

Budget Workshop Fiscal Year 2017-2018

May 9, 2017

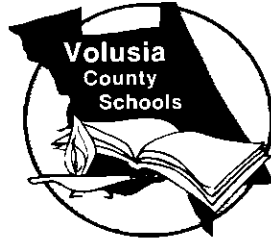
Agenda

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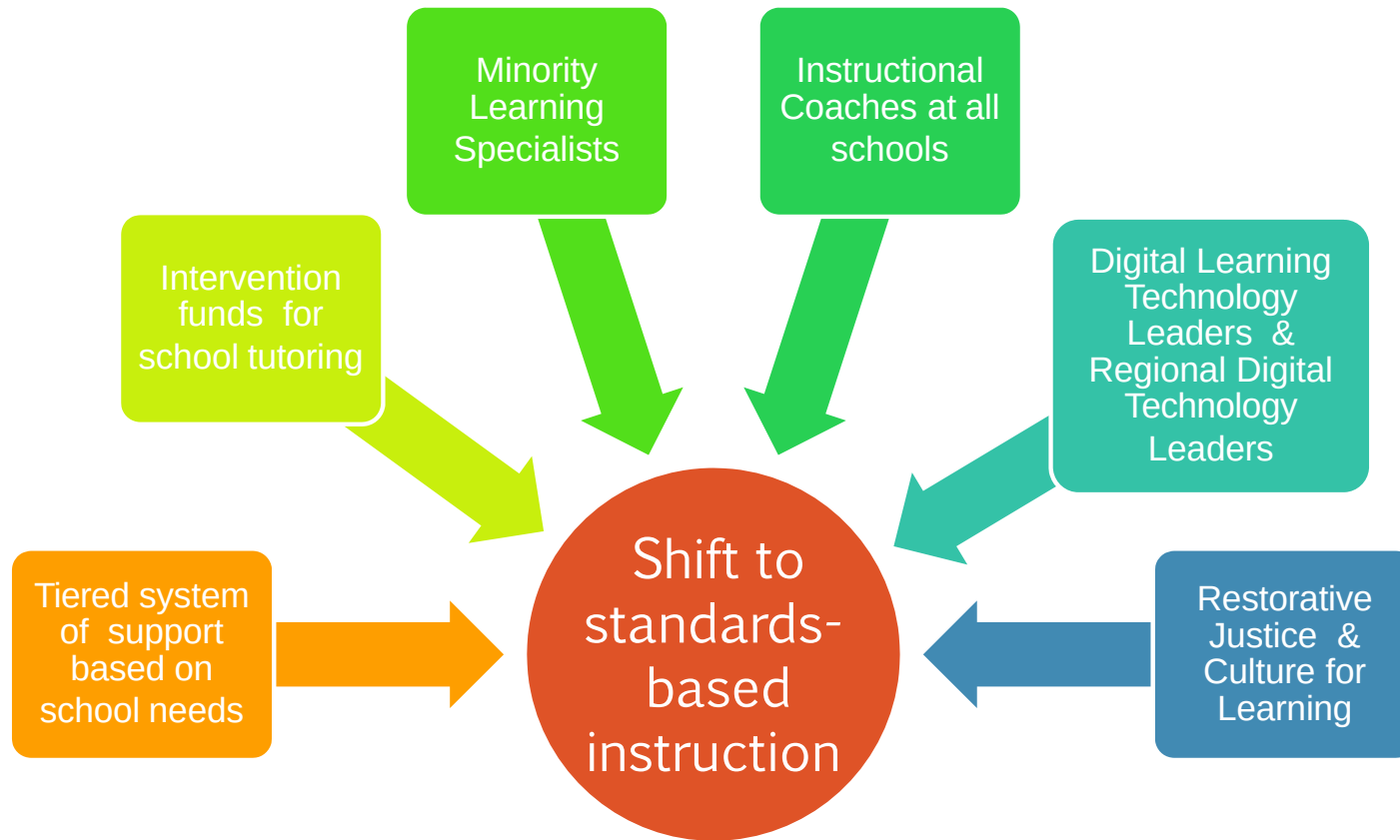
District Vision Statement

Ensuring all students receive a superior 21st century education.

Three Areas of Focus

- Creating a Culture for Learning
- Making the Instructional Shifts
- Personalized Learning

District Instructional Priorities

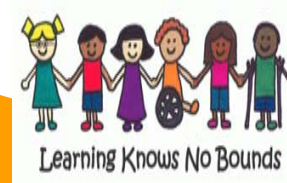


Instructional Priorities



Elementary

- ELA & Math Cadre development & training
- Module refinement & training
- Postsecondary partnerships
 - Stetson Professional Development Schools (PDS), Volusia County VCEE



Middle School

- Middle School redesign
- Middle School Acceleration strategies & supports
- Core Reading analysis & changes
- CTE expansion
- Postsecondary partnerships
 - Stetson Restorative Justice



High School

- Graduation Assurance
- Wall to Wall training at MHS and AHS
- AICE program
- Postsecondary partnerships
 - Development of Advanced Technology Center's Construction and Machinery Programs
 - On-campus Daytona State Dual Enrollment expansion
 - Bethune Cookman Dual Enrollment Expansion



Florida Education Finance Program (FEFP)

- 2017-18 Conference Budget

Florida Education Finance Program (FEFP)

FORMULA COMPONENTS	2016-2017 4 th CALCULATION	2017-2018 CONFERENCE	4 th CALC VS CONFERENCE DIFFERENCE
Unweighted FTE	62,300.73	62,701.63	400.90
Weighted FTE	67,823.31	68,387.27	563.96
Base Student Allocation	\$4,160.71	\$4,133.64	(\$27.07)
District Cost Differential	0.9689	0.9617	(0.0072)
School Taxable Value	\$32,624,888,000	\$35,115,892,537	\$2,491,004,537
Required Local Effort	4.600	4.278	(0.322)
Discretionary Millage	0.748	0.748	0
Total Millage	5.348	5.026	(0.322)

Florida Education Finance Program (FEFP)

FORMULA COMPONENTS	2016-2017 4 th CALCULATION	2017-2018 CONFERENCE	4 th CALC VS CONFERENCE DIFFERENCE
BASE FUNDING (WFTE x BSA x DCD)	273,416,918	271,861,391	(1,555,527)
ESE Guaranteed Allocation	23,976,185	24,140,540	164,355
Compression Adjustment - 0.748 mills	5,215,817	5,443,129	227,312
Declining Student Enrollment	3,210	0	(3,210)
Safe Schools	1,573,042	1,614,640	41,598
Reading Instruction	2,738,140	2,706,386	(31,754)
Supplemental Academic Instruction	16,816,575	16,914,414	97,839
DJJ Supplemental Funding	244,912	231,373	(13,539)

Florida Education Finance Program (FEFP)

FORMULA COMPONENTS	2016-2017 4 th CALCULATION	2017-2018 CONFERENCE	4 th CALC VS CONFERENCE DIFFERENCE
Student Transportation	10,423,712	10,516,944	93,232
Instructional Materials	4,994,043	5,126,829	132,786
Digital Learning	1,477,314	1,475,261	(2,053)
Teacher Classroom Supply Asst.	1,035,939	1,015,319	(20,620)
Proration to Appropriation	(162,164)	0	162,164
Additional Allocation	17,013	0	(17,013)
Virtual Education Contribution	83,518	92,654	9,136
TOTAL FEFP	341,854,174	341,138,880	(715,294)

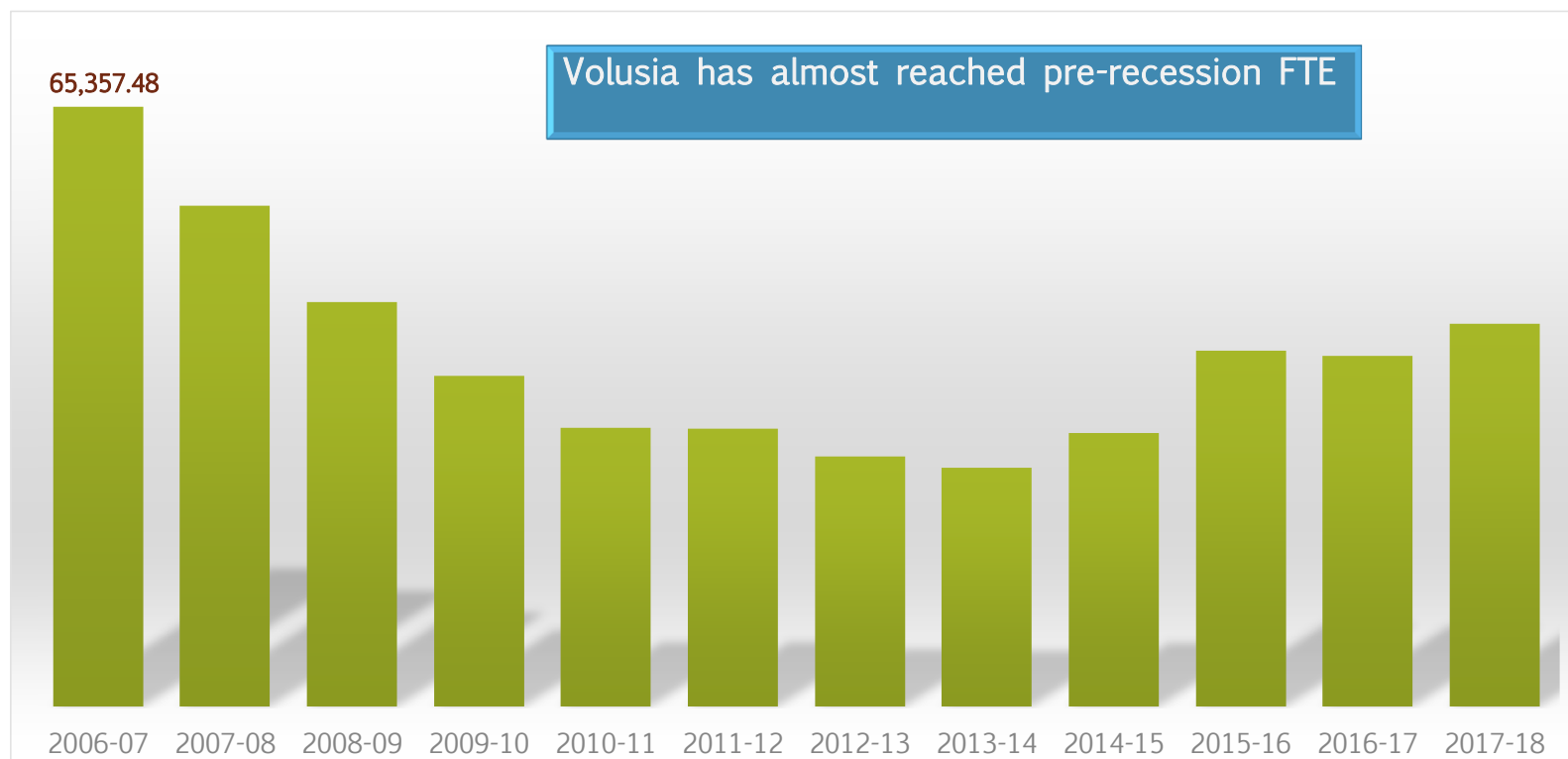
Florida Education Finance Program (FEFP)

FORMULA COMPONENTS	2016-2017 4 th CALCULATION	2017-2018 CONFERENCE	4 th CALC VS CONFERENCE DIFFERENCE
Total FEFP	341,854,174	341,138,880	(715,294)
Required Local Effort	(144,071,505)	(144,216,757)	(145,251)
Total State FEFP	197,782,669	196,922,123	(860,546)
<i>Categoricals:</i>			
Class-Size Reduction	67,105,031	66,884,867	(220,164)
Total Categorical Funding	67,105,031	66,884,867	(220,164)
Lottery	1,029,183	1,016,724	(12,459)
School Recognition	999,252	999,252	0
Total State FEFP	266,916,135	265,822,966	(1,093,169)

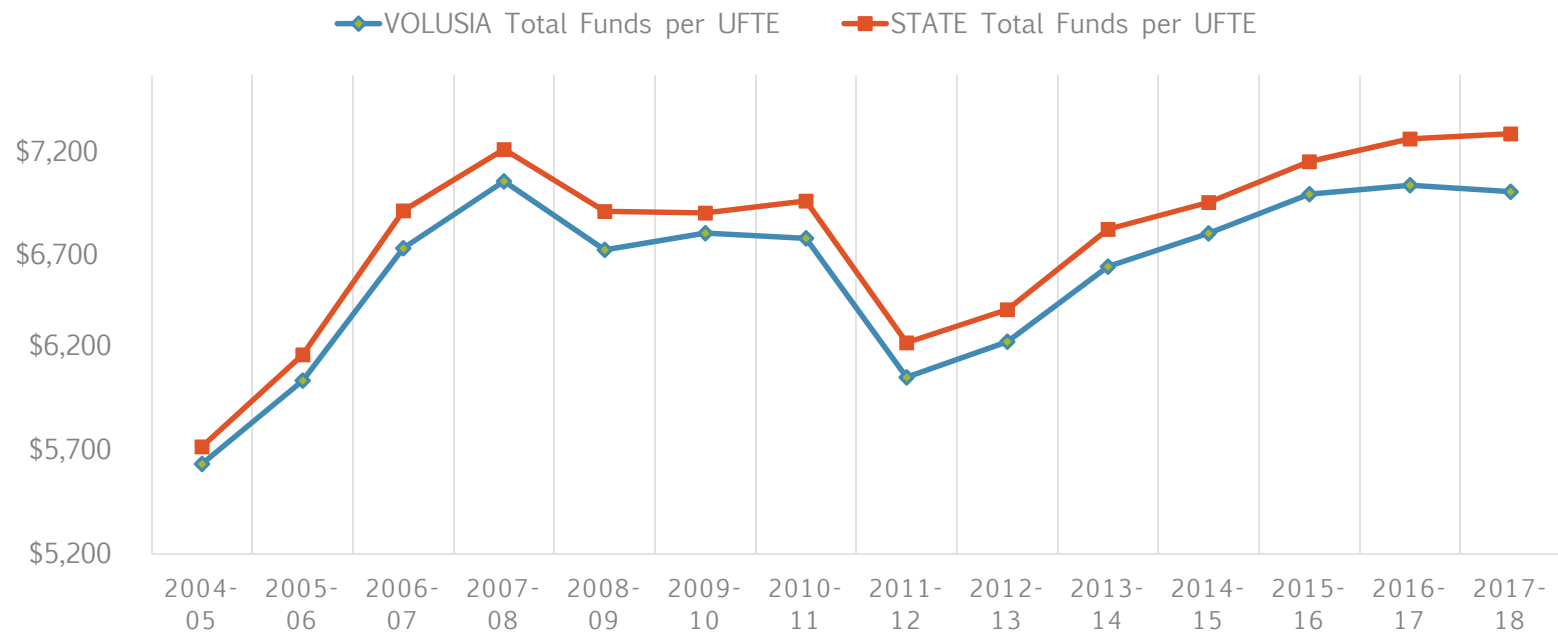
FEFP And Total Funding

FORMULA COMPONENTS	2016-2017 4 th CALCULATION	2017-2018 CONFERENCE	4 th CALC VS CONFERENCE DIFFERENCE
Local Funding			
Total Required Local Effort	144,071,505	144,216,757	145,251
Discretionary Local Effort	23,427,280	25,216,020	1,788,741
Total Local Funding	167,498,785	169,432,777	1,933,992
TOTAL FUNDING	2016-2017 4 th CALCULATION	2017-2018 CONFERENCE	4 th CALC VS CONFERENCE DIFFERENCE
Total State Funding	266,916,135	265,822,966	(1,093,169)
Total Local Funding	167,498,785	169,432,777	1,933,992
TOTAL FUNDING	434,414,920	435,403,234	840,823
Funding Per Student:	\$ 6,972.87	\$ 6,941.70	(31.17)

Volusia's Full-time Equivalent Students (FTE)

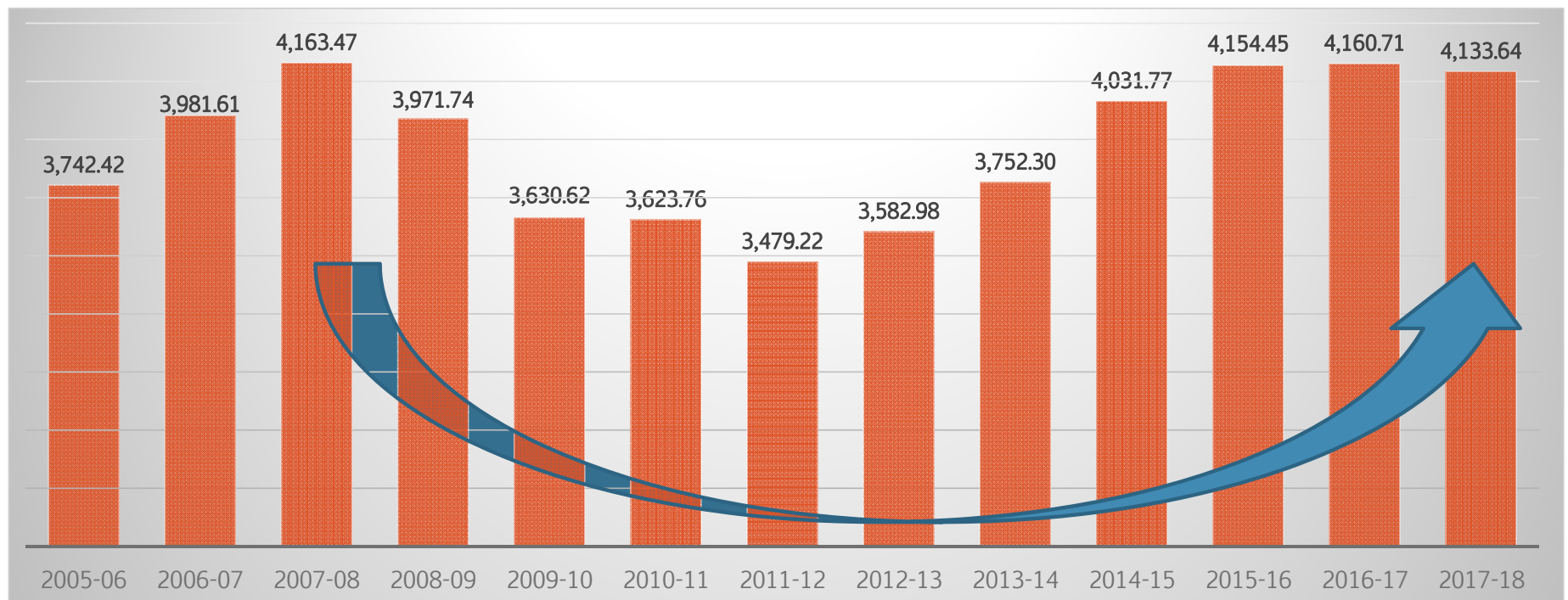


FEFP Total Per Student FTE Funding*



* Includes all state & local funding.
Source: DOE

State-wide Base Student Allocation**

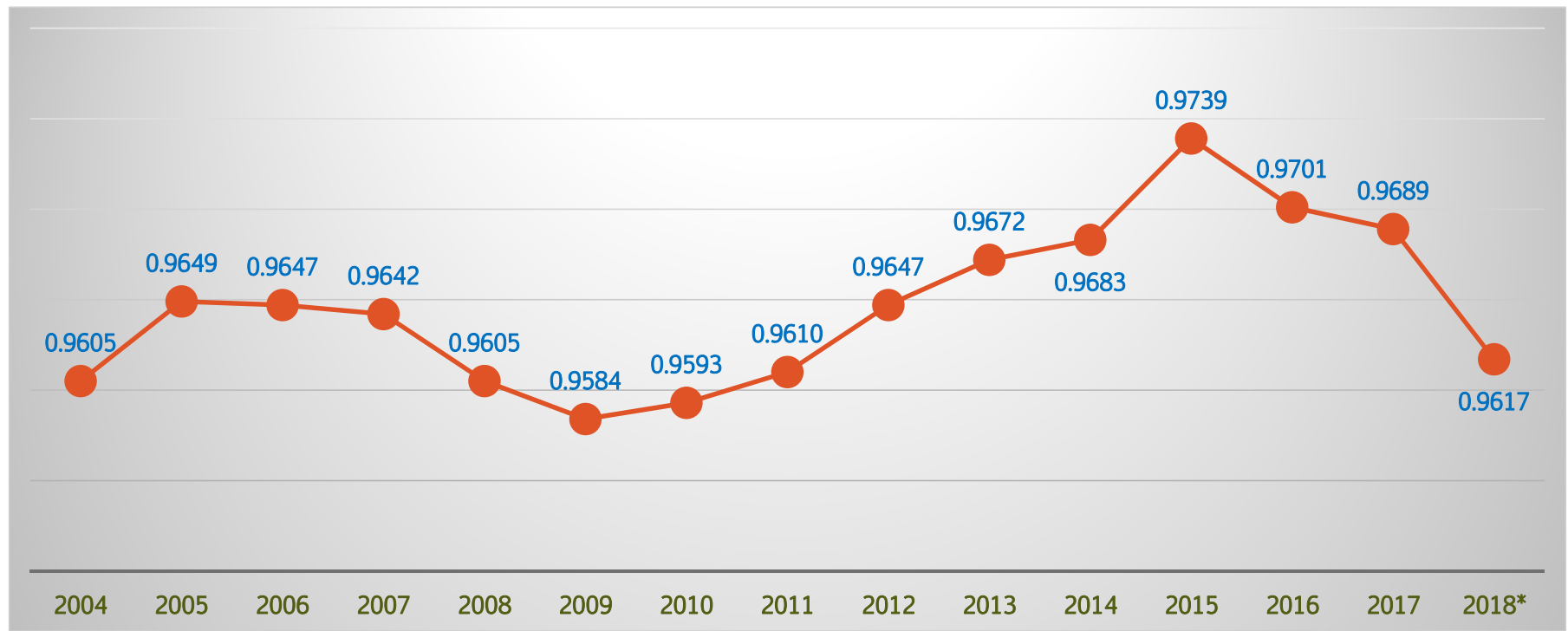


** Conference Report, May 5, 2017

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%

Volusia's District Cost Differential



* Conference Report, May 5, 2017

Volusia's District Cost Differential FY2004 - FY2018

YEAR	DCD	Total Loss (\$\$)	Free and Reduced % SY 2003-04 To 2016-17
2004	0.9605	(9,952,908)	40%
2005	0.9649	(9,345,453)	40%
2006	0.9647	(9,672,768)	42%
2007	0.9642	(10,388,551)	44%
2008	0.9605	(11,737,220)	43%
2009	0.9584	(11,315,339)	45%
2010	0.9593	(9,769,507)	49%
2011	0.9610	(9,366,228)	57%
2012	0.9647	(8,066,638)	59%
2013	0.9672	(7,850,340)	62%
2014	0.9683	(7,759,168)	63%
2015	0.9739	(6,988,877)	64%
2016	0.9701	(8,381,467)	65%
2017	0.9689	(8,917,099)	65%
2018	0.9617	(10,826,964)	
TOTAL LOSS OF:		\$(140,338,527)	

District Cost Differential – FY2018 *

County	DCD	Total Funding GAIN OR LOSS
Brevard	0.9891	(3,613,608)
Broward	1.0260	31,890,007
Clay	0.9925	(1,249,635)
Collier	1.0378	8,042,374
Duval	1.0114	6,611,432
Escambia	0.9696	(5,391,370)
Flagler	0.9520	(2,713,087)
Hillsborough	1.0080	7,698,202
Lake	0.9748	(4,757,390)
Lee	1.0079	3,263,417
Leon	0.9670	(5,009,648)
Manatee	0.9926	(1,610,797)
Marion	0.9497	(9,459,806)

County	DCD	Total Funding GAIN OR LOSS
Miami-Dade	1.0196	31,121,450
Orange	1.0025	2,315,860
Osceola	0.9839	(4,692,855)
Palm Beach	1.0426	37,474,826
Pasco	0.9864	(4,491,983)
Pinellas	1.0056	2,533,509
Polk	0.9709	(13,092,384)
Sarasota	1.0113	2,218,792
Seminole	0.9921	(2,385,889)
St. Johns	0.9954	(816,019)
St. Lucie	0.9949	(884,263)
Volusia	0.9617	(10,826,964)

* Conference Report, May 5, 2017



2017-18 Preliminary Budget Info

- Budget Process
- Staffing
- Changes in Revenue and Expenditures

Budget Process

PLANNING PHASE

- Budget Calendar Created
- Projections, Programs, Enrollment, Funding Levels

BUDGET DEVELOPMENT PHASE

- School Board Priorities and Strategic Plan Relevance
- Staffing Levels – Schools and Divisions

BUDGET ADOPTION PHASE

- District Spending Plan
- Trim Notice
- Tentative Budget
- Final Budget

BUDGET AMENDMENT PHASE

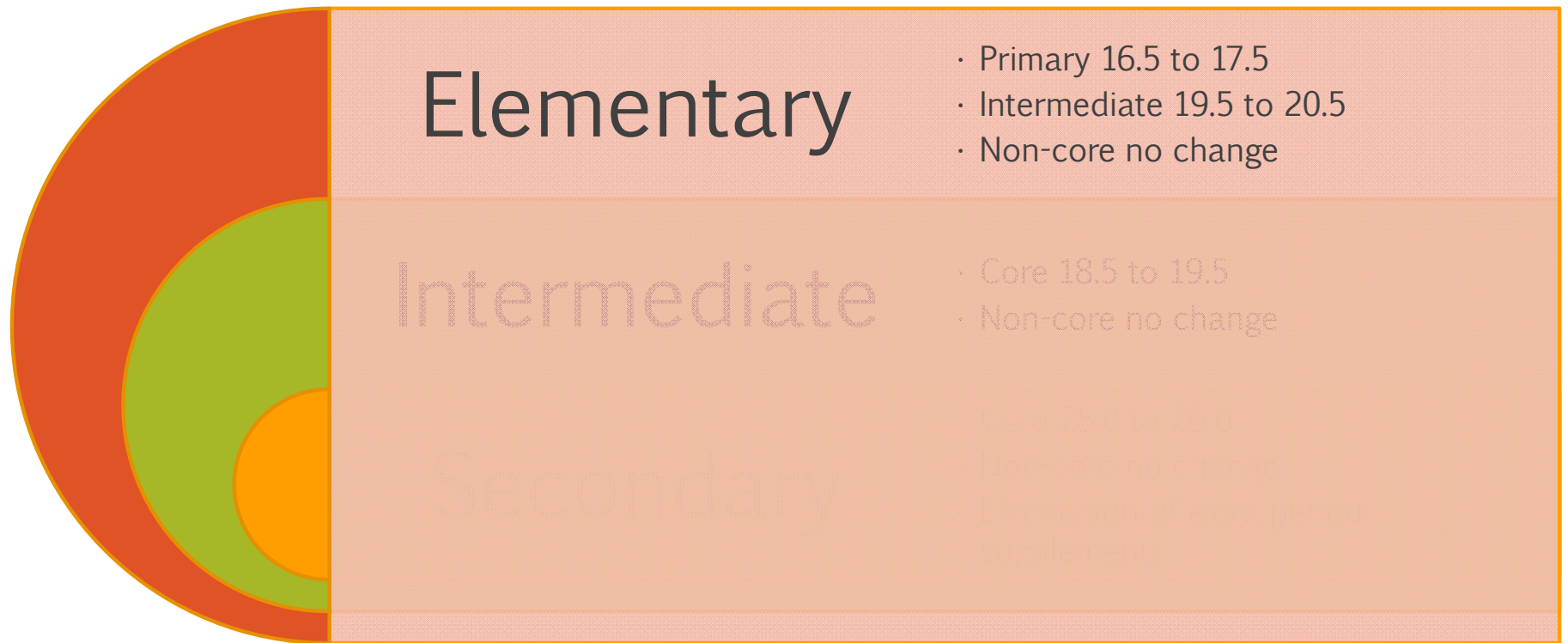
- Appropriations may be changed by Board Resolution for Object and Functional Activity

FY18 Elementary Assistant Principal (AP) – Teacher on Assignment (TOA) No Formula Change

	FY18 FORMULA		
Enrollment	AP	TOA	TOA # Months
<450	-	1.00	11 months
450-849	1.00	-	
>849	1.00	1.00	10 months

* Elementary AP's are 11 months.

FY18 Staffing Units Formula Change



Comparison of Staffing Formulas

Grade Level	2009-10	2016-17	2017-18
Grades K – 3	18.5	16.5	17.5
Grades 4 – 5	22.5	19.5	20.5
Core 6 – 8	22.5	18.5	19.5
Non-Core 6 – 8	29.0	35.0	35.0
Core 9 – 12	27.0	25.0	26.0
Non-Core 9 – 12	32.0	39.0	39.0

Class Size Averages*

Grade Level	2009-10	2016-17
Grades PK – 3	16.37	14.12
Grades 4 – 8	19.52	16.74
Grades 9 – 12	22.45	17.51

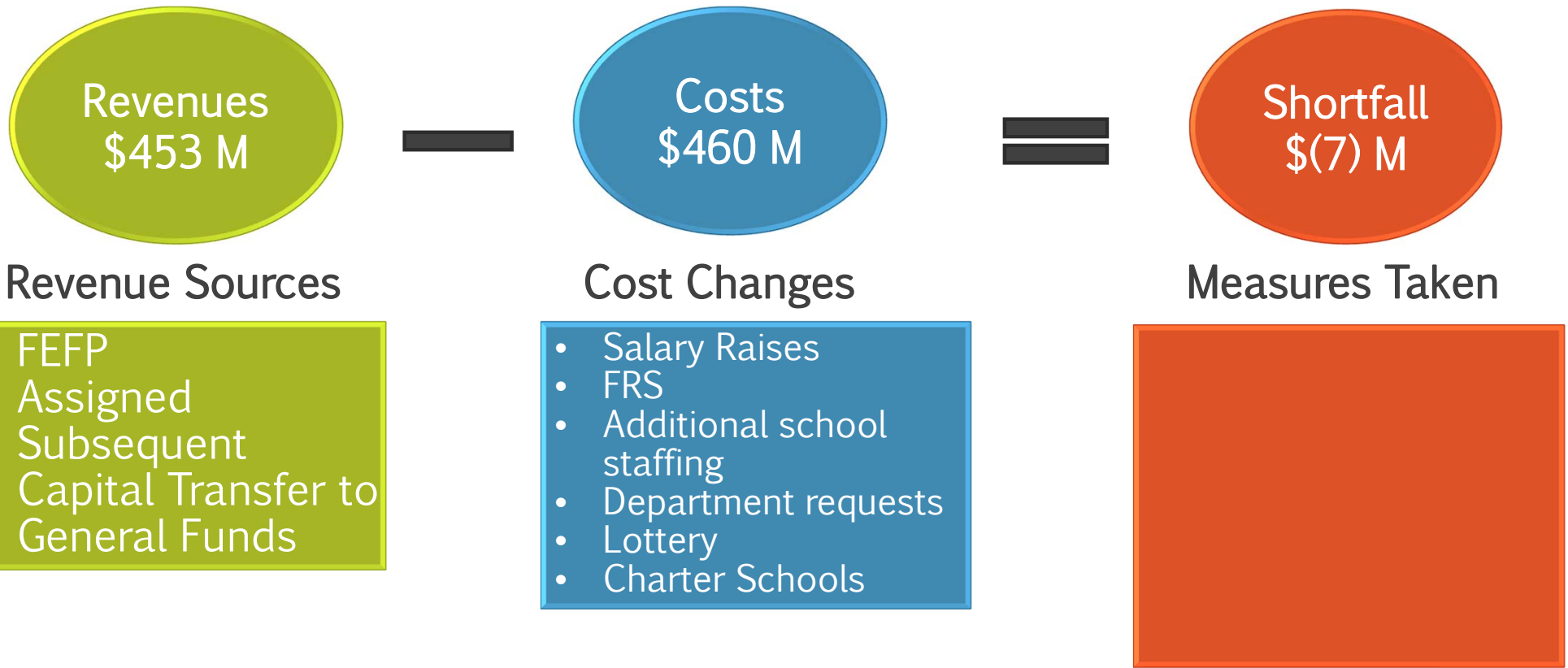
Staffing formula changed in 2017-18.

* Calculated at school-wide averages

Summary of School Staffing Changes

Description	FY17	FY18	FTE Change
Teacher units	4,096.1	3,961.3	(134.8)
Paraprofessionals	459.0	461.9	2.9
Media	68.5	68.0	(0.5)
Guidance	134.0	134.0	0
Placement Specialist	1.7	1.7	0
Athletic Director	5.0	5.0	0
Principals	69.0	69.0	0
AP's	124.0	124.0	0
Specialists	6.0	6.0	0
TOA's	28.0	41.0	13.0
Office Specialists	421.6	424.6	3.0
Campus Advisors	73.6	72.6	(1.0)
FMT – Ag	2.6	2.6	0
TOTALS	5,489.0	5,371.6	(117.4)

FY 2017-18 PRELIMINARY BUDGET



Questions and Discussion





Additional Information

- Budget Calendar
- FEFP Categorical Definitions

Budget Calendar

August 2016

Florida Board of Education Budget Request for 2017-18

January 2017

2017-18 FTE Projections finalized and transmitted to DOE

Governor's Budget for 2017-18

March 7, 2017

Legislative Session begins

April 2017

Prepare Estimate of Preliminary General Fund Budget

Calculate Preliminary 2017-18 School Staffing

School Discretionary and Central Office Budgets prepared

April 2017

Staffing sheets distributed to Principals

Budget Calendar

May 5, 2017

Legislative session ends *

June 27, 2017

Approval to advertise the Tentative Budget and Millage Rates for 2017-18

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

July 1, 2017

Property Appraiser Certifies the Tax Roll

July 2017

Dept. of Revenue Certifies Taxable Value to the Commissioner

Dept. of Revenue Certifies Taxable Value to the Commissioner

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

July 2017

Advertised in the local newspaper per Truth in Millage (TRIM) requirements

Public Hearing and Adoption of Tentative Millage Rates and Tentative District Budget

* Legislative session was extended to May 8th.

Budget Calendar

August 2017

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 2017

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)

FEFP CATEGORICAL DEFINITIONS

ESE GUARANTEE ALLOCATION: For educational programs and services for students with disabilities who require a low to moderate level of special services. RECALCULATED ON 3RD CALC – NO LONGER GUARANTEED!!!

SAFE SCHOOL ALLOCATION:
For safe school activities.

SUPPLEMENTAL ACADEMIC INSTRUCTION:
It provides funds the Lowest 300 Schools which must be used for additional 1 hour of instruction per day

- Summer School
- Funds the following site based support for teachers
- Additional teaching units to support Reading and Math
- Instructional Coaches
- PARs program
- District Support Teachers

READING ALLOCATION: Is for comprehensive, district-wide system of research-based reading instruction. It provides an additional hour at Westside Elementary of intensive reading instruction for students in the 300 lowest performing elementary schools based on the state reading assessment.

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.

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 (\$5 per FTE).

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