



BUDGET PRESENTATION

FISCAL YEAR 2019-2020

June 25, 2019



Florida Education Finance Plan (FEFP)



Staffing



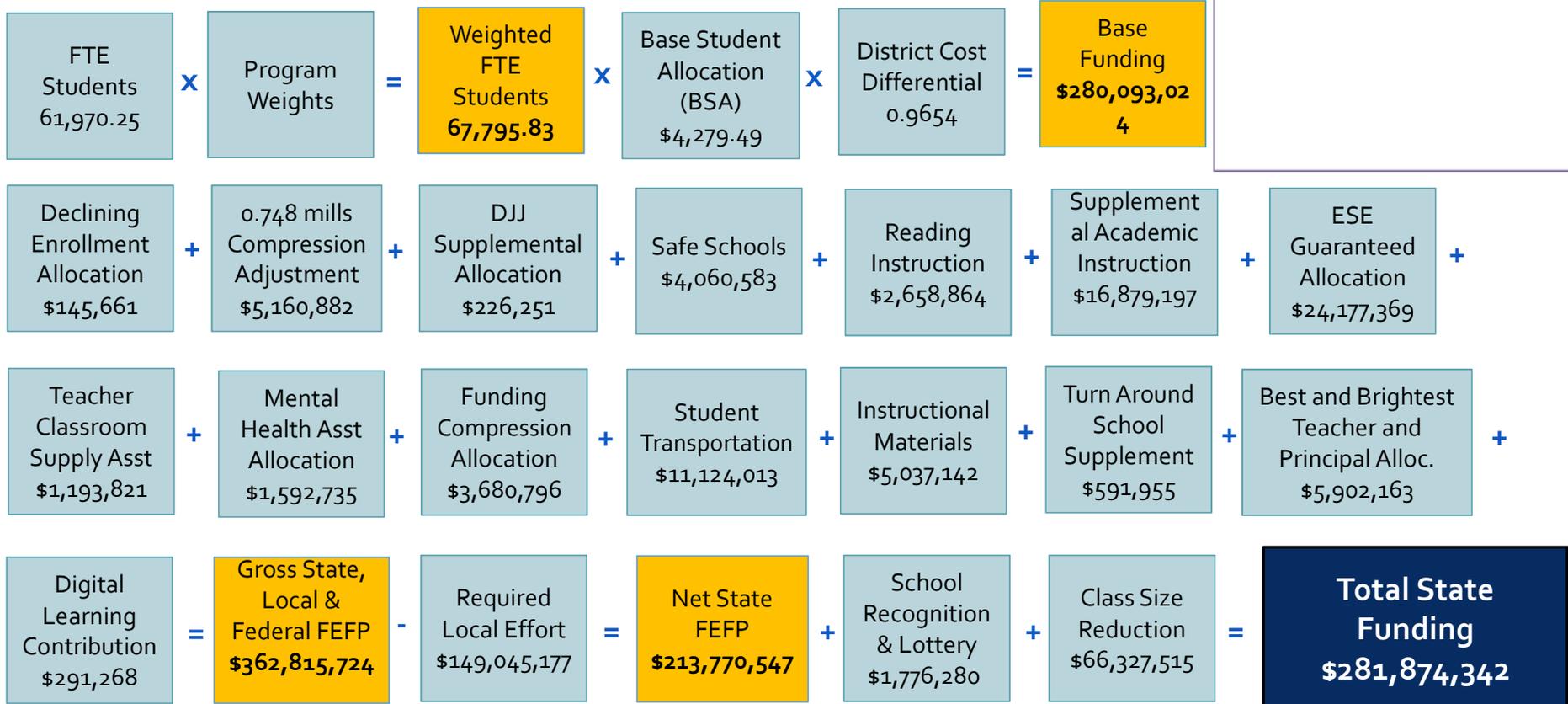
General Fund Reconciliation

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

2019-2020 Conference Budget



2019-20 Volusia FEFP Calculation



Florida Education Finance Program (FEFP)

FORMULA COMPONENTS	2018-2019 4 th Calculation	2019-2020 Conference	4 th Calc vs Conference Difference \$	4 th Calc vs Conference Difference %
Unweighted FTE	62,102.18	61,970.25	(131.93)	(0.21%)
Weighted FTE	67,652.33	67,795.83	143.50	0.21%
Base Student Allocation	\$4,204.42	\$4,279.49	\$ 75.07	1.79%
District Cost Differential	0.9643	0.9654	0.0011	0.11%
School Taxable Value	\$38,122,061,917	\$40,263,327,920	\$2,141,266,003	5.62%
Required Local Effort	4.026	3.856	(0.170)	(4.22%)
Discretionary Millage	0.748	0.748	-	-
Total Millage	4.774	4.604	(0.170)	(3.56%)

Florida Education Finance Program (FEFP)

FORMULA COMPONENTS	2018-2019 4 th Calculation	2019-2020 Conference	4 th Calc vs Conference Difference \$	4 th Calc vs Conference Difference %
Base Funding (WFTE x BSA x DCD)	\$274,284,344	\$280,093,024	\$5,808,680	2.12%
ESE Guaranteed Allocation	23,701,147	24,177,369	476,222	2.01%
Compression Adjustment - 0.748 mills	5,112,872	5,160,882	48,010	0.94%
Declining Student Enrollment	33,303	145,661	112,358	337.38%
Safe Schools	3,703,070	4,060,583	357,513	9.65%
Reading Instruction	2,675,766	2,658,864	(16,902)	(0.63%)
Supplemental Academic Instruction	16,915,132	16,879,197	(35,935)	(0.21%)
DJJ Supplemental Funding	229,849	226,251	(3,598)	(1.57%)

Florida Education Finance Program (FEFP)

FORMULA COMPONENTS	2018-2019 4 th Calculation	2019-2020 Conference	4 th Calc vs Conference Difference \$	4 th Calc vs Conference Difference %
Student Transportation	\$ 11,074,765	\$ 11,124,013	\$ 49,248	0.44%
Instructional Materials	5,025,049	5,037,142	12,093	0.24%
Digital Learning	1,280,901	291,268	(989,633)	(77.26%)
Teacher Classroom Supply Asst.	1,200,853	1,193,821	(7,032)	(0.59%)
Mental Health Asst. Allocation	1,475,091	1,592,735	117,644	7.98%
Best and Brightest Teacher and Principal Allocation	-	5,902,163	5,902,163	100%
Funding Compression Allocation	4,372,170	3,680,796	(691,374)	(15.81)
Turn-Around School Supplement	-	591,955	591,955	100%
Virtual Education Contribution	55,310	-	(55,310)	
TOTAL FEFP	\$ 351,139,622	\$ 362,815,724	\$ 11,676,102	3.33%

Florida Education Finance Program (FEFP)

FORMULA COMPONENTS	2018-2019 4 th Calculation	2019-2020 Conference	4 th Calc vs Conference Difference \$\$	4 th Calc vs Conference Difference %
Total FEFP	351,139,622	362,815,724	11,676,102	3.33%
Required Local Effort	(147,340,244)	(149,045,177)	(1,704,933)	1.16%
Total State FEFP	203,799,378	213,770,547	9,971,169	4.89%
Categoricals:				
Class-Size Reduction	66,367,842	66,327,515	(40,327)	(0.06%)
Total Categorical Funding	66,367,842	66,327,515	(40,327)	(0.06%)
Lottery	207,791	206,419	(1,372)	(0.66%)
School Recognition	1,569,861	1,569,861	-	-
Total State FEFP	\$ 271,944,872	\$ 281,874,342	\$ 9,929,470	3.65%

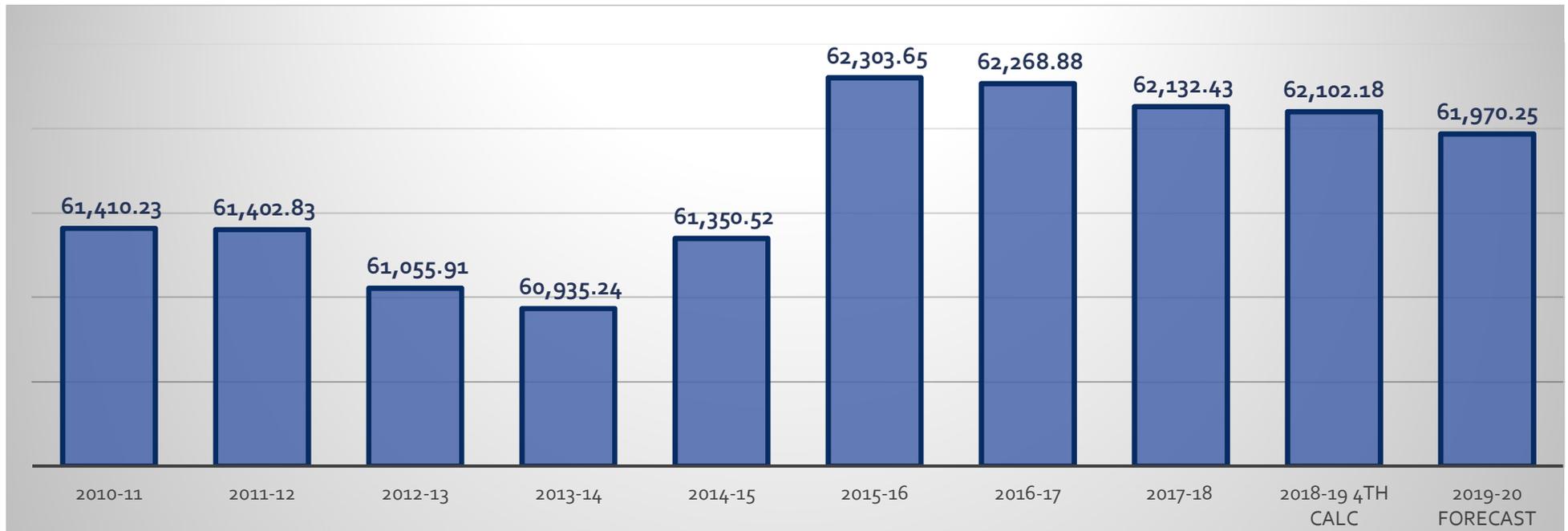
FEFP and Total Funding

FORMULA COMPONENTS	2018-2019 4 th Calculation	2019-2020 Conference	4 th Calc vs Conference Difference \$\$	4 th Calc vs Conference Difference %
Local Funding				
Total Required Local Effort	147,340,244	149,045,177	1,704,933	1.16%
Discretionary Local Effort	27,374,690	28,912,291	1,537,601	5.62%
Total Local Funding	\$ 174,714,934	\$177,957,468	\$3,242,534	1.86%

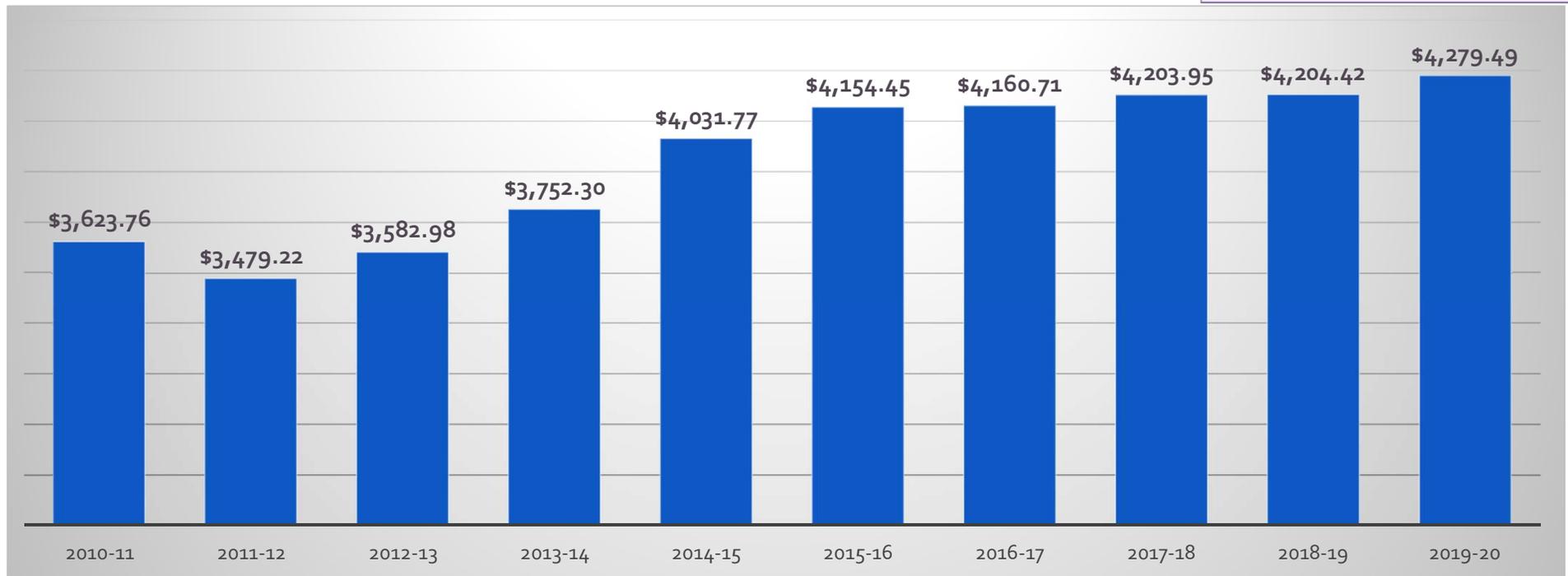
TOTAL FUNDING	2018-2019 4 th Calculation	2019-2020 Conference	4 th Calc vs Conference Difference \$\$	4 th Calc vs Conference Difference %
Total State Funding	271,944,872	281,874,342	9,929,470	3.65%
Total Local Funding	174,714,934	177,957,468	3,242,534	1.86%
TOTAL FUNDING	\$446,659,806	\$459,831,810	\$13,172,004	2.95%

Funding Per Student:	\$ 7,192.34	\$ 7,420.20	\$ 227.86	3.17%
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Volusia's Full-time Equivalent Students (FTE)



State-wide Base Student Allocation*



History of RLE and Tax Roll in Volusia County

Fiscal Year	Millage Rate (RLE)	Tax Roll Increase
2010-11	5.698	(12.61)%
2011-12	5.551	(8.28)%
2012-13	5.368	(1.44)%
2013-14	5.095	2.34%
2014-15	5.079	6.44%
2015-16	4.944	5.61%
2016-17	4.600	6.92%
2017-18	4.264	7.34%
2018-19	4.026	8.86%
2019-20*	3.856	7.85%

* Projection based on 2019-2020 Preliminary tax roll.

District Cost Differential FY2004-2020

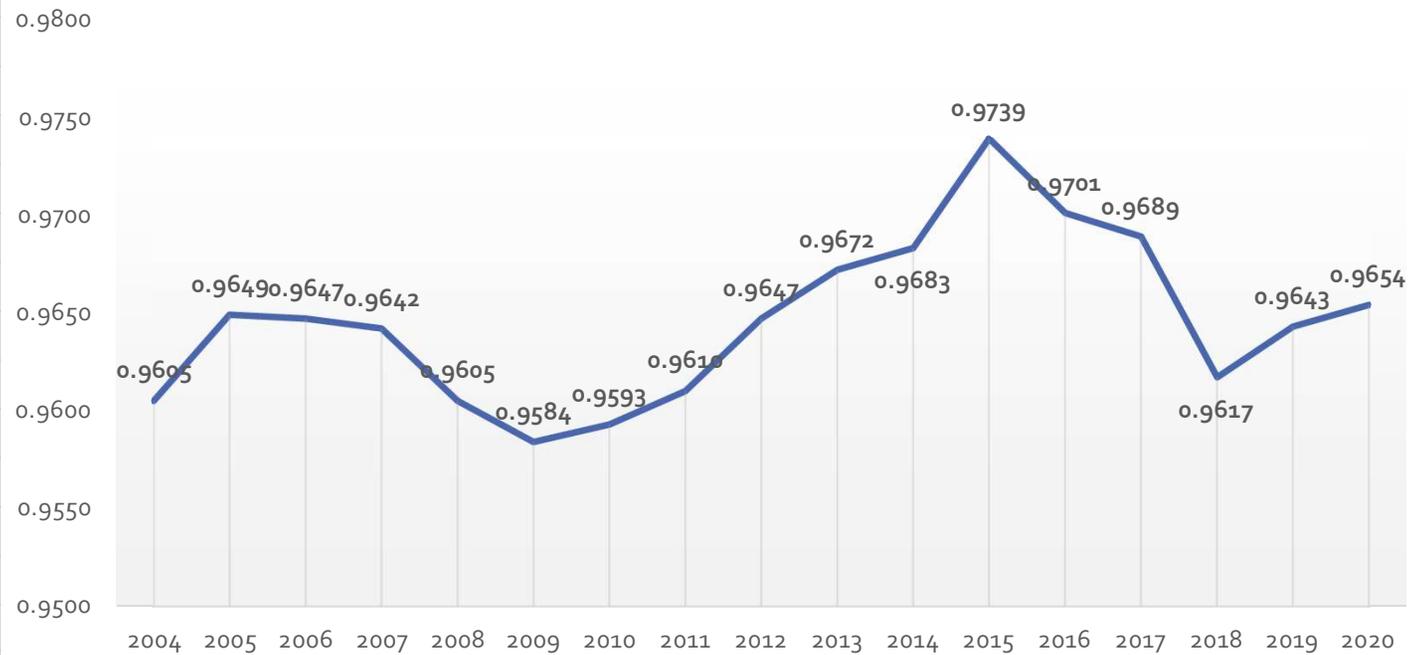
District	DCD	Total Loss / Gain
Brevard	0.9875	(45,863,274)
Broward	1.0197	514,508,411
Clay	0.9911	(24,599,771)
Collier	1.0453	108,246,215
Duval	1.0098	70,218,126
Escambia	0.9755	(114,047,841)
Flagler	0.9554	(35,601,522)
Hillsborough	1.0058	125,177,115
Lake	0.9790	(63,773,402)
Lee	1.0154	56,900,775
Manatee	0.9850	(12,040,430)
Marion	0.9487	(120,998,642)

District	DCD	Total Loss / Gain
Miami-Dade	1.0153	494,460,562
Orange	1.0065	37,104,894
Osceola	0.9878	(55,316,391)
Palm Beach	1.0426	472,821,913
Pasco	0.9844	(60,876,192)
Pinellas	0.9994	31,536,612
Polk	0.9700	(140,015,383)
St. Johns	1.0061	(23,353,261)
St. Lucie	0.9999	(28,762,252)
Sarasota	1.0040	9,865,689
Seminole	0.9947	(30,447,074)
Volusia	0.9654	(160,773,123)

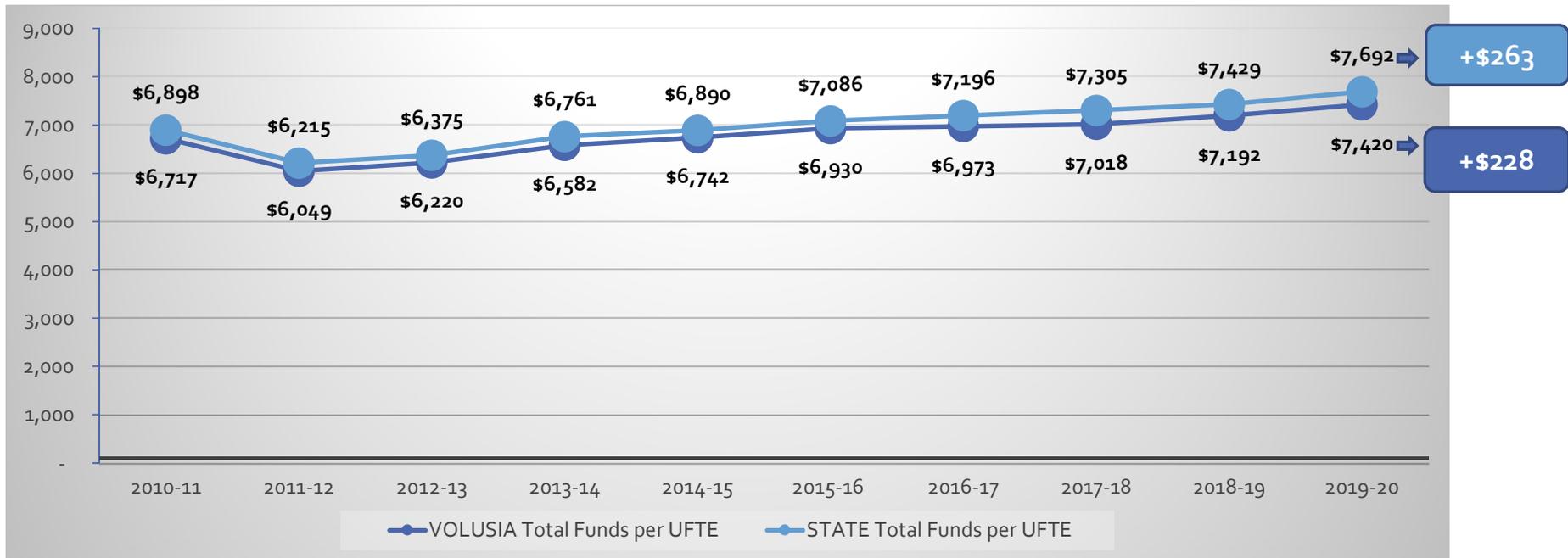
Volusia's District Cost Differential FY2004 - FY2020

YEAR	Total Loss (\$)
2004	(9,952,908)
2005	(9,345,453)
2006	(9,672,768)
2007	(10,388,551)
2008	(11,737,220)
2009	(11,315,339)
2010	(9,769,507)
2011	(9,366,228)
2012	(8,066,638)
2013	(7,850,340)
2014	(7,759,168)
2015	(6,988,877)
2016	(8,381,467)
2017	(8,917,099)
2018	(11,011,122)
2019	(10,211,743)
2020 *	(10,038,553)
Total Loss	\$(160,773,123)

FY19-20 DCD
loss per student
\$161.99



FEFP Total Per Student FTE Funding*



* Includes all state & local funding.
Source: DOE

Best & Brightest Teacher/Principal Bonus Allocation

- Legislature shifted this from a non-FEFP item to districts' FEFP categorical allocations*.
- Included in FEFP as part of district's overall funding increase.

Total FEFP Increase	\$13,172,004
2019-20 Allocation	\$ 5,902,163
Funding Increase net of B&B	\$ 7,269,841

Per student funding Increase	\$ 227.86
Best & Brightest per Student	\$ (95.24)
Funding Increase per Student Net of B&B	\$ 132.62

*2018-19 allocation = \$4,402,783



Best & Brightest Teacher/Principal Bonus Allocation

“Recruitment” - one time bonus up to \$4,000. Newly hired K-12 classroom teachers who are “content expert” in mathematics, science, computer science, reading or civics.” Neither the term “newly-hired” nor “content expert” are defined in law.

“Retention” K-12 classroom teachers who meet all of the following criteria:

- Rated Highly Effective (\$2,500 bonus) or Effective (\$1,000 bonus)
- Taught in the same school for two consecutive years
- Taught in a school that “improved an average of three percentage points or more in the percentage of total possible points achieved for determining school grades over the prior three years.”

“Recognition” awards for instructional personnel (not just teachers) rated as “effective” or “highly effective” and selected by the school principal based on performance criteria and policies adopted by the district school board.

- Recognition awards must be provided from funds remaining under the allocation after the payment of all teacher recruitment and retention awards and principal awards authorized under this section.

Best & Brightest Teacher/Principal Bonus Allocation

Amends the Florida Best and Brightest Principal Program to be based on a school making noticeable academic improvement. A principal is eligible for an award if they have:

- Served as school principal for at least 4 consecutive school years, including the current school year, and
- The school has improved an average of 3 percentage points or more in the percentage of total possible points achieved for determining school grades over the prior 3 years.





2019-20 STAFFING

FY20 Elementary Assistant Principal (AP) –
 Teacher on Assignment (TOA)
Formula Change 2019-20 *

Enrollment	FY20 FORMULA		
	AP	TOA	TOA # Months
<300*	-	1.00	11 months
301-849*	1.00	-	(N/A)
850-874	1.00	1.00	10 months
875+	2.00	1.00	10 months
Schools with E/BD*	-	1.0	10 months

FY20 High School Teacher on Assignment (TOA)

Formula Change 2019-20 *

Enrollment	Position	
	TOA	TOA # Months
<2500*	1.00	10 months
>2500	2.00	10 months

* 2018-19 formula:

Enrollment 0 – 1499 = 0

Enrollment 1500-2499 = 1

FY20 Staffing Units Formula

No Formula Change



Elementary	<ul style="list-style-type: none">• Primary 17.5• Intermediate 20.5
Intermediate	<ul style="list-style-type: none">• Core 19.5• Non-core 35.0
Secondary	<ul style="list-style-type: none">• Core 26.0• Non-core 39.0• 1 extra period supplement

School Wide Average History

School Year	Grades PK-3	Grades 4-8	Grades 9-12	Calculation for compliance
2009-10	16.37	19.52	22.45	School level
2010-11*	15.04	17.85	19.14	Classroom Level
2011-12*	14.73	17.89	18.70	Classroom Level
2012-13*	15.97	19.67	19.02	Classroom Level
2013-14*	14.71	17.64	18.30	Classroom Level
2014-15*	14.37	17.22	18.24	Classroom Level
2015-16*	14.32	16.84	17.99	Classroom Level
2016-17*	14.12	16.74	17.51	School Level (Choice)
2017-18*	15.05	17.04	18.70	School Level (Choice)
2018-19*	14.82	17.16	18.21	School Level (Choice)

* Averages shown are school-level averages.

Summary of Preliminary School Staffing Changes

Description	FY19 Adopted	FY19 Year End Staffing	FY19 Year End vs FY19 Adopted	Prelim FY20	FY20 Prelim vs FY19 Year End
Teacher units	3,999.5	4,011.9	12.4	4,007.0	(4.9)
Paraprofessionals	475.7	492.5	16.8	515.7	23.2
Media	68.0	67.3	(0.7)	68.0	0.7
Guidance	139.0	133.0	(6.0)	136.0	3.0
Placement Specialist	1.7	1.7	-	1.7	-
Athletic Director	5.0	5.0	-	10.0	5.0
Principals	69.0	69.0	-	69.0	-
AP's	128.0	128.0	-	133.0	5.0
Specialists	6.0	6.0	-	6.0	-
TOA's	45.0	53.0	8.0	50.0	(3.0)
Office Specialists	424.6	424.8	0.2	424.4	(0.4)
Campus Advisors	71.6	73.6	2.0	72.0	(1.6)
School Guardians	41.4	48.0	6.6	48.0	-
FMT – Ag	2.6	2.6	-	2.6	-
TOTALS	5,477.1	5,516.4	39.3	5,543.4	27.0



Summary of Preliminary Department Staffing Changes

Description	FY19 Adopted	FY19 Year End Staffing	FY19 Changes	Prelim FY20	Prelim FY20 Change
Board	6.70	6.70	-	6.7	-
Supt.'s Office	21.0	22.0	1.0	27.0	5.0
Instructional Services	170.1	170.1	-	170.1	-
Financial Services	34.1	37.1	3.00	37.1	-
Operations Services**	820.8	836.0	15.2	835.0	(1.0)
Human Resources	34.0	34.0	-	34.0	-
TOTAL	1,086.7	1,105.9	19.2	1,109.9	4.0

Safe Schools Staffing

Fiscal Year	Allocation
2018-19	\$3,703,070
2019-20	4,060,583
Difference	\$357,513



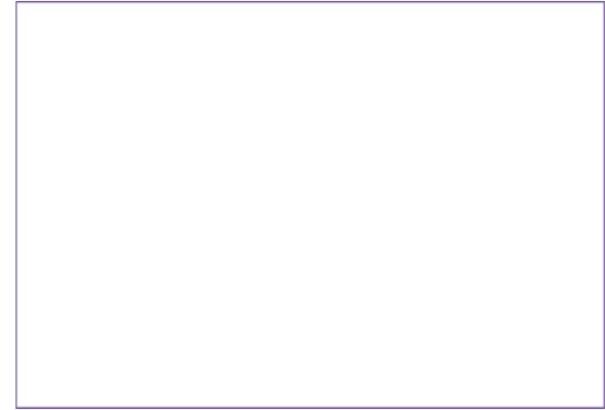
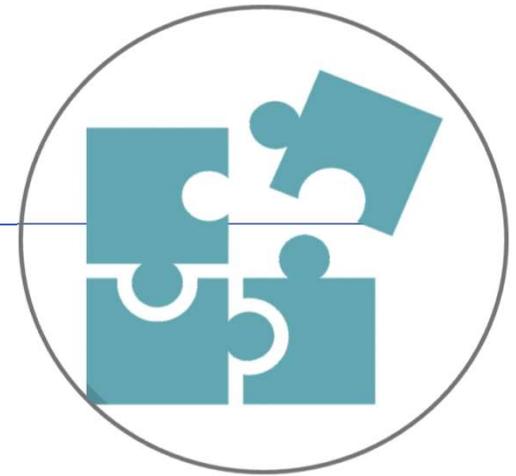
- School Resource Officers/Deputies
 - FY20 – 9 Volusia County Sheriff Deputies; 11 Daytona Beach PD SRO's; 2 Deland PD SRO's; 1 South Daytona PD SRO; 1 Ormond Beach PD SRO.
 - Eliminated 4 deputies mid-FY1819
 - Replaced by Guardians at Creekside Middle, Highbanks Learning Center, NSB Middle, Silver Sands Middle
 - Eliminate 4 deputies FY1920
 - Replaced by Guardians at Galaxy Middle, Heritage Middle, Holly Hill K-8, River Springs Middle
- Guardians
 - Added Guardians at Atlantic HS, Deltona HS, Pine Ridge HS, Seabreeze HS (in addition to SRO's)
 - Increased 1 substitute Guardian position from 185 days to 250 to assist with plans, weapons inspections, etc.

Free & Reduced Lunch Percentages and Title I FY2011 - FY2020

Year	Free and Reduced %	Title I Allocations	# of Title I Schools
2010-2011	55.97	14,487,201	69
2011-2012	49.35	14,450,626	49
2012-2013	50.19	16,750,235	56
2013-2014	66.02	16,707,340	39
2014-2015	64.72	20,196,985	51
2015-2016	66.39	18,936,394	51
2016-2017	68.60	18,928,907	48
2017-2018	66.67	18,450,455	50
2018-2019	67.40	17,953,821	57
2019-2020	70.84	21,031,588	46

GENERAL FUND RECONCILIATION

2019-2020 Conference Budget



General Fund Budget Reconciliation Preliminary Cost/Savings Changes (In Millions)

Revenue	Amount (In millions)
Assigned Subsequent from 18-19	(3.21)
Revenue-19-20 Conference Report	13.17
Earmarked Categoricals*	(6.97)
Loss of Erate Revenue	(1.20)
FEFP Revenue 18-19 4th Calc Loss	(2.62)
<u>Capital Transfer</u>	0.31
Revenue, Transfers, Fund Balance Changes Total	(0.52)

Appropriations	Amount (In millions)
<u>District-wide</u>	4.03
<u>School-wide</u>	2.72
<u>Projects</u>	(1.77)
<u>Departments</u>	1.33
<u>Other</u>	2.08
Expenditures (Appropriations) Changes	8.39

**Revenue Plus Appropriations=
Amount Needed to Balance**

\$ (8.91)

*Earmarked categorical increases: Safe Schools, Mental Health, Best & Brightest, Turnaround Schools



General Fund Budget Reconciliation Preliminary Cost/Savings Changes

(In Millions)

Category	Increase / Decrease
Capital Transfer:	
SIS Maintenance and Hosting Fees	0.31
TOTAL CAPITAL TRANSFER CHANGES	0.31



General Fund Budget Reconciliation Preliminary Cost/Savings Changes

(In Millions)

Category	Increase / Decrease
District-wide Changes:	
Salary Lapse	(4.00)
Health Insurance increase	0.93
Retirement Rate Increase 19-20	0.70
Raises-2.0%	6.40
TOTAL DISTRICT-WIDE CHANGES	4.03



General Fund Budget Reconciliation Preliminary Cost/Savings Changes

(In Millions)

Category	Increase / Decrease
School-wide Changes:	
Additional School Staffing - Added in FY19 after budget adoption	1.35
Additional School Staffing Positions - Added in FY20 Preliminary Budget	0.96
Additional 30 minutes for Elementary School Paras	0.41
TOTAL SCHOOL-WIDE CHANGES	2.72



General Fund Budget Reconciliation Preliminary Cost/Savings Changes

(In Millions)

Category	Increase / Decrease
Projects:	
Teacher Retirement Savings	(1.90)
Health Insurance RFP	0.13
SUB-TOTAL PROJECTS	(1.77)



General Fund Budget Reconciliation Preliminary Cost/Savings Changes

(In Millions)

Category	Increase / Decrease
Departments:	
Department Positions added during 18-19	0.82
Department Position Requests 19-20	0.39
Department Non-Salary Requests 19-20 (includes fuel for buses)	(0.11)
Department Non-Salary Requests - Projects for 19-20	0.23
TOTAL DEPARTMENTS	1.33



General Fund Budget Reconciliation Preliminary Cost/Savings Changes

(In Millions)

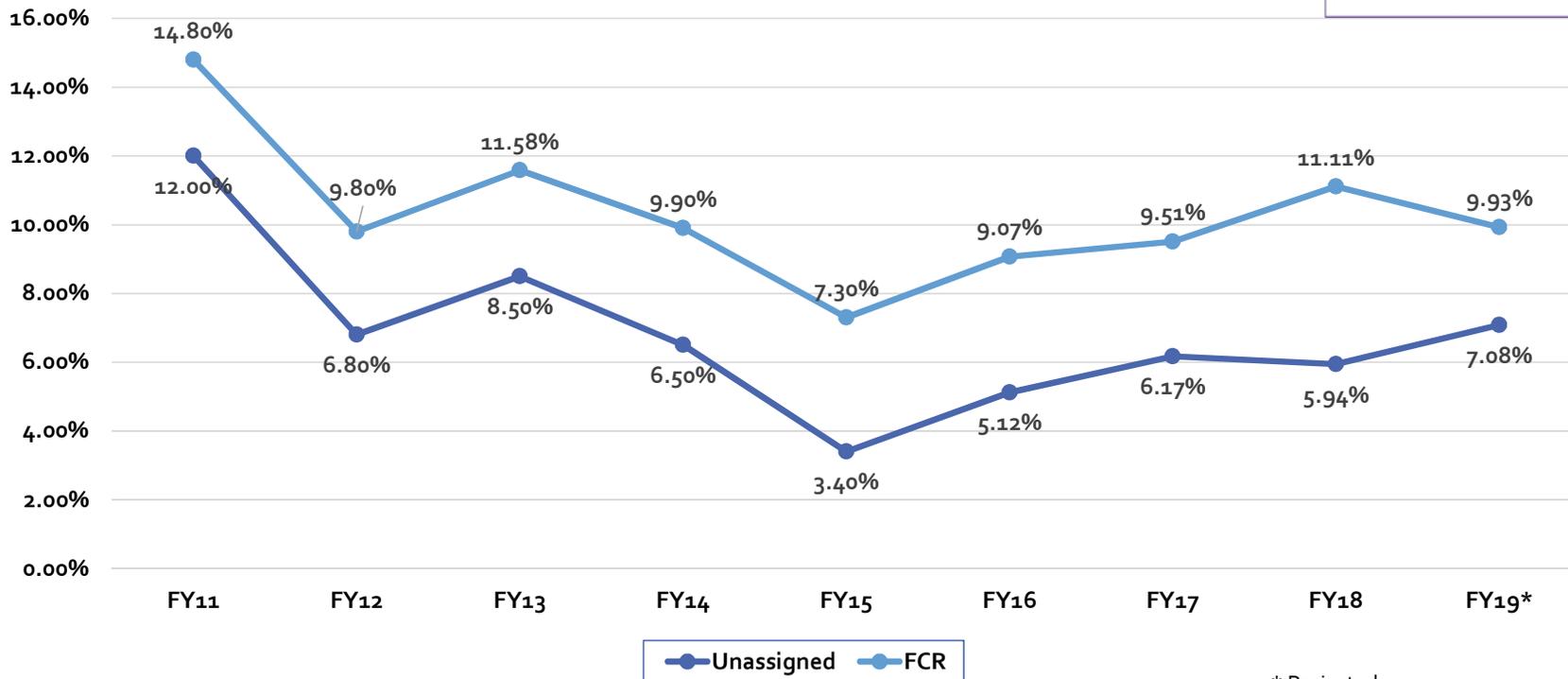
Category	Increase / Decrease
Other:	
Charter Schools - Adjustment based on final FEFP Revenue & Expansion	0.98
Telephones	(0.14)
Utilities	0.93
SIS Maint and Hosting Fees	0.31
TOTAL OTHERS	2.08



Fund Balance Analysis

Fund Balance	6/30/2018 Actual	6/30/2019 Projected	6/30/2019 Projected with Assigned Subsequent
Assigned – State & Local	\$20,810,327	\$13,353,527	\$13,353,527
Assigned – SY Budget	3,207,408	0	\$9M – \$12M
Unassigned	27,587,622	33,273,856	\$24M - \$21M
Total Assigned/Unassigned	\$ 51,605,357	46,627,383	\$46,627,383
% Unassigned to Revenue	5.94%	7.08%	5.11% - 4.47%
Financial Condition Ratio	11.11%	9.93%	9.93%

Unassigned Fund Balances & Financial Condition Ratios (FCR)



* Projected

Artifacts

- Artifact 1 – FEFP Conference Report
- Artifact 2 – Revenue and Expenditure Changes





Board Member Discussion

- Mr. Carl Persis
School Board Chairman

Appendix A – Budget Calendar



Budget Calendar

August 2018

Florida Board of Education Budget Request for 2018-2019

December 2018

Governor's Budget for 2019-2020

January 2019

2019-2020 FTE Projections finalized and transmitted to DOE

March 2019

5th - Legislative Session Begins

12th - Capital Budget Workshop

April 2019

15th - Staffing Sheets distributed to Principals

19th - VCS Job Fair

Budget Calendar

May 2019

3rd - Legislative Session Ends

Prepare Estimate of Preliminary General Fund Budget

14th – Budget Workshop

June 2019

6th - Capital Budget Workshop

11th - Budget Workshop

Approval to advertise the Tentative Budget and Millage Rates for 2019-2020

Approval to expend between July 1 and the adoption of the tentative budget

July 2019

1st - Property Appraiser Certifies the Tax Roll

Dept. of Revenue Certifies Taxable Value to the Commissioner

DOE computes required local effort millage and certifies rate to each district

20th - First Public Hearing advertised in the local newspaper per Truth in Millage (TRIM) requirements

23rd - Public Hearing and Adoption of Tentative Millage Rates and Tentative District Budget

Budget Calendar

August 2019

Superintendent advises Property Appraiser of the proposed millage, rolled-back rate, time, date of public hearing

Property Appraiser prepares notice of proposed property taxes and mails TRIM notice

September 2019

10th - Public Hearing and Adoption of Final Budget

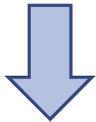
Superintendent certifies adopted millage to Property Appraiser and Tax Collector. Budget submitted to DOE within 3 business days after adoption (per state board rules)

Appendix B – FEFP Categorical Definitions



FEFP CATEGORICAL DEFINITIONS

PROGRAM COST FACTORS: For Students who receive ESE services but are not in ESE Level IV or V programs are reported as Basic Program Students in the appropriate grade level.



Cost Factors:

K-3 Basic.....	1.120
4-8 Basic.....	1.000
9-12 Basic.....	1.005
ESE Level 4.....	3.637
ESE Level 5.....	5.587
ESOL.....	1.181
9-12 Career Ed (CTE).....	1.005

SUPPLEMENTAL ACADEMIC INSTRUCTION:

For schools graded D or F must be used to implement intervention & support strategies for school improvement;
For 300 lowest-performing elementary schools must be used to provide an additional hour per day of intensive reading;
For other schools may be used for variety of programs and services to help students progress from grade to grade and graduate.

READING ALLOCATION:

Minimum allocation \$115,000; balance distributed for comprehensive, district-wide system of research-based reading instruction.

FEFP CATEGORICAL DEFINITIONS

TURNAROUND SCHOOL SUPPLEMENTAL SERVICES

ALLOCATION: "NEW" Provides \$500 per FTE in eligible schools. Created within the FEFP to provide schools that are a district managed turnaround school, as identified in s. 1008.33(4)(a), F.S., schools that earn 3 consecutive grades below a "C," as identified in s. 1008.33(4)(b)3., F.S., and schools that have improved to a "C" and are no longer in turnaround status, as identified in s. 1008.33(4)(c), F.S., with funds to offer services designed to improve the overall academic and community welfare of the schools' students and their families.

- Preliminary allocation will be provided once school grades are finalized and released.

FEFP CATEGORICAL DEFINITIONS

ESE GUARANTEED ALLOCATION: Funds to be recalculated on FTE membership surveys.

SAFE SCHOOLS ALLOCATION: Funds to be used to assist schools in their compliance with Sections 1006.07-12 F.S. with priority given to safe-school officers.
Minimum allocation \$250,000. After minimum allocation, remaining balance to be allocated with 1/3 based on Florida Crime Index and 2/3 based on FTE.
Funds School Resource Officers, Guardians and partially funds Campus Advisors.

MENTAL HEALTH ALLOCATION: To provide funding to assist school districts in establishing or expanding school-based mental health care. At least 90% of a district's allocation must be expended on the following:
Provision of mental health assessment, diagnosis, intervention, treatment, and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses; and
Coordination of such services with a student's primary care provider and with other mental health providers involved in the student's care.

FEFP CATEGORICAL DEFINITIONS

DJJ SUPPLEMENTAL ALLOCATION:

To supplement other sources of funding for students in juvenile justice education programs like:

- Alternative Education @ Contracted Sites: PACE and AMI
- 2 – core teachers in special centers

STUDENT TRANSPORTATION:

provides funds for school district transportation based on each district's pro rata share of state transported students. Additional funding is provided for the transportation of certain disabled students. Adjustments are made for cost of living differences, percent of population outside of urban centers, and an efficiency factor that is based upon the average number of eligible students transported per bus in daily service to encourage greater bus utilization.

INSTRUCTIONAL MATERIALS:

For instructional materials growth and maintenance. At least 50% must be spent on digital or electronic instructional materials effective beginning in the 2015-16 fiscal year.

FEFP CATEGORICAL DEFINITIONS

TEACHER CLASSROOM SUPPLY:

Funds appropriated for the Teachers Classroom Supply Assistance Allocation are provided to purchase classroom materials and supplies used in the instruction of students in kindergarten through grade 12 of the public school system.

DIGITAL CLASSROOM

ALLOCATION: Provided for implementing district plan for digital classrooms to be spent on infrastructure, instruction, professional development, accommodations, assessments, digital tools, and security.

SCHOOL RECOGNITION/

LOTTERY: For School Recognition and Discretionary Lottery (up to \$5 per FTE).

CLASS SIZE REDUCTION

CATEGORICAL is allocated to implement Class Size Reduction provisions of Section 1, Article IX of the State Constitution.