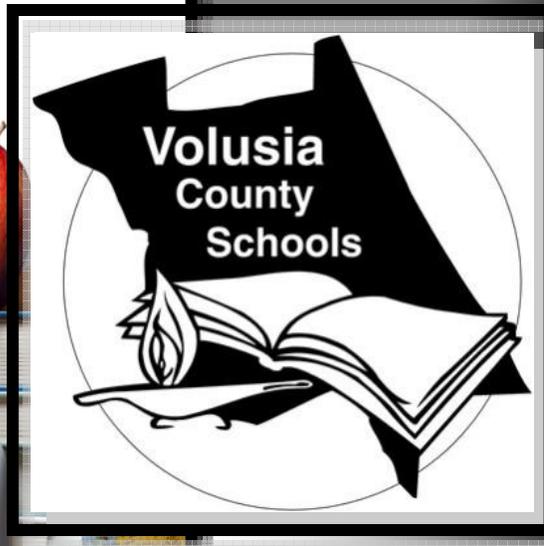
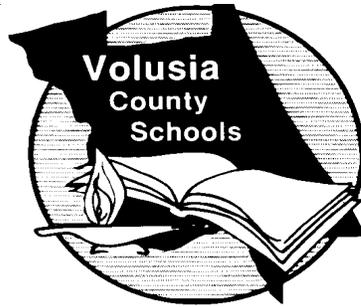


2010 — 2011  
Approved  
Operating Budget



District School Board of Volusia County  
DeLand, Florida

Cover Design by Chloe Caban, 11th Grade, Photo III  
New Smyrna Beach High School  
Volusia County Schools



## District School Board of Volusia County, Florida

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Vice Chairman, District 3

**Mrs. Diane Smith**  
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**Ms. Judy Conte**  
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# Table of Contents

<b><i>Introductory Section</i></b> .....	<b>1</b>
Executive Summary .....	3
School Board Members .....	30
Principal Officials .....	32
<b><i>Organizational Section</i></b> .....	<b>37</b>
Organization .....	38
Division Organization .....	39
District Mission .....	41
Strategic Plan .....	42
District Goals .....	44
Selected Goal, Objectives and Associated Budgets .....	46
Superintendent’s Philosophy and Goals .....	48
Basis of Budgeting .....	50
Basis of Accounting .....	51
Fund Structure .....	52
Revenue & Expenditure Classifications .....	53
Fiscal Policies .....	54
Budget Process .....	58
Capital Outlay Budget Process .....	60
Budget Management .....	63
<b><i>Financial Section</i></b> .....	<b>65</b>
Major Revenue Sources .....	66
All Funds Summary .....	68
Governmental Funds Summary .....	70
Proprietary Funds Summary .....	72
General Fund .....	74
Debt Service Fund .....	76
Debt Overview .....	77
Debt Levels .....	79
Capital Projects Funds .....	80
Capital Five-Year Fiscal Forecast .....	81
Five-Year Work Program .....	82
Capital Project Details .....	84
Capital Outlay Overview .....	88
School Way Café .....	92
Special Revenue-Other Federal Programs .....	93
Special Revenue-ARRA .....	94
Workers’ Compensation Fund .....	96
Property Insurance Fund .....	97
Liability Insurance Fund .....	98
Fleet Insurance Fund .....	99
Capital Impact on the Operating Fund .....	100



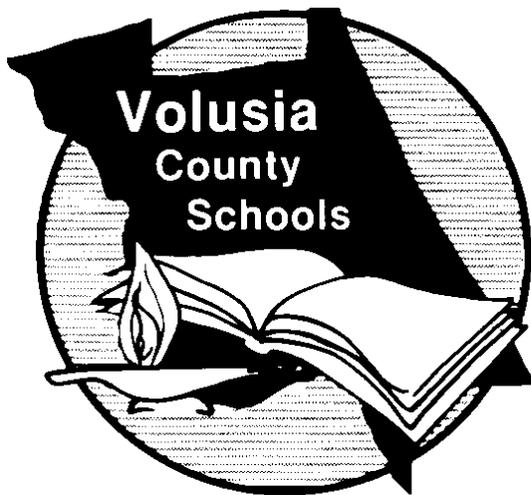
# Table of Contents

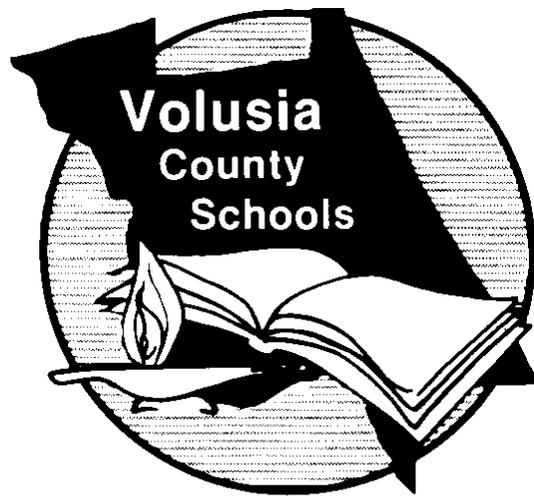
<b>Informational Section</b>	<b>103</b>
FEFP Revenue	104
FEFP Formula	105
FEFP Revenue Summary	106
5-Year FEFP Analysis	107
Object Summary	108
Function Summary	109
Millage Rates	110
Roll-back Rate	111
Average Homeowner Rates	112
Assessed vs. Market Value	113
Tax Levies & Collections	114
5-Year Summary	115
Bond Amortization	124
Other Debt Schedules	125
Net Debt Calculation	126
3-Year Forecast	128
Student Enrollment Trends & Forecast	133
FTE Forecast	134
20-Day Enrollment History	135
Elementary School Formulas	136
Middle School Formulas	138
High School Formulas	140
ESOL, E/BD, and Multi VE Formulas	142
School Non-Salary Timeline & Formulas	143
School Personnel Resource Allocations	144
Department Personnel Resource Allocations	150
District Accomplishments	152
Performance Accomplishments	154
<b>Divisions / Schools</b>	<b>165</b>
School Board	166
Office of the Superintendent	167
Curriculum & School Improvement Services	174
Student Transportation Services	179
Financial Services	183
Facilities Services	190
Management Information Services	195
Human Resources	199
Schools	203
School Organization Chart	204
Elementary School	205
Middle Schools	206
High Schools	207
Special Center Schools	208
<b>Glossary</b>	<b>209</b>



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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 496,000 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 44.1 years. According to the U.S. Census Bureau, there are over 192,532 households throughout the county with a median income of \$41,459 and a per capita income of \$22,964. 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 8,121 full and part-time personnel, including more than 4,500 teachers who are highly skilled professionals, with 44% holding advanced degrees. In addition, 326 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 2010, shows Volusia's unemployment rate to be 12.7%, which was above the national average of 9.6%.

## 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 75 schools, including 6 charter schools and approximately 61,684 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 14 alternative education sites 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-8 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.



# Executive Summary

## Educational Programs Offered

The School Board of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited by the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). In addition, Volusia County provides certified art, media, music, guidance and physical education teachers at all schools. The following is an instructional program summary, highlighting program offerings for the 2010-11 school year:

- Advanced mathematics and science courses of study are offered at all middle schools for grades 6-8.
- The AVID program is offered in all Title I middle and high schools.
- International Baccalaureate programs are offered at two Volusia County high schools.
- Multiple Advanced Placement programs are offered at all ten Volusia County high schools.
- All Volusia County high schools offer the Superintendent's Diploma of Distinction program, which recognizes outstanding student academic achievement.
- Dual enrollment opportunities are available to all qualified high school students.
- All Volusia County high schools and middle schools offer career and technical education courses.
- All Mild-Varying Exceptionality (VE) students attend their zoned school where a full continuum of services is offered.
- A wide variety of alternative education programs, services and school locations are offered.
- All Volusia County middle and high schools offer a variety of foreign language programs.
- All Volusia County middle and high schools have a Reading Coach.
- Volusia County Schools provide Title I supplemental services to thirty-six elementary schools, ten middle schools, seven high schools, six charter schools and eleven 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. Six high schools are offering the Springboard mathematics and/or language arts program.
- Nine 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.
- Title I is providing continue support of the Professional Learning Community Coaching endeavor.
- 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).
- Community Learning Centers East and West serve middle school students who are experiencing limited success at the traditional middle school setting.



- 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.
- Storefront 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:

- Dr. Margaret Smith, Superintendent of Schools, was named Florida's 2010 Superintendent of the Year by the Florida Association of District School Superintendents.
- Fifty-six schools earned the Five Star School Award from the Florida Department of Education.
- The Purchasing Department of Volusia County School District received the Award of Excellence in Public Procurement for 2010 from the Florida Association of Public Purchasing Officers, recognizing organizational excellence in procurement including innovation, professionalism, productivity, e-procurement and leadership attributes of the procurement function.
- 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 2010 graduates garnered over \$28,000,000 in scholarships.
- Mainland High School's Internet Science and Technology Fair team and teacher, Cathy Colwell, received a Meritorious Achievement Award from the National Medal of Technology Program for the ninth year in a row.
- Erin Johnson, Pine Ridge High School teacher, was named Florida's Outstanding Agricultural Education Teacher by the National Association of Agricultural Educators.
- Lisa Bynum, Heritage Middle School teacher, was named Florida's AgriScience Teacher of the Year by Florida FFA Association.
- Jason Caros, a social studies specialist, received the Florida Council for the Social Studies Doyle Casteel Award.
- Four School Way Cafe managers won awards from the Florida School Nutrition Association: Teresa Azevedo, Ormond Beach Middle School, was awarded a scholarship, Leadership Award and a Smart Start for her breakfast program; Debra Feeney, Volusia Pines Elementary School, won the Innovative Idea Award; Winnie Crockwell, Holly Hill Elementary, won the state "Super School" award for her "All Star School Lunch" program; and Debbie Tillman, Read Pattillo Elementary School, was awarded the Silver Medal President's Award.

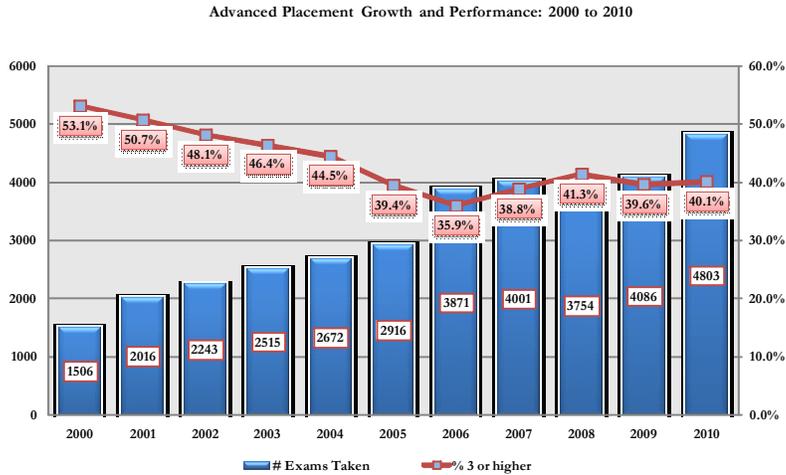


Elementary "Z"

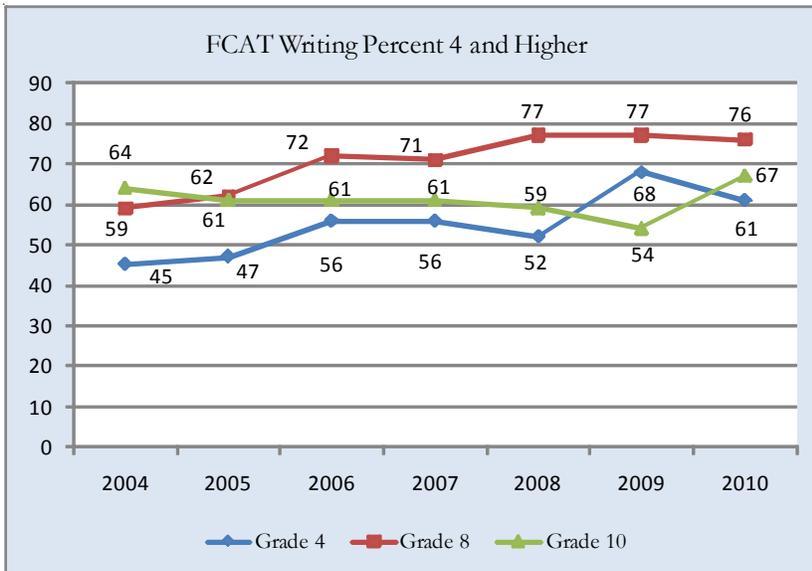
# Executive Summary

## Advanced Placement Growth and Performance

Over the last eleven years, the number of Advanced Placement exams taken by students in Volusia County has increased from 1506 to 4803, representing more than a 200 percent increase. 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 took upward leaps. These data elements indicate increasing performance and participation rates among Volusia high school students and increasing levels of preparation for post-secondary 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 Florida writing assessment measures on-demand writing skills.



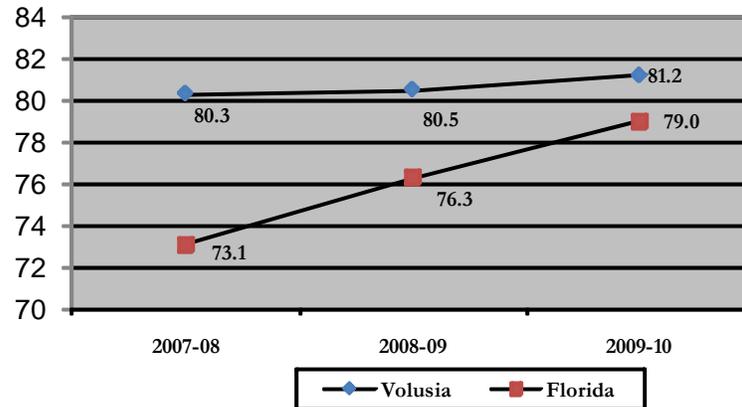
The line graph to the left shows the performance of students scoring 4 and above on the writing prompt; a score of 4 and above shows competency in the writing portion of the assessment. Note the increasing trends among students at the tested grade levels of 4, 8, and 10.



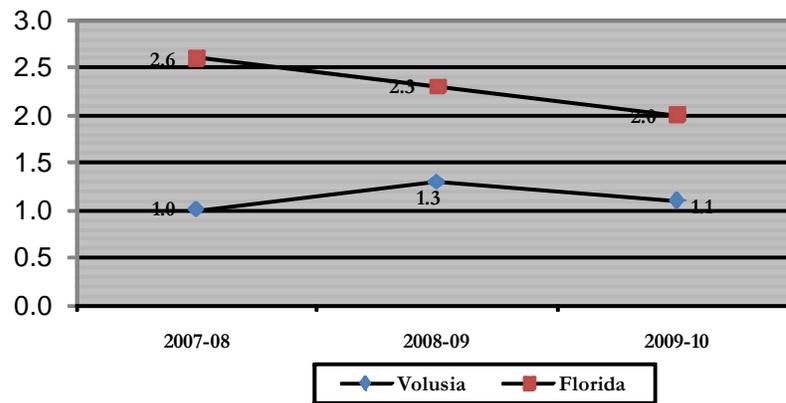
## Graduation and Drop-out Rates

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.<sup>1</sup> 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.

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



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



“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).



# Executive Summary

## **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.



# Executive Summary

## **2010-2011 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. This year, the state allocated \$65.5 million toward meeting classroom compliance requirements in Volusia County Schools. In an effort to meet e compliance at the class room level the district added 227.8 teaching positions and implemented the following:

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

The District met class size compliance for the 2010-11 school year and avoided a substantial penalty.

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.

### 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 \$15.8 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 nearly 513 full time equivalent personnel, despite declining state funding.

### Capital Outlay Program

This is the ninth 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 are progressing through the planning stages. The new K-8 Middle School wing at Holly Hill Elementary is now under construction. The final phases of a phased replacement of Ormond Beach Middle School are underway but won't be ready for students until 2012.



# Executive Summary

## Major Initiatives

### Critical Needs Operating Millage

Under F.S. 1011.71(3)(b) the 2010 legislative session provided district school boards throughout the state the ability to levy an additional 0.25 discretionary ad valorem millage for critical operating or capital needs for two (2) fiscal years. The Volusia County School Board exercised that option for critical operating needs, generating an additional \$8 million in revenue last year and another \$7 million is expected this year. To be continued, this millage will need to be approved by a sixty percent majority on the November 2, 2010 ballot.

### 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 may be expended through June 30, 2012.

### 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 adds a more noteworthy dimension of substantive and responsible goal setting in the fiscal process. The Board met that goal in 2009-10 and has budgeted in 2010-11 with the intent to sustain the 5%.



## Issues

The District faced several budgetary issues this year:

### Enrollment Decline

The student enrollment declined by 732 students for the 2010-11 school year. It is anticipated that enrollment will decline over the next several years due to factors such as housing, taxes, insurance, the economy, jobs and wages. 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, 2011 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 0.9610 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 seven years, the state has provided the District with a DCD supplement that has averaged \$1.4 million per year. This year is the third consecutive year that the district did not receive that supplement.

### 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 for all benefit eligible employees, as this has been a proven method of reducing long term costs.

### State Revenue Shortfall

Volusia County schools experienced a total operating state budget reduction since September 2007 of nearly \$76 million. Based on the latest State of Florida Long-Range Financial Outlook publication, shortfalls of 10.0%, 10.8% and 6.9% are expected for 2011-12 through 2012-14 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) funds made it possible to balance the budget without significant reductions in teaching staff. These funds are not expected again next year. In addition, the school board approved an additional 0.25 mill tax levy as added revenue for critical operating needs.

These are short term non-recurring interventions that over time could have a cumulative adverse effect on maintaining current educational services. Further anticipated FEFP reductions, declining property tax valuations, combined with increased costs and reduced student membership could also impact personnel and services.



# Executive Summary

## **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), and a Food Service Fund.

Additionally, the District reports the following proprietary fund type:

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



# Executive Summary

## General Fund

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

<b>General Fund Revenues (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ (Decrease)</b>
Federal	\$ 3.52	\$ 2.15	\$ (1.37)
State FEFP	127.32	136.49	9.17
Categoricals	67.52	68.28	0.76
Miscellaneous State	2.30	1.57	(0.73)
Property Taxes	204.98	189.76	(15.22)
Interest	1.18	0.21	(0.97)
Indirect Cost	3.64	2.64	(1.00)
Miscellaneous Local	8.96	1.77	(7.19)
<b>Total Revenue</b>	<b>419.42</b>	<b>402.87</b>	<b>(16.55)</b>
Transfers In	19.62	19.21	(0.41)
Non-Revenue Receipts	0.25	-	(0.25)
Beginning Fund Balances	22.23	46.43	24.20
<b>Total</b>	<b>\$ 461.52</b>	<b>\$ 468.51</b>	<b>\$ 6.99</b>

The General Fund budget for the 2010-2011 school year is \$468.51 million, an increase of 1.5% over the previous year's actuals. Federal sources account for less than 1% of the revenue. State sources account for 49%, with the remaining 50% 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 \$444.16 million dollars, which is an increase of 7.0% above last year's actual expenditures. Eighty-three 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 \$2.2 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.

<b>General Fund Expenditures (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ (Decrease)</b>
Salaries	\$ 267.87	\$ 274.23	\$ 6.36
Benefits	90.12	93.58	3.46
Purchased Services	29.27	33.04	3.77
Energy Services	13.27	17.04	3.77
Materials & Supplies	8.06	19.51	11.45
Capital Outlay	0.59	0.91	0.32
Other Expenses	5.91	5.85	(0.06)
<b>Total Appropriations</b>	<b>415.09</b>	<b>444.16</b>	<b>29.07</b>
Transfers Out	-	-	-
Ending Fund Balances	46.43	24.35	(22.08)
<b>Total</b>	<b>\$ 461.52</b>	<b>\$ 468.51</b>	<b>\$ 6.99</b>



## Debt Service Funds

These funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term debt. 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 2010-2011 is \$70.87 million.

<b>Debt Service Revenue (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase / (Decrease)</b>
State Sources	\$ 1.96	\$ 1.98	\$ 0.02
Local Sources	0.02	-	(0.02)
Transfers from Capital Fund	51.65	51.60	(0.05)
Proceeds of Refunding Bonds	1.52	-	(1.52)
Restricted Fund Balances	65.53	17.29	(48.24)
<b>Total</b>	<b>\$ 120.68</b>	<b>\$ 70.87</b>	<b>\$ (49.81)</b>

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.

There are currently three (3) Capital Outlay and Debt Service (CO&DS) bonds outstanding. One closed in 2009-2010. There are no Certificates of Participation scheduled in 2010-2011.

In 2009-2010 the COPs issue being held in escrow refunded for a lower interest rate. The remaining restricted fund balances are for the Sales Tax Bonds payments that are required early in the fiscal year before collections have accumulated.

<b>Debt Service Expenditures (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase / (Decrease)</b>
Redemption of Principal	\$ 28.89	\$ 30.11	\$ 1.22
Interest	24.34	23.05	(1.29)
Dues and Fees	0.04	-	(0.04)
Payment to Refund Bond Escrow	50.12	-	(50.12)
Restricted Fund Balances	17.29	17.71	0.42
<b>Total</b>	<b>\$ 120.68</b>	<b>\$ 70.87</b>	<b>\$ (49.81)</b>

## University High School



# Executive Summary

## Capital Outlay Funds

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

Anticipated revenues for 2010-2011 are less than the 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 2010-2011 is \$212.65 million.

Capital Outlay Revenue (in millions)	Actuals 2009-2010	Budget 2010-2011	Increase / (Decrease)
CO&DS distributed to district	\$ 0.30	\$ 0.30	\$ -
Interest on undistributed CO&DS	0.03	-	(0.03)
PECO fixed capital outlay	-	-	-
PECO maintenance	0.95	2.59	1.64
Charter school capital outlay	0.41	-	(0.41)
Other state sources	0.10	-	(0.10)
Ad valorem taxes	49.00	42.25	(6.75)
Sales tax	29.78	30.00	0.22
Interest income	1.13	-	(1.13)
Impact fees	4.84	1.60	(3.24)
Other local sources	1.25	-	(1.25)
<b>Total Revenues</b>	<b>87.79</b>	<b>76.74</b>	<b>(11.05)</b>
Other Financing Sources	-	-	-
Restricted Fund Balances	197.58	133.80	(63.78)
Assigned Fund Balance	1.85	2.11	0.26
<b>Total</b>	<b>\$ 287.22</b>	<b>\$ 212.65</b>	<b>\$ (74.57)</b>

Budgets for 2010-2011 are comprised of facilities projects for buildings and fixed equipment \$46.79 million, remodeling and renovations \$19.18 million, along with furniture fixtures and equipment \$23.52 million, are the largest portion of the capital outlay budget. Site improvements are budgeted for \$1.91 million and no new land purchases are scheduled.

Capital Outlay Expenditures (in millions)	Actuals 2009-2010	Budget 2010-2011	Increase / (Decrease)
Library books	\$ 0.22	\$ -	\$ (0.22)
Audio visual materials	0.12	0.22	0.10
Buildings and fixed equipment	41.70	46.79	5.09
Furniture, fixtures, and equipment	9.78	23.52	13.74
Motor vehicles	-	-	-
Land	0.62	-	(0.62)
Improvements other than buildings	13.54	1.91	(11.63)
Remodeling and renovations	12.53	19.18	6.65
Computer software	1.53	0.76	(0.77)
<b>Project Totals</b>	<b>80.04</b>	<b>92.38</b>	<b>12.34</b>
To General Fund	19.62	19.21	(0.41)
To Debt Service Funds	51.65	51.60	(0.05)
<b>Transfers Total</b>	<b>71.27</b>	<b>70.81</b>	<b>(0.46)</b>
Restricted Fund Balances	133.80	47.35	(86.45)
Assigned Fund Balance	2.11	2.11	-
<b>Total</b>	<b>\$ 287.22</b>	<b>\$ 212.65</b>	<b>\$ (74.57)</b>

Transfers to the debt service fund \$51.60 million are the second largest item in the 2010-2011 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, the construction of buildings, remodeling and renovation projects, and furniture and equipment purchases are being curtailed.

The restricted fund balance \$47.35 million and the assigned fund balance (sale of property proceeds) \$2.11 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 2010-2011 school year is \$31.38 million, an increase of \$1.65 million over the previous year's actual expenditures. None of the School Way Cafe budget is derived from local tax dollars.

<b>Food Service Fund Revenues (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ (Decrease)</b>
Federal Through State	\$ 16.91	\$ 16.72	\$ (0.19)
State Supplements	0.35	0.35	-
Local Sources	7.35	7.15	(0.20)
Transfers In	-	-	-
Reserve for Inventory	1.77	1.77	-
Beginning Fund Balances	3.35	5.39	2.04
<b>Total</b>	<b>\$ 29.73</b>	<b>\$ 31.38</b>	<b>\$ 1.65</b>



The School Way Cafe program serves more than 34,000 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.

<b>Food Service Fund Expenditures (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ Decrease</b>
Salaries	\$ 7.50	\$ 7.80	\$ 0.30
Benefits	4.51	4.81	0.30
Purchased Services	0.85	1.35	0.50
Energy Services	0.09	0.10	0.01
Materials and Supplies	8.75	9.53	0.78
Capital Outlay	0.14	0.63	0.49
Other	0.72	0.74	0.02
Reserve for Inventory	1.78	1.77	(0.01)
Ending Fund Balances	5.39	4.65	(0.74)
<b>Total</b>	<b>\$ 29.73</b>	<b>\$ 31.38</b>	<b>\$ 1.65</b>

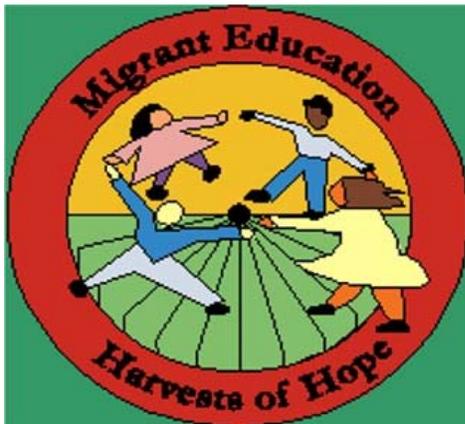


# Executive Summary

## Special Revenue - Other

This funding comes from federal sources that are to be used to provide specific educational resources administered by the School Board. The three major programs are the Elementary and Secondary Education Act, Title I Programs (\$24.7 million), the Individuals with Disabilities Act (IDEA) (\$14.1 million), and the Teacher and Principal Training and Recruiting – Title II, Part A, No Child Left Behind (NCLB) (\$3.6 million).

<b>Special Revenue - Other Revenues (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ (Decrease)</b>
Federal Direct	\$ 0.33	\$ 0.58	\$ 0.25
Federal Through State	39.23	44.33	5.10
<b>Total Revenues</b>	<b>\$ 39.56</b>	<b>\$ 44.91</b>	<b>\$ 5.35</b>



Title I is a federally funded program designed to ensure that all children have a fair, equal, and significant opportunity to obtain an education of the highest quality and reach, at minimum, proficiency on challenging state achievement standards and state assessments. It is designed to improve reading, writing, and mathematics. Individuals with Disabilities Act (IDEA) is a federally funded program that provides services for students with disabilities that negatively impact educational outcomes. The Teacher 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 \$0.58 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.

<b>Special Revenue - Other Expenditures (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ (Decrease)</b>
Salaries	\$ 22.23	\$ 24.11	\$ 1.88
Benefits	6.63	5.66	(0.97)
Purchased Services	6.78	9.36	2.58
Energy Services	-	-	-
Materials & Supplies	1.09	4.11	3.02
Capital Outlay	0.50	0.21	(0.29)
Other Expenses	2.33	1.46	(0.87)
<b>Total Expenditures</b>	<b>\$ 39.56</b>	<b>\$ 44.91</b>	<b>\$ 5.35</b>

The Special Revenue – Other budget for the 2010-2011 school year is \$44.91 million, a increase of \$5.35 million, or 14%, 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 two components of the Stabilization program are the Education Stabilization Fund and the Government Services Fund. 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 in four areas:

<b>Special Revenue - ARRA Revenues (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ (Decrease)</b>
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	37.90	35.32	(2.58)
<b>Total Revenues</b>	<b>\$ 37.90</b>	<b>\$ 35.32</b>	<b>\$ (2.58)</b>

- (1) making improvements in teacher effectiveness and in the equitable distribution of qualified teachers for all students, particularly students who are most in need;
- (2) establishing pre-K-to-college-and-career data systems that track progress and foster continuous improvement;
- (3) making progress toward rigorous college- and career-ready standards and high-quality assessments that are valid and reliable for all students, including limited English proficient students and students with disabilities;
- (4) providing targeted, intensive support and effective interventions for the lowest-performing schools.

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.

<b>Special Revenue - ARRA Expenditures (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ (Decrease)</b>
Salaries & Benefits	\$ 34.16	\$ 29.04	\$ (5.12)
Purchased Services	1.40	1.22	(0.18)
Energy Services	0.01	0.01	-
Materials & Supplies	0.50	1.34	0.84
Capital Outlay	0.15	1.99	1.84
Other Expenses	1.68	1.72	0.04
<b>Total Expenditures</b>	<b>\$ 37.90</b>	<b>\$ 35.32</b>	<b>\$ (2.58)</b>

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 2010-2011 school year is \$35.32 million. The largest allocation in these funds are the State Fiscal Stabilization funds, which make up 55% of the allocation.



# Executive Summary

## Internal Service Funds

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

<b>Internal Service Revenues (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ (Decrease)</b>
Operating Revenues	\$ 5.57	\$ 6.06	\$ 0.49
Transfers In	-	-	-
Non-Revenue Sources	0.02	-	(0.02)
Beginning Fund Balances	7.92	8.36	0.44
<b>Total Revenues</b>	<b>\$ 13.51</b>	<b>\$ 14.42</b>	<b>\$ 0.91</b>

The Internal Service budget for the 2010-2011 school year is \$14.42 million, an increase of \$0.91 million, or 6.74%, over the previous year's actual expenditures.

<b>Internal Service Expenditures (in millions)</b>	<b>Actuals 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Increase/ (Decrease)</b>
Salaries	\$ 0.06	\$ 0.15	\$ 0.09
Benefits	0.38	0.43	0.05
Purchased Services	3.79	4.15	0.36
Material & Supplies	-	-	-
Other Expenses	0.92	1.33	0.41
Ending Fund Balances	8.36	8.36	-
<b>Total Expenditures</b>	<b>\$ 13.51</b>	<b>\$ 14.42</b>	<b>\$ 0.91</b>



## 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 knowledge of current educational initiatives at the legislative level such as meeting the requirements of the Class Size Reduction Amendment. A major factor making revenue projections difficult is the end to the ARRA Stabilization allocation in 2010-2011. Also, the additional 0.25 critical needs millage will require the voters to agree to continue the extra quarter mill for 2011-2012. Revenues are projected to decrease approximately 1% over this three-year period due to declining student enrollment. Many of the costs such as additional teaching staff, health insurance, retirement rate and utility costs will see much higher increases.

<b>General Fund</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Expenditures (in millions)</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
Salaries	\$ 274.23	\$ 264.89	\$ 253.58	\$ 250.25
Benefits	93.58	95.57	95.51	97.05
Purchased Services	33.04	33.37	33.20	34.85
Energy Services	17.04	17.97	18.96	19.96
Material & Supplies	19.51	15.50	13.15	12.87
Capital Project	0.91	0.74	0.85	0.65
Other Expenditures	5.85	6.66	7.00	7.33
<b>Total</b>	<b>\$ 444.16</b>	<b>\$ 434.70</b>	<b>\$ 422.25</b>	<b>\$ 422.96</b>

## 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.

<b>Capital Fund</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Expenditures (in millions)</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
New Construction	\$ -	\$ -	\$ -	\$ -
Projects at Existing Schools	11.35	7.40	7.30	6.95
Facilities Management	1.81	1.00	1.00	1.00
Technology	6.00	6.00	6.00	6.00
System Wide Equipment	1.30	1.30	1.30	1.30
Buses	-	-	-	4.78
<b>Total</b>	<b>\$ 20.46</b>	<b>\$ 15.70</b>	<b>\$ 15.60</b>	<b>\$ 20.03</b>

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.



# Executive Summary

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.

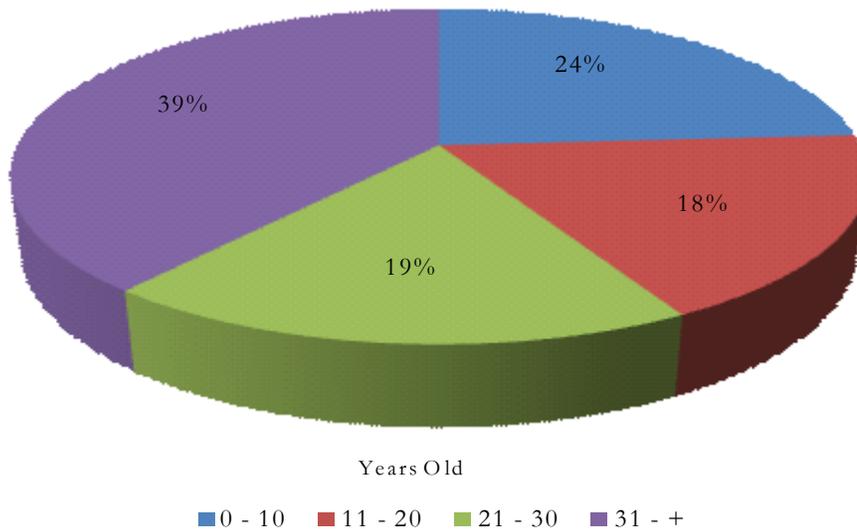
The Five-Year Budget Plan will utilize \$694.9 million in new estimated capital revenues, and balances over the five-year period ending June 30, 2015. No additional borrowing is planned during this period. The district is experiencing a continued decline in student enrollment and the economic down turn 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 \$39.9 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 \$30 million to be spent on technology over this five years and an additional \$6.5 million for replacing maintenance and warehouse vehicles, and equipment throughout the district on a reasonable replacement cycle. School bus replacement will use \$9.8 million. This Five-Year Plan has scaled facilities management back to \$5.8 million, which will be spread to the various capital projects that are handled by the Facilities Department.

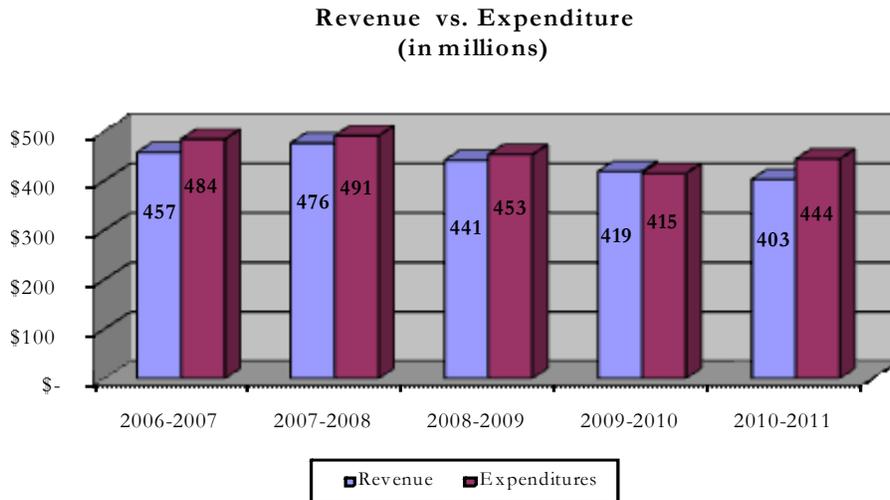
The second largest appropriation is for general maintenance, liability insurance on the district buildings and rental of copying equipment. During the Five-Year Plan, this \$96 million will be transferred to the general fund and the expenditures are recorded there for accounting reasons. As the graph 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.

**Age of School Buildings**

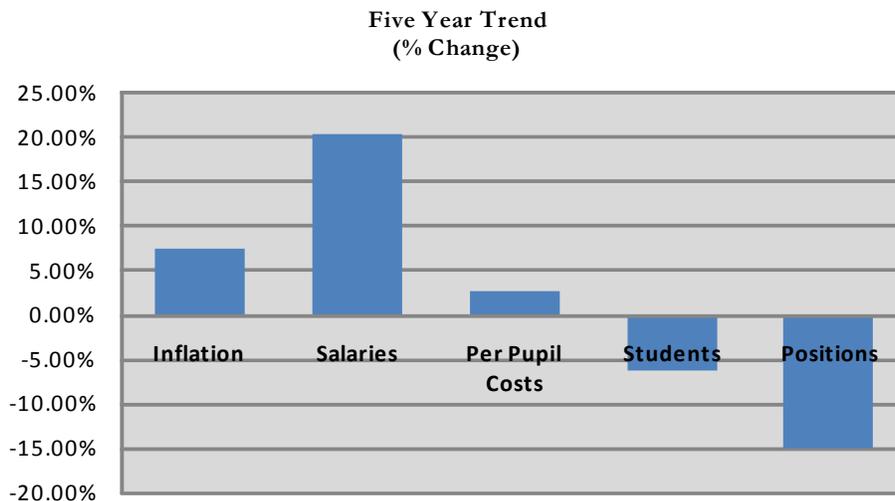


## Revenue and Expenditure Trends

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, Kindergarten 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 20.3% over this 5-year period with the goal of increasing teacher salaries to the national average. During the same timeframe, inflation increased over 7.42%, student growth reduced by 6.2% and per pupil spending increased 2.81%.



# Executive Summary

## Tax Base and Rate Trend

The proposed millage rate is 8.237 mills. The 6.737 mills operating budget portion of the millage includes the required local effort of 5.698 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. A new critical needs millage (0.25 mills), requiring a super majority vote by the School Board, was levied for operating purposes to continue this millage for 2011-2012 the voters must approve it by a sixty percent majority on the November 2, 2010 ballot.

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 Principal Property Taxpayers

Taxpayer	Type of Business	2009
		Taxable Value
Florida Power and Light Co.	Electric Utility	\$872,219,649
Florida Power Corporation	Electric Utility	211,012,983
BellSouth Telecommunication, Inc	Telephone	145,975,105
Tower II Development Co., LLC	Real Estate Development	92,103,126
Wal Mart Stores, Inc	Retail Sales	90,322,716

## Inflation Trends

Inflation impacts an individual's budget for goods and services such as food, clothing, appliances, medical care and utilities. Inflation has the same effect on the school district budget as it does on household budgets but on a much larger scale. It increases the cost of books, paper, utilities, and maintenance and repair costs. During the past five years, inflation has averaged more than 1.91% annually

### Salary Increases vs. Inflation

	Salary	Inflation
2005-2006	6.00%	4.32%
2006-2007	7.50%	2.69%
2007-2008	5.00%	5.02%
2008-2009	0.00%	-1.43%
2009-2010	1.79%	-1.05%



## Student Demographic Trends

Changes in student demographics from September, 2009 to September, 2010 are highlighted by a decrease in the number of students that are White (-3.08%), Black (-0.62%), Mixed (-16.27%), and Asian (-1.47%), and an increase in the number of students that are American Indian (49.22%), Pacific Islander (263.64%), and Hispanic (8.85%). Approximately 38.0% of the district's students are minority members.

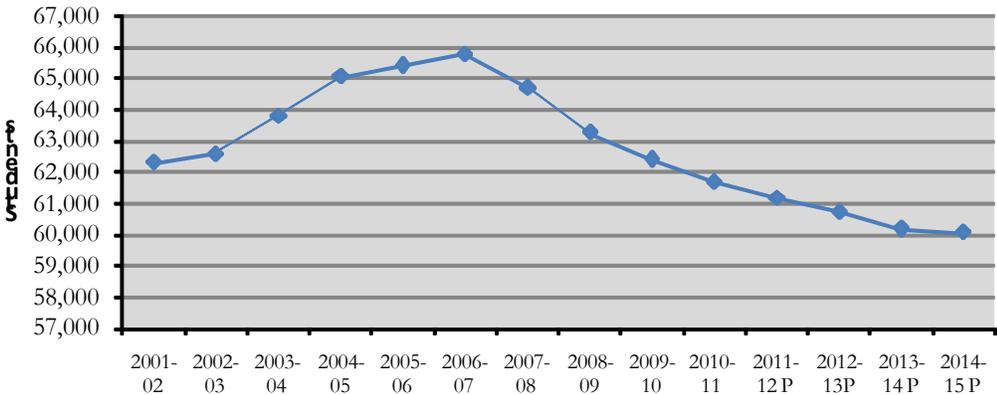
Between school years 2008-2009 and 2009-2010, students with disabilities decreased by 2.31% and students receiving services for English for Speakers of Other Languages (ESOL) increased by 7.55%.

## Student Enrollment Trends

Volusia County Schools experienced a decline of 621 students during the ten-year period of 2001-2002 through 2010-2011, or 1.0%. In 2001-2002, the growth rate was 1.71% followed by varied rates influenced by storms and the scholarship program. In most recent years, the growth rate has turned negative. For the 2010-2011 school year, the growth is -732 or -1.17%. 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

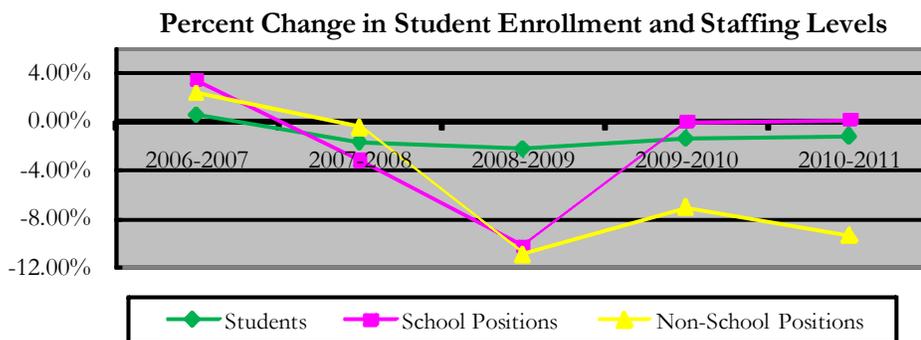
As the largest employer in the county, Volusia County School District employs approximately 8,121 full and part-time employees, including approximately 4,500 teachers who are highly skilled professionals, with 44% holding advanced degrees. Volusia's teachers are among the nation's finest with almost 330 Volusia County teachers earning National Board Certification.

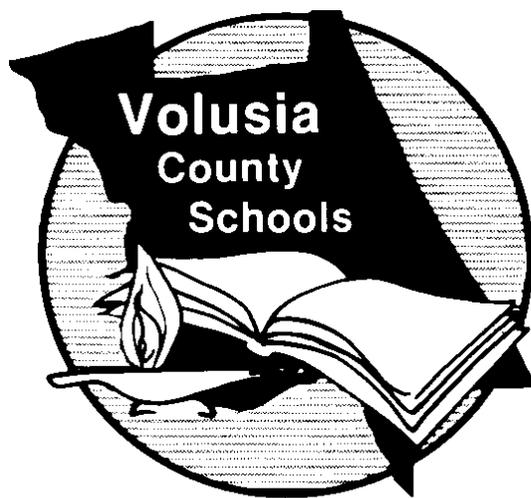
Budgeted Positions	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
Elementary	3,514.2	3,305.8	3,012.1	3,111.5	3,139.3
Middle	1,520.5	1,492.7	1,401.1	1,384.8	1,347.9
High	2,093.5	2,063.4	1,759.1	1,715.8	1,749.5
Special Centers	356.4	385.0	332.8	139.5	129.9
School-wide	121.4	121.3	110.6	265.7	261.9
Department	1,597.4	1,590.7	1,416.6	1,318.4	1,195.6
<b>Total</b>	<b>9,203.4</b>	<b>8,958.9</b>	<b>8,032.3</b>	<b>7,935.7</b>	<b>7,824.1</b>

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 191.5 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 72.2 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 212.4 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
- Eliminated kindergarten and reduced ESE paraprofessionals for a total of 327.5 FTE
- Due to the continued budget shortfall, there have been reductions of 12.0 media specialists, 40.8 guidance counselors, 25.0 campus advisors, 61.1 clerical staff, 9 principals and 22 assistant principals
- Custodial staff in the schools has decreased by 26.5 FTE as a result of the implementation of a more efficient grounds program
- Reduced Department positions by almost 26% (401.8 FTE)





# School Board Members



**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 represents District 1, northwest Volusia County including the DeLand, Lake Helen, Orange City, Pierson and Seville areas.



**Mr. Stan Schmidt**

Mr. Schmidt earned his Bachelor's degree from Drake University in Des Moines, Iowa, and works as a CPA at his Daytona Beach firm, Balaban & Schmidt. 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.



# School Board Members



**Mrs. Diane Smith**

Mrs. Smith has been an active volunteer in Volusia County schools since moving to the area in 1990. She has served on school PTAs as well as serving as President of the Volusia County Council of PTAs and as a Vice-President on the Florida PTA. She has also served on the School Advisory Committees at Timbercrest Elementary, Galaxy Middle and Deltona High and on the District Advisory Committee.

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



**Dr. Al Williams**

Dr. Al 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.



# Principal Officials

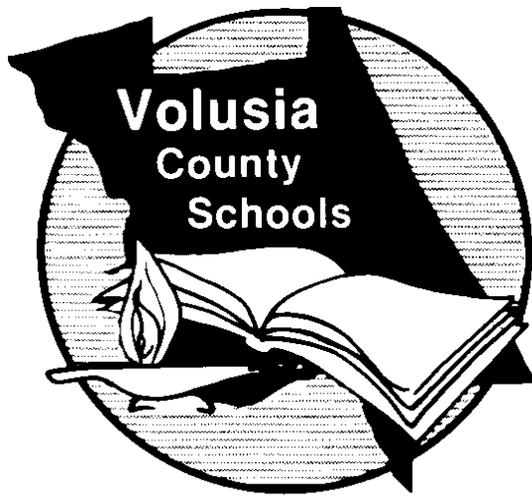


Dr. Margaret A. Smith  
SUPERINTENDENT OF SCHOOLS

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Dr. Christopher Colwell	Deputy Superintendent Instructional Services
Dr. Robert Moll	Deputy Superintendent Financial and Business Services
Annette Martinson	Area Superintendent
Stanley Whitted	Area Superintendent
Peromnia Grant	Assistant Superintendent Human Resources
Richard Kizma, Esquire	Chief Counsel for Labor Relations, Contract Services and Policy Development
Bill Tindall	Executive Director Management Information 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





**Association of School Business Officials International**



This Meritorious Budget Award is presented to

**District School Board of Volusia County**

for excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2009-2010.

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

*Erin Green*  
President

*John D. Quasso*  
Executive Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**District School Board of Volusia County  
Florida**

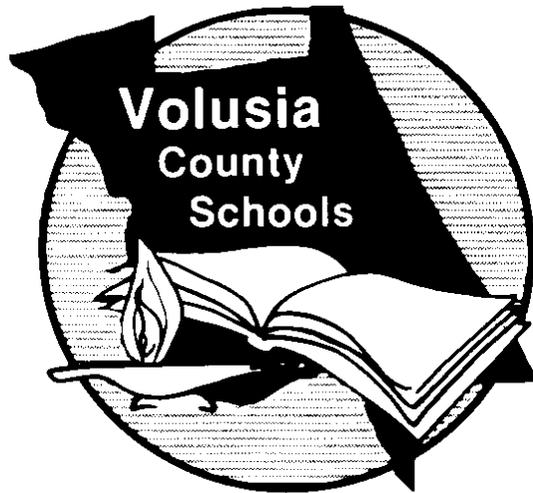
For the Fiscal Year Beginning

**July 1, 2009**

President

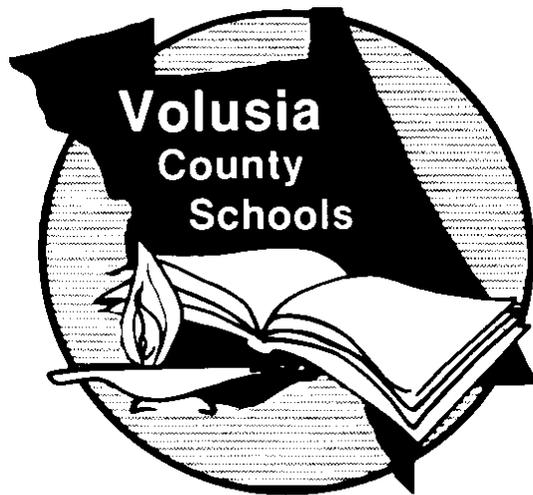
Executive Director





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# *Organizational Section*



# Organization

Volusia County is located on the east coast of Central Florida and covers 1,207 square miles, including 47 miles of beachfront. Volusia County School District is the 13th largest district in the state with 75 schools and approximately 61,684 students in Pre-Kindergarten to twelfth grade. The schools and centers are listed below.

Schools and Centers	
Elementary Schools	45
Middle Schools	13
High Schools	9
Middle-High	1
Alternative Education Schools	1
Charter Schools	6
<b>Total</b>	<b>75</b>

## Educational Programs

The School District of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited by the Southern Association of Colleges and School Improvement. The District provides certified Art, Media, Music, Guidance and Physical Education teachers at all schools.

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

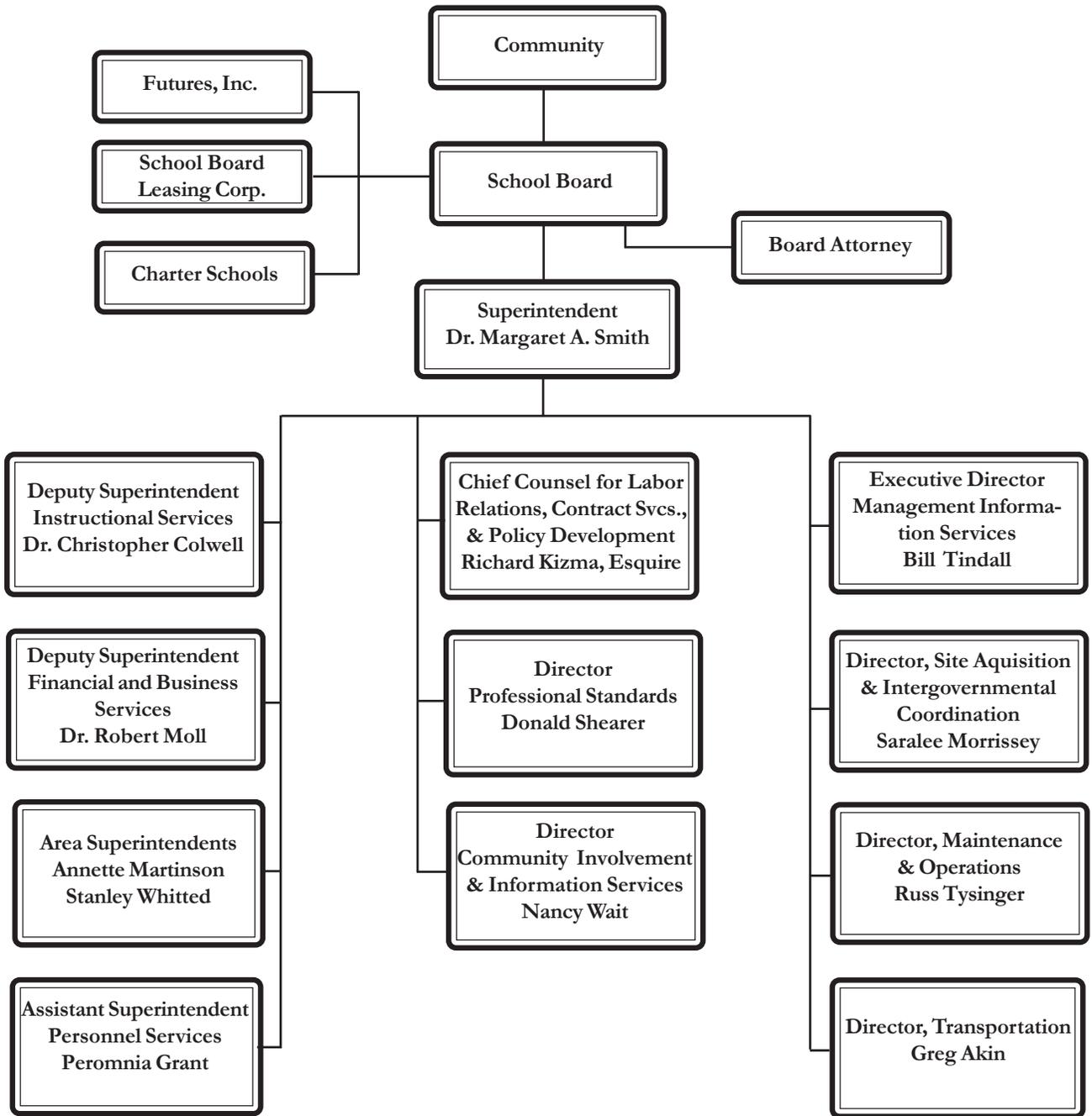
- The AVID program is offered in all Title I middle and high schools
- International Baccalaureate program at two high schools
- Advanced Placement programs at the high schools
- All graduating seniors have the opportunity to receive the Superintendent's Diploma of Distinction, which recognizes outstanding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

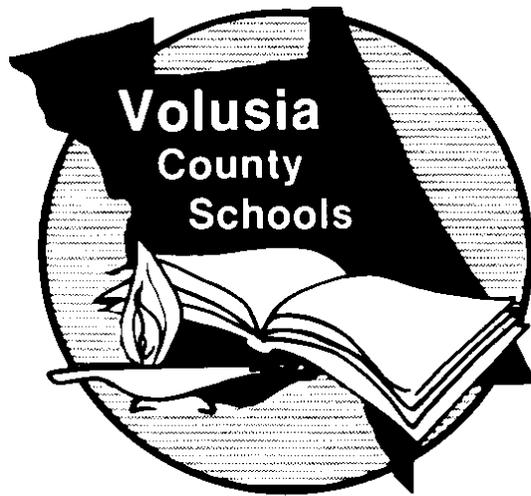
Besides the various programs offered to K-12 students, Pre-kindergarten services include: programs for the babies of teen parents who are progressing toward achieving high school diplomas; programs for three and four-year-old disabled children; students and services for selected low prevalence students.

The Superintendent works closely with three 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, Curriculum and School Improvement Services, Financial Services, Facilities Services, Management Information Services, and Human Resources Services.



# Division Organization





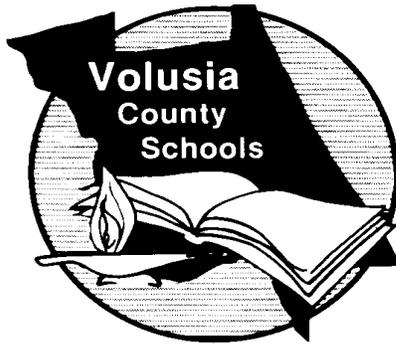
# District Mission Statement

## 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)



## CHARTER SCHOOL DISTRICT INITIATIVE

### 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.

(Charter School District Leadership Committee, June 22, 1999)



# 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 2010-2011 school year are:

- 95% of graded schools will achieve “A” or “B” status.
- 50% 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 90% 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, 30% (2,699) of additional hours of on-line training will be available for instructional staff.
- 80% 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 five (5) of the six standards.
- The district will deliver internal advanced training to school based leadership teams, grade level teams or curriculum departments at 50% of Volusia Schools.
- Create and disseminate an 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 60% 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 2010-2011 school year, 50% of the communications plan will be implemented.
- The performance assessment systems of transportation and campus advisors 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 300 Instructional Programs, and Section 500 Support Services Policies.
- The district technology plan will be revised to identify support resources required by each organizational unit.
- 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 strive to expand the implementation and offering of the wellness program to all staff based on resources and monitor those results.
- The district will increase participation in the centralized financial operations program.



# 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.

- Provide school accreditation fees and travel reimbursement for Southern Association of Colleges and Schools (SACS) \$ 30,000
- Provide training for ongoing General Curriculum and Staff Development \$ 35,000
- Provide stipends for summer work in the areas of developing and refining K-12 Curriculum \$ 35,000

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 \$ 120,000
- 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 \$ 446,908

## Access and Equity

We will meet the diverse educational needs of all students.

- Provide for teen parent outside daycare \$ 90,000
- Provide for Advancement via Individual Determination (AVID) program to four (6) high schools and ten (10) middle schools \$ 968,968

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

- Provide materials and bonuses for Advanced Placement courses \$ 725,000
- Provide transportation services for IB & Academies \$ 351,985
- Provide transportation services to support NCLB program such as AYP, Plus-One extended day and tutorials \$ 514,395



# 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 \$ 100,000

## 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 \$ 175,000
- Provide one School Resource Officer at every middle and high \$ 1,193,248
- Provide Campus Advisors at the middle and high schools \$ 1,876,233
- Provide security cameras in all elementary school cafeterias \$ 150,000

## Effective Operations

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

- School Way Cafe (SWC) upgraded kitchen equipment and Point of Sales systems \$ 200,000

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: \$ 8,563,737**



# 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.

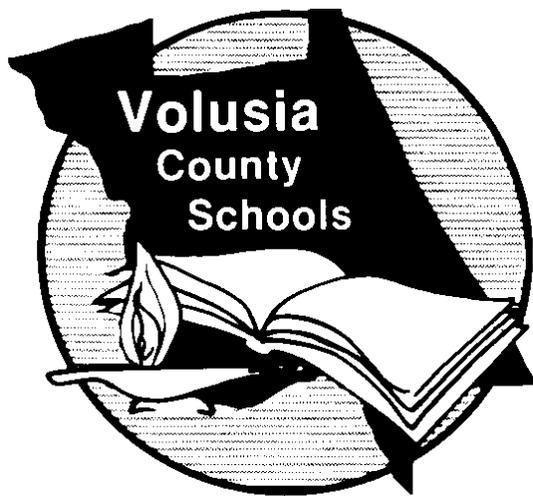
My personal philosophy of education is well expressed in my favorite quote, which is from George Bernard Shaw.

**“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.

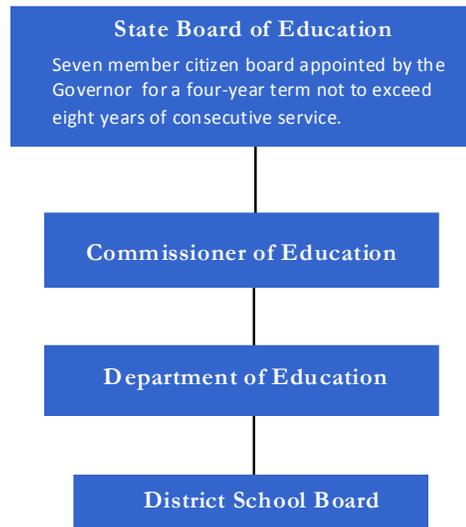




# Basis of Budgeting

## 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.

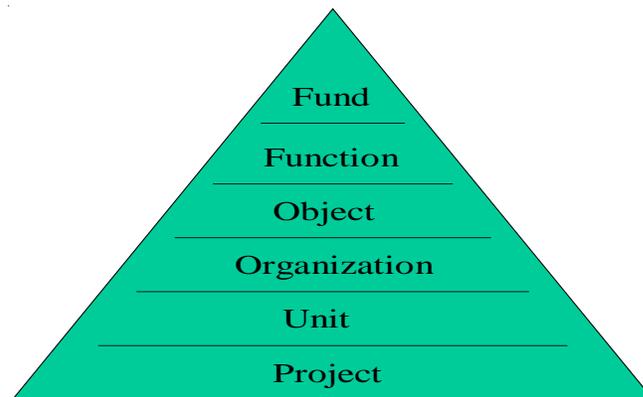
The charter schools are accounted for as governmental organizations and follow the same accounting model as the District’s governmental activities.



# Fund Structure

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.



# Revenue and Expenditure Classifications

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** - used to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

**Capital Projects** - 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.

Additionally, the District reports the following fund type:

**Internal Service Funds** – to account for the District’s individual self-insurance programs.

**General Fund**  
Federal: ROTC, Medicaid  
State: FEFP & Categoricals, State License Tax, Racing Commission  
Local: Property Taxes, Interest, Indirect Cost

**Capital Outlay Funds**  
State: CO&DS, PECO, Class Size Reduction  
Local: Property Taxes, Sales Tax, Impact Fees, Interest

**Special Revenue Funds (ARRA & Other)**  
Federal: Carl Perkins, Title I, Title II, Homeless Children & Youth, IDEA, ARRA Stabilization, ARRA Stimulus, Education Jobs Fund, Race to the Top

**Special Revenue Funds (School Way Cafe)**  
Federal: Nat'l School Lunch Act, USDA Donated Foods  
State: School Lunch Supplement  
Local: Food Service Sales, Interest

**Debt Service Funds**  
State: CO&DS, Bond Interest  
Local: Interest

**Internal Service Funds**  
Local: Other Operating Revenues Interest



# 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



## **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, 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.

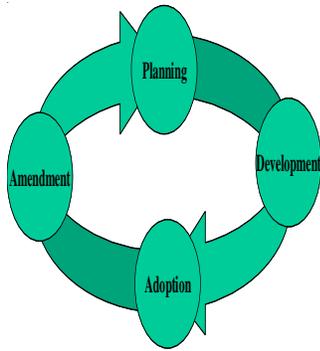
School principals and administrative department heads shall be custodians of the property assigned to their respective schools or administrative departments. The property custodians shall notify the Property Inventory Records Department within ten working days of any removal, transfer, or receipt of 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 custodians. 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. A workshop is 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.

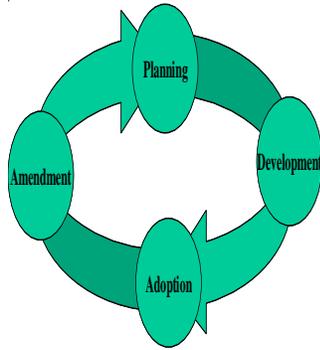
2010-2011 Budget Calendar	
Dec., 2009	FTE projections transmitted to DOE
Dec., 2009	Florida Board of Education submits their budget request
Jan., 2010	Governor submits his budget proposal
March 2, 2010	Legislative Session begins
April, 2010	Prepare Preliminary General Fund budget
April, 2010	Review Department budget results
April, 2010	Calculate 2010-2011 school staffing
April, 2010	Capital Outlay Five-Year Plan reviewed
April 22, 2010	Budget Workshop (Operational)
April, 2010	School Discretionary Budgets prepared
May 4, 2010	Legislative Session ends
May 14, 2010	Budget Workshop
June, 2010	Prepare budget based on final State Appropriation
June 22, 2010	Budget Workshop
June 30, 2010	Fiscal Year 2009-10 ends
July 1, 2010	Fiscal Year 2010-11 begins
July 1, 2010	Property Appraiser certifies the tax roll
July 16, 2010	DOE computes required local effort millage
July 27, 2010	Public Hearing and Adoption of Tentative Budget
Sept. 14 2010	Public Hearing and Adoption of Final Budget
Sept. 17, 2010	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. 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.



# Capital Outlay Budget Process

Another major appropriation area is for the replacement of equipment, buses, technology and vehicles for schools and departments system-wide. The Transportation Department and Management Information Services 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 Management Information Services 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.

## **2010-2011 Budget Calendar**

Dec. 2009	Educational Plant Survey reviewed and project request forms sent to schools
Jan. 2010	Furniture, equipment and vehicle request sent to departments
Feb. 2010	Facilities Project Management team determine project cost, project delivery estimates and scope of projects
March 2010	Facilities Review Committee meets
March 2010	Capital Outlay Office prioritizes equipment and vehicle requests with senior staff
April 2010	Capital Outlay Five-Year Plan reviewed by senior staff in Facilities and Financial Services
April 2010	Prepare Preliminary Capital Outlay Budget
July 2010	The budget and millage rates are advertised in the newspaper
July 2010	School Board holds public hearing on tentative budget, amends and adopts tentative budget
Sept. 2010	Public Hearing and Adoption of Final Budget
Sept. 2010	(Within three days of adoption) Submit budget to DOE

## **September:**

The School Board holds a public hearing and adopts the final budget and millage rates for the year. The Superintendent certifies the adopted millage to the Property Appraiser and Tax Collector. The Budget Office transmits the budget to The Department Of Education in Tallahassee within three days of adoption.



# Budget Management

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

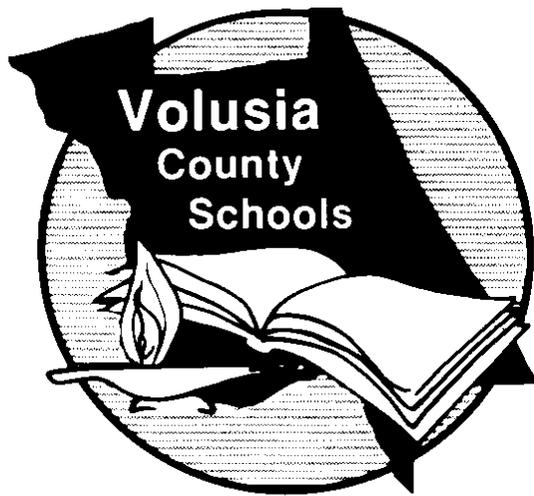
Expenditures must be charged to the correct program and object code. Expenditure reclassification becomes necessary when the expense is charged to the wrong account. The principal must submit this request to the Finance Department to have an expenditure reclassification processed.

Purchase of products can be processed through requisitions for warehouse orders, purchase orders, and/or purchasing cards. Capital assets (costing \$750 or more) and the purchase of services cannot be charged to the purchasing card but should be processed on a purchase order. The purchasing card program was implemented in 1998 as an additional method by which to procure goods. The card provides schools and departments immediate access to necessary goods without a purchase order. Purchases made to the purchasing card are never encumbered, as is a purchase order. Therefore, it is very important for the principal/department head and the budget clerk to manage their budget very closely so all expenditures within each program has sufficient funds.

Budget transfers are necessary to cover negative balances within a program. Budget transfers are the transfer of budgeted funds from one account string to another within the same project. Budget transfers for each school/department are written on a budget amendment request form by the budget clerk and signed by the principal/department head. The budget clerk enters the information into the Funds Control Transfer and Amendment Activity in the SmartStream computer program and the budget amendment request form is filed at their site.

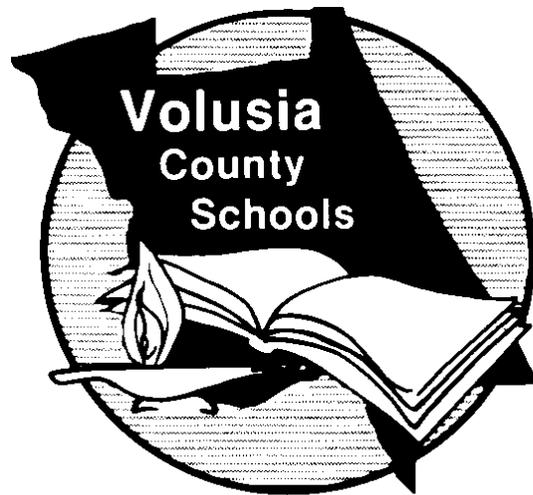
The Budget Analyst in the Budget Department monitors the expenditures for each department and school. Budget reports are available with up-to-date financial information. The departments and schools can access these live reports through the Budget/Finance website using a link that was provided to them. In the event a school or department appears to be experiencing a problem with keeping within their budget allocations, the budget department will work with them to develop a solution.





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# *Financial Section*



# Major Revenue Sources

Florida public schools are financed from federal, state and local sources. Revenues are budgeted by fund and are categorized according to the Florida State Red Book. The primary purpose of the Red Book is to provide Florida School Districts with a uniform chart of accounts for budgeting and financial reporting.

## Revenue From Federal Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

## Revenue From State Sources

Revenues from State sources for current operations are primarily from the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FDOE) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the FDOE determines and reports the number of full-time equivalent (FTE) students. The Department then calculates the allocation of funds by multiplying FTE by state determined program cost factors to obtain weighted full-time equivalent students (WFTE). Weighted FTE's are then multiplied by a base student allocation and by a district cost differential to determine the state and local FEFP funds.

Categorical programs are also provided from the State. These programs include allocations such as Class Size Reduction and School Recognition. There are several other miscellaneous sources that make up one percent of the total state revenue provided to the district. These revenues include sources such as Capital Outlay and Debt Service (CO&DS), Mobile Home License Tax, Pari-mutual Tax, and several small state grants.

The state capital outlay sources are from Public Education Capital Outlay (PECO) which are derived from the gross receipts tax on utilities. PECO is distributed to District School Boards based upon a formula that considers the age and number of schools in addition to the number of students in each district. 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.



# Major Revenue Sources

## 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.

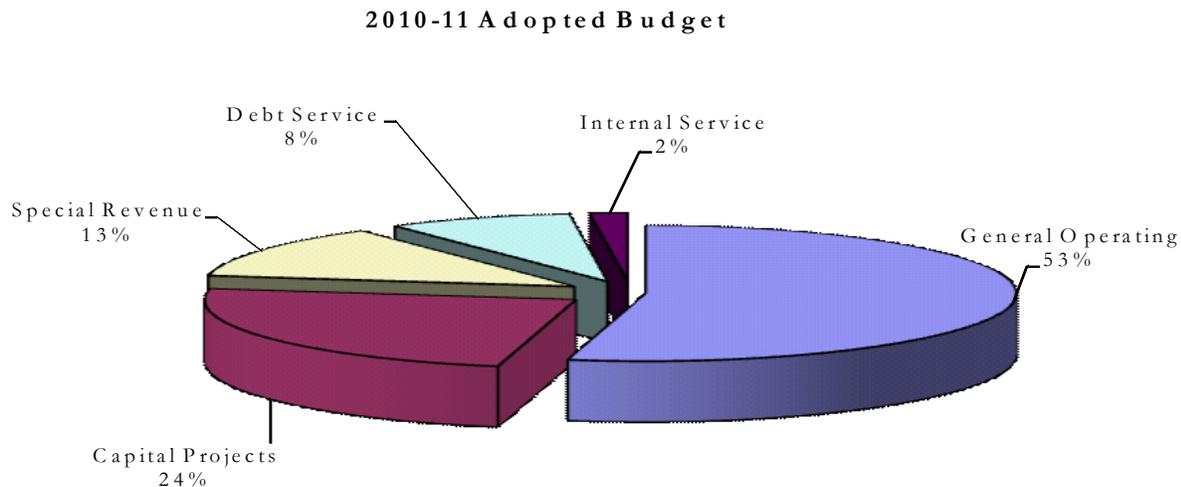
The 2009 Legislature provided authority for school boards, by super majority vote, to levy an additional 0.25 critical needs millage to be used for either operating or capital purposes. The voters must approve this critical needs millage in November 2010 for school year 2011-12. In addition to levies 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 2006-07, our school district has experienced a 6.2% decline in student enrollment. From 2007-10 the enrollment declined 4,083 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 \$878.1 million, a decrease of \$109.8 million over last year's adopted budget. The operating budget increased by \$23.0 million. Volusia's total Florida Education Finance Program (FEFP) revenue declined \$5.4 million, due to factors such as declining enrollment and a 12.6% reduction in property values. The Capital funds budget decreased \$73.7 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. 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 funds budget went down \$48.2 million as the district finalized a forward refunding on the 1999 COPs to realize interest savings. For the fiscal year ended June 30, 2010 the District has an actuarially determined net OPEB obligation of \$9,385,561. The District finances the OPEB obligation on a pay-as-you-go basis. Internal Service funds increased to ensure adequate reserves in the property fund to meet the deductible. The Special Revenue funds (e.g. Title I, IDEA, and ARRA stimulus) budget decreased \$13.8 million over last years adopted budget. The district also received an additional \$19.5 million in American Recovery and Reinvestment Act (ARRA) Stabilization funds. These supplemental ARRA funds are targeted only through the end of this fiscal year.

The Capital Budget and the Capital Outlay 5-year Work Program are fiscally balanced as required by the Legislature. This year saw continued progress on the sales tax funded 10-year building program. For school year 2009-10, Champion Elementary (Hurst Elementary replacement) opened for students and University High School (formerly High School DDD) opened for school year 2010-11. New Elementary Z, in DeLand and the Holly Hill K-8 center will be ready for students in 2011.



# All Funds Summary

	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
<b>REVENUES:</b>						
Federal	\$ 2,145,000	\$ -	\$ -	\$ 96,961,137	\$ -	\$ 99,106,137
State	206,336,229	1,975,563	2,894,048	350,000	-	211,555,840
Local	194,395,978	-	73,851,261	7,147,000	6,055,050	281,449,289
<b>TOTAL REVENUES</b>	<b>402,877,207</b>	<b>1,975,563</b>	<b>76,745,309</b>	<b>104,458,137</b>	<b>6,055,050</b>	<b>592,111,266</b>
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	-	-	-	-	-	-
Transfers In	19,207,250	51,602,925	-	-	-	70,810,175
Beginning Fund Balances	46,425,434	17,287,301	135,904,849	7,162,326	8,361,207	215,141,117
<b>TOTAL REVENUE,</b>						
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$468,509,891</b>	<b>\$ 70,865,789</b>	<b>\$ 212,650,158</b>	<b>\$ 111,620,463</b>	<b>\$ 14,416,257</b>	<b>\$ 878,062,558</b>
<b>EXPENDITURES:</b>						
Instruction	\$ 280,260,268	\$ -	\$ -	\$ 39,973,777	\$ 843,000	\$ 321,077,045
Pupil Personnel Services	14,736,339	-	-	10,516,887	-	25,253,226
Instructional Media Services	7,224,370	-	-	-	-	7,224,370
Instruction and Curriculum Dev. Services	4,385,565	-	-	13,443,526	-	17,829,091
Instructional Staff Training Services	2,002,375	-	-	6,397,662	-	8,400,037
Instructional Related Technology	3,996,298	-	-	1,452,722	-	5,449,020
Board	697,250	-	-	-	-	697,250
General Administration	1,609,290	-	-	3,035,246	-	4,644,536
School Administration	34,303,681	-	-	3,811,577	50,000	38,165,258
Facilities Acquisition and Construction	197,015	-	92,388,289	-	-	92,585,304
Fiscal Services	2,832,313	-	-	-	30,500	2,862,813
Food Services	-	-	-	24,966,916	75,000	25,041,916
Central Services	6,445,469	-	-	116,772	1,451,000	8,013,241
Pupil Transportation Services	16,193,232	-	-	1,179,274	272,000	17,644,506
Operation of Plant	45,837,739	-	-	26,347	3,288,000	49,152,086
Maintenance of Plant	15,683,803	-	-	-	45,550	15,729,353
Administrative Technology Services	5,558,596	-	-	275,000	-	5,833,596
Community Services	1,342,838	-	-	297	-	1,343,135
Debt Service	857,500	53,161,082	-	-	-	54,018,582
<b>TOTAL EXPENDITURES</b>	<b>444,163,941</b>	<b>53,161,082</b>	<b>92,388,289</b>	<b>105,196,003</b>	<b>6,055,050</b>	<b>700,964,365</b>
Transfers Out	-	-	70,810,175	-	-	70,810,175
Ending Fund Balances	24,345,950	17,704,707	49,451,694	6,424,460	8,361,207	106,288,018
<b>TOTAL EXPENDITURES,</b>						
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$468,509,891</b>	<b>\$ 70,865,789</b>	<b>\$ 212,650,158</b>	<b>\$ 111,620,463</b>	<b>\$ 14,416,257</b>	<b>\$ 878,062,558</b>



# Governmental Funds Summary

	General Fund			Debt Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2008-2009	2009-2010	Budget 2010-2011	2008-2009	2009-2010	Budget 2010-2011
<b>REVENUES</b>						
Federal Direct	\$ 416,005	\$ 419,952	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,164,248	3,097,023	1,825,000	-	-	-
State Sources	205,238,774	197,132,519	206,336,229	1,968,015	1,960,009	1,975,563
Local Sources	232,738,883	218,758,494	194,395,978	1,351,878	22,418	-
<b>TOTAL REVENUES</b>	<b>440,557,910</b>	<b>419,407,988</b>	<b>402,877,207</b>	<b>3,319,893</b>	<b>1,982,427</b>	<b>1,975,563</b>
Transfers In	19,273,517	19,621,944	19,207,250	51,532,893	51,651,969	51,602,925
Non-Revenue Sources	576,461	254,301	-	-	1,390,000	-
Nonspendable Fund Balance	1,581,808	1,301,033	1,520,218	-	125,602	-
Restricted Fund Balance	1,662,949	1,699,856	6,289,439	66,122,148	65,529,642	17,287,301
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	8,879,882	7,265,663	11,570,193	-	-	-
Unassigned Fund Balance	5,289,000	11,968,210	27,045,584	-	-	-
<b>TOTAL REVENUE,</b>						
<b>TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 477,821,527</b>	<b>\$ 461,518,995</b>	<b>\$ 468,509,891</b>	<b>\$ 120,974,934</b>	<b>\$ 120,679,640</b>	<b>\$ 70,865,789</b>
<b>EXPENDITURES</b>						
Instruction	\$ 279,769,801	\$ 248,899,133	\$ 280,260,268	\$ -	\$ -	\$ -
Pupil Personnel Services	20,807,189	17,953,121	14,736,339	-	-	-
Instructional Media Services	6,679,738	7,447,687	7,224,370	-	-	-
Instruction and Curriculum Dev. Services	6,316,451	6,048,789	4,385,565	-	-	-
Instructional Staff Training Services	1,786,826	1,308,574	2,002,375	-	-	-
Instructional Related Technology	3,933,279	3,862,878	3,996,298	-	-	-
Board	663,236	561,211	697,250	-	-	-
General Administration	1,763,045	1,742,413	1,609,290	-	-	-
School Administration	36,643,684	34,316,869	34,303,681	-	-	-
Facilities Acquisition and Construction	564,194	574,978	197,015	-	-	-
Fiscal Services	2,845,410	2,752,829	2,832,313	-	-	-
Food Services	-	-	-	-	-	-
Central Services	6,125,599	5,787,494	6,445,469	-	-	-
Pupil Transportation Services	16,322,011	15,559,299	16,193,232	-	-	-
Operation of Plant	42,244,885	42,373,676	45,837,739	-	-	-
Maintenance of Plant	14,242,289	14,568,756	15,683,803	-	-	-
Administrative Technology Services	5,417,073	5,427,116	5,558,596	-	-	-
Community Services	5,083,103	4,850,508	1,342,838	-	-	-
Debt Service	1,371,997	1,058,230	857,500	55,445,292	103,392,339	53,161,082
<b>TOTAL EXPENDITURES</b>	<b>452,579,810</b>	<b>415,093,561</b>	<b>444,163,941</b>	<b>55,445,292</b>	<b>103,392,339</b>	<b>53,161,082</b>
Transfers Out and Other Financing	3,006,955	-	-	-	-	-
Nonspendable Fund Balance	1,301,033	1,520,218	1,520,218	-	-	-
Restricted Fund Balance	1,699,856	6,289,439	-	65,529,642	17,287,301	17,704,707
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	7,265,663	11,570,193	-	-	-	-
Unassigned Fund Balance	11,968,210	27,045,584	22,825,732	-	-	-
<b>TOTAL EXPENDITURES,</b>						
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 477,821,527</b>	<b>\$ 461,518,995</b>	<b>\$ 468,509,891</b>	<b>\$ 120,974,934</b>	<b>\$ 120,679,640</b>	<b>\$ 70,865,789</b>



# Governmental Funds Summary

Capital Projects			Special Revenue			Total Governmental Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2008-2009	2009-2010	2010-2011	2008-2009	2009-2010	2010-2011	2008-2009	2009-2010	2010-2011
\$ -	\$ -	\$ -	\$ -	\$ 325,686	\$ 582,000	\$ 416,005	\$ 745,638	\$ 902,000
-	-	-	50,707,946	94,048,680	96,379,137	52,872,194	97,145,703	98,204,137
4,904,004	1,788,100	2,894,048	370,163	352,971	350,000	212,480,956	201,233,599	211,555,840
107,480,140	86,000,115	73,851,261	8,287,221	7,344,991	7,147,000	349,858,122	312,126,018	275,394,239
<b>112,384,144</b>	<b>87,788,215</b>	<b>76,745,309</b>	<b>59,365,330</b>	<b>102,072,328</b>	<b>104,458,137</b>	<b>615,627,277</b>	<b>611,250,957</b>	<b>586,056,216</b>
-	-	-	6,955	-	-	70,813,365	71,273,913	70,810,175
-	-	-	-	-	-	576,461	1,644,301	-
-	-	-	1,184,093	1,767,481	1,775,104	2,765,901	3,194,116	3,295,322
293,869,602	197,578,769	133,796,551	3,050,466	3,351,521	5,387,222	364,705,165	268,159,789	162,760,513
-	-	-	-	-	-	-	-	-
1,741,756	1,851,032	2,108,298	-	-	-	10,621,638	9,116,695	13,678,491
-	-	-	-	-	-	5,289,000	11,968,210	27,045,584
<b>\$ 407,995,502</b>	<b>\$ 287,218,016</b>	<b>\$ 212,650,158</b>	<b>\$ 63,606,844</b>	<b>\$ 107,191,330</b>	<b>\$ 111,620,463</b>	<b>\$ 1,070,398,807</b>	<b>\$ 976,607,981</b>	<b>\$ 863,646,301</b>
\$ -	\$ -	\$ -	\$ 16,105,586	\$ 42,267,971	\$ 39,973,777	\$ 295,875,387	\$ 291,167,104	\$ 320,234,045
-	-	-	4,473,819	10,185,793	10,516,887	25,281,008	28,138,914	25,253,226
-	-	-	-	-	-	6,679,738	7,447,687	7,224,370
-	-	-	8,194,912	12,906,401	13,443,526	14,511,363	18,955,190	17,829,091
-	-	-	3,023,108	4,217,904	6,397,662	4,809,934	5,526,478	8,400,037
-	-	-	1,027	98,965	1,452,722	3,934,306	3,961,843	5,449,020
-	-	-	-	-	-	663,236	561,211	697,250
-	-	-	1,222,801	2,945,370	3,035,246	2,985,846	4,687,783	4,644,536
-	-	-	2,052,690	3,504,668	3,811,577	176,455,665	37,821,537	38,115,258
137,759,291	80,039,254	92,388,289	2,500	-	-	138,325,985	80,614,232	92,585,304
-	-	-	-	-	-	2,845,410	2,752,829	2,832,313
-	-	-	23,049,268	22,682,941	24,966,916	23,049,268	22,682,941	24,966,916
-	-	-	116,363	102,463	116,772	6,241,962	5,889,957	6,562,241
-	-	-	234,777	1,038,868	1,179,274	16,556,788	16,598,167	17,372,506
-	-	-	9,964	26,266	26,347	42,254,849	42,399,942	45,864,086
-	-	-	-	-	-	14,242,289	14,568,756	15,683,803
-	-	-	1,027	47,293	275,000	5,418,100	5,474,409	5,833,596
-	-	-	-	4,101	297	5,083,103	4,854,609	1,343,135
-	-	-	-	-	-	56,817,289	104,450,569	54,018,582
<b>137,759,291</b>	<b>80,039,254</b>	<b>92,388,289</b>	<b>58,487,842</b>	<b>100,029,004</b>	<b>105,196,003</b>	<b>842,031,526</b>	<b>698,554,158</b>	<b>694,909,315</b>
70,806,410	71,273,913	70,810,175	-	-	-	73,813,365	71,273,913	70,810,175
-	-	-	1,767,481	1,775,104	1,775,104	3,068,514	3,295,322	3,295,322
197,578,769	133,796,551	47,345,439	3,351,521	5,387,222	4,649,356	268,159,788	162,760,513	69,699,502
-	-	-	-	-	-	-	-	-
1,851,032	2,108,298	2,106,255	-	-	-	9,116,695	13,678,491	2,106,255
-	-	-	-	-	-	11,968,210	27,045,584	22,825,732
<b>\$ 407,995,502</b>	<b>\$ 287,218,016</b>	<b>\$ 212,650,158</b>	<b>\$ 63,606,844</b>	<b>\$ 107,191,330</b>	<b>\$ 111,620,463</b>	<b>\$ 1,070,398,807</b>	<b>\$ 976,607,981</b>	<b>\$ 863,646,301</b>



# Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2008-2009	2009-2010	Budget 2010-2011	2008-2009	2009-2010	Budget 2010-2011
<b>OPERATING REVENUES</b>						
Interest	\$ 82,524	\$ 20,273	\$ -	\$ 5,838	\$ 12,456	\$ -
Other Operating Revenues	1,375,618	1,526,870	2,455,050	3,030,025	2,814,643	2,950,000
<b>TOTAL OPERATING REVENUES</b>	<b>1,458,142</b>	<b>1,547,143</b>	<b>2,455,050</b>	<b>3,035,863</b>	<b>2,827,099</b>	<b>2,950,000</b>
Non-Revenue Sources	-	-	-	17,374	15,452	-
Transfers from General	-	-	-	3,000,000	-	-
Beginning Fund Balances	566,028	566,028	566,028	2,086,687	5,086,687	5,102,139
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,024,170</b>	<b>\$ 2,113,171</b>	<b>\$ 3,021,078</b>	<b>\$ 8,139,924</b>	<b>\$ 7,929,238</b>	<b>\$ 8,052,139</b>
<b>OPERATING EXPENSES:</b>						
Salaries	\$ 55,836	\$ 56,395	\$ 150,000	\$ 38,256	\$ -	\$ -
Employee Benefits	372,273	378,514	428,000	1,739	-	-
Purchased Services	418,511	304,849	550,000	3,009,097	2,827,099	2,950,000
Energy Supplies	-	-	-	-	-	-
Material and Supplies	4	44	1,000	4,145	-	-
Other Expenses	611,518	807,341	1,326,050	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>1,458,142</b>	<b>1,547,143</b>	<b>2,455,050</b>	<b>3,053,237</b>	<b>2,827,099</b>	<b>2,950,000</b>
Ending Fund Balances	566,028	566,028	566,028	5,086,687	5,102,139	5,102,139
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,024,170</b>	<b>\$ 2,113,171</b>	<b>\$ 3,021,078</b>	<b>\$ 8,139,924</b>	<b>\$ 7,929,238</b>	<b>\$ 8,052,139</b>



# Proprietary Funds Summary

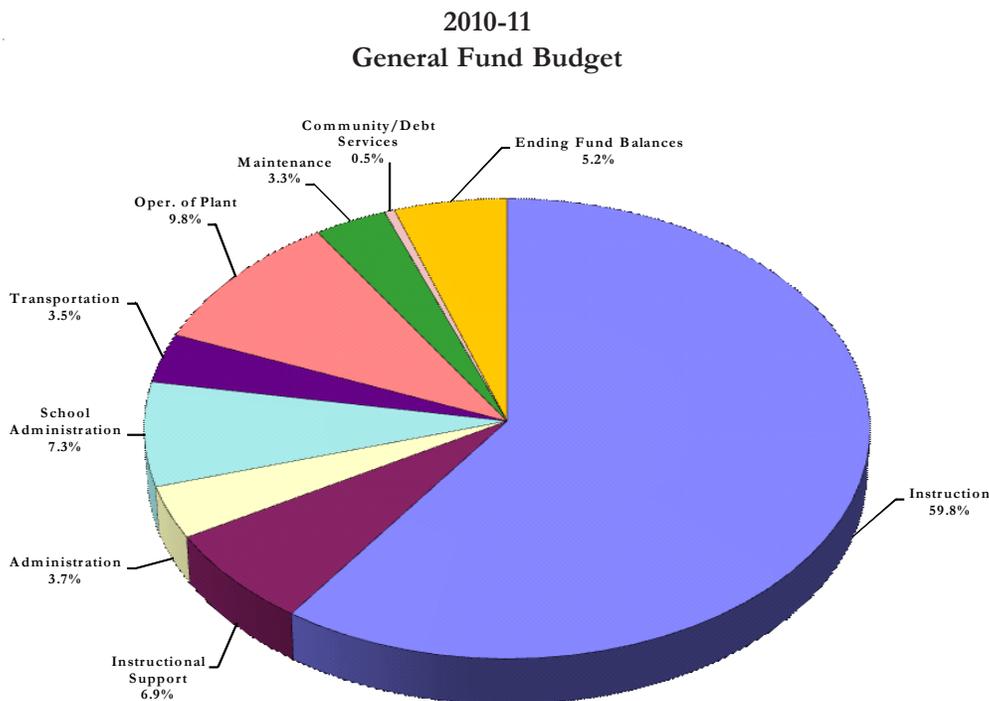
Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2008-2009	2009-2010	2010-2011	2008-2009	2009-2010	2010-2011	2008-2009	2009-2010	2010-2011
\$ 24,137	\$ 8,856	\$ -	\$ 13,328	\$ 3,952	\$ -	\$ 125,827	\$ 45,537	\$ -
1,768,781	833,330	430,000	179,859	350,411	220,000	6,354,283	5,525,254	6,055,050
<b>1,792,918</b>	<b>842,186</b>	<b>430,000</b>	<b>193,187</b>	<b>354,363</b>	<b>220,000</b>	<b>6,480,110</b>	<b>5,570,791</b>	<b>6,055,050</b>
-	-	-	-	-	-	17,374	15,452	-
-	-	-	-	-	-	3,000,000	-	-
75,000	1,270,976	1,693,040	1,000,000	1,000,000	1,000,000	3,727,715	7,923,691	8,361,207
<b>\$ 1,867,918</b>	<b>\$ 2,113,162</b>	<b>\$ 2,123,040</b>	<b>\$ 1,193,187</b>	<b>\$ 1,354,363</b>	<b>\$ 1,220,000</b>	<b>\$ 13,225,199</b>	<b>\$ 13,509,934</b>	<b>\$ 14,416,257</b>
\$ -	\$ -	\$ -	\$ 3,200	\$ 871	\$ -	\$ 97,292	\$ 57,266	\$ 150,000
-	-	-	-	-	-	374,012	378,514	428,000
461,574	302,073	425,000	184,739	352,910	220,000	4,073,921	3,786,932	4,145,000
-	-	-	-	-	-	-	-	-
-	-	-	5,248	582	-	9,397	626	1,000
135,368	118,049	5,000	-	-	-	746,886	925,390	1,331,050
<b>596,942</b>	<b>420,122</b>	<b>430,000</b>	<b>193,187</b>	<b>354,363</b>	<b>220,000</b>	<b>5,301,508</b>	<b>5,148,728</b>	<b>6,055,050</b>
1,270,976	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	7,923,691	8,361,207	8,361,207
<b>\$ 1,867,918</b>	<b>\$ 2,113,162</b>	<b>\$ 2,123,040</b>	<b>\$ 1,193,187</b>	<b>\$ 1,354,363</b>	<b>\$ 1,220,000</b>	<b>\$ 13,225,199</b>	<b>\$ 13,509,934</b>	<b>\$ 14,416,257</b>



# General Fund

The 2010-11 General Fund Budget of \$468.5 million reflects an increase of \$ 7.0 million from the prior year. This is a direct result of several factors including a decrease in estimated revenues due to declining enrollment , an increase in beginning fund balances, several rounds of budget cuts and a major increase in costs to meet class size compliance. The goal of a minimum fund balance of 5% was achieved in 2009-10, pursuant to school board policy 722.

Although we are experiencing an enrollment decline, we have added 149.1 general fund teachers due to our efforts to comply with the class size amendment. However, reductions in other staffing categories were necessary in order to balance the budget, including 23.7 paraprofessionals, 3.0 principals, 11.9 assistant principals, 23.0 guidance counselors, 4.0 media specialists, 11.3 office specialists, 17.0 campus advisors, 11.5 nurses, 7.8 social workers, and 77.6 district-level positions. Non-salary budget reductions of \$3.3 million including curriculum projects, department non-salary, schools non-salary, and school supplement & substitute 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.



Instruction and instructional support account for 67% of the total 2010-11 budget. Instructional support includes pupil personnel services, instructional media services, instruction and curriculum development services, instructional staff training services, and instructional related technology. District administration includes board of education, general administration, facilities acquisition and construction, fiscal services, central services, and administrative technology services. The 2010-11 unassigned fund balance represents 5.2% of total estimated revenues.



# General Fund

	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>REVENUES</b>				
<b>Federal Sources:</b>				
Federal Direct	\$ 416,005	\$ 320,000	\$ 419,952	\$ 320,000
Other Federal Grants	2,164,248	1,625,000	3,097,023	1,825,000
<b>Total Federal Sources</b>	<b>2,580,253</b>	<b>1,945,000</b>	<b>3,516,975</b>	<b>2,145,000</b>
<b>State Sources:</b>				
Florida Educational Finance Program	115,155,112	127,548,119	127,316,297	136,492,269
Categoricals	84,852,425	67,152,216	67,517,597	68,283,189
Discretionary Lottery Funds	1,511,940	-	170,592	165,320
Capital Outlay and Debt Service	34,785	34,785	34,366	34,366
Mobile Home License Tax	565,904	515,000	542,094	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	2,835,123	562,600	1,268,088	562,600
<b>Total State Sources</b>	<b>205,238,774</b>	<b>196,096,205</b>	<b>197,132,519</b>	<b>206,336,229</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	220,271,402	201,107,076	204,979,478	189,764,498
Interest Income	1,757,708	400,000	1,179,853	215,000
Local Grants and Other Local Sources	10,709,773	4,498,941	12,599,163	4,416,480
<b>Total Local Sources</b>	<b>232,738,883</b>	<b>206,006,017</b>	<b>218,758,494</b>	<b>194,395,978</b>
<b>TOTAL REVENUES</b>	<b>440,557,910</b>	<b>404,047,222</b>	<b>419,407,988</b>	<b>402,877,207</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers from Capital Projects	19,273,517	19,211,250	19,621,944	19,207,250
Non-Revenue Receipts	576,461	-	254,301	-
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>19,849,978</b>	<b>19,211,250</b>	<b>19,876,245</b>	<b>19,207,250</b>
<b>RESERVES &amp; FUND BALANCE (RESTATED)</b>				
Nonspendable Fund Balance	1,581,808	1,301,033	1,301,033	1,520,218
Restricted Fund Balance	1,662,949	1,699,856	1,699,856	6,289,439
Committed Fund Balance	-	-	-	-
Assigned Fund Balance	8,879,882	7,265,663	7,265,663	11,570,193
Unassigned Fund Balance	5,289,000	11,968,210	11,968,210	27,045,584
<b>TOTAL RESERVES &amp; FUND BALANCE</b>	<b>17,413,639</b>	<b>22,234,762</b>	<b>22,234,762</b>	<b>46,425,434</b>
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 477,821,527</b>	<b>\$ 445,493,234</b>	<b>\$ 461,518,995</b>	<b>\$ 468,509,891</b>
<b>EXPENDITURES</b>				
Instruction	\$ 279,769,801	\$ 259,188,409	\$ 248,899,133	\$ 280,260,268
Pupil Personnel Services	20,807,189	17,384,405	17,953,121	14,736,339
Instructional Media Services	6,679,738	7,763,921	7,447,687	7,224,370
Instruction and Curriculum Dev. Services	6,316,451	4,594,883	6,048,789	4,385,565
Instructional Staff Training Services	1,786,826	1,989,752	1,308,574	2,002,375
Instructional Related Technology	3,933,279	4,073,679	3,862,878	3,996,298
Board	663,236	618,904	561,211	697,250
General Administration	1,763,045	1,951,743	1,742,413	1,609,290
School Administration	36,643,684	34,368,646	34,316,869	34,303,681
Facilities Acquisition and Construction	564,194	273,147	574,978	197,015
Fiscal Services	2,845,410	2,755,631	2,752,829	2,832,313
Central Services	6,125,599	6,188,976	5,787,494	6,445,469
Pupil Transportation Services	16,322,011	17,169,907	15,559,299	16,193,232
Operation of Plant	42,244,885	45,214,907	42,373,676	45,837,739
Maintenance of Plant	14,242,289	16,337,458	14,568,756	15,683,803
Administrative Technology Services	5,417,073	5,566,398	5,427,116	5,558,596
Community Services	5,083,103	915,481	4,850,508	1,342,838
Debt Service	1,371,997	782,624	1,058,230	857,500
<b>TOTAL EXPENDITURES</b>	<b>452,579,810</b>	<b>427,138,871</b>	<b>415,093,561</b>	<b>444,163,941</b>
<b>OTHER USES OF FUNDS</b>				
Transfers to Internal Service	3,000,000	-	-	-
Transfers to Food Service	6,955	-	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>3,006,955</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESERVES &amp; FUND BALANCE (RESTATED)</b>				
Nonspendable Fund Balance	1,301,033	1,301,033	1,520,218	1,520,218
Restricted Fund Balance	1,699,856	-	6,289,439	-
Committed Fund Balance	-	-	-	-
Assigned Fund Balance	7,265,663	-	11,570,193	-
Unassigned Fund Balance	11,968,210	17,053,330	27,045,584	22,825,732
<b>TOTAL RESERVES &amp; FUND BALANCE</b>	<b>22,234,762</b>	<b>18,354,363</b>	<b>46,425,434</b>	<b>24,345,950</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 477,821,527</b>	<b>\$ 445,493,234</b>	<b>\$ 461,518,995</b>	<b>\$ 468,509,891</b>

\*The Florida Educational Finance Program revenue for the 2009-10 & 2010-11 does not include ARRA Fiscal Stabilization funds. These funds are accounted for in the Special Revenue-ARRA funds on page 94.



# Debt Service Fund

REVENUES	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>State Sources:</b>				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,967,429	\$ 1,995,981	\$ 1,958,867	\$ 1,975,563
SBE/COBI Bond Interest	586	-	1,142	-
<b>Total State sources</b>	<b>1,968,015</b>	<b>1,995,981</b>	<b>1,960,009</b>	<b>1,975,563</b>
<b>Local Sources:</b>				
Ad valorem taxes	-	-	-	-
Interest	1,351,878	-	22,418	-
Payment in Lieu of Taxes	-	-	-	-
<b>Total Local Sources</b>	<b>1,351,878</b>	<b>-</b>	<b>22,418</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>3,319,893</b>	<b>1,995,981</b>	<b>1,982,427</b>	<b>1,975,563</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers from Capital Fund	51,532,893	51,599,110	51,651,969	51,602,925
Proceeds of Refunding Bonds	-	-	1,390,000	-
Premium on Refunding Bonds	-	-	125,602	-
Restricted Fund Balance	66,122,148	65,529,642	65,529,642	17,287,301
<b>TOTAL SOURCES OF FUNDS</b>	<b>117,655,041</b>	<b>117,128,752</b>	<b>118,697,213</b>	<b>68,890,226</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 120,974,934</b>	<b>\$ 119,124,733</b>	<b>\$ 120,679,640</b>	<b>\$ 70,865,789</b>
<b>EXPENDITURES (by object)</b>				
Redemption of Principal	\$ 27,305,000	\$ 28,875,000	\$ 28,885,000	\$ 30,110,000
Interest	28,094,863	24,310,506	24,345,754	23,051,082
Dues and Fees	45,429	-	37,204	-
Payment to Refunded Bond Escrow Agent	-	-	50,124,381	-
Miscellaneous Expense	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>55,445,292</b>	<b>53,185,506</b>	<b>103,392,339</b>	<b>53,161,082</b>
<b>OTHER USES OF FUNDS</b>				
Transfers to General Fund	-	-	-	-
<b>TOTAL USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Restricted Fund Balance	65,529,642	65,939,227	17,287,301	17,704,707
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 120,974,934</b>	<b>\$ 119,124,733</b>	<b>\$ 120,679,640</b>	<b>\$ 70,865,789</b>



The Debt Service fund is used to retire the indebtedness of the school district, which has been incurred for capital outlay projects. Debt instruments are issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as computers and other large ticket items. In addition, the District is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. To minimize taxpayer cost, the district strives to use pay-as-you-go revenues to complete capital projects whenever possible.

The District's long-term debt is in the form of Capital Outlay Bond Issues (COBI), Certificates of Participation (COPs), and Special Revenue Bonds (SRBs). The District has also used voter approved General Obligation Bonds (GOBs) in the past.

## **Capital Outlay Bond Issues (COBI)**

The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. Annually, the Department of Education notifies each district of the amount of potential bonding capacity available to the district. At the request of the district, the state issues COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues to cover debt service and administrative expenses. Each year, the State Department of Education provides the School Board with "book entry" information showing the status of our State Board of Education bond account.

## **Certificates of Participation (COPs)**

Certificates of Participation are long-term lease-purchase agreements. While the COPs are similar to bonds, technically they are not considered long-term debt because their repayment is subject to annual appropriation by the issuing body. The interest is somewhat higher than for GOBs to compensate for this increased risk to the lender. They are secured by leases on the property covered. In the event of default, the lender takes possession of the property for the balance of the lease term. Debt service may not exceed an amount equal to three-quarters of the proceeds from the capital millage levied by the School Board. The local School Board has the authority to issue COPs.

## **Special Revenue Bonds (SRBs)**

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

## **General Obligation Bonds (GOBs)**

School districts may issue GOBs up to ten percent of the nonexempt assessed valuation of the district, less any outstanding bonds. School districts may issue these bonds with voter approval. Funds may be used for capital outlay projects listed in the advertised project list. In fiscal year 2006-2007, 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.

## 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	\$13,035,000	State computes eligibility amount annually
COPs	\$316,770,000	Payments limited to 75% of capital outlay millage (2)
SRBs	\$161,260,000	Limited to the term and amount of special revenue

- (1) School Districts can bond up to ten percent of the nonexempt assessed valuation of the district, less any outstanding bonds with voter approval. The estimated millage levy required for servicing bonded debt shall not exceed six (6) mills.
- (2) Debt service may not exceed an amount equal to three-quarters of the proceeds from the capital millage levied by the School Board. Currently, that equates to a debt service capacity of \$31.7 million per year. The current debt service for COPs is \$23.8 million or 56.3% of the current proceeds, well under the 75% allowed by law.

The principal portion of the long-term debt dropped from \$520.1 million last fiscal year to \$491.1 million this fiscal for a reduction of \$29 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 April 2010 Fitch Ratings, in an effort to enhance comparability globally, recalibrated the District’s Certificated of Participation (COPs) to “A+” from “A” with a stable outlook, and affirmed the Sales Tax Revenue Bonds at “BBB+” with a negative outlook. 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 five (5) 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 oldest COPs (1995 issue) is scheduled to mature in 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 the capital outlay millage this year, it would total fifty-six percent of the current millage proceeds.

Three (3) sales tax revenue bonds are currently outstanding and the payments are made from sales tax collections. The term is for the duration of the approved special half-cent sales tax, which will sunset December 31, 2016 in fiscal year 2016-2017. The terms on these bonds coincide with this sunset. No new sales tax bonds are anticipated.



South Daytona Elementary



# Capital Projects Funds

REVENUES	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>State sources:</b>				
CO&DS distributed to district	\$ 329,530	\$ 300,000	\$ 297,831	\$ 300,000
Interest on undistributed CO&DS	24,971	20,000	26,830	5,000
PECO	4,049,200	953,879	953,879	2,589,048
Classrooms for kids	-	-	-	-
Other state sources	500,303	-	509,560	-
<b>Total state sources</b>	<b>4,904,004</b>	<b>1,273,879</b>	<b>1,788,100</b>	<b>2,894,048</b>
<b>Local sources:</b>				
Ad valorem taxes	67,599,348	47,844,665	49,003,508	42,251,261
Sales tax	30,299,663	30,500,000	29,781,220	30,000,000
Interest income	5,347,962	3,500,000	1,127,524	-
Impact fees	3,779,704	3,800,000	4,840,676	1,600,000
Other local sources	453,463	-	1,247,187	-
<b>Total local sources</b>	<b>107,480,140</b>	<b>85,644,665</b>	<b>86,000,115</b>	<b>73,851,261</b>
<b>TOTAL REVENUE</b>	<b>112,384,144</b>	<b>86,918,544</b>	<b>87,788,215</b>	<b>76,745,309</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Restricted Fund Balance	293,869,602	197,578,769	197,578,769	133,796,551
Assigned Fund Balance	1,741,756	1,851,032	1,851,032	2,108,298
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 407,995,502</b>	<b>\$ 286,348,345</b>	<b>\$ 287,218,016</b>	<b>\$ 212,650,158</b>
<b>EXPENDITURES</b>				
New Construction	\$ 81,184,923	\$ -	\$ 50,838,594	\$ -
Projects at Existing Schools & Facilities	42,523,277	23,608,422	21,223,919	11,350,000
Facilities Management	-	3,000,000	-	1,814,781
Technology	9,377,004	9,000,000	7,551,722	6,000,000
System Wide Equipment and Vehicles	1,515,887	1,800,000	425,019	1,300,000
Buses	3,158,200	-	-	-
Projects in Progress	-	123,264,596	-	71,923,508
<b>TOTAL EXPENDITURES</b>	<b>137,759,291</b>	<b>160,673,018</b>	<b>80,039,254</b>	<b>92,388,289</b>
<b>OTHER USES OF FUNDS</b>				
To General Fund	19,273,517	19,211,250	19,621,944	19,207,250
To Debt Service Funds	51,532,893	51,599,110	51,651,969	51,602,925
Interfund (Capital Projects Only)	-	-	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>70,806,410</b>	<b>70,810,360</b>	<b>71,273,913</b>	<b>70,810,175</b>
Restricted Fund Balance	197,578,769	53,638,935	133,796,551	47,345,439
Assigned Fund Balance	1,851,032	1,226,032	2,108,298	2,106,255
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 407,995,502</b>	<b>\$ 286,348,345</b>	<b>\$ 287,218,016</b>	<b>\$ 212,650,158</b>

# Capital Five -Year Fiscal Forecast

	Budget	Forecast	Forecast	Forecast	Forecast
REVENUES	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>State sources:</b>					
CO&DS distributed to district	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Interest on undistributed CO&DS	5,000	5,000	5,000	5,000	5,000
PECO	2,589,048	3,835,395	4,600,678	6,260,831	5,942,040
Classrooms for kids	-	-	-	-	-
Other state sources	-	-	-	-	-
<b>Total state sources</b>	<b>2,894,048</b>	<b>4,140,395</b>	<b>4,905,678</b>	<b>6,565,831</b>	<b>6,247,040</b>
<b>Local sources:</b>					
Ad valorem taxes	42,251,261	42,251,261	43,096,286	43,958,212	44,837,376
Sales tax	30,000,000	30,300,000	30,906,000	31,524,120	32,154,602
Interest income	-	-	-	-	-
Impact fees	1,600,000	1,600,000	1,600,000	1,800,000	2,000,000
Sale of Property & other local Revenue	-	-	-	-	-
<b>Total local sources</b>	<b>73,851,261</b>	<b>74,151,261</b>	<b>75,602,286</b>	<b>77,282,332</b>	<b>78,991,978</b>
<b>TOTAL REVENUE</b>	<b>76,745,309</b>	<b>78,291,656</b>	<b>80,507,964</b>	<b>83,848,163</b>	<b>85,239,018</b>
<b>OTHER SOURCES OF FUNDS:</b>					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
<b>Restricted Fund Balance</b>	<b>133,798,594</b>	<b>47,345,439</b>	<b>39,128,694</b>	<b>35,231,134</b>	<b>28,244,737</b>
<b>Assigned Fund Balance</b>	<b>2,106,255</b>	<b>2,106,255</b>	<b>2,106,255</b>	<b>106,255</b>	<b>106,255</b>
<b>Total other sources</b>	<b>135,904,849</b>	<b>49,451,694</b>	<b>41,234,949</b>	<b>35,337,389</b>	<b>28,350,992</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 212,650,158</b>	<b>\$ 127,743,350</b>	<b>\$ 121,742,913</b>	<b>\$ 119,185,552</b>	<b>\$ 113,590,010</b>
<b>EXPENDITURES (by category)</b>					
New Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Projects at Existing Schools & Facilities	11,350,000	7,400,000	7,300,000	6,950,000	6,950,000
Facilities Management	1,814,781	1,000,000	1,000,000	1,000,000	1,000,000
Technology	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
System Wide Equipment and Vehicles	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Buses	-	-	-	4,777,422	4,976,466
Projects in Progress	71,923,508	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>92,388,289</b>	<b>15,700,000</b>	<b>15,600,000</b>	<b>20,027,422</b>	<b>20,226,466</b>
<b>TRANSFERS OUT:</b>					
To General Fund	19,207,250	19,207,250	19,207,250	19,207,250	19,207,250
To Debt Service Funds	51,602,925	51,601,151	51,598,274	51,599,888	51,603,928
<b>TOTAL TRANSFERS</b>	<b>70,810,175</b>	<b>70,808,401</b>	<b>70,805,524</b>	<b>70,807,138</b>	<b>70,811,178</b>
<b>Restricted Fund Balance</b>	<b>47,345,439</b>	<b>39,128,694</b>	<b>33,231,134</b>	<b>28,244,737</b>	<b>22,446,111</b>
<b>Assigned Fund Balance</b>	<b>2,106,255</b>	<b>2,106,255</b>	<b>2,106,255</b>	<b>106,255</b>	<b>106,255</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 212,650,158</b>	<b>\$ 127,743,350</b>	<b>\$ 121,742,913</b>	<b>\$ 119,185,552</b>	<b>\$ 113,590,010</b>



# 5-Year Work Program

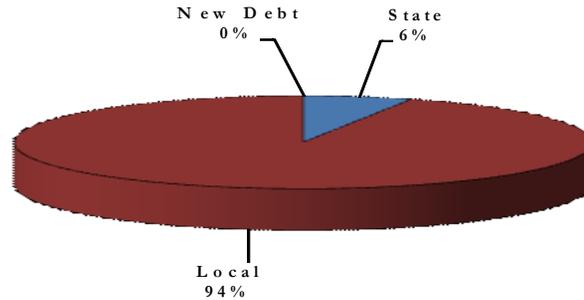
	BUDGET 2010-2011	BUDGET 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014	BUDGET 2014-2015
<b>New Construction</b>					
NON WITHOUT ADDITIONAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	-	-	-	-	-
<b>Major Projects at Existing Schools &amp; Facilities</b>					
Portables - Lease	800,000	600,000	500,000	250,000	250,000
Portables - Moves & Compliance	600,000	500,000	500,000	400,000	400,000
Southwestern Mid - Additions	4,000,000	-	-	-	-
Various Schools - Minor Projects	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Various Facilities - Facilities Review Projects	4,650,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total</b>	<b>11,350,000</b>	<b>7,400,000</b>	<b>7,300,000</b>	<b>6,950,000</b>	<b>6,950,000</b>
<b>Facilities Management</b>					
Facilities Management - Various Projects	1,814,781	1,000,000	1,000,000	1,000,000	1,000,000
<b>Technology</b>					
Network, EDP & Communications Equipment	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
<b>System Wide Equipment &amp; Vehicles</b>					
Various Schools & Departments Furn. & Equip.	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
<b>Buses</b>					
Transportation Dept - Bus Replacement	-	-	-	4,777,422	4,976,466
<b>Transfers</b>					
Transfers - Debt Service	51,602,925	51,601,151	51,598,274	51,599,888	51,603,928
Transfers - Equip. Leases & Property Insurance	3,407,250	3,407,250	3,407,250	3,407,250	3,407,250
Transfers - Maintenance	15,800,000	15,800,000	15,800,000	15,800,000	15,800,000
<b>Total</b>	<b>70,810,175</b>	<b>70,808,401</b>	<b>70,805,524</b>	<b>70,807,138</b>	<b>70,811,178</b>
<b>TOTALS</b>	<b>\$ 91,274,956</b>	<b>\$ 86,508,401</b>	<b>\$ 86,405,524</b>	<b>\$ 90,834,560</b>	<b>\$ 91,037,644</b>



# 5-Year Work Program

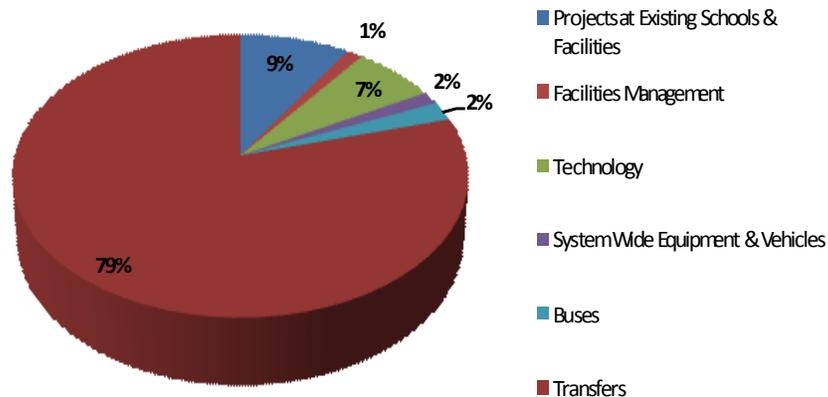
This five-year plan will utilize revenues of \$24.8 million from state sources; \$379.9 million from local sources; with no new debt anticipated at this time. In addition there are \$290.3 million in projects in progress and reserves which will make a total of \$694.9 million available over this period of time.

## 5-Year New Fund Sources



The largest appropriation in this five-year plan is \$354.0 million for transfers; \$96.0 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, \$39.9 million will be used for projects at existing schools and facilities along with \$30.0 million for the technology programs. \$9.8 million will be used to purchase new buses and \$6.5 million for system wide equipment and vehicle replacement. Due to budget constraints and student enrollment declines there are no new schools scheduled for construction during this five-year plan, thus only \$5.8 million is needed for facilities management to handle the scheduled projects and the existing projects in progress. The proceeding new appropriations along with \$248.9 million currently in projects in progress and reserves constitute the \$694.9 million five-year capital outlay plan.

## 5-Year New Appropriations



# Capital Project Details

NAME	2009-2010 EXPENDITURES	2010-2011 REBUDGETS	2010-2011 NEW BUDGETS
<b>New Construction</b>			
Champion Elm (Hurs Elm) - Replacement School	2,996,106	157,209	-
Charter Technical School - New School - Halifax	8,000	-	-
Community Learning Center East - New Facility - SE Volusia	300	-	-
Cypress Creek Elm "V" - New School - Port Orange	70	-	-
Holly Hill K-8 - Middle School Wing	1,451,387	12,159,643	-
Mainland HS - Replacement School	12,778	-	-
New Elm "Z" - New School - W Volusia - Site	10,459,594	4,633,202	-
New Warehouse - New Central Warehouse	1,500	-	-
Ormond Bch Mid - Master Plan	12,103,761	21,215,482	-
Pierson / Seville School - New School - NE Volusia	138,261	-	-
Pride Elm "Y" - New School - Deltona	4,396	-	-
River Springs Mid "DD" - New School - SW Volusia	-	18,253	-
Transportation - Daytona - Replace Facility	6,696,095	138,026	-
University HS "DDD" - New School - W Volusia	16,966,346	6,609,984	-
<b>TOTAL NEW SCHOOL CONSTRUCTION</b>	<b>50,838,593</b>	<b>44,931,800</b>	<b>-</b>

## Projects at Existing Schools & Facilities

Atlantic HS - Demand Ventilation Modifications	19,009	83,830	-
Atlantic HS - Replace Lockers In Gym	2,000	-	-
Atlantic HS - Bathroom Venting System	79,064	26,992	-
Atlantic HS - Chiller Plant Upgrade	18,385	379,800	-
Atlantic HS - Outdoor Lockers, Courtyard tiles & Site Work	2,555	90,000	-
Atlantic HS - PE Bldg (Restroom & Storage)	369,365	74,088	-
Atlantic HS - Upgrade Lighting In Theater	129,954	-	-
Blue Lake Elm - Pavilion	112,721	8,693	-
Brewster Center - Reroof Low Roof SW Side of Bldg	68,906	-	-
Capacity Enhancement Fees - Revenue	-	1,000	-
Central Admn - Central Data Center Fire Suppression System (Vault)	95,689	-	-
Central Admn - 3rd Floor AHU Replacement & Chiller Modifications	32,195	-	-
Central Admn - Replace Deland Administration Chiller	50,945	-	-
Central Admn - Doors & Partition In Rm 139	6,258	-	-
Central Admn - Enlarge Rooms 317 & 327	900	-	-
Chisholm Elm - Addition / Remodeling	12,836	60,000	-
Chisholm Elm - Replace Windows Bldg 14, Rm 1 (Gym)	77,337	-	-
COBI Bonds & CO&DS - Closing Cost & Legal Fees	1,197	-	-
Coronado Bch Elm - Reroof Bldgs 2, 3, 4, 5, 6, 7, 9	125,254	7,032	-
Curriculum Dept - Lease Test Storage Facility	25,881	2,328	-
Cypress Creek Elm - Pavilion	1,196	-	-
Debary Elm - Classroom Addition	161,812	-	-
DeLand Airport Property - Lease Parking Lot	17,098	-	-
DeLand HS - Phase IV	131,310	18,450	-
DeLand HS - Demand Ventilation Project	130,728	-	-
DeLand HS - Renovate Locker Room, Showers, Wrestling Area,	13,104	-	-
DeLand Mid - Renovate Ceiling & Flooring Media Center	108,723	-	-
DeLand Mid - HVAC	86,861	182,001	-
Deltona HS - Reroof Campus	69,564	2,429,424	-
Deltona HS - ADA Compliant Door Hardware & Locks	6,049	-	-
Deltona HS - Renovate Gym Floor & Locker Rooms	14,325	-	-
Deltona HS - Auditorium Seating Repair And Replacement	18,518	242,442	-
Deltona Lakes Elm - Classroom Addition, Fire Sprinklers, Chiller	500	-	-
Deltona Lakes Elm - Chiller System Bldg 8 & 9	313,958	-	-
Deltona Mid - New Covered Walkways	360,019	1,579	-



# Capital Project Details

NAME	2009-2010 EXPENDITURES	2010-2011 REBUDGETS	2010-2011 NEW BUDGETS
Deltona Mid - Re-Roof Bldgs 10, 11	123,407	-	-
Deltona Mid - Additional Electrical Outlets School Wide	265,000	-	-
Discovery Elm - HVAC Campus Wide Classroom Units	1,869,883	14,007	-
Discovery Elm - Reroof Campus - Metal	700	-	-
EDC - ITV Systems & Demo Buildings	107,006	-	-
Edgewater Public - Replace Intercom	-	-	85,000
Edgewater Public - Window Frame Replacement Or Repair	40,138	-	-
Edgewater Public - Refurbish Floors In Restrooms Bldg 1	29,571	-	-
Edgewater Public - Fire Sprinkler System	62,602	564,716	-
Edgewater Public - Pavilion	6,736	-	-
Edgewater Public - Air Handler Units & Stove Exhaust System	286,302	-	-
Edgewater Public - Reroof Schedule - Bldgs 5-6-7-8-9 - Single Ply	-	-	450,000
Enterprise Elm - 9 Classroom Addition	300,814	2,516,312	-
Enterprise Elm - Renovate Kitchen & Courtyard	39,072	-	-
Enterprise Elm - Reroof Bldg 1-2-3-4-5-6	289,357	472	-
Enterprise Elm - Remodeling & Renovation	16,182	-	-
Facilities Services - Temp Chiller Connection, Piping & Electrical	2,925	-	-
Forest Lakes Elm - Classroom Addition	1,663,570	3,956	-
Friendship Elm - 9 Classroom Addition	112,728	29,375	-
Hinson Mid - Playing Field Improvements	29,219	-	-
Holly Hill Elm - Intercom, Rack And Wiring & Fire Alarm Replacement	291,036	-	-
Horizon Elm - Replace Gutter Down Spouts	83,708	-	-
Horizon Elm - 9 Classroom Addition	274,400	2,538,538	-
Hurst Center - Demolition of Bldg 1 & 10	12,958	-	-
Indian River Elm - Classroom Addition	115,166	-	-
Mainland HS - Courtyard Enclosure & Security Gates	4,813	31,870	-
Mainland HS - PE Bldg (Restroom & Storage)	253,282	188,174	-
Manatee Cove Elm - Cement Border Around All Bldgs To Divert Rain	-	-	100,000
Manatee Cove Elm - Pavilion	810	-	-
Marks, George Elm - Canopy Roof Coating	6,677	104,142	-
McInnis Elm - Reroof Schedule - Bldgs 8-9 - BUR	-	-	400,000
Minor Projects - Small Projects That Occur During The Year At	1,090,555	309,475	1,300,000
New Smyrna Bch HS - Scoreboards	34,967	-	-
New Smyrna Bch HS - Demand Ventilation Modifications	3,803	57,900	-
New Smyrna Bch HS - PE Bldg (Restroom & Storage)	373,510	25,606	-
New Smyrna Bch Mid - Add Ventilation & Heat For Locker Rooms	6,855	176,065	-
New Smyrna Bch Mid - Exterior Doors & Renovate Restrooms	770,727	55,743	-
Orange City Elm - Reroof Bldgs 2-3-4-7-8-9 - Single Ply	50,169	464,540	-
Orange City Elm - HVAC Bldg 7, 8, 9	2,024	-	-
Ormond Bch Elm - New Drop Ceiling - Auditorium	4,259	150,000	-
Ortona Elm - New Flooring Bldg 008, Café & Kitchen	26,802	-	-
Ortona Elm - HVAC Units Relocation W/ Walkway Renovation	-	-	85,000
Osceola Elm - Column Repair / Replacement	4,269	14,345	-
Osceola Elm - Re-Roof Bldgs 5-8, 11, 15, 16	284,972	18,645	-
Palm Terrace Elm - Pavilion	70,436	5,870	-
Pathways Elm - Pavilion	68,530	6,680	-
Pierson Elm - Upgrade Wall & Floor Finishes In Raised Seating Area	-	-	30,000
Pierson Elm - Replace Intercom	-	-	85,000
Pierson Elm - Renovate Bldg 11 & Site Work (On HS Campus)	8,812	7,900	-
Pierson Elm - Replace Canopy Bldg 2 To 5, Extend To 7 & 16	-	-	95,000
Pine Ridge HS - PE Bldg (Restroom & Storage)	153,859	348,102	-
Pine Ridge HS - Bathroom Venting System	4,627	-	-
Pine Ridge HS - Demand Ventilation Modifications	13,362	48,341	-
Pine Ridge HS - Sidewalk In Courtyard Areas	97,083	-	-
Pine Ridge HS - Replace Roofing Panels Campus Wide	-	-	350,000



# Capital Project Details

NAME	2009-2010 EXPENDITURES	2010-2011 REBUDGETS	2010-2011 NEW BUDGETS
Pine Ridge HS - Replace Floor Bldg 8, Gym, Dance, Locker Room Area	26,622	-	-
Pine Ridge HS - HVAC Bldg 5	47,607	71,903	600,000
Pine Ridge HS - Replace AHU Bldg 9, Drop Ceiling Drama Clrm	30,184	106,828	-
Port Orange Elm - Intercom Rack	3,691	130,000	-
Port Orange Elm - Reroof Media Center	3,322	117,000	-
Portables - Moves & Compliance	341,790	48,210	600,000
Read-Pattillo Elm - Casework, Fences, Window & Doors, Canopies	18,068	-	-
Read-Pattillo Elm - Structural Column Replacement	-	-	200,000
Read-Pattillo Elm - Repave Delivery Area	160	-	-
Seabreeze HS - Demand Ventilation Modifications	19,009	83,830	-
Seabreeze HS - Bldg 8 HVAC & Lighting Upgrade	306,077	-	-
Seabreeze HS - 10 Year Sports Complex Lease	600,000	-	-
Seabreeze HS - Replace N Wall of Media Center	43,048	-	-
Seabreeze HS - Spalling Concrete Repair to Canopy Walkways	39,398	-	-
Seabreeze HS - Renovate Bldg 7 & Air System 1st Floor	31,034	540,288	-
Silver Sands Mid - Fire Sprinkler System Bldg 9 & 10	-	-	350,000
Silver Sands Mid - Renovate Gang Restrooms	97,565	440,128	-
Silver Sands Mid - Replace Window Hinges School Wide	14,195	500,000	-
Silver Sands Mid - Renovate Tennis Court Area	-	-	40,000
Silver Sands Mid - Kitchen Electrical Upgrade	-	-	25,000
Silver Sands Mid - Replace Intercom	-	-	85,000
Silver Sands Mid - Lighting & HVAC Duct	28,475	718,363	-
Small, TT Elm - Refurbish Bathrooms Between Classrooms	21,404	-	-
Small, TT Elm - Renovate Multi-Purpose Room & Additional Parking	184,807	-	-
Small, TT Elm - Reroof Bldgs 6-10 & Covers	-	-	350,000
Southwestern Mid - Reroof Bldgs 1-2-3-4 - Single Ply	43,541	453,484	-
Southwestern Mid - Remodel Cafe's Restroom	28,811	-	-
Southwestern Mid - Classrooms Addition	166,061	116,308	4,000,000
Southwestern Mid - Replace Doors For Security In Bldgs 2, 3, 4, 6 & 9	-	-	150,000
Spirit Elm - Pavilion	69,119	4,558	-
Spruce Creek Elm - Replace Cooler Tower For School	279,946	-	-
Spruce Creek Elm - Repair/Replace Structural Canopy Columns	79,209	1,020	-
Spruce Creek Elm - Replace Air Conditioner Units In Bldg 2, 7	171,286	-	-
Spruce Creek HS - Backstage, Stage, Step Lighting & Controls in	125,618	-	-
Spruce Creek HS - Replace Carpet With Tile In Identified Rooms	2,112	-	-
Spruce Creek HS - Demand Ventilation Modifications	2,839	100,000	-
Spruce Creek HS - PE Bldg (Restroom & Storage)	28,032	507,881	-
Spruce Creek HS - Kitchen Lighting & Hood Suppression System	164,341	-	-
Spruce Creek HS - Replace Bldg 1 & Locker Rm A/C Units	46,119	318,863	-
Starke Elm - Pavilion	4,254	80,183	-
Starke Elm - Re-Roof Bldg 10	-	-	85,000
Storefront School - Annual Lease Payments	52,905	-	-
Storefront West - Annual Lease Payments	32,993	-	-
Sugar Mill Elm - Phase I HVAC, Chiller Plant Construction	2,470	-	-
Sunrise Elm - Classroom Addition	964,486	1,662,255	-
Sweetwater Elm - Classroom Addition	75,095	150	-
Sweetwater Elm - Kitchen Hood Suppression System	33,278	-	-
Taylor Mid HS - Demand Ventilation Modifications	2,839	100,000	-
Taylor Mid-HS - Renovation & Upgrade Of Wastewater Treatment	8,766	-	-
Taylor Mid-HS - Resurface Track	87,866	-	-
Taylor Mid-HS - Master Plan & Renovation	31,724	-	-
Timbercrest Elm - Campus Wide HVAC	1,597,135	9,685	-
Tomoka Elm - Handicap Access To Stage	1,136	40,000	-
Tomoka Elm - Reroof Bldgs 1, 2, 3, 4, 5, 9	53,543	505,228	-
Transportation - Daytona - Renovate & Site Cleanup	108,329	67,481	-



# Capital Project Details

NAME	2009-2010 EXPENDITURES	2010-2011 REBUDGETS	2010-2011 NEW BUDGETS
Transportation - DeLand - Provide Exhaust Fans & Louvers In Shop	-	-	185,000
Transportation - New Smyrna - Reroof Office	4,228	56,447	-
Transportation - New Smyrna - Awning & Grade For Parking	311,716	-	-
University HS "DDD" - ITV Relocation	282,439	201,744	-
Various Schools - Leased Portables	729,389	45,024	800,000
Volusia Pines Elm - Pavilion	810	-	-
Warehouse - Re-roof Freezer / Cooler	136,813	-	-
Westside Elm - Reroof Bldg 1 - Single Ply	62,068	706,696	-
Westside Elm - Ceiling, Lights, Intercom, Fire Alarm & Sprinklers	1,265,221	590,097	-
Woodward Ave Elm - A/C Ventilation Constant Air To VAV	-	-	900,000
Woodward Ave Elm - Upgrade Group Restroom For ADA	153,113	3,440	-
Woodward Ave Elm - Covered Walkways At Bus Loop	135,912	-	-
<b>TOTAL PROJECTS AT EXISTING SCHOOLS &amp; FACILITIES</b>	<b>21,223,919</b>	<b>19,615,524</b>	<b>11,350,000</b>
<b>FACILITIES MANAGEMENT</b>			
EXPENDITURES MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	1,814,781
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>-</b>	<b>-</b>	<b>1,814,781</b>
<b>TECHNOLOGY</b>			
School Wide Network Equipment	5,314,437	6,106,123	4,610,000
E.D.P. Equipment (MIS)	2,237,285	939,263	1,390,000
<b>TOTAL TECHNOLOGY</b>	<b>7,551,722</b>	<b>7,045,385</b>	<b>6,000,000</b>
<b>SYSTEM-WIDE EQUIPMENT AND VEHICLES</b>			
School & Department Equipment & Vehicles	425,019	330,799	1,300,000
<b>TOTAL SYSTEM-WIDE EQUIPMENT &amp; VEHICLES</b>	<b>425,019</b>	<b>330,799</b>	<b>1,300,000</b>
<b>BUSES</b>			
Transportation - Buses	-	-	-
<b>TOTAL BUSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>			
Transfer to debt service fund	51,651,969	-	51,602,925
Transfer to general fund for charter schools	414,694	-	-
Transfer to general fund for copier equipment Leases	607,250	-	607,250
Transfer to general fund for property insurance	2,800,000	-	2,800,000
Transfer to general fund for maintenance	15,800,000	-	15,800,000
<b>TOTAL TRANSFERS</b>	<b>71,273,913</b>	<b>-</b>	<b>70,810,175</b>
<b>TOTAL 2009-2010 EXPENDITURES</b>	<b>\$ 151,313,166</b>		
<b>TOTAL 2010-2011 REBUDGETS (PROJECTS IN PROGRESS)</b>		<b>\$ 71,923,508</b>	
<b>TOTAL 2010-2011 NEW BUDGETS</b>			<b>\$ 91,274,956</b>



# Capital Outlay Overview



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**Ormond Beach Middle School  
Master Plan**

Image # 90918 2271  
Date 09.18.09

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. 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. After the hurricane season of 2004, the District experienced large construction cost increases, a continued increase in sales tax collections but only a small increase in student enrollment. During the 2007-08 fiscal year, school construction cost stabilized but sales tax collections decreased as did student enrollment. Commercial and large institutional construction cost remained relatively high as was reflected in the construction bid for the replacement of Hurst Elementary School in November of that year.

Fiscal year 2008-09 continued to experience significant challenges impacting the school district and budget operations. Student population in Volusia County declined for a second consecutive year. Considerable adjustments were made to the Five-Year Facilities Work Program due to the decline not only in students but to anticipated revenues. During this fiscal year, revenues dropped dramatically in sales tax collections, property taxes and impact fee revenues due to the ailing economy. Many projects were delayed indefinitely to make sure that the District balanced the Five-Year Capital Budget as required by the Legislature.

This fiscal year continued the trends involving declining revenues and enrollments and presented the District with continued challenges. Though there has been some increase in existing residential sales, a large inventory of unsold residential properties and properties in foreclosure continue to plague the Volusia economy. Property values have declined dramatically and are expected to drop another 14% affecting the 2010-11 fiscal year. Sales tax collections as well as property tax collections and impact fees have continued to not meet adjusted revenue projections. These conditions are unprecedented in Volusia County and Florida.



# Capital Outlay Overview

Previously, the student decrease was primarily in the Halifax Area and Southeast Volusia, but now growth has also slowed in DeLand. After more than 20 years of growth, Deltona's student enrollments have also declined over the past three years. Changing student populations have resulted in reevaluating several projects for replacement facilities and additions.

At this point in the 10 year building program, all but three of the scheduled projects have been completed. The Holly Hill K-8 school is in design and planned to begin construction in June 2010. Six projects in the program have been delayed or placed on hold. On March 24, 2009 the School Board amended the sales tax project list and cancelled three projects due to changing conditions. Student enrollment projections continue downward for the next four years by the Florida Department of Education.

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 2009-10 school year the district reported 619 portables in use as classrooms. It is the goal of the district to reduce the number of portables to approximately 400 by school year 2012-13; however, district staff is unsure of its ability to reach this goal with the continued decline of capital revenues.

The School Board has demonstrated its commitment to the project list associated with the passage of the half cent sales tax referendum; however, modifications to the ten year plan have been and will likely continue to be necessitated by enrollment and revenue declines. To fulfill the obligations, two areas have been addressed. First, is the need for balancing the renovation of facilities that are functionally obsolete with building new space to accommodate growth. Second, is communicating the value derived from the School Board's commitment to its current design philosophy of building and maintaining high quality schools that are intended to serve future generations.

This is the ninth 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 school year 2010-11. The following projects merit further discussion.

## **Atlantic High School, Port Orange**

This new classroom addition project was cancelled based on student enrollment trends and capacity availability at other schools.

## **Bonner Elementary, Daytona Beach**

The original project was listed as "Site work: provide additional parking and develop kindergarten playground. Renovations: remove Bldg. 6, upgrade HVAC campus wide. New Construction: 10 Classrooms." Due to a continuing decline in enrollment, the availability of capacity at surrounding schools and budget reductions, the school board has decided to close Bonner Elementary. This project was cancelled in March, 2009.

## **Chisholm Elementary, New Smyrna Beach**

The original project was listed as "Renovations: HVAC upgrade campus wide. New construction: media center. Remodeling: existing media center to three resource rooms." Revised project description is "New



# Capital Outlay Overview

construction: media center and administration.” This project is now in design. Chisholm Elementary opened as the African-American K-12 school for New Smyrna Beach in 1954. Most of the buildings date from that time. This school has also experienced a declining enrollment along with other schools in the New Smyrna area. The revised project description includes a direction to staff to ensure that any new buildings are located to allow for subsequent addition or replacement of classroom buildings. This project has been delayed due to insufficient funds.

## **Enterprise Elementary, Deltona**

The architectural firm has been selected to design a new administration, classroom building and extensive site work. A nine (9) classroom addition is funded and a parent pickup/drop-off loop is included.

## **George Marks Elementary, DeLand**

The original project was listed as “Renovations: upgrade classroom finishes and cabinets, HVAC replacement, campus wide electrical upgrade.” The revised scope is “Replacement school, with a capacity of 734 students, incorporating the new classroom building.” George Marks was built in 1954 and currently houses 319 students over its permanent capacity. The classrooms are small and every mechanical, technology or electrical upgrade has consisted of a retrofit. The CSR needs for the school required at least another fifteen classrooms to house the current population. Rather than retrofit the campus as originally listed, the staff recommended replacement with sufficient classroom space to house all students in permanent, modern classrooms even with CSR. The school board has approved the change but this project has also been delayed due to insufficient funds.

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

The original project was listed as “Master plan campus” with funding budgeted for a full campus replacement. The reduction in student enrollment at Holly Hill Middle School and other adjacent middle schools necessitated a reevaluation of the master plan. The current project description has been revised to “Construct middle school classroom space at Holly Hill Elementary to establish Holly Hill K-8.” Construction has started with completion in 2011.

## **K-8 FF, Edgewater**

Southeast Volusia has not experienced student growth as has occurred elsewhere in the county. Further, several charter schools have been approved or proposed for a location within the southeast part of Volusia County. The student enrollments, charter schools and funds available have necessitated redefining the scope of the Middle FF to a K-8 FF as well as delaying it.

## **Ormond Beach Middle, Ormond Beach (Replacement facility)**

This is a phased project and Phase I is complete. Phases II and III are scheduled for completion in 2012. Phase IV, which consisted of demolition and replacement of buildings 27 and 28, was cancelled due to the capital funding shortfall; however, the contractor was able to include it in the Phase III guaranteed maximum price for less than the cost of renovations.



# Capital Outlay Overview

## Pierson Elementary, Pierson

The original project is listed as “Site work: remove fuel island, develop playground, provide parent pickup loop. Renovations: campus wide electrical upgrade. New construction: remove Buildings 14 & 16 and construct new art room, storage, guidance and two resource rooms.” This project was cancelled from the sales tax project list with the intent to fund a revised project with other funds. The cost of the revised project scope has infrastructure issues that are the underlying responsibility of local government that cannot be absorbed by the district. Therefore, the project is delayed due to insufficient funds.

## New Elementary Z, DeLand

Construction began in February 2009 with completion now scheduled for 2011. This project has been delayed due to weather conditions and the impact that the economy has had on several subcontractors associated with the project.

All changes in scope require additional funds. Due to the economic climate and corresponding decline in revenues, all capital projects are under strict scrutiny and only the highest priority projects are funded in the next fiscal year. All other projects on the Facilities Five-Year Work Program are reviewed each year and only move into the construction phase if there is sufficient funds available to complete the project.



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Hurst Elementary School Replacement

Image # 90821 2141  
Date 08.21.09



# School Way Cafe

	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>REVENUES</b>				
<b>Federal Through State:</b>				
School Lunch Reimbursement	\$ 10,769,593	\$ 10,800,000	\$ 12,166,508	\$ 12,000,000
School Breakfast Reimbursement	2,727,221	2,750,000	3,016,901	3,000,000
After School Snack Reimbursement	244,577	245,000	272,504	275,000
USDA Donated Foods	1,527,981	1,200,000	1,287,042	1,300,000
Cash in Lieu of Donated Foods	-	-	-	-
Summer Food Service Program	-	52,656	169,519	150,000
<b>Total Federal Through State</b>	<b>15,269,372</b>	<b>15,047,656</b>	<b>16,912,474</b>	<b>16,725,000</b>
School Breakfast Supplement	167,317	-	-	-
School Lunch Supplement	202,846	370,000	352,971	350,000
<b>Local Sources:</b>				
Interest on Investments	11,160	12,000	16,916	15,000
Student Breakfast/Lunches	4,111,311	3,750,000	3,572,862	3,550,000
Adult Breakfasts/Lunches	228,370	360,000	315,151	300,000
Student and Adult a La Carte	3,436,196	3,500,000	2,904,251	2,800,000
Student Snacks	40,416	230,000	34,691	35,000
Other Food Sales	458,133	515,000	499,821	446,000
Other Miscellaneous Local Sources	1,635	1,600	1,299	1,000
Refunds of Prior Year's Expenditures	-	-	-	-
<b>Total Local Sources</b>	<b>8,287,221</b>	<b>8,368,600</b>	<b>7,344,991</b>	<b>7,147,000</b>
<b>Total Revenue</b>	<b>23,926,756</b>	<b>23,786,256</b>	<b>24,610,436</b>	<b>24,222,000</b>
Transfers In	6,955	-	-	-
Nonspendable Fund Balance	1,184,093	1,767,481	1,767,481	1,775,104
Restricted Fund Balance	3,050,466	3,351,521	3,351,521	5,387,222
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 28,168,270</b>	<b>\$ 28,905,258</b>	<b>\$ 29,729,438</b>	<b>\$ 31,384,326</b>
<b>EXPENDITURES</b>				
Salaries	\$ 7,660,435	\$ 7,829,433	\$ 7,503,284	\$ 7,800,000
Employee Benefits	4,381,577	4,737,000	4,507,047	4,814,527
Purchased Services	840,360	1,340,167	854,779	1,354,473
Energy Supplies	105,910	110,000	92,725	100,000
Material and Supplies	9,227,392	10,173,051	8,750,483	9,528,749
Capital Outlay	146,748	370,535	139,913	627,117
Other Expenses	686,846	681,108	718,881	735,000
<b>TOTAL OPERATING EXPENSES</b>	<b>23,049,268</b>	<b>25,241,294</b>	<b>22,567,112</b>	<b>24,959,866</b>
Transfers Out	-	-	-	-
Nonspendable Fund Balance	1,767,481	1,767,090	1,775,104	1,775,104
Restricted Fund Balance	3,351,521	1,896,874	5,387,222	4,649,356
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 28,168,270</b>	<b>\$ 28,905,258</b>	<b>\$ 29,729,438</b>	<b>\$ 31,384,326</b>



# Special Revenue-Other Federal Programs

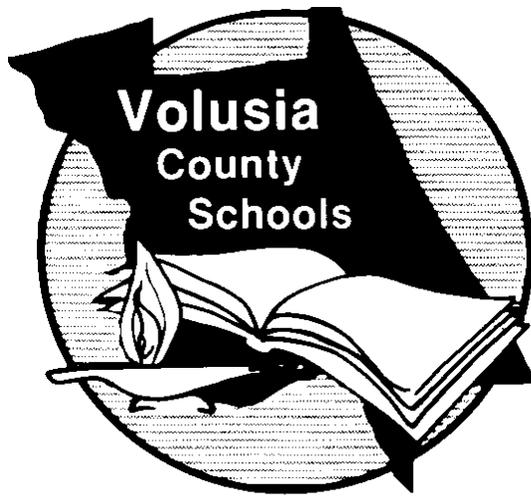
	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>REVENUES</b>				
<b>Federal Direct:</b>				
Miscellaneous Federal Direct	\$ -	\$ 907,686	\$ 325,686	\$ 582,000
<b>Total Federal Direct</b>	<b>-</b>	<b>907,686</b>	<b>325,686</b>	<b>582,000</b>
<b>Federal Through State:</b>				
Vocational Education Acts	897,020	842,106	905,982	682,100
Eisenhower Math and Science	3,335,639	3,439,056	2,938,661	3,587,599
Drug Free Schools	242,380	230,462	240,094	-
Individuals with Disabilities Education Act (IDEA)	14,088,370	15,479,655	15,277,226	14,097,260
Elementary and Secondary Education Act, Title I & V	14,982,468	25,369,352	18,496,584	24,648,873
Miscellaneous Federal Through State	1,892,697	1,170,383	1,376,225	1,314,388
<b>Total Federal Through State</b>	<b>35,438,574</b>	<b>46,531,014</b>	<b>39,234,772</b>	<b>44,330,220</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 35,438,574</b>	<b>\$ 47,438,700</b>	<b>\$ 39,560,458</b>	<b>\$ 44,912,220</b>
<b>EXPENDITURES</b>				
Instruction	\$ 16,105,587	\$ 21,570,377	\$ 17,838,594	\$ 16,405,781
Pupil Personnel Services	4,473,819	5,986,764	5,031,957	9,002,031
Instruction and Curriculum Dev. Services	8,194,912	10,967,827	8,052,164	10,314,163
Instructional Staff Training Services	3,023,108	4,046,521	3,285,603	2,852,594
Instructional Related Technology	1,027	-	47,292	50,338
General Administration	1,222,800	1,636,635	1,432,277	1,441,810
School Administration	2,052,690	2,746,701	2,681,482	3,577,366
Facilities Acquisition and Construction	2,500	-	-	-
Central Services	116,363	156,548.00	102,463	116,772
Pupil Transportation Services	234,777	313,095	1,031,754	1,125,038
Operation of Plant	9,964	14,232	9,578	26,327
Administrative Technology Services	1,027	-	47,293	-
<b>Total Expenditures</b>	<b>35,438,574</b>	<b>47,438,700</b>	<b>39,560,458</b>	<b>44,912,220</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 35,438,574</b>	<b>\$ 47,438,700</b>	<b>\$ 39,560,458</b>	<b>\$ 44,912,220</b>



# Special Revenue - ARRA

	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>REVENUES</b>				
<b>Federal Direct:</b>				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
<b>Total Federal Direct</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Through State:</b>				
State Fiscal Stabilization Funds K-12	-	20,542,664	20,672,418	19,474,388
Excellent Teaching Program Stabilization	-	-	1,401,728	-
Individuals with Disabilities Education Act (IDEA)	-	15,040,667	7,632,332	7,408,335
Elementary and Secondary Education Act, Title I & V	-	10,377,216	7,837,593	7,429,737
Miscellaneous Federal Through State	-	554,028	292,256	1,004,407
Other Food Services	-	68,632	65,107	7,050
<b>Total Federal Through State</b>	<b>-</b>	<b>46,583,207</b>	<b>37,901,434</b>	<b>35,323,917</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE,</b>	<b>\$ -</b>	<b>\$ 46,583,207</b>	<b>\$ 37,901,434</b>	<b>\$ 35,323,917</b>
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 46,583,207</b>	<b>\$ 37,901,434</b>	<b>\$ 35,323,917</b>
<b>EXPENDITURES</b>				
Instruction	\$ -	\$ 21,754,995	\$ 24,429,376	\$ 23,567,997
Pupil Personnel Services	-	3,722,654	5,153,836	1,514,856
Instruction and Curriculum Dev. Services	-	5,679,170	4,854,237	3,129,363
Instructional Staff Training Services	-	8,550,922	932,301	3,545,068
Instructional Related Technology	-	1,419,500	51,673	1,402,384
General Administration	-	1,512,317	1,513,093	1,593,436
School Administration	-	880,317	823,186	234,211
Food Service	-	68,632	115,829	7,050
Pupil Transportation Services	-	2,994,700	7,114	54,236
Operation of Plant	-	-	16,688	20
Administrative Technology Services	-	-	-	275,000
Community Services	-	-	4,101	296
<b>Total Expenditures</b>	<b>-</b>	<b>46,583,207</b>	<b>37,901,434</b>	<b>35,323,917</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES,</b>	<b>\$ -</b>	<b>\$ 46,583,207</b>	<b>\$ 37,901,434</b>	<b>\$ 35,323,917</b>
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 46,583,207</b>	<b>\$ 37,901,434</b>	<b>\$ 35,323,917</b>





# Workers' Compensation Fund

	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>OPERATING REVENUES</b>				
Other Operating Revenues-General Fund	\$ 1,251,812	\$ 2,232,212	\$ 1,404,720	\$ 2,232,212
Other Operating Revenues-Special Revenue	82,537	147,303	76,344	147,303
Other Operating Revenues-School Way Café	41,269	75,535	45,806	75,535
Interest Income	82,524	-	20,273	-
<b>TOTAL OPERATING REVENUES</b>	<b>1,458,142</b>	<b>2,455,050</b>	<b>1,547,143</b>	<b>2,455,050</b>
Beginning Fund Balances	566,028	566,028	566,028	566,028
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,024,170</b>	<b>\$ 3,021,078</b>	<b>\$ 2,113,171</b>	<b>\$ 3,021,078</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 55,836	\$ 150,000	\$ 56,395	\$ 150,000
Employee Benefits	372,273	428,000	378,514	428,000
Purchased Services	418,511	550,000	304,849	550,000
Material and Supplies	4	1,000	44	1,000
Other Expenses	611,518	1,326,050	807,341	1,326,050
<b>TOTAL OPERATING EXPENSES</b>	<b>1,458,142</b>	<b>2,455,050</b>	<b>1,547,143</b>	<b>2,455,050</b>
Ending Fund Balances	566,028	566,028	566,028	566,028
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,024,170</b>	<b>\$ 3,021,078</b>	<b>\$ 2,113,171</b>	<b>\$ 3,021,078</b>



# Property Insurance Fund

	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>OPERATING REVENUES:</b>				
Other Operating Revenues-General Fund	\$ 3,030,025	\$ 2,950,000	\$ 2,814,643	\$ 2,950,000
Interest Income	5,838	-	12,456	-
<b>TOTAL OPERATING REVENUES</b>	<b>3,035,863</b>	<b>2,950,000</b>	<b>2,827,099</b>	<b>2,950,000</b>
Transfers In	3,000,000	-	-	-
Other Loss Recovery	17,374	-	15,452	-
Beginning Fund Balances	2,086,687	5,086,687	5,086,687	5,102,139
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 8,139,924</b>	<b>\$ 8,036,687</b>	<b>\$ 7,929,238</b>	<b>\$ 8,052,139</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 38,256	\$ -	\$ -	\$ -
Employee Benefits	1,739	-	-	-
Purchased Services	3,009,097	2,950,000	2,827,099	2,950,000
Energy Supplies	-	-	-	-
Material and Supplies	4,145	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>3,053,237</b>	<b>2,950,000</b>	<b>2,827,099</b>	<b>2,950,000</b>
Ending Fund Balances	5,086,687	5,086,687	5,102,139	5,102,139
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 8,139,924</b>	<b>\$ 8,036,687</b>	<b>\$ 7,929,238</b>	<b>\$ 8,052,139</b>



# Liability Insurance Fund

	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>OPERATING REVENUES</b>				
Other Operating Revenues-General Fund	\$ 1,768,781	\$ 430,000	\$ 833,330	\$ 430,000
Interest Income	24,137	-	8,856	-
<b>TOTAL OPERATING REVENUES</b>	<b>1,792,918</b>	<b>430,000</b>	<b>842,186</b>	<b>430,000</b>
Beginning Fund Balances	75,000	1,270,976	1,270,976	1,693,040
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,867,918</b>	<b>\$ 1,700,976</b>	<b>\$ 2,113,162</b>	<b>\$ 2,123,040</b>
<b>OPERATING EXPENSES:</b>				
Purchased Services	\$ 461,574	\$ 425,000	\$ 302,073	\$ 425,000
Other Expenses	135,368	5,000	118,049	5,000
<b>TOTAL OPERATING EXPENSES</b>	<b>596,942</b>	<b>430,000</b>	<b>420,122</b>	<b>430,000</b>
Ending Fund Balances	1,270,976	1,270,976	1,693,040	1,693,040
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,867,918</b>	<b>\$ 1,700,976</b>	<b>\$ 2,113,162</b>	<b>\$ 2,123,040</b>



# Fleet Insurance Fund

	Actuals 2008-2009	Adopted Budget 2009-2010	Actuals 2009-2010	Adopted Budget 2010-2011
<b>OPERATING REVENUES</b>				
Other Operating Revenues-General Fund	\$ 179,859	\$ 220,000	\$ 350,411	\$ 220,000
Interest Income	13,328	-	3,952	-
<b>TOTAL OPERATING REVENUES</b>	<b>193,187</b>	<b>220,000</b>	<b>354,363</b>	<b>220,000</b>
Transfers In	-	-	-	-
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,193,187</b>	<b>\$ 1,220,000</b>	<b>\$ 1,354,363</b>	<b>\$ 1,220,000</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 3,200	\$ -	\$ 871	\$ -
Purchased Services	184,739	220,000	352,910	220,000
Material and Supplies	5,248	-	582	-
<b>TOTAL OPERATING EXPENSES</b>	<b>193,187</b>	<b>220,000</b>	<b>354,363</b>	<b>220,000</b>
Transfers Out	-	-	-	-
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,193,187</b>	<b>\$ 1,220,000</b>	<b>\$ 1,354,363</b>	<b>\$ 1,220,000</b>



# Capital Impact on the Operating Fund

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

There is a direct relationship between the Capital Projects budget and the General Fund budget when building new facilities and renovating old ones. As space is added or renovated, furniture, supplies, custodians, maintenance, and utility costs all increase. The cost of operating and maintaining new infrastructures are always considered in the operating budget. Therefore, it is important to budget for this increased cost in the General Fund in the fiscal year the asset becomes operational.

These estimates of the Operating Fund's additional recurring cost are factored into the budget when a new school is scheduled to open. The following charts show the cost estimates based on facilities level of service of 1,932 for high schools, 1,065 for middle schools and 604 for elementary schools:

	School <u>Administration</u>	Instructional <u>Support</u>	Materials <u>&amp; Supplies</u>	<u>Totals</u>
Elementary School	\$ 306,426	\$ 132,607	\$10,671	\$ 449,704
Middle School	\$ 611,225	\$ 261,028	\$18,930	\$ 891,183
High School	\$ 978,423	\$ 446,529	\$33,645	\$ 1,458,597

The above fixed costs are primarily for administrative staff including the Principal, Assistant Principals, and necessary office staff. Instructional support includes Media Specialists, Guidance Counselors and for the High School Athletic Director. It does not include the classroom instructional staff or the utility and/or maintenance costs.

The following chart represents the estimated increases to the operating fund for costs associated with the new schools operation of plant including custodians in all levels and campus advisors to help with crowd control in middle and high schools. Also, maintenance and utilities are estimated for each level based on the size of the school.

	Operation of <u>Plant</u>	Maintenance <u>&amp; Utilities</u>	Materials <u>&amp; Supplies</u>	<u>Totals</u>
Elementary School	\$ 136,600	\$ 268,963	\$ 3,298	\$ 408,861
Middle School	\$ 299,764	\$ 410,813	\$ 4,000	\$ 714,577
High School	\$ 595,271	\$ 899,619	\$ 9,600	\$ 1,504,490



# 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.

	<u>Instructional Personnel</u>	<u>Materials &amp; Supplies</u>	<u>Totals</u>
Elementary School	\$2,364,898	\$10,868	\$ 2,375,766
Middle School	\$3,774,413	\$17,737	\$ 3,792,150
High School	\$7,145,661	\$33,506	\$ 7,179,167

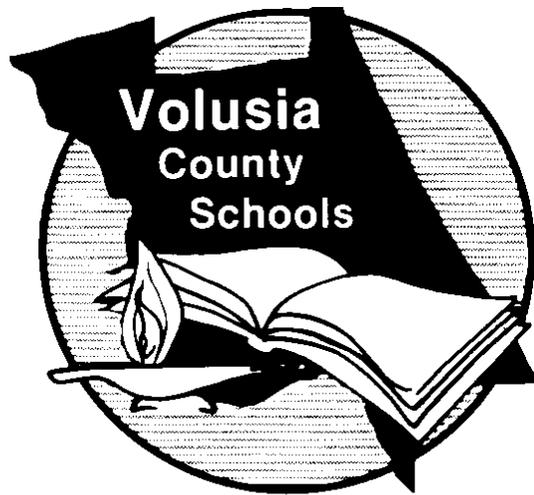
An indirect impact to the general operating budget will be a reduction in maintenance needs due to the replacement of major air conditioning equipment, roofing systems, electrical upgrades and flooring improvements at various facilities. It is harder to quantify, but these types of capital improvements 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, has phase I completed and phases II-IV are ongoing. At this point only existing buildings have been replaced and no extra square footage added. 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 \$5.46 per square foot for maintenance, custodial and utilities. The following facilities had additional square footage added this past fiscal year. New University High School was built larger than normal to accommodate 2,500 capacity rather than the normal 2,000. This extra capacity added an additional 29,840 square feet above the previously stated cost for a new high school. The replacement of the Transportation Facility in Daytona Beach added an extra 10,400 square feet. The cost of the extra square footage is calculated using the factor above.

Based on the above estimates, the impact on the 2010-11 operating fund for the additional square footage for the additional space at the new high school, and the additional square footage at the replacement transportation facility is shown below.

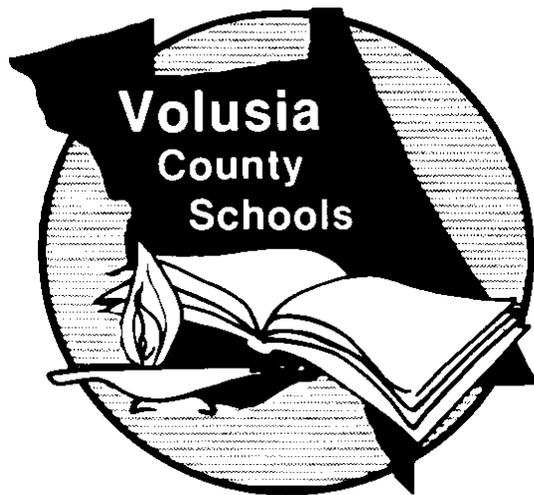
	<u>Impact to Operating Budget</u>
University High School (additional square footage cost)	\$ 162,926
Transportation Daytona Beach (additional square footage cost)	<u>\$ 56,784</u>
<b>Total Operating Impact</b>	<b>\$ 219,710</b>





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# *Informational Section*



# FEFP Revenue

The Florida Education Finance Program (FEFP) is the funding formula adopted by the Florida Legislature in 1973 to allocate funds appropriated by the Legislature for public school operations. The FEFP implements the constitutional requirement of a uniform system of free public education and is an allocation model based on individual student participation in educational programs. In order to ensure equitable funding, the FEFP takes into account:

- The local property tax base
- Costs of education programs
- Cost of living (district cost differential or DCD)
- Sparsity of student population

The FEFP is the primary mechanism for funding the operating costs of public schools. As noted herein, there are other sources of funding; however, the FEFP is the finance program's foundation. The key feature of the FEFP is to base financial support for education upon the individual student participating in a particular educational program rather than upon the numbers of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded educational programs by cost factors to obtain weighted FTE's. Weighted FTE's are then multiplied by a base student allocation and by a district cost differential in the major calculation to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, two major allocations within the FEFP are the Supplemental Academic Instruction Allocation and the Exceptional Student Education Guaranteed Allocation. 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.
- (2) **Corporate Contributions /Tax /Credits 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.



## 2010-2011 FEFP Calculation

<b>FTE Students</b>  Volusia 61,417.97	x	<b>Program Weights</b>	x	<b>Weighted FTE Students</b>  Volusia 66,273.62	x	<b>Base Student Allocation (BSA)</b>  Volusia 3,623.76	x	<b>District Cost Differential (DCD)</b>  Volusia 0.9610	=
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<b>Base Funding</b>  Volusia \$230,793,465	+	<b>Declining Enrollment Allocation</b>  Volusia \$605,263	+	<b>0.748 Compression Adjustment</b>  Volusia \$3,295,074	+	<b>0.250 Compression Adjustment</b>  Volusia \$1,101,838	+	<b>DJJ Supplemental Allocation</b>  Volusia \$277,046	+
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<b>Merit Award Program</b>  Volusia \$10,215	+	<b>Safe Schools</b>  Volusia \$1,617,608	+	<b>Reading Allocation</b>  Volusia \$2,211,578	+	<b>Supplemental Academic Instruction</b>  Volusia \$16,734,376	+	<b>ESE Guaranteed Allocation</b>  Volusia \$23,941,486	+
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<b>Teachers Lead</b>  Volusia \$777,992	+	<b>Student Transp.</b>  Volusia \$10,602,759	+	<b>Instructional Materials</b>  Volusia \$5,022,027	+	<b>ARRA Stabilization Funds</b>  Volusia \$19,474,092	=	<b>Gross State, Local, and Federal FEFP</b>  Volusia \$316,464,819	-
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<b>Required Local Effort</b>  Volusia \$160,498,457	=	<b>Net State FEFP</b>  Volusia \$155,966,362	+	<b>School Recognition Program</b>  Volusia \$2,909,101	+	<b>Class Size Reduction</b>  Volusia \$65,539,408	=	<b>Total State Funding</b>  Volusia \$224,414,871
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**Volusia's Total State Funding \$224,414,871**



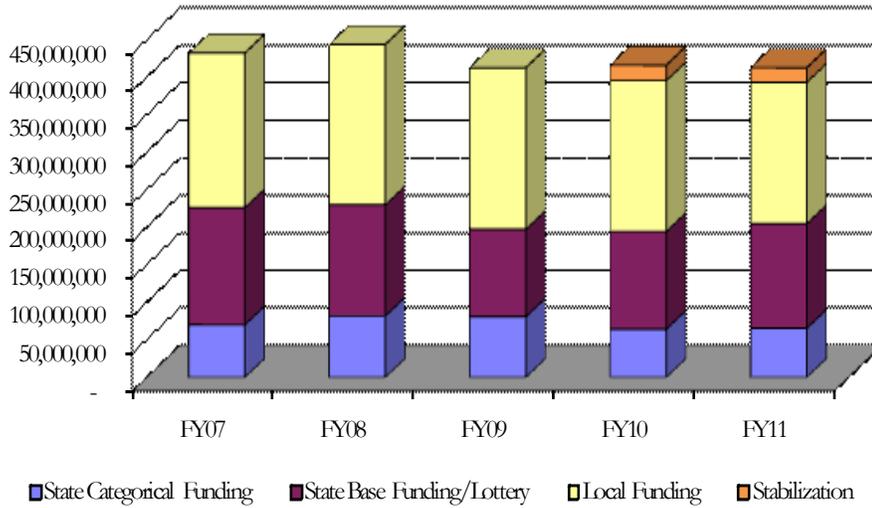
# FEFP Revenue Summary

	2009-2010 4th Calc.	2010-2011 2nd Calc.	Difference
<b>Formula Components</b>			
Unweighted FTE	62,063.95	61,417.97	(645.98)
Weighted FTE	66,784.49	66,273.62	(510.87)
Base Student Allocation	3,630.62	3,623.76	(6.86)
District Cost Differential	0.9593	0.9610	0.00
School Taxable Value	33,575,203,480	29,341,153,505	(4,234,049,975)
Required Local Effort Millage	5.307	5.698	0.391
Discretionary Millage	0.748	0.748	-
Additional Discretionary Millage	-	-	-
.25 critical needs millage	0.25	0.25	-
<b>Total Millage</b>	<b>6.305</b>	<b>6.696</b>	<b>0.391</b>
WFTE x BSA x DCD	\$ 232,600,612	\$ 230,793,465	\$ (1,807,147)
ESE Guaranteed Allocation	24,492,177	23,941,486	(550,691)
Compression Adjustment-.748 mills	3,610,260	3,295,074	(315,186)
Compression Adjustment-.250 mills	1,207,144	1,101,838	(105,306)
Dedining Enrollment Allocation	906,724	605,263	(301,461)
Safe Schools	1,602,270	1,617,608	15,338
Reading Instruction	2,253,243	2,211,578	(41,665)
Supplemental Academic Instruction	16,942,387	16,734,376	(208,011)
DJJ Supplemental Funding	293,218	277,046	(16,172)
Merit Award Program	8,963	10,215	1,252
Proration for Veto	(138,532)	-	138,532
Proration for Revised Appropriation	(1,962,272)	-	1,962,272
Student Transportation	10,556,138	10,602,759	46,621
Instructional Materials	5,170,126	5,022,027	(148,099)
Teacher's Lead	790,209	777,992	(12,217)
ARRA State Fiscal Stabil-Education	19,870,610	19,092,896	(777,714)
ARRA State Fiscal Stabil-Discret.	746,985	381,196	(365,789)
<b>Total FEFP</b>	<b>318,950,262</b>	<b>316,464,819</b>	<b>(2,485,443)</b>
<b>Required Local Effort Taxes</b>	<b>(169,274,425)</b>	<b>(160,498,457)</b>	<b>8,775,968</b>
<b>Total State FEFP</b>	<b>149,675,837</b>	<b>155,966,362</b>	<b>6,290,525</b>
<b>Categoricals</b>			
Class-size Reduction	64,773,816	65,539,408	765,592
<b>Total Categorical Funding</b>	<b>64,773,816</b>	<b>65,539,408</b>	<b>765,592</b>
<b>Lottery</b>	168,231	165,320	(2,911)
<b>School Recognition</b>	2,743,781	2,743,781	-
<b>Total State Funding</b>	<b>217,361,665</b>	<b>224,414,871</b>	<b>7,053,206</b>
<b>Local Funding</b>			
Total Required Local Effort	169,274,425	160,498,457	(8,775,968)
Discretionary Local Effort	23,858,540	21,069,296	(2,789,244)
Additional Discretionary Local Effort	-	-	-
.25 critical needs millage	7,974,111	7,041,877	(932,234)
<b>Total Local Funding</b>	<b>201,107,076</b>	<b>188,609,630</b>	<b>(12,497,446)</b>
<b>Total Funding</b>	<b>\$ 418,468,741</b>	<b>\$ 413,024,501</b>	<b>\$ (5,444,240)</b>



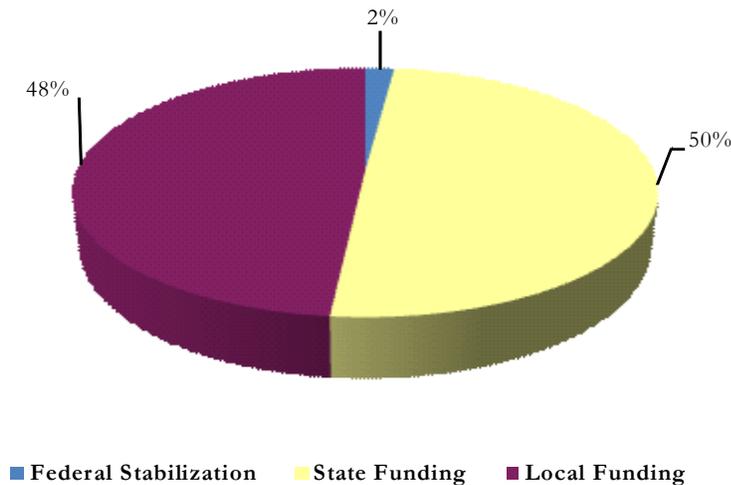
# 5-Year FEFP Analysis

5-Year FEFP Analysis



The state portion of the FEFP includes base funding, lottery and categoricals. The state funding has declined from \$226.3 to \$204.9 million over the 5-year period. The categorical portion of the state funding has remained stable changing by only 7% during this period of time. The smaller local portion also decreased 8.5% from \$206.2 million to \$188.6 million. This portion of the FEFP is derived from property taxes, including the \$7.0 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.

FEFP Revenue  
(Over 5 Year Period)

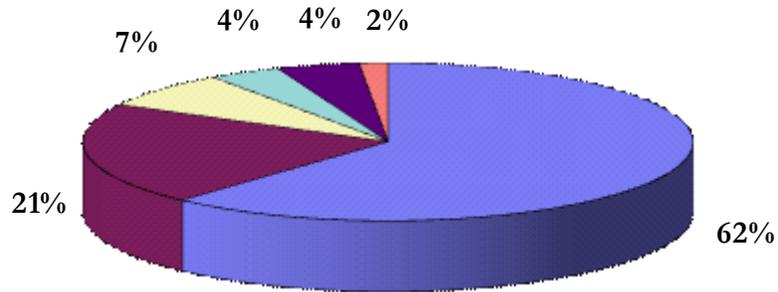


# Object Summary

## General Fund 2010-2011

Object	Description	Amount
100	Salaries	\$ 274,228,705
200	Benefits	93,580,893
300	Purchased Services	33,039,871
400	Energy Services	17,041,598
500	Materials & Supplies	19,514,947
600	Capital Outlay	907,608
700	Other Expenses	5,850,319
900	Transfers	-
<b>Total</b>		<b>\$ 444,163,941</b>

### Object Summary



Salaries	Benefits	Purchased Services
Energy Services	Materials & Supplies	Other Expenses

Personnel costs represent the largest expenditure category for the District at 83% (salaries and benefits combined)

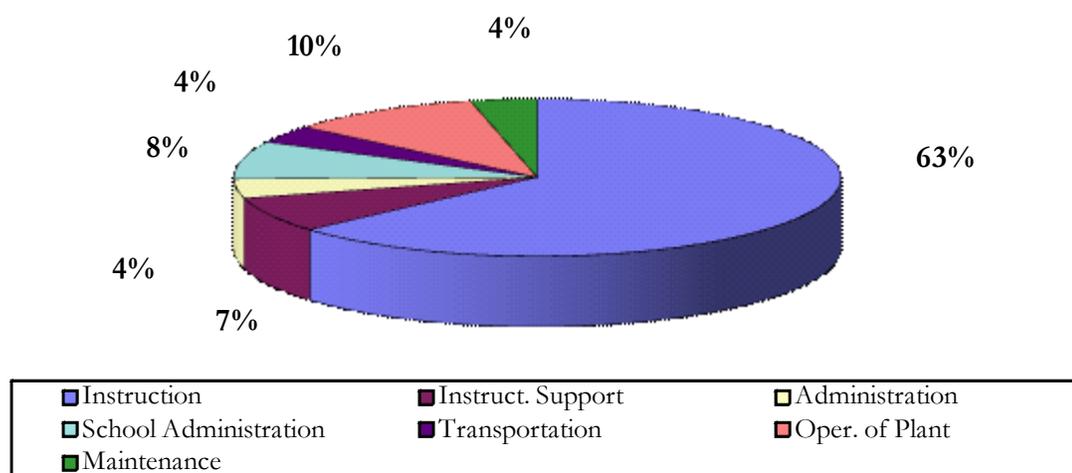


# Function Summary

## General Fund 2010-2011

Function	Description	Amount
5000	Instruction	\$ 280,260,268
6100	Pupil Personnel Services - Administration	14,736,339
6200	Instructional Media Services	7,224,370
6300	Instructional and Curriculum Development	4,385,565
6400	Instructional Staff Training Services	2,002,375
6500	Instructional Related Technology	3,996,298
7100	School Board	697,250
7200	General Administration (Superintendent's Office)	1,609,290
7300	School Administration	34,303,681
7400	Facilities Acquisition and Construction	197,015
7500	Fiscal Services	2,832,313
7700	Central Services	6,445,469
7800	Pupil Transportation Services	16,193,232
7900	Operation of Plant	45,837,739
8100	Maintenance of Plant	15,683,803
8200	Administrative Technology Services	5,558,596
9100	Community Services	1,342,838
9200	Debt Service	857,500
9700	Budgeted Transfer of Funds	-
<b>Total</b>		<b>\$ 444,163,941</b>

### Function Summary



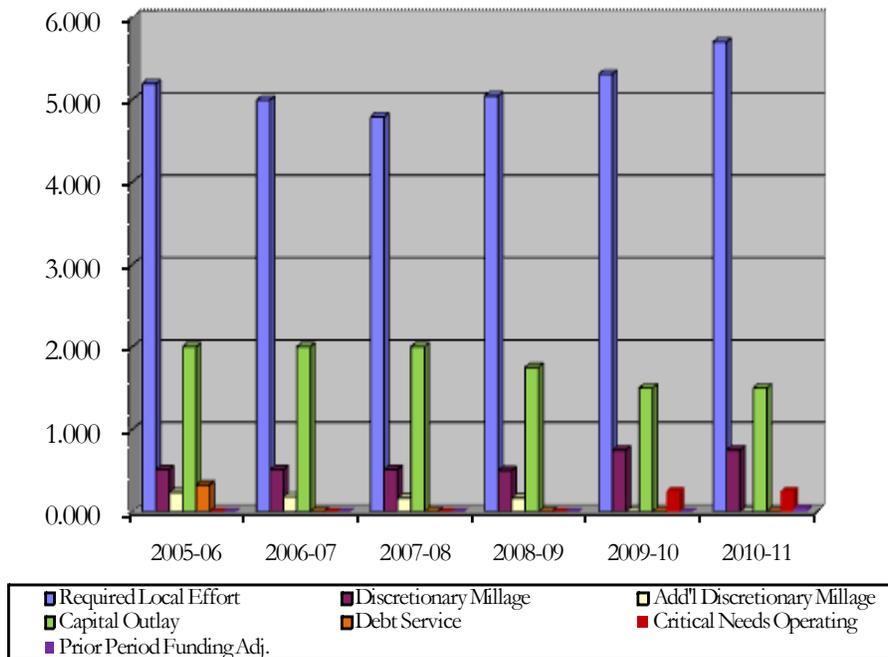
Almost three-quarters of the budget is allocated to the direct benefit of students (Instruction, Inst. Support, and Transportation combined).



# Millage Rates

Millage	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Required Local Effort	5.193	4.993	4.791	5.045	5.307	5.698
Prior Period Funding Adj.	0.000	0.000	0.000	0.000	0.000	0.041
Discretionary Millage	0.510	0.510	0.510	0.498	0.748	0.748
Add'l Discretionary Millage	0.232	0.182	0.166	0.166	0.000	0.000
Critical Needs Operating	0.000	0.000	0.000	0.000	0.250	0.250
Capital Outlay	2.000	2.000	2.000	1.750	1.500	1.500
Debt Service	0.324	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>8.259</b>	<b>7.685</b>	<b>7.467</b>	<b>7.459</b>	<b>7.805</b>	<b>8.237</b>

Millage Rates



A mill represents one thousandth of a dollar

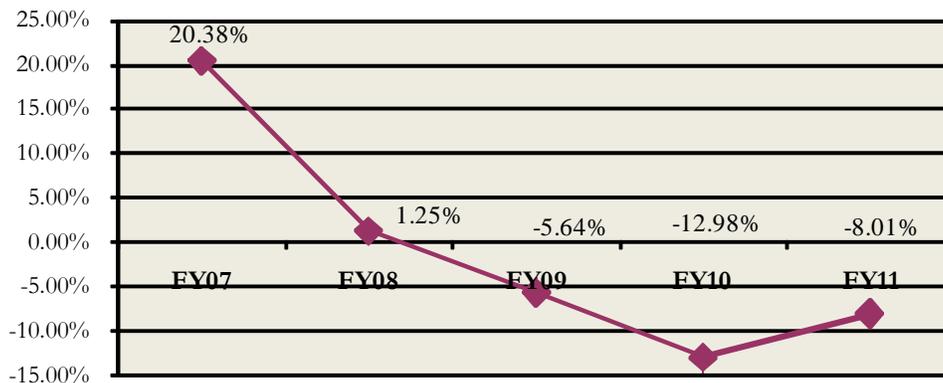


# Rolled-back Rate

	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
Current Year Gross Taxable Value	38,380,036,066	41,306,829,255	39,971,522,699	33,575,203,480	29,341,153,505
Current Year New Taxable Value	1,000,879,793	1,340,448,837	1,009,197,414	416,927,555	212,192,435
Current Year Adjustable Taxable	37,379,156,273	39,966,380,418	38,962,325,285	33,158,275,925	29,128,961,070
Prior Year Gross Taxable Value (From Prior Year DR-403)	30,073,908,112	38,353,888,285	41,247,558,469	39,872,969,741	33,419,579,301
Prior Year Millage Levy	7.935	7.685	7.467	7.459	7.805
Prior Year Ad Valorem Proceeds	238,636,461	294,749,631	307,995,519	297,412,481	260,839,816
The Current Year Rolled-Back	6.3842	7.3749	7.9050	8.9694	8.9546
Current Year Proposed Millage Rate	7.685	7.467	7.459	7.805	8.237
Current Year Proposed Rate as a % of the rolled-back rate	120.38%	101.25%	94.36%	87.02%	91.99%
Current Year Rate Change as a percent of rolled-back rate	20.38%	1.25%	-5.64%	-12.98%	-8.01%

Does not include voter-approved debt service millage

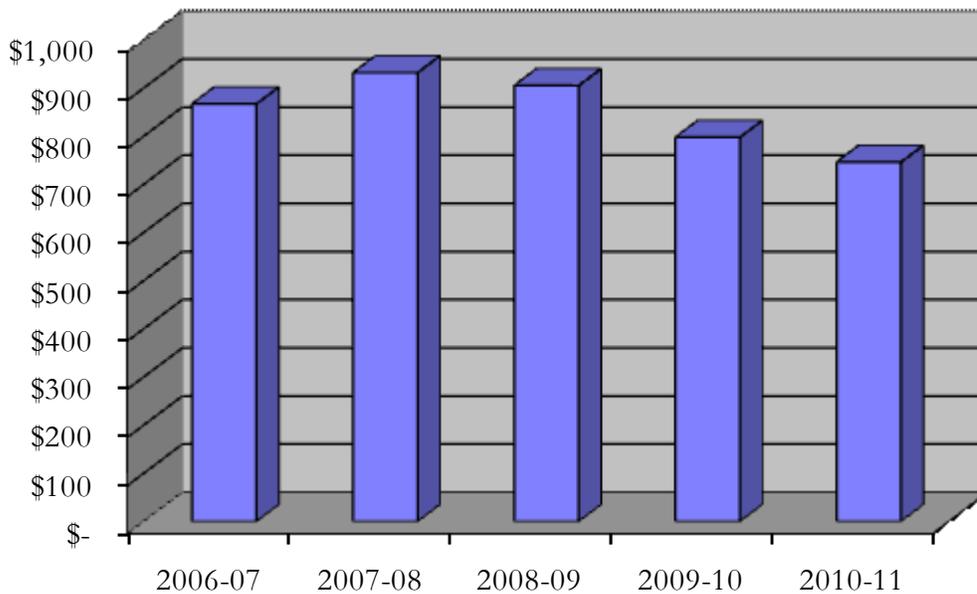
**Rolled-back Rate**



# Average Homeowner Rates

	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
Assessed Value	\$ 137,809	\$ 149,799	\$ 146,337	\$ 127,180	\$ 115,572
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	112,809	124,799	121,337	102,180	90,572
Property Tax Rate	7.685	7.467	7.459	7.805	8.237
Property Tax Due	\$ 866.94	\$ 931.87	\$ 905.05	\$ 797.51	\$ 746.04
Tax Increase/(Decrease) from the Prior Year	\$ 113.51	\$ 64.93	\$ (26.82)	\$ (107.54)	\$ (51.47)

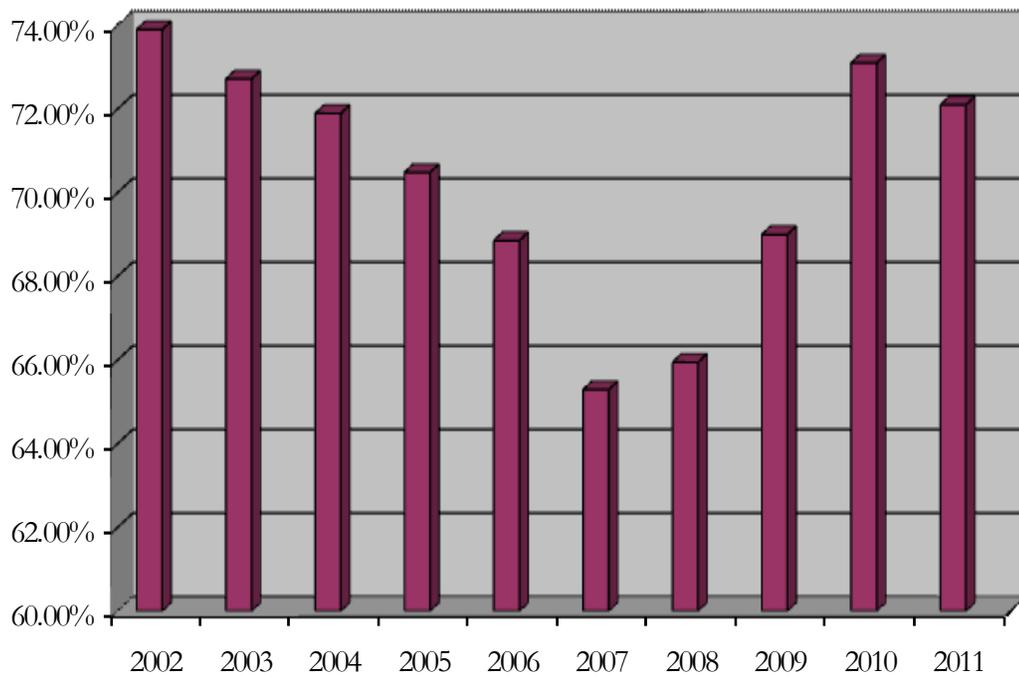
**Average Homeowner's Property Taxes**



# Assessed vs. Market Value

Year	Assessed Value	% Incr./ (Decr)	Market Value	Ratio
1999	14,300,439,177		19,368,450,506	73.83%
2000	15,006,670,182	4.94%	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%	40,680,103,689	72.10%

**Assessed to Market Value Ratio**



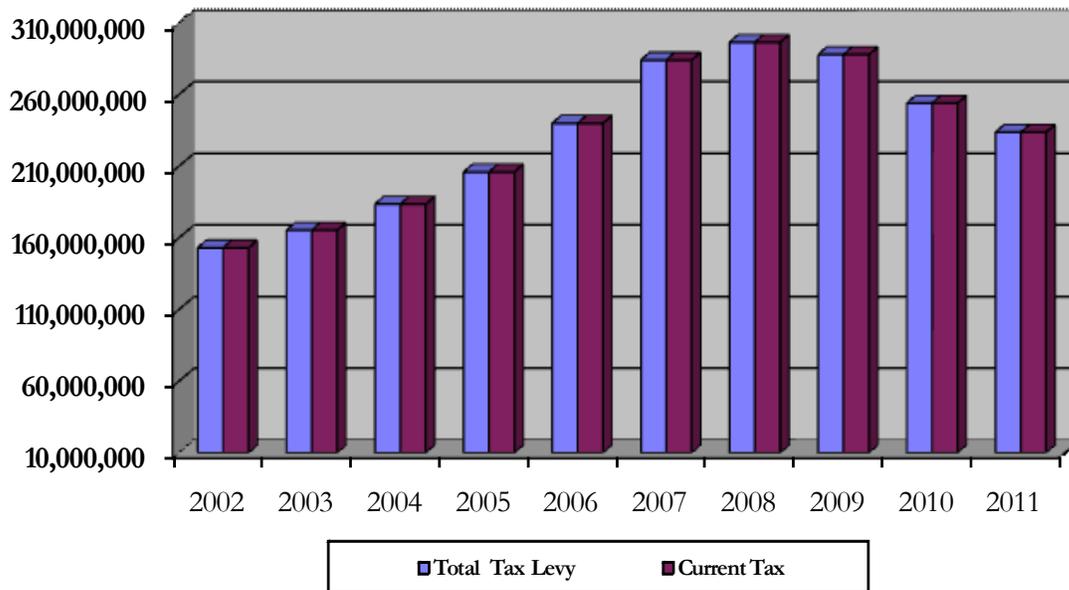
Source: Volusia County Property Appraiser & Department of Revenue



# Tax Levies & Collections

Year	Total Tax Levy	% Incr./ (Decr)	Total Tax Collections	Ratio
2001	148,613,005	-0.33%	146,471,419	98.56%
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	241,683,081	-7.34%	233,659,203	96.68%

**Tax Levies & Collections**



Source: District Records



# 5-Year Summary

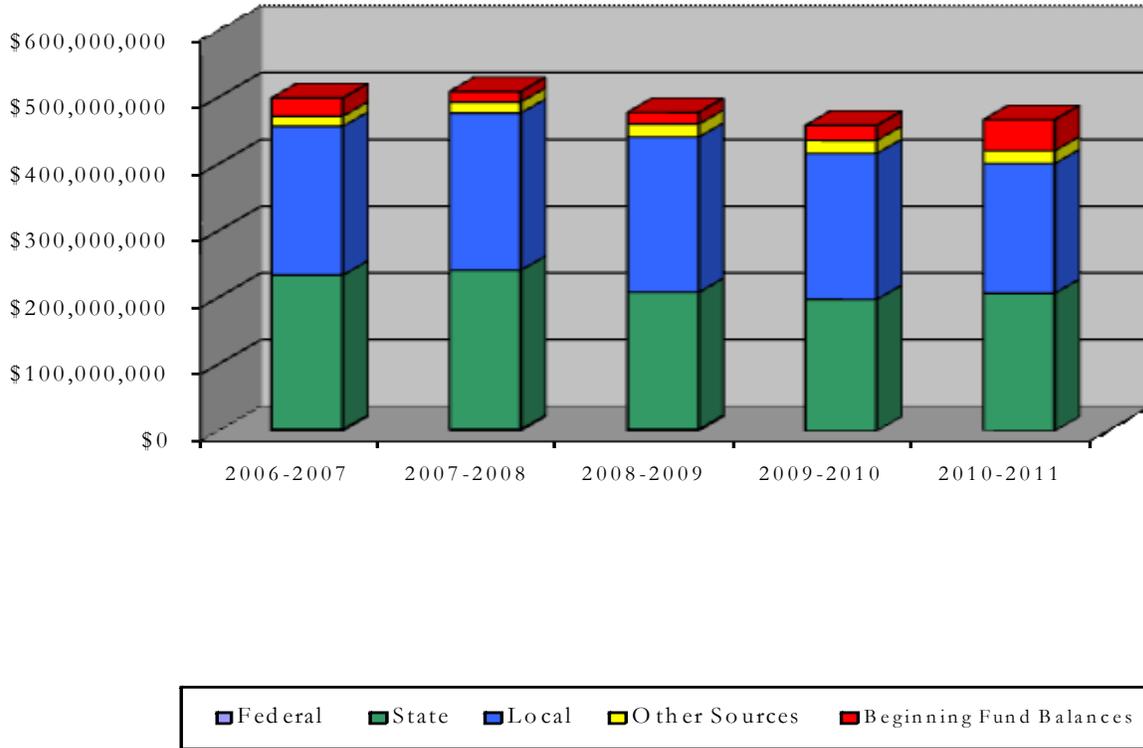
## General Fund

	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010	Budget 2010-2011
<b>REVENUES</b>					
Federal	\$ 2,266,448	\$ 2,358,156	\$ 2,580,253	\$ 3,516,975	\$ 2,145,000
State	231,266,491	238,451,862	205,238,774	197,132,519	206,336,229
Local	223,011,315	235,593,097	232,738,883	218,758,494	194,395,978
<b>TOTAL REVENUES</b>	<b>456,544,254</b>	<b>476,403,115</b>	<b>440,557,910</b>	<b>419,407,988</b>	<b>402,877,207</b>
Transfers In	15,182,899	16,522,928	19,273,517	19,621,944	19,207,250
Other Financing Sources	500,665	498,985	576,461	254,301	-
Beginning Fund Balances	27,110,223	15,587,352	17,413,639	22,234,762	46,425,434
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 499,338,041</b>	<b>\$ 509,012,380</b>	<b>\$ 477,821,527</b>	<b>\$ 461,518,995</b>	<b>\$ 468,509,891</b>
<b>EXPENDITURES</b>					
Salaries	\$ 319,082,587	\$ 324,395,109	\$ 294,315,744	\$ 267,867,606	\$ 274,228,704
Benefits	97,524,588	101,192,922	94,580,845	90,124,480	93,580,893
Purchased Services	28,807,862	28,143,275	29,013,330	29,265,370	33,039,871
Energy Services	15,408,200	15,999,810	14,360,729	13,272,839	17,041,599
Material & Supplies	15,023,625	14,764,697	12,773,361	8,069,812	19,514,947
Capital Project	1,578,945	1,105,556	1,570,475	586,737	907,608
Other Expenditures	6,311,910	5,983,774	5,965,326	5,906,717	5,850,319
<b>TOTAL EXPENDITURES</b>	<b>483,737,719</b>	<b>491,585,143</b>	<b>452,579,810</b>	<b>415,093,561</b>	<b>444,163,941</b>
Transfers Out	12,970	13,598	3,006,955	-	-
Ending Fund Balances	15,587,352	17,413,640	22,234,762	46,425,434	24,345,950
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 499,338,041</b>	<b>\$ 509,012,380</b>	<b>\$ 477,821,527</b>	<b>\$ 461,518,995</b>	<b>\$ 468,509,891</b>



# 5-Year Sources of Funds

## General Fund Sources

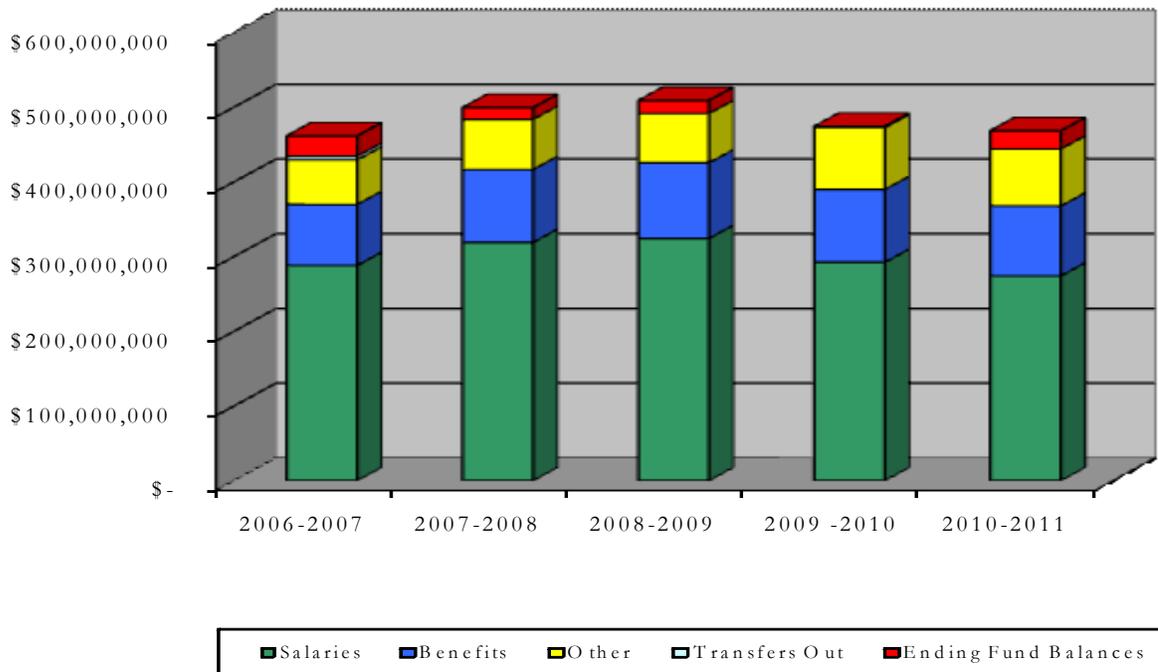


The largest source of General Fund revenue comes from participation in the Florida Education Finance Program (FEFP). The FEFP formula recognizes local tax bases, individual program cost factors and district cost differentials. Local revenues are derived almost entirely from property taxes with a small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

Over the five-year period, federal revenue has remained constant. There have been many factors affecting state revenues. The state revenue decreased 11% over this period with the majority of that due to declining enrollment and state revenue shortfalls. From the beginning of 2007-2008 until the end of 2009-2010, Volusia County Schools lost \$76 million in FEFP revenue. Locally, the tax base has declined from \$38.4 billion certified in 2006 to \$29.3 billion in 2010. The millages during this same time period have increased from 7.685 mills to 8.237 mills. These two factors together resulted in a 12.8% 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 83%, is for employee compensation. Over the past five years, salary increases have totaled 20%. Health insurance is included in the benefit category and has increased 13%. The retirement rate also increased from 9.85% to 10.77%.

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 40%. The majority of the increase over the five-year period was in the purchased services category. Purchased services expenditures have grown from \$24.6 million to \$33.1 million due to the opening of several new charter schools, increased enrollment at existing charter schools and telephone services.



# 5-Year Summary

## Debt Service Funds

REVENUES	Actuals	Actuals	Actuals	Actuals	Budget
	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
<b>State sources:</b>					
CO&DS for SBE/COBI Bonds	\$ 1,990,350	\$ 1,989,012	\$ 1,967,429	\$ 1,958,867	\$ 1,975,563
SBE/COBI Bond Interest	15,054	17,551	586	1,142	-
<b>Total state sources</b>	<b>2,049,461</b>	<b>2,006,563</b>	<b>1,968,015</b>	<b>1,960,009</b>	<b>1,975,563</b>
<b>Local sources:</b>					
District Interest and Sinking Taxes	32,424	9,178	-	-	-
Interest	4,108,075	4,185,999	1,351,878	22,418	-
Payment in Lieu of Taxes	-	-	-	-	-
<b>Total local sources</b>	<b>4,140,499</b>	<b>4,195,177</b>	<b>1,351,878</b>	<b>22,418</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>6,145,903</b>	<b>6,201,740</b>	<b>3,319,893</b>	<b>1,982,427</b>	<b>1,975,563</b>
<b>OTHER SOURCES OF FUNDS</b>					
Transfers from Capital Fund	49,115,032	49,452,423	51,532,893	51,651,969	51,602,925
Proceeds of Refunding Bonds	-	-	-	1,390,000	-
Premium on Refunding Bonds	-	-	-	125,602	-
Restricted Fund Balance	73,613,093	66,234,133	66,122,148	65,529,642	17,287,301
<b>TOTAL OTHER SOURCES</b>	<b>122,728,125</b>	<b>115,686,556</b>	<b>117,655,041</b>	<b>118,697,213</b>	<b>68,890,226</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 128,874,028</b>	<b>\$ 121,888,296</b>	<b>\$ 120,974,934</b>	<b>\$ 120,679,640</b>	<b>\$ 70,865,789</b>
<b>EXPENDITURES: (by object)</b>					
Redemption of Principal	\$ 34,835,000	\$ 26,335,000	\$ 27,305,000	\$ 28,885,000	\$ 30,110,000
Interest	26,591,164	29,031,054	28,094,863	24,345,755	23,051,082
Dues and Fees	299,183	31,017	45,429	37,204	-
Miscellaneous Expense	914,548	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>62,639,895</b>	<b>55,397,071</b>	<b>55,445,292</b>	<b>53,267,959</b>	<b>53,161,082</b>
<b>Transfers Out:</b>					
To General Fund	-	369,077	-	-	-
Payments on Refund Bonds	-	-	-	50,124,380	-
Restricted Fund Balance	66,234,133	66,122,148	65,529,642	17,287,301	17,704,707
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 128,874,028</b>	<b>\$ 121,888,296</b>	<b>\$ 120,974,934</b>	<b>\$ 120,679,640</b>	<b>\$ 70,865,789</b>



# 5-Year Summary

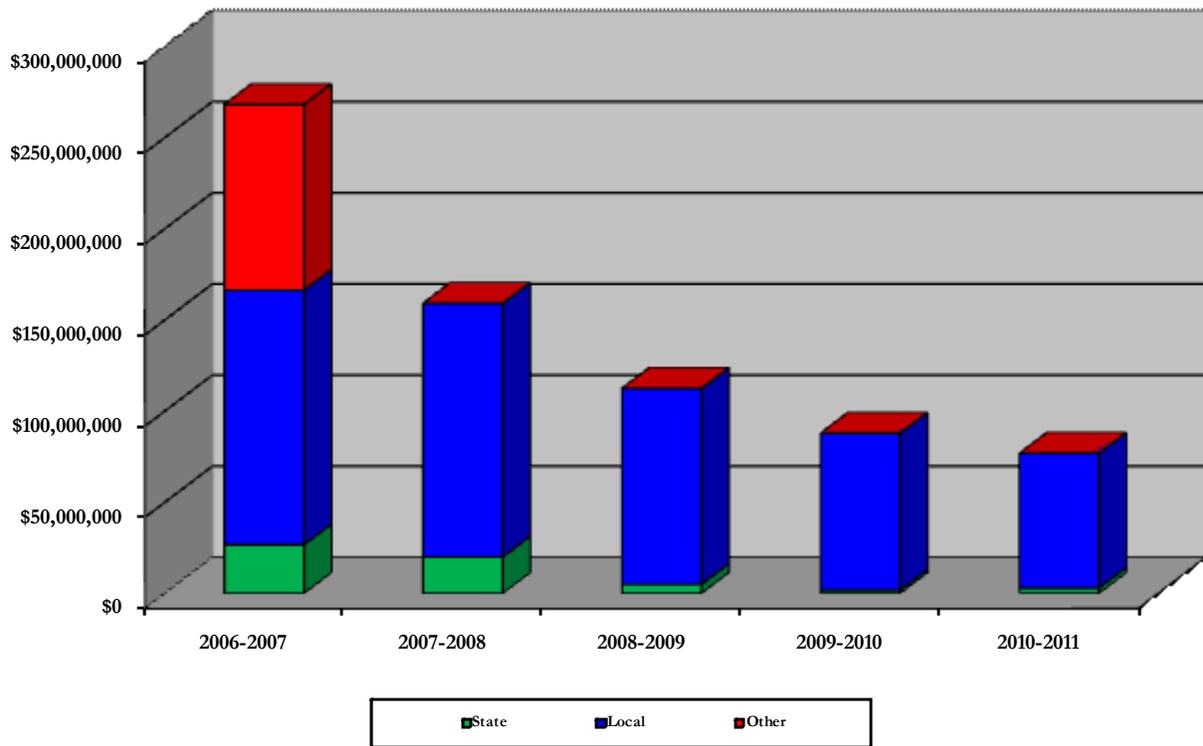
## Capital Outlay Funds

REVENUES:	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010	Budget 2010-2011
<b>State Revenue</b>					
CO&DS distributed to district	\$ 421,331	\$ 395,222	\$ 329,530	\$ 297,831	\$ 300,000
Interest on undistributed CO&DS	60,361	56,636	24,971	26,830	5,000
PECO public education capital outlay	8,395,562	9,126,330	4,049,200	953,879	2,589,048
Classrooms for kids	17,488,878	10,107,881	-	-	-
Charter school capital outlay	136,791	132,278	390,295	405,110	-
Other state sources	115,699	117,420	110,008	104,450	-
<b>Total State Revenue</b>	<b>26,618,622</b>	<b>19,935,767</b>	<b>4,904,004</b>	<b>1,788,100</b>	<b>2,894,048</b>
<b>Local Revenue</b>					
Ad valorem taxes	73,918,961	79,404,284	67,599,348	49,003,508	42,251,261
Sales tax	35,956,023	33,948,264	30,299,663	29,781,220	30,000,000
Interest income	14,883,331	11,510,403	5,347,962	1,127,524	-
Impact fees	14,662,357	13,608,727	3,779,704	4,840,676	1,600,000
Other local sources	302,158	659,526	453,463	1,247,187	-
<b>Total Local Revenue</b>	<b>139,722,830</b>	<b>139,131,204</b>	<b>107,480,140</b>	<b>86,000,115</b>	<b>73,851,261</b>
<b>TOTAL REVENUE</b>	<b>166,341,452</b>	<b>159,066,971</b>	<b>112,384,144</b>	<b>87,788,215</b>	<b>76,745,309</b>
<b>OTHER SOURCES OF FUNDS</b>					
Transfers In	-	-	-	-	-
Other Financing Sources	101,719,801	-	-	-	-
Restricted Fund Balance	315,820,803	349,274,430	293,869,602	197,578,769	133,796,551
Assigned Fund Balance	2,909,399	1,572,027	1,741,756	1,851,032	2,108,298
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 586,791,455</b>	<b>\$ 509,913,428</b>	<b>\$ 407,995,502</b>	<b>\$ 287,218,016</b>	<b>\$ 212,650,158</b>
<b>EXPENDITURES: (by object)</b>					
Library books	\$ 172,693	\$ 351,478	\$ 89,210	\$ 224,201	\$ 33
Audio visual materials	71,483	201,707	334,032	123,773	225,238
Buildings and fixed equipment	104,916,867	90,182,820	78,418,224	41,696,421	46,787,437
Furniture, fixtures, and equipment	18,717,198	12,838,913	15,714,906	9,780,120	23,525,471
Motor vehicles	5,440,798	5,165,325	3,221,560	-	-
Land	1,603,444	237,453	202,436	617,612	-
Improvements other than buildings	6,354,182	14,781,022	15,968,740	13,539,009	1,909,089
Remodeling and renovations	32,090,156	24,267,829	23,389,723	12,531,165	19,183,056
Computer software	2,278,923	668,093	419,274	1,525,756	757,965
COBI bonds dues & fees	1,323	1,156	1,187	1,197	-
<b>TOTAL EXPENDITURES</b>	<b>171,647,067</b>	<b>148,695,796</b>	<b>137,759,292</b>	<b>80,039,254</b>	<b>92,388,289</b>
Transfers	64,297,931	65,606,274	70,806,409	71,273,913	70,810,175
Restricted Fund Balance	349,274,430	293,869,602	197,578,769	133,796,551	47,345,439
Assigned Fund Balance	1,572,027	1,741,756	1,851,032	2,108,298	2,106,255
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 586,791,455</b>	<b>\$ 509,913,428</b>	<b>\$ 407,995,502</b>	<b>\$ 287,218,016</b>	<b>\$ 212,650,158</b>



# 5-Year Sources of Funds

## Capital Fund Sources



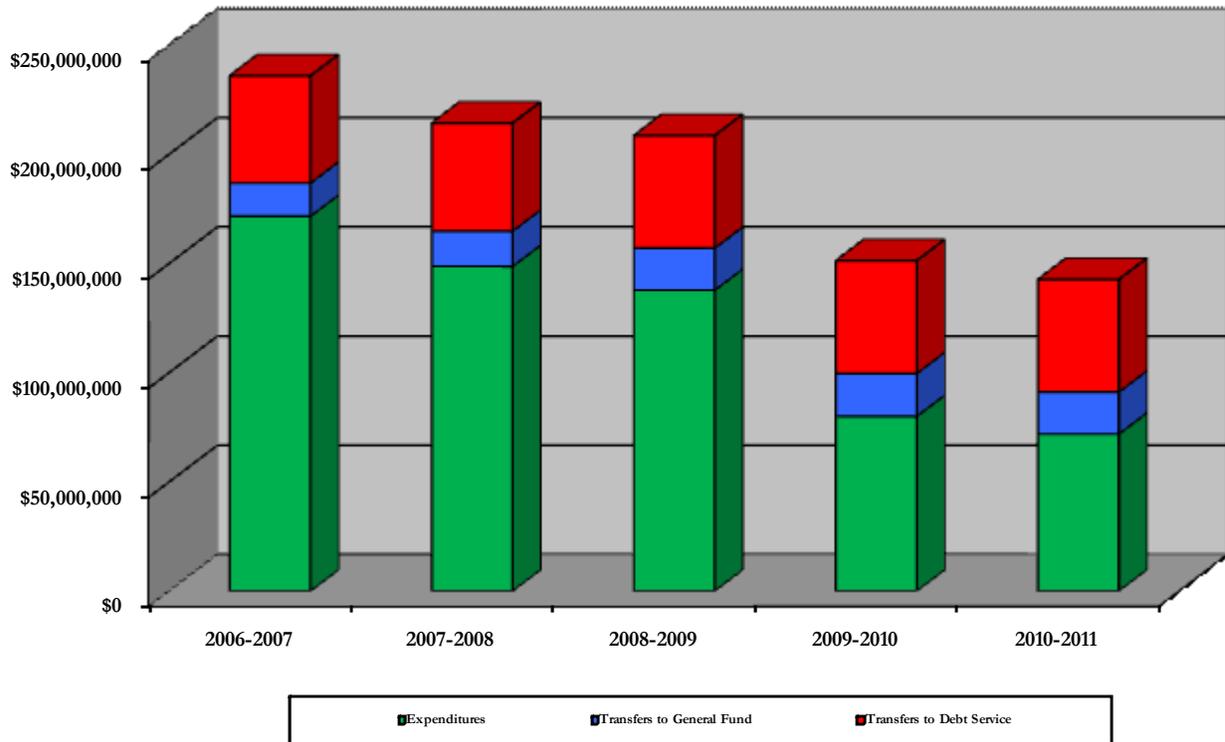
Public Education Capital Outlay (PECO) funds which are derived from the gross receipts tax on utilities, are the largest source of state funds. PECO is distributed to District School Boards based upon a formula that considers the age and number of schools in addition to the number of students in each district. The State designates these funds between maintenance and repairs, and fixed capital outlay for construction. The State did not provide any construction funds for 2010-2011 school year. The maintenance award is only \$2.6 million. The Legislature also did not approve any funds for class size reduction (derived from bonding of lottery funds) and gave no indication that funding would occur in future years.

Local sources of funds are primarily from the capital outlay ad valorem taxes. The local property values have returned to the 2006 levels and this reflects on the lower local revenue available for capital outlay. Beginning in 1989-1990, the Legislature capped the ad valorem tax levy for capital outlay at two mills until 2008-2009 when they reduced it to one and three-quarter mills. In 2009-2010, the Legislature continued to mandate the 0.25 mill transfer to the general fund and authorized an additional 0.25 mill transfer to the general fund based on a super majority vote of the School Board. This half mill reduction in the capital fund is approximately \$16 million per 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 and are used to finance construction and renovation of approved educational facilities and to purchase land and equipment. No additional other sources of funds 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 as funds are borrowed to keep pace with the construction plans of the District. The debt service on Certificates of Participation (COPs) issues and Sales Tax Bonds make up the majority of the debt service transfer from capital funds. The COPs payments are primarily funded from the capital outlay 1.500 mill property tax, but a portion of these payments are also funded from the school impact fees. Whenever possible, Sales Tax proceeds are used to pay for any sales tax projects included in COPs. 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.

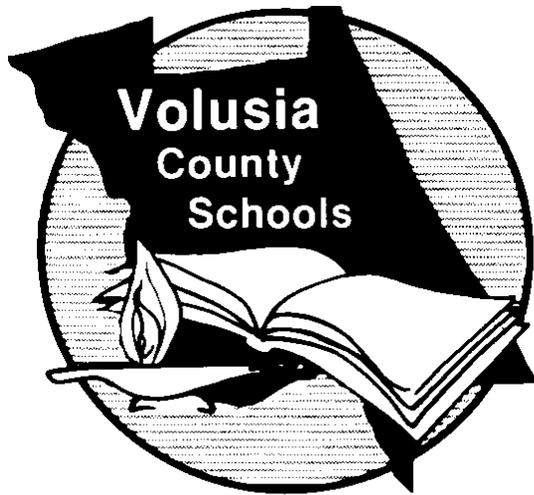


# 5-Year Summary

## Special Revenue Fund

	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010	Budget 2010-2011
<b>REVENUES</b>					
Federal Direct	\$ 329,446	\$ 9,635	\$ -	\$ 325,686	\$ 582,000
Federal Through State	50,229,907	50,103,516	50,707,946	94,048,680	96,379,137
State	369,561	362,407	370,163	352,971	350,000
Local	8,836,948	8,390,515	8,287,221	7,344,991	7,147,000
<b>TOTAL REVENUES</b>	<b>59,765,862</b>	<b>58,866,073</b>	<b>59,365,330</b>	<b>102,072,328</b>	<b>104,458,137</b>
Transfers In	12,970	13,598	6,955	-	-
Loss Recoveries	469	-	-	-	-
Beginning Fund Balances	8,159,823	7,214,003	4,234,559	5,119,002	7,162,326
<b>TOTAL REVENUE, OTHER</b>					
<b>SOURCES &amp; FUND BALANCES</b>	<b>\$ 67,939,124</b>	<b>\$ 66,093,674</b>	<b>\$ 63,606,844</b>	<b>\$ 107,191,330</b>	<b>\$ 111,620,463</b>
<b>EXPENDITURES</b>					
Salaries	\$ 30,050,450	\$ 29,956,579	\$ 28,799,905	\$ 55,764,286	\$ 54,469,790
Benefits	10,423,156	10,776,063	10,315,892	19,258,417	16,948,003
Purchased Services	6,391,076	5,934,194	6,011,781	9,026,450	11,935,540
Energy Services	105,978	117,646	114,472	105,178	116,849
Material & Supplies	10,093,561	11,332,137	10,238,975	10,350,896	14,981,253
Capital Project	1,254,519	998,417	447,383	789,929	2,822,609
Other Expenditures	2,406,381	2,744,078	2,559,434	4,733,848	3,921,959
<b>TOTAL EXPENDITURES</b>	<b>60,725,121</b>	<b>61,859,115</b>	<b>58,487,842</b>	<b>100,029,004</b>	<b>105,196,003</b>
Ending Fund Balance	7,214,003	4,234,559	5,119,002	7,162,326	6,424,460
<b>TOTAL EXPENDITURES,</b>					
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 67,939,124</b>	<b>\$ 66,093,674</b>	<b>\$ 63,606,844</b>	<b>\$ 107,191,330</b>	<b>\$ 111,620,463</b>





# Bond Amortization

Fiscal Year	Principal	Interest	Total
<b>State School Bonds:</b>			
2010-2011	1,335,000	640,563	1,975,563
2012-2017	9,475,000	2,368,788	11,843,788
2018-2023	2,225,000	144,238	2,369,238
<b>Total State School Bonds</b>	<b>\$ 13,035,000</b>	<b>\$ 3,153,588</b>	<b>\$ 16,188,588</b>
<b>Sales Tax Revenue Bonds:</b>			
2010-2011	19,945,000	7,437,516	27,382,516
2012-2015	65,440,000	19,451,859	84,891,859
2016-2017	75,875,000	2,524,826	78,399,826
<b>Total Sales Tax Revenue</b>	<b>\$ 161,260,000</b>	<b>\$ 29,414,201</b>	<b>\$ 190,674,201</b>
<b>Total Bonds</b>	<b>\$ 174,295,000</b>	<b>\$ 32,567,790</b>	<b>\$ 206,862,790</b>



# Other Debt Schedules

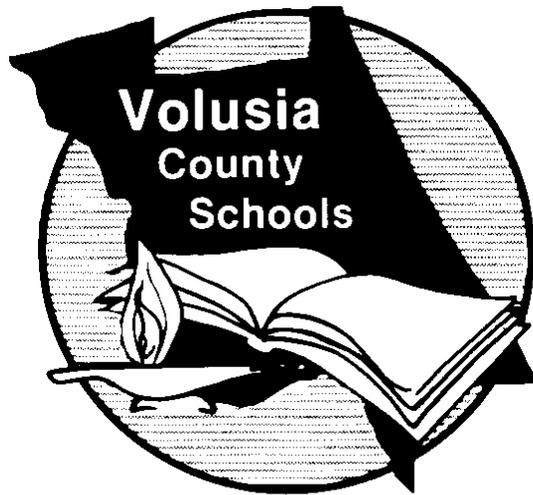
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Certificates of Participation</b>			
2010-2011	8,830,000	14,973,001	23,803,001
2012-2015	38,775,000	56,425,790	95,200,790
2016-2024	115,285,000	98,924,085	214,209,085
2025-2032	153,880,000	36,516,350	190,396,350
<b>Total Certificates of Participation</b>	<b><u>\$ 316,770,000</u></b>	<b><u>\$ 206,839,227</u></b>	<b><u>\$ 523,609,227</u></b>
<b>Total Other Debt</b>	<b><u>\$ 316,770,000</u></b>	<b><u>\$ 206,839,227</u></b>	<b><u>\$ 523,609,227</u></b>



# Net Debt Calculation

<b>SBE Bonds</b>	<u>Issue</u>	<u>Total</u>
2003-A	455,000	
2005-B	12,475,000	
2009-A	<u>1,210,000</u>	<u>14,140,000</u>
 <b>Sales Tax Revenue Bonds</b>		
2002 Sales Tax Revenue Bonds	93,965,000	
2004 Sales Tax Revenue Bonds	40,490,000	
2006 Sales Tax Revenue Bonds	<u>45,930,000</u>	<u>180,385,000</u>
 <b>Certificates of Participation</b>		
2005A Certificates of Participation	9,770,000	
2005B Certificates of Participation	47,180,000	
2005C Certificated of Participation	35,135,000	
2006A Certificates of Participation	135,175,000	
2007 Certificates of Participation	<u>97,975,000</u>	<u>325,235,000</u>
 <b>Total Net Debt</b>	 <u><u>\$ 519,760,000</u></u>	 <u><u>\$ 519,760,000</u></u>





# 3-Year Forecast

## General Fund Assumptions:

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

- Federal – remains constant
- State- remains constant with adjustments made for projected enrollment and the replacement of the Federal Stabilization money.
- 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 2009-2010. No teachers added in the 2nd and 3rd year due to enrollment decline.
- FICA – 7.65%
- Health Insurance – 5.0% increase each year over the 3-year period
- Retirement Rate – 10.77% rate over the 3-year period
- Life Insurance – 0.254% rate over the 3-year period
- All other objects – based on historical trends.

## Debt Service Fund Assumptions:

- The State CO&DS book entry will match the debt payments schedule
- Transfers from Capital - The transfer will only be for the amounts required to meet payment requirements or bond covenants.

## Capital Outlay Fund Assumptions:

- CO&DS & COBI BONDS - Occur as we are notified of growth and bonding potential
- PECO - Based on the latest state estimates
- Classrooms for Kids – No future projection unless notified by the Legislature
- Property Tax (1.500 mills) - 2010-2011 based on the certified property tax roll and 2011-2012 is projected flat. A growth rate of 2% is projected for 2012-2013. 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. 2010-2011 kept flat with 2009-2010 collections, and increase 1% in 2011-2012 and 2% in 2012-2013
- 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:

- 2010-2011 Revenues increased by 2.0% over the 3-year period
- 2010-2011 Salary and non-salary increase 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 – 10.77% rate over the 3-year period



## General Fund

	Budget 2010-2011	Forecast 2011-2012	Forecast 2012-2013	Forecast 2013-2014
<b>REVENUES</b>				
Federal	\$ 2,145,000	\$ 2,145,000	\$ 2,145,000	\$ 2,145,000
State	206,336,229	204,495,359	202,911,776	200,929,579
Local	194,395,978	196,339,938	196,339,938	196,339,938
<b>TOTAL REVENUES</b>	<b>402,877,207</b>	<b>402,980,297</b>	<b>401,396,714</b>	<b>399,414,517</b>
Transfers from Capital Projects	19,207,250	19,876,245	19,876,245	19,876,245
Other Financing Sources	-	-	-	-
Beginning Fund Balances	46,425,434	34,067,052	22,220,042	21,240,172
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 468,509,891</b>	<b>\$ 456,923,594</b>	<b>\$ 443,493,000</b>	<b>\$ 440,530,933</b>
<b>EXPENDITURES</b>				
Salaries	\$ 274,228,706	\$ 264,888,706	\$ 253,580,530	\$ 250,247,197
<b>Benefits:</b>				
Retirement	27,899,741	28,528,514	27,310,623	26,951,623
FICA	19,896,776	20,263,986	19,398,911	19,143,911
Health	41,975,965	44,074,763	46,278,501	48,592,426
Life	644,329	672,817	644,095	635,628
Other Benefits	3,164,082	2,031,078	1,879,546	1,728,014
<b>Total Benefits</b>	<b>93,580,893</b>	<b>95,571,158</b>	<b>95,511,675</b>	<b>97,051,602</b>
Purchased Services	33,039,871	33,366,410	33,203,312	34,848,571
Energy Services	17,041,598	17,969,301	18,964,620	19,959,938
Material & Supplies	19,514,947	15,506,976	13,147,870	12,868,383
Capital Project	907,607	740,242	848,781	652,881
Other Expenditures	5,850,319	6,660,759	6,996,041	7,331,322
<b>TOTAL EXPENDITURES</b>	<b>444,163,941</b>	<b>434,703,552</b>	<b>422,252,829</b>	<b>422,959,895</b>
Transfers to Food Service				
Ending Fund Balances	24,345,950	22,220,042	21,240,172	17,571,039
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 468,509,891</b>	<b>\$ 456,923,594</b>	<b>\$ 443,493,000</b>	<b>\$ 440,530,933</b>



# 3-Year Forecast

## Debt Service

REVENUES:	Budget 2010-2011	Forecast 2011-2012	Forecast 2012-2013	Forecast 2013-2014
<b>State sources:</b>				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,975,563	\$ 1,957,213	\$ 1,980,513	\$ 1,968,631
<b>Total state sources</b>	<b>1,975,563</b>	<b>1,957,213</b>	<b>1,980,513</b>	<b>1,968,631</b>
<b>Local sources:</b>				
District Interest and Sinking Taxes	-	-	-	-
<b>Total local sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>1,975,563</b>	<b>1,957,213</b>	<b>1,980,513</b>	<b>1,968,631</b>
<b>OTHER SOURCES OF FUNDS:</b>				
Transfers from Capital Fund	51,602,925	51,601,151	51,598,274	51,599,888
Restricted Fund Balance	17,287,301	17,704,707	18,202,397	18,757,509
<b>Total other sources</b>	<b>68,890,226</b>	<b>69,305,858</b>	<b>69,800,671</b>	<b>70,357,397</b>
<b>TOTAL REVENUE, OTHER SOURCES TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 70,865,789</b>	<b>\$ 71,263,071</b>	<b>\$ 71,781,184</b>	<b>\$ 72,326,028</b>
<b>EXPENDITURES: (by object)</b>				
Redemption of Principal	\$ 30,110,000	\$ 31,360,000	\$ 32,765,000	\$ 34,265,000
Interest	23,051,082	21,700,674	20,258,675	18,708,345
Dues and Fees	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>53,161,082</b>	<b>53,060,674</b>	<b>53,023,675</b>	<b>52,973,345</b>
<b>OTHER USES OF FUNDS:</b>				
Restricted Fund Balance	17,704,707	18,202,397	18,757,509	19,352,683
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 70,865,789</b>	<b>\$ 71,263,071</b>	<b>\$ 71,781,184</b>	<b>\$ 72,326,028</b>



## Capital Fund

REVENUES	Budget 2010-2011	Forecast 2011-2012	Forecast 2012-2013	Forecast 2013-2014
<b>State sources:</b>				
CO&DS distributed to district	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Interest on undistributed CO&DS	5,000	5,000	5,000	5,000
PECO	2,589,048	3,835,395	4,600,678	6,260,831
Classrooms for kids	-	-	-	-
Other state sources	-	-	-	-
<b>Total state sources</b>	<b>2,894,048</b>	<b>4,140,395</b>	<b>4,905,678</b>	<b>6,565,831</b>
<b>Local sources:</b>				
Ad valorem taxes	42,251,261	42,251,261	43,096,286	43,958,212
Sales tax	30,000,000	30,300,000	30,906,000	31,524,120
Interest income	-	-	-	-
Impact fees	1,600,000	1,600,000	1,600,000	1,800,000
Sale of Property & other local Revenue	-	-	-	-
<b>Total local sources</b>	<b>73,851,261</b>	<b>74,151,261</b>	<b>75,602,286</b>	<b>77,282,332</b>
<b>TOTAL REVENUE</b>	<b>76,745,309</b>	<b>78,291,656</b>	<b>80,507,964</b>	<b>83,848,163</b>
<b>OTHER SOURCES OF FUNDS:</b>				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
<b>Restricted Fund Balance</b>	<b>133,798,594</b>	<b>47,345,439</b>	<b>39,128,694</b>	<b>35,231,134</b>
<b>Assigned Fund Balance</b>	<b>2,106,255</b>	<b>2,106,255</b>	<b>2,106,255</b>	<b>106,255</b>
<b>Total other sources</b>	<b>135,904,849</b>	<b>49,451,694</b>	<b>41,234,949</b>	<b>35,337,389</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 212,650,158</b>	<b>\$ 127,743,350</b>	<b>\$ 121,742,913</b>	<b>\$ 119,185,552</b>
<b>EXPENDITURES (by category)</b>				
New Construction	\$ -	\$ -	\$ -	\$ -
Projects at Existing Schools & Facilities	11,350,000	7,400,000	7,300,000	6,950,000
Facilities Management	1,814,781	1,000,000	1,000,000	1,000,000
Technology	6,000,000	6,000,000	6,000,000	6,000,000
System Wide Equipment and Vehides	1,300,000	1,300,000	1,300,000	1,300,000
Buses	-	-	-	4,777,422
Projects in Progress	71,923,508	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>92,388,289</b>	<b>15,700,000</b>	<b>15,600,000</b>	<b>20,027,422</b>
<b>TRANSFERS OUT:</b>				
To General Fund	19,207,250	19,207,250	19,207,250	19,207,250
To Debt Service Funds	51,602,925	51,601,151	51,598,274	51,599,888
<b>TOTAL TRANSFERS</b>	<b>70,810,175</b>	<b>70,808,401</b>	<b>70,805,524</b>	<b>70,807,138</b>
<b>Restricted Fund Balance</b>	<b>47,345,439</b>	<b>39,128,694</b>	<b>33,231,134</b>	<b>28,244,737</b>
<b>Assigned Fund Balance</b>	<b>2,106,255</b>	<b>2,106,255</b>	<b>2,106,255</b>	<b>106,255</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 212,650,158</b>	<b>\$ 127,743,350</b>	<b>\$ 121,742,913</b>	<b>\$ 119,185,552</b>



# 3-Year Forecast

## Special Revenue

	Budget 2010-2011	Forecast 2011-2012	Forecast 2012-2013	Forecast 2013-2014
<b>REVENUES</b>				
Federal	\$ 96,961,137	\$ 63,576,443	\$ 64,847,972	\$ 66,144,931
State	350,000	357,000	364,140	371,423
Local	7,147,000	7,289,940	7,435,739	7,584,454
<b>TOTAL REVENUES</b>	<b>104,458,137</b>	<b>71,223,383</b>	<b>72,647,851</b>	<b>74,100,808</b>
Transfers In	-	-	-	-
Beginning Fund Balances	7,162,326	6,424,460	5,246,580	4,531,631
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 111,620,463</b>	<b>\$ 77,647,843</b>	<b>\$ 77,894,431</b>	<b>\$ 78,632,439</b>
<b>EXPENDITURES</b>				
Salaries	\$ 54,469,790	\$ 32,455,161	\$ 32,779,713	\$ 33,107,510
<b>Benefits:</b>				
Retirement	5,866,396	3,495,421	3,530,375	3,565,679
FICA	4,166,939	2,482,820	2,507,648	2,532,725
Health	6,607,714	5,938,100	6,235,005	6,546,755
Life	138,353	82,436	83,260	84,093
Other Benefits	168,601	145,322	146,775	148,243
<b>Total Benefits</b>	<b>16,948,003</b>	<b>12,144,099</b>	<b>12,503,063</b>	<b>12,877,495</b>
Purchased Services	11,935,540	10,834,873	10,943,222	11,052,654
Energy Services	116,849	101,168	102,180	103,202
Material & Supplies	14,981,253	13,763,967	13,901,607	14,040,623
Capital Project	2,822,609	864,527	873,172	881,904
Other Expenditures	3,921,959	2,237,468	2,259,843	2,282,441
<b>TOTAL EXPENDITURES</b>	<b>105,196,003</b>	<b>72,401,263</b>	<b>73,362,800</b>	<b>74,345,829</b>
Ending Fund Balances	6,424,460	5,246,580	4,531,631	4,286,610
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 111,620,463</b>	<b>\$ 77,647,843</b>	<b>\$ 77,894,431</b>	<b>\$ 78,632,439</b>

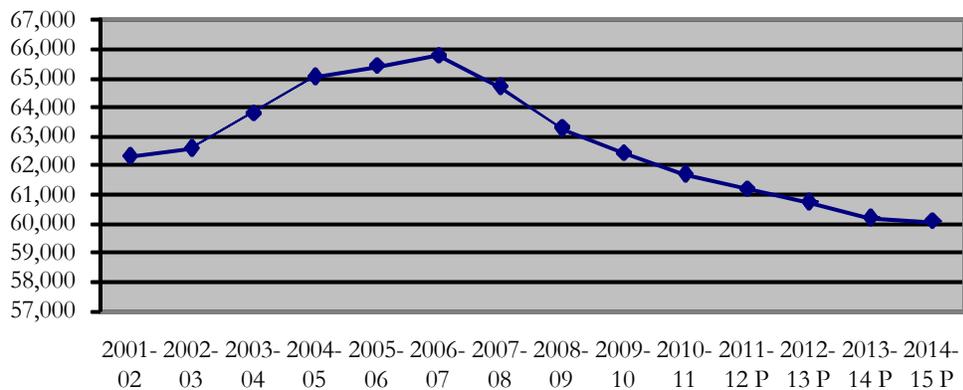


# Student Enrollment Trends & Forecast

Volusia County Schools declined by 621 students during the ten-year period of 2001-2002 through 2010-2011, or -1.00%. In 2001-2002, the growth rate was 1.71% followed by varied rates influenced by storms and the scholarship program. In most recent years, the growth rate has turned negative. For the 2010-2011 school year, the growth is -732 or -1.17%. 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 & Forecast**



Cohort Projections will be updated fall, 2011 for FY2012

P=Projection

Year	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12 P	2012-13 P	2013-14 P	2014-15 P
Students	62,305	62,577	63,796	65,044	65,407	65,767	64,696	63,271	62,416	61,684	61,173	60,733	60,182	60,062
Change	1,046	272	1,219	1,248	363	360	-1,071	-1,425	-855	-732	-511	-440	-551	-120
% Change	1.71%	0.44%	1.95%	1.96%	0.56%	0.55%	-1.63%	-2.20%	-1.35%	-1.17%	-0.83%	-0.72%	-0.91%	-0.20%

## 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 predicting kindergarten. This year a three year Kindergarten average was used for the prediction. Each year forecasted has error. The greater the number of years forecasted, the greater the error. Various departments use the forecast for planning purposes.

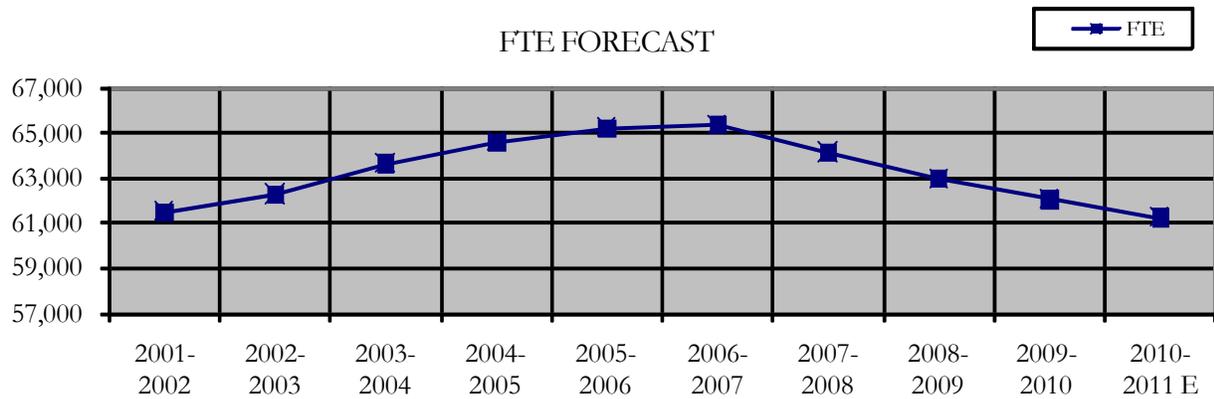


# FTE Forecast

Similar methodology is used for the FTE (Full-time Equivalent) Forecast 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 2010-11, 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 E	61,248.05	(812.60)

E=Estimate

Actual FTE will be available June, 2011 for 2010-2011. FTE projections will be available December, 2010 for 2011-2012.

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

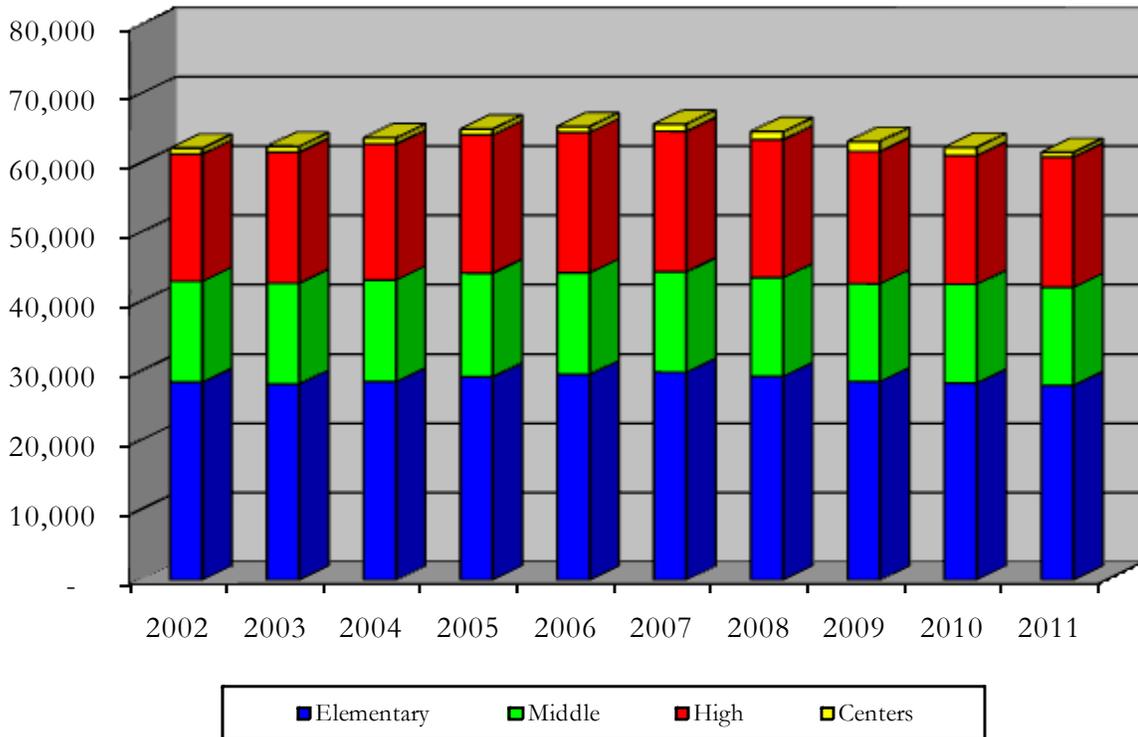


# 20-Day Enrollment History

Fall	Elementary	Middle	High	Special Centers	Total	Annual Change
<b>FY2002</b>	28,547	14,569	18,350	839	62,305	1,046
<b>FY2003</b>	28,293	14,538	18,889	857	62,577	272
<b>FY2004</b>	28,607	14,694	19,612	883	63,796	1,219
<b>FY2005</b>	29,329	14,958	19,950	807	65,044	1,248
<b>FY2006</b>	29,669	14,653	20,251	834	65,407	363
<b>FY2007</b>	29,988	14,493	20,271	1,015	65,767	360
<b>FY2008</b>	29,384	14,254	19,897	1,161	64,696	(1,071)
<b>FY2009</b>	28,643	14,110	19,079	1,439	63,271	(1,425)
<b>FY2010</b>	28,432	14,258	18,551	1,175	62,416	(855)
<b>FY2011</b>	28,083	14,164	18,793	644	61,684	(732)

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

## 20 Day Enrollment



The decline we have experienced these last two years is expected to continue through FY2014 and then stabilize.

Excludes Summer School



# Elementary School Formulas

Program	FY11 Formula
<p><b>Teachers</b></p> <ul style="list-style-type: none"> <li>Kindergarten - Third</li> <li>Fourth - Fifth</li> <li>Art / Music</li> <li>PE</li> <li>ESOL</li> <li>Separate Class - Gifted (K-3)</li> <li>Separate Class - Gifted (4-5)</li> <li>Separate Class - VE Mild/Consult.</li> <li>Separate Class - Multi-VE</li> <li>Separate Class - E/BD</li> <li>Pre-K VE Mild</li> <li>Pre-K Multi-VE</li> <li>Pre-K Language</li> </ul>	<ul style="list-style-type: none"> <li>1 unit for 17.5 Students</li> <li>1 unit for 21.5 Students</li> <li>Enrollment x (50/1250)/20; Minimum=0.5 unit</li> <li>Enrollment x (90/1250)/20; Minimum=0.5 unit</li> <li>See page 142</li> <li>1 unit for 17.5 Students</li> <li>1 unit for 21.5 Students</li> <li>1 unit for 16.0 Students</li> <li>See page 142</li> <li>See page 142</li> <li>1 unit for 7 Students</li> <li>1 unit for 6 Students</li> <li>1 unit for 7 Students</li> </ul>
<p><b>Paraprofessionals</b></p> <ul style="list-style-type: none"> <li>ESOL</li> <li>Separate Class - VE Mild</li> <li>Separate Class - Multi-VE</li> <li>Separate Class - E/BD</li> <li>Separate Class - Language</li> <li>Pre-K VE Mild</li> <li>Pre-K Multi-VE</li> <li>Pre-K Language</li> </ul>	<ul style="list-style-type: none"> <li>See page 142</li> <li><math>(\text{enroll} * 30\%) / 16 * 0.75</math> (0.75=6 hrs.)</li> <li>See page 142</li> <li>See page 142</li> <li>1 - 6.5 hr paraprofessional per teacher</li> <li>1 - 6.5 hr paraprofessional per teacher</li> <li>2 - 6.5 hr paraprofessional per teacher</li> <li>1 - 6.5 hr paraprofessional per teacher</li> </ul>
<p><b>Instructional Support</b></p> <ul style="list-style-type: none"> <li>Media Specialists</li> <li>Guidance Counselors</li> <li>Assistant Principals (11 months)</li>   <li>Teacher on Assignment (10 months)</li>   <li>Clerical</li> <li>Custodial</li> </ul>	<ul style="list-style-type: none"> <li>Enrollment &lt; 401 = 0.5; Enrollment &gt; 399 = 1</li> <li>Enrollment &lt; 401 = 0.5; Enrollment &gt; 399 = 1</li> <li>Enrollment &lt; 500 = 0</li> <li>Enrollment &gt; 501 = 1</li> <li>Enrollment &lt; 350 = 0</li> <li>Enrollment between 350-500 = 1</li> <li>Enrollment between 501-999 = 0</li> <li>Enrollment &gt; 1,000 = 1</li> <li>Refer to Clerical Formula Sheet</li> <li>Per Aramark</li> </ul>

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



# Elementary School Clerical Formulas

## Base Enrollment of 300 - 500 Students

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

## Base Enrollment of 501 - 700 Students

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

## Base Enrollment of > 700 Students

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

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

## Small School Allocation Base Enrollment of <300 Students

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

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



# Middle School Formulas

Program	FY11 Formula
<b>Teachers</b> Core - Grades 6-8 Non-Core Grades 6-8 ESOL VE Mild/Consultation VE Modified Separate Class - Gifted Separate Class - Multi-VE Separate Class - E/BD	1 unit for 21.0 Students 1 unit for 35.0 Students See page 142 $(\text{enrollment}/60\%)/13$ 1 unit for 10 Students 1 unit for 21.0 Students See page 142 See page 142
<b>Paraprofessionals</b> ESOL VE Mild/Consultation Sm. Group Separate Class - Multi-VE Separate Class - E/BD	See page 142 $([\text{enroll} * 20\%] / 13) * 0.88$ (0.88=7.0 hrs) See page 142 See page 142
<b>Instructional Support</b> Media Specialists Guidance Counselors Assistant Principals ESE Assistant Principal Teacher on Assignment (10 Months) Clerical Campus Advisors Custodial	1 per school 1 per 450 students, minimum 2 2 per school 1 per school - funded through IDEA $\text{Enrollment} > 1749 = 1$ Refer to Clerical Formula Sheet 2 per school 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

Position	# of Positions	Months	Hours	FTE
<b>Base Allocation:</b>				
Office Specialist III	3	12 (260 days)	8	3.00
Office Specialist II	1	12 (260 days)	8	1.00
Office Specialist I	4	11 (216 days)	8	3.68
Office Specialist I	1	10 (196 days)	8	0.83
<b>Total Base Allocation</b>	<b>9</b>			<b>8.51</b>

Add one additional 4 hour, 10 month Office Specialist I for every 350 students above the 1300 base

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

**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	FY11 Formula
<p><b>Teachers</b></p> <ul style="list-style-type: none"> <li>Core - Grades 6-8 (Taylor Middle-High)</li> <li>Non-Core - Grades 6-8 (Taylor Middle-High)</li> <li>Core - Grades 9-12</li> <li>Non-Core - Grades 9-12</li> <li>AP</li> <li>IB</li> <li>ESOL</li> <li>VE Mild/Supt. Fac/Consultation Sm.Gr.</li> <li>VE Modified</li> <li>Separate Class - Multi-VE</li> <li>Separate Class - E/BD</li> <li>Separate Class - VE Mild - Middle</li> <li>Separate Class - Gifted - Middle</li> </ul>	<ul style="list-style-type: none"> <li>1 unit for 21.0 Students</li> <li>1 unit for 35.0 Students</li> <li>1 unit for 25.0 Students</li> <li>1 unit for 38.0 Students</li> <li>units allocated based on earnings</li> <li>funds allocated based on earnings</li> <li>See page 142</li> <li>(enrollment/60%)/12.5</li> <li>1 unit for 10.0 Students</li> <li>See page 142</li> <li>See page 142</li> <li>1 unit for 13.0 Students</li> <li>1 unit for 21.0 Students</li> </ul>
<p><b>Paraprofessionals</b></p> <ul style="list-style-type: none"> <li>ESOL</li> <li>VE Mild/Consultation Sm. Group</li> <li>Separate Class - Multi-VE</li> <li>Separate Class - E/BD</li> </ul>	<ul style="list-style-type: none"> <li>See page 142</li> <li><math>([\text{enroll} * 20\%] / 12.5) * 0.94</math> (0.94=7.5 hrs.)</li> <li>See page 142</li> <li>See page 142</li> </ul>
<p><b>Instructional Support</b></p> <ul style="list-style-type: none"> <li>Media Specialists</li> <li>Guidance Counselors</li> <li>Assistant Principals</li> <li>ESE Assistant Principal</li> <li>Teacher on Assignment (10 months)</li>   <li>Clerical</li> <li>Campus Advisor</li> <li>Custodial</li> </ul>	<ul style="list-style-type: none"> <li>1 per school</li> <li>1 per 450 students, minimum 3</li> <li>up to 2100=3; over 2100=4</li> <li>1 per school, funded through IDEA</li> <li>Enrollment &lt; 1,500 = 0</li> <li>Enrollment 1500+ = 1</li> <li>Refer to Clerical Formula Sheet</li> <li>4 per school</li> <li>Per Aramark</li> </ul>

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



# High School Clerical Formulas

Based on Enrollment of 1500 - 1700 students

Position	# of Positions	Months	Hours	FTE
<b>Base Allocation:</b>				
Office Specialist III	4	12 (260 days)	8	4.00
Office Specialist II	3	12 (260 days)	8	3.00
Office Specialist II	1	11 (216 days)	8	0.92
Office Specialist I	1	12 (260 days)	8	1.00
Office Specialist I	2	11 (216 days)	8	1.84
Office Specialist I	2	10 (196 days)	8	1.66
<b>Total Base Allocation</b>	<b>13</b>			<b>12.42</b>

Add one additional 4 hour, 10 month Office Specialist I for every 350 students above the 1700 base

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

Schools with less than 1500 students:
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 - Elementary

Enrollment	Teacher	Para
0 - 15	0.0	0.0
15 - 39	0.0	1.0
40 - 79	1.0	1.0
80 - 139	2.0	1.0
140 - 219	3.0	1.0
220 - 299	4.0	1.0
300 - 379	5.0	1.0

## ESOL Formula - Secondary

Enrollment	Teacher	Para
0 - 15	0.0	0.0
15 - 24	0.0	1.0
25 - 49	0.5	1.0
50 - 74	1.0	1.0
75 - 99	1.5	1.0
100 - 124	2.0	1.0
125 - 149	2.5	1.0
150 - 174	3.0	1.0
175 - 199	3.5	1.0
200 - 224	4.0	1.0

## E/BD Staffing Formula

Enrollment	Teacher	Para
1 - 6	1.0	1.0
7 - 9	1.0	2.0
10 - 12	2.0	2.0
13 - 15	2.0	3.0
16 - 18	3.0	3.0
19 - 21	3.0	4.0
22 - 24	4.0	4.0
25 - 27	4.0	5.0
28 - 30	5.0	5.0
31 - 33	5.0	6.0
34 - 36	6.0	6.0
37 - 39	6.0	7.0
40 - 42	7.0	7.0

## Multi-VE Staffing Formula

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

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

Elementary 6.5 hours

Secondary 7.5 hours



# School Non-Salary Timeline & Formulas

<u>Date</u>	<u>Event</u>
October	FTE-Survey 2
February	FTE-Survey 3
March	Calculate next year's allocation based on Survey 2 & 3 combined
March	Make any necessary adjustments for new schools or re-zonings
April	Distribute next year's allocations to principals and 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.

<u>Program</u>	<u>Formula</u>
Instruction (Function 5000)	$(WFTE \times \$33 \times 50\%)$
Other (Functions 6120, 6200 7300, 7900)	$WFTE \times \$33 \times 50\%$
School Improvement	$(FTE \times \$2.70)$

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



# School Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions	2006-2007 Actual Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Budgeted Positions	Increase/ (Decrease)
<b>ELEMENTARY</b>						
Teachers	2,286.5	2,159.3	2,002.4	2,037.6	2,095.0	57.4
Paraprofessionals	368.1	240.2	230.3	227.6	211.4	(16.2)
Media Specialists	47.5	44.0	43.0	42.5	42.5	-
Guidance Counselors	49.5	44.0	43.0	42.5	42.5	-
IEP Facilitator	-	-	-	26.0	19.4	(6.6)
Speech Clinician	-	-	-	46.6	45.4	(1.2)
Community Ed. Facilitator	1.5	1.5	1.0	1.0	1.0	-
Principal	48.0	48.0	45.0	43.0	41.0	(2.0)
Assistant Principals	40.0	32.0	35.0	33.0	35.0	2.0
TOA/TAA	10.0	11.0	8.0	11.0	12.0	1.0
Clerical	222.6	223.4	213.7	204.1	201.2	(2.9)
Custodians	216.8	212.2	198.4	198.4	198.5	0.1
SWC Manager	47.5	49.0	45.9	45.0	45.0	-
SWC Assistant/DR Aide	200.6	208.5	153.1	150.3	149.4	(0.9)
<b>ELEMENTARY TOTAL</b>	<b>3,538.6</b>	<b>3,273.1</b>	<b>3,018.8</b>	<b>3,108.6</b>	<b>3,139.3</b>	<b>30.7</b>
<b>MIDDLE</b>						
Teachers	906.8	903.1	835.6	820.4	834.6	14.2
Paraprofessionals	142.4	113.2	104.7	93.0	80.6	(12.4)
Media Specialists	12.0	12.0	13.0	13.0	13.0	-
Guidance Counselors	40.0	39.5	45.0	41.5	35.0	(6.5)
IEP Facilitator	-	-	-	10.4	9.8	(0.6)
Speech Clinician	-	-	-	7.0	6.6	(0.4)
Principal	12.0	12.0	13.0	13.0	13.0	-
Assistant Principals	46.0	44.0	48.0	48.0	39.0	(9.0)
TOA/TAA	6.0	1.0	-	3.0	-	(3.0)
Clerical	116.0	115.5	116.4	116.7	107.8	(8.9)
Custodians	106.9	99.4	101.0	99.9	100.4	0.5
Campus Advisors	41.0	32.0	35.0	35.0	26.0	(9.0)
SWC Manager	12.0	13.0	13.0	13.0	13.0	-
SWC Assistant/DR Aide	79.7	82.6	74.0	69.8	69.1	(0.7)
<b>MIDDLE TOTAL</b>	<b>1,520.8</b>	<b>1,467.3</b>	<b>1,398.7</b>	<b>1,383.7</b>	<b>1,347.9</b>	<b>(35.8)</b>
<b>HIGH</b>						
Teachers	1,298.2	1,293.9	1,067.5	1,045.3	1,085.8	40.5
Paraprofessionals	213.8	170.0	160.1	137.2	138.8	1.6
Media Specialists	18.0	15.5	13.5	14.0	10.0	(4.0)
Guidance Counselors	75.5	73.0	67.0	65.5	49.0	(16.5)
Athletic Directors	9.0	9.0	5.5	6.0	6.0	-
IEP Facilitator	-	-	-	11.2	12.8	1.6
Speech Clinician	-	-	-	3.5	4.7	1.2
Principal	9.0	9.0	9.0	9.0	10.0	1.0
Assistant Principals	51.0	52.0	53.0	45.0	43.0	(2.0)
TOA/TAA/AOA	16.5	14.5	12.0	10.5	14.0	3.5
Liaison, Career & Tech Ed	-	-	1.0	4.0	-	(4.0)
Clerical	143.6	142.6	127.0	130.8	131.3	0.5
Custodians	144.7	144.1	134.1	139.1	145.6	6.5
Campus Advisors	50.0	47.0	48.0	48.0	40.0	(8.0)
SWC Manager	9.0	9.0	9.0	10.0	10.0	-
SWC Assistant/DR Aide	54.6	57.1	49.2	48.3	48.5	0.2
<b>HIGH TOTAL</b>	<b>2,092.9</b>	<b>2,036.7</b>	<b>1,755.9</b>	<b>1,727.4</b>	<b>1,749.5</b>	<b>22.1</b>



# School Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions	2006-2007 Actual Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Budgeted Positions	Increase/ (Decrease)
<b>SPECIAL CENTERS</b>						
Teachers	110.8	126.8	114.5	81.5	75.0	(6.5)
Paraprofessionals	69.3	65.2	47.1	13.2	12.2	(1.0)
Deaf Interpreters	15.9	15.8	15.9	-	-	-
Diagnostic Teachers	3.6	3.6	4.2	-	-	-
IEP Facilitator	-	-	-	0.4	0.4	-
Placement Specialists	2.0	2.0	2.0	1.0	1.0	-
Speech Clinicians	66.3	65.9	61.3	0.9	0.1	(0.8)
Guidance Counselors	9.3	8.0	8.0	7.5	7.0	(0.5)
Instructional Specialists	7.0	8.0	8.0	-	-	-
Coordinators	2.0	2.0	2.0	-	-	-
Principal	5.0	3.0	3.0	1.0	1.0	-
Assistant Principals	8.0	9.0	8.0	8.0	6.0	(2.0)
TOA/TAA/AOA	12.0	21.0	19.0	1.0	4.0	3.0
Clerical	33.9	33.8	29.3	15.5	14.7	(0.8)
Custodians	6.6	7.1	4.1	4.0	4.0	-
Campus Advisors	2.5	3.5	3.6	3.6	3.6	-
SWC Dining Room Aides	0.9	1.1	0.9	0.9	0.9	-
<b>SPECIAL CENTER TOTAL</b>	<b>355.1</b>	<b>375.8</b>	<b>330.9</b>	<b>138.5</b>	<b>129.9</b>	<b>(8.6)</b>
<b>SCHOOL TOTALS</b>	<b>7,507.4</b>	<b>7,152.9</b>	<b>6,504.3</b>	<b>6,358.2</b>	<b>6,366.6</b>	<b>8.4</b>
<b>SCHOOL-WIDE POSITIONS</b>						
Deaf Interpreter	-	-	-	15.8	9.7	(6.1)
Diagnostic Teacher	-	-	-	4.2	4.2	-
ESE Teacher (Language)	-	-	-	9.0	7.0	(2.0)
Instructional Support Teacher	-	-	-	-	11.0	11.0
Mental Health Tech/Case Worker	-	-	-	10.0	10.0	-
Nursing Staff	77.6	76.8	69.9	70.3	58.0	(12.3)
Paraprofessional 3, Speech	-	-	-	15.7	14.9	(0.8)
Paraprofessional 4, ESE Support	-	-	-	8.3	8.2	(0.1)
Paraprofessional 4, PI/II	-	-	-	1.6	-	(1.6)
Placement Specialist	-	-	-	16.0	16.0	-
Psychologist/Psych. Intern	-	-	-	30.8	27.8	(3.0)
Recruitment Teachers (Dec.Grads, etc.)	6.0	6.0	6.0	6.0	6.0	-
Social Worker	-	-	-	24.0	15.0	(9.0)
Speech Clinician	-	-	-	4.4	3.4	(1.0)
Teacher on Assignment	-	-	-	27.6	32.6	5.0
Teacher/Project Caseworker	-	-	-	3.0	-	-
User Support Analysts	31.0	31.0	29.0	28.0	28.0	-
Vision Teacher	-	-	-	7.0	7.5	0.5
Dept. Staff Assigned to Schools	6.7	5.8	4.8	3.5	2.6	(0.9)
<b>TOTAL SCHOOL-WIDE</b>	<b>121.3</b>	<b>119.6</b>	<b>109.7</b>	<b>285.2</b>	<b>261.9</b>	<b>(20.3)</b>



# School Personnel Resource Allocations

## General Fund and ARRA Stabilization

Shown in Equivalent F/T Positions

	2006-2007 Actual Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Budgeted Positions	Increase/ (Decrease)
<b>ELEMENTARY</b>						
Teachers	2,175.8	2,064.5	1,923.5	1,888.0	1,980.9	92.9
Paraprofessionals	319.9	205.6	200.0	197.7	184.7	(13.0)
Media Specialists	47.5	44.0	43.0	42.5	42.5	-
Guidance Counselors	49.5	44.0	43.0	42.5	42.5	-
Speech Clinicians	-	-	-	46.6	45.4	(1.2)
Principal	48.0	48.0	45.0	43.0	41.0	(2.0)
Assistant Principals	40.0	32.0	35.0	24.6	26.7	2.1
TOA/TAA	8.0	11.0	8.0	10.0	11.0	1.0
Clerical	222.6	223.4	213.7	204.1	201.3	(2.8)
Custodians	207.6	203.1	189.4	189.5	189.7	0.2
Dining Room Aide	-	0.3	0.9	0.6	0.7	0.1
<b>ELEMENTARY TOTAL</b>	<b>3,118.9</b>	<b>2,875.9</b>	<b>2,701.5</b>	<b>2,689.1</b>	<b>2,766.4</b>	<b>77.3</b>
<b>MIDDLE</b>						
Teachers	882.8	888.6	820.6	780.0	804.6	24.6
Paraprofessionals	131.2	101.9	98.2	84.9	74.4	(10.5)
Media Specialists	12.0	12.0	13.0	13.0	13.0	-
Guidance Counselors	40.0	39.5	45.0	41.5	35.0	(6.5)
Speech Clinicians	-	-	-	7.0	6.6	(0.4)
Principal	12.0	12.0	13.0	13.0	13.0	-
Assistant Principals	36.7	32.0	35.0	35.0	26.0	(9.0)
TOA/TAA	4.2	1.0	-	-	-	-
Clerical	116.0	115.5	116.4	116.7	107.5	(9.2)
Custodians	104.0	96.5	97.9	96.2	96.5	0.3
Campus Advisors	41.0	32.0	35.0	35.0	26.0	(9.0)
<b>MIDDLE TOTAL</b>	<b>1,379.9</b>	<b>1,331.0</b>	<b>1,274.1</b>	<b>1,222.3</b>	<b>1,202.6</b>	<b>(19.7)</b>
<b>HIGH</b>						
Teachers	1,269.4	1,277.9	1,053.0	1,011.0	1,048.1	37.1
Paraprofessionals	172.8	165.5	154.5	130.6	130.4	(0.2)
Media Specialists	18.0	15.5	13.5	14.0	10.0	(4.0)
Guidance Counselors	75.5	73.0	67.0	65.5	49.0	(16.5)
Speech Clinicians	-	-	-	3.4	4.7	1.3
Assessment/Data Coach	-	-	-	-	3.0	3.0
Athletic Directors	9.0	9.0	5.5	6.0	6.0	-
Principal	9.0	9.0	9.0	9.0	10.0	1.0
Assistant Principals	43.4	43.0	43.9	35.9	32.9	(3.0)
TOA/TAA/AOA	11.2	10.5	9.0	2.5	10.0	7.5
Clerical	142.7	142.6	127.0	130.8	131.3	0.5
Custodians	143.8	143.3	133.3	138.3	144.8	6.5
Campus Advisors	50.0	47.0	48.0	48.0	40.0	(8.0)
<b>HIGH TOTAL</b>	<b>1,944.8</b>	<b>1,936.3</b>	<b>1,663.7</b>	<b>1,595.0</b>	<b>1,620.2</b>	<b>25.2</b>



# School Personnel Resource Allocations

## General Fund and ARRA Stabilization

Shown in Equivalent F/T Positions	2006-2007 Actual Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Budgeted Positions	Increase/ (Decrease)
<b>SPECIAL CENTERS</b>						
Teachers	110.0	126.0	112.5	77.5	72.0	(5.5)
Paraprofessionals	61.4	57.4	35.8	10.2	10.2	-
Diagnostic Teachers	2.0	2.0	0.6	-	-	-
Placement Specialists	1.2	1.2	1.2	1.0	1.0	-
Speech Clinicians	65.8	65.4	58.8	0.9	0.1	(0.8)
Guidance Counselors	8.3	7.0	7.0	6.1	6.0	(0.1)
Instructional Specialists	0.9	0.9	0.9	-	-	-
Coordinators	0.3	0.3	0.1	-	-	-
Principal	5.0	3.0	2.1	1.0	1.0	-
Assistant Principals	6.9	6.9	5.9	6.0	4.0	(2.0)
TOA/TAA/AOA	1.5	3.0	2.0	-	2.7	2.7
Clerical	23.4	22.3	18.8	13.0	13.2	0.2
Custodians	6.4	7.0	4.1	4.0	4.0	-
Campus Advisors	2.5	3.5	3.6	3.6	3.6	-
<b>SPECIAL CENTER TOTAL</b>	<b>295.6</b>	<b>305.7</b>	<b>253.4</b>	<b>123.3</b>	<b>117.8</b>	<b>(5.5)</b>
<b>GRAND TOTAL</b>	<b>6,739.1</b>	<b>6,449.0</b>	<b>5,892.7</b>	<b>5,629.7</b>	<b>5,707.0</b>	<b>77.3</b>
<b>SCHOOL-WIDE POSITIONS</b>						
Deaf Interpreter	-	-	-	0.1	0.1	-
Diagnostic Teacher	-	-	-	0.6	0.7	0.1
ESE Teacher (Language)	-	-	-	8.0	7.0	(1.0)
Mental Health Tech	-	-	-	4.0	4.0	-
Nursing Staff	77.5	76.8	69.8	69.5	58.0	(11.5)
Paraprofessional 3, Speech	-	-	-	15.7	14.9	(0.8)
Paraprofessional 4, PI/HI	-	-	-	1.6	-	(1.6)
Placement Specialist	-	-	-	0.7	0.7	-
Psychologist/Psych. Intern	-	-	-	12.4	11.3	(1.1)
Recruitment Teachers	6.0	6.0	6.0	6.0	6.0	-
Social Worker	-	-	-	11.7	3.9	(7.8)
Speech Clinician	-	-	-	0.4	0.4	-
Teacher on Assignment	-	-	-	1.0	1.0	-
User Support Analysts	31.0	31.0	29.0	28.0	28.0	-
Vision Teacher	-	-	-	7.0	7.5	0.5
<b>TOTAL SCHOOL-WIDE</b>	<b>114.5</b>	<b>113.8</b>	<b>104.8</b>	<b>166.7</b>	<b>143.5</b>	<b>(23.2)</b>



# Department Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions

Organization	2006-2007 Actual Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Budgeted Positions	Increase/ (Decrease)
<b>SCHOOL BOARD</b>						
School Board	6.5	6.5	6.0	6.0	6.0	-
Futures, Inc.	-	-	4.0	3.7	3.5	(0.2)
<b>DIVISION TOTAL</b>	<b>6.5</b>	<b>6.5</b>	<b>10.0</b>	<b>9.7</b>	<b>9.5</b>	<b>(0.2)</b>
<b>OFFICE OF THE SUPERINTENDENT</b>						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Involv. / Support Organ.	7.5	7.5	3.0	3.0	4.9	1.9
Deputy Superintendent	2.0	2.0	-	-	-	-
Area Superintendent	3.0	2.0	2.0	2.0	2.0	-
Area Superintendent	2.0	2.0	2.0	2.0	2.0	-
Area Superintendent	3.0	2.0	2.0	1.0	-	(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	-
Archives and Records Management	-	-	3.0	3.0	2.0	(1.0)
Professional Standards	10.0	6.0	5.0	5.0	4.0	(1.0)
<b>DIVISION TOTAL</b>	<b>33.5</b>	<b>27.5</b>	<b>28.0</b>	<b>27.0</b>	<b>25.9</b>	<b>(1.1)</b>
<b>CURRICULUM &amp; SCHOOL IMPROVEMENT</b>						
Staff Dev./Media Services & Inst. Materi	27.5	25.5	22.5	26.5	18.0	(8.5)
Curriculum Development	113.3	112.3	109.6	36.0	45.9	9.9
School Improvement Services	9.3	9.3	5.0	2.0	6.0	4.0
Applied Technology / Community Ed.	30.9	28.9	23.8	22.8	-	(22.8)
Program Accountability	5.0	5.0	5.0	7.0	7.0	-
Alt. Prog, Athletics, & Security	-	-	-	-	13.0	13.0
Student and Family Support Services	79.2	77.8	68.3	58.6	55.7	(2.9)
Program and Grants Development	7.0	7.0	7.0	7.0	3.0	(4.0)
Health Services	-	-	6.0	5.0	4.0	(1.0)
Federal Compensatory Education	22.0	18.0	18.0	19.0	17.6	(1.4)
DeLand Administrative Custodial Servic	-	-	-	-	5.5	5.5
<b>DIVISION TOTAL</b>	<b>294.2</b>	<b>283.8</b>	<b>265.2</b>	<b>183.9</b>	<b>175.7</b>	<b>(8.2)</b>
<b>ADMINISTRATIVE SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	-	(2.0)
Student Accounting Services	3.8	3.8	-	-	-	-
Student Discipline and Juvenile Justice	5.0	5.0	-	-	-	-
DeLand Administrative Custodial Servic	5.5	5.5	5.5	5.5	-	(5.5)
Security	6.5	-	-	-	-	-
Archives and Records Management	4.0	4.0	-	-	-	-
Health Services	7.0	7.0	-	-	-	-
Purchasing and Warehousing	37.5	37.5	33.5	32.5	-	(32.5)
Transportation Services	579.8	584.8	501.8	502.3	462.3	(40.0)
School Attendance Areas	5.0	5.0	-	-	-	-
School Way Café	29.9	30.4	29.4	26.8	-	(26.8)
<b>DIVISION TOTAL</b>	<b>686.0</b>	<b>685.0</b>	<b>572.2</b>	<b>569.1</b>	<b>462.3</b>	<b>(106.8)</b>

Does not include Cooperative Business Education Students



# Department Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions

Organization	2006-2007 Actual Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Budgeted Positions	Increase/ (Decrease)
<b>FINANCIAL SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	2.0	-
Student Accounting Services	-	-	3.3	3.3	-	(3.3)
Finance Department	17.0	17.0	14.5	14.0	13.0	(1.0)
Payroll Department	10.0	10.0	9.0	8.5	8.5	-
Insurance & Employee Benefits	10.0	11.0	9.0	9.0	9.0	-
Budget Department	9.0	9.0	9.0	8.9	8.9	8.9
Purchasing and Warehousing	-	-	-	-	30.5	30.5
School Way Café	-	-	-	-	26.3	26.3
<b>DIVISION TOTAL</b>	<b>48.0</b>	<b>49.0</b>	<b>46.8</b>	<b>45.7</b>	<b>98.2</b>	<b>61.4</b>
<b>FACILITIES SERVICES</b>						
Maintenance	324.5	324.5	295.0	281.0	264.0	(17.0)
Custodial Administration and Support	19.0	19.0	18.0	18.5	17.5	(1.0)
Planning and Business Services	11.0	11.0	13.0	12.0	10.0	(2.0)
Facilities Design & Existing School Cor	22.0	22.0	19.0	18.0	10.0	(8.0)
New Construction & UBC Inspections	8.0	8.0	8.0	8.0	4.0	(4.0)
Admin., Accountability & Const. Measu	11.0	11.0	10.0	9.0	4.0	(5.0)
<b>DIVISION TOTAL</b>	<b>395.5</b>	<b>395.5</b>	<b>363.0</b>	<b>346.5</b>	<b>309.5</b>	<b>(37.0)</b>
<b>MANAGEMENT INFORMATION SERVICES</b>						
Management Information Services	91.0	93.0	84.4	83.4	76.5	(6.9)
Printing and Copying - Copy Center	15.4	10.4	9.5	8.3	8.1	(0.2)
<b>DIVISION TOTAL</b>	<b>106.4</b>	<b>103.4</b>	<b>93.9</b>	<b>91.7</b>	<b>84.6</b>	<b>(7.1)</b>
<b>PERSONNEL SERVICES</b>						
Human Resource Administration	5.0	2.6	2.6	2.0	2.0	-
Certification	-	-	-	-	3.0	3.0
Certification and Job Records	-	6.0	6.0	6.0	-	(6.0)
Highly Qualified Personnel	-	2.0	2.0	2.0	-	(2.0)
Human Resource Assessment & Develc	2.0	2.0	2.0	2.0	3.0	1.0
Job Records	-	-	-	-	3.0	3.0
Human Resource Operations	-	13.5	10.5	13.0	13.0	-
Personnel Records, Salaries and Electr.	12.0	-	-	-	-	-
Recruitment	-	4.0	2.9	2.8	-	(2.8)
Recruitment and Retention	4.0	-	-	-	2.9	2.9
Retention & Equity	6.0	6.0	6.0	4.0	2.0	(2.0)
Screening, Referral, and Selection	8.0	-	-	-	-	-
<b>DIVISION TOTAL</b>	<b>37.0</b>	<b>36.1</b>	<b>32.0</b>	<b>31.8</b>	<b>28.9</b>	<b>(2.9)</b>

Does not include Cooperative Business Education Students



# Department Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

Organization	2006-2007 Actual Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Budgeted Positions	Increase/ (Decrease)
<b>SCHOOL BOARD</b>						
School Board	6.5	6.5	6.0	6.0	6.0	-
Futures, Inc.	-	-	4.0	3.7	3.5	(0.2)
<b>DIVISION TOTAL</b>	<b>6.5</b>	<b>6.5</b>	<b>10.0</b>	<b>9.7</b>	<b>9.5</b>	<b>(0.2)</b>
<b>OFFICE OF THE SUPERINTENDENT</b>						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Involv. / Support Organ.	7.5	7.5	3.0	3.0	4.9	1.9
Deputy Superintendent	2.0	2.0	-	-	-	-
Area Superintendents	3.0	2.0	2.0	2.0	2.0	-
Area Superintendents	2.0	2.0	2.0	2.0	2.0	-
Area Superintendents	3.0	2.0	2.0	1.0	-	(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	-
Archives and Records Management	-	-	3.0	3.0	2.0	(1.0)
Professional Standards	10.0	6.0	5.0	5.0	4.0	(1.0)
<b>DIVISION TOTAL</b>	<b>33.5</b>	<b>27.5</b>	<b>28.0</b>	<b>27.0</b>	<b>25.9</b>	<b>(1.1)</b>
<b>CURRICULUM &amp; SCHOOL IMPROVEMENT</b>						
Staff Dev./Media Services & Inst. Materials	22.5	20.5	17.5	15.2	10.7	(4.5)
Curriculum Development	46.2	41.8	34.8	23.6	26.6	3.0
School Improvement Services	9.3	9.3	5.0	2.0	2.3	0.3
Applied Technology / Community Ed.	23.4	21.4	19.9	18.9	-	(18.9)
Program Accountability	4.9	4.9	4.9	6.1	6.1	-
Alt. Prog., Athletics, & Security	-	-	-	-	13.0	13.0
Student and Family Support Services	71.8	68.5	57.9	10.8	8.7	(2.1)
Program and Grants Development	3.4	3.4	3.3	2.8	0.4	(2.4)
Health Services	-	-	5.2	4.2	3.2	(1.0)
Federal Compensatory Education	0.5	-	0.6	0.6	0.9	0.3
DeLand Administrative Custodial Services	-	-	-	-	5.5	5.5
<b>DIVISION TOTAL</b>	<b>182.0</b>	<b>169.8</b>	<b>149.1</b>	<b>84.2</b>	<b>77.4</b>	<b>(6.8)</b>
<b>ADMINISTRATIVE SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	-	(2.0)
Student Accounting Services	3.8	3.8	-	-	-	-
Student Discipline and Juvenile Justice	5.0	5.0	-	-	-	-
DeLand Administrative Custodial Services	5.5	5.5	5.5	5.5	-	(5.5)
Security	6.5	-	-	-	-	-
Archives and Records Management	4.0	4.0	-	-	-	-
Health Services	6.2	6.2	-	-	-	-
Purchasing and Warehousing	25.6	25.6	22.4	21.4	-	(21.4)
Transportation Services	578.8	583.8	500.8	470.3	442.3	(28.0)
School Attendance Areas	5.0	5.0	-	-	-	-
<b>DIVISION TOTAL</b>	<b>642.4</b>	<b>640.9</b>	<b>530.7</b>	<b>499.2</b>	<b>442.3</b>	<b>(56.9)</b>

Does not include Cooperative Business Education Students



# Department Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

Organization	2006-2007 Actual Positions	2007-2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Budgeted Positions	Increase/ (Decrease)
<b>FINANCIAL SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	2.0	-
Student Accounting Services	-	-	3.3	3.3	-	(3.3)
Finance Department	17.0	17.0	14.5	14.0	13.0	(1.0)
Payroll Department	10.0	10.0	9.0	8.5	8.5	-
Insurance & Employee Benefits	9.0	10.0	8.0	8.0	7.0	(1.0)
Budget Department	9.0	9.0	9.0	8.0	8.0	(0.0)
Purchasing & Warehousing	-	-	-	-	19.6	19.6
<b>DIVISION TOTAL</b>	<b>47.0</b>	<b>48.0</b>	<b>45.8</b>	<b>43.8</b>	<b>58.1</b>	<b>14.3</b>
<b>FACILITIES SERVICES</b>						
Maintenance	324.5	324.5	295.0	281.0	263.0	(18.0)
Custodial Administration and Support	19.0	19.0	18.0	18.5	17.5	(1.0)
<b>DIVISION TOTAL</b>	<b>343.5</b>	<b>343.5</b>	<b>313.0</b>	<b>299.5</b>	<b>280.5</b>	<b>(19.0)</b>
<b>MANAGEMENT INFORMATION SERVICES</b>						
Management Information Services	91.0	93.0	84.4	79.5	73.7	(5.8)
Printing and Copying - Copy Center	15.4	10.4	9.5	8.3	8.1	(0.2)
<b>DIVISION TOTAL</b>	<b>106.4</b>	<b>103.4</b>	<b>93.9</b>	<b>87.8</b>	<b>81.8</b>	<b>(6.0)</b>
<b>HUMAN RESOURCES</b>						
Human Resource Administration	5.0	2.6	2.6	2.0	2.0	-
Certification	-	-	-	-	3.0	3.0
Certification and Job Records	-	6.0	6.0	6.0	-	(6.0)
Highly Qualified Personnel	-	2.0	2.0	2.0	-	(2.0)
Human Resource Assessment & Development	2.0	2.0	2.0	2.0	3.0	1.0
Human Resource Operations	-	13.5	10.5	-	3.0	3.0
Job Records	-	-	-	13.0	13.0	-
Personnel Records, Salaries and Electr.	12.0	-	-	-	-	-
Recruitment	-	4.0	2.9	2.8	-	(2.8)
Recruitment and Retention	3.7	-	-	-	2.9	2.9
Retention & Equity	6.0	6.0	6.0	4.0	2.0	(2.0)
Screening, Referral, and Selection	8.0	-	-	-	-	-
<b>DIVISION TOTAL</b>	<b>36.7</b>	<b>36.1</b>	<b>32.0</b>	<b>31.8</b>	<b>28.9</b>	<b>(2.9)</b>

Does not include Cooperative Business Education Students



# 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 ninth year in a row.
- Tomoka Elementary School's physical education program was named a President's Council on Physical Fitness and Sports Physical Activity and Fitness Demonstration Center.
- 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.
- New Smyrna Beach High School boys' weightlifting team and their coach, Tim McRae, won the State Championship.

## Student/Staff Accomplishments:

- Erin Johnson, Pine Ridge High School, was named Florida's Outstanding Agricultural Education Teacher by the National Association of Agricultural Educators.
- Laura Henning and Megan Rasmussen, Spruce Creek High School students, were awarded first and second place in the Historical Performance category at the state history fair.
- Lisa Bynum, Heritage Middle School, was named Florida Agriculture Teacher of the Year by the Florida FFA Association.
- Eddna Morales, Deltona High School student, won a \$10,000 grand prize from AAA Safety Belt PSA Contest for her video.
- Jason Caros, social studies specialist, received the Florida Council for the Social Studies Doyle Casteel Award. This award is given to an individual with a minimum of five years experience who exhibits continuous leadership in a supervisory/administrative capacity, leadership in FCSS and promotes cross cultural understanding.
- Kathleen Weaver, New Smyrna Beach High School teacher, was named Florida's Outstanding Young Member by the Florida Association of Agricultural Educators.
- The following students all won State Championship titles: Spruce Creek High School students, Ginny Grams, swimming, and Kaysie Junco, weightlifting; and DeLand High School student, Nick Ciciarelli, weightlifting.
- Seventeen Volusia County high school students' portfolios were adjudicated and selected in the High School All-State Art Exposition State Fair. Cathy Vickers, Spruce Creek High School student, also won a \$1,000 scholarship based on her portfolio.



# District Accomplishments

- Morgan Jowers, DeLand High School junior, was named the Florida state winner of the National Energy Foundation's national competition, "Igniting Creative Energy Challenge".
- Sean Richter, Deltona High School Guidance Counselor, was named Florida's Secondary Counselor of the Year by the Florida School Counseling Association
- Sixty-five Volusia County students were selected as "All-State" musicians for the state of Florida.

## **Student Achievements:**

- Volusia's graduates garnered over \$28,000,000 in scholarships.
- Four students were named a 2010 Dell Scholar recipients: Brody Lanigan, New Smyrna Beach High School; Sharine Adams, Mainland High School; and Cynthia Piedra and Irma Hernandez, both of Taylor High School. Nationally, 250 students were selected as Dell Scholars; only six students were chosen statewide with four being from Volusia County.
- Volusia's graduation rate is 80.5% (based on the National Governor's Association) and drop-out rate is 1.3% in 2008-09.

## **District Accomplishments:**

- Dr. Margaret Smith, Superintendent of Schools, was named Florida's 2010 Superintendent of the Year by the Florida Association of District School Administrators.
- Fifty-six schools earned the Five Star School award from the Florida Department of Education.
- The Purchasing Department of Volusia County School District received the Award of Excellence in Public Procurement for 2010 from the Florida Association of Public Purchasing Officers, recognizing organizational excellence in procurement including innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement function. Volusia County School District is one of only twelve agencies to receive the Award of Excellence in the State of Florida and has won the award every year (seven) it has been offered.
- Results from the half-cent sales tax includes a new high school that opened in August, 2010 and a new elementary school scheduled to open in August, 2011 as well as the conversion of Holly Hill Elementary to a K-8 school.
- 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-Patillo Elementary, was awarded the Silver Medal President's Award.
- Volusia County School District, which currently employs 360 National Board Certified Teachers, is in the nation's top twenty school districts for the number of national board certified teachers.



# Performance Accomplishments

## SAT Reasoning Test

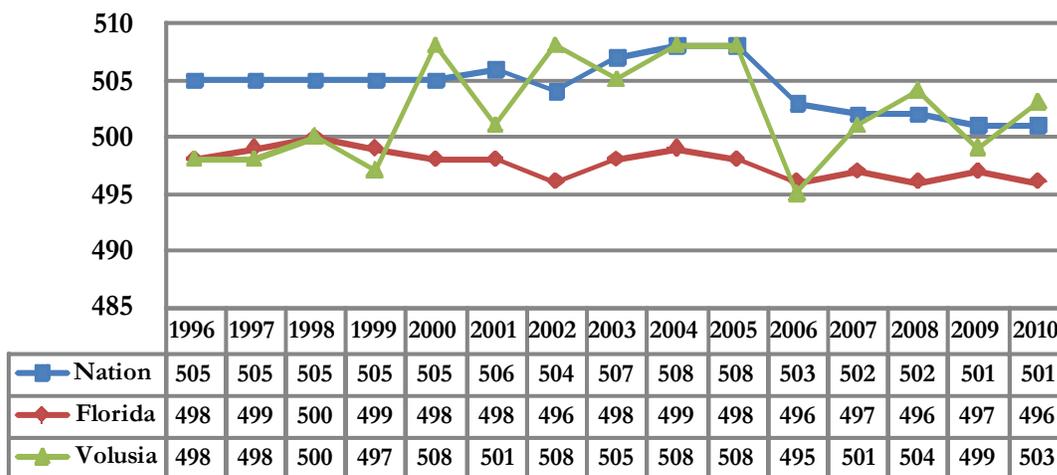
### Combined Scores

	2006*	2007*	2008*	2009*	2010*
	Mean	Mean	Mean	Mean	Mean
Nation	1518	1511	1511	1509	1509
Florida	1473	1472	1474	1475	1473
Volusia	1465	1484	1487	1475	1490

\*Includes new writing component

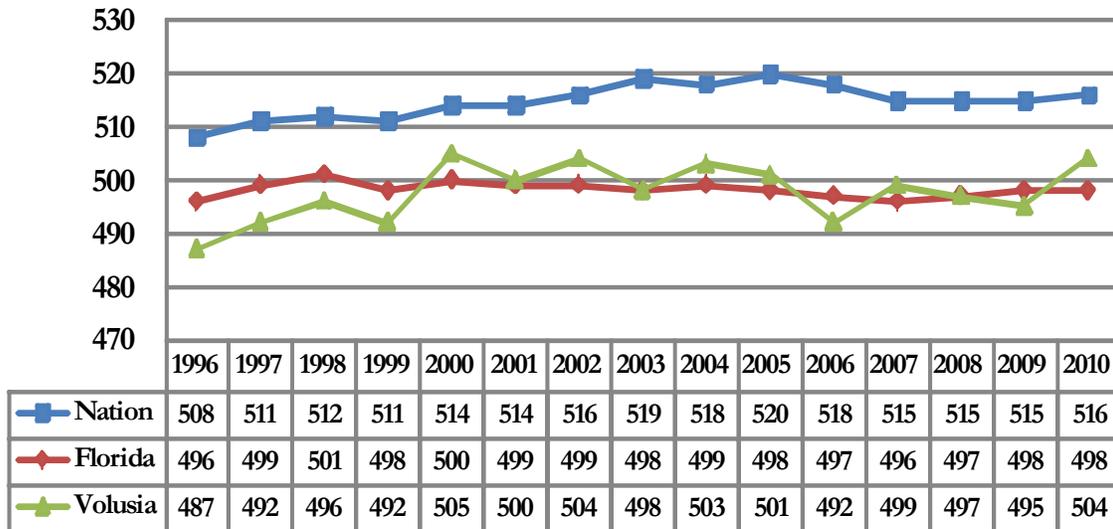
The SAT Reasoning Test is a commercially produced test that is used to measure student achievement in critical reading, mathematics, and writing skills and for admission criteria to many four-year universities. Critical reading, mathematics, and writing scores range from 200 to 800 in each subject. Because 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. Since 1996, district scores have increased; the district tests approximately 60 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. Despite these changes to the rigor of the test, Volusia students in 2010 gained 15 points as compared to 2009 results with critical reading, mathematics, and writing combined, while Florida fell two points and the nation remained stable.

### SAT: Verbal-Critical Reading 1996-2010

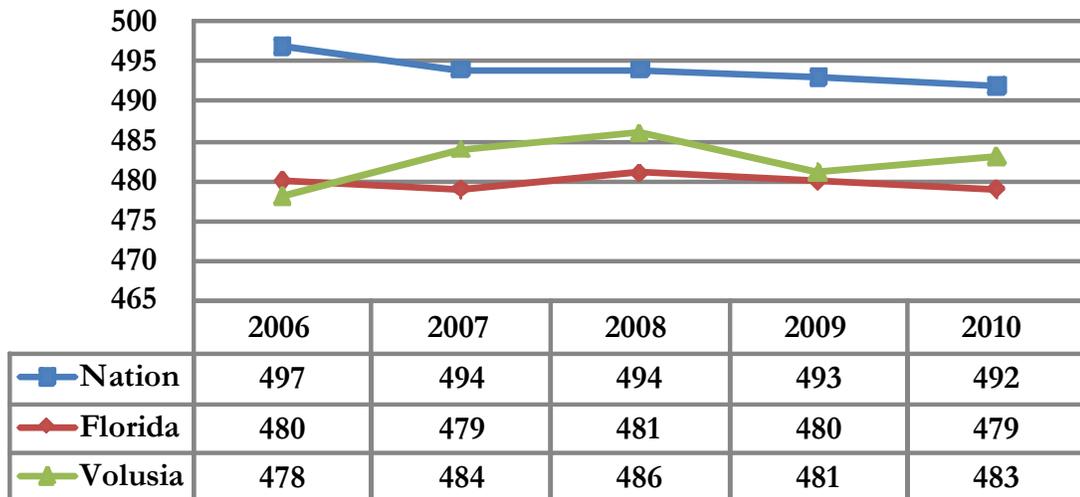


# Performance Accomplishments

## SAT: Mathematics 1996-2010



## SAT: Writing 2006-2010



# Performance Accomplishments

## American College Test (ACT)

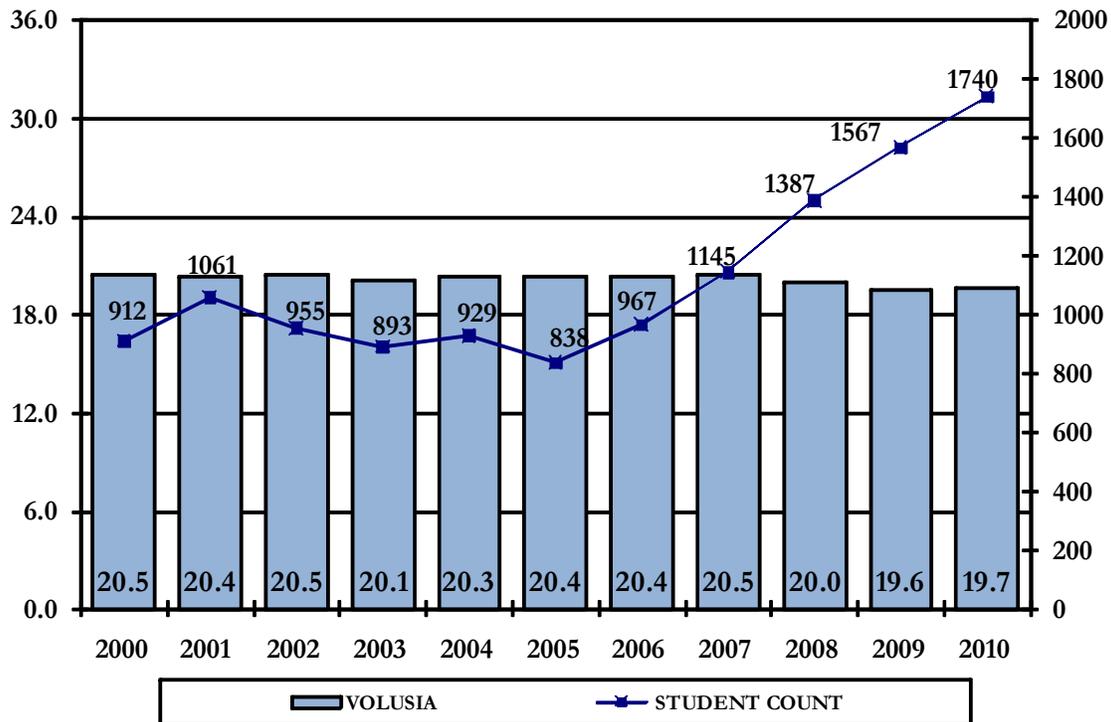
### Combined Scores

	2006	2007	2008	2009	2010
	Mean	Mean	Mean	Mean	Mean
Nation	21.1	21.2	21.1	21.1	21.0
Florida	20.3	19.9	19.8	19.5	19.5
Volusia	20.4	20.5	20	19.6	19.7
# of Test-Takers	967	1145	1387	1567	1740

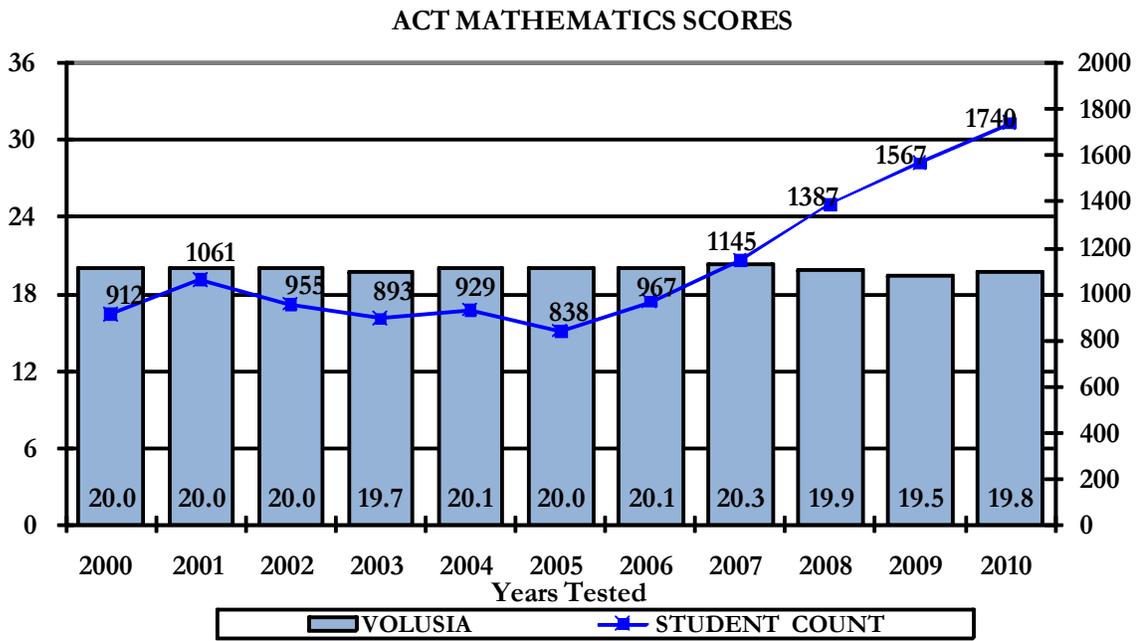
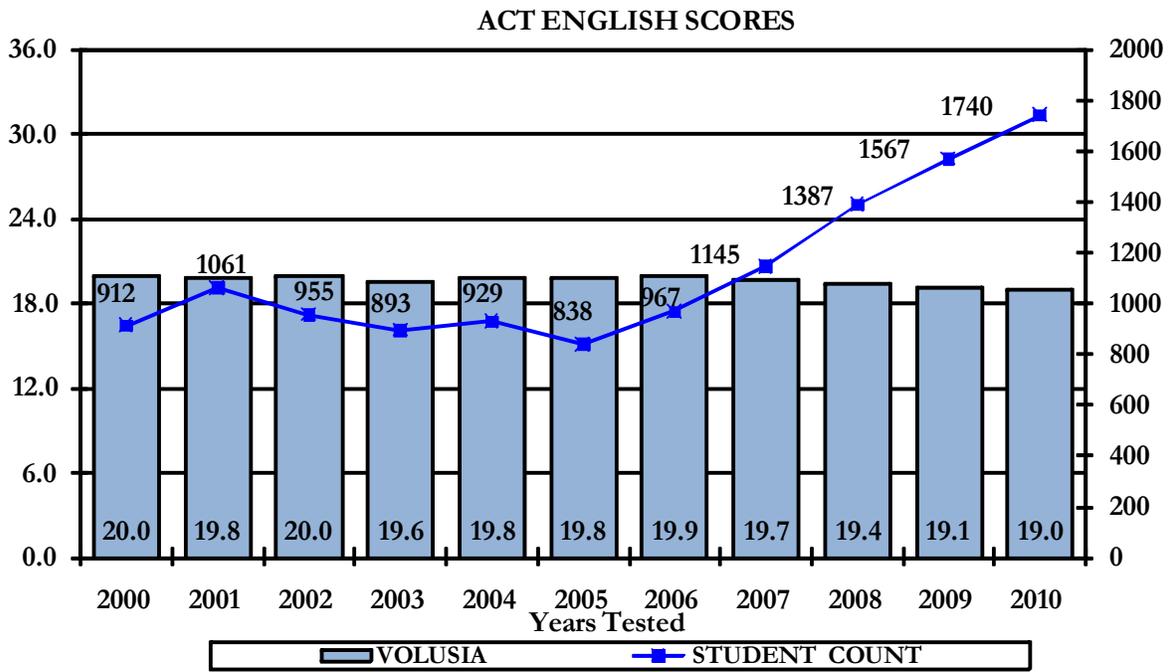
The ACT consists of four subtests: English, Mathematics, Reading, and Scientific Reasoning ; a Composite score is also calculated and reported. Scores are based on a 1 to 36 scale and are reported for each subtest area as well as the composite score.

In 2010, 1,740 students took the SAT, compared to 912 in 2000. Participation in this test has increased while performance is starting to rise from 19.6 in 2009 to 19.7 in 2010. ACT scores in the area of mathematics rose sharply from 19.5 to 19.8 in 2010, while ACT scores in English dropped slightly from 19.1 to 19.0.

### ACT COMPOSITE SCORES



# Performance Accomplishments

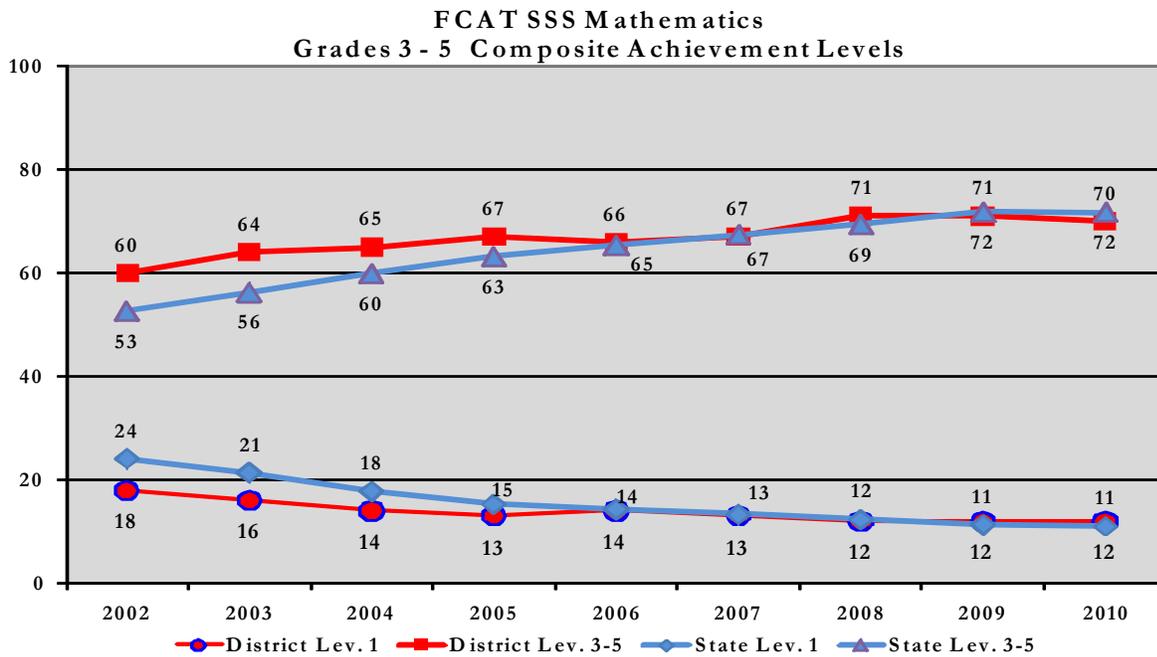
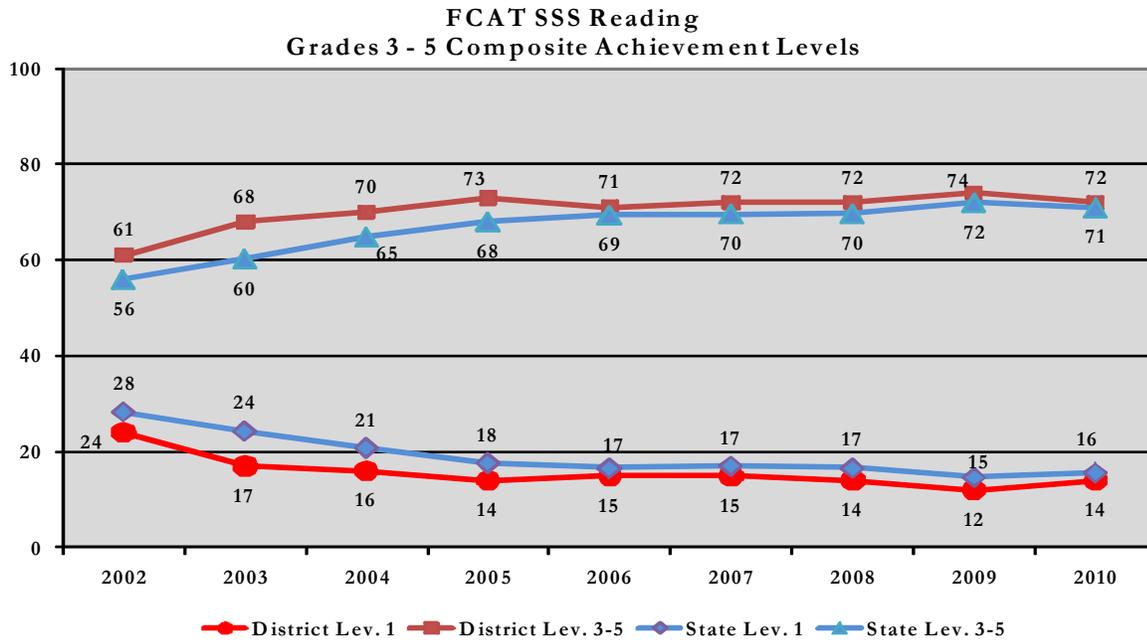


# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

Each spring, students in grades 3 through 10 take the Florida Comprehensive Assessment Test in reading and mathematics. This test measures students' ability to read critically, to solve real-world mathematics problems, and to apply higher level reasoning skills. Trends are upwardly positive since 2002, yet remaining stable in recent years. Volusia continues to decrease the percentages of students scoring at level one.<sup>1</sup> High school reading has improved in the last three years while mathematics at the high school level has steadily improved, from 56 percent on grade level in 2002 to 70 percent in 2010.

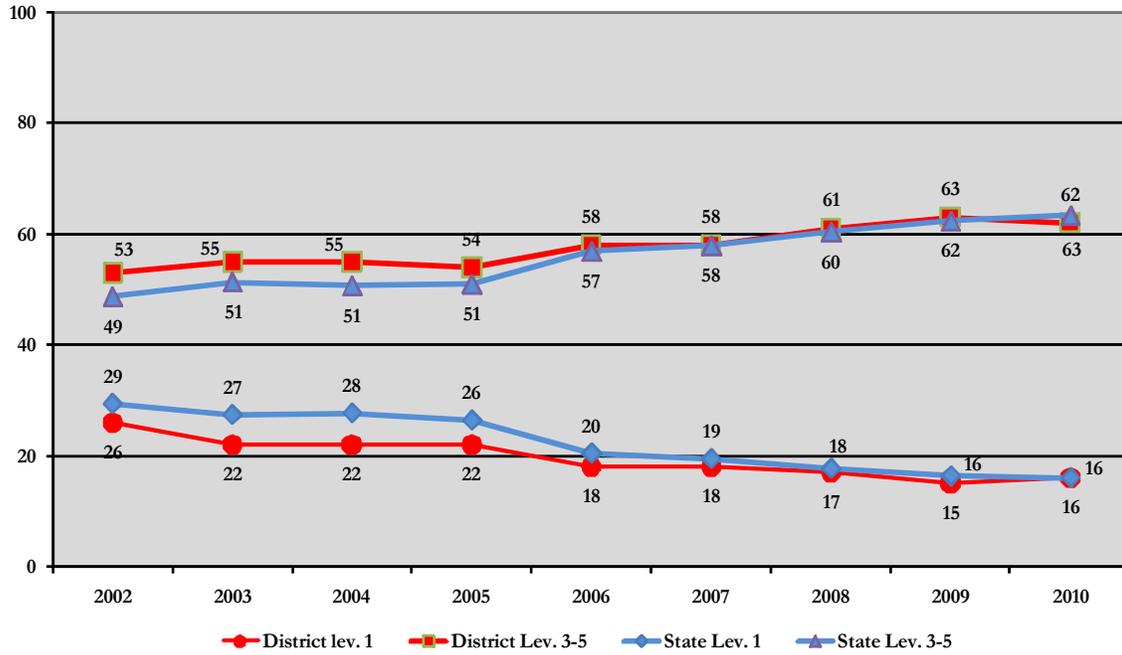
### Elementary School FCAT Performance



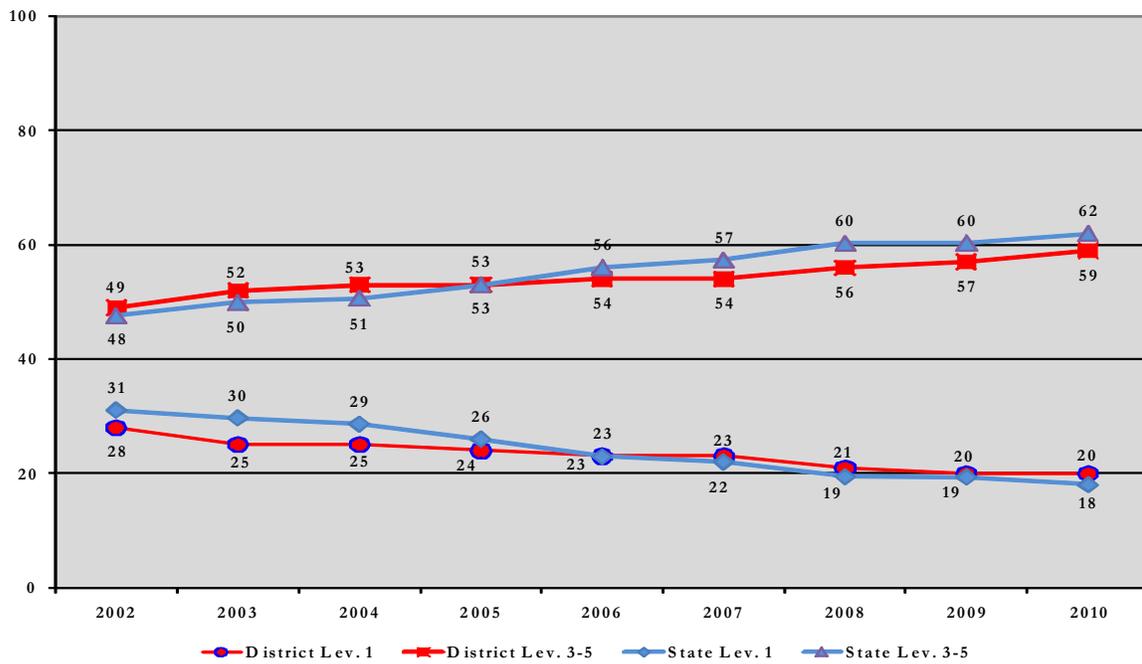
# Performance Accomplishments

## Middle School FCAT Performance

FCAT SSS Reading  
Grades 6 - 8 Composite Achievement Levels

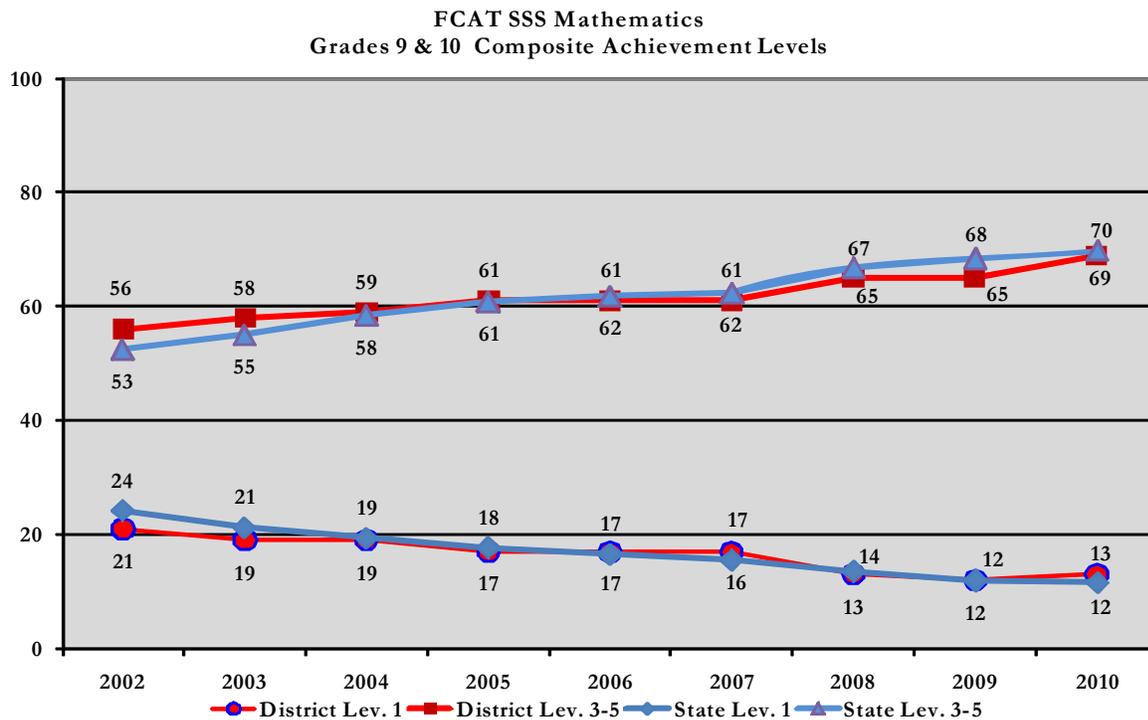
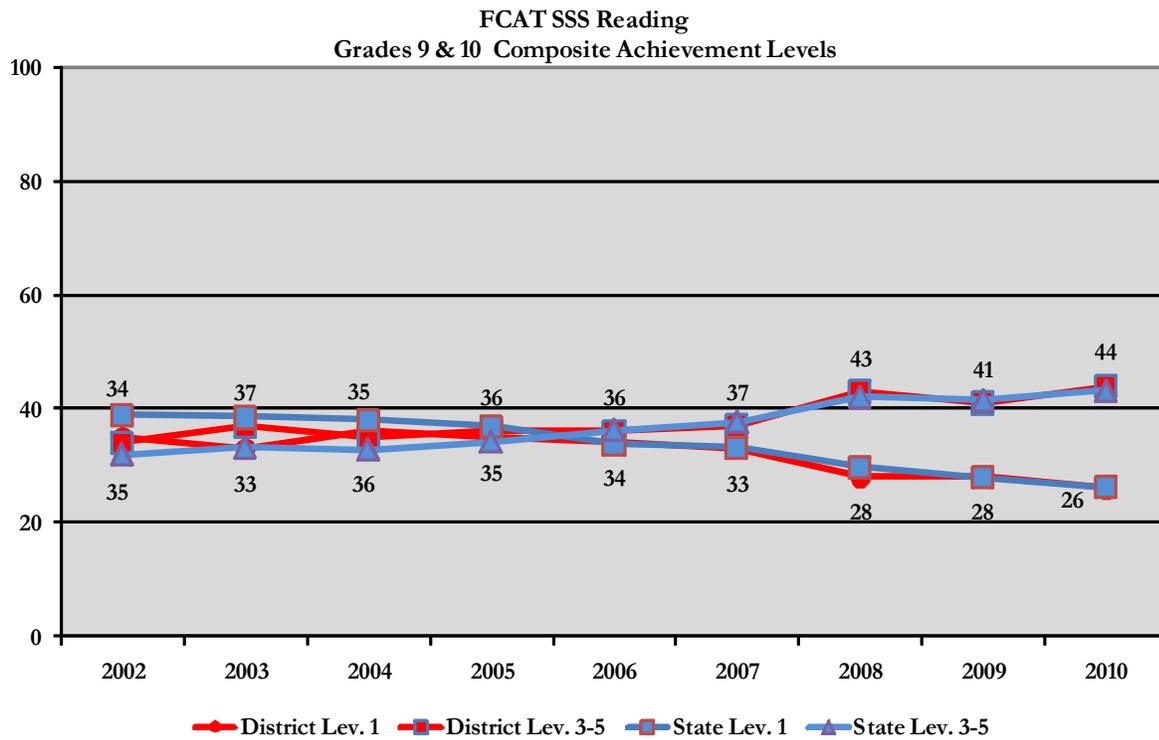


FCAT SSS Mathematics  
Grades 6 - 8 Composite Achievement Levels



# Performance Accomplishments

## High School FCAT Performance



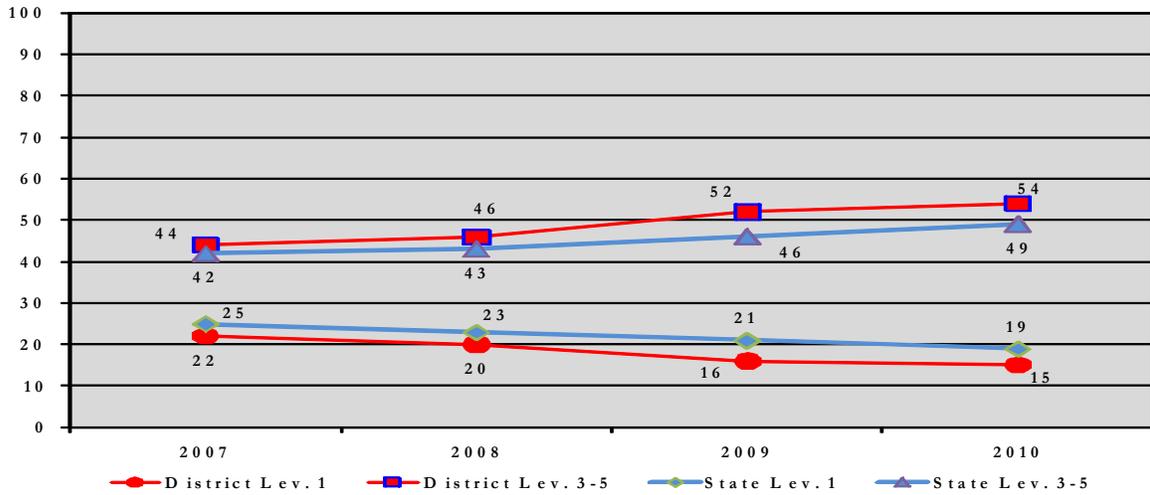
# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

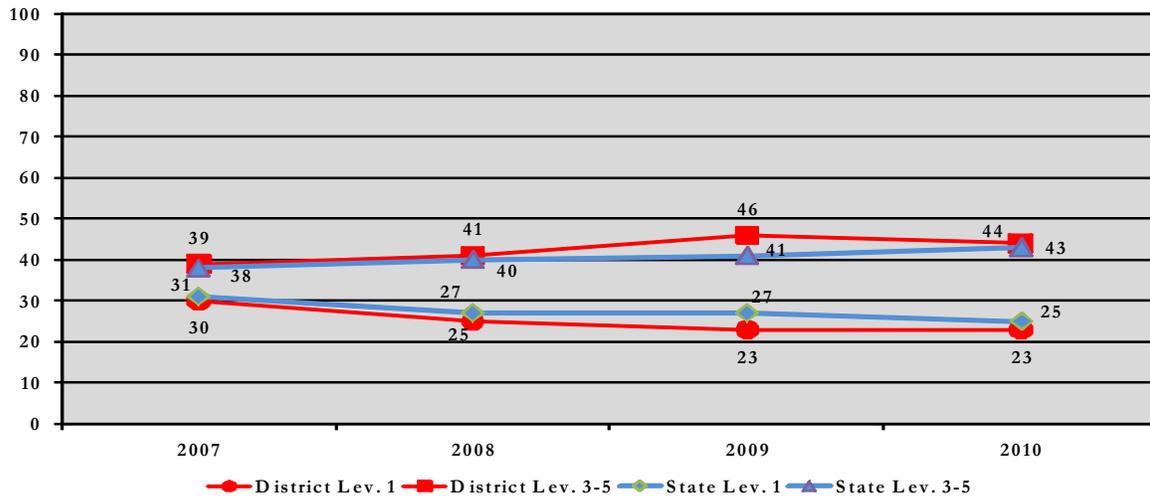
### FCAT SSS Science by Achievement Level

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. The largest movements in science achievement have occurred in 5th (growth of 10 percent on grade level) and 8th grades (growth of 5 percent). High school performance has remained flat overall. FCAT Science is the newest of the state assessments and schools are continuing to increase achievement on these rigorous measures.

FCAT SSS Science  
by Achievement Level  
Grade 5



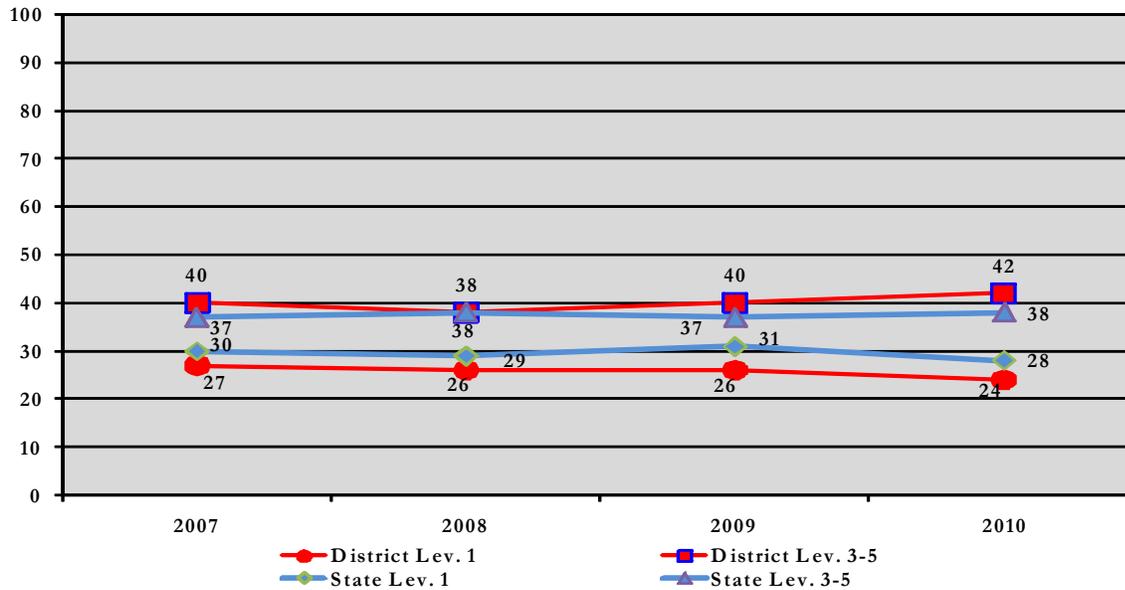
FCAT SSS Science  
by Achievement Level  
Grade 8



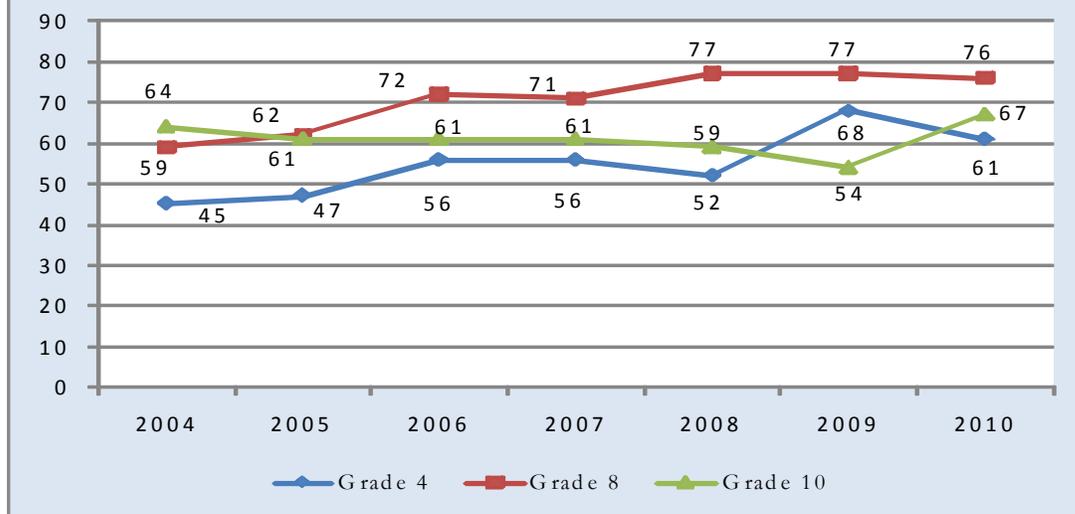
# Performance Accomplishments

## 2010 Florida Comprehensive Assessment Test (FCAT)

FCAT SSS Science  
by Achievement Level  
Grade 11



FCAT Writing Percent 4 and Higher



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.

The bar graph above shows the performance of students scoring 4 and above on the writing prompt; a **score of 4 and above** shows competency in the writing portion of the assessment.

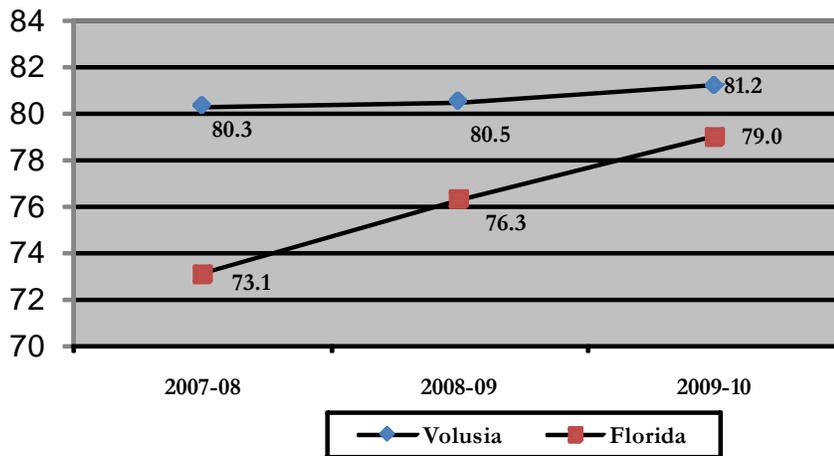


# Performance Accomplishments

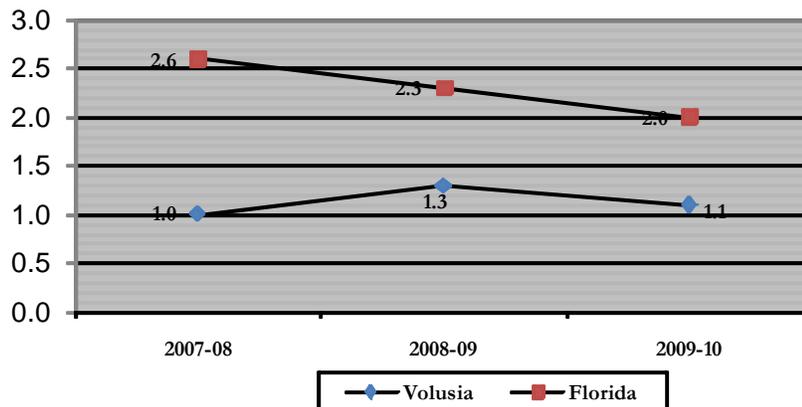
## Graduation and Drop-Out Rates

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.

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



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

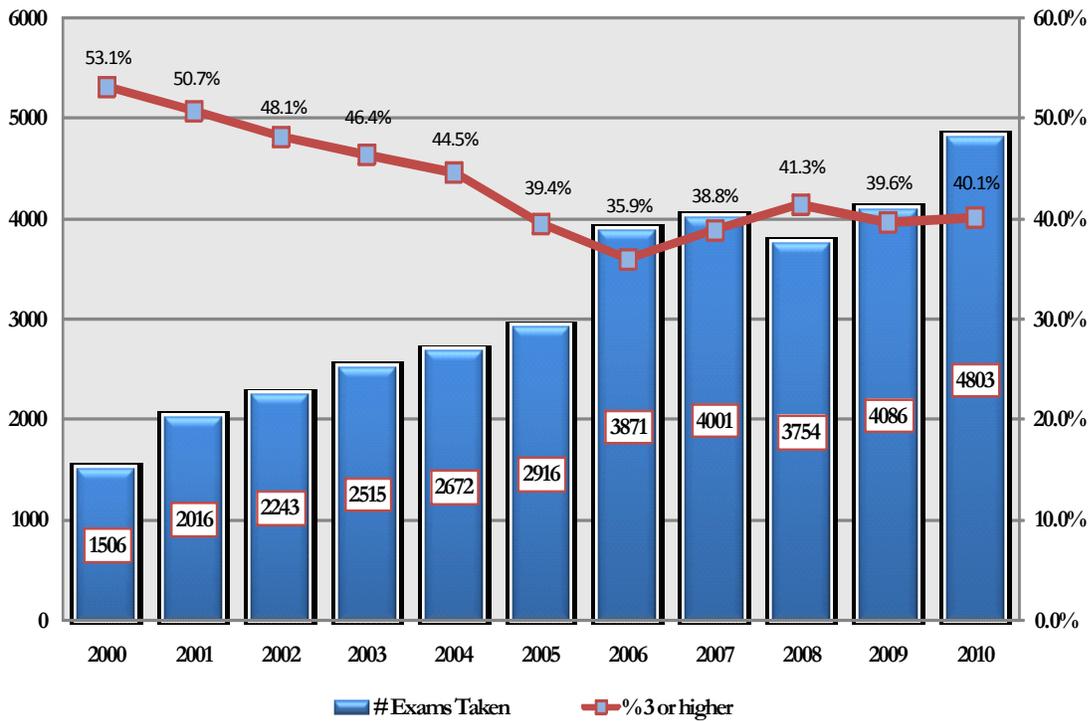


# Performance Accomplishments

## Advanced Placement Growth and Performance 2000 to 2010

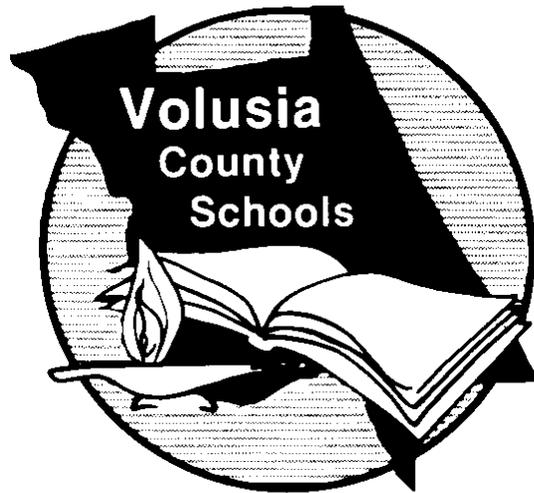
Over the last eleven years, the number of Advanced Placement exams taken by students in Volusia County has increased from 1506 to 4803, representing more than a 200 percent increase. At the same time, performance, as defined by students scoring three or higher, declined until 2006, when both the number of exams and passing rates both took upward leaps. In 2010, 4803 exams were administered with a passing rate of 40.1 percent, an improvement over the prior year. These data elements indicate increasing performance and participation rates among Volusia high school students—and increasing levels of preparation for post-secondary readiness. The new high school accountability components under the FLDOE accountability system measure the participation and performance of students in programs like AP, IB, and Dual Enrollment. Volusia is on track to succeed with these measurements of post-secondary participation and performance.

Advanced Placement Growth and Performance: 2000 to 2010



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# *Divisions*



# School Board

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

## Mission Statement

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

## School Board Division Budget

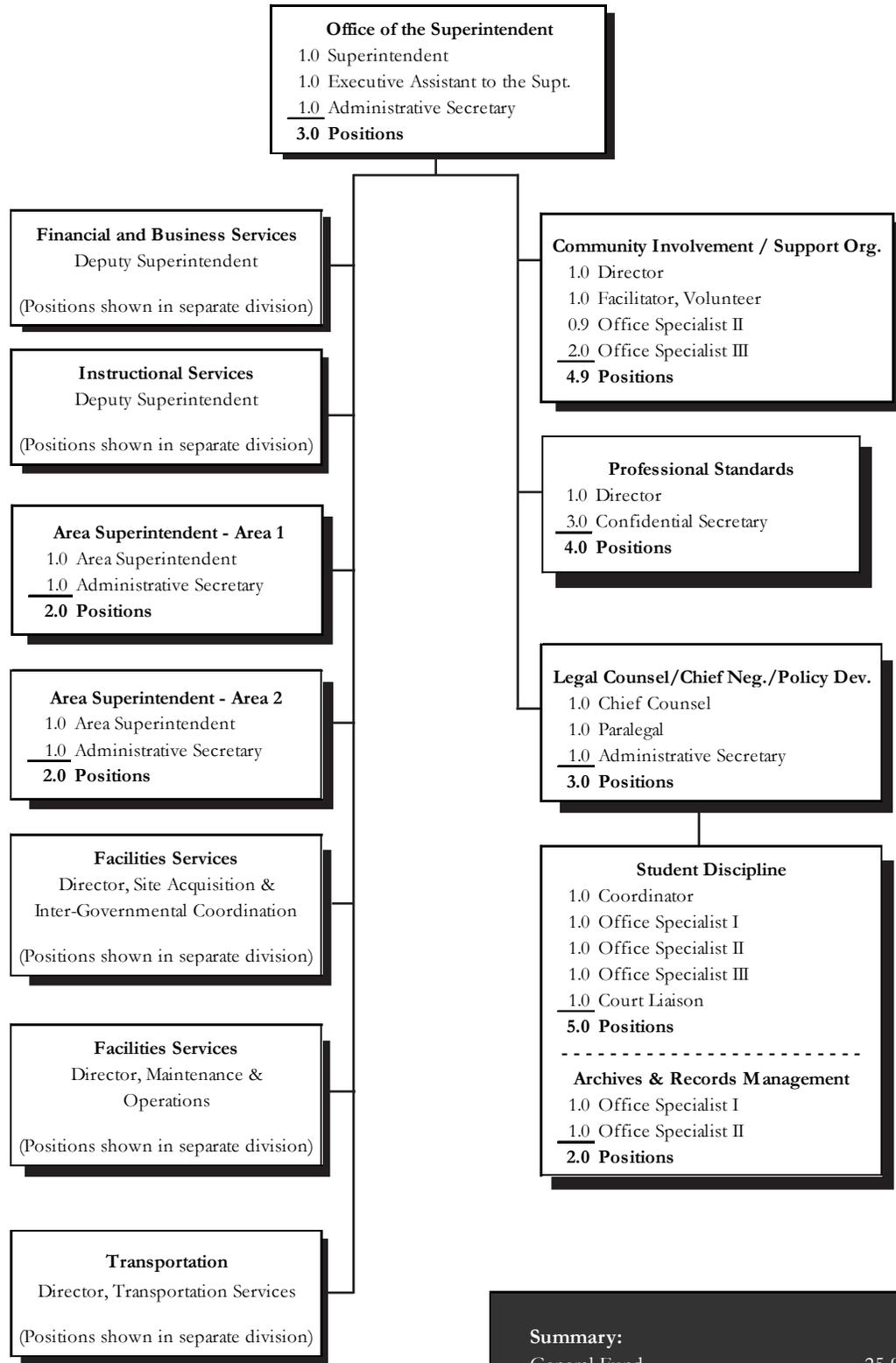
<b>Departments</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
School Board	\$ 370,886	\$ 378,594	\$ 359,357	\$ 361,870
<b>Total Departments</b>	<b>\$ 370,886</b>	<b>\$ 378,594</b>	<b>\$ 359,357</b>	<b>\$ 361,870</b>

<b>Expenditure Categories</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Adopted 2009-2010</b>	<b>Adopted 2009-2010</b>
Salaries	\$ 238,654	\$ 235,370	\$ 219,059	\$ 219,059
Benefits	92,447	91,109	98,271	93,302
Purchased Services	5,810	7,715	5,382	7,715
Materials and Supplies	218	1,500	699	1,500
Other Expenses	33,757	42,900	35,946	40,294
<b>Total Expenditures</b>	<b>\$ 370,886</b>	<b>\$ 378,594</b>	<b>\$ 359,357</b>	<b>\$ 361,870</b>



# Office of the Superintendent



<b>Summary:</b>	
General Fund	25.9
Grants	-
<b>Total Positions</b>	<b>25.9</b>



# Office of the Superintendent

## **Mission**

The mission of the Office of the Superintendent is to support the School District of Volusia County's mission, goals and objectives by providing bold instructional leadership with a focus on academic achievement, access and equity, high performing instructional and non-instructional staff, involved family and community, safe and orderly environment, and effective 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. Elementary "Z" in DeLand will mark the last of nine new schools and it will open in August, 2011. The conversion of Holly Hill Elementary to a K-8 and closure of Holly Hill Middle will also coincide next year, and 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 development.
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.
17. 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



# Office of the Superintendent

- 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 other deputy superintendents, area superintendents, assistant superintendents and executive directors
- 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

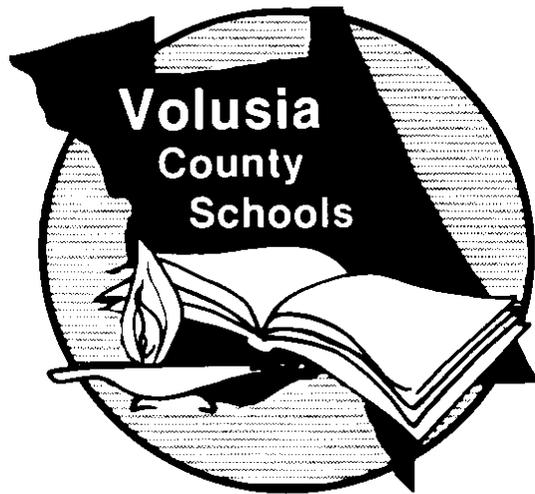
## Office of the Superintendent Division Budget

<b>Departments</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Archives and Records Management	\$ 152,433	\$ 158,943	\$ 115,208	\$ 124,139
Area Superintendents	604,340	559,422	575,788	422,589
Community Involv. / Support Organ.	214,330	230,082	220,162	314,868
Legal Counsel/Chief Neg./Policy Dev.	557,964	666,110	479,225	546,554
Office of the Superintendent	397,612	424,681	426,143	426,356
Professional Standards	363,878	327,129	348,329	284,804
Student Discipline and Juvenile Justice	325,152	301,098	216,300	307,454
<b>Total Departments</b>	<b>\$ 2,615,709</b>	<b>\$ 2,667,465</b>	<b>\$ 2,381,154</b>	<b>\$ 2,426,764</b>

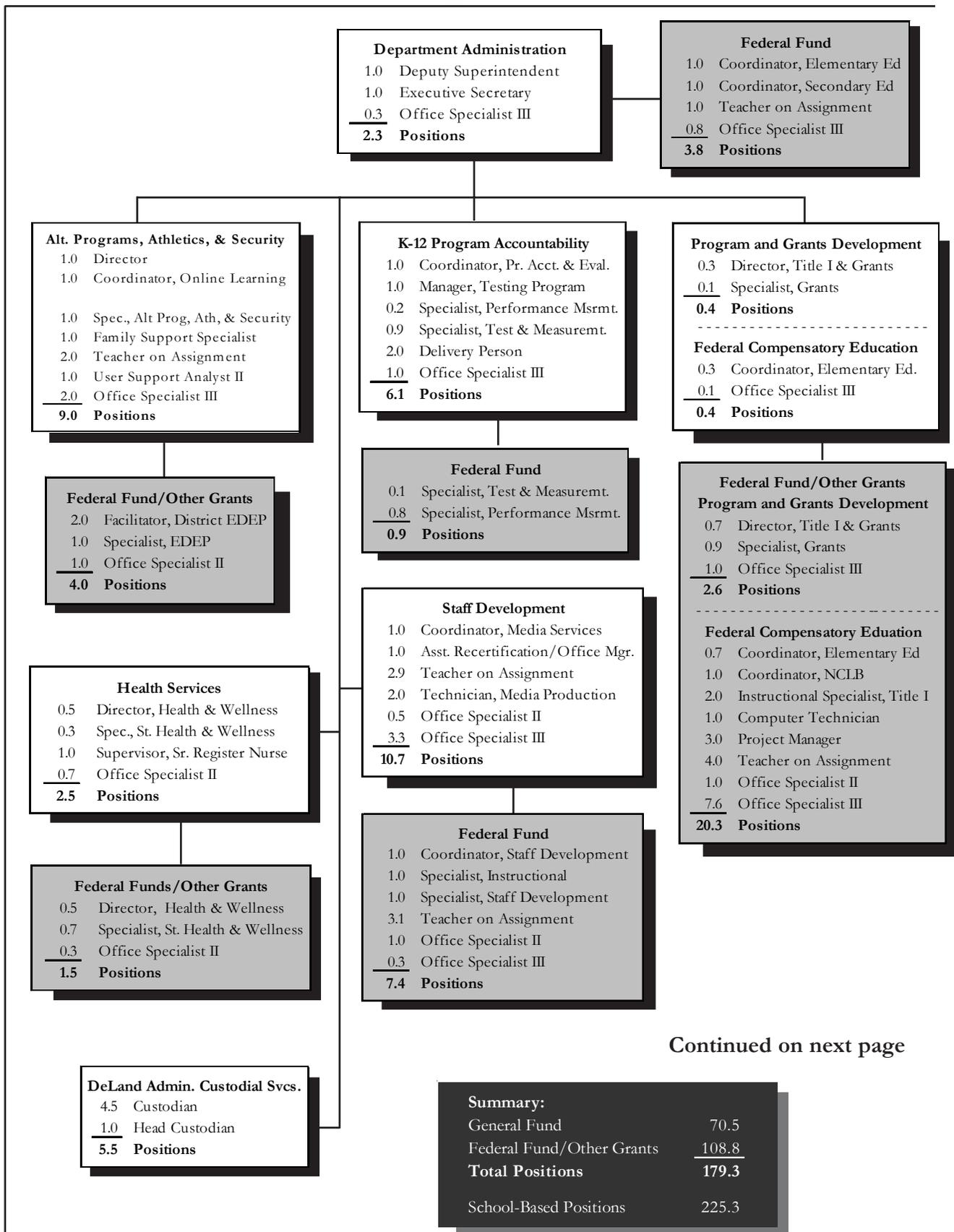
  

<b>Expenditure Categories</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Salaries	\$ 1,722,232	\$ 1,621,008	\$ 1,572,259	\$ 1,506,277
Benefits	506,006	491,157	499,050	494,085
Purchased Services	365,241	513,864	274,019	386,698
Energy Services	1,590	-	-	-
Materials and Supplies	8,587	7,932	6,804	8,200
Other Expenses	12,053	33,504	29,021	31,504
<b>Total Expenditures</b>	<b>\$ 2,615,709</b>	<b>\$ 2,667,465</b>	<b>\$ 2,381,154</b>	<b>\$ 2,426,764</b>





# Curriculum & School Improvement Services

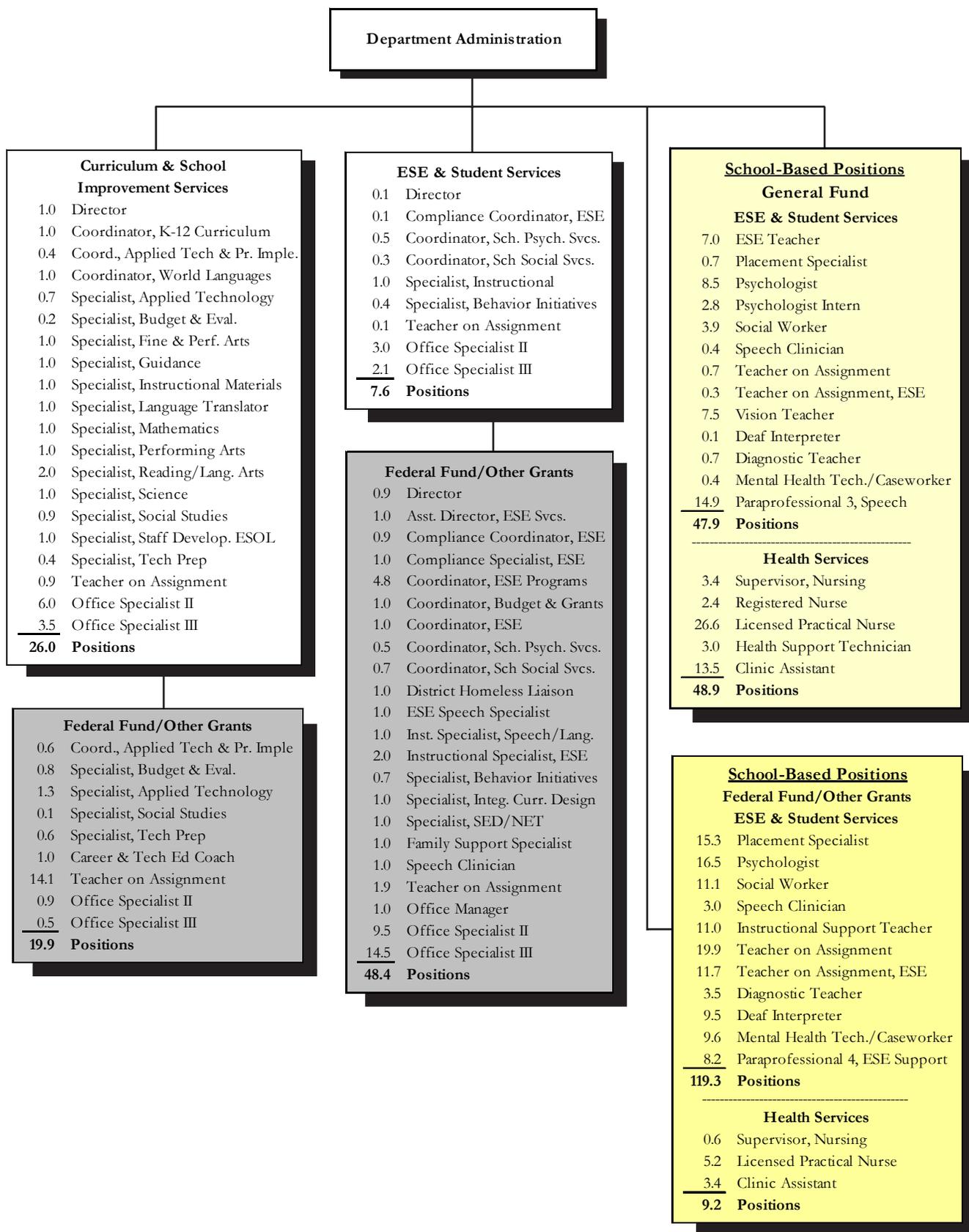


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<b>Summary:</b>	
General Fund	70.5
Federal Fund/Other Grants	<u>108.8</u>
<b>Total Positions</b>	<b>179.3</b>
School-Based Positions	225.3



# Curriculum & School Improvement Services



# Curriculum & School Improvement Services

## Division Mission

The mission of the Curriculum and School Improvement 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 Science and closing the achievement gap in lower quartile reading.

## Issues and Trends

The Curriculum and School Improvement 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 2010-11 school year, additional training and instructional support will focus specifically in the areas of middle school science, elementary and middle school mathematics and high school reading.

The Division of Curriculum and School Improvement 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.



# Curriculum & School Improvement Services

**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. Leadership and support are also given in the areas of athletics, safety and security.

**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, curriculum programs, expenditures, teachers 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 and grant development services including the coordination of the implementation of the district's Title I programs.

**Director, K-12 Curriculum, School Improvement Services** provides support to the Deputy Superintendent for Instructional Services. The Director provides leadership to the Departments of K-12 General Education, Career & Technical Education, Staff 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, catheterizations, and glucose monitoring
- Education and Training



# Curriculum & School Improvement Services

## Curriculum and School Improvement Services Division Budget

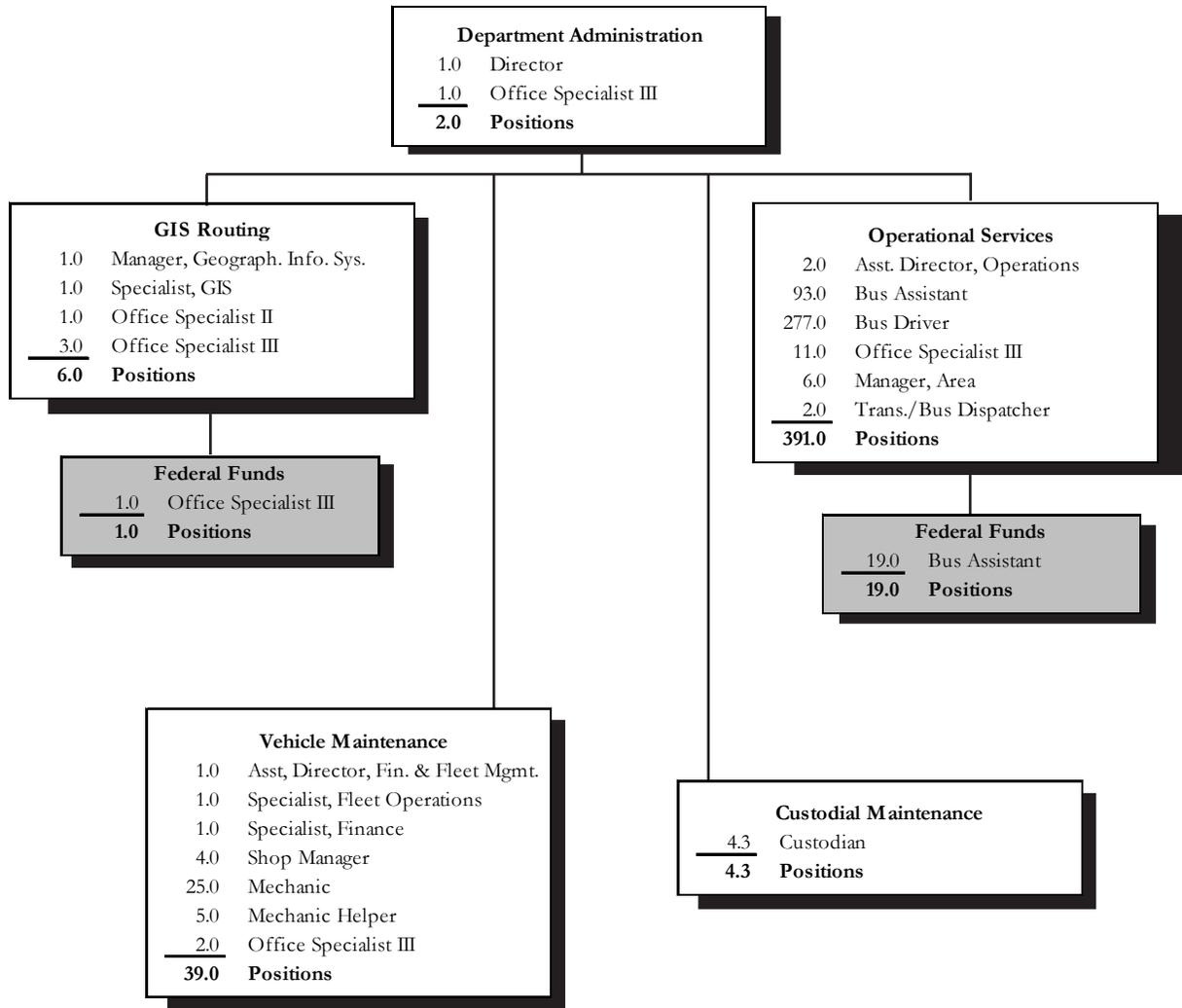
<b>Departments</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Alternative Programs, Athletics, & Security	\$ -	\$ -	\$ -	\$ 214,517
Applied Technology / Community Ed.	864,612	930,094	536,012	-
Curriculum Development	2,085,331	1,843,896	1,681,281	1,938,271
Deland Administration Custodial Services	207,960	209,394	210,723	213,449
Federal Compensatory Education	43,388	51,665	52,391	31,240
Health Services	221,237	130,028	132,630	85,064
Program and Grants Development	232,492	197,613	134,324	36,845
School Improvement Services	406,831	352,104	242,876	237,605
Staff Dev./Media Services & Inst. Materials	880,273	868,953	786,435	581,522
Student Achievement	378,477	310,588	383,654	355,037
ESE & Student Services	4,447,416	3,906,968	2,964,550	2,773,042
<b>Total Departments</b>	<b>\$ 9,768,017</b>	<b>\$ 8,801,303</b>	<b>\$ 7,124,877</b>	<b>\$ 6,466,592</b>

<b>Expenditure Categories</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Salaries	\$ 7,363,632	\$ 6,534,647	\$ 5,197,425	\$ 4,670,934
Benefits	2,106,820	1,949,206	1,723,010	1,545,643
Purchased Services	199,961	206,639	159,391	182,035
Materials and Supplies	80,004	107,297	40,529	64,841
Capital Outlay	1,349	-	254	-
Other Expenses	16,251	3,515	4,268	3,139
<b>Total Expenditures</b>	<b>\$ 9,768,017</b>	<b>\$ 8,801,303</b>	<b>\$ 7,124,877</b>	<b>\$ 6,466,592</b>



# Student Transportation Services



<b>Summary:</b>	
General Fund	442.3
Federal Funds	<u>20.0</u>
<b>Total Positions</b>	<b>462.3</b>



# Student Transportation Services

## Division Mission

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

## Administration

- The Student Transportation Services administrative team ensures the department is in compliance with the Florida Department of Education requirements (FDOE), Florida State Statutes, Administrative Rules, Volusia County School Board Policies and Procedures, and Student Transportation Procedures
- The administrative team assures that transportation is provided for all eligible students to schools, educational centers and school related activities. Student Transportation Services participates in Joint Use Agreements with various agencies and supports county recreational programs for students
- The Director coordinates the Third Party CDL Tester Program for Volusia County Schools in accordance with Chapter 322.54 Florida Statutes which meets the standards for commercial driving licensing (CDL)
- Lead agency for the (VCSB) Field Operations Center supporting Emergency Support Services Function (ESF)1 functions within the County Emergency Operations Center
- Responsible for creating, training and on-going updates to the Transportation Safety and Security manual to include identified critical response team members
- Co-chair of the District Safe Operations Committee
- The administration actively participates in several Florida Association of Pupil Transportation (FAPT) Committees as Chairman, Co-chairman and general membership
- Responsible for maintaining FDOE audited records
- Responsible for recruitment, training and placement of all bus operators, attendants and vehicle repair technicians

## 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 462 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



# Student Transportation Services

- 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 234 routes and over 462 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 234 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



# Student Transportation Services

## Emergency Management

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

## Student Transportation Services Division Budget

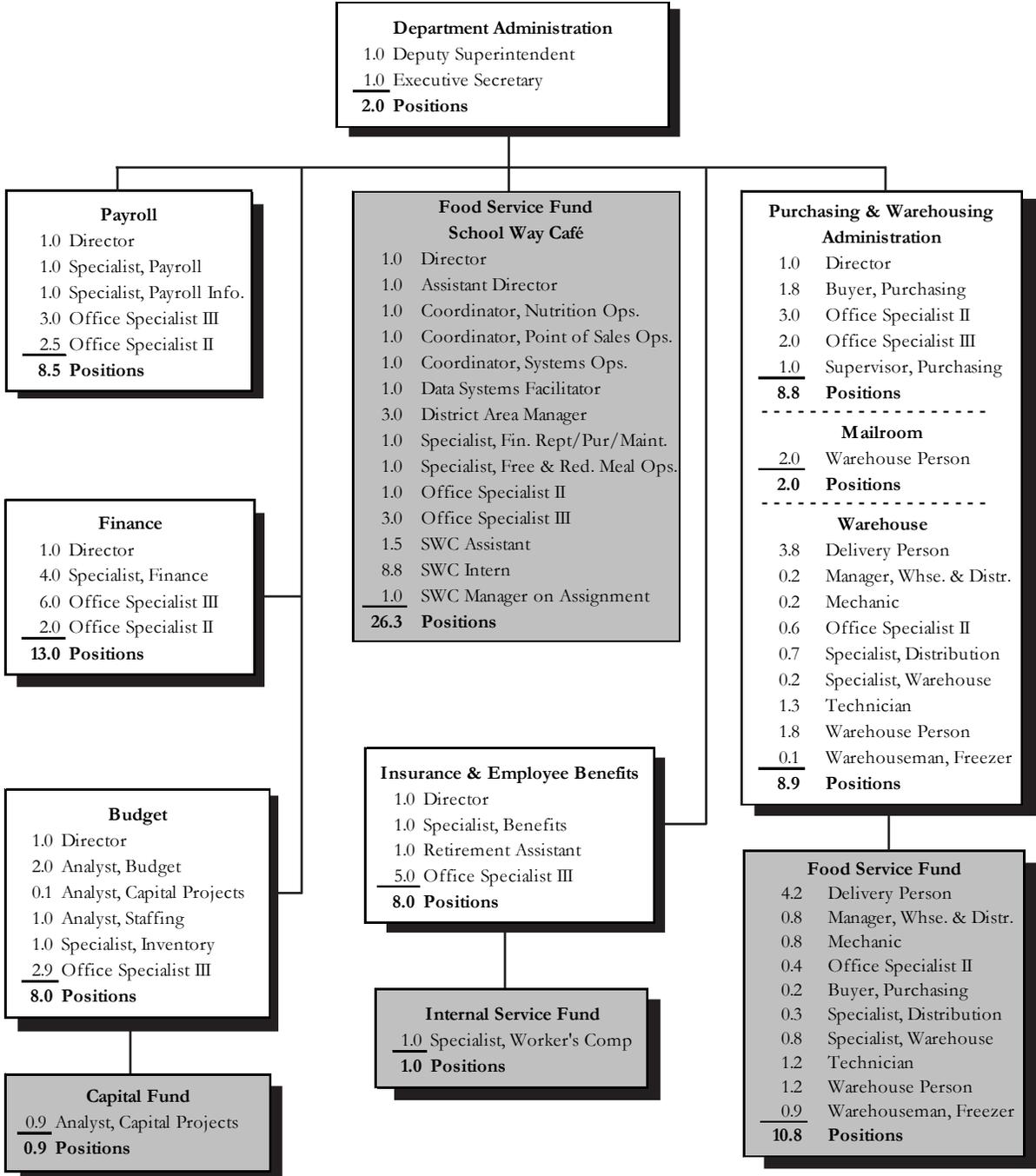
<b>Departments</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Student Transportation Services	\$ 15,952,312	\$ 16,931,998	\$ 14,920,917	\$ 15,910,287
<b>Total Departments</b>	<b>\$ 15,952,312</b>	<b>\$ 16,931,998</b>	<b>\$ 14,920,917</b>	<b>\$ 15,910,287</b>

<b>Expenditure Categories</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Salaries	\$ 9,310,365	\$ 8,965,880	\$ 8,753,715	\$ 8,388,922
Benefits	4,210,322	4,478,776	4,189,874	4,351,029
Purchased Services	110,889	226,285	137,674	260,505
Energy Services	1,785,989	2,533,895	1,457,885	2,293,548
Materials and Supplies	450,328	623,820	316,892	512,640
Capital Outlay	309	-	-	-
Other Expenses	84,111	103,342	64,877	103,642
<b>Total Expenditures</b>	<b>\$ 15,952,312</b>	<b>\$ 16,931,998</b>	<b>\$ 14,920,917</b>	<b>\$ 15,910,287</b>



# Financial Services



<b>Summary:</b>	
General Fund	59.2
Other Funds	<u>39.0</u>
<b>Total Positions</b>	<b>98.2</b>



# Financial Services

## Division Mission

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

## Issues and Trends

Florida has one of the more tightly controlled systems of funding public education in that it significantly limits the ability of local school districts to generate additional revenues. Each district in Florida receives 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 ranks 21st 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 \$413.0 million in Florida Education Finance Program (FEFP) funding. This figure, however, included the \$19.5 million in American Recovery and Reinvestment Act (ARRA) stabilization funds as well as \$7.0 million which represents the additional 0.25 tax millage for critical needs the school board approved as permitted by state statute.

The economic climate in Volusia County does not bode well for short term financial relief. Volusia County has experienced one of the highest percentages (1.35%) of declining student enrollment of the major districts in the state for FY2009-2010 and is projected for another decline of 1.17% for FY2010-2011. Home foreclosures have more than doubled in the county in the last two years. School taxable values have also decreased by \$4.2 billion (12.6%), significantly impacting ad valorem revenue.

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 FY2014. Due to the lagging sales tax collections based on projections, Amendment 1, and a 0.25 transfer of the 2.0 mill capital levy to the Required Local Effort (RLE) per Florida Statute 1011.71(2) in FY2009 and an additional 0.25 transfer of capital mill levy in FY2010, continued student enrollment decline and less revenue from school impact fees, the Committee has recommended amending the project list as well as the importance of pursuing another sales tax initiative to provide for the debt service, capital projects as well as the maintenance of the 9,000,000 square feet of educational facilities. In fact, no new capital projects were scheduled for 2009-10 or for 2010-11.

Another significant uncertainty facing Volusia and all school districts in Florida is in the final implemen-



tation stages of the constitutional amendment to reduce class sizes by prescribed formulas through class by class compliance. Depending on the financial and logistical status of each district, as well as adequate FEFP funding, further implications regarding staffing and facilities are imminent.

## **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
- 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 five 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 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
- Establish and monitor sales tax projects in accordance with the sales tax referendum



# Financial Services

## **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 Receivable
- Project Reporting
- Sales Tax Reporting
- Internal Accounts
- Financial Reporting
- 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 as well as a 403(b) program. 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



## 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 and a la carte food offerings for the students and staff of Volusia County Schools. Major functions include:



# Financial Services

- The relentless pursuit of excellence in quality of product offerings, HACCP compliance and stakeholder wellness through creating a model for continuous improvement.
- Identifies revenue and establish appropriations for the Child Nutrition program.
- Serves more than 31,000 lunches and 9,000 breakfasts daily, in addition to approximately \$4,000,000 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.
- 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 Seamless Summer Feeding Program at qualifying school sites.
- 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 and dining room furniture 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 teachers with nutrition education information and resources, consistent with Dietary Guidelines for Americans and the Sunshine State Standards
  - 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  
Division Budget**

<b>Departments</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Administration	\$ 225,531	\$ 222,647	\$ 231,332	\$ 226,768
Budget Department	611,092	526,466	541,619	530,937
Finance Department	783,549	810,575	780,073	789,317
Insurance and Employee Benefits	428,302	439,624	446,528	449,325
Payroll Department	456,664	440,925	456,438	451,927
Student Accounting Services	261,180	254,679	265,540	750
Purchasing & Warehousing Administration	1,144,132	1,124,078	1,118,178	1,044,549
<b>Total Departments</b>	<b>\$ 3,910,450</b>	<b>\$ 3,818,994</b>	<b>\$ 3,839,709</b>	<b>\$ 3,493,573</b>

<b>Expenditure Categories</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Salaries	\$ 2,908,274	\$ 2,779,414	\$ 2,768,939	\$ 2,499,815
Benefits	897,997	893,723	942,853	851,019
Purchased Services	90,000	114,037	88,279	108,854
Materials and Supplies	2,014	21,125	29,729	23,526
Other Expenses	12,164	10,695	9,909	10,360
<b>Total Expenditures</b>	<b>\$ 3,910,450</b>	<b>\$ 3,818,994</b>	<b>\$ 3,839,709</b>	<b>\$ 3,493,573</b>



# Facilities Services

**Facilities Planning & Real Estate Services**  
1.0 Director  
1.0 Positions

**Maintenance Administration**  
1.0 Director, Maintenance & Ops.  
1.0 Positions

**Site Acquisition & Intergovernmental Coordination**  
 1.0 Specialist, Real Estate  
 1.0 Specialist, School Attend. Areas  
 1.0 Specialist, Planning  
1.0 Office Specialist III  
**4.0 Positions**

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**Facilities Planning**  
 1.0 Technician, Fac. Planning  
4.0 Office Specialist III  
**5.0 Positions**

**Facilities Design**  
 1.0 Architect, Capital Improv.  
1.0 Office Specialist III  
**2.0 Positions**

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**Existing School Construction**  
 5.0 Senior Constr. Proj. Manager  
3.0 Construction Proj. Manager  
**8.0 Positions**

**Maintenance**

- 1.0 Assistant Director
- 1.0 Buyer, Purchasing
- 1.0 Coordinator, Energy Management
- 1.0 Coordinator, Environmental
- 1.0 Coordinator, Facility Maint.
- 1.0 Coordinator, Maintenance Ops.
- 2.0 Fire & Safety Inspector
- 1.0 Specialist, Energy Management
- 1.0 Specialist, Fire/Health/Safety
- 1.0 Specialist, Maintenance
- 1.0 Supervisor, Electrical
- 2.0 Supervisor, Trade
- 1.0 Systems Operator
- 11.0 Trade Maintenance Specialist
- 46.0 Facilities Maintenance Technician
- 1.0 Delivery Person
- 15.0 Heavy Equipment Operator
- 111.0 Mechanic
- 1.0 Mechanic Helper
- 5.0 Technician
- 36.0 Utility Crew
- 4.0 Warehouse Technician
- 1.0 Custodian
- 1.0 Head Custodian
- 1.0 Office Specialist I
- 5.0 Office Specialist II
- 10.0 Office Specialist III
- 263.0 Positions**

**Accountability and Construction Measures**  
 1.0 Coordinator, Accountability & Construction Measures  
1.0 Specialist, Capital Cost  
**2.0 Positions**

**Facilities Administration**  
 1.0 Administrative Secretary  
1.0 User Support Analyst II  
**2.0 Positions**

**Facilities New Construction & UBC Inspections**  
 1.0 Director  
 2.0 Facilities Proj./Bldg. Inspector  
1.0 Office Specialist III  
**4.0 Positions**

**Custodial Administrative Support**  
 2.0 Specialist, Area Cust. Coordinator  
 1.0 Mechanic  
 1.0 Custodian  
13.5 Ancillary Custodian  
**17.5 Positions**

**Summary:**

General Fund	281.5
Capital Fund	<u>28.0</u>
<b>Total Positions</b>	<b>309.5</b>



## **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 ninth year of its ten-year building program that is funded by the voter approved half-cent sales tax. The ten-year building program supports 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 planned have either been completed or are under construction. 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 have been constructed and opened along with five new elementary schools. Elementary "Z" is under construction and is scheduled to open in August, 2011 as well as the conversion of Holly Hill Elementary to a K-8.

The District continues to experience a decline in student enrollment. This marks a significant change in the enrollment trends from the last thirty years. The recession has 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 have 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. A new elementary school in Deltona was cancelled and classroom additions funded instead. Enterprise, Horizon and Sunrise elementary schools will open new classroom additions for the 2010-2011 or subsequent school year. Facility utilization is changing with the impact of class size. Additionally, the distribution of students and program placement are being evaluated and school assignment/attendance boundary changes are occurring to balance student population.

The technology changes that are evolving in the building and operating industry today will continue 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 will be 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 within budget and meeting established schedules, as amended



# Facilities Services

- 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



- 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**

### **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



# Facilities Services

- 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

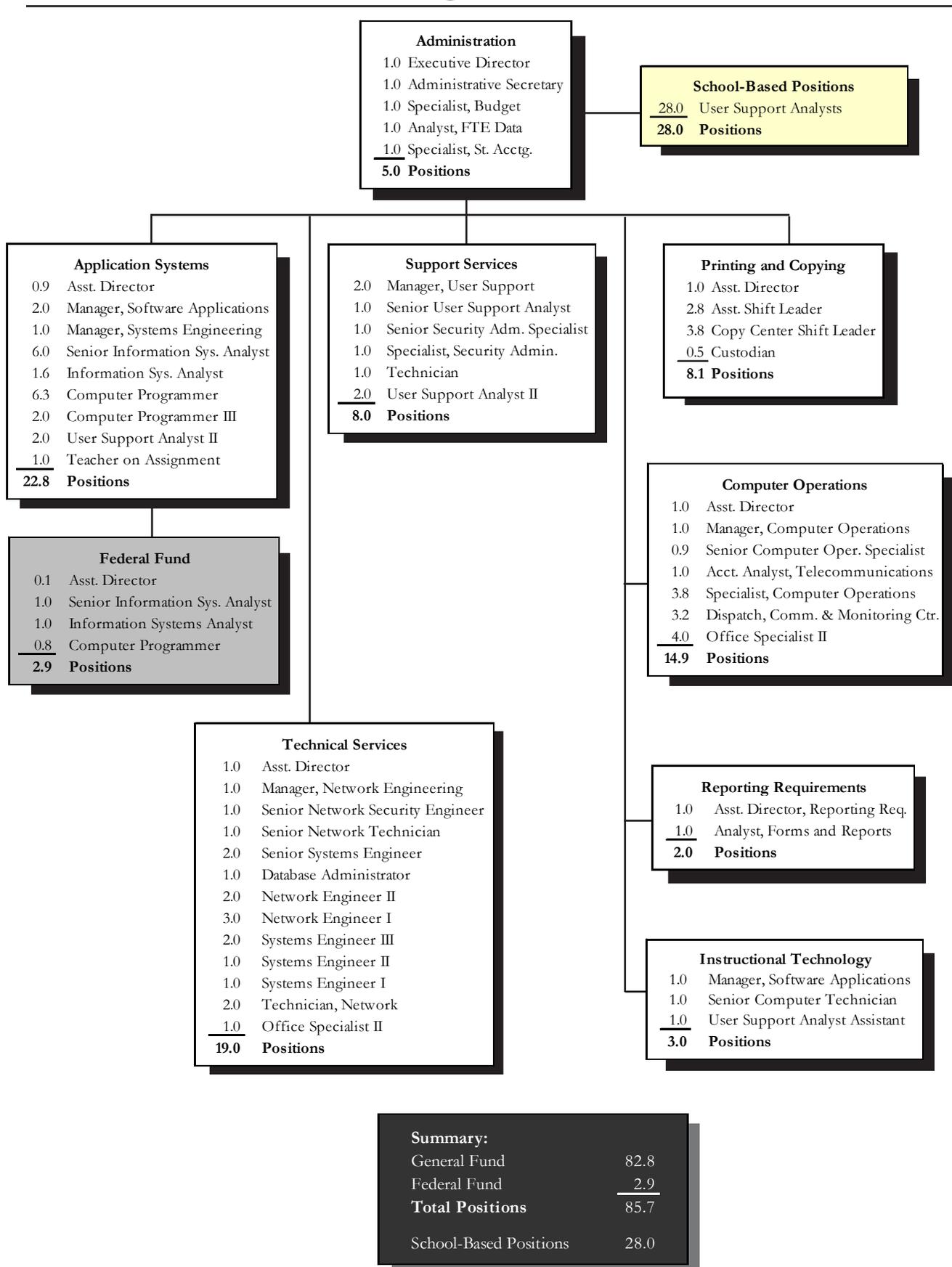
<b>Departments</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Adopted</b>
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2009-2010</b>	<b>2010-2011</b>
Custodial Administration and Support	\$ 648,224	\$ 673,773	\$ 701,797	\$ 654,356
Maintenance	16,127,375	18,495,667	16,604,807	18,014,070
<b>Total Departments</b>	<b>\$ 16,775,599</b>	<b>\$ 19,169,440</b>	<b>\$ 17,306,605</b>	<b>\$ 18,668,426</b>

<b>Expenditure Categories</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Adopted</b>
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2009-2010</b>	<b>2010-2011</b>
Salaries	\$ 10,094,920	\$ 10,681,676	\$ 9,885,580	\$ 10,137,294
Benefits	3,324,682	3,744,565	3,697,938	3,723,351
Purchased Services	1,177,352	1,945,528	1,515,236	2,189,561
Energy Services	198,219	569,165	140,457	397,790
Materials and Supplies	1,963,899	2,207,334	2,053,424	2,183,305
Other Expenses	16,527	21,172	13,970	37,125
<b>Total Expenditures</b>	<b>\$ 16,775,599</b>	<b>\$ 19,169,440</b>	<b>\$ 17,306,605</b>	<b>\$ 18,668,426</b>



# Management Information Services



# Management Information Services

## **Division Mission**

The mission of the Management Information Services Division is to provide information technology services, products and support to 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.

## **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 administrative oversight activities to the division of Management Information Services. Additionally, they provide direct support to the superintendent and other 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**

The technical services 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 software and hardware products. This office supports hardware and software purchases that are required for creating and maintaining test environments to



# Management Information Services

evaluate and select emerging technologies for the Volusia County School environment. 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.

## **Operational and Field Services**

Central data center operations, Communications and Monitoring Center (CMC) and field support are the three major functions provided by the Operational Services section of the division. The central data center staff provides repetitive operational service functions for the division and 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.

Field support functions are provided by User Support Analysts (USAs), 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. The Service Technician personnel provide maintenance services for hardware and coordinate workstations and related peripheral device procurement activities. The User Support Analysts are school-based personnel and the Service Technicians are based at the facilities complex.

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, these 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.

## **Application Services**

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 three 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, student information/reporting, and curriculum/instructional delivery. 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.

## **Reporting Requirements**

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



# Management Information Services

Support Services center for both employees and the general public and provide user security access rights to the district network and specific applications and pupil accounting activities.

The support service activities are as diverse as providing information regarding school attendance information to potential homebuyers or telephone-based assistance to an employee needing help copying a data file to a CD. 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.

## District Copy Center

The district 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 attempts to produce 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 150 million copies annually and processes several hundred thousand requests. Additionally, the district copy center serves the local county government offices for their high volume copying needs.

## Management Information Services Division Budget

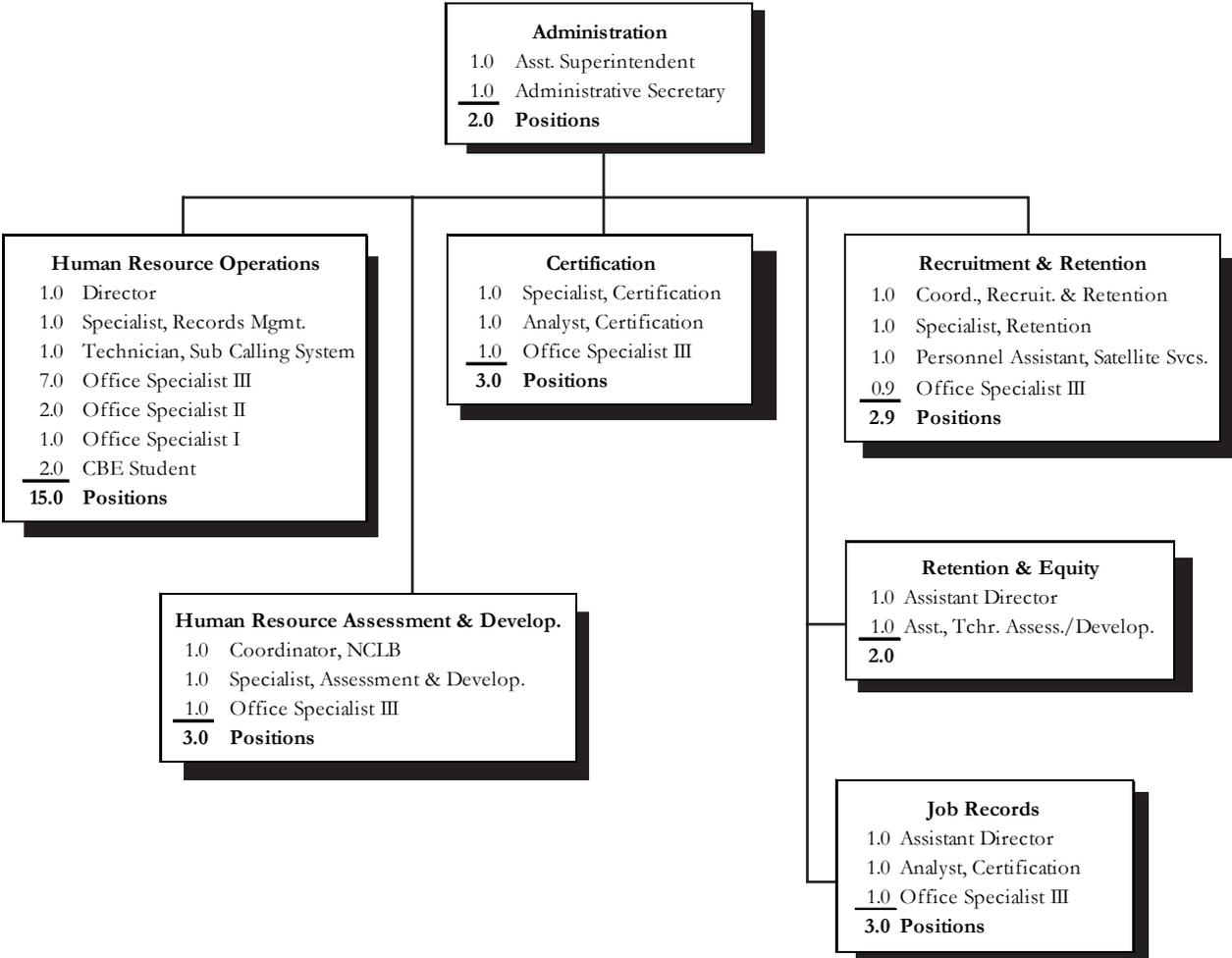
<b>Departments</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Management Information Services	\$ 9,185,331	\$ 9,303,679	\$ 9,096,296	\$ 9,290,770
Printing and Copying - Copy Center	(47,888)	(718,023)	(5,824)	118,839
<b>Total Departments</b>	<b>\$ 9,137,443</b>	<b>\$ 8,585,656</b>	<b>\$ 9,090,473</b>	<b>\$ 9,409,609</b>

<b>Expenditure Categories</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Salaries	\$ 5,425,374	\$ 5,414,931	\$ 5,266,474	\$ 5,232,398
Benefits	1,625,299	1,672,354	1,750,185	1,686,791
Purchased Services	1,143,055	504,671	1,250,481	1,476,947
Materials and Supplies	940,018	991,700	822,914	1,008,472
Other Expenses	3,697	2,000	418	5,000
<b>Total Expenditures</b>	<b>\$ 9,137,443</b>	<b>\$ 8,585,656</b>	<b>\$ 9,090,473</b>	<b>\$ 9,409,609</b>



# Human Resources



<b>Summary:</b>	
General Fund	30.9
<b>Total Positions</b>	<b>30.9</b>



# 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 and retention of highly effective instructional and non-instructional personnel remains our highest priority. Retaining high performing employees is an equally important aspect of this issue. Our division is committed to providing leadership, support, and technical assistance to schools, departments 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, 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 principals regarding employer-employee relationships and training for persons wishing to become substitute teachers for the school district. The department implements and monitors all aspects of the electronic substitute employee system (SmartFind).

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 monthly approval/action by the Board.

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.

## **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).

## **Senior Intern & Teacher Recruitment**

The Human Resources Recruitment Department initiates an aggressive program which seeks to attract certified and highly effective teachers to Volusia County Schools through college and university visits, utilizing several internet services, attendance at college and university Job Fair consortiums, district interviews, hiring incentives and benefits, special recruitment program sponsored by FUTURES Foundation for Volusia County Schools. The department participates each year in the Great Florida Teach-In (State of Florida's teacher job fair). 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.



# Human Resources

## Human Resources Division Budget

<b>Departments</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Human Resource Administration	\$ 1,941,661	\$ 1,957,632	\$ 1,822,956	\$ 1,953,633
<b>Total Departments</b>	<b>\$ 1,941,661</b>	<b>\$ 1,957,632</b>	<b>\$ 1,822,956</b>	<b>\$ 1,953,633</b>

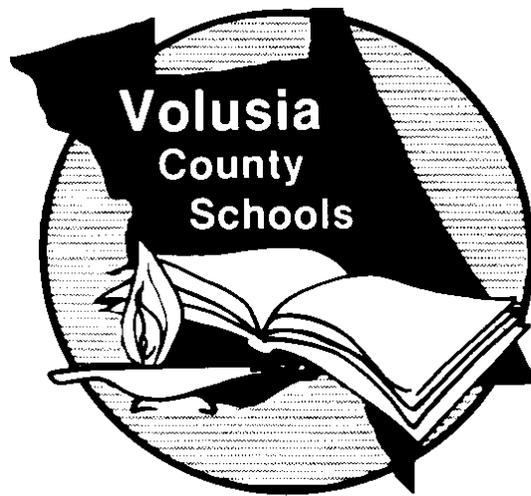
  

<b>Expenditure Categories</b>	<b>Actuals 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Actuals 2009-2010</b>	<b>Adopted 2010-2011</b>
Salaries	\$ 1,466,182	\$ 1,446,353	\$ 1,340,285	\$ 1,425,507
Benefits	441,759	458,914	437,831	460,739
Purchased Services	20,607	31,641	22,345	34,780
Materials and Supplies	11,277	18,404	14,210	17,404
Other Expenses	1,836	2,320	8,286	15,204
<b>Total Expenditures</b>	<b>\$ 1,941,661</b>	<b>\$ 1,957,632</b>	<b>\$ 1,822,956</b>	<b>\$ 1,953,633</b>

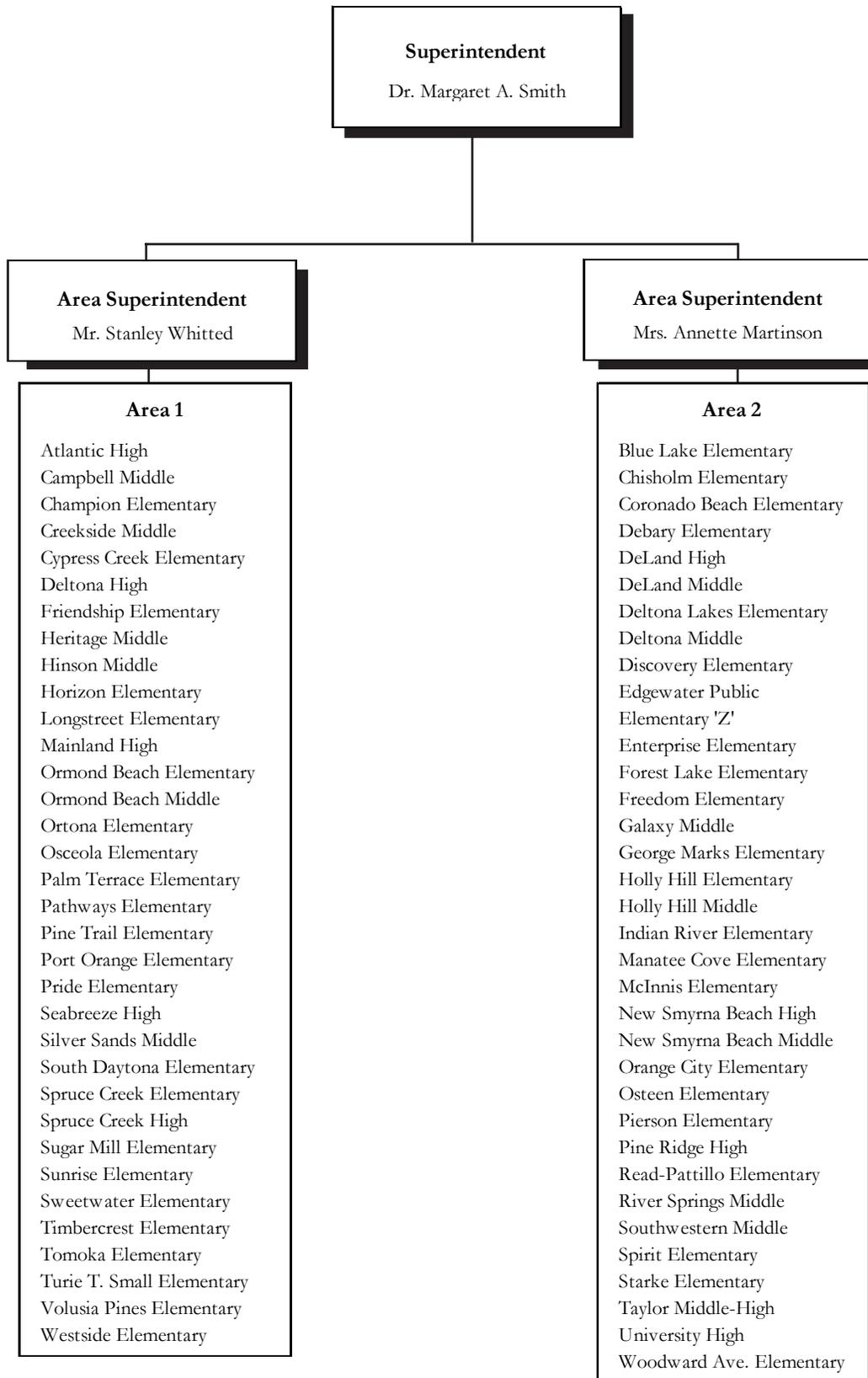


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# *Schools*



# School Organization Chart



## Budget Summary

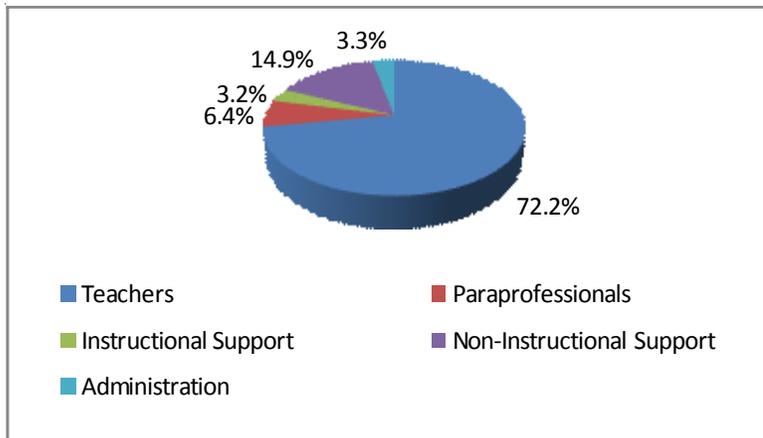
The elementary school budget includes all general fund costs to operate 45 elementary schools. This budget represents 32.0% of the total operating budget. The 2010-2011 budget for the elementary school program totals \$149.8 million, a 3.6% decrease from the 2009-2010 adopted budget.

Although elementary enrollment has declined by 349 students, we have had to hire more teachers due to the class size amendment. However, due to the continuing budget crisis, we have reduced other staff, including 13.0 paraprofessionals, 2 principals, and 2.8 office specialists. Supplement budgets were reduced by 20% and substitute budgets were also reduced.

The elementary school program budget provides resources for almost 28,000 students in grades K-5. Thirty-one percent of the elementary schools have enrollments under 500. Our smallest elementary school serves 240 students with 26.1 faculty and staff and our largest elementary school serves 888 students with 78.8 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.

Position	Adopted	Adopted	Difference
	Budget	Budget	
	2009-2010	2010-2011	
Teachers	\$ 80.90	\$ 85.88	\$ 4.98
Paraprofessionals	2.95	2.84	(0.11)
Media Specialists	2.15	2.09	(0.06)
Guidance Counselors	2.29	2.19	(0.10)
Principals	3.59	3.46	(0.13)
Assistant Principals	1.28	1.58	0.30
TOA/TAA	0.44	0.49	0.05
Office Clerical	5.53	5.47	(0.06)
Custodians	4.55	4.57	0.02
Supplements/Subs	2.44	2.12	(0.32)
Employee Benefits	34.58	37.70	3.12
Non-salary Budgets	1.59	1.37	(0.22)
<b>Total</b>	<b>\$ 142.29</b>	<b>\$ 149.76</b>	<b>\$ 7.47</b>



# Middle Schools

## Budget Summary

The middle school budget includes all general fund costs to operate our 13 middle schools. This budget represents 13.8% of the total operating budget. The 2010-2011 budget for the middle school program totals \$64.6 million, a very small decrease over the 2009-2010 budget.

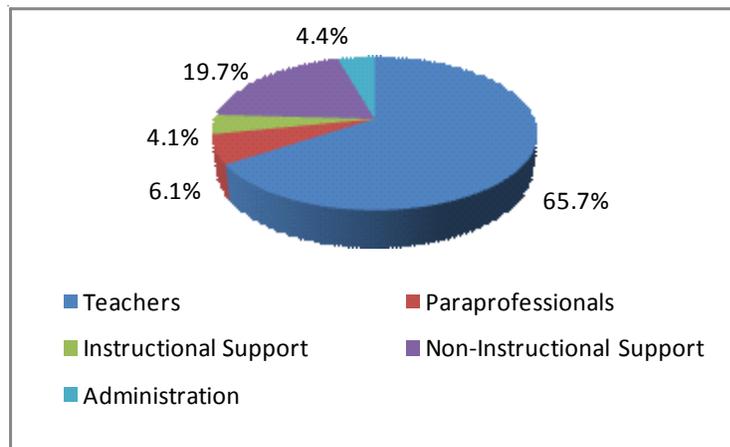
Position	Adopted Budget 2009-2010	Adopted Budget 2010-2011	Difference
Teachers	\$ 33.27	\$ 34.33	\$ 1.06
Paraprofessionals	1.47	1.31	(0.16)
Media Specialists	0.70	0.74	0.04
Guidance Counselors	1.90	1.64	(0.26)
Principals	1.16	1.16	-
Assistant Principals	2.26	1.68	(0.58)
Office Clerical	3.22	2.96	(0.26)
Custodians	2.43	2.30	(0.13)
Campus Advisors	0.65	0.48	(0.17)
Supplements/Subs	1.16	0.97	(0.19)
Employee Benefits	15.81	16.38	0.57
Non-salary Budgets	0.71	0.61	(0.10)
<b>Total</b>	<b>\$ 64.74</b>	<b>\$ 64.56</b>	<b>\$ (0.18)</b>

Although the middle school enrollment has declined just slightly, we have added 24.6 teachers in our efforts to comply with the class size amendment. However, other staffing categories were reduced, including 10.5 paraprofessionals, 6.5 guidance counselors, 9.0 assistant principals, 9.2 office specialists, and 9.0 campus advisors.

The middle school program budget provides resources for almost 14,000 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 1,346 students with 113.0 faculty and staff. Four of the middle schools serve

less than 1,000 students. Our smallest middle school serves 559 students with 61.3 faculty and staff.

The curriculum for students in the middle schools in Volusia County represents high standards and high expectations. Each subject taught has its own curriculum guide - a living document that demonstrates the alignment between Volusia County's curriculum and Florida's Sunshine State Standards. The curriculum guides confirm what students should know and be able to do by the time they leave grade eight for the high school. Each middle school has distinguishing characteristics that match the needs and traits of the students who attend the school. Middle schools offer the following components in order to provide an excellent educational experience to students: daily physical education, district-wide curriculum, flexible scheduling, grade-level houses, house leaders (assistant principals), interdisciplinary teaching approaches, and unified arts/exploratory courses.



## Budget Summary

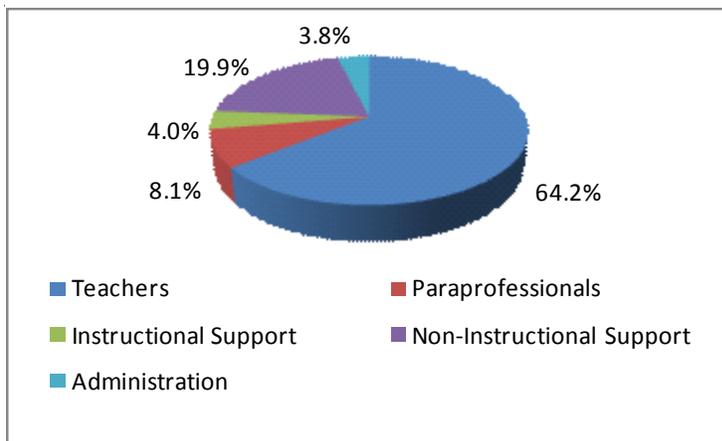
The high school budget includes all general fund costs to operate our ten high schools. This budget represents 19.6% of the total operating budget. The 2010-2011 budget for the high school program totals \$91.6 million, a 4.2% increase over the 2009-2010 budget.

High schools experienced the only increase in enrollment this year (242 students). That, along with the requirements of the class size amendment, is why we have had to add 37.1 teachers to high schools. However, as with our other schools, we've had to reduce other staffing categories, including 16.5 guidance counselors, 4.0 media specialists, 3.0 assistant principals, and 8.0 campus advisors. We opened a new high school this year, University High, with 1,931 students and 165.7 faculty and staff.

The high school program budget provides resources for almost 19,000 students in grades 9-12 at nine high schools and one middle-high school. Five of the high schools serve over 1,900 students every day. Three serve between 1,700 and 1,900 and two serve less than 1,200. The smallest high school serves 978 students with 111.9 faculty and staff and our largest high school serves 2,874 students with 203.3 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, foreign language, career and technical education, and physical education. All high schools have specialized computer-assisted learning labs that may be used for a variety of purposes including test review and remediation. Specific courses, including elective offerings, vary between schools based on student demand, community needs and staff availability. Volusia's 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%.

Position	Adopted Budget		Difference
	2009-2010	2010-2011	
Teachers	\$ 45.12	\$ 48.10	\$ 2.98
Paraprofessionals	2.16	2.20	0.04
Media Specialists	0.82	0.57	(0.25)
Guidance Counselors	3.44	2.53	(0.91)
Principals	0.92	0.96	0.04
Athletic Directors	0.29	0.31	0.02
Assistant Principals	2.38	2.17	(0.21)
TOA/TAA	0.16	0.46	0.30
Office Clerical	3.52	3.64	0.12
CBE Students	0.06	0.06	-
Custodians	3.27	3.42	0.15
Campus Advisors	0.88	0.74	(0.14)
Supplements/Subs	2.52	2.22	(0.30)
Employee Benefits	21.11	22.94	1.83
Non-salary Budgets	1.24	1.30	0.06
<b>Total</b>	<b>\$ 87.89</b>	<b>\$ 91.62</b>	<b>\$ 3.73</b>



Our 2009 graduates garnered over \$26,900,000 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.



# Special Centers

## Budget Summary

The special center school budget includes all general fund costs to operate programs at 17 different sites for over 600 students in grades Pre-K-12. This budget represents 1.5% of the total operating budget. The 2010-2011 budget for the special centers totals \$7.1 million, a 11.6% decrease from the 2009-2010 budget. The special center budget decreased mostly because of a reduction of teachers in the Hospital/Homebound program as a result of a change to virtual instruction for many students in the home instruction (HI) or off-campus instruction (OCI) programs.

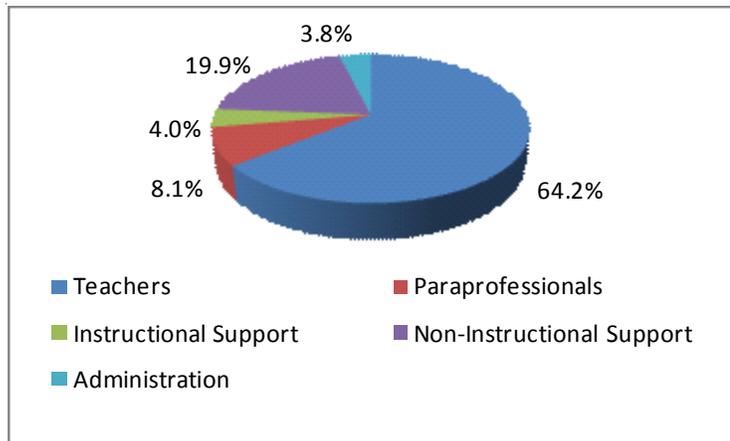
Position	Adopted Budget 2009-2010	Adopted Budget 2010-2011	Difference
Teachers	\$ 4.03	\$ 3.39	\$ (0.64)
Paraprofessionals	0.20	0.21	0.01
Placement Specialists	0.06	0.06	-
Guidance Counselors	0.34	0.35	0.01
Principals	0.08	0.08	-
Assistant Principals	0.41	0.27	(0.14)
TOA	-	0.15	0.15
Office Clerical	0.42	0.38	(0.04)
Custodians	0.11	0.08	(0.03)
Campus Advisors	0.06	0.07	0.01
Supplements/Subs	0.25	0.24	(0.01)
Employee Benefits	1.81	1.69	(0.12)
Non-salary Budgets	0.31	0.17	(0.14)
<b>Total</b>	<b>\$ 8.08</b>	<b>\$ 7.14</b>	<b>\$ (0.94)</b>

The special center budget decreased mostly because of a reduction of teachers in the Hospital/Homebound program as a result of a change to virtual instruction for many students in the home instruction (HI) or off-campus instruction (OCI) programs.

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.

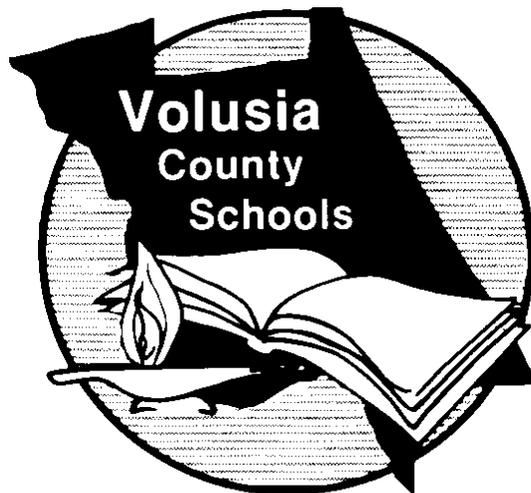
Two of our centers provide dropout prevention programs for students who have not been successful in a traditional school setting, and also students who have dropped out and want to return to school to earn their high school diploma. Two other centers provide a dropout prevention type program for students in grades 7 through 9. Their goal is to re-engage disinterested students into the dynamics of learning for real-life applications, utilizing a non-traditional and individually-tailored curriculum with meaningful support services to address their academic, behavioral, social and mental health needs. 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 and behavior modification.

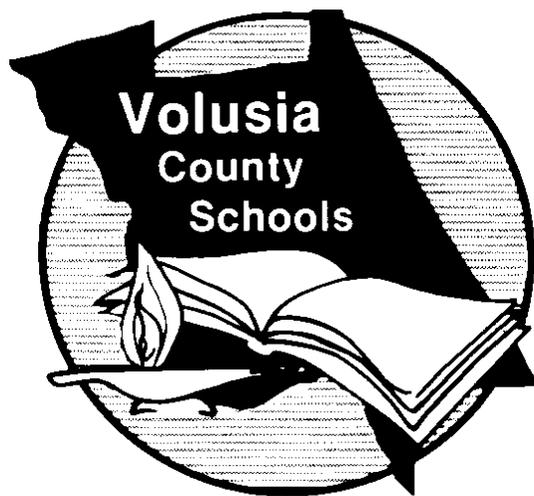
For the fourth year in a row, the district has received the highest ranking for Department of Juvenile Justice education programs by the State of Florida.



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# *Glossary*





**1011 Loan (formerly 237 Loan):** The school board of any Florida School district is authorized to create obligations by way of anticipation of budgeted revenues without pledging the credit of the district or requiring future levy of taxes for capital purposes for a period of one year; however, such obligations may be extended from year to year for a total of 5 years. The debt service is paid from the proceeds of the capital millage (1.500 mills).

**Accrual:** A revenue or expense which gets recognized in the accounting period where it is earned or incurred, even if it gets received or paid in a subsequent period.

**Ad Valorem Tax (property tax):** A tax levied primarily on real property. The amount of tax is determined by multiplying the taxable assessed value of the property by the millage rate.

**Additional Discretionary Millage:** A portion of the ad valorem (property) tax rate which is a local school board decision. This levy can not raise more than \$100 per FTE. Approval of this millage requires a separate vote by the board.

**Adequate Yearly Progress (AYP):** Measures the progress of all public schools enabling all students to meet the state's academic achievement standards. Each school's enrollment is divided into 8 specific subgroups in each grade along lines of race or ethnicity, socioeconomic status, disability, and English proficiency. Each subgroup must contain 30 students to be measured. A school meets the "No Child Left Behind" standard only if 100 percent of students are at grade level by 2014.

**Administrative Technology Services:** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purpose.

**Advancement Via Individual Determination (AVID):** A national college preparatory program designed to support high school students who are academically performing in the middle who may be the first generation in their family to go to college.

**Amendment:** A change to the adopted budget, which may increase or decrease a fund total. Appropriations are amended accordingly by resolution at any School Board meeting prior to the due date of the annual financial report.

**Appropriation:** An authorization made by the School Board that permits officials to incur obligations against and to make expenditures of governmental resources.

**ARRA:** American Recovery and Reinvestment Act.

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

**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.



# Glossary

**Assessed Valuation:** The estimated value placed upon real and personal property by the County Property Appraiser as the basis for levying property taxes.

**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.

**Bond (Debt Instrument):** A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specified capital expenditures.

**Budget Amendment:** A formal document approved by the board to change the adopted budget.

**Budget Calendar:** A schedule of dates used in the preparation and adoption of the annual budget.

**Budget (Operating):** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).

**Budget (Preliminary):** The Superintendent's initial budget recommendation prior to the tentative budget hearing.

**Budget (Recommended):** The budget formally adopted by the School Board at the final public hearing in September and submitted to Department of Education for approval. It serves as the approved financial plan for operations of the School District for the fiscal year.

**Budget (Tentative):** The budget advertised in the newspaper and formally adopted by the School Board in July.

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

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

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

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



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

**Capital Outlay Millage:** (Also known as Local Capital Improvement Funds - LCIF) Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy was capped at 2.000 mills in 1989-1990 by the state Legislature. In 2008-2009, the Legislature lowered the cap to 1.750 mills and in 2009-2010 they lowered it again to 1.500 mills.

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

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

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

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

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

**Charter Schools:** Charter schools are public schools operating under a performance contract with the local school board. They are free from many state and local bureaucratic regulations and mandates controlling local 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. Districts now must reduce their average class size in each grade group by 2 students, until they meet the required class sizes.

**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.



# Glossary

**Community Services:** Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

**Comprehensive Annual Financial Report (CAFR):** A report filed at the close of the fiscal year which consists of a complete set of financial statements presented in conformity with accounting principles.

**Compression Adjustment:** Districts that fell below the state average in funding in FTE received a compression adjustment to reduce the disparity in total potential funds per unweighted FTE in previous years.

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

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Service Fund:** A fund established to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

**Declining Enrollment Supplement:** Additional funds provided to districts whose student population has decreased from the previous year.

**Discretionary Equalization:** A supplement given to districts that generate less than \$100 per FTE from their Additional Discretionary Millage Levy to ensure \$100 per FTE.

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

**Discretionary Lottery:** An amount (Lottery Revenue) is appropriated from the Educational Enhancement Trust Fund to be expended in accordance with the school district adopted policies and procedures that define enhancement and the types of expenditures consistent with that definition. Districts are required to provide the Department of Education with a copy of these policies and procedures and to submit an annual report showing all actual expenditures of enhancement funds.

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

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

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

**DJJ Supplement:** 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).

**Education Jobs Fund:** A new federal program that provides funds in assistance to states to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary and secondary education.

**Education Stabilization Fund (ARRA):** One of two components of the ARRA Stabilization program to restore State support for elementary and secondary education, public higher education, and, as applicable, early childhood education programs and services.

**Educational Technology:** An allocation to provide new hardware and software to students and programs.

**EJF:** Education Jobs Fund.

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

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

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

**Energy Services (object of expenditures):** These expenditures include electricity and diesel fuel as well as heating oil, gasoline, and bottled and natural gas.

**English for Speakers of Other Languages (ESOL):** Instruction provided to Limited English Proficient (LEP) students based on their level of English language proficiency. ESOL instruction must integrate instructional techniques of teaching English as a second language with the curriculum requirements of English Language Arts.

**Entitlement Grants:** Federal and State programs in which each application meeting the fund source requirements receives funding according to a specified formula or procedure. Such programs are also known as "flow through" programs primarily funded by the United States Department of Education through the Florida Department of Education.



# Glossary

**ESE Guarantee Allocation:** A special allocation added to the FEFP for students in FEFP Program Categories 111, 112, and 113. It is based upon projected FTE multiplied 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 Acquisition and Construction:** Consists of the activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.

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

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

**Fiduciary Funds:** Used to report resources held by a government unit in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own programs

**Fiscal Services:** Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control and internal auditing.

**Fiscal Year (FY):** The twelve-month period beginning July 1st and ending June 30th. Commonly referred to by the calendar year in which it ends, e.g. the fiscal year ending June 30, 2010 is Fiscal Year 2010.

**Florida Comprehensive Assessment Test (FCAT):** A state mandated assessment test covering reading and mathematics in grades 3-10, writing for grades 4, 8 and 10 and sciences in grades 5, and 11.

**Florida Education Finance Program (FEFP):** The system, established in 1973, of financing the operation of Florida Public Schools. The FEFP bases funding allocations on the WFTE of students, rather than on the number of teachers or school facilities. The purpose of the FEFP is to provide a consistent, equitable source of funding for public education in Florida. The FEFP includes both state and local revenue. The major source of state FEFP revenue is sales taxes. The only source of local FEFP revenue is property taxes.

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

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



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

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

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

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

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

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

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

**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 projections.

**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.



# Glossary

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

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

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

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

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

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

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

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

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

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

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

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



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

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

**K-8 Summer School:** An allocation to provide instruction for students receiving basic supplemental instruction during the 180-day term. Summer school is funded out of Supplemental Academic Instructional Categorical.

**Kindergarten:** A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

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

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

**LEP:** Limited English Proficient.

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

**Liability Insurance:** Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgements awarded against the system. Also recorded here are any expenditures (not judgements) made in lieu of liability insurance.

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

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

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



# Glossary

**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.

**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.

**Object of Expenditure:** The service or commodity obtained as the result of a specified expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. Typical objects of expenditures include salaries, employee benefits, purchased services, materials, and capital outlay.

**Operation of Plant:** Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

**Program Cost Factor (Program Weight):** A numeric value of the relative cost of providing an instructional program. The “Base Program”, Basic Instructional Grades 4 through 8, is assigned a value of 1.000. Cost factors for other programs express how much greater or less expensive these programs are when calculated on a statewide basis. These are relative weights, not adjustments to support actual district expenditures. Current practice in the FEFP is to use three years historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

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

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

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



self-insurance programs.

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

**Pupil Personnel Services:** Those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process. These activities are classifiable under the following functions: Attendance and Social Work, Guidance Services, Health Services, Psychological Services, Parental Involvement, and Other Pupil Personnel Services.

**Pupil Transportation Services:** Transportation of the pupils to and from school activities, either between home and school, school and school, or on trip for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded in this account, together with other pupil transportation expenses.

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

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

**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 \$111.5 million for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$95,383 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.

**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.



# Glossary

**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

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

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

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

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

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

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

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

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



the School Board.

**School Recognition Money:** A program providing increased autonomy and financial awards to schools that have sustained high student performance or that demonstrate substantial improvement in student performance. The A+ legislation greatly expanded the program and standardized criteria for awards. In fiscal year 2009-2010, each qualifying school receives an allocation of \$75 per student from the “Lottery” trust fund.

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

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

**Self Insurance Funds:** Funds used to account for and finance uninsured risks of loss for workers’ compensation, property, liability and fleet claims.

**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

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



# Glossary

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

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

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

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

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

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

**TRIM Act:** The “Truth in Millage” Act, incorporated in Florida Statutes 200.065, requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on “tentative” budgets approved by the School Board, county, municipalities, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.

**Unweighted FTE:** Refers to the number of Full Time Equivalent students prior to being multiplied by the cost factor of the instructional program to which the FTE (student) is assigned.

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

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

