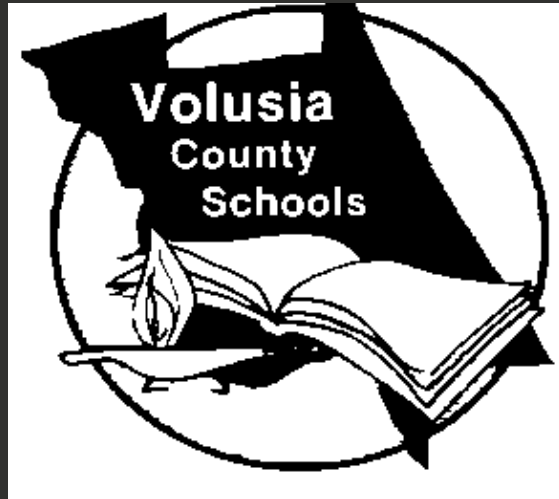




Budget Workshop Fiscal Year 2018-2019

April 10, 2018

Agenda

Preliminary Budget Information
Ms. Debra Muller, Chief Financial Officer

Review of Stakeholder Feedback
Ms. Debra Muller, Chief Financial Officer

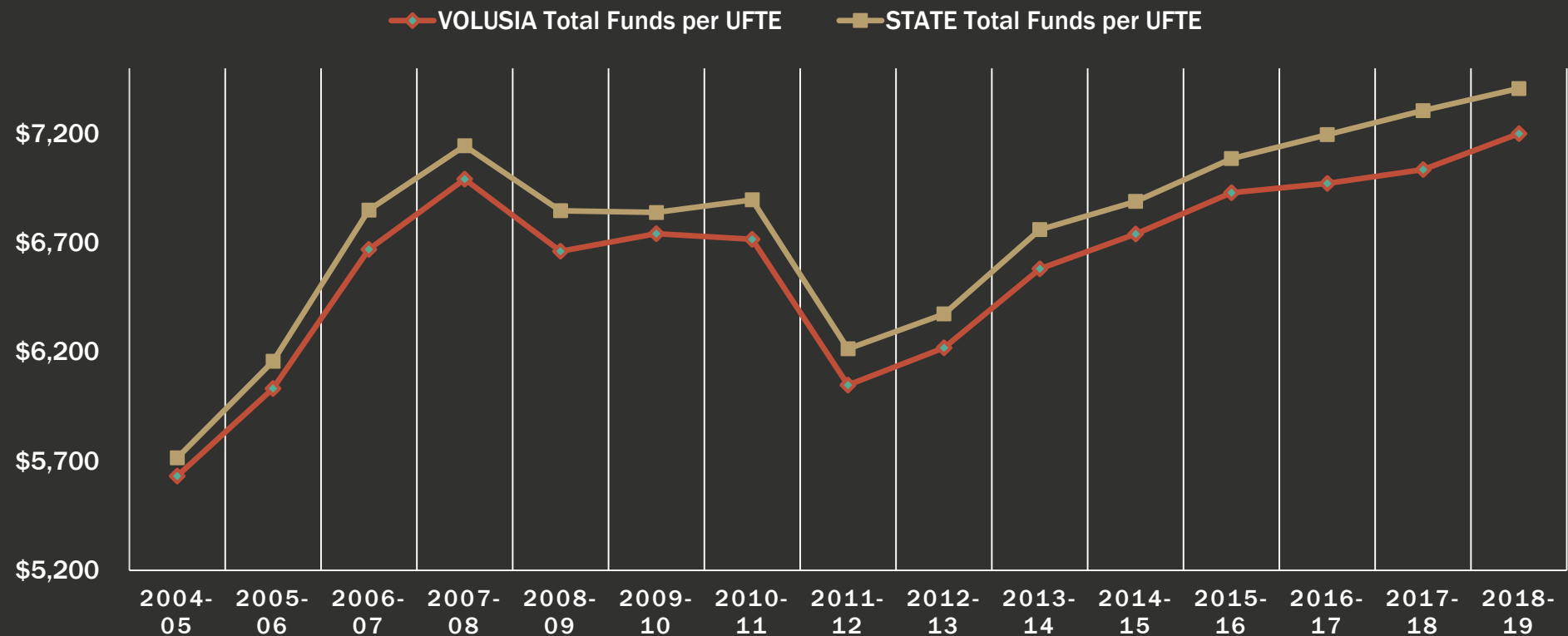
Board Member Discussion
Ms. Linda Cuthbert, School Board Chairman

Florida Education Finance Program (FEFP)

2018-19 Conference Budget



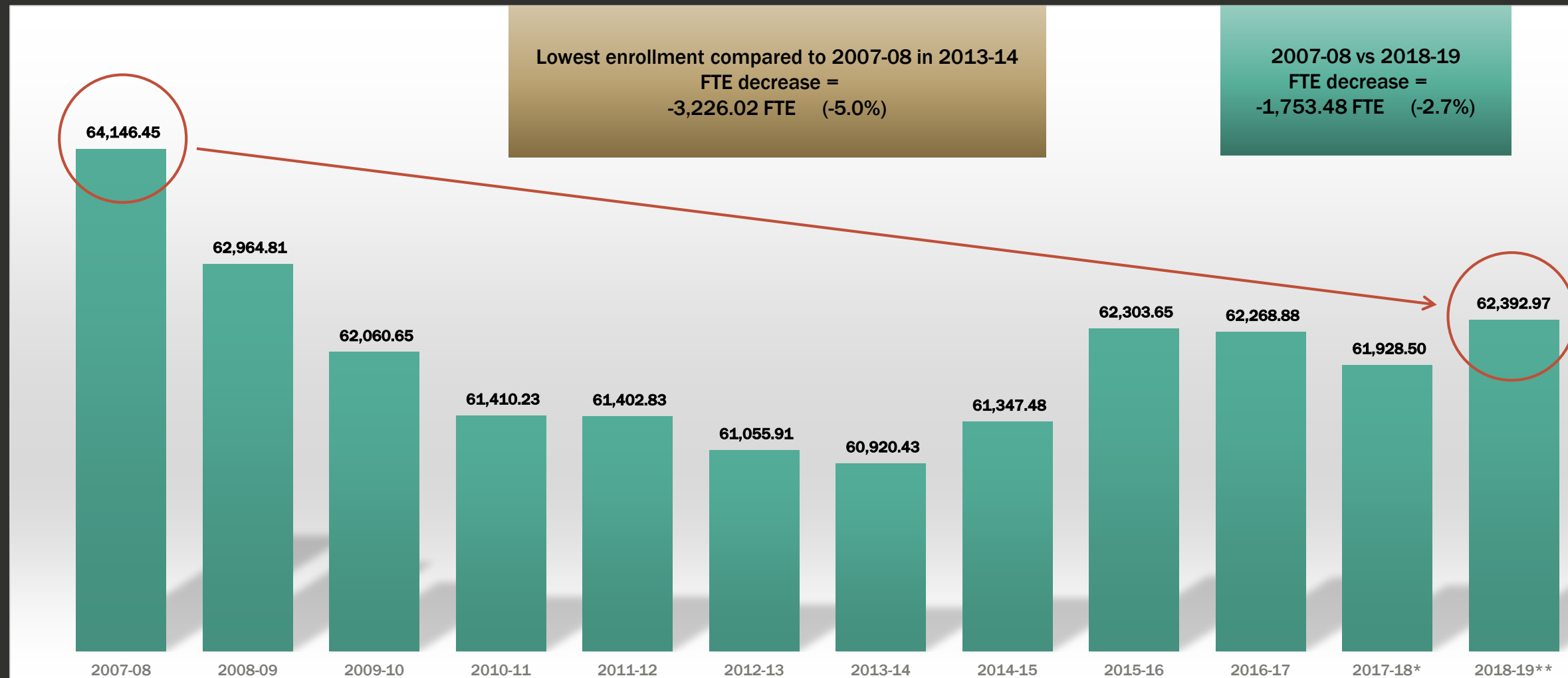
FEFP Total Per Student FTE Funding*



2018-19 per student funding below state average by \$206.80 (\$7,408.13-\$7,201.33)

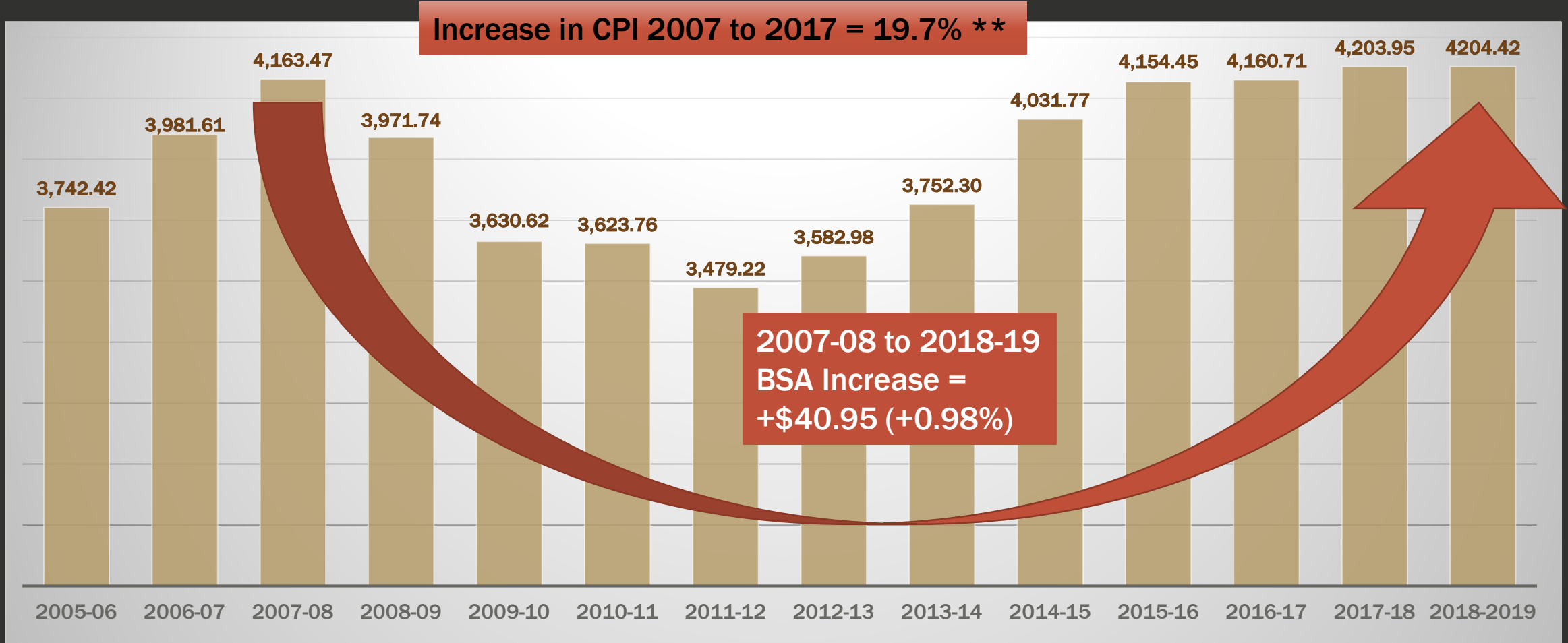
* Includes all state & local funding.
Source: DOE

Volusia's Full-time Equivalent Students (FTE)



*2017-18 3rd Calc **2018-19 projection

State-wide Base Student Allocation (BSA) *



History of RLE and Tax Roll in Volusia County

Fiscal Year	Millage Rate (RLE)	Tax Roll Increase
2007-08	4.791	7.63%
2008-09	5.045	(3.23)%
2009-10	5.307	(16.00)%
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	4.278	7.64%
2018-19	4.042	7.28%

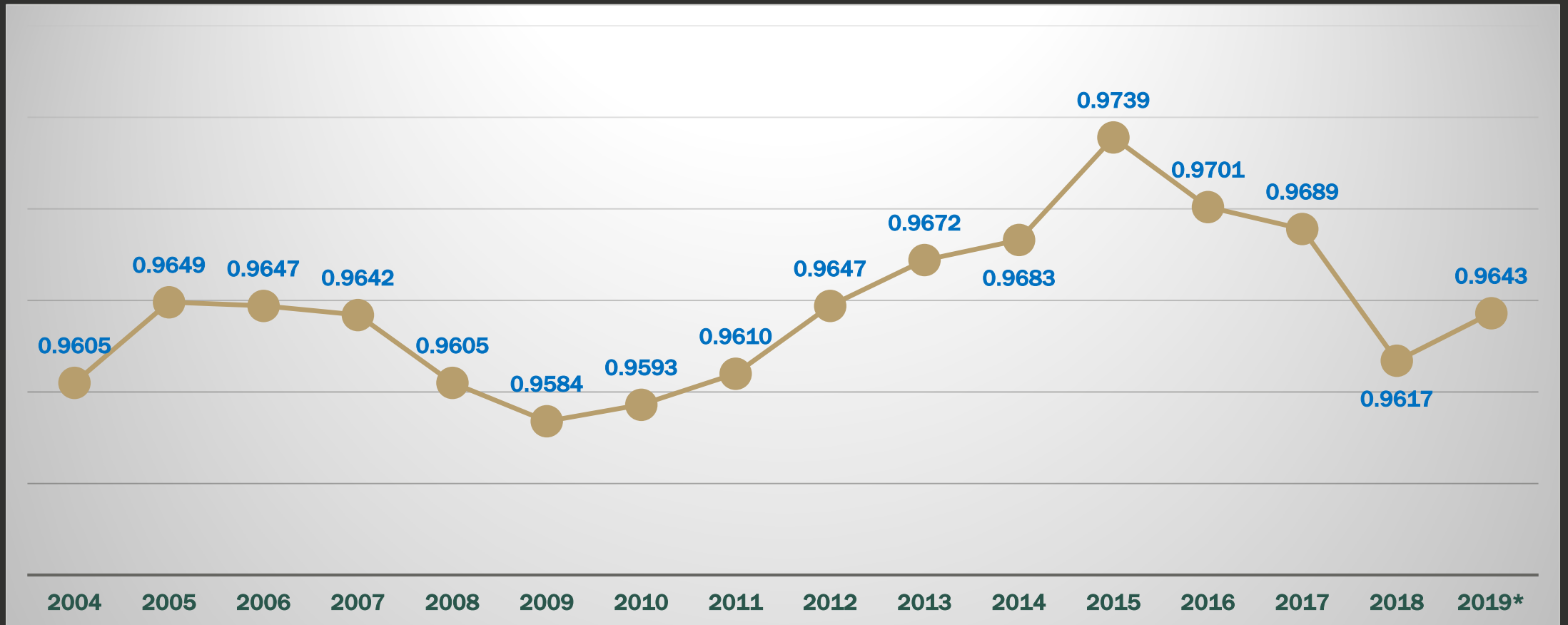
District Cost Differential – FY2004-2019 *

County	DCD	Total Funding GAIN OR LOSS
Brevard	0.9875	(43,988,646)
Broward	1.0219	516,056,193
Clay	0.9918	(23,280,432)
Collier	1.0405	105,466,476
Duval	1.0106	73,917,456
Escambia	0.9729	(115,884,539)
Flagler	0.9537	(35,033,046)
Hillsborough	1.0074	126,686,152
Lake	0.9776	(61,533,966)
Lee	1.0105	51,842,056
Leon	0.9714	(70,968,127)
Manatee	0.9872	(11,052,328)
Marion	0.9509	(116,555,528)

County	DCD	Total Funding GAIN OR LOSS
Miami-Dade	1.0180	482,258,691
Orange	1.0054	38,242,772
Osceola	0.9868	(53,459,087)
Palm Beach	1.0430	456,035,202
Pasco	0.9858	(58,390,011)
Pinellas	1.0026	32,672,768
Polk	0.9708	162,355,126
Sarasota	1.0058	8,131,308
Seminole	0.9940	(28,712,360)
St. Johns	1.0013	(25,766,470)
St. Lucie	0.9952	(30,662,313)
Volusia	0.9643	(150,734,428)

* Final Conference Report, March 8, 2018

Volusia's District Cost Differential



* Conference Report, March 8, 2018

Volusia's District Cost Differential

YEAR	DCD	Total Loss (\$\$)
2004	0.9605	(9,952,908)
2005	0.9649	(9,345,453)
2006	0.9647	(9,672,768)
2007	0.9642	(10,388,551)
2008	0.9605	(11,737,220)
2009	0.9584	(11,315,339)
2010	0.9593	(9,769,507)
2011	0.9610	(9,366,228)
2012	0.9647	(8,066,638)
2013	0.9672	(7,850,340)
2014	0.9683	(7,759,168)
2015	0.9739	(6,988,877)
2016	0.9701	(8,381,467)
2017	0.9689	(8,917,099)
2018	0.9617	(11,011,122)
2019*	0.9643	(10,211,743)
TOTAL LOSS OF:		\$(150,734,428)

* 2018-19 DCD loss per FTE students = \$10,211,743 DCD / 62,392.97 FTE = \$163.66 loss per FTE students

Free & Reduced Lunches and Title I Allocations

Year *	Free and Reduced %	Title I Allocations	# of Title I Schools
2010	55%	15,579,093	67
2011	57%	14,487,201	68
2012	59%	14,450,626	49
2013	58%	16,750,235	57
2014	62%	16,707,340	40
2015	64%	20,196,985	51
2016	65%	18,936,394	51
2017	65%	18,928,907	48
2018	65%	18,450,455	51
2019 **	67%	Pending award	57

* Free & reduced % based on Day 100 data except 2018-19 now required to be based on Survey 3.

** Based on preliminary Survey 3 data; award anticipated to be no more than level funding.

2018-2019 FEFP General Fund Reconciliation

Category		Amount
Net FEFP Increase *		\$13,559,599
Less Earmarked Allocations Included Above*		
- Safe Schools	\$2,090,317	
- Supplemental Academic Instruction	118,523	
- DJJ Supplemental	967	
- Reading Instruction	5,580	
- Student Transportation	104,210	
- Instructional Materials	77,477	
- Teacher Classroom Supply Assistance	185,534	
- Mental Health Allocation	1,473,715	
- Class-size Reduction	<u>879,060</u>	<u>(4,935,383)</u>
Sub-total		\$8,624,216

**Earmarked
Allocations
\$4,935,383**

* As compared to the 2017-18 FEFP 3rd Calc

2018-2019 FEFP General Fund Reconciliation

Category		Amount
Remaining FEFP increase *		\$8,624,216
Less Fund Balance adjustments:		
6/30/17 Fund Balance assigned to 2017-18 budget	\$1,600,000	
2017-18 3 rd Calc adjustment revenue loss	<u>\$4,200,000</u>	<u>(5,800,000)</u>
Sub-total		\$2,824,216

* As compared to the 2017-18 FEFP 3rd Calc

2018-2019 FEFP General Fund Reconciliation

Category		Amount
Remaining FEFP Increase *		\$2,824,216
Less Cost Increase set-asides:		
FY19 FRS Contribution Rate Increase	\$1,100,000	
FY19 Ivy Hawn Enrollment Increase	800,000	
FTE Fluctuation set-aside	1,000,000	
Additional School Resource Officers **	<u>2,045,000</u>	<u>(4,945,000)</u>
Amount remaining as of 3/27/18		(\$2,120,784)

*As compared to the 2017-18 FEFP 3rd Calc. ** Unfunded mandate portion

2018-19 FEFP General Fund Reconciliation

Surplus (Deficit) 3/27/18	\$ (2,120,784)
Net Revenue Adjustments	—
Additional Projected Costs	(4,770,000)
Additional Projected Savings	<u>2,670,000</u>
Surplus (Deficit)	\$ (4,220,784)

Additional Projected Costs	Change
Raises all employees 1.0%	3,250,000
Charter schools additional payments*	500,000
Health insurance increase (8.3%)	500,000
Copying equipment	320,000
Fuel for buses	<u>200,000</u>
Total Additional Projected Costs	\$ 4,770,000

Revenue Adjustments	Change
	\$
Net Revenue Adjustments	\$ —

Additional Savings	Change
Teacher retirement savings	1,500,000
8/9/16 negotiated contract - items sunsetting June 30, 2018:	
• Dental subsidy (district will still offer dental insurance to employees)	750,000
• Class load supplements	220,000
• Health insurance flex card savings	<u>200,000</u>
Total Additional Savings	\$ 2,670,000

*additional funding due all charters

Fund Balance Projection

District School Board of Volusia County, Florida Fund Balances, General Fund

	2013	2014	2015	2016	2017	2018 Projected	2018 Est. with 1%	2018 Est. with 2%	2018 Est. with 3%
General Fund									
Fund Balances:									
Nonspendable	\$ 1,205,740	\$ 1,104,890	\$ 1,051,247	\$ 978,700	\$ 1,137,288	\$ 1,137,288	\$ 1,137,288	\$ 1,137,288	\$ 1,137,288
Spendable:									
Restricted	1,755,206	1,527,190	443,022	2,025,295	3,647,526	3,647,526	3,647,526	3,647,526	3,647,526
Committed	-					6,056,363	6,056,363	6,056,363	6,056,363
Assigned - State & Local	12,201,537	14,108,741	10,412,093	14,871,239	13,433,513	13,433,513	13,433,513	13,433,513	13,433,513
Assigned - SY Budget			6,338,730	3,006,402	1,654,700		3,254,164	6,508,328	9,762,492
Unassigned	34,238,628	27,200,679	14,446,658	23,195,073	27,927,369	20,501,981	17,247,817	13,993,653	10,739,489
Total General Fund	\$ 49,401,111	\$ 43,941,500	\$ 32,691,750	\$ 44,076,709	\$ 47,800,396	\$ 44,776,671	\$ 44,776,671	\$ 44,776,671	\$ 44,776,671
 Change in Fund Balance	 \$ 3,180,638	 \$ (5,459,611)	 \$ (11,249,750)	 \$ 11,384,959	 \$ 3,723,687	 \$ (3,023,725)	 \$ (3,023,725)	 \$ (3,023,725)	 \$ (3,023,725)
Percentage Change	6.9%	-11.1%	-25.6%	34.8%	8.4%	-6.3%	-6.3%	-6.3%	-6.3%
 % Unassigned to Rev	 8.5%	 6.5%	 3.4%	 5.1%	 6.2%	 4.4%	 3.7%	 3.0%	 2.3%
Fin. Condition Ratio	11.58%	9.9%	7.3%	9.1%	9.5%	7.4%	7.4%	7.4%	7.4%

⁽¹⁾ Proceeds from Proshare Agreement

⁽²⁾ Cost of 2017-2018 General Fund Salary Increases with FY18 Benefit Rates - Discretionary Dollars (including vacancies)

Summary of Instructional Priorities *

- District-wide curriculum alignment to Florida Standards
- Integration of technology into the curriculum across all grade levels
- Increased STEM across all grade levels
- Focus on Social-Emotional learning
- Programs, staff and professional development to identify and address student behaviors and safety (training, SRO's, Restorative Justice, etc.)
- Transportation to/from schools for after school activities, tutoring, etc.
- District-wide software licenses and review of instructional software for effectiveness

Board Input and Discussion



Next Steps

- Board budget workshop **full day – to be determined**
 - Half day department budget presentations
 - Half day safety and security
- Board budget workshop May 8 4-5pm (prior to regular meeting)
- Board workshop June 7 8:30am-4:30pm
- Board budget workshop June 12 4-5pm (prior to regular meeting)

Appendix

Board Member Priorities

- Line item annually for salary increases for staff and faculty
- STEM as a priority at all curriculum levels
- Programs to improve student behaviors such as AVID and Restorative Justice
- District employee cost-saving suggestion rewards
- Additional compensation for principals in Plus One schools due to additional hour of instruction
- Transportation for students from central locations to community tutoring programs

Principals' Problem-Solving Committee

“What Strategies Does the District Need to Focus on to Increase Student Achievement in the Next 5 Years?”

- *Elementary School Principals*

- Continue to increase instructional staffs' knowledge of Florida standards to ensure appropriate application in the classroom
- Increase instructional staffs' ability to integrate technology in the classroom to drive self-directed learning and create active participants in the learning process.
- Increase instructional staffs' ability to aid in the identification of learning and behavior problems to ensure equity, improve instruction through interventions and provide all students with more academic opportunities
- Standards aligned curriculum and training for teachers, especially for future digital components
- Foundational skills for primary grades with digital component
- More curriculum aligned resources for teachers in elementary schools

Principals' Problem-Solving Committee

“What Strategies Does the District Need to Focus on to Increase Student Achievement in the Next 5 Years?”

- ***Middle School Principals***

- Federal funds distribution (Title I) based on school FRL percentage (eliminate designated threshold)
- Transportation for students to attend after school tutoring, school activities
- District wide software licenses

- ***High Schools***

- Goals for reading and math – by 3rd grade students must be reading on grade level
- Increase in guidance counselors or similar support positions
- Focus on social emotional learning (especially at middle school)

Principals' Problem-Solving Committee

“What Programs Would You Like to See Implemented in Volusia?”

- *Elementary School Principals*
 - Literacy coach at each school
 - DLTL in each school
 - Resources/personnel to enhance multi-tier system of support (MTSS) and PST process
 - Additional middle school and freshman sports
 - Financial Literacy program
 - Internet safety classes for students and parents K-12
 - DARE added back into all elementary schools
 - SRO's in all schools
 - Writing beyond technical writing to foster a love of writing
 - VPK at every elementary school taught by a VCS teacher
 - Paraprofessional to help in multi-grade level classrooms and general education classrooms with significant number of ESE classrooms.
 - Separate class for students with emotional difficulties; not mixed with learning disabled students

Principals' Problem-Solving Committee

“What Programs Would You Like to See Implemented in Volusia?”

- ***Middle School Principals***

- AVID for middle schools
- District software licenses for Nearpod and Newsela
- Early release daily for EBD students

- ***High School Principals***

- Alternative permanent placement site for struggling students in a smaller environment with fewer distractions
- Adult diploma back on district campuses
- School based budgeting
- Expand CTE options on high school campuses to include plumbing, HVAC, fiber optics, carpentry, electric, small engine repair
- Increase middle school sports teams and freshman sports
- Add additional TOA's to support assistant principal position
- Afternoon activity bus

Principals' Problem-Solving Committee

“What Programs Should Be Evaluated That May Not Be Supporting Student Achievement?”

- *Elementary School Principals*
 - Success Maker
 - Use of instructional staff to write/create ELA & Math modules
 - SIPPS
 - Algebra 1 double blocks at middle schools
 - Blended pre-k/Head start
 - District ERPL
 - Certain Title I support services

Principals' Problem-Solving Committee

“What Programs Should Be Evaluated That May Not Be Supporting Student Achievement?”

- ***Middle School Principals***

- EBD computer driven curriculum
- CTE technology
- Virtual courses (Volusia & Florida)

- ***High School Principals***

- Look at technology and how it may impact overall budgets
- District dress code
- Support of FLVS and Dual Enrollment at the cost of FTE and student enrollment

Principals' Problem-Solving Committee

“Where Could The District Find Cost Savings?”

- ***Elementary School Principals***
 - Transportation costs for elementary gifted students
 - Increase cross training of employees within maintenance department
 - Title I formula used more efficiently or in a different model to be dispersed to more schools
 - FMT at all elementary schools to handle day to day problems
 - Purchase aligned curriculum resources so less personnel will be needed in the curriculum department
- ***Middle School Principals***
 - Instructional materials – eliminate textbooks and adoptions
 - Lease vs purchase computers
 - District staffing for Title 1, curriculum, staff development, virtual, ESE AP less than 12 months
- ***High School Principals***
 - Out source more maintenance tasks
 - Update or eliminate older facilities
 - Technology

DAC Priorities – “Current Programs That Support Student Achievement”

- *Elementary Schools*
 - Academic coaches to support teachers and student needs
 - Technology/STEM special areas
 - SIPPS
 - Instructional Software (iXL, Learn Zillion, Ready Math, Razz Kids, Engage NY, Time for kids)
- *Middle Schools*
 - STEM Programs
 - Media Presence
 - Supportive with after school programs
- *High Schools*
 - Wall to Wall Academies
 - CHAMPS implemented with fidelity

DAC Priorities – “New Programs To Consider”

- ***Elementary Schools***

- Transportation for students with attendance issues
- PD in technology/STEM instruction for new teachers
- Continuity across the district implementing social/emotional learning and responsive classrooms
- iXL for grades K-2
- Tutoring during school time
- Additional intervention teachers

- ***Middle Schools***

- After school support – tutoring, homework help
- Additional supplements for teachers that volunteer their time

- ***High Schools***

- Teacher retention programs
- Technology based multi-cultural programs

DAC Priorities – “Current Programs That Do Not Support Student Achievement”

- *Elementary Schools*

- Computer based programs not aligned with math standards or teaching methods (i.e. Success Maker)
- Consumable workbooks
- Curriculum not aligned with the standards
- Modify SIPPS – has a negative impact on spelling

DAC Priorities – Cost Saving Ideas

- ***Elementary Schools***

- Transportation for students with attendance issues
- PD in technology/STEM instruction for new teachers
- Continuity across the district implementing social/emotional learning and responsive classrooms
- iXL for grades K-2
- Tutoring during school time
- Additional intervention teachers

- ***Middle Schools***

- After school support – tutoring, homework help
- Additional supplements for teachers that volunteer their time

- ***High Schools***

- Teacher retention programs
- Technology based multi-cultural programs