

Budget Workshop



April 8, 2015

Volusia County School Board
DeLand Administrative Complex

Agenda

1

Introductory Statement on Budget Goals and Process

– Mr. James T. Russell, Interim Superintendent

2

Presentation on Academic Achievement Plan in Context of Budget

– Mr. Jim Tager, Deputy Superintendent for Instructional Services

3

Overview of Budget Process

– Dr. Robert Moll, Deputy Superintendent for Financial and Business Services

4

Board Member Discussion

– Mrs. Linda Costello, School Board Chairman

5

Adjournment

– Mrs. Linda Costello, School Board Chairman

Next Board Workshop: April 20, 2015

Budget Calendar for FY 2015-16

August, 2014	Florida Board of Education Budget Request for 2015-16
January, 2015	2015-16 FTE Projections finalized and transmitted to DOE
January, 2015	Governor's Budget for 2015-16
March 3, 2015	Legislative Session begins
March, 2015	Prepare estimate of Preliminary General Fund Budget
April 8, 2015	Budget Workshop
April 20, 2015	Budget Workshop
April, 2015	Calculate Preliminary 2015-16 School Staffing and review with Area Superintendents and identified District staff
April, 2015	School Discretionary Budgets prepared
April, 2015	Central Office Budgets prepared
May 1, 2015	Legislative Session ends

Budget Calendar for FY 2015-16

May 15, 2015	Staffing Sheets distributed to Principals
May 19, 2015	Budget Workshop
June 2, 2015	Budget Workshop
June 23, 2015	Approval to advertise the Tentative Budget and Millage Rates for 2015-16
June 23, 2015	Approval to expend between July 1 and the adoption of the tentative budget
July 1, 2015	Property Appraiser Certifies the Tax Roll
July 16, 2015	Dept. of Revenue Certifies Taxable Value to the Commissioner
July 19, 2015	DOE computes required local effort millage and certifies rate to each district
July 19, 2015	First Public Hearing advertised in the local newspaper per Truth in Millage (TRIM) requirements
July 21, 2015	Public Hearing and Adoption of Tentative Millage Rates and Tentative District Budget
By Aug. 4, 2015	Superintendent advises Property Appraiser of the proposed millage, rolled-back rate, time, date and place of the final budget hearing
By Aug. 24, 2015	Property Appraiser prepares notice of proposed property taxes and mails TRIM notice
Sept. 8, 2015	Public Hearing and Adoption of Final Budget

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

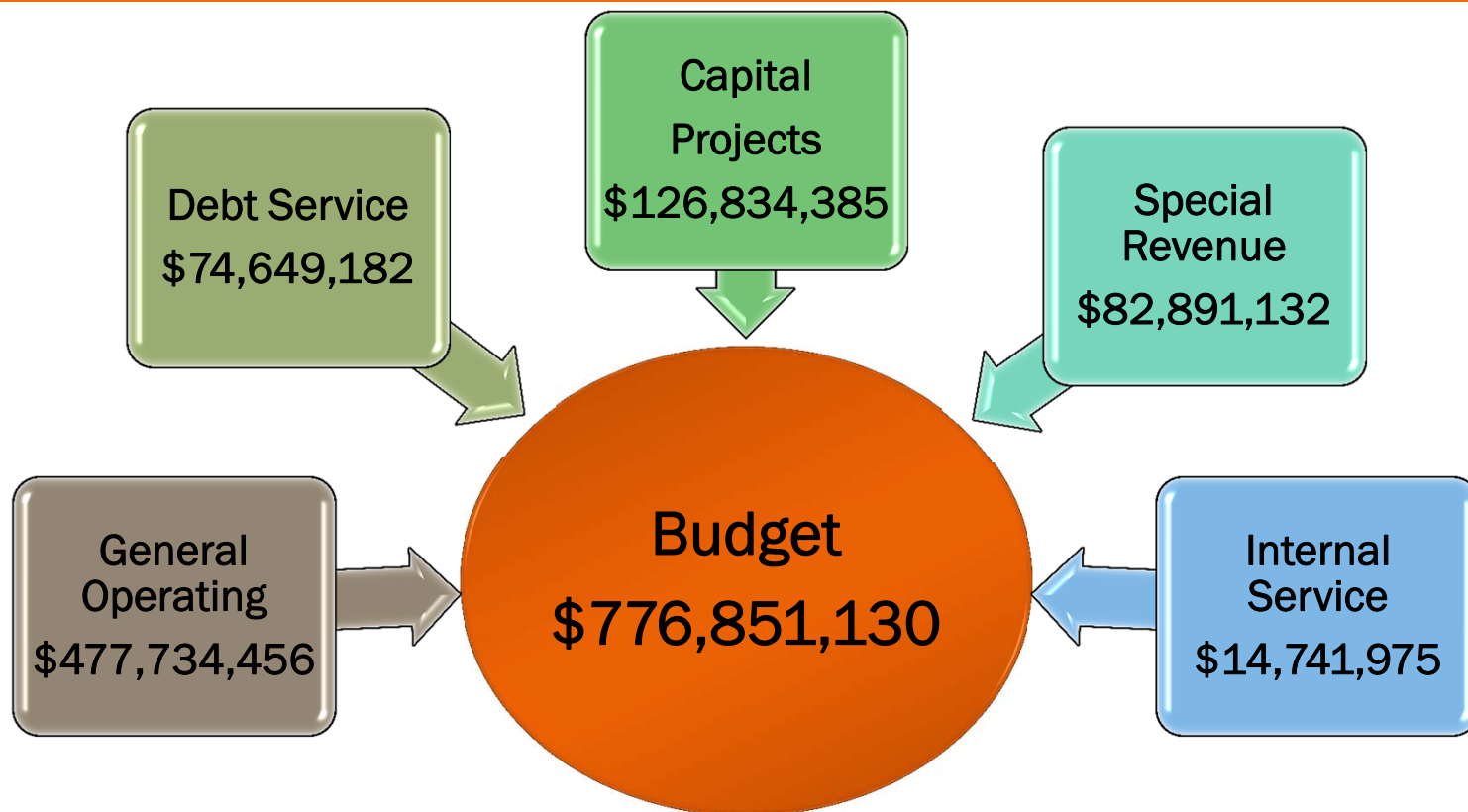
- District Spending Plan
- Trim Notice
- Tentative Budget
- Final Budget

BUDGET AMENDMENT PHASE

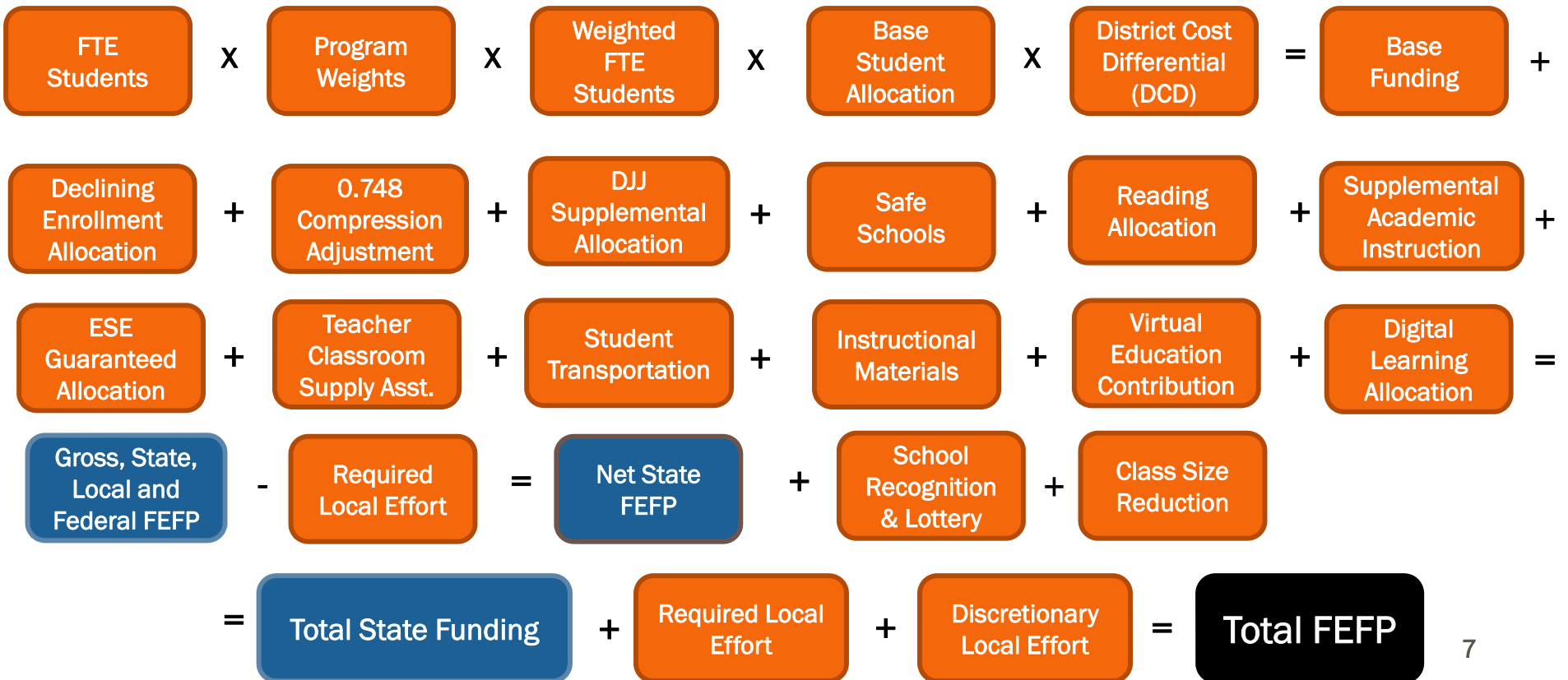
- Appropriations may be changed by Board Resolution for Object and Functional Activity

What are the Fund Components of the Budget?

2014-15



FEFP Calculation



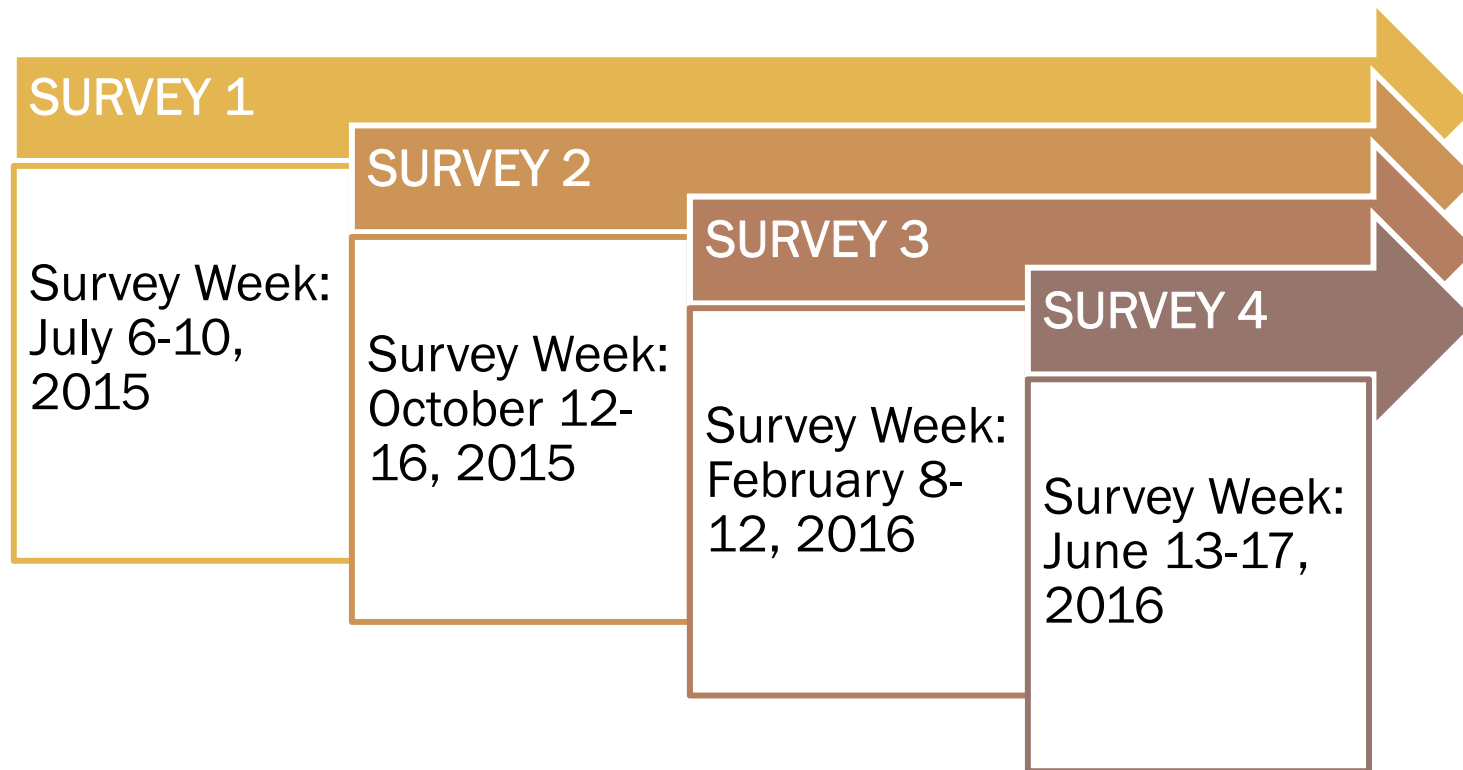
2015-16 Volusia FEFP Calculation (House - 2015-16)

FTE Students 61,735.24	X	Program Weights	X	Weighted FTE Students 67,473.82	X	Base Student Allocation \$4,130.20	X	District Cost Differential (DCD) 0.9701	=	Base Funding \$270,347,828	+
Declining Enrollment Allocation \$0	+	0.748 Compression Adjustment \$4,380,115	+	DJJ Supplemental Allocation \$247,051	+	Safe Schools \$1,653,212	+	Reading Allocation \$2,834,858	+	Supplemental Academic Instruction \$16,612,121	+
ESE Guaranteed Allocation \$22,751,576	+	Teacher Classroom Supply Asst. \$1,049,292	+	Student Transportation \$10,816,331	+	Instructional Materials \$5,150,221	+	Virtual Education Contribution \$105,423	+	Digital Learning Allocation \$1,483,873	=
Gross, State, Local and Federal FEFP \$337,431,901	-	Required Local Effort \$147,874,678	=	Net State FEFP \$189,557,223	+	School Recognition & Lottery \$2,679,781	+	Class Size Reduction \$68,273,695			
	=	Total State Funding (\$260,510,699)	+	Required Local Effort \$147,874,678	+	Discretionary Local Effort \$21,907,360	=	Total FEFP \$430,292,737		8	

What is FTE (Full Time Equivalent)?

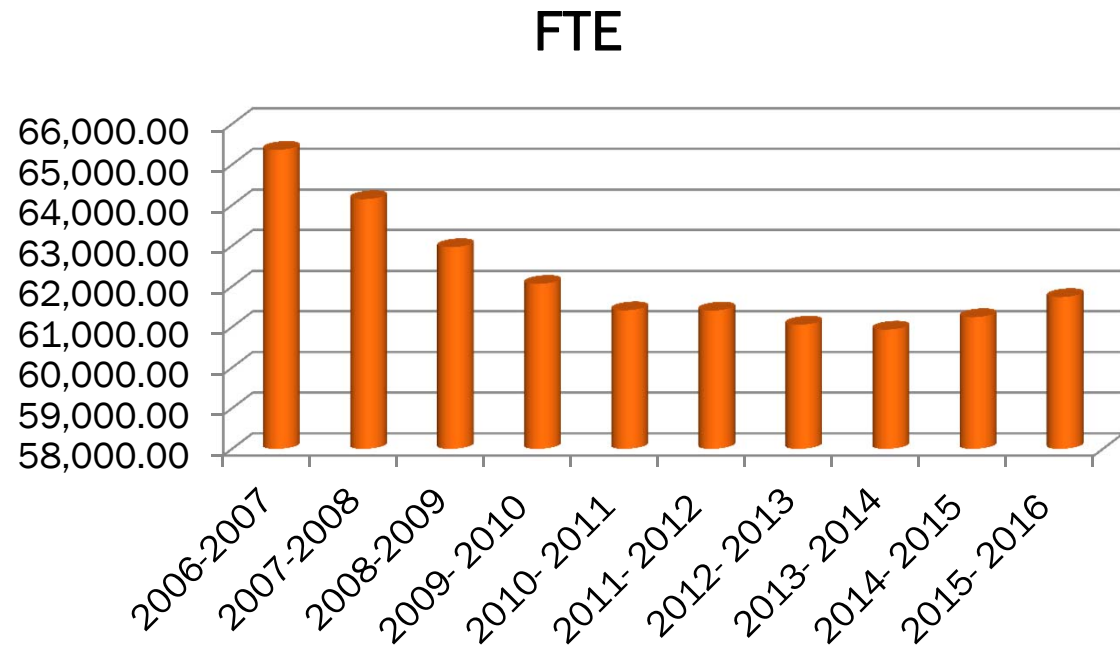
- ∞ An FTE is defined as one student in membership in an FEFP program or a combination of programs for 180 days and not less than 900 hours for grades 4-12, and not less than 720 hours for grades Pre-K-3. The main FTE surveys occur in October and February.

FTE Reporting Deadlines: 2015-16



FTE

The 2015-16
unweighted student
enrollment projection is
61,735.24



2015-16 Program Cost Factors (PCF) & Base Funding*

Basic Programs	Grade Levels	Cost Factor
101	K-3	1.115
102	4-8	1.000
103	9-12	1.005
ESE Programs	Grade Levels	Cost Factor
111	K-3	1.115
112	4-8	1.000
113	9-12	1.005
254	K-12	3.613
255	K-12	5.258
ESOL (ELL)	Grade Levels	Cost Factor
130	K-12	1.180
Career Education	Grade Levels	Cost Factor
300	9-12	1.005

$$\text{UFTE} * \text{PCF} = \text{WFTE}$$

$$\text{2015-16 Base Student Allocation} = 4,130.20 \text{ (House)}$$

$$\text{WFTE} \times \text{BSA} \times \text{DCD} = \text{Base Funding}$$

*New Cost Factors are determined by Legislature. Both House and Senate have agreed on the cost factors for 2015-16.

WFTE (Weighted Full Time Equivalent)

- ∞ The 2015-16 weighted student enrollment projection per legislature is **67,473.82**.
- ∞ Includes Additional or Add-on FTE:
 - o Advanced Placement (AP)
 - o International Baccalaureate (IB)
 - o Industry Certified Career and Professional Academy Programs
 - o Early High-School Graduation

Base Student Allocation

- ∞ The Base Student Allocation (BSA) is the dollar amount set annually by the Legislature to provide FEFP base funding.
- ∞ The **House** BSA for the fiscal year 2015-16 is **\$4,130.20**
- ∞ The **Senate** BSA for the fiscal year 2015-16 is **\$4,183.74**

Base Student Allocation (BSA) History 2000-01 thru 2015-16

Fiscal Year	BSA
2000-01	3,416.73
2001-02	3,298.48
2002-03	3,537.11
2003-04	3,630.03
2004-05	3,670.26
2005-06	3,742.42
2006-07	3,981.61
2007-08	4,079.74
2008-09	3,886.14
2009-10	3,630.62
2010-11	3,623.76
2011-12	3,479.22
2012-13	3,582.98
2013-14	3,752.30
2014-15	4,031.77
* Based on House Budget 2015-16 *	4,130.20



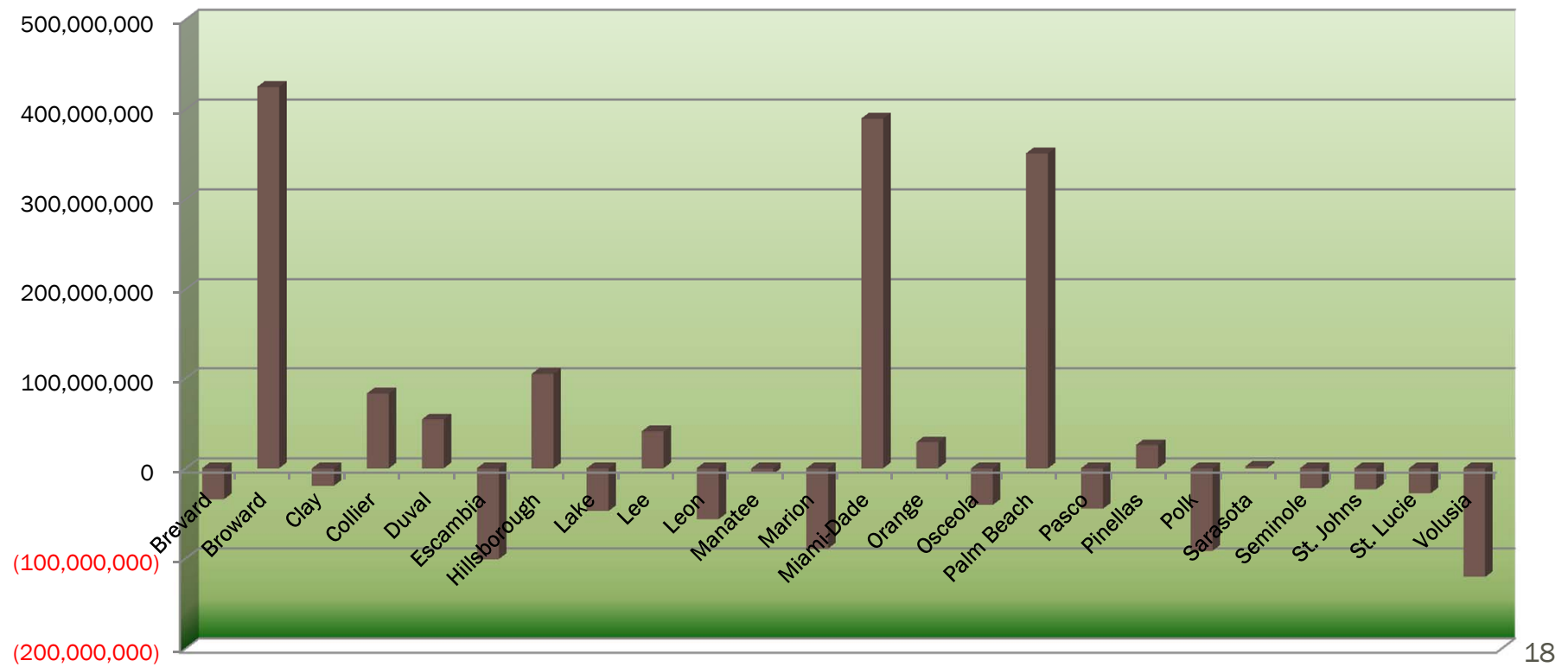
District Cost Differential (DCD)

- ✎ The District Cost Differential (DCD) is an adjustment that recognizes differences in the cost of living among the school districts.
- ✎ DCD for fiscal year 2015-16 is **0.9701 (House - 2015-16 and Senate Approved)** and for 2014-15 it is 0.9739. The Loss in DCD is 0.0038.

District Cost Differential (DCD) History

County	DCD	Total Funding Gain or Loss FY 04-FY16	County	DCD	Total Funding Gain or Loss FY 04-FY16
Brevard	1.0009	(34,319,233)	Miami-Dade	1.0166	389,895,163
Broward	1.0254	425,048,542	Orange	1.0004	28,888,282
Clay	0.9928	(19,375,930)	Osceola	0.9850	(40,413,416)
Collier	1.0246	83,123,611	Palm Beach	1.0319	351,168,524
Duval	1.0117	54,275,595	Pasco	0.9885	(45,004,102)
Escambia	0.9722	(100,871,219)	Pinellas	1.0051	25,739,420
Hillsborough	1.0080	104,923,983	Polk	0.9795	(91,502,896)
Lake	0.9727	(47,448,553)	Sarasota	1.0123	2,125,811
Lee	1.0114	40,958,668	Seminole	0.9926	(22,001,913)
Leon	0.9630	(56,651,202)	St. Johns	0.9864	(23,357,187)
Manatee	1.0053	(6,303,907)	St. Lucie	0.9955	(27,615,263)
Marion	0.9571	(88,956,783)	Volusia	0.9701	(120,545,540)

DCD



Base Funding (House - 2015-16)

- ⌘ Weighted FTE (67,473.82) x BSA (4,130.20) x DCD (0.9701)= Base Funding
- ⌘ The Base Funding for the fiscal year 2015-16 is **\$270,347,828.**
- ⌘ If the DCD had remained at 0.9739, Base Funding would be \$271,406,814.
- ⌘ Volusia will lose \$1,058,986.

Current Class Size Reduction Categorical

- ∞ Class Size Reduction As a result of the voter-approved amendment to Article IX, section 1, of the Florida Constitution, regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed the class size maximums. Beginning with the 2010-11 school year, Florida classrooms could have no more than 18 students in grades PreK-3, 22 students in grades 4-8 and 25 students in grades 9-12. If a district school board determines that it is impractical, educationally unsound or disruptive to student learning, students who enroll after the October student membership survey may be temporarily assigned to a class that exceeds the maximums cited above. Up to three students may be assigned to a teacher in grade group K-3. Up to five students may be assigned to a teacher in grade groups 4-8 and 9-12. The district school board must develop a plan that provides that the school will be in full compliance by the next October student survey.
- ∞ Class Size Allocation is **\$68,273,695 (House 2015-16)**.

ESE Guarantee (House - 2015-16)

- ✎ Provides \$22,751,576 for educational programs and services for students with disabilities who require a low to moderate level of special services and for Gifted students.
- ✎ These exceptional students also receive weighted FTE funding in the FEFP, using the appropriate Basic Program weight for their grade level.
- ✎ The ESE Guaranteed Allocation is not recalculated during the school year.

Supplemental Academic Instruction (House - 2015-16)

- Volusia's Supplemental Academic Instruction (SAI) is **\$16,612,121** and is used to fund: summer school, Plus 1 at three of the lowest performing schools (Blue Lake, Discovery and Starke), academic coaches, district support core (reading, math and credit retrieval), 3 High School Assistant Principals (12th Month), PAR Teachers, and a portion of Social Workers.
- The SAI allocation is not recalculated during the school year.



Student Transportation (House - 2015-16)

- ✧ Provides **\$10,816,331** for Student Transportation.
- ✧ The Student Transportation funding formula 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 (House - 2015-16)

- ∞ Provides **\$5,150,221** for Instructional Materials.
- ∞ Growth will be funded at \$303.91 per FTE and will be prorated from the remaining funds.
- ∞ From the total allocation, \$274,766 is provided for Library Media Materials, \$75,103 is provided for purchase of Science Lab Materials and Supplies, \$234,052 is provided for dual enrollment instructional materials, and \$84,223 for the purchase of digital instructional materials for students with disabilities.

Reading Instruction Allocation (House - 2015-16)

- ∞ The Reading Instruction Allocation of **\$2,834,858** provides funding for a K-12 comprehensive, district-wide system of research based reading instruction. From these funds, districts shall provide an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the students in the 300 lowest performing elementary schools based on the state reading assessment pursuant to sections 1008.22(3) and 1011.62(9), F.S. Volusia also funds Reading Coaches, Writing Coaches, Academic Coaches, a Reading /Language Arts Specialist, 5 TOA's, Summer School for Elementary Reading, Professional Development and Supplemental Instructional Materials for Reading and ELA.
- ∞ **Westside Elementary Plus 1 is funded from this allocation.**

School Recognition / Lottery (House - 2015-16)

- ∞ The total appropriation is **\$2,679,781**.
- ∞ Funds are provided for two programs:
 - First, funds are provided for the School Recognition Program to reward schools which improve one letter grade or achieve an “A”. Allocations are based on up to \$100 per student in eligible schools.
 - The balance is provided for Discretionary Lottery to be used for enhancement by each school district. Funds are allocated on the district’s share of base FEFP funding. School Advisory Councils receive up to \$5 per FTE.

Safe Schools (House - 2015-16)

∞ Safe Schools Allocation of **\$1,653,212** provides funding for:

- o 14 School Resource Deputies
- o 15.64 Campus Advisors (Out of 74.6)

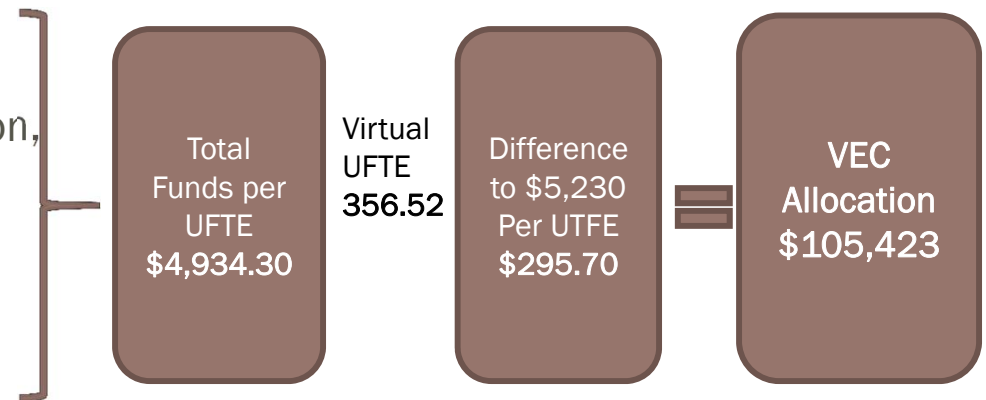
Teachers Classroom Supply Assistance (House - 2015-16)

- ☞ Provides **\$1,049,292** for the Teachers Classroom Supply Assistance Program
- ☞ Funds appropriated for the Teachers Classroom Supply Assistance Program. Stipends are provided to purchase classroom materials and supplies used in the instruction of students in kindergarten through grade 12 of the public school system.
- ☞ The amount per teacher varies each year, depending on the number of eligible teachers. The Teachers Lead Allocation has to be equally divided among all eligible teachers each year. Amounts for the last three years are: 2013- \$187.50, 2014 – \$256, 2015 - \$246.

Virtual Education Contribution (House - 2015-16)

- Provides **\$105,423** for the Virtual Education Contribution (VEC) Appropriation.
- The VEC provides additional funding for virtual education programs when the following FEFP components do not generate at least \$5,230:

- o Base Funding,
- o State Funded Discretionary Contribution,
- o 0.748 Mills Discretionary Local Effort,
- o 0.748 Mills Compression,
- o Reading Allocation, and
- o Instructional Materials Allocation



DJJ Allocation (House - 2015-16)

∞ DJJ Allocation of **\$247,051** provides funding for students in the Department of Juvenile Justice Education Programs:

- o Two contracted sites (PACE Center and AMIKIDS DJJ)*
- o 1.0 Teacher at G4S Youth Services Inc.
- o 1.0 Teacher at Stewart Treatment

* These funds are used to supplement other sources of funding for student in Juvenile Justice education programs.

Digital Classrooms (House - 2015-16)

- ∞ Plan Required by:
 - o March 1st for 2015-16 fiscal year
- ∞ Plan Required for:
 - o School Districts
 - o Charter Schools
- ∞ DOE reviews and approves school district plans
- ∞ School District Superintendent reviews and approves charter school plans
- ∞ Funds are released as plans are approved
- ∞ The House provides **\$1,483,873** for the Digital Classroom allocation.

What is a Mill?

A “Mill” represents one thousandth of a dollar.

According to the Florida Department of Revenue, “tax rate (millage)” is set by the taxing authority for the governmental unit within which the property is located.*



* State → Required Local Effort Millage; Prior Period Adjustment Millage
Local School Board → Discretionary; Critical Needs; Capital Millages

FY15 OPERATING BUDGET TAXING AUTHORITY

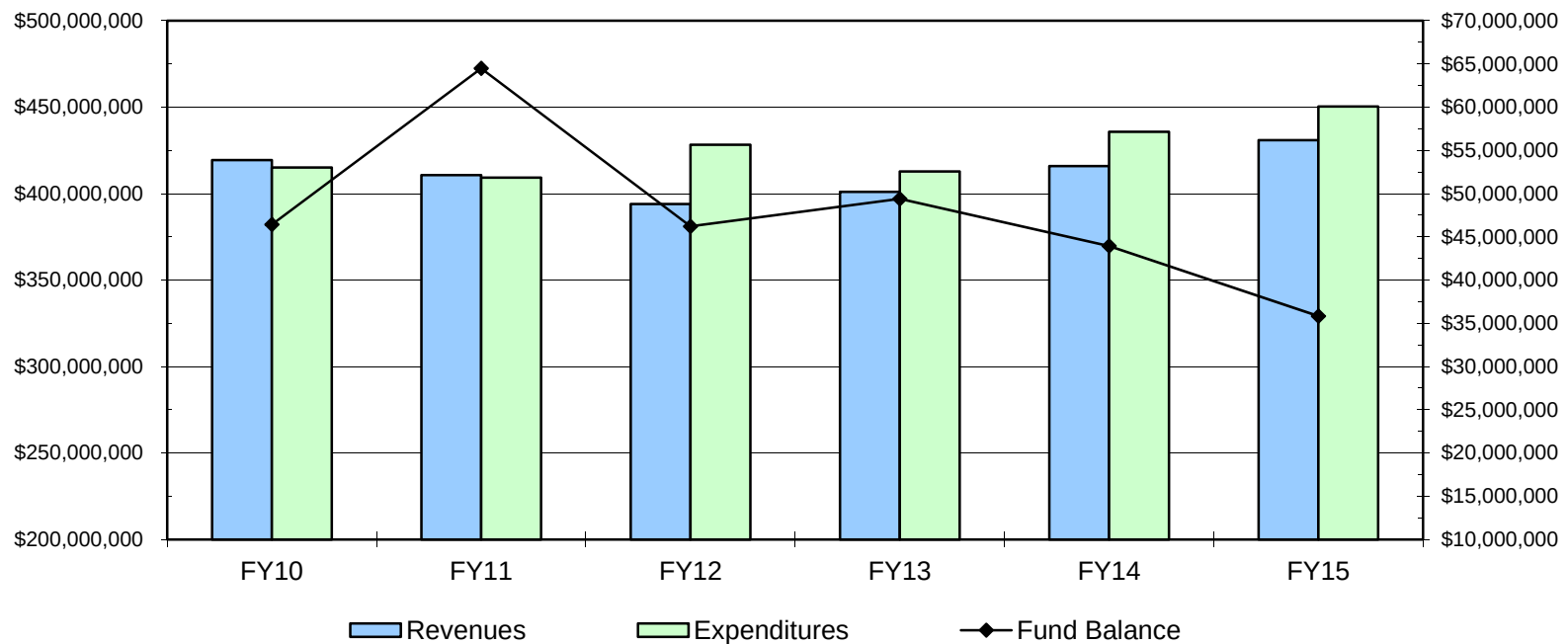
Certified Tax Roll:	\$ 28,893,765,446
Adjustment Factor:	0.00096

	Non-Discretionary	 Board Authority
Required Local Effort Millage	5.079	
Total Required Local Effort Revenue	\$ 140,881,377	
Prior Period Funding Adjustment Millage	.009	
Total Prior Period Funding Adjustment Revenue	\$ 249,642	
Discretionary Operating Millage		0.748
Total Discretionary Millage Revenue		\$ 20,748,035
TOTALS	\$ 141,131,019	\$ 20,748,035

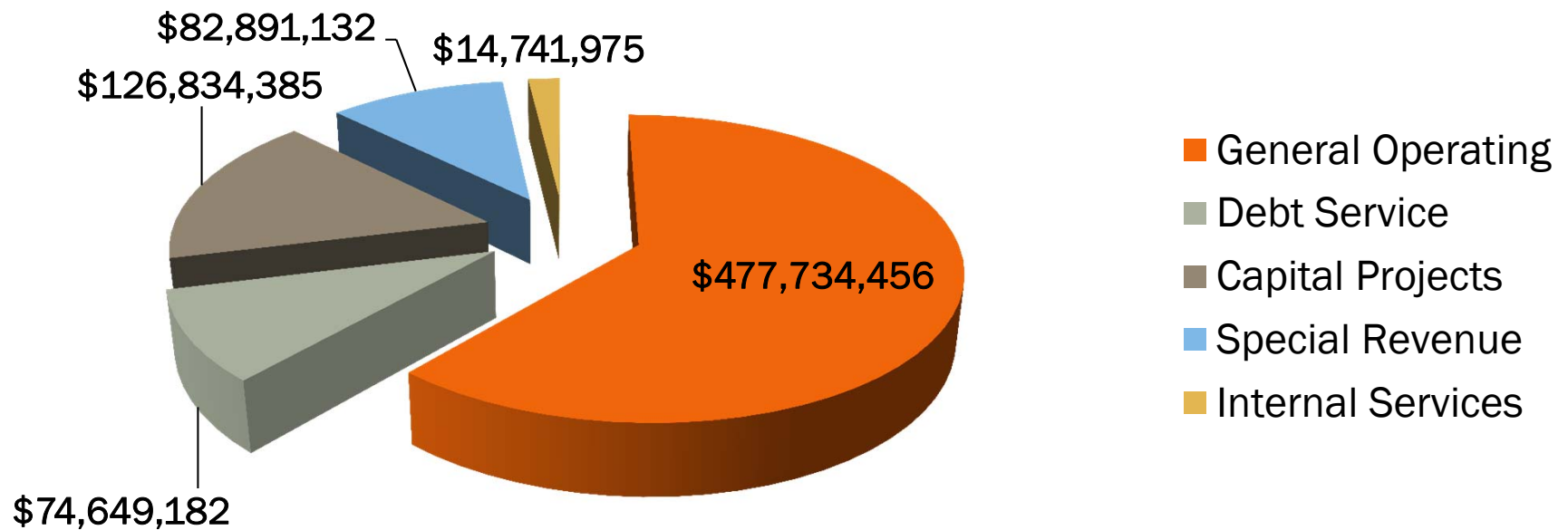
Required Local Effort (House - 2015-16)

- ⌘ Required Local Effort (RLE) is the amount that each district is required by law to provide annually for participation in the Florida Education Finance Program.
- ⌘ The Legislature prescribes the aggregate RLE for all school districts collectively as an item in the General Appropriations Act. Once the School Taxable Value is certified in July, the state-wide RLE millage rate is established so that the RLE millage rate generates the amount specified in the legislative appropriation.
- ⌘ The total amount for Volusia RLE is **\$147,874,678**. This represents a millage rate of **5.049**.

General Fund Revenues, Expenditures, and Changes in Fund Balance

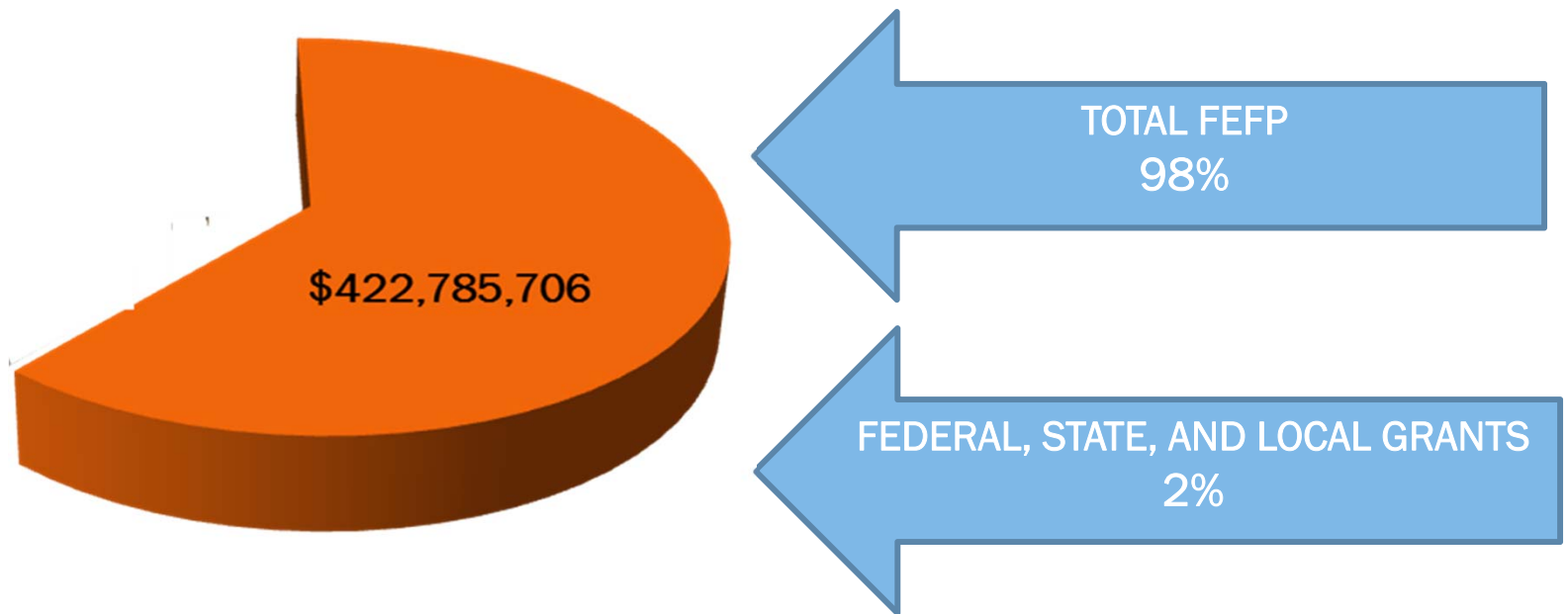


District Summary Budget (2014-15)



Total – All Funds \$776,851,130

General Operating Revenues (2014-15)



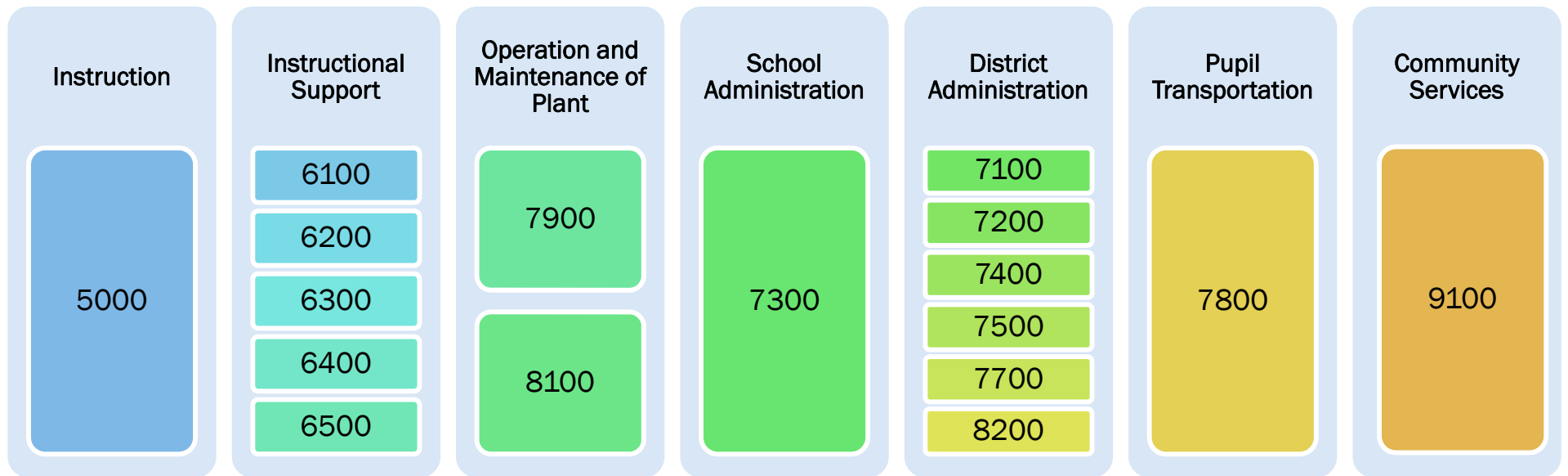
Total - \$422,785,706

Staffing Matrix — 8 Years of FTE Measures Taken

Category	2007 2008 Actual Positions	2008-2009 Actual Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Actual Positions	2014-2015 Actual Positions	2014-15 vs 2007 08	%
Teachers	4,669.6	4,207.2	4,046.5	4,171.7	4,155.7	3,903.7	4,141.9	4,251.1	(418.47)	(9.0)
TOA's	25.5	19.0	12.5	23.7	21.7	39.8	38.5	17.0	(8.50)	(33.3)
Paras	530.4	488.5	423.4	399.3	408.8	400.6	414.8	440.1	(90.29)	(17.0)
Campus Adv	82.5	86.6	86.6	70.6	66.6	66.6	67.6	72.6	(9.90)	(12.0)
Clerical	503.8	475.9	464.6	451.2	432.4	424.3	418.4	419.0	(84.77)	(16.8)
Custodial	450.0	424.7	428.0	437.1	437.9	415.9	-	-	(449.95)	(100.0)
Other Support Staff	1.4	1.9	0.6	3.3	2.9	6.3	7.0	8.4	7.05	503.6
AP's	113.9	119.8	101.5	89.6	99.9	97.9	103.0	108.9	(5.04)	(4.4)
Principals	72.0	69.1	66.0	65.0	64.0	65.0	64.0	69.0	(3.00)	(4.2)
Central Office	1,489.5	1,307.3	1,249.7	1,154.4	1,212.2	1,171.1	1,105.4	1,117.8	(371.70)	(25.0)
	7,938.5	7,200.0	6,879.4	6,865.9	6,902.1	6,591.2	6,360.6	6,503.9	(1,434.57)	

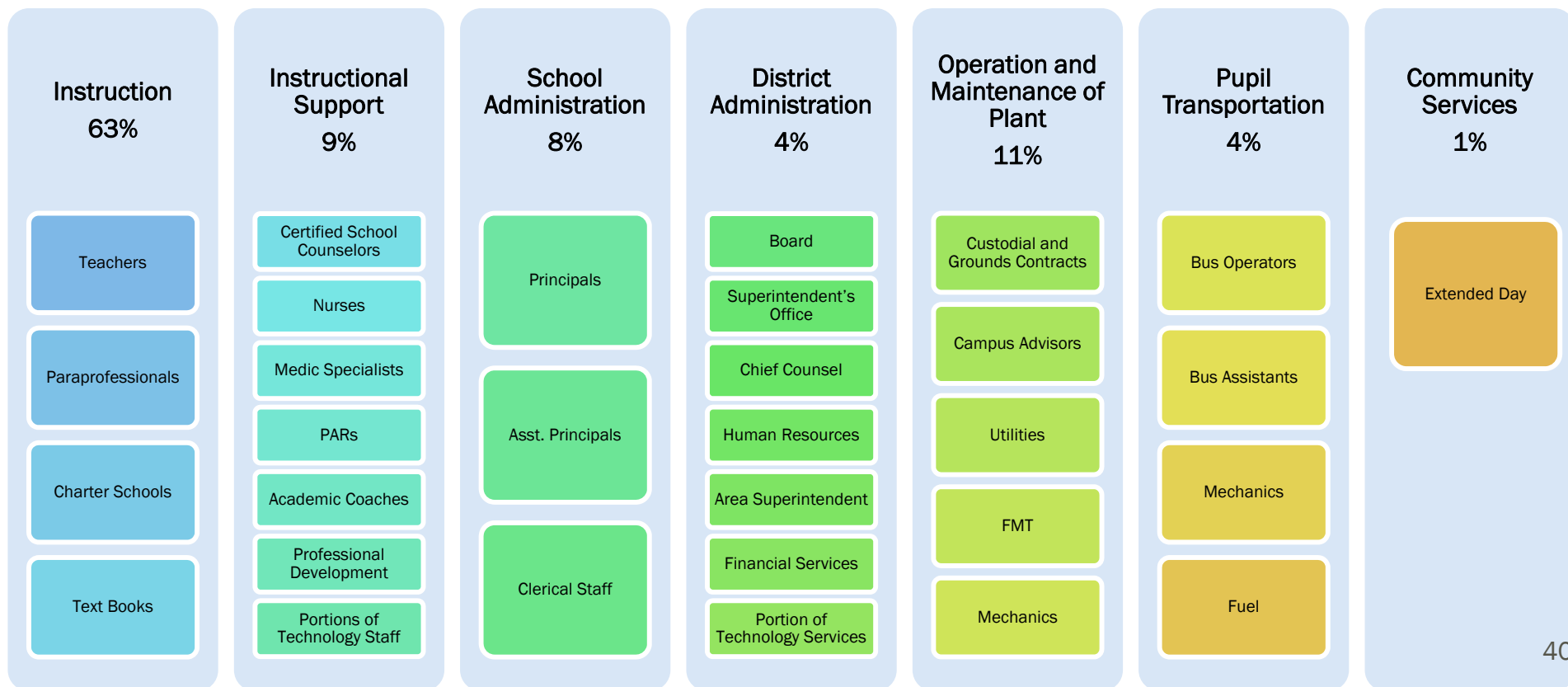
FY15 General Operating Budget

Function Categories



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.

Examples of *Appropriations by Categories*



Issues to Monitor

- ✂ Class Size (HB0665)
- ✂ Retirement Rate
- ✂ Special Allocations
 - o Digital Learning
 - o SAI
 - o Instructional Materials
 - o Class Size

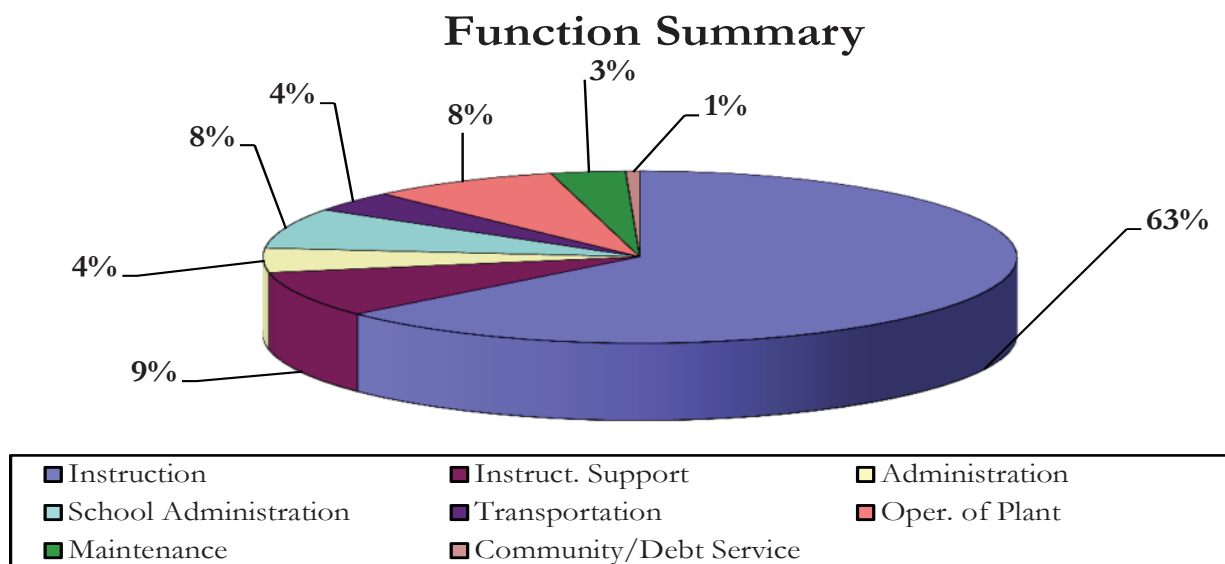
Appendix

General Fund – Function Summary

Function Summary

General Fund 2014-2015

Function	Description	Amount
5000	Instruction	\$ 292,071,474
6100	Pupil Personnel Services - Administration	17,043,468
6200	Instructional Media Services	6,734,085
6300	Instructional and Curriculum Development	9,557,887
6400	Instructional Staff Training Services	2,445,541
6500	Instructional Related Technology	3,968,038
7100	School Board	846,314
7200	General Administration (Superintendent's Office)	1,927,628
7300	School Administration	34,966,899
7400	Facilities Acquisition and Construction	1,090,143
7500	Fiscal Services	2,650,142
7700	Central Services	7,371,257
7800	Pupil Transportation Services	17,923,539
7900	Operation of Plant	37,322,409
8100	Maintenance of Plant	14,692,510
8200	Administrative Technology Services	7,058,931
9100	Community Services	2,790,077
9200	Debt Service	-
9700	Budgeted Transfer of Funds	-
Total		\$ 460,460,342



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

