2,232,212	\$ 1,666,589	\$ 2,121,091
Other Operating Revenues-Special Revenue	76,344	147,303	90,576	141,406
Other Operating Revenues-School Way Café	45,806	75,535	54,345	94,271
Interest Income	20,273	-	6,949	-
TOTAL OPERATING REVENUES	 1,547,143	2,455,050	1,818,459	2,356,768
Beginning Fund Balances	566,028	566,028	566,028	566,028
TOTAL REVENUE,				
TRANSFERS & FUND BALANCES	\$ 2,113,171	\$ 3,021,078	\$ 2,384,487	\$ 2,922,796
OPERATING EXPENSES:				
Salaries	\$ 56,395	\$ 150,000	\$ 56,395	\$ 139,800
Employee Benefits	378,514	428,000	337,783	428,000
Purchased Services	304,849	550,000	304,331	550,000
Material and Supplies	44	1,000	77	1,000
Other Expenses	807,341	1,326,050	1,119,873	1,237,968
TOTAL OPERATING EXPENSES	 1,547,143	2,455,050	1,818,459	2,356,768
Ending Fund Balanœs	566,028	566,028	566,028	566,028
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 2,113,171	\$ 3,021,078	\$ 2,384,487	\$ 2,922,796



Property Insurance Fund

	Actuals 2009-2010				Actuals 2010-2011	Adopted Budget 2011-2012		
OPERATING REVENUES:								
Other Operating Revenues-General Fund	\$	2,814,643	\$	2,950,000	\$ 2,882,487	\$	2,832,000	
Interest Income		12,456		-	6,509		-	
TOTAL OPERATING REVENUES		2,827,099		2,950,000	2,888,996		2,832,000	
Transfers In		-		-	-		-	
Other Loss Recovery		15,452		-	-		-	
Beginning Fund Balances		5,086,687		5,102,139	5,102,139		5,102,139	
TOTAL REVENUE,								
TRANSFERS & FUND BALANCES	\$	7,929,238	\$	8,052,139	\$ 7,991,135	\$	7,934,139	
OPERATING EXPENSES:								
Salaries	\$	-	\$	-	\$ -	\$	-	
Employee Benefits		-		-	-		-	
Purchased Services		2,827,099		2,950,000	2,888,996		2,832,000	
Energy Supplies		-		-	-		-	
Material and Supplies		-		-	-		-	
Capital Outlay		-		-	-		-	
Other Expenses		-		-	-		-	
TOTAL OPERATING EXPENSES		2,827,099		2,950,000	2,888,996		2,832,000	
Ending Fund Balances		5,102,139		5,102,139	5,102,139		5,102,139	
TOTAL EXPENDITURES,								
TRANSFERS & FUND BALANCES	\$	7,929,238	\$	8,052,139	\$ 7,991,135	\$	7,934,139	



Liability Insurance Fund

	Actuals 2009-2010		Adopted Budget 2010-2011		Actuals 2010-2011		Adopted Budget 2011-2012
OPERATING REVENUES							
Other Operating Revenues-General Fund	\$	833,330	\$	430,000	\$	522,990	\$ 412,800
Interest Income		8,856		-		3,442	-
TOTAL OPERATING REVENUES		842,186		430,000		526,432	412,800
Beginning Fund Balances		1,270,976		1,693,040		1,693,040	1,693,040
TOTAL REVENUE,							
TRANSFERS & FUND BALANCES	\$	2,113,162	\$	2,123,040	\$	2,219,472	\$ 2,105,840
OPERATING EXPENSES:							
Purchased Services	\$	302,073	\$	425,000	\$	361,181	\$ 407,800
Other Expenses		118,049		5,000		165,251	5,000
TOTAL OPERATING EXPENSES		420,122		430,000		526,432	412,800
Ending Fund Balanœs		1,693,040		1,693,040		1,693,040	1,693,040
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$	2,113,162	\$	2,123,040	\$	2,219,472	\$ 2,105,840



Fleet Insurance Fund

	 Actuals 2009-2010	Adopted Budget 2010-2011	Actuals 2010-2011	Adopted Budget 2011-2012
OPERATING REVENUES				
Other Operating Revenues-General Fund	\$ 350,411	\$ 220,000	\$ 184,901	\$ 211,200
Interest Income	 3,952	-	1,752	-
TOTAL OPERATING REVENUES	 354,363	220,000	186,653	211,200
Transfers In	-	-	-	-
Other Loss Recovery	-	-	18,514	-
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUE,				
TRANSFERS & FUND BALANCES	\$ 1,354,363	\$ 1,220,000	\$ 1,205,167	\$ 1,211,200
OPERATING EXPENSES:				
Salaries	\$ 871	\$ -	\$ 41	\$ -
Purchased Services	352,910	220,000	185,903	211,200
Material and Supplies	582	-	719	-
Capital Outlay	 -	-	18,504	-
TOTAL OPERATING EXPENSES	354,363	220,000	205,167	211,200
Transfers Out	-	-	-	-
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 1,354,363	\$ 1,220,000	\$ 1,205,167	\$ 1,211,200



Capital Impact on the Operating Fund

The capital budget is separate and distinct from the operating budget for several reasons. First, capital outlay reflects non-recurring capital improvements rather than ongoing expenses. Capital infrastructure expansion and improvements are funded through pay as you go Capital Funds from diverse sources, including capital outlay property taxes, school impact fees, sales taxes designated for capital projects, and long-term liabilities, such as COPs and Bonds. The principal and interest due on the long-term debt is paid through the Debt Service Fund with transfers from the Capital Fund and voter approved tax collections. These revenue sources are not appropriate funding sources for recurring operating expenses. Second, capital projects tend to be of high cost in nature, requiring more stringent control and accountability. Finally, several capital revenue sources, such as the school impact fees, school sales taxes, and state PECO funds, are by statute or other legal restriction limited to use on capital improvements.

There is a direct relationship between the Capital Projects budget and the General Fund budget when building new facilities and renovating old ones. As space is added or renovated, furniture, supplies, 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	Instructional	Materials	
	<u>Administration</u>	<u>Support</u>	& Supplies	<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	Maintenance	Materials	
	_ <u>Plant</u>	& Utilities	& Supplies	<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	Materials	
	<u>Personnel</u>	& 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

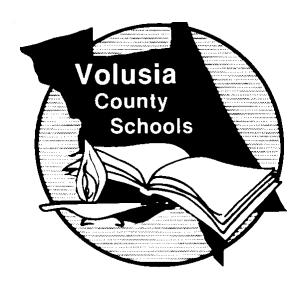
An indirect impact to the general operating budget will be a reduction in maintenance needs due to the replacement of major air conditioning equipment, roofing systems, electrical upgrades and flooring improvements at various facilities. It is harder to quantify, but these types of capital improvements 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 2009-2010 and phases II completed in school year 2010-2011. Phase III is ongoing and scheduled for completion in 2011-2012. Existing buildings have been replaced and this has helped the general fund as the maintenance is less on new buildings.

In addition to the new schools, many of the major projects add additional space at existing schools. The Department of Education calculates that it costs approximately \$5.50 per square foot for maintenance, custodial and utilities. In addition to the replacement buildings at Ormond Beach Middle, an additional 22,718 square feet was added. Also, Holly Hill Middle School (116,175 square feet) was closed and a middle school wing (55,360 square feet) was added to Holly Hill Elementary campus. Euclid Avenue Learning Center (27,328 square feet) was closed and the program moved to a newer existing school facility.

Based on the above estimates, the impact on the 2011-12 operating fund for the additional square footage for the additional space at the new elementary school, and the additional square footage at Ormond Beach Middle and Holly Hill School along with the removal of Holly Hill Middle School and Euclid Avenue Learning Center is shown below.

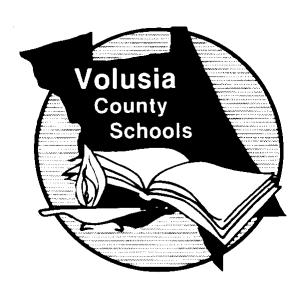
	Impact to Operating
	<u>Budget</u>
Citrus Grove Elementary School (New School)	\$ 3,174,224
Ormond Beach Middle (Additional Space)	\$ 124,949
Holly Hill School Addition (Added Middle School Wing)	\$ 304,480
Holly Hill Middle School (Closed School)	\$ (638,962)
Euclid Ave. Learning Center (Closed School)	\$ (150,328)
Total Operating Impact	\$ 2,814,363







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

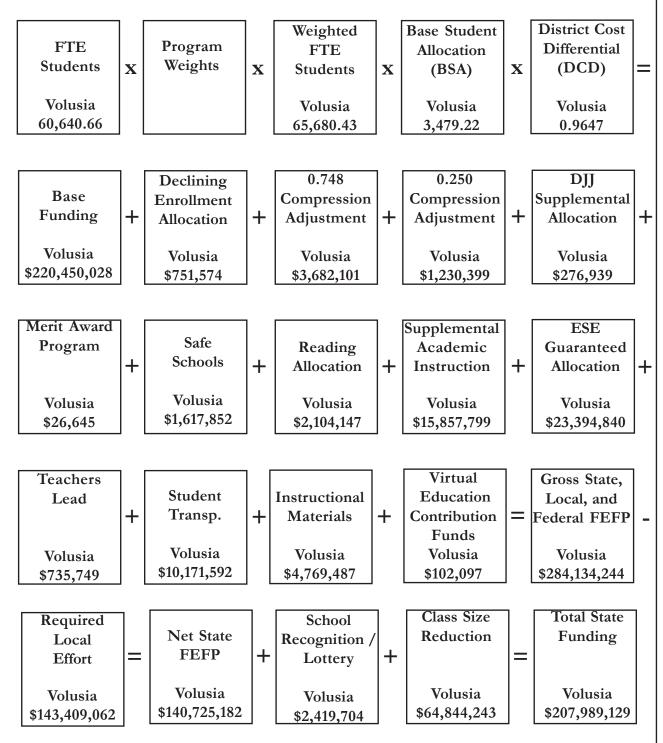
The FEFP is the primary mechanism for funding the operating costs of public schools. As noted herein, there are other sources of funding; however, the FEFP is the finance program's foundation. The key feature of the FEFP is to base financial support for education upon the individual student participating 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. This year, the FEFP also includes the State Fiscal Stabilization allocation, which is a federal source of funds. Even though these funds have been included in the FEFP, they will be accounted for as a federal fund source.

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 FEFP 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 non-profit scholarship-funding organizations for students who qualify for free or reduced price school lunches under the National School Lunch Act. 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.



2011-2012 FEFP Calculation



Volusia's Total State Funding \$207,989,129

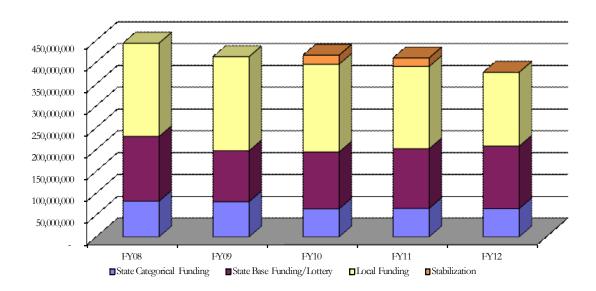


FEFP Revenue Summary

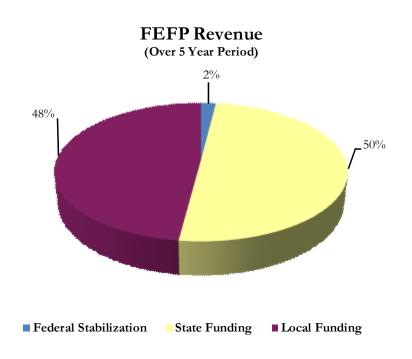
Formula Components Unweighted FTE Weighted FTE Weighted FTE Base Student Allocation District Cost Differential School Taxable Value Required Local Effort Millage Discretionary Millage Additional Discretionary Millage .25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds	\$	61,440.23 66,336.27 3,623.76 0.9610 ,341,153,505 5.698 0.748 - 0.250 6.696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376 297,114	\$	60,640.66 65,680.43 3,479.22 0.9647 6,911,266,380 5.551 0.748 0.014 0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852 2,104,147		(799.57) (655.84) (144.54) 0.00 (2,429,887,125) (0.147) - 0.014 - - -0.133 § (10,561,615) (1,546,646) 353,269 117,7165 170,265
Weighted FTE Base Student Allocation District Cost Differential School Taxable Value Required Local Effort Millage Discretionary Millage Additional Discretionary Millage .25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		3,623.76 0.9610 3,341,153,505 5.698 0.748 - 0.250 6.696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376		65,680.43 3,479.22 0.9647 6,911,266,380 5.551 0.748 0.014 0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852		(655.84) (144.54) 0.00 (2,429,887,125) (0.147) - 0.014 - - - - - - - 0.133 \$ (10,561,615) (1,546,646) 353,269 117,716 170,265
Base Student Allocation District Cost Differential School Taxable Value Required Local Effort Millage Discretionary Millage Additional Discretionary Millage .25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		3,623.76 0.9610 3,341,153,505 5.698 0.748 - 0.250 6.696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376		3,479.22 0.9647 6,911,266,380 5.551 0.748 0.014 0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852		(144.54) 0.00 (2,429,887,125) (0.147) - 0.014 - - -0.133 \$ (10,561,615) (1,546,646) 353,269 117,716 170,265
District Cost Differential School Taxable Value Required Local Effort Millage Discretionary Millage Additional Discretionary Millage .25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Declining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		0.9610 5.698 0.748 - 0.250 6.696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376		0.9647 6,911,266,380 5.551 0.748 0.014 0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852		0.00 (2,429,887,125) (0.147) - 0.014 - - -0.133 \$ (10,561,615) (1,546,646) 353,269 117,716 170,265
School Taxable Value Required Local Effort Millage Discretionary Millage Additional Discretionary Millage 25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		0.9610 5.698 0.748 - 0.250 6.696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376		0.9647 6,911,266,380 5.551 0.748 0.014 0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852		0.00 (2,429,887,125) (0.147) - 0.014 - - -0.133 \$ (10,561,615) (1,546,646) 353,269 117,716 170,265
School Taxable Value Required Local Effort Millage Discretionary Millage Additional Discretionary Millage 25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		3,341,153,505 5,698 0,748 0,250 6,696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376		6,911,266,380 5.551 0.748 0.014 0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852		(2,429,887,125) (0.147) - 0.014 - -0.133 \$ (10,561,615) (1,546,646) 353,269 117,716 170,265
Required Local Effort Millage Discretionary Millage Additional Discretionary Millage .25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		5.698 0.748 - 0.250 6.696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376		5.551 0.748 0.014 0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852		(0.147) - 0.0140.133 \$ (10,561,615) (1,546,646) 353,269 117,716 170,265
Discretionary Millage Additional Discretionary Millage .25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds	\$	0.748 - 0.250 6.696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376	\$	0.748 0.014 0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852	•	0.014 -0.133 \$ (10,561,615) (1,546,646) 353,269 117,716 170,265
Additional Discretionary Millage .25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds	\$	0.250 6.696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376	Ş	0.014 0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852	\$	-0.133 \$ (10,561,615) (1,546,646) 353,269 117,716 170,265
.25 critical needs millage Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds	\$	0.250 6.696 231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376	\$	0.250 6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852	•	-0.133 \$ (10,561,615) (1,546,646) 353,269 117,716 170,265
Total Millage WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds	\$	231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376	Ş	6.563 220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852	\$	\$ (10,561,615) (1,546,646) 353,269 117,716 170,265
WFTE x BSA x DCD ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds	\$	231,011,643 23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376	\$	220,450,028 22,394,840 3,682,101 1,230,399 751,574 1,617,852	•	\$ (10,561,615) (1,546,646) 353,269 117,716 170,265
ESE Guaranteed Allocation Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds	\$	23,941,486 3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376	Ş	22,394,840 3,682,101 1,230,399 751,574 1,617,852	\$	(1,546,646) 353,269 117,716 170,265
Compression Adjustment748 mills Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		3,328,832 1,112,683 581,309 1,618,291 2,216,238 16,734,376		3,682,101 1,230,399 751,574 1,617,852		353,269 117,716 170,265
Discretionary Equalization25 mills Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		1,112,683 581,309 1,618,291 2,216,238 16,734,376		1,230,399 751,574 1,617,852		117,716 170,265
Dedining Enrollment Allocation Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		581,309 1,618,291 2,216,238 16,734,376		751,574 1,617,852		170,265
Safe Schools Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		1,618,291 2,216,238 16,734,376		1,617,852		
Supplemental Reading Instruction Supplemental Academic Instruction DJJ Supplemental Funding Merit Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		2,216,238 16,734,376				(420)
Supplemental Academic Instruction DJJ Supplemental Funding Ment Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		16,734,376		2,104.147		(439)
DJJ Supplemental Funding Ment Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds				,,		(112,091)
Ment Award Program (MAPP) Student Transportation Instructional Materials Teacher's Lead Proration to available funds		297,114		15,857,799		(876,577)
Student Transportation Instructional Materials Teacher's Lead Proration to available funds				276,939		(20,175)
Instructional Materials Teacher's Lead Proration to available funds		10,196		26,645		16,449
Teacher's Lead Proration to available funds		10,528,061		10,171,592		(356,469)
Proration to available funds		5,008,366		4,769,487		(238,879)
		777,992		735,749		(42,243)
*** *** * * * * * * * * * * * * * * * *		´-		(37,005)		(37,005)
Virtual Education Contribution		-		102,097		102,097
Federal Stabilization		19,135,212		-		(19,135,212)
ARRA State Fiscal Stabil-Discret.		381,600		-		(381,600)
Total FEFP		316,683,399		284,134,244		(32,549,155)
Required Local Effort Taxes	((160,498,457)		(143,409,062)		17,089,395
Total State FEFP		156,184,942		140,725,182		(15,459,760)
Categoricals						
Class-size Reduction		65,290,080		64,844,243		(445,837)
Total Categorical Funding		65,290,080		64,844,243		(445,837)
<u>-</u>						, , ,
Lottery		224,897		170,855		(54,042)
School Recognition		2,409,481		2,248,849		(160,632)
Total State Funding		224,109,400		207,989,129		(16,120,271)
Local Funding						
Total Required Local Effort		160,498,457		143,409,062		(17,089,395)
Discretionary Local Effort		21,069,296		19,324,442		(1,744,854)
Additional Discretionary Local Effort		-		-		- '
Total Local Funding		181,567,753		162,733,504		(18,834,249)
Total Funding	\$	405,677,153	\$	370,722,633	\$	(34,954,520)
0.1.						
Savings to Districts EDS Employee Contribution				15 077 572		15 077 572
FRS Employee Contribution		405 (77 152		15,977,573		15,977,573
Total Funding		405,677,153		386,700,206		(18,976,947)
Total Dollars per Unweighted FTE		6,602.79		6,376.91		(225.88)
Education Jobs Fund		-		12,436,517		12,436,517
Total Funding		405,677,153		383,159,150		(22,518,003)
Total Dollars Per Unweighted FTE		6,602.79		6,318.52		(284.27)
Adjusted Total Funding (State, Local, and Savings)		405,677,153		399,136,723		(6,540,430)



FEFP Revenue



The state portion of the FEFP includes base funding, lottery and categoricals. The state funding has declined from \$230.1 to \$208.0 million over the 5-year period. The categorical portion of the state funding has decreased by 29% due to the increase in class size funding in FY08. The smaller local portion also decreased 21% from \$213.9 million to \$169.2 million. This portion of the FEFP is derived from property taxes, including the \$6.5 million 0.25 Critical Needs millage. The smallest portion of the FEFP includes American Reinvestment and Recovery Act Stabilization funds. These funds are federal and only available for FY10 and FY11.



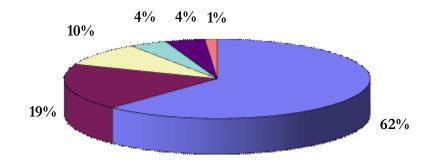


Object Summary

General Fund 2011-2012

Object	Description	Amount		
100	Salaries	\$	274,814,269	
200	Benefits		84,227,836	
300	Purchased Services		42,241,305	
400	Energy Services		17,745,234	
500	Materials & Supplies		18,503,269	
600	Capital Outlay		518,993	
700	Other Expenses		5,274,744	
900	Transfers		-	
Total	·	\$	443,325,650	

Object Summary



■Salaries	Benefits	■Purchased Services
■Energy Services	■ Materials & Supplies	■Other Expenses

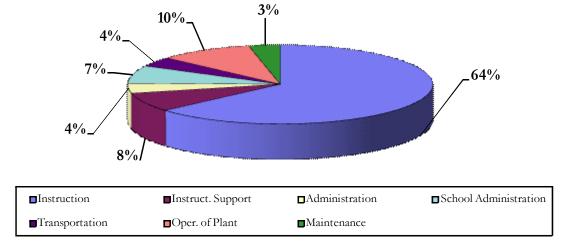
Personnel costs represent the largest expenditure category for the District at 81% (salaries and benefits combined)



General Fund 2011-2012

Function	Description	Amount
5000	Instruction	\$ 280,594,373
6100	Pupil Personnel Services - Administration	16,636,349
6200	Instructional Media Services	6,956,286
6300	Instructional and Curriculum Development	5,135,214
6400	Instructional Staff Training Services	2,002,573
6500	Instructional Related Technology	3,901,476
7100	School Board	696,569
7200	General Administration (Superintendent's Office)	1,571,585
7300	School Administration	32,207,477
7400	Facilities Acquisition and Construction	247,277
7500	Fiscal Services	2,724,375
7700	Central Services	6,631,373
7800	Pupil Transportation Services	17,533,674
7900	Operation of Plant	44,308,652
8100	Maintenance of Plant	14,751,277
8200	Administrative Technology Services	5,907,769
9100	Community Services	1,519,351
9200	Debt Service	-
9700	Budgeted Transfer of Funds	
Total		\$ 443,325,650

Function Summary

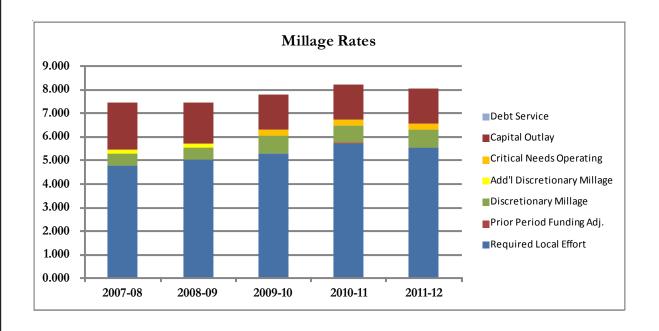


More than three-quarters of the budget is allocated to the direct benefit of students (Instruction, Inst. Support, and Transportation combined).



Millage Rates

Millage	2007-08	2008-09	2009-10	2010-11	2011-12
Required Local Effort	4.791	5.045	5.307	5.698	5.551
Prior Period Funding Adj.	0.000	0.000	0.000	0.041	0.014
Discretionary Millage	0.510	0.498	0.748	0.748	0.748
Add'l Discretionary Millage	0.166	0.166	0.000	0.000	0.000
Critical Needs Operating	0.000	0.000	0.250	0.250	0.250
Capital Outlay	2.000	1.750	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000
Total	7.467	7.459	7.805	8.237	8.063

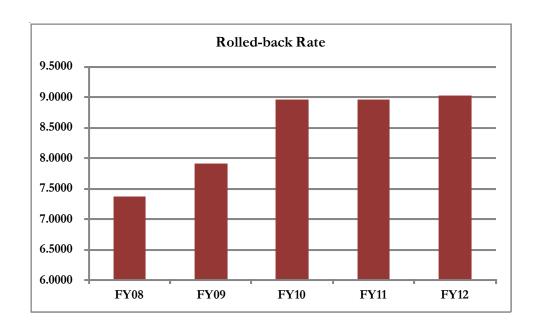


A mill represents one thousandth of a dollar



	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Current Year Gross Taxable Value	41,306,829,255	39,971,522,699	33,575,203,480	29,341,153,505	26,911,266,380
Current Year New Taxable Value	1,340,448,837	1,009,197,414	416,927,555	212,192,435	164,822,615
Current Year Adjustable Taxable	39,966,380,418	38,962,325,285	33,158,275,925	29,128,961,070	26,746,443,765
Prior Year Gross Taxable Value (From Prior Year DR-403)	38,353,888,285	41,247,558,469	39,872,969,741	33,419,579,301	29,330,354,760
Prior Year Millage Levy	7.685	7.467	7.459	7.805	8.237
Prior Year Ad Valorem Proceeds	294,749,631	307,995,519	297,412,481	260,839,816	241,594,132
The Current Year Rolled-Back	7.3749	7.9050	8.9694	8.9546	9.0327
Current Year Proposed Millage Rate	7.467	7.459	7.805	8.237	8.063
Current Year Proposed Rate as a % of the rolled-back rate	101.25%	94.36%	87.02%	91.99%	89.26%
Current Year Rate Change as a percent of rolled-back rate	1.25%	-5.64%	-12.98%	-8.01%	-10.74%

Does not indude voter-approved debt service millage

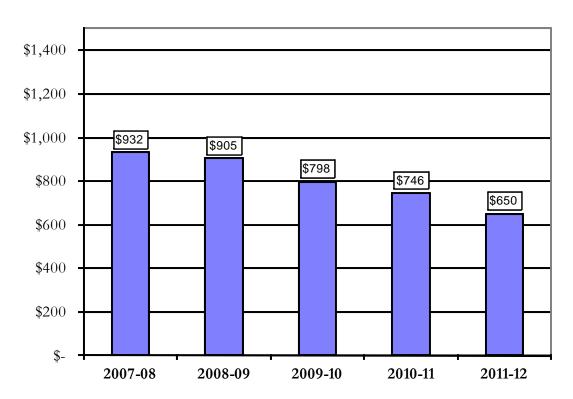




Average Homeowner Rates

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Assessed Value	\$ 149,799	\$ 146,337	\$127,180	\$115,572	\$ 105,635
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	124,799	121,337	102,180	90,572	80,635
Property Tax Rate	7.467	7.459	7.805	8.237	8.063
Property Tax Due	\$ 931.87	\$ 905.05	\$ 797.51	\$ 746.04	\$ 650.16
Tax Increase/(Decrease) from the Prior Year	\$ 64.93	\$ (26.82)	\$ (107.54)	\$ (51.47)	\$ (95.88)

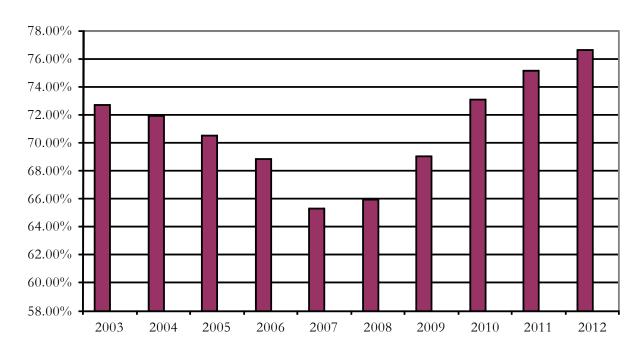
Average Homeowner's Property Taxes



	Assessed	% Incr./	Market	
Year	Value	(Decr)	Value	Ratio
2000	15,006,670,182		20,354,622,744	73.73%
2001	16,213,541,159	8.04%	21,964,774,202	73.82%
2002	17,556,233,921	8.28%	23,757,656,509	73.90%
2003	19,204,053,675	9.39%	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%	35,046,678,092	76.64%

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

Assessed to Market Value Ratio



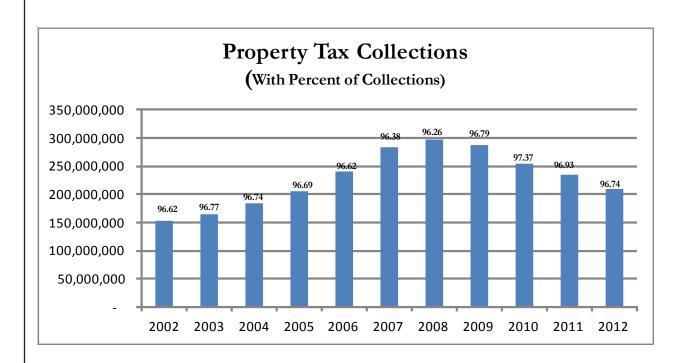
Source: Volusia County Property Appraiser & Department of Revenue



Tax Levies & Collections

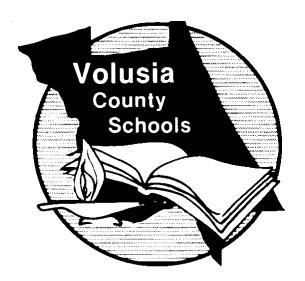
	Total	% Incr./	Total Tax	
Year	Tax Levy	(Decr)	Collections	Ratio
2002	158,407,987	6.59%	153,056,718	96.62%
2003	170,896,874	7.88%	165,370,868	96.77%
2004	189,747,625	11.03%	183,558,818	96.74%
2005	213,028,390	12.27%	205,986,522	96.69%
2006	248,380,407	16.59%	239,989,137	96.62%
2007	294,749,632	18.67%	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	215,656,576	-10.74%	208,635,185	96.74%

2011-2012 is based on estimated tax levy and tax collections



Source: District Records







5-Year Summary

General Fund

_	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Budget 2011-2012
REVENUES					
Federal	\$ 2,358,156	\$ 2,580,253	\$ 3,516,975	\$ 2,882,635	\$ 2,145,000
State	238,451,862	205,238,774	197,132,519	204,955,100	209,684,411
Local	235,593,097	232,738,883	218,758,494	202,868,569	173,400,826
TOTAL REVENUES	476,403,115	440,557,910	419,407,988	410,706,304	385,230,237
Transfers In	16,522,928	19,273,517	19,621,944	16,557,724	17,507,250
Other Financing Sources	498,985	576,461	254,301	42,243	-
Beginning Fund Balances	15,587,352	17,413,639	22,234,762	46,425,434	64,485,313
TOTAL REVENUE, OTHER					
SOURCES & FUND BALANCES	\$ 509,012,380	\$ 477,821,527	\$ 461,518,995	\$ 473,731,705	\$ 467,222,800
EXPENDITURES					
Salaries	\$ 324,395,109	\$ 294,315,744	\$ 267,867,606	\$ 253,753,825	\$ 274,814,269
Benefits	101,192,922	94,580,845	90,124,480	92,767,100	84,227,836
Purchased Services	28,143,275	29,013,330	29,265,370	29,617,364	42,241,305
Energy Services	15,999,810	14,360,729	13,272,839	13,778,706	17,745,234
Material & Supplies	14,764,697	12,773,361	8,069,812	11,993,674	18,503,269
Capital Project	1,105,556	1,570,475	586,737	828,269	518,993
Other Expenditures	5,983,774	5,965,326	5,906,717	6,507,454	5,274,744
TOTAL EXPENDITURES	491,585,143	452,579,810	415,093,561	409,246,392	443,325,650
Transfers Out	13,598	3,006,955	-	-	-
Ending Fund Balances	17,413,640	22,234,762	46,425,434	64,485,313	23,897,150
TOTAL EXPENDITURES,					
TRANSFERS & FUND BALANCES	\$ 509,012,380	\$ 477,821,527	\$ 461,518,995	\$ 473,731,705	\$ 467,222,800

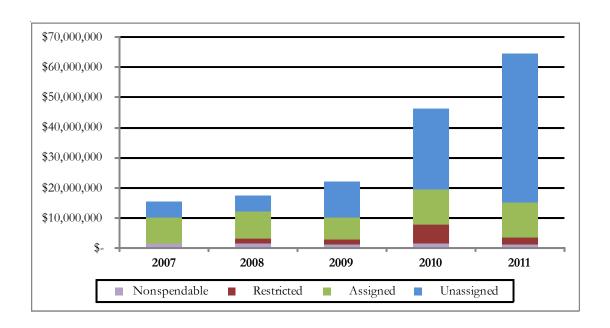


General Fund

	2007	2008	2009	2010	2011
Nonspendable	\$ 1,528,053	\$ 1,581,808	\$ 1,301,033	\$ 1,520,218	\$ 1,388,556
Restricted	231,824	1,662,949	1,699,856	6,311,986	2,321,758
Assigned	8,451,067	8,879,882	7,265,663	11,547,648	11,542,671
Unassigned	5,376,408	5,289,000	11,968,210	27,045,582	49,232,328
Total General Fund	\$ 15,587,352	\$ 17,413,639	\$ 22,234,762	\$ 46,425,434	\$ 64,485,313

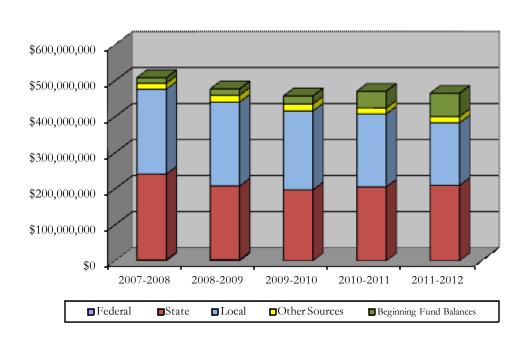
^{*}The District implemented GASB 54 for the fiscal year ended June 30, 2010. The fund balances from the prior fiscal years were restated for comparison purposes.

Over the past five years, the General Fund total fund balance increased by \$48.9 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.





General Fund Sources

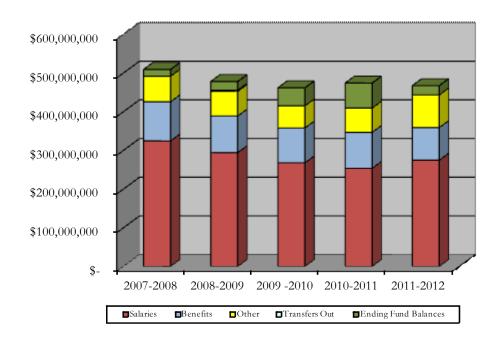


The largest source of General Fund revenue comes from participation in the Florida Education Finance Program (FEFP). The FEFP formula recognizes local tax bases, individual program cost factors and district cost differentials. Local revenues are derived almost entirely from property taxes with a small 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 five-year period, federal revenue has remained constant. There have been many factors affecting state revenues. The state revenue decreased 12% over this period with the majority of that due to declining enrollment and state revenue shortfalls. From the beginning of 2008-2009 until the end of 2010-2011, Volusia County Schools lost \$92 million in FEFP revenue. Locally, the tax base has declined from \$41.3 billion certified in 2007 to \$26.9 billion in 2011. The millages during this same time period have increased from 7.467 mills to 8.063 mills. These two factors together resulted in a 26.4% 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 both designated and undesignated fund balances. The transfers out category includes a very small transfer to School Way Cafe for the Foster Grandparents Program; however, that program is no longer being funded. The majority of the budget, about 81%, is for employee compensation. Over the past five years, salary increases have totaled 14%. Health insurance is included in the benefit category and has increased 14%. The retirement rate also decreased from 9.85% to 4.91%. This decrease was a temporary measure by the state to balance the 2011-12 budget.

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 five-year period, this category has grown by 28%. The majority of the increase over the five-year period was in the purchased services category. Purchased services expenditures have grown from \$28.1 million to \$42.2 million due to the opening of several new charter schools, increased enrollment at existing charter schools and telephone services.



5-Year Summary

	Debt	Service Fu	ınds			
REVENUES	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Budget 2011-2012	
State sources:						
CO&DS for SBE/COBI Bonds	\$ 1,989,012	\$ 1,967,429	\$ 1,958,867	\$ 1,944,130	\$ 1,957,213	
SBE/COBI Bond Interest	17,551	586	1,142	281	-	
Total state sources	2,006,563	1,968,015	1,960,009	1,944,411	1,957,213	
Local sources:						
District Interest and Sinking Taxes	9,178	-	-	-	-	
Interest	4,185,999	1,351,878	22,418	16,070	-	
Payment in Lieu of Taxes	-	-	-	-	-	
Total local sources	4,195,177	1,351,878	22,418	16,070	-	
TOTAL REVENUE	6,201,740	3,319,893	1,982,427	1,960,481	1,957,213	
OTHER SOURCES OF FUNDS						
Transfers from Capital Fund	49,452,423	51,532,893	51,651,969	51,603,885	51,601,151	
Proceeds of Refunding Bonds	-	-	1,390,000	-	-	
Premium on Refunding Bonds	-	-	125,602	-	-	
Restricted Fund Balance	66,234,133	66,122,148	65,529,642	17,287,301	17,672,285	
TOTAL OTHER SOURCES	115,686,556	117,655,041	118,697,213	68,891,186	69,273,436	
TOTAL REVENUE, OTHER						
SOURCES & FUND BALANCES	\$ 121,888,296	\$120,974,934	\$120,679,640	\$ 70,851,667	\$ 71,230,649	
EXPENDITURES: (by object)						
Redemption of Principal	\$ 26,335,000	\$ 27,305,000	\$ 28,885,000	\$ 30,110,000	\$ 31,360,000	
Interest	29,031,054	28,094,863	24,345,755	23,051,073	21,700,674	
Dues and Fees	31,017	45,429	37,204	18,309	-	
Misœllaneous Expense	-	-	-	-	-	
TOTAL EXPENDITURES	55,397,071	55,445,292	53,267,959	53,179,382	53,060,674	
Transfers Out:						
To General Fund	369,077	-	-	-	-	
Payments on Refund Bonds	-	-	50,124,380	-	-	
Restricted Fund Balance	66,122,148	65,529,642	17,287,301	17,672,285	18,169,975	
TOTAL EXPENDITURES,						
TRANSFERS & FUND BALANCES	\$ 121,888,296	\$120,974,934	\$120,679,640	\$ 70,851,667	\$ 71,230,649	

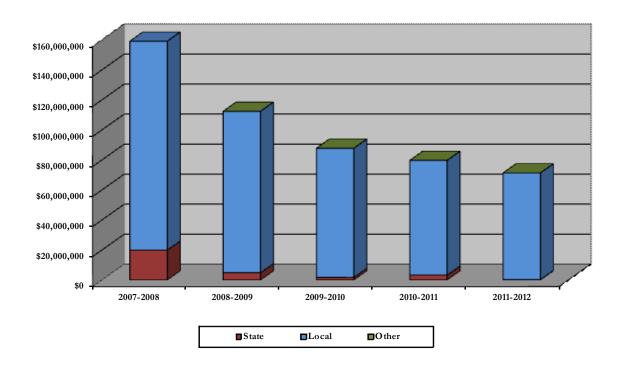


Capital Outlay Funds

		Actuals		Actuals		Actuals		Actuals		Budget
REVENUES:	20	007-2008	2	008-2009	2	2009-2010	- 2	2010-2011		2011-2012
State Revenue										
CO&DS distributed to district	\$	395,222	\$	329,530	\$	297,831	\$	312,568	\$	300,000
Interest on undistributed CO&DS		56,636		24,971		26,830		27,559		5,000
PECO public education capital outlay		9,126,330		4,049,200		953,879		2,589,048		-
Classrooms for kids		10,107,881		-		-		-		-
Charter school capital outlay		132,278		390,295		405,110		334,839		-
Other state sources		117,420		110,008		104,450		82,353		-
Total State Revenue		19,935,767		4,904,004		1,788,100		3,346,367		305,000
Local Revenue										
Ad valorem taxes		79,404,284		67,599,348		49,003,508		42,861,386		38,752,224
Sales tax		33,948,264		30,299,663		29,781,220		29,883,829		29,290,000
Interest income		11,510,403		5,347,962		1,127,524		311,234		-
Impact fees		13,608,727		3,779,704		4,840,676		3,213,229		3,000,000
Other local sources		659,526		453,463		1,247,187		63,858		-
Total Local Revenue	1	39,131,204	1	07,480,140		86,000,115		76,333,536		71,042,224
TOTAL REVENUE		59,066,971		12,384,144		87,788,215		79,679,903		71,347,224
OTHER SOURCES OF FUNDS		, ,		, ,		, ,		, ,		, ,
Transfers In		-		-		-		-		-
Other Financing Sources		-		-		-		-		-
Restricted Fund Balance	3	49,274,430	2	93,869,602		197,578,769		133,796,551		90,372,351
Assigned Fund Balance		1,572,027		1,741,756		1,851,032		2,108,298		2,121,912
TOTAL REVENUE, OTHER										
SOURCES & FUND BALANCES	\$ 50	09,913,428	\$4	07,995,502	\$	287,218,016	\$2	215,584,752	\$ 1	163,841,487
EXPENDITURES: (by object)										
Library books	\$	351,478	\$	89,210	\$	224,201	\$	29	\$	_
Audio visual materials		201,707		334,032		123,773		255,702		_
Buildings and fixed equipment	•	90,182,820		78,418,224		41,696,421		30,571,341		17,769,235
Furniture, fixtures, and equipment		12,838,913		15,714,906		9,780,120		14,107,525		11,873,130
Motor vehides		5,165,325		3,221,560		-		40,701		-
Land		237,453		202,436		617,612		-		-
Improvements other than buildings		14,781,022		15,968,740		13,539,009		2,915,523		724,889
Remodeling and renovations		24,267,829		23,389,723		12,531,165		6,329,995		17,063,237
Computer software		668,093		419,274		1,525,756		706,813		279,036
COBI bonds dues & fees		1,156		1,187		1,197		1,251		-
TOTAL EXPENDITURES	14	18,695,796	1.	37,759,292		80,039,254		54,928,880		47,709,527
Transfers	_	65,606,274		70,806,409		71,273,913		68,161,609		69,108,401
Restricted Fund Balance		93,869,602		97,578,769		133,796,551		90,372,351		44,942,297
Assigned Fund Balance	_	1,741,756	-	1,851,032		2,108,298		2,121,912		2,081,262
TOTAL EXPENDITURES,		,,,		.,,		_, •, - - •		-,,		_, ~ ~ · ,_ ~ ~
TRANSFERS & FUND BALANCES	\$ \$ 50	09,913,428	\$4	07,995,502	\$:	287,218,016	\$2	215,584,752	\$:	163,841,487
		· · ·		· · · · ·	_		Ė		_	



Capital Fund Sources



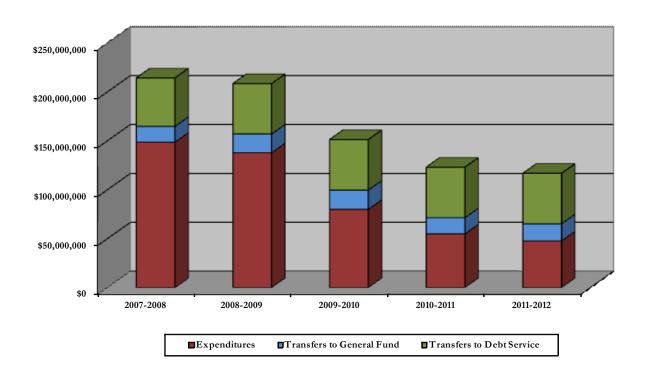
State sources of funds for capital projects are Capital Outlay and Debt Service (CO&DS), derived from a portion of motor vehicle license tax revenues. This source only generated approximately \$300,000 per year. The other State source is Public Education Capital Outlay (PECO), derived from the gross receipts tax on utilities. The State Legislature decides each year how much they will allocate. For the 2011-2012 school year, they made no allocation to K-12 public schools. They have estimated about \$21 million for Volusia County Schools over the following four years but the District will not know until the Legislature has finished each year how much, if any, will be allocated.

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 ten-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 not met budget projections for the last several years. Interest on unspent capital outlay funds and school impact fees are additional local capital outlay funds but constitute a small portion of the budget.

Other funding sources are from the issuance of debt, Certificates of Participation (COPs) and Sales Tax Revenue Bonds. No additional debt issues are anticipated during this next five-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. 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.

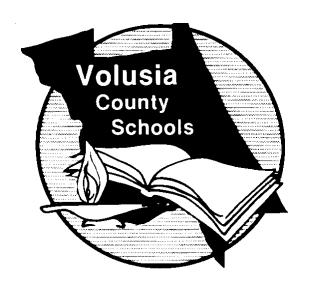


5-Year Summary

Special Revenue Fund

	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Budget 2011-2012
REVENUES					
Federal Direct	\$ 9,635	\$ -	\$ 325,686	\$ 323,806	\$ 258,194
Federal Through State	50,103,516	50,707,946	94,048,680	102,065,735	72,389,404
State	362,407	370,163	352,971	347,836	350,000
Loal	8,390,515	8,287,221	7,344,991	6,649,617	6,670,500
TOTAL REVENUES	58,866,073	59,365,330	102,072,328	109,386,994	79,668,098
Transfers In	13,598	6,955	-	-	-
Loss Recoveries	-	-	-	-	-
Beginning Fund Balances	7,214,003	4,234,559	5,119,002	7,162,326	9,234,990
TOTAL REVENUE, OTHER					
SOURCES & FUND BALANCES	\$ 66,093,674	\$ 63,606,844	\$ 107,191,330	\$116,549,320	\$ 88,903,088
EXPENDITURES					
Salaries	\$ 29,956,579	\$ 28,799,905	\$ 55,764,286	\$ 60,064,519	\$ 37,361,994
Benefits	10,776,063	10,315,892	19,258,417	21,495,795	8,192,039
Purchased Services	5,934,194	6,011,781	9,026,450	8,772,416	11,731,440
Energy Services	117,646	114,472	105,178	117,720	138,939
Material & Supplies	11,332,137	10,238,975	10,350,896	10,595,546	16,217,319
Capital Project	998,417	447,383	789,929	1,805,210	3,684,261
Other Expenditures	2,744,078	2,559,434	4,733,848	4,463,124	2,844,677
TOTAL EXPENDITURES	61,859,115	58,487,842	100,029,004	107,314,330	80,170,669
Ending Fund Balanœ	4,234,559	5,119,002	7,162,326	9,234,990	8,732,419
TOTAL EXPENDITURES,					
TRANSFERS & FUND BALANCES	\$ 66,093,674	\$ 63,606,844	\$ 107,191,330	\$116,549,320	\$ 88,903,088



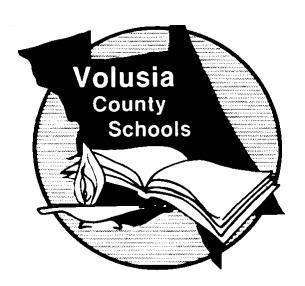




Debt Schedules

Type		Principal		Interest		Total
State School Bonds:						
2011-2012	\$	1,380,000	\$	577,213	\$	1,957,21
2012-2013		1,470,000	"	510,213	"	1,980,21
2013-2014		1,530,000		438,631		1,968,63
2014-2015		1,615,000		362,556		1,977,5
2015-2016		1,695,000		282,256		1,977,2
2016-2017		1,785,000		197,919		1,982,9
2017-2018		1,880,000		109,044		1,989,0
2018-2019		160,000		15,394		175,3
2019-2020		45,000		7,744		52,7
2020-2021		45,000		5,894		50,8
2021-2022		45,000		4,038		49,0
2022-2023		50,000		2,125		52,1
Total State School Bonds	\$	11,700,000	\$	2,513,025	\$	14,213,0
ales Tax Revenue Bonds:						
2011-2012	\$	20,780,000	\$	6,522,709	\$	27,302,7
2012-2013	٣	21,775,000	¥	5,470,214	Ħ	27,245,2
2013-2014		22,885,000		4,320,185		27,205,1
2014-2015		24,075,000		3,138,751		27,203,1
2015-2016		25,250,000		1,900,406		27,150,4
2016-2017		26,550,000		624,420		27,174,4
Total Sales Tax Revenue	\$	141,315,000	\$	21,976,684	\$	163,291,6
Certificates of Participation:						
2011-2012	\$	9,200,000	\$	14,600,751	\$	23,800,7
2011-2012	φ	9,520,000	φ	14,278,246	Ψ	23,798,2
2012-2013		9,850,000		13,949,528		23,798,2
2013-2014 2014-2015		10,205,000		13,597,265		
2014-2013		10,620,000		13,180,615		23,802,2 23,800,6
2013-2016		11,110,000				
				12,691,915		23,801,9 23,802,3
2017-2018		11,615,000		12,187,365		
2018-2019		12,110,000		11,689,665		23,799,6
2019-2020 2020-2021		12,675,000		11,126,575		23,801,5
		13,265,000		10,534,550		23,799,5
2021-2022		13,920,000		9,878,800		23,798,8
2022-2023		14,620,000		9,182,800		23,802,8
2023-2024		15,350,000		8,451,800		23,801,8
2024-2025		16,115,000		7,684,300		23,799,3
2025-2026		16,920,000		6,878,550		23,798,5
2026-2027		17,765,000		6,032,550		23,797,5
2027-2028		18,655,000		5,144,300		23,799,3
2028-2029		19,590,000		4,211,550		23,801,5
2029-2030		20,570,000		3,232,050		23,802,0
2030-2031		21,595,000		2,203,550		23,798,5
2031-2032		22,670,000		1,129,500		23,799,5
Total Certificates of Participation		307,940,000	\$	191,866,225	\$	499,806,22
Total Debt	\$	460,955,000	\$	216,355,935	\$	677,310,9







3-Year Forecast

General Fund Assumptions:

The revenue projections for this three-year period are based on the following assumptions:

- Federal remains constant
- State- based on a projected state-wide shortfall of \$1.2 billion, Volusia estimates a reduction in FEFP of \$10 million in FY13.
- Local -0.25 critical needs millage is included in all years
- Transfers to Maintenance will be evaluated each year.

The expenditure projections for this three-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 2011-2012. No teachers added in the 2nd and 3rd year due to enrollment stabilization. Salaries and Benefits were adjusted to balance the budget in 2013-2015.
- FICA 7.65%
- Health Insurance –5.0% increase each year over the 3-year period
- Retirement Rate 6.58% rate over the 3-year period, which is an increase of 1.67%
- 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 Based on the latest state estimates
- Classrooms for Kids No future projection unless notified by the Legislature
- Property Tax (1.500 mills) 2011-2012 based on the certified property tax roll and 2012-2013 is projected at 1% growth. A growth rate of 2% is projected for 2013-2014. All years use the 1.500 capital outlay millage and a collection rate of 96%
- Impact Fee Use a conservative estimate built on the housing market. The school district's current net impact fee is \$5,885 effective February 1, 2007
- Half-Cent Sales Tax Based on local sales tax collections. 2011-2012 projects 1% growth over 2010-2011 collections, and increase 2% in 2012-2013 and 3% in 2013-2014
- 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:

- 2011-2012 Revenues increased by 6.0% over the 3-year period
- 2011-2012 Salary and non-salary increased by 1.0% over the 3-year period
- 2011-2013 Revenue and expenditures were reduced due to the completion of the ARRA funds
- Health Insurance 5.0% increase each year over the 3-year period
- Retirement Rate 6.58% rate over the 3-year period, which is an increase of 1.67%
- Life Insurance 0.254% rate over the 3-year period
- All other objects based on historical trends



General Fund	1
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	Budget 2011-2012	Forecast 2012-2013	Forecast 2013-2014	Forecast 2014-2015
REVENUES				
Federal	\$ 2,145,000	\$ 2,882,635	\$ 2,882,635	\$ 2,882,635
State	209,684,411	205,028,854	204,896,643	204,622,950
Local	173,400,826	170,134,834	170,134,834	170,134,834
TOTAL REVENUES	385,230,237	378,046,323	377,914,113	377,640,420
Transfers from Capital Projects	17,507,250	19,876,245	19,876,245	19,876,245
Other Financing Sources	-	-	-	-
Beginning Fund Balances	64,485,313	23,897,150	11,462,729	12,014,541
TOTAL REVENUE,				
TRANSFERS & FUND BALANCE	\$ 467,222,800	\$ 421,819,718	\$ 409,253,086	\$ 409,531,206
EXPENDITURES				
Salaries	\$ 274,814,269	\$ 253,214,269	\$ 238,906,093	\$ 235,572,760
Benefits:				
Retirement	13,429,997	16,661,499	15,720,021	15,500,688
FICA	20,465,455	19,370,892	18,276,316	18,021,316
Health	46,893,923	49,238,619	51,700,550	54,285,578
Life	909,929	643,164	606,821	598,355
Other Benefits	2,528,532	1,679,564	1,879,546	1,728,014
Total Benefits	 84,227,836	87,593,738	88,183,254	90,133,950
Purchased Services	42,241,305	36,117,364	33,203,312	34,848,571
Energy Services	17,745,234	14,778,706	15,953,194	16,417,085
Material & Supplies	18,503,269	11,993,674	13,147,870	12,868,383
Capital Project	518,993	571,843	848,781	652,881
Other Expenditures	5,274,744	6,087,395	6,996,041	7,331,322
TOTAL EXPENDITURES	443,325,650	410,356,990	397,238,545	397,824,952
Transfers to Food Service				
Ending Fund Balanœs	23,897,150	11,462,729	12,014,541	11,706,253
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 467,222,800	\$ 421,819,718	\$ 409,253,086	\$ 409,531,206



3-Year Forecast

Debt Service

REVENUES:	Budget 20011-2012		2	Forecast 20012-2013	Forecast 20013-2014		Forecast 20014-2015	
State sources:								
CO&DS Withheld for SBE/COBI Bonds	\$	1,957,213	\$	1,980,213	\$	1,968,631	\$	1,977,556
Total state sources		1,957,213		1,980,213		1,968,631		1,977,556
Local sources:								
District Interest and Sinking Taxes		-		-		-		-
Total local sources		-		-		-		-
TOTAL REVENUE	_	1,957,213		1,980,213		1,968,631		1,977,556
OTHER SOURCES OF FUNDS:								
Transfers from Capital Fund		51,601,151		51,598,273		51,599,887		51,603,928
Restricted Fund Balance		17,672,285		18,169,975		18,724,787		19,319,961
Total other sources		69,273,436		69,768,248		70,324,674		70,923,889
TOTAL REVENUE, OTHER SOURCES								
TRANSFERS & FUND BALANCES	\$	71,230,649	\$	71,748,461	\$	72,293,305	\$	72,901,445
EXPENDITURES: (by object)								
Redemption of Principal	\$	31,360,000	\$	32,765,000	\$	34,265,000	\$	35,895,000
Interest		21,700,674		20,258,674		18,708,344		17,098,573
Dues and Fees		-		-		-		-
TOTAL EXPENDITURES		53,060,674		53,023,674		52,973,344		52,993,573
OTHER USES OF FUNDS:								
Restricted Fund Balance		18,169,975		18,724,787		19,319,961		19,907,872
TOTAL EXPENDITURES,								
TRANSFERS & FUND BALANCES	\$	71,230,649	\$	71,748,461	\$	72,293,305	\$	72,901,445



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	Budget	Forecast		Forecast	Forecast
REVENUES	 2011-2012	2012-2013		2013-2014	2014-2015
State sources: CO&DS distributed to district Interest on undistributed CO&DS PECO Other state sources	\$ 300,000 5,000 - -	\$ 300,000 5,000 4,600,678)	300,000 5,000 6,260,831	\$ 300,000 5,000 5,942,040
Total state sources	 305,000	4,905,678		6,565,831	6,247,040
Local sources: Ad valorem taxes Sales tax Interest income Impact fees Sale of Property & other local Revenue Total local sources	 38,752,224 29,290,000 - 3,000,000 - 71,042,224	39,139,740 29,875,800 - 3,000,000 - 72,015,546)	39,922,541 30,772,074 - 3,500,000 - 74,194,615	41,120,217 31,695,236 - 4,000,000 - 76,815,453
TOTAL REVENUE	 71,347,224	76,921,224	•	80,760,446	83,062,493
OTHER SOURCES OF FUNDS:					
Transfers In Other Financing Sources Restricted Fund Balance Assigned Fund Balance Total other sources	 90,372,351 2,121,912 92,494,263	44,942,297 2,081,262 47,023,559	2	39,176,998 2,081,262 41,258,260	35,502,595 61,944 35,564,539
TOTAL REVENUE, OTHER					
SOURCES & FUND BALANCES	\$ 163,841,487	\$123,944,783	\$	122,018,706	\$ 118,627,032
EXPENDITURES (by category)					
New Construction Projects at Existing Schools & Facilities Facilities Management Technology System Wide Equipment and Vehides Buses Projects in Progress	\$ 7,538,000 1,581,000 5,000,000 800,000 - 32,790,527	\$ - 6,700,000 1,581,000 4,500,000 800,000))	6,350,000 1,581,000 4,500,000 800,000 4,116,030	\$ - 6,600,000 1,581,000 4,500,000 800,000 4,116,030 -
TOTAL EXPENDITURES	 47,709,527	13,581,000	١	17,347,030	17,597,030
TRANSFERS OUT: To General Fund To Debt Service Funds TOTAL TRANSFERS	 17,507,250 51,601,151 69,108,401	17,507,250 51,598,273 69,105,523	<u>}</u>	17,507,250 51,599,887 69,107,137	17,507,250 51,603,928 69,111,178
Restricted Fund Balance Assigned Fund Balance	44,942,297 2,081,262	39,176,998 2,081,262		35,502,595 61,944	31,856,880 61,944
	2,001,202	2,001,202	•	01,217	01,717
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 163,841,487	\$ 123,944,783	\$	122,018,706	\$ 118,627,032



3-Year Forecast

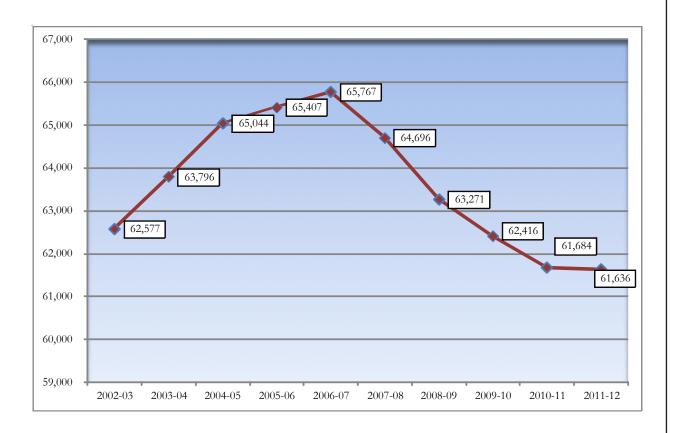
Special Revenue

	Budget 2011-2012	Forecast 2012-2013	Forecast 2013-2014	Forecast 2014-2015
REVENUES				
Federal	\$ 72,647,598	\$ 74,100,550	\$ 75,582,561	\$ 77,094,213
State	350,000	357,000	364,140	371,423
Local	6,670,500	6,803,910	6,939,988	7,078,788
TOTAL REVENUES	79,668,098	81,261,460	82,886,689	84,544,424
Transfers In	 -	-	-	-
Beginning Fund Balances	9,234,990	8,732,419	8,261,960	8,463,584
TOTAL REVENUE,				
TRANSFERS & FUND BALANCE	\$ 88,903,088	\$ 89,993,879	\$ 91,148,649	\$ 93,008,008
EXPENDITURES				
Salaries Salaries	\$ 37,361,994	\$ 37,735,614	\$ 38,112,970	\$ 38,494,100
Benefits:	 ,,	" - · , · , -	, - ,	, ,
Retirement	1,834,474	2,483,003	2,507,833	2,532,912
FICA	2,858,193	2,886,774	2,915,642	2,944,799
Health	3,233,973	3,395,672	3,565,455	3,743,728
Life	94,899	95,848	96,807	97,775
Other Benefits	170,500	172,205	173,927	175,666
Total Benefits	 8,192,039	9,033,502	9,259,664	9,494,880
Purchased Services	11,731,440	11,848,754	11,967,242	12,086,914
Energy Services	138,939	140,328	141,732	143,149
Material & Supplies	16,217,319	16,379,492	16,543,287	16,708,720
Capital Project	3,684,261	3,721,104	3,758,615	3,795,898
Other Expenditures	 2,844,677	2,873,124	2,901,855	2,930,874
TOTAL EXPENDITURES	 80,170,669	81,731,918	82,685,365	83,654,535
Ending Fund Balances TOTAL EXPENDITURES,	8,732,419	8,261,961	8,463,284	9,353,473
TRANSFERS & FUND BALANCES	\$ 88,903,088	\$ 89,993,879	\$ 91,148,649	\$ 93,008,008



Fall	Elementary	M iddle	High	Special Centers	Total	Annual Change
FY2003	28,293	14,538	18,889	857	62,577	272
FY2004	28,607	14,694	19,612	883	63,796	1,219
FY2005	29,329	14,958	19,950	807	65,044	1,248
FY2006	29,669	14,653	20,251	834	65,407	363
FY2007	29,988	14,493	20,271	1,015	65,767	360
FY2008	29,384	14,254	19,897	1,161	64,696	(1,071)
FY2009	28,643	14,110	19,079	1,439	63,271	(1,425)
FY2010	28,432	14,258	18,551	1,175	62,416	(855)
FY2011	28,083	14,164	18,793	644	61,684	(732)
FY2012	28,064	14,385	18,795	392	61,636	(48)

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



The decline we have experienced these last two years is expected to stabilize through FY2015



20 Day Enrollment Comparison by School

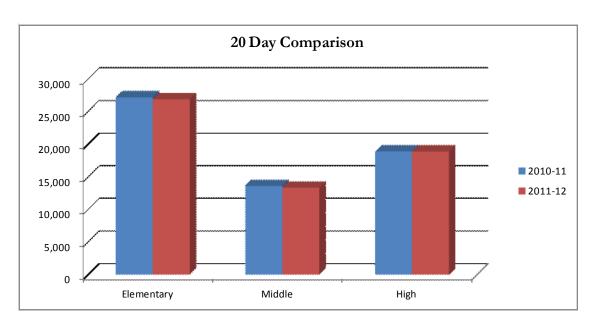
	2011	2012	
School Name	20 Day	20 Day	Difference
Blue Lake Elementary School	604	576	(28)
Champion Elementary School	483	565	82
Chisholm Elementary School	367	372	5
Citrus Grove Elementary	-	655	655
Coronado Beach Elementary School	298	303	5
Cypress Creek Elementary School	741	757	16
DeBary Elementary School	836	775	(61)
Deltona Lakes Elementary School	774	763	(11)
Discovery Elementary School	711	643	(68)
Edgewater Public	655	609	(46)
Enterprise Elementary School	616	561	(55)
Forest Lake Elementary School	717	731	(33)
	878		
Freedom Elementary	494	718	(160)
Friendship Elementary School		458	(36)
George Marks Elementary School	780	519	(261)
Holly Hill School	515	919	404
Horizon Elementary School	628	592	(36)
Indian River Elementary School	778	648	(130)
Longstreet Elementary	379	399	20
Manatee Cove Elementary School	859	791	(68)
McInnis Elementary School	412	397	(15)
Orange City Elementary School	594	599	5
Ormond Beach Elementary School	301	307	6
Ortona Elementary School	240	227	(13)
Osceola Elementary School	461	459	(2)
Osteen Elementary School	591	587	(4)
Palm Terrace Elementary School	789	500	(289)
Pathways Elementary School	591	610	19
Pierson Elementary School	542	578	36
Pine Trail Elementary School	792	807	15
Port Orange Elementary School	351	408	57
Pride Elementary School	558	537	(21)
Read-Pattillo Elementary School	435	428	(7)
South Daytona Elementary School	888	906	18
Spirit Elementary School	782	724	(58)
Spruce Creek Elementary School	724	723	(1)
Starke Elementary School	395	363	(32)
Sugar Mill Elementary School	626	625	(1)
Sunrise Elementary School	608	572	(36)
Sweetwater Elementary School	674	658	(16)
Timbercrest Elementary School	871	774	(97)
Tomoka Elementary School	746	730	(16)
Turie T. Small Elementary School	376	355	(21)
Volusia Pines Elementary School	662	626	(36)
Westside Elementary School	392	493	101
Woodward Elementary School	684	561	(123)
Total Elementary Schools	27,198	26,908	(290)



20 Day Enrollment Comparison by School

	2011	2012	
School Name	20 D ay	20 Day	Difference
Campbell Middle School	681	1,014	333
Creekside Middle School	1,150	1,160	10
Deland Middle School	1,126	1,097	(29)
Deltona Middle School	1,190	1,212	22
Galaxy Middle School	1,123	1,087	(36)
Heritage Middle School	1,225	1,224	(1)
Hinson Middle School	1,065	971	(94)
Holly Hill Middle School	554	-	(554)
N Smyrna Beach Middle School	1,314	1,275	(39)
Ormond Beach Middle School	912	1,076	164
River Springs Middle School	1,346	1,404	58
Silver Sands Middle School	1,302	1,173	(129)
Southwestern Middle School	643	688	45
Total Middle Schools	13,631	13,381	(250)

•	2011	2011-12	
School Name	20 D ay	Day 20	Difference
Atlantic High School	1,142	1,120	(22)
DeLand High School	2,717	2,506	(211)
Deltona High School	1,951	1,669	(282)
Mainland High School	1,724	1,761	37
New Smryna High School	1,932	1,904	(28)
Pine Ridge High School	1,865	1,765	(100)
Seabreeze High School	1,818	1,707	(111)
Spruce Creek High School	2,874	2,874	-
Taylor Middle/High School	978	1,020	42
University High School	1,931	2,569	638
Total High Schools	18,932	18,895	(37)



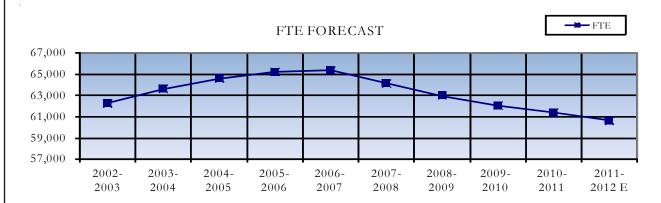


FTE Forecast

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 2011-12, a three-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 E	60,640.66	(631.74)

E=Estimate

Actual FTE will be available June, 2012 for 2011-2012. FTE projections will be available December, 2011 for 2012-2013.

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

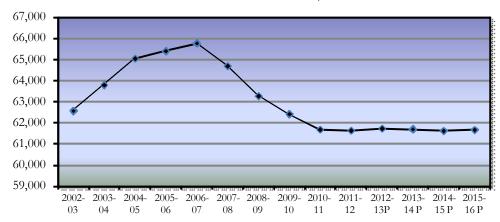


Student Enrollment Trends & Forecast

Volusia County Schools declined by 941 students during the ten-year period of 2002-2003 through 2011-2012, or -1.5%. In 2002-2003, the growth rate was 0.44% followed by varied rates influenced by storms and the scholarship program. In most recent years, the growth rate has turned negative. For the 2011-2012 school year, the growth is -48 or -0.8%. 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, 2012 for FY2013

P=Projection

	2002-	2003-	2004-	2005-	2006-	2007-	2008-	2009-	2010-	2011-	2012-	2013-	2014-	2015-
Year	03	04	05	06	07	08	09	10	11	12	13P	14 P	15 P	16 P
Students	62,577	63,796	65,044	65,407	65,767	64,696	63,271	62,416	61,684	61,636	61,735	61,697	61,624	61,678
Change	272	1,219	1,248	363	360	-1,071	-1,425	-855	-732	-48	99	-38	-73	54
% Change	0.44%	1.95%	1.96%	0.56%	0.55%	-1.63%	-2.20%	-1.35%	-1.17%	-0.08%	0.16%	-0.06%	-0.12%	0.09%

Forecast Methodology

The budget department uses a cohort model to forecast the number of students at each grade for each school year. The forecast is based upon historical ratios or the historical growth or shrinkage from grade to grade. Historically, births from the Health Department and the Department of Education are used to obtain a ratio used for projecting kindergarten. This year, a three-year kindergarten average was used for the projection. Each year forecasted has error. The greater the number of years forecasted, the greater the error. Various departments use the forecast for planning purposes.



Elementary School Formulas

Program	FY12 Formula
Гeachers	
Kindergarten - Third	1 unit for 16.5 Students
Fourth - Fifth	1 unit for 19.5 Students
Art / Music	Enrollment x (50/1250)/20; Minimum=0.5 unit
PE	Enrollment x (90/1250)/20; Minimum=0.5 unit
ESOL	See ESOL Listed Below
Separate Class - Gifted (K-3)	1 unit for 17.5 Students
Separate Class - Gifted (4-5)	1 unit for 21.5 Students
Separate Class - VE Mild/Consultation	1 unit for 16.0 Students
Separate Class - Multi-VE	See reverse side
Separate Class - E/BD	See reverse side
Pre-K VE Mild	1 unit for 7 Students
Pre-K Multi-VE	1 unit for 6 Students
Pre-K Language	1 unit for 7 Students
araprofessionals	
ESOL	See ESOL Listed Below
Separate Class - VE Mild	([enroll*30%]/16)*0.75 (0.75=6 hrs.)
Separate Class - Multi-VE	See reverse side
Separate Class - E/BD	See reverse side
Separate Class - Language	1 - 6.5 hr paraprofessional per teacher
Pre-K VE Mild	1 - 6.5 hr paraprofessional per teacher
Pre-K Multi-VE	2 - 6.5 hr paraprofessional per teacher
Pre-K Language	1 - 6.5 hr paraprofessional per teacher
nstructional Support	
Media Specialists	Enrollment<401=0.5; Enrollment>399=1
Guidanœ Counselors	Enrollment<401=0.5; Enrollment>399=1
Assistant Principals (11 months)	Enrollment<500=0
	Enrollment>501=1
Teacher on Assignment (10 months)	Enrollment<350=0
	Enrollment between 350-500=1
	Enrollment between 501-999=0
	Enrollment>1,000=1
Clerical	Refer to Clerical Formula Sheet
Custodial	Per Aramark

^{*}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

Base Enrollment of 501 - 700 Students

Position	No.	Months	Hour	s FTE	Position	No.	Months	Hour	s FTE
Office Specialist III	1	12	8	1.00	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 1	1	12	8	1.00	Office Specialist II	1	11	8	0.92
Office Specialist 1	1	10	6	0.63	Office Specialist l	1	10	6	0.63
Office Specialist l	1	10	4	0.42	Office Specialist 1	1	10	4	0.42
Total Allocation	5			4.05	Total Allocation	5			3.97

Base Enrollment of > 700 Students

Position	No.	Months	Hour	s 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 1	1	10	6	0.63
Office Specialist l	1	10	4	0.42
Total Allocation	5			4.05

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

Small School Allocation Base Enrollment of <300 Students

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

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



Middle School Formulas

Program	FY12 Formula
Teachers	
Core - Grades 6-8	1 unit for 19.0 Students
Non-Core Grades 6-8	1 unit for 39.5 Students
ESOL	See ESOL Listed Below
VE Mild/Consultation Small Group	(enrollment/60%)/13
VE Modified	1 unit for 10 Students
Separate Class - Gifted	1 unit for 21.0 Students
Separate Class - Multi-VE	See reverse side
Separate Class - E/BD	See reverse side
Paraprofessionals	
ESOL	See ESOL Listed Below
VE Mild/Consultation Sm. Group	([enroll*20%]/13)*0.88 (0.88=7.0 hrs)
Separate Class - Multi-VE	See reverse side
Separate Class - E/BD	See reverse side
Instructional Support	
Media Specialists	1 per school
Guidanœ Counselors	1 per 450 students, minimum 2
Assistant Principals	2 per school
ESE Assistant Principal	1 per school - funded through IDEA
Teacher on Assignment (10 Months)	Enrollment>1749=1
Clerical	Refer to Clerical Formula Sheet
Campus Advisors	2 per school
Custodial	Per Aramark

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

	# of			FTE
Position	Positions	Months	Hours	(from conversion chart)
Base Allocation:				
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
Office Specialist I	1	10 (196 days)	8	0.83
Total Base Allocation	9			8.51

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.

Schools with less than 1100 students:

Reduce:

-1.25 Office Specialist I with enrollment of 900-1099

Allocate 3.30 Office Specialist I with enrollment <900



High School Formulas

Program	FY12 Formula				
Teachers					
Core - Grades 6-8 (Taylor Middle-High)	1 unit for 19.0 Students				
Non-Core - Grades 6-8 (Taylor Middle-High)	1 unit for 39.5 Students				
Core - Grades 9-12	1 unit for 22.0 Students				
Non-Core - Grades 9-12	1 unit for 39.5 Students				
AP	units allocated based on earnings				
IB	funds allocated based on earnings				
ESOL	See ESOL Listed Below				
VE Mild/Supt. Fac/Consultation Sm.Gr.	(enrollment/60%)/12.5				
VE Modified	1 unit for 10.0 Students				
Separate Class - Multi-VE	See reverse side				
Separate Class - E/BD	See reverse side				
Separate Class - VE Mild - Middle	(enrollment/60%)/13				
Separate Class - Gifted - Middle	1 unit for 21.0 Students				
Paraprofessionals					
ESOL	See ESOL Listed Below				
VE Mild/Consultation Sm. Group	([enroll*20%]/12.5)*0.94 (0.94=7.5 hrs.				
Separate Class - Multi-VE	See reverse side				
Separate Class - E/BD	See reverse side				
Instructional Support					
Media Specialists	1 per school				
Guidance Counselors	1 per 450 students, minimum 3				
Assistant Principals	up to 2100=3; over 2100=4				
ESE Assistant Principal	1 per school, funded through IDEA				
Teacher on Assignment (10 months)	Enrollment $<$ 1,500 = 0				
	Enrollment $1500 + = 1$				
Clerical	Refer to Clerical Formula Sheet				
Campus Advisor	4 per school				
Custodial	Per Aramark				

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

	# of			FTE
Position	Positions	Months	Hours	(from conversion chart)
Base Allocation:				
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	2	10 (196 days)	8	1.66
Total Base Allocation	13			12.42

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.

Reduce:

- -0.5 Office Specialist I with enrollment of 1300-1499
- -1.0 Office Specialist I with enrollment of 1100-1299
- -1.5 Office Specialist I with enrollment of 900-1099
- -2.0 Office Specialist I with enrollment of 700-899
- -2.5 Office Specialist I with enrollment of < 700



ESOL, E/BD, and Multi-VE Formulas

ESOL Formula - Secondary

ESOL Formula - Elementary

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/B	D & Multi-VE P	ara hours:
				Elementary	6.5 hours
				Socondom	7.5 h 0.1.40

Secondary 7.5 hours



School Non-Salary Timeline & Formulas

<u>Date</u> October	Event 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 100% of next year's School Improvement Funds
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 and School Improvement funds.

Program	<u>Formula</u>
Instruction (Function 5000)	(WFTE x \$31 X 60%)
Other (Functions 6120, 6200, 7300)	(WFTE x \$31 X 40%)
Custodial (Function 7900)	(FTE x \$5.50)
School Improvement	(FTE x \$1.78)

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



All Funds									
Shown in Equivalent F/T Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Budgeted Positions	Increase (Decrease			
ELEMENTARY									
Teachers	2,159.3	2,002.4	2,037.6	2,099.5	2,086.7	(12			
Paraprofessionals	240.2	230.3	227.6	215.1	209.7	(5			
Media Specialists	44.0	43.0	42.5	42.5	43.5	1			
Guidance Counselors	44.0	43.0	42.5	42.5	44.0	1			
IEP Facilitator	-	-	26.0	19.4	-	(19			
Speech Clinician	-	-	46.6	45.4	44.3	(1			
Community Ed. Facilitator	1.5	1.0	1.0	1.0	1.0	-			
Principal	48.0	45.0	43.0	41.0	41.0	-			
Assistant Principals	32.0	35.0	33.0	35.0	39.0	4			
TOA/TAA	11.0	8.0	11.0	12.0	9.0	(3			
Clerical	223.4	213.7	204.1	200.9	208.0				
Campus Advisor	-	-	-	_	1.0				
Custodians	212.2	198.4	198.4	198.5	207.4	:			
SWC Manager	49.0	45.9	45.0	45.0	45.9				
SWC Assistant/DR Aide	208.5	153.1	150.3	144.3	149.0				
ELEMENTARY TOTAL	3,273.1	3,018.8	3,108.6	3,142.1	3,129.5	(12			
MIDDLE									
Teachers	903.1	835.6	820.4	834.6	815.3	(1)			
Paraprofessionals	113.2	104.7	93.0	81.5	80.6	(0			
Media Specialists	12.0	13.0	13.0	13.0	12.0	Ò			
Guidance Counselors	39.5	45.0	41.5	35.0	35.0	-			
IEP Facilitator	_	-	10.4	9.8	-	(1			
Speech Clinician	_	-	7.0	6.6	6.2	(
Principal	12.0	13.0	13.0	13.0	12.0	(
Assistant Principals	44.0	48.0	48.0	39.0	36.0	(
TOA/TAA	1.0	-	3.0	-	1.0				
Clerical	115.5	116.4	116.7	107.8	99.3	(
Custodians	99.4	101.0	99.9	99.4	93.4	(
Campus Advisors	32.0	35.0	35.0	26.0	24.0	(
SWC Manager	13.0	13.0	13.0	13.0	12.0	(
SWC Assistant/DR Aide	82.6	74.0	69.8	67.6	64.6	(
MIDDLE TOTAL	1,467.3	1,398.7	1,383.7	1,346.3	1,291.4	(54			
HIGH									
Teachers	1,293.9	1,067.5	1,045.3	1,084.7	1,083.1	(
Paraprofessionals	170.0	160.1	137.2	134.1	133.5	(
Media Specialists	15.5	13.5	14.0	10.0	10.0	-			
Guidance Counselors	73.0	67.0	65.5	49.0	45.0	(-			
Athletic Directors	9.0	5.5	6.0	6.0	5.5	(
IEP Facilitator	_	-	11.2	12.8	-	(1:			
Speech Clinician	_	-	3.5	4.7	4.6	(
Principal	9.0	9.0	9.0	10.0	10.0	-			
Assistant Principals	52.0	53.0	45.0	43.0	44.0				
TOA/TAA/AOA	14.5	12.0	10.5	14.0	14.0	_			
Liaison, Career & Tech Ed	-	1.0	4.0	-	-				
Clerical	142.6	127.0	130.8	129.3	128.9	(1			
Custodians	144.1	134.1	139.1	146.6	146.9				
Campus Advisors	47.0	48.0	48.0	41.0	40.0	(
FMT-Ag Farm Facility	-	-	-	2.6	2.6				
SWC Manager	9.0	9.0	10.0	10.0	10.0	_			
	7.0	7.0	10.0	10.0	10.0	_			
SWC Assistant/DR Aide	57.1	49.2	48.3	51.1	47.8	(.			



	All Funds										
Shown in Equivalent F/T Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Budgeted Positions	Increase/ (Decrease)					
ODEOLAL CENTEDO											
SPECIAL CENTERS	12(0	11.15	04.5	75.0	52.0	(22.0)					
Teachers	126.8	114.5	81.5	75.0	53.0	(22.0)					
Paraprofessionals	65.2	47.1	13.2	12.2	11.2	(1.0)					
Deaf Interpreters	15.8	15.9	-	-	-	-					
Diagnostic Teachers	3.6	4.2	-	-	-	-					
IEP Facilitator	-	-	0.4	0.4	-	(0.4)					
Placement Specialists	2.0	2.0	1.0	1.0	1.0	-					
Speech Clinicians	65.9	61.3	0.9	0.1	0.1	-					
Guidance Counselors	8.0	8.0	7.5	7.0	4.0	(3.0)					
Instructional Specialists	8.0	8.0	-	-	-	-					
Coordinators	2.0	2.0	-	-	-	-					
Principal	3.0	3.0	1.0	1.0	1.0	-					
Assistant Principals	9.0	8.0	8.0	6.0	5.0	(1.0)					
TOA/TAA/AOA	21.0	19.0	1.0	4.0	3.0	(1.0)					
Clerical	33.8	29.3	15.5	14.7	11.7	(3.0)					
Custodians	7.1	4.1	4.0	4.0	2.0	(2.0)					
Campus Advisors	3.5	3.6	3.6	3.6	1.6	(2.0)					
SWC Dining Room Aides	1.1	0.9	0.9	0.9	0.4	(0.5)					
SPECIAL CENTER TOTAL	375.8	330.9	138.5	129.9	94.0	(35.9)					
SCHOOL TOTALS	7,152.9	6,504.3	6,358.2	6,367.2	6,240.8	(126.4)					
SCHOOL-WIDE POSITIONS											
			15.8	10.6	11.4	0.8					
Deaf Interpreter	-	-	4.2	4.2	4.2	0.0					
Diagnostic Teacher	-	-	9.0	7.0		2 5					
ESE Teacher (Language)	-	-	10.0		10.5 10.0	3.5					
Employment Advisor Family Support Specialist	-	-	10.0	10.0 1.0	1.0	-					
	-	-	-		1.0						
Instructional Support Teacher IEP Facilitator	-	-		11.0	10.4	(11.0) 19.4					
	7(0	-	70.2	- E0.0	19.4						
Nursing Staff	76.8	69.9	70.3	58.0	58.6	0.6					
Paraprofessional 3, Speech	-	-	15.7	14.9	14.9	-					
Paraprofessional 4, ESE Support	-	-	8.3	8.2	8.2	-					
Paraprofessional 4, PI/HI	-	-	1.6	-	-	-					
Placement Specialist	-	-	16.0	16.0	16.0	-					
Psychologist/Psych. Intern	-	-	30.8	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	-					
Speech Clinician	-	-	4.4	4.6	5.0	0.4					
Teacher on Assignment	-	-	27.6	33.6	28.6	(5.0)					
Teacher/Project Caseworker	-	-	3.0	-	-	-					
User Support Analysts	31.0	29.0	28.0	28.0	25.0	(3.0)					
Vision Teacher	-	-	7.0	7.5	7.5	-					
Dept. Staff Assigned to Schools	5.8	4.8	3.5	2.6	2.6						
TOTAL SCHOOL-WIDE	119.6	109.7	285.2	265.0	270.7	5.7					



General Fund

Shown in Equivalent F/T Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Budgeted Positions	Increase/ (Decrease)
ELEMENTARY						
Teachers	2,064.5	1,923.5	1,888.0	1,982.9	2,016.6	33.7
Paraprofessionals	205.6	200.0	197.7	187.2	185.9	(1.3
Media Specialists	44.0	43.0	42.5	42.5	43.5	1.0
Guidanæ Counselors	44.0	43.0	42.5	42.5	44.0	1.5
Speech Clinicians	_	-	46.6	45.4	44.3	(1.1)
Principal	48.0	45.0	43.0	41.0	41.0	_ `
Assistant Principals	32.0	35.0	24.6	26.7	38.0	11.3
TOA/TAA	11.0	8.0	10.0	11.0	9.0	(2.0)
Clerical	223.4	213.7	204.1	200.9	211.0	10.1
Campus Advisor	_	-	-	-	1.0	1.0
Custodians	203.1	189.4	189.5	189.7	198.6	8.9
Dining Room Aide	0.3	0.9	0.6	0.7	0.7	-
ELEMENTARY TOTAL	3,118.9	2,875.9	2,701.5	2,770.5	2,833.6	63.1
MIDDLE						
Teachers	888.6	820.6	780.0	804.1	791.6	(12.5
Paraprofessionals	101.9	98.2	84.9	75.3	72.9	(2.4
Media Specialists	12.0	13.0	13.0	13.0	12.0	(1.0
Guidanœ Counselors	39.5	45.0	41.5	35.0	35.0	-
Speech Clinicians	-	-	7.0	6.6	6.2	(0.4
Principal	12.0	13.0	13.0	13.0	12.0	(1.0
Assistant Principals	32.0	35.0	35.0	26.0	24.0	(2.0
TOA/TAA	1.0	-	-	-	1.0	1.0
Clerical	115.5	116.4	116.7	107.8	99.3	(8.5
Custodians	96.5	97.9	96.2	96.6	91.0	(5.6
Campus Advisors	32.0	35.0	35.0	26.0	24.0	(2.0
MIDDLE TOTAL	1,379.9	1,331.0	1,274.1	1,203.4	1,169.0	(34.4
HIGH						,
Teachers	1,277.9	1,053.0	1,011.0	1,047.9	1,055.0	7.1
Paraprofessionals	165.5	154.5	130.6	126.6	127.6	1.0
Media Specialists	15.5	13.5	14.0	10.0	10.0	_
Guidanœ Counselors	73.0	67.0	65.5	49.0	45.0	(4.0
Speech Clinicians	-	-	3.4	4.7	4.6	(0.1
Assessment/Data Coach	_	_	-	3.0	1.0	(2.0
Athletic Directors	9.0	5.5	6.0	6.0	5.5	(0.5
Principal	9.0	9.0	9.0	10.0	10.0	(0.5
Assistant Principals	43.0	43.9	35.9	32.9	33.9	1.0
TOA/TAA/AOA	10.5	9.0	2.5	10.0	9.0	(1.0
Clerical	142.6	127.0	130.8	129.3	128.9	(0.4
Custodians	143.3	133.3	138.3	145.8	146.0	0.4
FMT-Ag Farm Facility	143.3	155.5	130.3	2.6	2.6	0.2
Campus Advisors	47.0	48.0	48.0	41.0	40.0	(1.0
Campus Auvisors	1,944.8	1,936.3	1,663.7	1,618.8	1,619.1	(1.0 0.3



General Fund

OL						
Shown in Equivalent F/T Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Budgeted Positions	Increase/ (Decrease)
SPECIAL CENTERS						
Teachers	126.0	112.5	77.5	72.0	51.7	(20.3)
Paraprofessionals	57.4	35.8	10.2	10.2	10.2	-
Diagnostic Teachers	2.0	0.6	_	-	-	-
Placement Specialists	1.2	1.2	1.0	1.0	1.0	-
Speech Clinicians	65.4	58.8	0.9	0.1	0.1	-
Guidanœ Counselors	7.0	7.0	6.1	6.0	4.0	(2.0)
Instructional Specialists	0.9	0.9	-	-	-	-
Coordinators	0.3	0.1	-	-	-	-
Principal	3.0	2.1	1.0	1.0	1.0	-
Assistant Principals	6.9	5.9	6.0	4.0	3.0	(1.0)
TOA/TAA/AOA	3.0	2.0	-	2.7	1.7	(1.0)
Clerical	22.3	18.8	13.0	13.2	10.2	(3.0)
Custodians	7.0	4.1	4.0	5.0	2.0	(3.0)
Campus Advisors	3.5	3.6	3.6	3.6	1.6	(2.0)
SPECIAL CENTER TOTAL	295.6	305.7	253.4	118.8	86.5	(32.3)
GRAND TOTAL	6,739.1	6,449.0	5,892.7	5,711.5	5,708.2	(3.3)
SCHOOL-WIDE POSITIONS						
COLLOCK WIDEL COLLION						
Deaf Interpreter	_	_	0.1	0.1	0.1	_
Deaf Interpreter	-	-	0.1	0.1	0.1	-
Diagnostic Teacher	-	-	0.6	0.7	0.7	- - 3.5
Diagnostic Teacher ESE Teacher (Language)	- - -	- - -	0.6 8.0	0.7 7.0	0.7 10.5	- - 3.5
Diagnostic Teacher ESE Teacher (Language) Employment Advisor	- - -	- - -	0.6 8.0 4.0	0.7 7.0 4.0	0.7 10.5 4.0	-
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator	-		0.6 8.0 4.0	0.7 7.0 4.0	0.7 10.5 4.0 19.4	- 19.4
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff	- - - - - 76.8	- - - - - 69.8	0.6 8.0 4.0 -	0.7 7.0 4.0 - 57.8	0.7 10.5 4.0 19.4 58.6	-
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech	- - - - 76.8	- - - - 69.8	0.6 8.0 4.0 - 69.5 15.7	0.7 7.0 4.0	0.7 10.5 4.0 19.4	- 19.4
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech Paraprofessional 4, PI/HI	- - - - 76.8 -	- - - - 69.8	0.6 8.0 4.0 - 69.5 15.7 1.6	0.7 7.0 4.0 - 57.8 14.9	0.7 10.5 4.0 19.4 58.6 14.9	- 19.4
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech Paraprofessional 4, PI/HI Placement Specialist	- - - - 76.8 - -	- - - - 69.8 - -	0.6 8.0 4.0 - 69.5 15.7 1.6 0.7	0.7 7.0 4.0 - 57.8 14.9 - 0.7	0.7 10.5 4.0 19.4 58.6 14.9	19.4 0.8 - -
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech Paraprofessional 4, PI/HI Placement Specialist Psychologist/Psych. Intern	- - - - 76.8 - - -	- - - - - 69.8 - - -	0.6 8.0 4.0 - 69.5 15.7 1.6	0.7 7.0 4.0 - 57.8 14.9	0.7 10.5 4.0 19.4 58.6 14.9	- 19.4
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech Paraprofessional 4, PI/HI Placement Specialist	- - - - 76.8 - - - - -	- - - - 69.8 - - - - - -	0.6 8.0 4.0 - 69.5 15.7 1.6 0.7	0.7 7.0 4.0 - 57.8 14.9 - 0.7	0.7 10.5 4.0 19.4 58.6 14.9	19.4 0.8 - -
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech Paraprofessional 4, PI/HI Placement Specialist Psychologist/Psych. Intern	- - -	- - -	0.6 8.0 4.0 - 69.5 15.7 1.6 0.7 12.4	0.7 7.0 4.0 - 57.8 14.9 - 0.7 11.0	0.7 10.5 4.0 19.4 58.6 14.9 - 0.7 22.2	19.4 0.8 - -
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech Paraprofessional 4, PI/HI Placement Specialist Psychologist/Psych. Intern Recruitment Teachers	- - -	- - -	0.6 8.0 4.0 - 69.5 15.7 1.6 0.7 12.4 6.0	0.7 7.0 4.0 - 57.8 14.9 - 0.7 11.0 6.0	0.7 10.5 4.0 19.4 58.6 14.9 - 0.7 22.2 6.0	19.4 0.8 - - - 11.2
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech Paraprofessional 4, PI/HI Placement Specialist Psychologist/Psych. Intern Recruitment Teachers Social Worker	- - -	- - -	0.6 8.0 4.0 - 69.5 15.7 1.6 0.7 12.4 6.0	0.7 7.0 4.0 - 57.8 14.9 - 0.7 11.0 6.0 3.9	0.7 10.5 4.0 19.4 58.6 14.9 - 0.7 22.2 6.0 14.1	19.4 0.8 - - - 11.2 - 10.2
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech Paraprofessional 4, PI/HI Placement Specialist Psychologist/Psych. Intern Recruitment Teachers Social Worker Speech Clinician	- - -	- - -	0.6 8.0 4.0 - 69.5 15.7 1.6 0.7 12.4 6.0 11.7	0.7 7.0 4.0 - 57.8 14.9 - 0.7 11.0 6.0 3.9 0.6	0.7 10.5 4.0 19.4 58.6 14.9 - 0.7 22.2 6.0 14.1 3.0	19.4 0.8 - - 11.2 - 10.2 2.4
Diagnostic Teacher ESE Teacher (Language) Employment Advisor IEP Facilitator Nursing Staff Paraprofessional 3, Speech Paraprofessional 4, PI/HI Placement Specialist Psychologist/Psych. Intern Recruitment Teachers Social Worker Speech Clinician Teacher on Assignment	- - - 6.0 - -	- - - 6.0 - -	0.6 8.0 4.0 - 69.5 15.7 1.6 0.7 12.4 6.0 11.7 0.4 1.0	0.7 7.0 4.0 - 57.8 14.9 - 0.7 11.0 6.0 3.9 0.6 1.0	0.7 10.5 4.0 19.4 58.6 14.9 - 0.7 22.2 6.0 14.1 3.0 0.9	19.4 0.8 - - 11.2 - 10.2 2.4 (0.1)



All Funds

Shown in Equivalent F/T Positions Organization	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Budgeted Positions	Increase/ (Decrease)
SCHOOL BOARD						,
School Board	6.5	6.0	6.0	6.0	6.0	-
Futures, Inc.	_	4.0	3.7	3.5	4.1	0.6
DIVISION TOTAL	6.5	10.0	9.7	9.5	10.1	0.6
OFFICE OF THE SUPERINTENDENT						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Involv. / Support Organ.	7.5	3.0	3.0	4.9	4.9	-
Deputy Superintendent	2.0	-	_	_	-	-
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	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	_
Archives and Records Management	_	3.0	3.0	2.0	2.0	_
Professional Standards	6.0	5.0	5.0	4.0	4.0	-
DIVISION TOTAL	27.5	28.0	27.0	25.9	25.9	-
FACILITIES SERVICES						
Maintenance	324.5	295.0	281.0	263.0	255.0	(8.0)
Custodial Administration and Support	19.0	18.0	18.5	17.5	18.5	1.0
Planning and Business Services	11.0	13.0	12.0	10.0	9.0	(1.0)
Facilities Design & Existing School Cor		19.0	18.0	9.0	9.0	-
New Construction & UBC Inspections	8.0	8.0	8.0	4.0	4.0	_
Admin., Accountability & Const. Measu		10.0	9.0	3.0	3.0	_
DIVISION TOTAL	395.5	363.0	346.5	306.5	298.5	(8.0)
EINANGIAL GERNIGEG						
FINANCIAL SERVICES	2.0	2.0	2.0	2.0	2.0	
Administration	2.0	2.0	2.0	2.0	2.0	-
Student Accounting Services	-	3.3	3.3	-	-	-
Finance Department	17.0	14.5	14.0	13.0	13.0	-
Payroll Department	10.0	9.0	8.5	8.5	8.5	-
Insurance & Employee Benefits	11.0	9.0	9.0	9.0	9.0	-
Budget Department	9.0	9.0	8.9	8.9	8.0	(0.9
Purchasing and Warehousing	-	-	-	30.5	28.5	(2.0)
School Way Café DIVISION TOTAL	49.0	46.8	45.7	<u>27.3</u> 99.2	25.1 94.1	(2.2) (5.1)
					,	(512)
HUMAN RESOURCES		•	• •	• •		
Human Resource Administration	2.6	2.6	2.0	2.0	2.0	-
Certification	-	-	-	3.0	3.0	-
Certification and Job Records	6.0	6.0	6.0	-	-	-
Highly Qualified Personnel	2.0	2.0	2.0	-	-	-
Human Resource Assessment & Develo		2.0	2.0	3.0	3.0	-
Job Records	-	-	-	3.0	3.0	-
Human Resource Operations	13.5	10.5	13.0	12.9	12.9	-
Recruitment & Retention	4.0	2.9	2.8	3.9	3.9	-
Equity	6.0	6.0	4.0	2.0	2.0	
DIVISION TOTAL	36.1	32.0	31.8	29.8	29.8	



All Funds

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Budgeted	Increase
Organization	Positions	Positions	Positions	Positions	Positions	(Decrease
NSTRUCTIONAL SERVICES				40.0	40.7	
Staff Dev./Media Services & Inst. Mater		22.5	26.5	18.0	18.5	0.
Curriculum Development	112.3	109.6	36.0	47.9	63.9	16.
School Improvement Services	9.3	5.0	2.0	6.0	6.0	-
Applied Technology / Community Ed		23.8	22.8	-	-	-
Program Accountability	5.0	5.0	7.0	7.0	7.0	-
Alt. Prog, Athletics, & Security	-	-	-	13.0	12.0	(1.
ESE & Student Services	77.8	68.3	58.6	54.1	54.1	-
Program and Grants Development	7.0	7.0	7.0	3.0	3.0	-
Health Services	-	6.0	5.0	4.0	5.0	1.
Federal Compensatory Education	18.0	18.0	19.0	18.6	17.6	(1.
DeLand Administrative Custodial Service	_			5.5	5.5	
DIVISION TOTAL	283.8	265.2	183.9	177.1	192.6	15.
Student Accounting Services	3.8	-	-	-	-	-
Administration	2.0	2.0	2.0	-	-	-
Student Discipline and Juvenile Justice	5.0	_	_	_	_	_
DeLand Administrative Custodial Service		5.5	5.5			
Security Security	-	-	-	_	_	_
Archives and Records Management	4.0	-	-	-	-	_
Health Services	7.0	_	-	-	-	-
Purchasing and Warehousing	37.5	33.5	32.5	-	-	_
Transportation Services	584.8	501.8	502.3	461.3	452.8	- (0
School Attendance Areas	5.0	501.8	502.5	401.3	452.8	(8.
School Way Café		29.4		-	-	-
DIVISION TOTAL	30.4 685.0	572.2	26.8 569.1	461.3	452.8	(8.
DIVISION TOTAL	005.0	312.2	309.1	401.5	432.6	(6.
ECHNOLOGY SERVICES			83.4	79.5	78.2	(1.
TECHNOLOGY SERVICES Technology Services	93.0	84.4	03.4	17.5	70.2	(1.
	93.0 10.4	84.4 9.5	8.3	8.1	8.1	
Technology Services						(1.
Technology Services Printing and Copying - Copy Center	10.4	9.5	8.3	8.1	8.1	



General Fund

Shown in Equivalent F/T Positions Organization	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Budgeted Positions	Increase/
SCHOOL BOARD						,
School Board	6.5	6.0	6.0	6.0	6.0	_
Futures, Inc.	-	4.0	3.7	3.5	4.1	0.6
DIVISION TOTAL	6.5	10.0	9.7	9.5	10.1	0.6
OFFICE OF THE SUPERINTENDENT						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Involv. / Support Organ.	7.5	3.0	3.0	4.9	4.9	-
Deputy Superintendent	2.0	-	-	-	-	-
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	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	-
Archives and Records Management	_	3.0	3.0	2.0	2.0	-
Professional Standards	6.0	5.0	5.0	4.0	4.0	-
DIVISION TOTAL	27.5	28.0	27.0	25.9	25.9	-
FACILITIES SERVICES						
Maintenance	324.5	295.0	281.0	262.7	253.7	(9.0
Planning & Business Services	-	-		4.0	4.0	- (>
Custodial Administration and Support	19.0	18.0	18.5	17.5	18.5	1.0
DIVISION TOTAL	343.5	313.0	299.5	284.2	276.2	(8.0
FINANCIAL SERVICES						
Administration	2.0	2.0	2.0	2.0	2.0	_
Student Accounting Services		3.3	3.3			_
Finance Department	17.0	14.5	14.0	13.0	13.0	_
Payroll Department	10.0	9.0	8.5	8.5	8.5	_
Insurance & Employee Benefits	10.0	8.0	8.0	8.0	8.0	_
Budget Department	9.0	9.0	8.0	8.0	7.1	(0.9)
Purchasing & Warehousing	-	-	-	19.6	17.6	(2.0
DIVISION TOTAL	48.0	45.8	43.8	59.1	56.2	(2.9
HUMAN RESOURCES						
Human Resource Administration	2.6	2.6	2.0	2.0	2.0	
Certification	2.0	2.0	2.0	3.0	3.0	_
Certification and Job Records	6.0	6.0	6.0	5.0	3.0	_
Highly Qualified Personnel	2.0	2.0	2.0	- -	_	_
Human Resource Assessment & Development	2.0	2.0	2.0	3.0	3.0	_
Human Resource Operations	13.5	10.5	2.0	3.0 12.9	12.9	_
Job Records	13.3	10.5	13.0	3.0	3.0	_
Recruitment	4.0	2.9	2.8	3.9	3.9	_
Equity	4.0 6.0	6.0	2.8 4.0	2.0	2.0	_
DIVISION TOTAL	36.1	32.0	31.8	29.8	29.8	l



General Fund

Shown in Equivalent F/T Positions						
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	
	Actual	Actual	Actual	Actual	Budgeted	Increase/
Organization	Positions	Positions	Positions	Positions	Positions	(Decrease)
INSTRUCTIONAL SERVICES						
Staff Dev./Media Services & Inst. Materials	20.5	17.5	15.2	10.9	10.4	(0.5)
Curriculum Development	41.8	34.8	23.6	27.1	41.2	14.1
School Improvement Services	9.3	5.0	2.0	2.3	2.3	-
Applied Technology / Community Ed.	21.4	19.9	18.9	-	-	-
Program Accountability	4.9	4.9	6.1	6.1	6.1	-
Alt. Prog., Athletics, & Security	-	-	-	13.0	12.0	(1.0)
ESE & Student Services	68.5	57.9	10.8	9.0	8.9	(0.1)
Program and Grants Development	3.4	3.3	2.8	0.4	0.4	-
Health Services	-	5.2	4.2	3.2	3.9	0.7
Federal Compensatory Education	_	0.6	0.6	1.1	0.9	(0.2)
DeLand Administrative Custodial Services	-	-	-	5.5	5.5	-
DIVISION TOTAL	169.8	149.1	84.2	78.6	91.6	13.0
Administration Student Accounting Services	2.0 3.8	2.0	2.0	-	-	-
Student Accounting Services	3.8	_	-	_	_	_
Student Discipline and Juvenile Justice	5.0	-	-	-	-	-
DeLand Administrative Custodial Services	5.5	5.5	5.5	-	-	-
Security	-	-	-	-	-	-
Archives and Records Management	4.0	-	-	-	-	-
Health Services	6.2	-	-	-	-	-
Purchasing and Warehousing	25.6	22.4	21.4	-	-	-
Transportation Services	583.8	500.8	470.3	441.3	451.8	10.5
School Attendance Areas	5.0					
DIVISION TOTAL	640.9	530.7	499.2	441.3	451.8	10.5
TECHNOLOGY SERVICES						
Management Information Services	93.0	84.4	79.5	74.7	74.1	(0.6)
Printing and Copying - Copy Center	10.4	9.5	8.3	8.1	8.1	
DIVISION TOTAL	103.4	93.9	87.8	82.8	82.2	(0.6)
DISTRICT TOTAL	1,375.7	1,202.5	1,083.0	1,011.2	1,023.8	12.6
DISTRICT TOTAL	1,3/3./	1,202.5	1,003.0	1,011.4	1,043.0	12.0



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 69 elementary, secondary, charter, and alternative schools.
- The Plus One program (one additional hour of instruction per school day) at nine Title I elementary schools
- The AVID program at 15 Title I middle and high schools.
- Training for Waterford Early Reading Program at 31 schools.
- Funding to support Thinking Maps school- wide at targeted schools.
- Offered Parent to Kid Workshops at all Title I elementary schools during the school year and at 10 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 22 elementary schools, 1 middle school, and 1 charter school with up to 10 '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 120 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 60 Kindergarten, 1st grade, and Primary ESE teachers.
- Offered "CSI" (Comprehension and Science Investigation) to approximately 1,200 1st- 4th grade students from Title I schools.
- Offered Crime Stoppers: Forensic Studies, a summer high school enrichment program to rising 9th-10th grade students at Atlantic High, DeLand High, Deltona High, Mainland High, 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 first annual Volusia County Parent Involvement Conference on April 2, 2011 at DeLand High School with approximately 65 families attending.
- Expanded the Coaching Initiative to include 40 Middle and High School coaches, and 9 Secondary IST's to the 66 Elementary Coaches and IST's already participating.
- Offered professional development to all coaches and IST's. (Elements of Coaching, CHAMPs, Designing Training, etc.)
- Provided Choice with Transportation
- Provided Supplemental Educational Services (SES tutoring)

Title I, Part C

- Successfully enrolled 87 families (210 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 APEX lab and Virtual School.
- Provided Credit Accrual Summer School Session for middle-high school students.
- Partnered with Title I & Title III to provide an Elementary Summer School program for migrant students.



Federal Program Accomplishments

- Implemented Intensive English Summer Classes for our middle-high school students.
- Implemented a Home-School Connection Pre-School Summer program.
- Created and distributed 152 Summer Learning Kits for K-12 MEP students.
- Conducted 2nd Annual Migrant Kindergarten Orientation.
- Conducted 2nd Annual Migrant Welcome Back to School Student-Parent Night.
- Held 2 Family Literacy Nights.

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

Title I, Homeless

- Provided more than 200 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 9 high schools, 4 middle schools, and 6 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 schools.
- 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 first annual Volusia County Parent Involvement Conference on April 2, 2011 at DeLand High School for Title I, III, and Migrant families.
- Parent Liaison 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.



District Accomplishments

School Accomplishments:

- Mainland High School's Internet Science and Technology Fair team and their teacher, Cathy Colwell, received a Meritorious Achievement Award from the National Medal of Technology Program for the tenth year in a row.
- Woodward Avenue Elementary students placed second in the Odyssey of the Mind competition for the state of Florida, which qualified them to compete in the international competition where they placed fourth in their field.
- Five elementary schools were awarded a \$730,000 grant focused on increasing achievement and technology literacy. The schools are collaborating on a project that integrates mobile devices such as the iPad, iPod and Macbook into daily teaching and learning.
- The Chiles Academy, a charter school for pregnant and parenting teens, was named a Star-Rated Site and ranked one of the top MicroSociety schools in the nation.
- The Atlantic High School girls' bowling team won the school's first state championship in school history.

Student/Staff Accomplishments:

- Erin Johnson, Pine Ridge High School, was named Florida's Outstanding Agricultural Education Teacher by the National Association of Agricultural Educators.
- Heather Davidson, Deland High student, and Ernie Bitt, Spruce Creek High student, won first place at the Florida History Fair and competed in the National History Day Fair in Maryland.
- Lisa Bynum, Heritage Middle School, was named Florida Agriscience Teacher of the Year by the Florida FFA Association.
- Deltona High teacher, Starr Woods, is one of three outstanding African-American educator recipients of the Governor's Excellence in Education Award.
- Kaelyn Badura, Pine Ridge High student, received Florida's Outstanding School Volunteer Award from the Department of Education. She is one of only five student volunteers throughout Florida to receive this honor.
- Kathleen Weaver, New Smyrna Beach High School teacher, was named Florida's Outstanding Young Member by the Florida Association of Agricultural Educators.
- Kyle Harrelson, New Smyrna Beach High student, and Chris Ramey, DeLand High student, won state weightlifting championships.
- Four Deltona High students won the annual Sober Spring Break PSA contest held by the Florida Department of Business & Professional Regulation.



District Accomplishments

- Briana Alvoid, Atlantic High student, and Alexander St. Pierre, Spruce Creek High student, won first place in the STEM (Science, Technology, Engineering and Math) Florida Multimedia competition.
- Volusia County School District offers more than 30 career academies integrated into ten high schools. Last year, almost 4,000 students were enrolled in a career academy.

Student Achievements:

- Volusia's 2011 graduates garnered over \$26,980,000 in scholarships.
- Christie Charlebois, Deland High student, was named a 2011 Dell Scholar.
- Volusia students continue to exceed the state of Florida in measures of college readiness (Scholastic Aptitude Test, American College Test, Advanced Placement and International Baccalaureaate).

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-six schools earned the Five Star School award from the Florida Department of Education.
- Volusia was recognized by the Florida Department of Education for an outstanding Exceptional Student Education program, including gifted education.
- 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.
- Four School Way Cafe managers won awards from the Florida School Nutrition Association: Teresa Azevedo, Ormond Beach Middle, was awarded a scholarship, Leadership Award and a Smart Start for her breakfast program, Debra Feeney, Volusia Pines Elementary, won the Innovative Idea Award; Winnie Crockrell, Holly Hill Elementary, won the state "Super School" award for her "All Star School Lunch" program; and Debbie Tillman, Read-Pattillo Elementary, was awarded the Silver Medal President's Award.
- 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.
- Volusia colleges and universities partner with the schools for professional development programs, career and technology programs and academies, and mentoring of students.
- The Volusia Teachers Organization was awarded a \$125,000 grant and the school district received an \$11.6 million Race to the Top grant to assist in collaborative work on developing and implementing a new teacher and evaluation system.



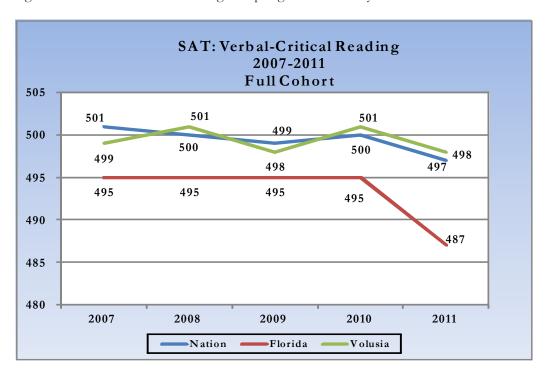
SAT Reasoning Test

Combined Scores

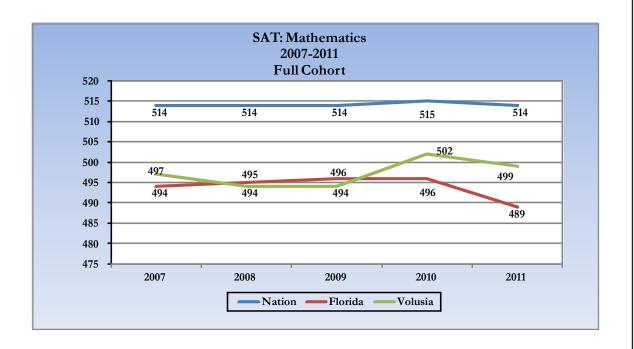
	2007*	2008*	2009*	2010*	2011*	
	Mean	Mean	Mean	Mean	Mean	
Nation	1511	1511	1509	1509	1500	
Florida	1472	1474	1475	1473	1447	
Volusia	1484	1487	1475	1490	1473	

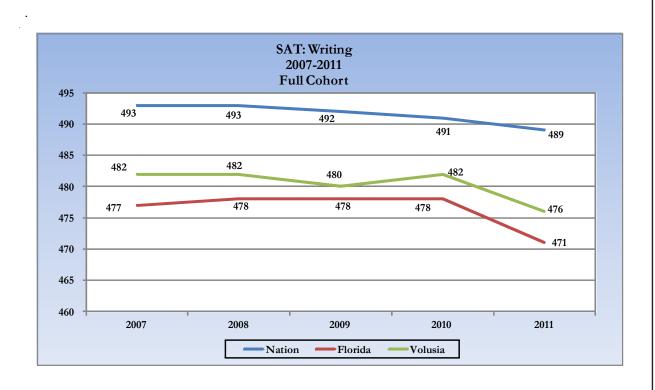
^{*}Includes new writing component

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 2011. 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 2011. Volusia also outperformed the nation in Reading. Scores in all three areas reflected a dip at the national, state and district level. This is likely attributed to including more first-time test takers during the spring of the senior year.











American College Test (ACT)

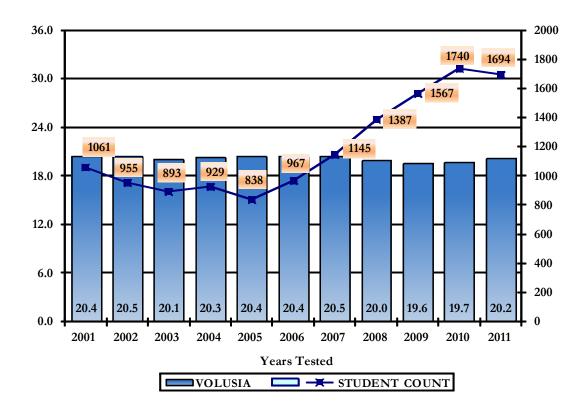
Combined Scores

	2007 2008		2009	2010	2011	
	Mean	Mean	Mean	Mean	Mean	
Nation	21.2	21.1	21.1	21.0	21.1	
Florida	19.9	19.8	19.5	19.5	19.6	
Volusia	20.5	20	19.6	19.7	20.2	
# of Test-Takers	1145	1387	1567	1740	1694	

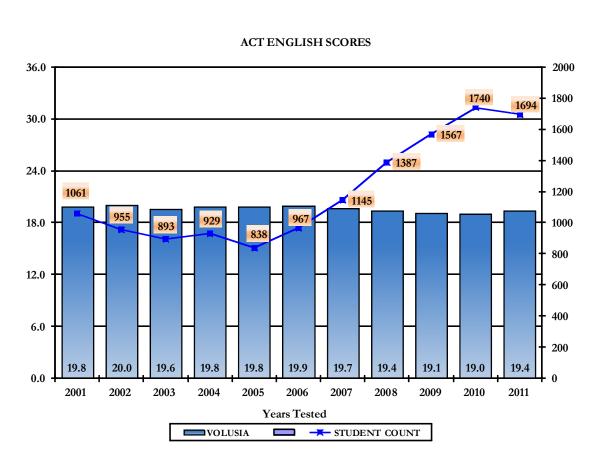
The ACT consists of four subtests: English, Mathematics, Reading, and Scientific Reasoning; a Composite score is also calculated and reported. Scores are based on a 1 to 36 scale and are reported for each subtest area as well as the composite score.

In 2011, 1,694 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 rose sharply from 19.8 to 20.3 in 2011, while ACT scores in English also rose from 19.0 to 19.4.

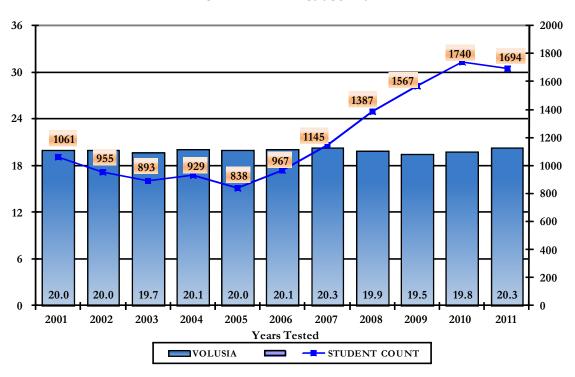
ACT COMPOSITE SCORES







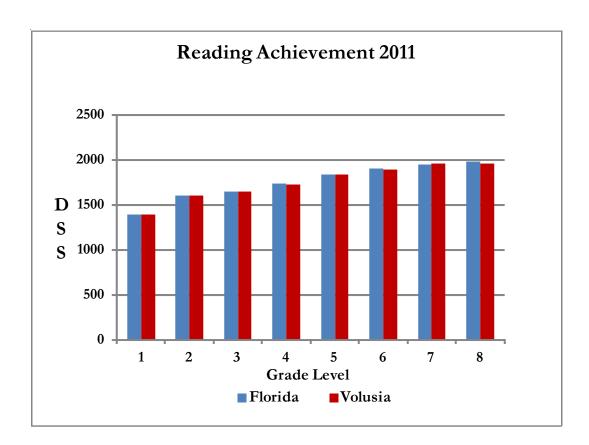
ACT MATHEMATICS SCORES





Florida Comprehensive Assessment Test (FCAT)

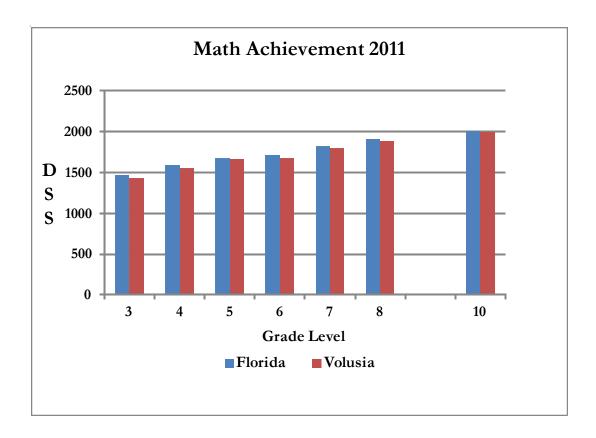
Each spring, students in grades 3 through 10 take the Florida Comprehensive Assessment Test in reading and mathematics. In 2011, students took the FCAT 2.0 which is different, and more rigorous assessment than has been used in the past. It is aligned to the Next Generation Sunshine State Standards. This test measures students' ability to read critically, analyze multiple passages, and to apply higher level reasoning skills. Students are measured on a Developmental Scale Score (DSS) range at each grade level to track progress over time. This scale ranges from 86 to 3008.





Florida Comprehensive Assessment Test (FCAT)

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. The FCAT 2.0 mathematics assessments are scored on a Developmental Scale Score (DSS) range.

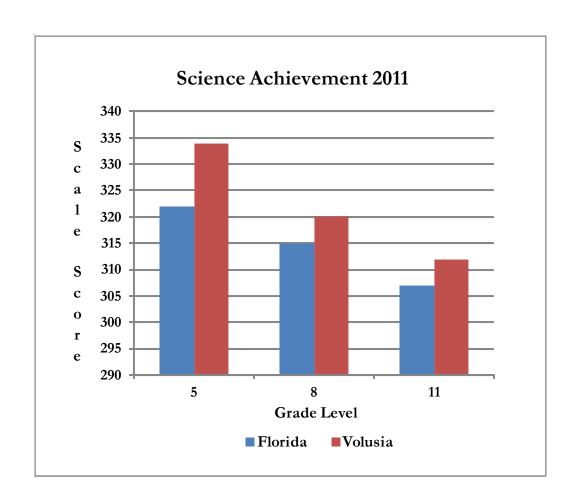


Volusia remains very similar to state averages at every grade level when comparing the average DSS in Reading and Mathematics. There was not an FCAT Mathematics test given at the ninth grade level in 2011 since the majority of 9th graders participated in the Algebra I End-of-Course (EOC) Exam. This test was not correlated to a scale since the data was used as baseline data. In future years, scale score information will be available for the Algebra I EOC.



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 line graphs below show the achievement of Volusia students in grades 5, 8 and 11, the grade levels tested by the Florida Department of Education in science. Volusia students continue to outperform the state averages in all grade levels. FCAT 2.0 was administered in 2011. However, it was the last year for the 11th grade science test. In future years, high school students will be required to take and pass the Biology End-of Course exam for graduation.



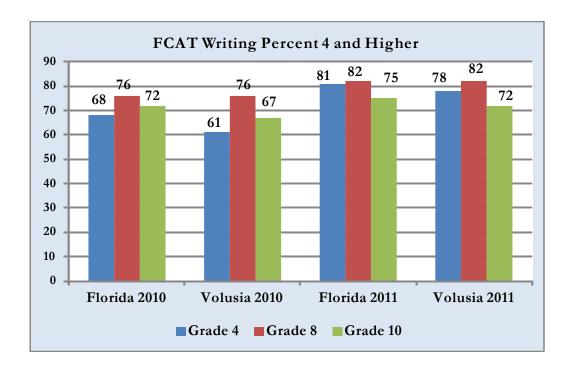


Florida Comprehensive Assessment Test (FCAT)

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. Although Volusia scores are slightly below the state averages, in 2011 in both 4th and 10th grades, Volusia made greater gains than the state, closing the gap between our average and the state average. In 8th grade, we match the state gains and the state average.

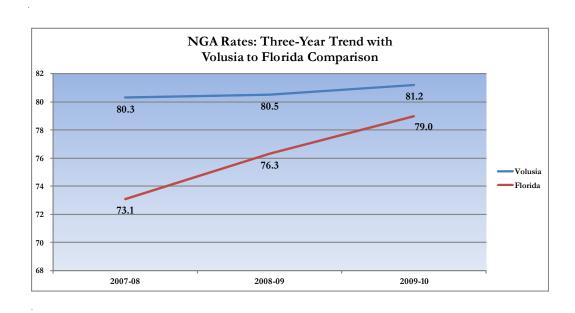
FCAT Writing Assessment									
	Grade 4		Gr	ade 8	Grade 10				
	3.0 & above	4.0 and above	3.0 & above	4.0 and above	3.0 & above	4.0 and above			
2010									
Florida	94%	68%	96%	76%	94%	72 %			
Volusia	92%	61%	96%	76%	93%	67%			
2011									
Florida	97%	81%	97%	82%	94%	75%			
Volusia	97%	78%	97%	82%	94%	72%			

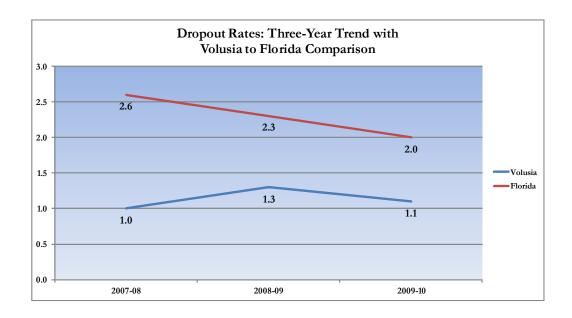




Graduation and Drop-Out Rates

Volusia's graduation rate has increased from 80.3% to 81.2% over the past three years, using the National Governor's Association (NGA) rate. The district drop-out rate has decreased from 1.3 percent in 2009 to 1.1 percent in 2010. This demonstrates success in reducing the drop-out rate and increasing the percentage of students attaining high school diplomas. In both graduation and drop-out rates, Volusia is ahead of Florida for 2010. Graduation and drop-out rates for 2011 will be available later this year.

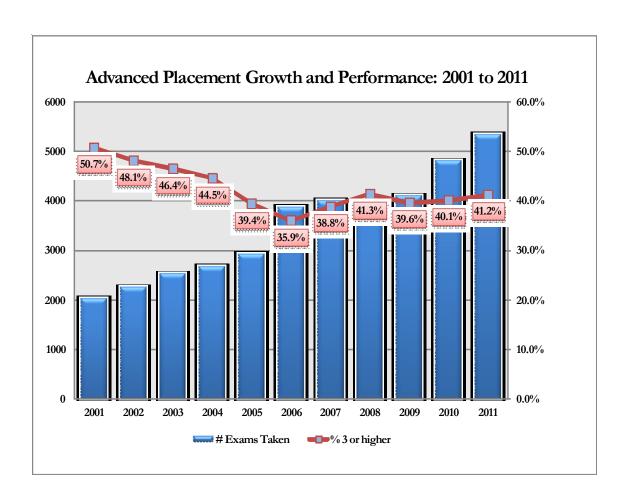




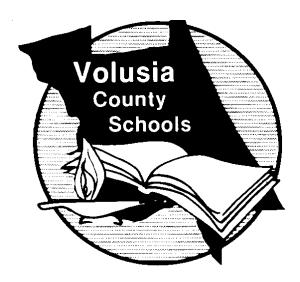


Advanced Placement Growth and Performance 2001 to 2011

Over the last ten years, the number of Advanced Placement exams taken by students in Volusia County has increased from 2016 to 5325. 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 2011, 5325 exams were administered with a passing rate of 41.2 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.

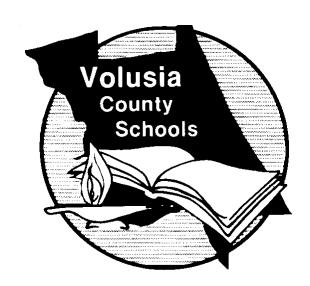








Divisions





School Board

School Board

Board Members

1.0 Agency Clerk

6.0 Positions

Mission Statement

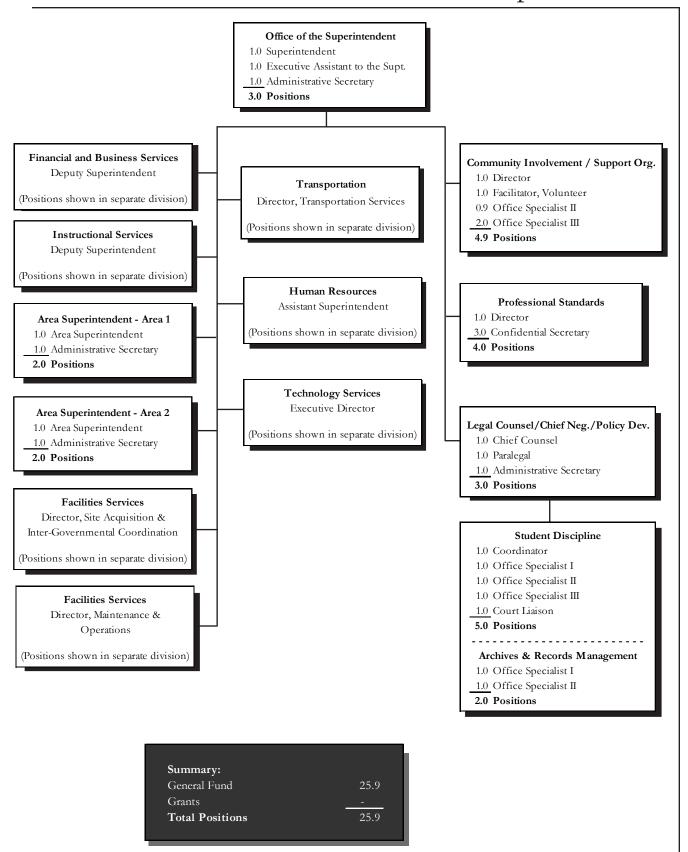
The mission of the charter school district of Volusia County is to develop and implement a plan to increase student achievement significantly. This will be accomplished by removing unnecessary rules and regulations and by seeking exemptions for restrictive state statutes.

School Board Division Budget

A	Actuals 2009-2010		Adopted 2010-2011		Actuals 2010-2011		Adopted 2011-2012	
20								
\$	359,357	\$	361,870	\$	363,502	\$	346,527	
\$	359,357	\$	361,870	\$	363,502	\$	346,527	
		2009-2010 \$ 359,357	2009-2010 2 \$ 359,357 \$	2009-2010 2010-2011 \$ 359,357 \$ 361,870	2009-2010 2010-2011 2 \$ 359,357 \$ 361,870 \$	2009-2010 2010-2011 2010-2011 \$ 359,357 \$ 361,870 \$ 363,502	2009-2010 2010-2011 2010-2011 2 \$ 359,357 \$ 361,870 \$ 363,502 \$	

	Actuals 2009-2010		Adopted 2010-2011		Actuals 2010-2011		Adopted 2011-2012	
Expenditure Categories								
Salaries	\$	219,059	\$	219,059	\$	219,059	\$	219,059
Benefits		98,271		93,302		99,749		79,939
Purchased Services		5,382		7,715		6,873		6,715
Materials and Supplies		699		1,500		1,163		1,500
Other Expenses		35,946		40,294		36,657		39,314
Total Expenditures	\$	359,357	\$	361,870	\$	363,502	\$	346,527







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 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.

An aggressive 10-year construction plan began in January, 2002 with the passage of a voter-approved fifteen-year half-cent sales tax. Construction of the 10-year work program is nearing completion. The last of eleven replacement schools, Ormond Beach Middle School, will be completed in August, 2012. As the school district nears the completion of 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.

Superintendent Goals

In addition to providing leadership for the district strategic goals for 2008-2013, which were approved by the school board on June 24, 2008, the superintendent has prepared specific priority initiatives.

DISTRICT STRATEGIC GOALS

Academic Excellence

- 1. We will continue to support and implement a comprehensive curriculum, which incorporates the arts, foreign language, health education and physical education, language arts, mathematics, science, social studies, career and technical education, character education, technology, and social develop-
- 2. We will promote responsible citizenship and prepare all students for work, post-secondary education, and adult living.
- 3. We will increase achievement for each and every student as measured by rigorous national, state and local standards.



Access and Equity

- 4. We will address the diverse educational needs of all students.
- 5. We will ensure effective access to rigorous programs for all students.
- 6. While continuing to raise all student academic performance, we will close the achievement gap between identified sub-populations and the general population as a whole.

High Performing Instructional and Non-Instructional Staff

- 7. We will be strong advocates for public education.
- 8. We will continue to recruit, retain, develop, and support high performing personnel.
- 9. We will continue to foster a climate that promotes professional development for instructional and non-instructional staff.
- 10. We will maximize efforts to protect instructional time.

Involved Family and Community

- 11. We will continue to provide and encourage a climate in which the involvement of families and community members from diverse cultural backgrounds is valued and welcomed.
- 12. We will increase our commitment to family and community partnerships to provide resources and programs to maximize student achievement.
- 13. We will involve families and community in our proactive efforts to provide a safe, orderly, and well-disciplined environment in our schools and during school activities.
- 14. We will communicate district expectations and work collaboratively to support the family's responsibility to foster academic achievement and appropriate behavior for all students.

Safe and Orderly Environment

15. We will promote an emotionally, intellectually, and physically safe environment for all students and staff.

Effective Operations

- 16. We will focus on excellence in individual and organizational performance.
- We will maximize and allocate federal, state, and local resources to implement the District's Strategic Plan.
- 18. We will continue to improve managerial and operational efficiency and effectiveness.
- 19. We will foster a climate for all students and personnel that promotes open communication, ethical behavior, shared responsibility, accountability, mutual respect, and lifelong learning.

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 2008-2013 goals of the School District of Volusia County strategic plan with the Florida Department of Education "Next Generation" strategic plan key areas of focus

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:

- 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
- Working closely with 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 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
- Facilitating communication with employee organizations and serves as chief negotiator for the school district in the collective bargaining process
- Acting as a liaison between the school district and 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
- 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 individuals to develop positive and supportive relationship with the school system. Major functions include:

- · Motivating and encouraging creative and innovative educational programs
- Encouraging and increasing business and civic involvement with the school system
- Providing and partnering on recognition programs for students and staff



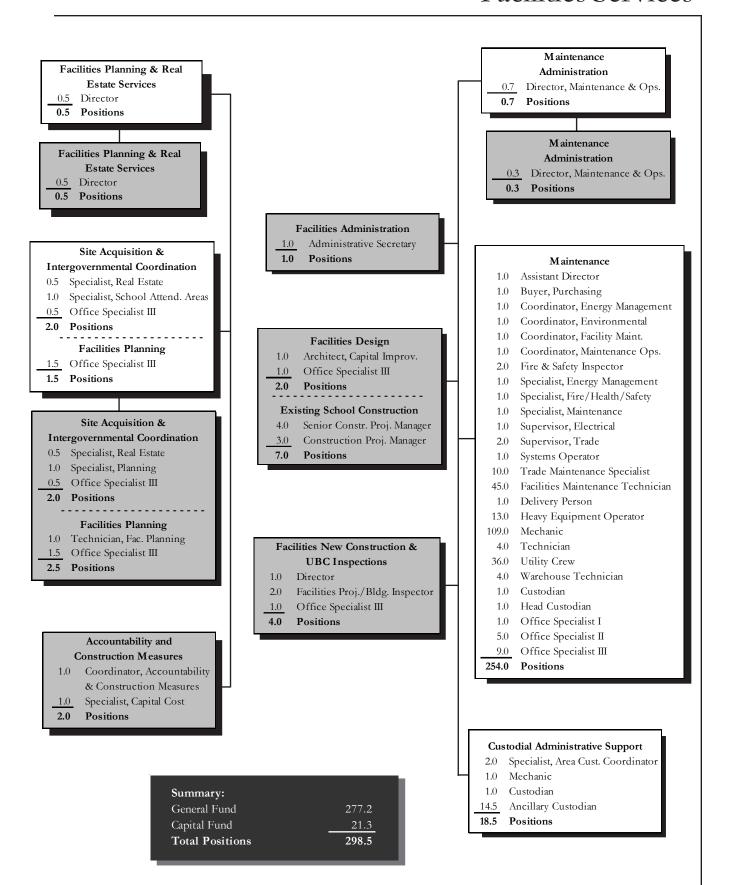
Office of the Superintendent **Division Budget**

		Actuals		Adopted		Actuals		Adopted
Departments	2009-2010		2010-2011		2010-2011		2	2011-2012
Archives and Records Management	\$	115,208	\$	124,139	\$	115,240	\$	119,362
Area Superintendents		575,788		422,589		424,109		400,528
Community Involv. / Support Organ.		220,162		314,868		283,698		287,124
Legal Counsel/Chief Neg./Policy Dev.		479,225		546,554		550,747		586,194
Office of the Superintendent		426,143		426,356		432,820		394,595
Professional Standards		348,329		284,804		267,884		241,127
Student Discipline and Juvenile Justice		216,300		307,454		299,250		295,811
Total Departments	\$	2,381,154	\$	2,426,764	\$	2,373,747	\$	2,324,741

Expenditure Categories		ctuals 09-2010	Adopted 2010-2011	Actuals 2010-2011	Adopted 2011-2012
Salaries	\$ 1	,572,259	\$ 1,506,277	\$ 1,513,144	\$ 1,474,346
Benefits		499,050	494,085	482,219	397,311
Purchased Services		274,019	386,698	330,708	412,546
Energy Services		-	-	-	-
Materials and Supplies		6,804	8,200	11,295	10,842
Other Expenses		29,021	31,504	36,380	29,697
Total Expenditures	\$ 2	2,381,154	\$ 2,426,764	\$ 2,373,747	\$ 2,324,741



Facilities Services





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 is in the last year of its ten-year building program that is funded by the voter approved half-cent sales tax. The ten-year building program supported community redevelopment and meets the needs of residential growth by building new schools and renovating many existing ones. At this time, the majority of the projects have been completed. Five high schools from the 1960's have been replaced, Seabreeze High School, DeLand High, New Smyrna High School, T.D. Taylor Middle-High and Mainland High School. The completion of these five projects resulted in the creation of 21st century learning environments that have positively impacted our students and faculty throughout Volusia County. A new high school in Orange City, University High, opened in August, 2010. Two middle schools were constructed and opened along with six new elementary schools. The Holly Hill Elementary School was converted to a K-8 school which included a new gymnasium and classroom building, including technology labs. The last project, the replacement and remodeling of Ormond Beach Middle School, remains under construction.

The District experienced another decline in student enrollment this year, although it appears to now be stabilizing. The decline in student enrollment over the past four years marked 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:

• Completing the published ten-year construction program



- 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
- Continuing presentation of project tracking information to the general public and school community through the facilities web site
- Making schedule, progress and budget information available on the district/facilities web site

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



Facilities Services

- 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
- 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

Site Acquisition and Intergovernmental ordination

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

Construction Planning

• Coordinate facilities planning with curriculum



Business Services

- Educational specifications
- Department of Education coordination of facilities inventory/capacity
- Educational Plant Survey
- Facilities list development

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
- 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

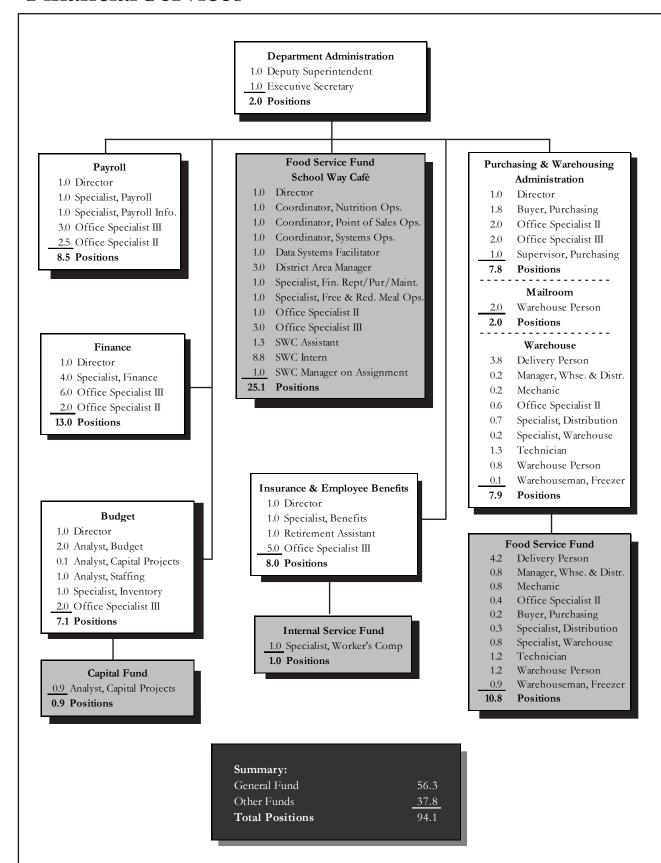
Facilities Services Division Budget

	Actuals	Adopted	Actuals	Adopted
Departments	2009-2010	2010-2011	2010-2011	2011-2012
Custodial Administration and Support	\$ 701,797	\$ 654,356	\$ 620,634	\$ 624,396
Maintenance	 16,604,807	18,014,070	15,611,899	17,113,283
Total Departments	\$ 17,306,605	\$ 18,668,426	\$ 16,232,533	\$ 17,737,679

Expenditure Categories	Actuals 2009-2010	Adopted 2010-2011	Actuals 2010-2011	Adopted 2011-2012
Salaries	\$ 9,885,580	\$ 10,137,294	\$ 9,245,079	\$ 9,836,894
Benefits	3,697,938	3,723,351	3,410,051	3,132,619
Purchased Services	1,515,236	2,189,561	1,264,535	2,305,857
Energy Services	140,457	397,790	129,582	368,790
Materials and Supplies	2,053,424	2,183,305	2,156,467	2,058,159
Other Expenses	13,970	37,125	26,820	35,360
Total Expenditures	\$ 17,306,605	\$ 18,668,426	\$ 16,232,533	\$ 17,737,679



Financial Services





Division Mission

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

Issues and Trends

Florida has one of the more tightly controlled systems of funding public education in that it significantly limits the ability of local school districts to generate additional revenues. Each district in Florida receives 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.

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 in the area of salaries more challenging.

This fiscal year, the school district received \$385.2 million in Florida Education Finance Program (FEFP) funding. The additional funding from the American Recovery and Reinvestment Act (ARRA) is no longer a revenue source. This will also be the final allocation of \$12.4 million from the Education Jobs Bill. The revenue from 0.25 millage for critical needs has gone from \$8 million to \$6.9 million due to declining taxable values in Volusia County.

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 five years although the trend seems to have slowed down for the 2011-12 school year. Home foreclosures have more than doubled in the county in the last three years. School taxable values continued their five-year downward spiral decreasing another \$2.4 billion from 2010-11.

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 well as the importance of pursuing another sales tax initiatives 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.

Another significant uncertainty facing Volusia and all school districts in Florida is the implementation



Financial Services

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 continue to be a significant challenge.

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
- 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

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 training 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 meets the standards of the Florida Department of Education and the Government Accounting Standards Board. 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) programand retirement. This department also handles the property, flood, fleet, student accident, catastrophic sports, petroleum liability, boiler & machinery, employee crime bond, house movers bond, and Workers' Compensation. Major functions of the Insurance and Employee Benefits Department are:

- Timely and accurate deductions for employees' benefits
- Timely and accurate payments to carriers for employees' premiums
- Compliance with Federal and State Laws for COBRA, 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.



Financial Services

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.
- 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. 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, 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 delivery to the schools on a daily basis.
- 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 though creating a model for continuous improvement.
- Identifies revenue and establishes appropriations for the Child Nutrition program.
- Serves more than 33,000 lunches and 11,000 breakfasts daily, in addition to approximately \$3,500,000 in a la carte and other sales annually.
- Establishes student lunch prices at \$1.75 in elementary schools, \$2.00 in middle and 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.
- 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

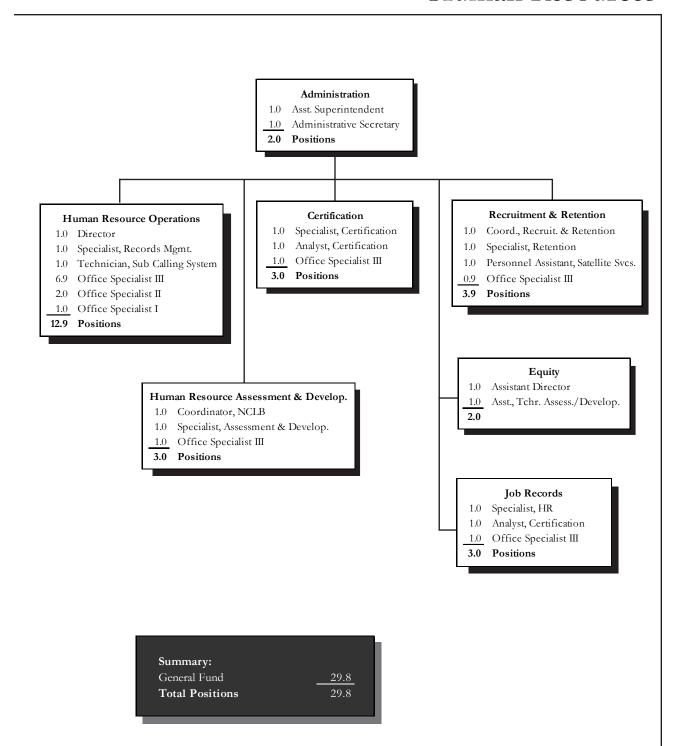
Financial Services Division Budget

Departments	Actuals 2009-2010		Adopted 2010-2011		Actuals 2010-2011		Adopted 2011-2012	
Administration	\$	231,332	\$	226,768	\$	233,888	\$	217,013
Budget Department		541,619		530,937		532,937		469,430
Finance Department		780,073		789,317		748,880		760,538
Insurance and Employee Benefits		446,528		449,325		440,260		415,727
Payroll Department		456,438		451,927		454,495		435,565
Student Accounting Services		265,540		750		9,538		-
Purchasing & Warehousing Administration		1,118,178		1,044,549		897,593		930,620
Total Departments	\$	3,839,709	\$	3,493,573	\$	3,317,592	\$	3,228,894

Expenditure Categories	Actuals 2009-2010	Adopted 2010-2011	Actuals 2010-2011	Adopted 2011-2012
Salaries	\$ 2,768,939	\$ 2,499,815	\$ 2,413,279	\$ 2,397,300
Benefits	942,853	851,019	809,671	693,583
Purchased Services	88,279	108,854	115,259	107,305
Materials and Supplies	29,729	23,526	(27,487)	20,431
Other Expenses	 9,909	10,360	6,870	10,275
Total Expenditures	\$ 3,839,709	\$ 3,493,573	\$ 3,317,592	\$ 3,228,894



Human Resources





Human Resources

Division Mission

Through leadership, teamwork and individual assistance, the Division of Human Resources will lead and assist in the employment and retention of highly effective personnel who are committed to providing opportunities for the success and growth of Volusia County students.

Issues and Trends

The recruitment of highly effective instructional and non-instructional personnel remains one of our highest priorities. Retaining high performing employees is equally important. Our division is committed to providing leadership, support, and technical assistance to faculty, staff and all potential applicants.

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

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

Division Goals

The Assistant Superintendent for Human Resources maintains procedures, oversees the administrative operations, goals and mission for the division in support of School Board policies and procedures.

Best Practices

- The district efficiently and effectively recruits and hires qualified instructional and non-instructional personnel
- The district addresses factors that contribute to turnover or low employee morale for the purpose of maintaining a stable work force
- The district's system for formally evaluating instructional and non-instructional employees identifies and addresses performance that does not meet the district's expectations
- The district uses a variety of methods to increase the accessibility and efficient use of employee data
- Employee attendance is managed efficiently and effectively

Human Resources Operations

Human Resources Operations provides assistance to applicants and employees of the Volusia County School District. Assistance includes evaluating and reviewing applicant data, references, certification information, 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 assistance in providing reasonable accommodations in accordance with the American with Disabilities Act (ADA).

Recruitment & Retention

The Human Resources Recruitment & Retention Department initiates an aggressive program which seeks to attract certified and highly effective teachers to Volusia County Schools through college and university visits, utilizing several internet services, attendance at college and university Job Fair consor-



Human Resources

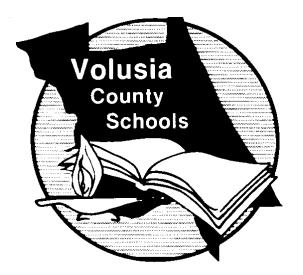
tiums and district interviews. Through innovative targeted marketing and recruitment strategies, the district continues to attract and hire above average teachers who have potential to be highly effective educators. This department also nurtures our future teachers through coordinating the district's 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 our high performing staff members.

Human Resources Division Budget

		Actuals		Adopted		Actuals	-	Adopted
Departments	2	009-2010	2	2010-2011	2	2010-2011	2	2011-2012
Human Resource Administration	\$	1,822,956	\$	1,953,633	\$	1,911,363	\$	1,804,708
Total Departments	\$	1,822,956	\$	1,953,633	\$	1,911,363	\$	1,804,708

		Actuals		Adopted		Actuals		Adopted
Expenditure Categories	2	2009-2010		2010-2011		2010-2011	2011-2012	
Salaries	\$	1,340,285	\$	1,425,507	\$	1,402,622	\$	1,381,572
Benefits		437,831		460,739		463,008		375,975
Purchased Services		22,345		34,780		19,326		28,188
Materials and Supplies		14,210		17,404		18,615		17,404
Other Expenses		8,286		15,204		7,793		1,570
Total Expenditures	\$	1,822,956	\$	1,953,633	\$	1,911,363	\$	1,804,708







Department Administration 1.0 Deputy Superintendent Executive Secretary Office Specialist III Positions Alt. Programs, Athletics, & Security K-12 Program Accountability Program and Grants Development 1.0 Director 1.0 Coordinator, Pr. Acct. & Eval. 0.3 Director, Title I & Grants 1.0 Coordinator, Online Learning 1.0 Manager, Testing Program 0.1 Specialist, Grants 0.2 Specialist, Performance Msrmt. 0.4 Positions Spec., Alt Prog, Ath, & Security Specialist, Test & Measuremt. 2.0 Teacher on Assignment Federal Compensatory Education Delivery Person User Support Analyst II 1.0 0.1 Office Specialist III 2.0 Office Specialist III Office Specialist III 0.1 Positions 8.0 Positions 6.1 Positions Federal Fund/Other Grants Federal Fund Federal Fund/Other Grants Program and Grants Development 0.1 Specialist, Test & Measuremt. 2.0 Facilitator, District EDEP 0.7 Director, Title I & Grants Specialist, Performance Msrmt. Specialist, EDEP Specialist, Grants Positions Office Specialist III 1.0 Office Specialist III 4.0 Positions 2.6 Positions Staff Development Federal Compensatory Eduation 1.0 Coordinator, Media Services 1.0 Coordinator, NCLB Coordinator, Staff Development 2.0 Instructional Specialist, Title I Specialist, Instructional Health Services 1.0 Analyst, Grants Office Manager 0.5 Coordinator, Health Svcs. Computer Technician 1.9 Teacher on Assignment Spec., St. Health & Wellness 0.33.0 Project Manager Technician, Media Production 1.0 Supervisor, Sr. Register Nurse 4.0 Teacher on Assignment 3.3 Office Specialist III 0.7 Office Specialist II 1.0 Office Specialist II 10.5 Positions 0.7 Office Specialist III 7.6 Office Specialist III 3.2 **Positions** 20.6 Positions Federal Fund 0.7 Coordinator, Staff Development Federal Funds/Other Grants 1.0 Specialist, Prof. Development Coordinator, Health Svcs. Specialist, Staff Development Specialist, St. Health & Wellness 0.7 Teacher on Assignment 0.3 Office Specialist II Technician, Media Production 0.3 Office Specialist III Office Specialist III 0.3 **Positions** 8.1 Positions Continued on next page DeLand Admin, Custodial Sycs. Summary: 4.5 Custodian General Fund 84.4 1.0 Head Custodian 5.5 Positions Federal Fund/Other Grants 111.7 **Total Positions** 196.1 School-Based Positions 237.5



Department Administration

Curriculum & School Improvement Services

- 1.0 Director
- 1.0 Coordinator, K-12 Curriculum
- 0.4 Coord., Applied Tech & Pr. Imple.
- 1.0 Coordinator, World Languages
- 0.7 Specialist, Applied Technology
- 0.2 Specialist, Budget & Eval.
- 1.0 Specialist, Fine & Perf. Arts
- 1.0 Specialist, Guidance
- 1.0 Specialist, Instructional Materials
- 1.0 Specialist, Language Translator
- 1.0 Specialist, Mathematics
- 1.0 Specialist, Performing Arts
- 2.0 Specialist, Reading/Lang. Arts
- 1.0 Specialist, Science
- 0.9 Specialist, Social Studies
- 1.0 Specialist, Staff Develop. ESOL
- 0.4 Specialist, Tech Prep
- 15.0 Teacher, Peer Asst. & Review (PAR)
- 0.9 Teacher on Assignment
- 6.5 Office Specialist II
- 2.5 Office Specialist III
- 40.5 Positions

Federal Fund/Other Grants

- 0.6 Coord., Applied Tech & Pr. Imple
- 1.0 Coordinator, Elementary Ed.
- 1.0 Coordinator, Secondary Ed.
- 1.0 Instructional Specialist, VPM
- 0.8 Specialist, Budget & Eval.
- 1.3 Specialist, Applied Technology
- 1.0 Specialist, CTE, Academies, STEM
- 0.1 Specialist, Social Studies
- 0.6 Specialist, Tech Prep
- 1.0 STEM Coach
- 16.1 Teacher on Assignment
- 1.4 Office Specialist II
- 1.3 Office Specialist III
- 27.2 Positions

ESE & Student Services

- 0.1 Director
- 0.1 Compliance Coordinator, ESE
- 0.2 Coordinator, ESE Programs
- 0.5 Coordinator, Sch. Psych. Svcs.
- 0.3 Coordinator, Sch Social Svcs.
- 0.9 Specialist, Instructional
- 0.4 Specialist, Behavior Initiatives
- 0.6 Analyst, Data
- 0.1 Teacher on Assignment
- 3.0 Office Specialist II
- 1.6 Office Specialist III
- 7.8 Positions

Federal Fund/Other Grants

- 0.9 Director
- 1.0 Asst. Director, ESE Svcs.
- 0.9 Compliance Coordinator, ESE
- 1.0 Compliance Specialist, ESE
- 4.8 Coordinator, ESE Programs
- 1.0 Coordinator, Budget & Grants
- 1.0 Coordinator, ESE
- 0.5 Coordinator, Sch. Psych. Svcs.
- 0.7 Coordinator, Sch Social Svcs.
- 1.0 District Homeless Liaison
- 1.0 ESE Speech Specialist
- 0.1 Specialist, Instructional
- 1.0 Inst. Specialist, Speech/Lang.
- 2.0 Instructional Specialist, ESE
- 0.7 Specialist, Behavior Initiatives
- 1.0 Specialist, Integ. Curr. Design
- 1.0 Specialist, SED/NET
- 0.4 Analyst, Data
- 1.0 Information Sys. Analyst
- 0.9 Teacher on Assignment
- 1.0 Office Manager
- 9.5 Office Specialist II
- 14.1 Office Specialist III
- 46.5 Positions

School-Based Positions

General Fund

ESE & Student Services

- 10.5 ESE Teacher
- 19.4 IEP Facilitator
- 0.7 Placement Specialist
- 19.4 Psychologist
- 2.8 Psychologist Intern
- 14.1 Social Worker
- 3.0 Speech Clinician
- 0.7 Teacher on Assignment
- 0.2 Teacher on Assignment, ESE
- 7.5 Vision Teacher
- 0.1 Deaf Interpreter
- 0.7 Diagnostic Teacher
- 0.4 Employment Advisors
- 14.9 Paraprofessional 3, Speech
- 94.4 Positions

Health Services

- 3.4 Supervisor, Nursing
- 2.4 Registered Nurse
- 26.6 Licensed Practical Nurse
- 14.4 Clinic Assistant
- 46.8 Positions

School-Based Positions

Federal Fund/Other Grants

ESE & Student Services

- 15.3 Placement Specialist
- 4.6 Psychologist
- 0.9 Social Worker
- 2.0 Speech Clinician
- 1.0 Family Support Specialist
- 21.0 Teacher on Assignment
- 6.8 Teacher on Assignment, ESE
- 3.5 Diagnostic Teacher
- 11.4 Deaf Interpreter
- 9.6 Employment Advisor
- 8.2 Paraprofessional 4, ESE Support
- 84.3 Positions

Health Services

- 0.6 Supervisor, Nursing
- 5.1 Licensed Practical Nurse
- 3.3 Clinic Assistant
- 3.0 Health Support Technician
- 12.0 Positions



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 DJJ programs, virtual programs and charter schools. Leadership and support are also given in the areas of athletics, safety, security, assessment and program accountability.

The Director of Exceptional Student Education & Student Services provides support to the Deputy Superintendent for Instructional Services by overseeing the district's programs for Exceptional Student Education, and Student Services, including matters relating to compliance, instruction, evaluation, supplemental curricula, health services, expenditures, teachers, support staff and communication with parents, teachers and between Exceptional Student Education and General Education.

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, Professional Development, Media Services, and English Speakers of Other Languages (ESOL) 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
- Assistance with complex or chronic health conditions, including tube-feedings, catherizations, and glucose monitoring
- Education and Training

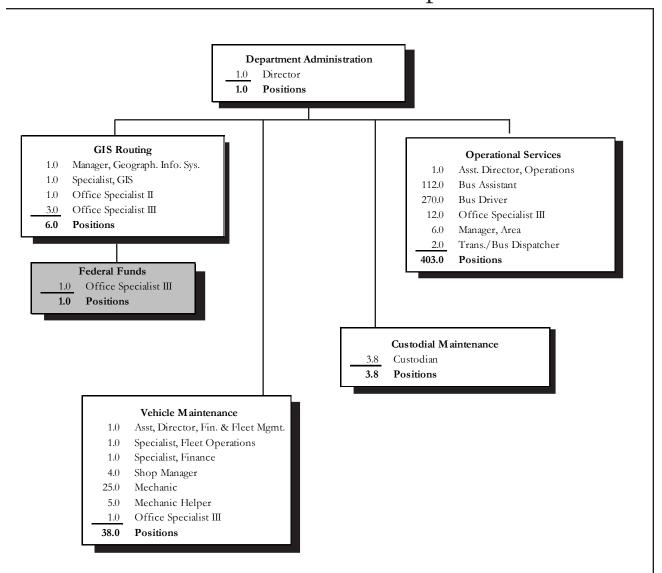


Instructional Services Division Budget

Departments	Actuals 2009-2010	Adopted 2010-2011	Actuals 2010-2011	Adopted 2011-2012
Alternative Programs, Athletics, & Security	\$ -	\$ 214,517	\$ 225,666	\$ 198,291
Applied Technology / Community Ed.	536,012	-	64	-
Curriculum Development	1,681,281	1,938,271	1,865,527	1,813,772
Deland Administration Custodial Services	210,723	213,449	197,926	205,588
Federal Compensatory Education	52,391	31,240	5,611	4,264
Health Services	132,630	85,064	86,235	68,702
Program and Grants Development	134,324	36,845	36,508	35,534
School Improvement Services	242,876	237,605	242,594	228,755
Staff Dev./Media Services & Inst. Materials	786,435	581,522	603,421	732,144
Student Achievement	383,654	355,037	391,007	399,496
ESE & Student Services	2,964,550	2,773,042	2,803,767	5,694,000
Total Departments	\$ 7,124,877	\$ 6,466,592	\$ 6,458,327	\$ 9,380,545

Expenditure Categories	Actuals 009-2010	Adopted 2010-2011	Actuals 2010-2011	Adopted 2011-2012
Salaries	\$ 5,197,425	\$ 4,670,934	\$ 4,703,840	\$ 7,133,303
Benefits	1,723,010	1,545,643	1,574,683	1,957,568
Purchased Services	159,391	182,035	132,293	211,086
Materials and Supplies	40,529	64,841	37,320	64,132
Capital Outlay	254	-	4,364	8,300
Other Expenses	 4,268	3,139	5,827	6,157
Total Expenditures	\$ 7,124,877	\$ 6,466,592	\$ 6,458,327	\$ 9,380,545





 Summary:
 451.8

 General Funds
 1.0

 Total Positions
 452.8



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

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

Financial and Payroll Services

- Responsible for employee payroll for 443 employees
- Responsible for purchasing all parts, materials and supplies
- Responsible for FEFP reporting for approximately 25,000 students
- Responsible for all budget allotments, and encumbrances and expenses through purchase orders



 Responsible for a monthly consolidated billing program for services rendered for schools and contracted agencies

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, supervised by four (4) 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

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.
- 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

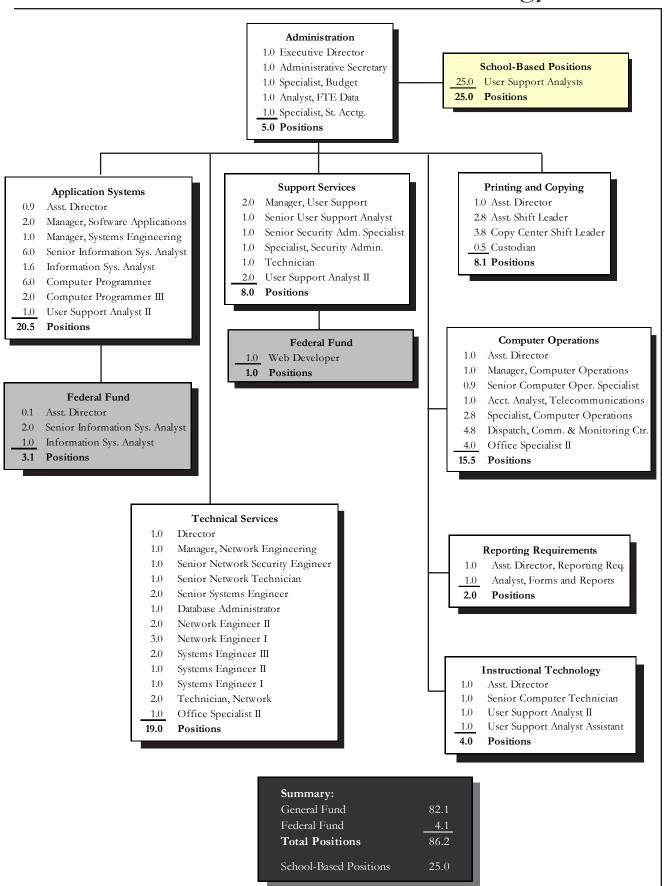
Student Transportation Services Division Budget

Departments	Actuals 2009-2010	Adopted 2010-2011	Actuals 2010-2011	Adopted 2011-2012
Student Transportation Services Total Departments	\$ 14,920,917 \$ 14,920,917	\$ 15,910,287 \$ 15,910,287	\$ 14,863,561 \$ 14,863,561	\$ 17,304,135 \$ 17,304,135
Total Departments	\$ 14,920,917	\$ 15,910,20 <i>1</i>	\$ 1 4 ,005,501	\$ 17,30 4 ,133

Expenditure Categories	Actua 2009-2	r		Adopted 2011-2012
Salaries	\$ 8,753	3,715 \$ 8,38	88,922 \$ 8,349,062	\$ 8,792,179
Benefits	4,189	9,874 4,35	51,029 4,052,129	4,227,339
Purchased Services	13	7,674 20	50,505 100,311	232,777
Energy Services	1,45	7,885 2,29	93,548 1,871,937	3,548,000
Materials and Supplies	310	6,892 51	12,640 436,184	500,197
Capital Outlay		-		-
Other Expenses	6	4,877 10	03,642 53,938	3,642
Total Expenditures	\$ 14,920	0,917 \$ 15,91	10,287 \$ 14,863,561	\$ 17,304,135



Technology Services





Technology Services

Division Mission

The mission of the Technology Services division is to provide innovation, information, and solutions to support the schools and other operational divisions of the school district.

Issues and Trends

This is the information age, and electronic systems are emerging 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 so shape our society that they will 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 emerged that could be utilized to measure the impact of additional customers with various levels of needs. These models are just now emerging for information resources and the capability to predict total cost of services within accepted levels of availability is evolving. 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 major issues for the information services industry. Balancing availability with security will result in the establishment of restrictive environments that will require more and more resources to manage.

Employing innovative learning technologies and providing robust hardware for computer based testing have become newer initiatives and financial priorities for the Technology Services division.

Division Goals

The goals of the division can be found in the District's Technology Plan which is available on the district web page, http://www.volusia.k12.fl.us/external/2007-2010TechnologyPlan.pdf.

Office of the Executive Director of Management Information 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.



Technical Services - Systems and Networking, Applications

Systems and Networking

The Systems and Networking unit of the division provides very high-level technical support primarily to other personnel within the division. These personnel, mostly engineers, design and monitor the technical infrastructure of the district including the selection of network software and hardware products. Responsibilities include the configuration of all operating systems, local and wide area network topologies and maintenance, internet access, web services, e-mail management activities, telephony infrastructure, and maintenance and network security activities.

Applications

The purpose of the application services function of the division is to provide users access to software applications that support their work product. This unit is divided into two segments with each providing services to the other operational divisions of the district. 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.

Business and Data Operational Services

Central data center operations, Communications and Monitoring Center (CMC), Technology Distribution Center (TDC) and the Project Management Office are the four major functions provided by the Business and Data Operational Services section of the division.

The central data center staff provides repetitive operational service functions for the division and provides operational support for the data center. Operational activities, such as printing of payroll checks, report cards, and FTE reporting, are examples of the hundreds of routine functions that make up their daily schedule. Additionally, system and data file back-ups for the central data center and remote locations are a major responsibility of this unit as well as disaster recovery activities. From a functional perspective, all division activities that are repetitive in nature are placed in this unit. Placing repetitive activities in this section ensures that multiple areas are aware of, and able to, perform operational activities and that a reasonable span of control is established. This section operates regularly on a 24-hour work schedule.

The Technology Distribution Center (TDC) has been restructured to accommodate a variety of technologies and refocused towards distribution.

The Project Management Office (PMO) is responsible for the procurement of technology products and 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.



Technology Services

Communication and Monitoring Center (CMC) is housed in the central data 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 the issue. 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 problem resolution.

Reporting Requirements and 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 Services center for both employees and the general public and provide user 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 in this unit utilize 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 121 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 and principals at all schools in the district 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.



Technology Services

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, 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.

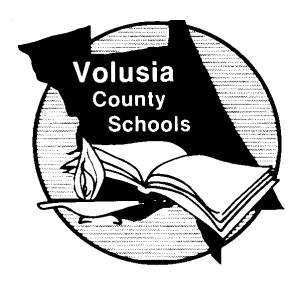
Technology Services Division Budget

		Actuals		Adopted		Actuals		Adopted
Departments	2	2009-2010	2	2010-2011	2	2010-2011	2	2011-2012
Management Information Services	\$	9,096,296	\$	9,290,770	\$	8,296,168	\$	9,487,637
Printing and Copying - Copy Center		(5,824)		118,839		-		101,351
Total Departments	\$	9,090,473	\$	9,409,609	\$	8,296,168	\$	9,588,988

Expenditure Categories	actuals 009-2010	Adopted Actuals 2010-2011 2010-2011		Adopted 2011-2012		
Salaries	\$ 5,266,474	\$	5,232,398	\$ 5,101,656	\$	5,044,833
Benefits	1,750,185		1,686,791	1,665,554		1,365,642
Purchased Services	1,250,481		1,476,947	841,861		2,106,967
Materials and Supplies	822,914		1,008,472	681,967		1,006,370
Capital Outlay	-		-	1,000		-
Other Expenses	 418		5,000	4,131		65,177
Total Expenditures	\$ 9,090,473	\$	9,409,609	\$ 8,296,168	\$	9,588,988



Schools





School Organization Chart

Superintendent

Dr. Margaret A. Smith

Area Superintendent

Mr. James "Tom" Russell

Area 1

Atlantic High

Blue Lake Elementary

Chisholm Elementary

Coronado Beach Elementary

Debary Elementary

DeLand High

DeLand Middle

Deltona Lakes Elementary

Deltona Middle

Discovery Elementary

Edgewater Public

Enterprise Elementary

Forest Lake Elementary

Freedom Elementary

Friendship Elementary

Galaxy Middle

Heritage Middle

Indian River Elementary

Manatee Cove Elementary

New Smyrna Beach Middle

Orange City Elementary

Osteen Elementary

Pierson Elementary

Pine Ridge High

Read-Pattillo Elementary

River Springs Middle

Spirit Elementary

Starke Elementary

Sunrise Elementary

Taylor Middle-High

Timbercrest Elementary

University High

Volusia Pines Elementary

Woodward Ave. Elementary

Area Superintendent

Mrs. Annette Martinson

Area 2

Campbell Middle

Champion Elementary

Citrus Grove Elementary

Creekside Middle

Cypress Creek Elementary

Deltona High

George Marks Elementary

Hinson Middle

Holly Hill School

Horizon Elementary

Longstreet Elementary

Mainland High

McInnis Elementary

New Smyrna Beach High

Ormond Beach Elementary

Ormond Beach Middle

Ortona Elementary

Osceola Elementary

Palm Terrace Elementary

Pathways Elementary

Pine Trail Elementary

Port Orange Elementary

Pride Elementary

Seabreeze High

Silver Sands Middle

South Daytona Elementary

Southwestern Middle

Spruce Creek Elementary

Spruce Creek High

Sugar Mill Elementary

Sweetwater Elementary

Tomoka Elementary

Turie T. Small Elementary

Westside Elementary



Elementary Schools

Budget Summary

The elementary school budget includes all general fund costs to operate 45 elementary schools and one K-8 School. This budget represents 31.1% of the total operating budget. The 2011-2012 budget for the

elementary school program totals \$145.3 million, a 2.9% decrease from the 2010-2011 adopted budget.

Our newest school, Citrus Grove Elementary, located in Deland, opened in August with 655 students and 60.5 faculty and staff. We also opened our first K-8 school, Holly Hill School, with 919 students and 94.7 faculty and staff. The elementary budget remained relatively stable this year, with the only significant change being employee benefits, due to the decrease in the retirement rate.

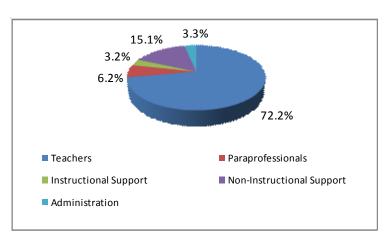
The elementary school program budget provides resources for almost 27,000 students in grades K-5. Twenty-eight percent of the elementary schools have enrollments under 500. Our smallest elementary school serves 227 students with 23.1 faculty

	A	Adopted A		dopted		
	Budget		F	Budget		
Position	2010-2011		20	11-2012	Di	fference
Teachers	\$	85.88	\$	85.84	\$	(0.04)
Paraprofessionals		2.84		2.86		0.02
Media Specialists		2.09		2.08		(0.01)
Guidance Counselors		2.19		2.22		0.03
Principals		3.46		3.40		(0.06)
Assistant Principals		1.58		1.77		0.19
TOA/TAA		0.49		0.47		(0.02)
Office Clerical		5.47		5.41		(0.06)
Campus Advisors		-		0.02		0.02
Custodians		4.57		4.64		0.07
Supplements/Subs		2.12		2.21		0.09
Employee Benefits		37.70		32.96		(4.74)
Non-salary Budgets		1.37		1.42		0.05
Total	\$	149.76	\$	145.30	\$	(4.46)

^{*}Amounts shown in millions

and staff and our largest elementary school serves 906 students with 78.4 faculty and staff.

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



needing additional assistance in reading and mathematics. A summer reading camp is provided for grade three students who need more time to develop and refine basic reading skills. 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 13 middle schools. This budget represents 12.5% of the total operating budget. The 2011-2012 budget for the middle school program totals \$58.6 million, a 10.1% decrease over the 2010-2011 budget.

		Adopted Adop Budget Budg					
Position	2010-2011		20	011-2012	Difference		
Teachers	\$	34.33	\$	32.37	\$	(1.96)	
Paraprofessionals		1.31		1.14		(0.17)	
Media Specialists		0.74		0.59		(0.15)	
Guidance Counselors		1.64		1.64		-	
Principals		1.16		1.03		(0.13)	
Assistant Principals		1.68		1.56		(0.12)	
TOA/TAA		-		0.04		0.04	
Office Clerical		2.96		2.60		(0.36)	
Custodians		2.30		2.07		(0.23)	
Campus Advisors		0.48		0.46		(0.02)	
Supplements/Subs		0.97		0.97		-	
Employee Benefits		16.38		13.54		(2.84)	
Non-salary Budgets		0.61		0.63		0.02	
Total	\$	64.56	\$	58.64	\$	(5.92)	

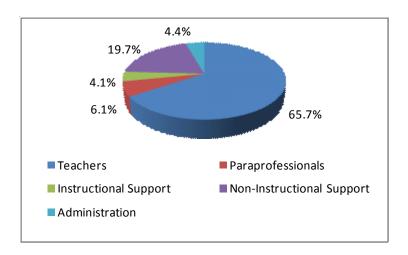
tively stable this year, with the only significant change being employee benefits, due to the decrease in the retirement rate.

The middle school budget remained rela-

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-one percent of our middle schools have enrollments over 1,100. Our largest middle school serves 1,404 students with 115.9 faculty and staff. Four of the middle schools serve less than 1,000 students. Our smallest middle school serves 688 students with 64.1 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.





^{*}Amounts shown in millions

High Schools

Budget Summary

The high school budget includes all general fund costs to operate our ten high schools. This budget represents 18.4% of the total operating budget. The 2011-2012 budget for the high school program totals \$85.8 million, a 6.4% decrease from the 2010-2011 budget.

The high school budget remained relatively stable this year, with the most significant change being employee benefits, due to the decrease in the retirement rate.

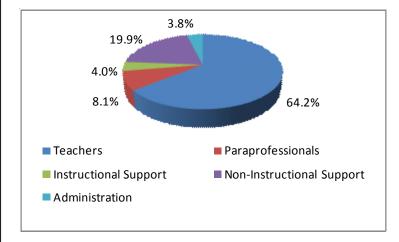
The high school program budget provides resources for almost 18,000 students in grades 9-12 at nine high schools and one middle-high school. Four of the high schools serve over 1,900 students every day. Four serve between 1,600 and 1,900 and two serve less than 1,100. The smallest high school serves 1,020 students with 109.3 faculty and staff and our largest high school serves 2,874 students with 206.3 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 computerassisted learning labs that may be used for

	Adopted		A	dopted			
	Budget		E	Budget			
Position	2010-2011		20	11-2012	Difference		
Teachers	\$	48.10	\$	46.07	\$	(2.03)	
Paraprofessionals		2.20		2.12		(0.08)	
Media Specialists		0.57		0.61		0.04	
Guidance Counselors		2.53		2.39		(0.14)	
Principals		0.96		0.93		(0.03)	
Athletic Directors		0.31		0.27		(0.04)	
Assistant Principals		2.17		2.23		0.06	
TOA/TAA		0.46		0.47		0.01	
Office Clerical		3.64		3.41		(0.23)	
CBE Students		0.06		0.06		-	
Custodians		3.42		3.40		(0.02)	
Campus Advisors		0.74		0.75		0.01	
FMT-Ag Farm Facility		-		0.08		0.08	
Supplements/Subs		2.22		2.27		0.05	
Employee Benefits		22.94		19.37		(3.57)	
Non-salary Budgets		1.30		1.32		0.02	
Total	\$	91.62	\$	85.75	\$	(5.87)	

^{*}Amounts shown in millions

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 graduation rate in 2009-10 is 81.2% and continues to be higher than the state average of 79.0%. And our drop-out rate in

2009-2010 is 1.1% which is lower than the state average of 2.0%.



Our 2011 graduates garnered over \$26,980,000 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 14 different sites for over 500 students in grades Pre-K-12. This budget represents 1.1% of the total operating budget. The

	Adopted Budget		Adopted Budget		
Position	2010-2011		2011-2012	Di	fference
Teachers	\$	3.39	\$ 2.59	\$	(0.80)
Paraprofessionals		0.21	0.20		(0.01)
Placement Specialists		0.06	0.06		-
Guidance Counselors		0.35	0.24		(0.11)
Principals		0.08	0.10		0.02
Assistant Principals		0.27	0.24		(0.03)
TOA		0.15	0.10		(0.05)
Office Clerical		0.38	0.28		(0.10)
Custodians		0.08	0.06		(0.02)
Campus Advisors		0.07	0.03		(0.04)
Supplements/Subs		0.24	0.21		(0.03)
Employee Benefits		1.69	1.11		(0.58)
Non-salary Budgets		0.17	0.02		(0.15)
Total	\$	7.14	\$ 5.24	\$	(1.90)

^{*}Amounts shown in millions

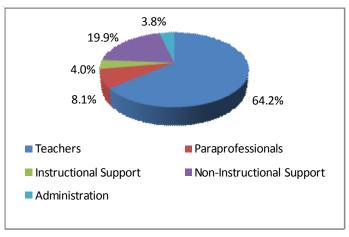
2011-2012 budget for the special centers totals \$5.2 million, a 26.6% decrease from the 2010-2011 budget. The special center budget decreased mostly because of the closing of two of our schools of choice.

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, runaways, 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.

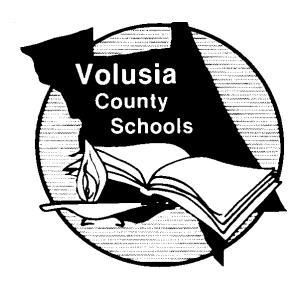
Two of our centers provide dropout prevention programs for students who

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. We also offer programs for students with behavioral problems. These schools offer competency-based education programs with an emphasis on social skills and employability skills instruction along with their educational needs. There is also a 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 who have been adjudicated in the court and committed by the State of Florida also have programs available to them. These programs are offered at group treatment facilities designed to provide rehabilitation through performance contracting and behavior modification.

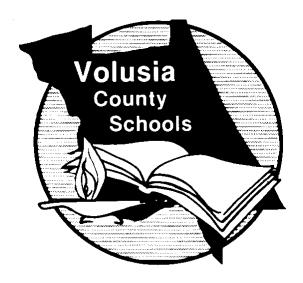
Volusia County Schools also offers high quality virtual instruction. To better meet students' needs, VVS offers the option of flexibility. Although VVS classes are included in a student's regularly scheduled school day, students can work online anytime, anyplace. Virtual classes provide students with the 21st century experience of online learning. All course offerings align to the state and district standards ensuring quality and rigor. Volusia Virtual offers part-time enrollment for grades 9-12 and full-time enrollment for grades K-12.



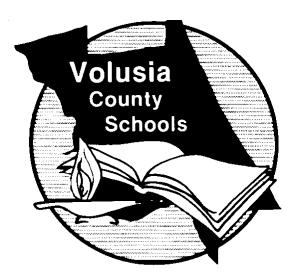














1011 Loan (formerly 237 Loan): The school board of any Florida School district is authorized to create obligations by way of anticipation of budgeted revenues without pledging the credit of the district or requiring future levy of taxes for capital purposes for a period of one year; however, such obligations 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.

<u>Administrative Technology Services:</u> 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.



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.

<u>Budget (Operating):</u> 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.

CASI: Council on Accreditation and School Improvement

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



<u>Capital Outlay Bond Issue (COBI)</u>: 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.

<u>Capital Outlay & Debt Service (CO&DS)</u>: 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.

<u>Capital Outlay Funds:</u> 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 2008-2009, the Legislature lowered the cap to 1.750 mills and in 2009-2010 they lowered it again to 1.500 mills.

<u>Career Academies:</u> 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.

<u>Categoricals</u>: 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.

<u>Central Services</u>: 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.

<u>Certificate of Participation (COP)</u>: 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.

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

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



Class Size Reduction Amendment (CSR): A voter-approved amendment adopted in November, 2002 to reduce class size in the state of Florida. Beginning in the 2010-2011 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.

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.

<u>Debt:</u> 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.

<u>Declining Enrollment Supplement:</u> 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.)

<u>DJJ Supplement:</u> 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.

EIF: Education Jobs Fund.

Elementary School: A school composed of students in grades Pre-Kindergarten (Pre-K) through grade five.

Employee Benefits (object of expenditure): Amounts paid by the school system on behalf of employees. These are contributions made by the district to designated funds to meet commitments or obligations for employee fringe benefits and are not included in gross salary. Included is the district's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrances: Obligations in the form of purchase orders, contracts or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or the goods or services have been rendered, thus becoming an obligation (liability).

<u>Energy Services (object of expenditures):</u> 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 mulitplied by the 2000-2001 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 Acquistion 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.

<u>Fiduciary Funds:</u> 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

<u>Fiscal Services:</u> 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.

<u>Florida Comprehensive Assessment Test (FCAT):</u> 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.



<u>Florida Virtual School (FLVS):</u> FLVS began as a pilot program in 1997 and is Florida's first internet-based school. The school is open to students in all 67 Florida school districts. Public, private and home school students are eligible to enroll in these free courses. Students may take GED to honors to Advanced Placement courses. Successful completion of courses generates FTE for the Virtual School. Credits earned through Virtual School are transferrable to district schools.

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

<u>Full Time Equivalent (FTE) Enrollment:</u> 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.

<u>Full Time Equivalent (FTE) Position:</u> 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.

<u>Fund Balance:</u> 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.

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 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.

<u>High School</u>: A school composed of students in grades nine through twelve.

<u>Impact Fees:</u> 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.

<u>Indirect Costs</u>: 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.

<u>Individuals with Disabilities Act (IDEA):</u> 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.

<u>Instructional Materials Allocation:</u> 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.

<u>Instructional Media Services:</u> 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.

<u>Instructional Related Technology:</u> Technology activities and services for the purpose of supporting instruction.



<u>Instructional Staff Training Services:</u> 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.

<u>Instructional Support Services:</u> 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.

<u>Interfund Transfers</u>: 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.

<u>Internal Service Fund:</u> 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.

<u>Lease Purchase Agreement:</u> School Boards are authorized to lease-purchase educational facilities, sites, equipment, vehicles, and buses. Prior to entering into such agreement, the Board must consider it at a public meeting after due notice as required by law. The term of any lease-purchase agreement shall expire on June 30th of each fiscal year, but may be automatically renewed annually.

Least Restrictive Environment (LRE): A phrase used in the Individuals with Disability Education Act (IDEA) to describe the type of setting schools should provide for students with disabilities. The phrase is generally understood to mean that such children should be assigned to regular, rather than special, classrooms to the extent that they can profit from being there and do not interfere too much with the education of others. Opinions differ greatly over what this should mean for particular children, as well as for such children in general.

LEP: Limited English Proficient.

Levy: To impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.

<u>Liability Insurance:</u> 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 replace-



ments of facilities and equipment.

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.

<u>Public Education Capital Outlay (PECO)</u>: 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.

<u>Purchase Order:</u> A document that authorizes the purchase of specified merchandise or the rendering of certain services and the charge for them.

Purchased Services (object of expenditure): Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. Examples are the costs of repair and maintenance services (not materials), certain utilities, rentals, communications, training, travel, legal and fiscal services.

Race To The Top: A United States Department of Education program designed to spur reform 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. Awards go to States that are leading the way with ambitious yet achievable plans for implementing coherent, compelling, and comprehensive education reform.



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.



<u>Sales Tax Revenue</u>: 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.

<u>Scale score:</u> 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.

<u>School Board:</u> 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 fiscal year 2010-2011, 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).

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



<u>Self Insurance Funds:</u> Funds used to account for and finance uninsured risks of loss for workers' compensation, property, liability and fleet claims.

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.

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

<u>Summer Reading Allocation</u>: 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.

<u>Sunshine State Standards (SSS):</u> Florida's curriculum framework that provides for what students should know and be able to do in each subject t each grade level.

<u>Supplemental Academic Instruction (SAI)</u>: 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.

<u>Title I:</u> 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.

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

<u>Unweighted FTE:</u> 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.

<u>Varying Exceptionalities (V.E.):</u> A term used by Exceptional Student Education indicating a class serving students with disabilities (SWD) with different exceptionalities.

<u>Volusia Proficiency Model (VPM):</u> 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.

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

