



School Board Members

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Ms. Candace Lankford,
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Mr. Stan Schmidt

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**District School Board
of Volusia County
DeLand, Florida**

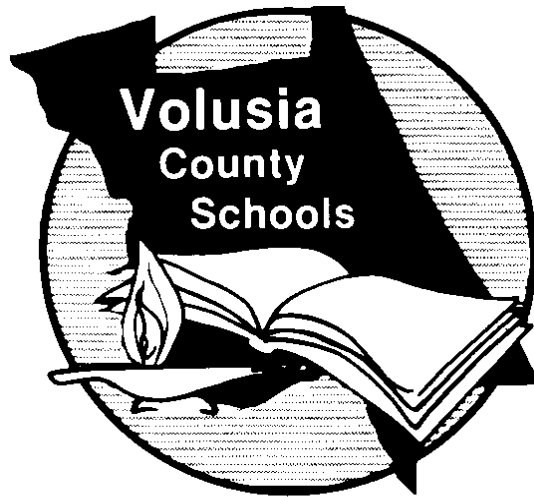
**2013-14
Recommended
Operating
Budget**

Superintendent of Schools

Margaret A. Smith, D.Ed.



2013-14 Recommended Operating Budget

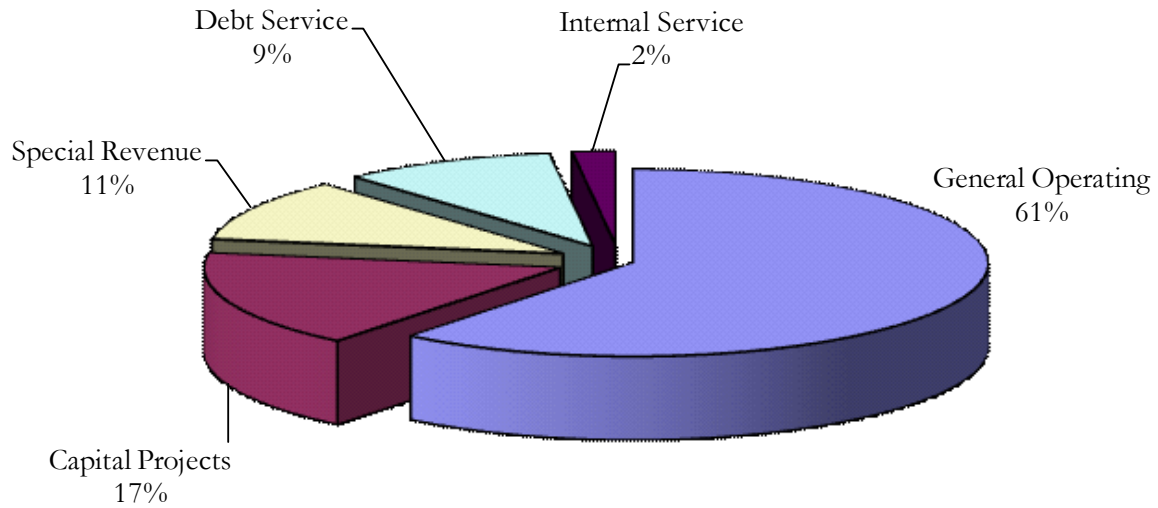


September 10, 2013



All Funds Summary

2013-14 Adopted Budget



2-Year Fund Comparison (in millions)

Fund	2012-13	2013-14
General Operating	\$ 459.2	\$ 465.6
Capital Projects	134.3	128.6
Special Revenue	83.9	83.0
Debt Service	74.4	74.7
Internal Service	14.7	14.9
Total	\$ 766.5	\$ 766.8



All Funds Summary

	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
REVENUES:						
Federal	\$ 2,145,000	\$ -	\$ -	\$ 65,427,674	\$ -	\$ 67,572,674
State	246,212,690	1,963,300	330,000	350,000	-	248,855,990
Local	154,913,160	-	71,604,954	5,644,000	6,581,768	238,743,882
TOTAL REVENUES	403,270,850	1,963,300	71,934,954	71,421,674	6,581,768	555,172,546
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	-	-	-	-	-	-
Transfers In	12,950,000	51,267,082	-	-	-	64,217,082
Beginning Fund Balances	49,401,111	21,486,307	56,641,818	11,607,145	8,361,207	147,497,588
TOTAL REVENUE,						
TRANSFERS & FUND BALANCES	\$ 465,621,961	\$ 74,716,689	\$ 128,576,772	\$ 83,028,819	\$ 14,942,975	\$ 766,887,216
EXPENDITURES:						
Instruction	\$ 284,357,179	\$ -	\$ -	\$ 19,163,232	\$ 744,718	\$ 304,265,129
Pupil Personnel Services	15,764,848	-	-	5,301,086	-	21,065,934
Instructional Media Services	6,365,535	-	-	116,650	-	6,482,185
Instruction and Curriculum Dev. Services	6,619,076	-	-	11,796,425	-	18,415,502
Instructional Staff Training Services	1,185,026	-	-	2,467,360	-	3,652,386
Instructional Related Technology	3,667,723	-	-	674,364	-	4,342,087
Board	664,603	-	-	-	-	664,603
General Administration	1,608,138	-	-	1,542,996	-	3,151,133
School Administration	33,753,513	-	-	2,652,628	50,000	36,456,141
Facilities Acquisition and Construction	977,663	-	21,144,371	-	-	22,122,034
Fiscal Services	2,551,477	-	-	-	30,500	2,581,977
Food Services	-	-	-	27,811,846	75,000	27,886,846
Central Services	7,184,123	-	-	1,500,263	1,521,000	10,205,386
Pupil Transportation Services	17,361,138	-	-	435,172	377,000	18,173,311
Operation of Plant	35,475,233	-	-	41,893	3,738,000	39,255,126
Maintenance of Plant	14,083,114	-	-	138,605	45,550	14,267,269
Administrative Technology Services	7,717,023	-	-	-	-	7,717,023
Community Services	2,346,699	-	-	-	-	2,346,699
Debt Service	-	52,642,547	-	-	-	52,642,547
TOTAL EXPENDITURES	441,682,111	52,642,547	21,144,371	73,642,520	6,581,768	595,693,318
Transfers Out	-	-	64,217,082	-	-	64,217,082
Ending Fund Balances	23,939,850	22,074,142	43,215,319	9,386,299	8,361,207	106,976,817
TOTAL EXPENDITURES,						
TRANSFERS & FUND BALANCES	\$ 465,621,961	\$ 74,716,689	\$ 128,576,772	\$ 83,028,819	\$ 14,942,975	\$ 766,887,216



Governmental Funds Summary

	General Fund			Debt Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2011-2012	2012-2013	Budget 2013-2014	2011-2012	2012-2013	Budget 2013-2014
REVENUES						
Federal Direct	\$ 492,607	\$ 480,685	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,510,606	2,867,763	1,825,000	-	-	-
State Sources	208,245,906	221,957,946	246,212,690	1,924,834	1,949,188	1,963,300
Local Sources	182,707,580	175,706,221	154,913,160	15,780	22,587	-
TOTAL REVENUES	393,956,699	401,012,615	403,270,850	1,940,614	1,971,775	1,963,300
Transfers In	15,964,121	14,757,134	12,950,000	54,522,668	51,323,691	51,267,082
Non-Revenue Sources	56,368	235,289	-	43,053,829	-	-
Nonspendable Fund Balance	1,388,556	1,289,062	1,205,740	-	-	-
Restricted Fund Balance	2,321,758	899,163	1,755,207	17,672,285	21,173,903	21,486,307
Committed Fund Balance	-	5,410,429	-	-	-	-
Assigned Fund Balance	11,542,671	11,925,441	12,214,231	-	-	-
Unassigned Fund Balance	49,232,328	26,696,378	34,225,933	-	-	-
TOTAL REVENUE,						
TRANSFERS & FUND BALANCE	\$474,462,500	\$ 462,225,511	\$ 465,621,961	\$ 117,189,396	\$ 74,469,369	\$ 74,716,689
EXPENDITURES						
Instruction	\$271,566,035	\$256,221,878	\$ 284,357,179	\$ -	\$ -	\$ -
Pupil Personnel Services	16,946,521	16,314,731	15,764,848	-	-	-
Instructional Media Services	6,548,060	6,094,220	6,365,535	-	-	-
Instruction and Curriculum Dev. Services	6,600,520	7,759,972	6,619,076	-	-	-
Instructional Staff Training Services	1,426,077	861,100	1,185,026	-	-	-
Instructional Related Technology	3,569,493	3,840,976	3,667,723	-	-	-
Board	744,079	699,674	664,603	-	-	-
General Administration	1,495,802	1,494,876	1,608,138	-	-	-
School Administration	32,133,494	31,438,970	33,753,513	-	-	-
Facilities Acquisition and Construction	468,419	522,403	977,663	-	-	-
Fiscal Services	2,472,566	2,393,898	2,551,477	-	-	-
Food Services	-	-	-	-	-	-
Central Services	4,849,609	5,661,409	7,184,123	-	-	-
Pupil Transportation Services	15,397,929	15,541,616	17,361,138	-	-	-
Operation of Plant	40,508,438	40,942,452	35,475,233	-	-	-
Maintenance of Plant	14,089,484	13,322,505	14,083,114	-	-	-
Administrative Technology Services	4,914,819	5,341,747	7,717,023	-	-	-
Community Services	4,510,682	4,371,972	2,346,699	-	-	-
Debt Service	-	-	-	96,015,493	52,983,062	52,642,547
TOTAL EXPENDITURES	428,242,027	412,824,400	441,682,111	96,015,493	52,983,062	52,642,547
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,289,062	1,205,740	1,205,740	-	-	-
Restricted Fund Balance	899,163	1,755,207	-	21,173,903	21,486,307	22,074,142
Committed Fund Balance	5,410,429	-	-	-	-	-
Assigned Fund Balance	11,925,441	12,214,231	-	-	-	-
Unassigned Fund Balance	26,696,378	34,225,933	22,734,110	-	-	-
TOTAL EXPENDITURES,						
TRANSFERS & FUND BALANCES	\$474,462,500	\$ 462,225,511	\$ 465,621,961	\$ 117,189,396	\$ 74,469,369	\$ 74,716,689



Governmental Funds Summary

Capital Projects			Special Revenue			Total Governmental Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
\$ -	\$ -	\$ -	\$ 272,554	\$ 4,700	\$ -	\$ 765,161	\$ 485,385	\$ 320,000
-	-	-	61,312,658	59,347,206	65,427,674	63,823,264	62,214,969	67,252,674
880,353	1,114,903	330,000	355,522	349,850	350,000	211,406,615	225,371,887	248,855,990
76,011,687	71,100,570	71,604,954	6,104,537	5,734,720	5,644,000	264,839,583	252,564,098	232,162,114
76,892,040	72,215,473	71,934,954	68,045,271	65,436,476	71,421,674	540,834,624	540,636,339	548,590,778
-	-	-	-	-	-	70,486,789	66,080,825	64,217,082
-	-	-	3,000	-	-	43,113,197	235,289	-
-	-	-	1,859,599	2,437,016	3,040,058	3,248,155	3,726,078	4,245,798
90,372,351	65,328,709	56,641,818	7,375,391	7,416,996	8,567,087	117,741,785	94,818,771	88,450,418
-	-	-	-	-	-	-	5,410,429	-
2,121,912	-	-	-	-	-	13,664,583	11,925,441	12,214,231
-	-	-	-	-	-	49,232,328	26,696,378	34,225,933
\$ 169,386,303	\$ 137,544,182	\$ 128,576,772	\$ 77,283,261	\$ 75,290,488	\$ 83,028,819	\$ 838,321,461	\$ 749,529,550	\$ 751,944,240
\$ -	\$ -	\$ -	\$ 18,487,152	\$ 16,708,600	\$ 19,163,232	\$ 290,053,187	\$ 272,930,478	\$ 303,520,411
-	-	-	4,472,919	4,683,311	5,301,086	21,419,440	20,998,042	21,065,934
-	-	-	37,648	-	116,650	6,585,708	6,094,220	6,482,185
-	-	-	10,157,024	10,701,323	11,796,425	16,757,544	18,461,295	18,415,501
-	-	-	2,397,263	1,721,962	2,467,360	3,823,340	2,583,062	3,652,386
-	-	-	1,507,061	1,117,276	674,364	5,076,553	4,958,252	4,342,087
-	-	-	-	-	-	744,079	699,674	664,603
-	-	-	1,421,590	1,458,551	1,542,996	2,917,392	2,953,427	3,151,134
-	-	-	2,311,488	2,346,865	2,652,628	34,444,982	33,785,835	36,406,141
33,570,805	14,821,539	21,144,371	-	-	-	34,039,224	15,343,942	22,122,034
-	-	-	-	-	-	2,472,566	2,393,898	2,551,477
-	-	-	24,608,380	23,559,661	27,811,846	24,608,380	23,559,661	27,811,846
-	-	-	1,515,943	904,993	1,500,263	6,365,552	6,566,402	8,684,386
-	-	-	458,224	395,850	435,172	15,856,153	15,937,466	17,796,310
-	-	-	28,422	36,311	41,893	40,536,860	40,978,763	35,517,126
-	-	-	-	48,640	138,605	14,089,484	13,371,145	14,221,719
-	-	-	26,136	-	-	4,940,955	5,341,747	7,717,023
-	-	-	-	-	-	4,510,682	4,371,972	2,346,699
-	-	-	-	-	-	96,015,493	52,983,062	52,642,547
33,570,805	14,821,539	21,144,371	67,429,249	63,683,343	73,642,520	625,257,575	544,312,344	589,111,550
70,486,789	66,080,825	64,217,082	-	-	-	70,486,789	66,080,826	64,217,082
-	-	-	2,437,016	3,040,058	3,040,058	3,726,078	4,245,798	4,245,798
62,520,792	56,641,818	43,215,319	7,416,996	8,567,087	6,346,241	92,010,854	88,450,418	71,635,702
-	-	-	-	-	-	5,410,429.00	-	-
2,807,917	-	-	-	-	-	14,733,358	12,214,231	-
-	-	-	-	-	-	26,696,378	34,225,933	22,734,110
\$ 169,386,303	\$ 137,544,182	\$ 128,576,772	\$ 77,283,261	\$ 75,290,488	\$ 83,028,819	\$ 838,321,461	\$ 749,529,550	\$ 751,944,240



Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
	Actuals		Adopted	Actuals		Adopted
	2011-2012	2012-2013	Budget 2013-2014	2011-2012	2012-2013	Budget 2013-2014
OPERATING REVENUES						
Interest	\$ 2,526	\$ 7,035	\$ -	\$ 4,381	\$ 8,688	\$ -
Other Operating Revenues	1,665,626	2,317,124	2,356,768	2,945,992	3,192,945	3,400,000
TOTAL OPERATING REVENUES	1,668,152	2,324,159	2,356,768	2,950,373	3,201,633	3,400,000
Non-Revenue Sources	-	-	-	-	-	-
Transfers from General	-	-	-	-	-	-
Beginning Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,139
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,234,180	\$ 2,890,187	\$ 2,922,796	\$ 8,052,512	\$ 8,303,772	\$ 8,502,139
OPERATING EXPENSES:						
Salaries	\$ 60,052	\$ 55,707	\$ 139,800	\$ -	\$ -	\$ -
Employee Benefits	318,930	373,899	428,000	-	-	-
Purchased Services	302,393	303,122	550,000	2,950,373	3,201,633	3,400,000
Energy Supplies	-	-	-	-	-	-
Material and Supplies	81	31	1,000	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	986,696	1,591,400	1,237,968	-	-	-
TOTAL OPERATING EXPENSES	1,668,152	2,324,159	2,356,768	2,950,373	3,201,633	3,400,000
Ending Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,139
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,234,180	\$ 2,890,187	\$ 2,922,796	\$ 8,052,512	\$ 8,303,772	\$ 8,502,139



Proprietary Funds Summary

Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
\$ -	\$ 3,975	\$ -	\$ -	\$ 1,908	\$ -	\$ 6,907	\$ 21,606	\$ -
372,833	691,523	500,000	190,466	830,322	325,000	5,174,917	7,031,914	6,581,768
372,833	695,498	500,000	190,466	832,230	325,000	5,181,824	7,053,520	6,581,768
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	8,361,207	8,361,207	8,361,207
\$ 2,065,873	\$ 2,388,538	\$ 2,193,040	\$ 1,190,466	\$ 1,832,230	\$ 1,325,000	\$ 13,543,031	\$ 15,414,727	\$ 14,942,975
\$ -	\$ -	\$ -	\$ 1,981	\$ -	\$ -	\$ 62,033	\$ 55,707	\$ 139,800
-	-	-	-	-	-	318,930	373,899	428,000
282,036	391,130	495,000	183,965	832,105	325,000	3,718,767	4,727,990	4,770,000
-	-	-	-	-	-	-	-	-
-	-	-	4,520	125	-	4,601	156	1,000
-	-	-	-	-	-	-	-	-
90,797	304,368	5,000	-	-	-	1,077,493	1,895,768	1,242,968
372,833	695,498	500,000	190,466	832,230	325,000	5,181,824	7,053,520	6,581,768
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	8,361,208	8,361,207	8,361,207
\$ 2,065,873	\$ 2,388,538	\$ 2,193,040	\$ 1,190,466	\$ 1,832,230	\$ 1,325,000	\$ 13,543,031	\$ 15,414,727	\$ 14,942,975



General Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
REVENUES				
Federal Sources:				
Federal Direct	\$ 492,607	\$ 320,000	\$ 480,685	\$ 320,000
Other Federal Grants	2,510,606	1,825,000	2,867,763	1,825,000
Total Federal Sources	3,003,213	2,145,000	3,348,448	2,145,000
State Sources:				
Florida Educational Finance Program	138,706,251	158,798,210	152,760,598	177,483,234
Categoricals	67,508,170	68,409,767	67,339,145	67,034,174
Discretionary Lottery Funds	194,772	-	-	-
Capital Outlay and Debt Service	34,366	34,366	34,366	34,366
Mobile Home License Tax	520,427	515,000	526,545	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	998,435	862,431	1,013,807	862,431
Total State Sources	208,245,906	228,903,259	221,957,946	246,212,690
Local Sources:				
Ad Valorem Taxes	170,061,267	162,660,995	163,539,345	152,656,491
Interest Income	130,975	150,000	120,766	150,000
Local Grants and Other Local Sources	12,515,338	3,564,669	12,046,110	2,106,669
Total Local Sources	182,707,580	166,375,664	175,706,221	154,913,160
TOTAL REVENUES	393,956,699	397,423,923	401,012,615	403,270,850
OTHER SOURCES OF FUNDS				
Transfers from Capital Projects	15,964,121	15,507,250	14,757,134	12,950,000
Non-Revenue Receipts	56,368	-	235,289	-
TOTAL OTHER SOURCES OF FUNDS	16,020,489	15,507,250	14,992,422	12,950,000
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,388,556	1,289,062	1,289,062	1,205,740
Restricted Fund Balance	2,321,758	899,163	899,163	1,755,207
Committed Fund Balance	-	5,410,429	5,410,429	-
Assigned Fund Balance	11,542,671	11,925,441	11,925,441	12,214,231
Unassigned Fund Balance	49,232,328	26,696,378	26,696,378	34,225,933
TOTAL RESERVES & FUND BALANCE	64,485,313	46,220,473	46,220,473	49,401,111
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 474,462,500	\$ 459,151,646	\$ 462,225,511	\$ 465,621,961
EXPENDITURES				
Instruction	\$ 271,566,035	\$ 271,890,916	\$ 256,221,878	\$ 284,357,179
Pupil Personnel Services	16,946,521	16,273,371	16,314,731	15,764,848
Instructional Media Services	6,548,060	6,414,969	6,094,220	6,365,535
Instruction and Curriculum Dev. Services	6,600,520	6,750,589	7,759,972	6,619,076
Instructional Staff Training Services	1,426,077	1,328,006	861,100	1,185,026
Instructional Related Technology	3,569,493	4,048,903	3,840,976	3,667,723
Board	744,079	606,502	699,674	664,603
General Administration	1,495,802	1,571,345	1,494,876	1,608,138
School Administration	32,133,494	32,786,811	31,438,970	33,753,513
Facilities Acquisition and Construction	468,419	198,654	522,403	977,663
Fiscal Services	2,472,566	2,595,829	2,393,898	2,551,477
Central Services	4,849,609	7,024,645	5,661,409	7,184,123
Pupil Transportation Services	15,397,929	17,407,159	15,541,616	17,361,138
Operation of Plant	40,508,438	42,105,034	40,942,452	35,475,233
Maintenance of Plant	14,089,484	14,791,173	13,322,505	14,083,114
Administrative Technology Services	4,914,819	6,629,145	5,341,747	7,717,023
Community Services	4,510,682	1,931,268	4,371,972	2,346,699
Debt Service	-	-	-	-
TOTAL EXPENDITURES	428,242,027	434,354,319	412,824,400	441,682,111
OTHER USES OF FUNDS				
Transfers to Internal Service	-	-	-	-
Transfers to Food Service	-	-	-	-
TOTAL OTHER USES OF FUNDS	-	-	-	-
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,289,062	1,289,062	1,205,740	1,205,740
Restricted Fund Balance	899,163	-	1,755,207	-
Committed Fund Balance	5,410,429	-	-	-
Assigned Fund Balance	11,925,441	-	12,214,231	-
Unassigned Fund Balance	26,696,378	23,508,265	34,225,933	22,734,110
TOTAL RESERVES & FUND BALANCE	46,220,473	24,797,327	49,401,111	23,939,850
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 474,462,500	\$ 459,151,646	\$ 462,225,511	\$ 465,621,961



Debt Service Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
REVENUES				
State Sources:				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,925,052	\$ 1,953,944	\$ 1,940,709	\$ 1,963,300
Cost of Issuing SBE/COBI Bonds	-	-	-	-
SBE/COBI Bond Interest	(218)	-	8,479	-
Other state sources	-	-	-	-
Total State sources	1,924,834	1,953,944	1,949,188	1,963,300
Local Sources:				
Ad valorem taxes	-	-	-	-
Interest	15,780	-	22,587	-
Miscellaneous Local Sources	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-
Total Local Sources	15,780	-	22,587	-
TOTAL REVENUE	1,940,614	1,953,944	1,971,775	1,963,300
OTHER SOURCES OF FUNDS				
Sale of Bonds	-	-	-	-
Transfers from Capital Fund	54,522,668	51,328,734	51,323,691	51,267,082
Proceeds of Refunding Bonds	39,425,000	-	-	-
Premium on Refunding Bonds	3,628,829	-	-	-
Restricted Fund Balance	17,672,285	21,173,903	21,173,903	21,486,307
TOTAL SOURCES OF FUNDS	115,248,782	72,502,637	72,497,594	72,753,389
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 117,189,396	\$ 74,456,581	\$ 74,469,369	\$ 74,716,689
EXPENDITURES (by object)				
Redemption of Principal	\$ 31,360,000	\$ 32,740,000	\$ 32,765,000	\$ 34,005,000
Interest	21,598,808	20,179,116	20,179,639	18,637,547
Dues and Fees	143,454	-	38,423	-
Payment to Refunded Bond Escrow Agent	42,356,714	-	-	-
Miscellaneous Expense	556,517	-	-	-
TOTAL EXPENDITURES	96,015,493	52,919,116	52,983,062	52,642,547
OTHER USES OF FUNDS				
Transfers to General Fund	-	-	-	-
TOTAL USES OF FUNDS	-	-	-	-
Restricted Fund Balance	21,173,903	21,537,465	21,486,307	22,074,142
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 117,189,396	\$ 74,456,581	\$ 74,469,369	\$ 74,716,689



Capital Projects Funds

REVENUES	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
State sources:				
CO&DS distributed to district	\$ 331,646	\$ 300,000	\$ 315,989	\$ 310,000
Interest on undistributed CO&DS	25,885	5,000	21,610	20,000
PECO	-	-	-	-
Other state sources	522,822	-	777,304	-
Total state sources	880,353	305,000	1,114,903	330,000
Local sources:				
Ad valorem taxes	38,827,686	38,195,287	38,460,360	39,087,954
Sales tax	30,526,725	30,500,000	31,812,155	32,017,000
Interest income	129,295	-	113,347	-
Impact fees	4,892,107	-	583,005	500,000
Other local sources	1,635,874	-	131,703	-
Total local sources	76,011,687	68,695,287	71,100,570	71,604,954
TOTAL REVENUE	76,892,040	69,000,287	72,215,473	71,934,954
OTHER SOURCES OF FUNDS				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL OTHER SOURCES	-	-	-	-
Restricted Fund Balance	90,372,351	62,520,792	65,328,709	56,641,818
Assigned Fund Balance	2,121,912	2,807,917	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 169,386,303	\$ 134,328,996	\$ 137,544,182	\$ 128,576,772
EXPENDITURES				
New Construction	\$ 12,934,242	\$ -	\$ 3,369,046	\$ -
Projects at Existing Schools & Facilities	13,710,142	4,300,000	8,063,329	4,750,000
Facilities Management	-	1,250,000	-	1,000,000
Technology	6,333,514	2,360,000	2,783,676	3,000,000
System Wide Equipment and Vehicles	592,907	300,000	605,488	500,000
Buses	-	-	-	4,116,030
Projects in Progress	-	13,643,685	-	7,778,341
TOTAL EXPENDITURES	33,570,805	21,853,685	14,821,539	21,144,371
OTHER USES OF FUNDS				
To General Fund	15,964,121	15,507,250	14,757,134	12,950,000
To Debt Service Funds	54,522,668	51,328,734	51,323,691	51,267,082
Interfund (Capital Projects Only)	-	-	-	-
TOTAL OTHER USES OF FUNDS	70,486,789	66,835,984	66,080,825	64,217,082
Restricted Fund Balance	62,520,792	42,831,410	56,641,818	43,215,319
Assigned Fund Balance	2,807,917	2,807,917	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 169,386,303	\$ 134,328,996	\$ 137,544,182	\$ 128,576,772



Capital Five -Year Fiscal Forecast

REVENUES	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
State sources:					
CO&DS distributed to district	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000
Interest on undistributed CO&DS	20,000	20,000	20,000	20,000	20,000
PECO	-	-	-	-	-
Other state sources	-	-	-	-	-
Total state sources	330,000	330,000	330,000	330,000	330,000
Local sources:					
Ad valorem taxes	39,087,954	39,087,954	39,478,834	39,873,622	40,272,359
Sales tax	32,017,000	32,337,170	32,660,542	16,493,574	-
Interest income	-	-	-	-	-
Impact fees	500,000	1,500,000	3,000,000	3,000,000	3,000,000
Sale of Property & other local Revenue	-	-	-	-	-
Total local sources	71,604,954	72,925,124	75,139,376	59,367,196	43,272,359
TOTAL REVENUE	71,934,954	73,255,124	75,469,376	59,697,196	43,602,359
OTHER SOURCES OF FUNDS:					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	56,641,818	43,215,319	42,114,547	45,730,802	56,176,453
Assigned Fund Balance	-	-	-	-	-
Total other sources	56,641,818	43,215,319	42,114,547	45,730,802	56,176,453
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 128,576,772	\$ 116,470,443	\$117,583,923	\$ 105,427,998	\$ 99,778,812
EXPENDITURES (by category)					
New Construction	\$ -	\$ -	\$ -	\$ 500,000	\$ 17,500,000
Projects at Existing Schools & Facilities	4,750,000	4,950,000	4,950,000	4,950,000	4,950,000
Facilities Management	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Technology	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
System Wide Equipment and Vehicles	500,000	500,000	500,000	500,000	500,000
Buses	4,116,030	3,125,000	3,125,000	3,125,000	3,125,000
Projects in Progress	7,778,341	-	-	-	-
TOTAL EXPENDITURES	21,144,371	12,575,000	12,575,000	13,075,000	30,075,000
TRANSFERS OUT:					
To General Fund	12,950,000	10,507,250	8,007,250	5,507,250	3,007,250
To Debt Service Funds	51,267,082	51,273,646	51,270,871	30,669,295	23,802,365
TOTAL TRANSFERS	64,217,082	61,780,896	59,278,121	36,176,545	26,809,615
Restricted Fund Balance	43,215,319	42,114,547	45,730,802	56,176,453	42,894,197
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 128,576,772	\$ 116,470,443	\$117,583,923	\$ 105,427,998	\$ 99,778,812



Capital Five-Year Work Program

	BUDGET 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	BUDGET 2016-2017	BUDGET 2017-2018
New Construction					
Major Renovations - Elementary (to be determined) \$	-	\$ -	\$ -	\$ -	\$ 15,000,000
DeLand Area Elm - Addition - For Growth	-	-	-	500,000	2,500,000
Total New Construction	-	-	-	500,000	17,500,000
Major Projects at Existing Schools & Facilities					
Portables - Lease	100,000	100,000	100,000	100,000	100,000
Portables - Moves & Compliance	250,000	250,000	250,000	250,000	250,000
Various Schools - Minor Projects	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Various Facilities - Facilities Review Projects	2,300,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Major Prjs at Existing Facilities	4,750,000	4,950,000	4,950,000	4,950,000	4,950,000
Facilities Management					
Facilities Management - Various Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Technology					
Network, EDP & Communications Equipment	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
System Wide Equipment & Vehicles					
Various Schools & Departments Furn. & Equip.	500,000	500,000	500,000	500,000	500,000
Buses					
Transportation Dept - Bus Replacement	4,116,030	3,125,000	3,125,000	3,125,000	3,125,000
Transfers					
Transfers - To General Fund	12,950,000	10,507,250	8,007,250	5,507,250	3,007,250
Transfers - To Debt Service	51,267,082	51,273,646	51,270,871	30,669,295	23,802,365
Total Transfers	64,217,082	61,780,896	59,278,121	36,176,545	26,809,615
TOTALS	\$ 77,583,112	\$ 74,355,896	\$ 71,853,121	\$ 49,251,545	\$ 56,884,615



Capital Project Details

NAME	2012 - 2013 EXPENDITURES	2013 - 2014 REBUDGETS	2013 - 2014 NEW BUDGETS
New Construction			
Ormond Bch Mid - Master Plan	2,687,275	-	-
University HS "DDD" - New School - W Volusia	681,771	-	-
TOTAL NEW SCHOOL CONSTRUCTION	3,369,046	-	-
Projects at Existing Schools & Facilities			
Atlantic HS - Campus T12 to T8 Lighting Conversion	101,178	-	-
Atlantic HS - Demand Ventilation Modifications	641	-	-
Blue Lake Elm - Replace Fire Alarm System	143,699	101,379	-
Brewster Center - HVAC Control Modification	10,026	-	-
Central Admn - Renovate HVAC in Data Processing Area	357,171	-	-
Central Admn - Electrical in Data Area & Parking Lot Lighting	410,435	455,847	-
Central Admn & Brewster - Replace Fire Alarm	-	-	200,000
Central Admn & Brewster - Campus T12 to T8 Lighting Conversion	44,850	-	-
Chisholm Elm - HVAC Control Modification	4,359	45,000	-
COBI Bonds & CO&DS - Closing Cost & Legal Fees	1,227	-	-
Coronado Bch Elm - HVAC Control Modification	34,554	-	-
Coronado Bch Elm - Replace HVAC Kitchen & OSA Bldg 1	77,776	-	-
Coronado Bch Elm - Campus T12 to T8 Lighting Conversion	2,519	26,000	-
DeLand HS - Replace Roofing Gutters Various Bldgs	220,162	-	-
DeLand HS - Electrical Grounding & Surge Protection	18,997	-	-
DeLand HS - Campus T12 to T8 Lighting Conversion	10,685	-	-
DeLand Mid - Campus T12 to T8 Lighting Conversion	33,710	32,136	-
Deltona HS - Reroof Campus	63,872	-	-
Deltona HS - Replace Fire Alarm & Intercom	294,266	89,770	-
Deltona HS - Campus T12 to T8 Lighting Conversion	29,679	-	-
Deltona Lakes Elm - Campus T12 to T8 Lighting Conversion	3,391	35,000	-
Edgewater Public - Replace Intercom	48,462	-	-
Edgewater Public - Reroof Schedule - Bldgs 5-6-7-8-9 - Single Ply	121,336	107,065	-
Edgewater Public - Bus Loop Canopy	9,041	43,470	-
Enterprise Elm - Replace Fire Alarm & Intercom	257,252	148,278	-
Forest Lake Elm - Reroof Campus	142,264	903,110	-
Friendship Elm - Reroof Campus	13,913	29,210	1,050,000
Galaxy Mid - Campus T12 to T8 Lighting Conversion	66,786	35,008	-
Horizon Elm - Life Safety & Intercom Modification	53,216	-	-
Indian River Elm - HVAC Control Modification	9,678	-	-
Indian River Elm - Re-Engineer & Modification of Pavilion	4,707	86,905	-
Longstreet Elm - HVAC Control Modification	29,885	-	-
Marks, George Elm - HVAC Control Modification	35,426	29,677	-
Marks, George Elm - Replace Fire Alarm	-	-	180,000
McInnis Elm - Reroof Schedule - Bldgs 8-9 - BUR	65,773	-	-
McInnis Elm - Campus T12 to T8 Lighting Conversion	18,513	-	-
Minor Projects - That Occur During The Year At Various Schools	1,180,268	788,066	2,100,000
New Smyrna Bch HS - Modify Weight Room Floor	7,766	41,349	-
New Smyrna Bch HS - Gutter & Roof Renovations	-	45,000	-
New Smyrna Bch Mid - Add Ventilation & Heat For Locker Rooms	96,253	20,765	-
Orange City Elm - Reroof Bldgs 2-3-4-7-8-9 - Single Ply	202	-	-
Ormond Bch Elm - HVAC Control Modification	63,113	-	-
Ormond Bch Elm - Roof Repairs Caused by Rood Leak	17	-	-
Ortona Elm - HVAC Units Relocation W/ Walkway Renovation	355	-	-



Capital Project Details

NAME	2012 - 2013	2013 - 2014	2013 - 2014
	EXPENDITURES	REBUDGETS	NEW BUDGETS
Ortona Elm - HVAC Control Modification	36,433	-	-
Osceola Elm - HVAC Control Modification	41,968	-	-
Osceola Elm - Kitchen Venting & HVAC Chillers Bldgs 1&2	-	-	182,000
Palm Terrace Elm - Replace HVAC Gymnasium & Cafeteria	31,644	246,788	-
Pathways Elm - HVAC - Replace OSA Units	-	-	120,000
Pierson Elm - Reroof Bldg 9 - Gym	-	-	60,000
Pierson Elm - Purchase 2nd Portable Restroom	44,094	-	-
Pierson Elm - Replace Roof Bldg 10	1,446	-	-
Pierson Elm - HVAC Control Modification	22,979	36,066	-
Pierson Elm - Replace Intercom	68,289	-	-
Pine Ridge HS - Replace Intercom	57,549	592,000	-
Pine Ridge HS - Replace Roofing Panels Campus Wide	87,750	-	-
Pine Ridge HS - Campus T12 to T8 Lighting Conversion	109,712	1,900	-
Pine Trail Elm - Campus T12 to T8 Lighting Conversion	4,359	45,000	-
Pine Trail Elm - HVAC Control Modification	49,142	-	-
Port Orange Elm - Campus T12 to T8 Lighting Conversion	4,069	42,000	-
Portable Restrooms - 3 @ Spruce Creek HS & 1@ Enterprise Elm	58,485	169,488	-
Portables - Moves & Compliance	106,579	-	250,000
Pride Elm - Fire Alarm Equipment Upgrade	56,057	-	-
Read Patillo Elm - Reroof Covered Walkways	-	-	80,000
Read Pattillo Elm - Grading & Drainage Restoration	27,257	-	-
Read-Pattillo Elm - HVAC Control Modification	43,298	-	-
Seabreeze HS - Campus Wide Demand Ventilation & Media HVAC	734,954	238,273	-
Silver Sands Mid - Lighting, Duct, Windows, Intercom, Sprinklers	376,664	-	-
Small, TT Elm - HVAC Control Modification	48,956	-	-
Small, TT Elm - Campus T12 to T8 Lighting Conversion	4,069	42,000	-
Small, TT Elm - Reroof Bldgs 6-10 & Covers	16,636	125,345	-
South Daytona Elm - Campus T12 to T8 Lighting Conversion	3,875	40,000	-
Southwestern Mid - Classrooms Addition	270,632	-	-
Spruce Creek Elm - Mechanical Renovation Bldg 12	31,524	93,330	-
Spruce Creek Elm - Duct Replacement Bldg 12	-	-	80,000
Spruce Creek HS - Replace 90 Split System Units	7,130	-	-
Spruce Creek HS - Campus T12 to T8 Lighting Conversion	34,524	-	-
Spruce Creek HS - Demand Ventilation Modifications	75,713	9,691	-
Spruce Creek HS - Replace Main Distribution Panel	-	-	150,000
Starke Elm - Campus T12 to T8 Lighting Conversion	4,069	42,000	-
Sweetwater Elm - HVAC Control Modification	35,903	-	-
Taylor Mid HS - Demand Ventilation Modifications	16,352	-	-
Timbercrest Elm - Reroof Campus	127,763	1,119,350	-
Tomoka Elm - Water Line Replacement & Plumbing Conversion	348,272	54,560	-
Tomoka Elm - Replace Fire Alarm System	15,500	160,000	-
Transportation - DeLand - Roof & Modifications to Garage	123,497	-	-
Transportation - Pierson - Coat Existing Roof	-	-	70,000
University HS - Convert Rms 1B-208 & 209 to Classrooms	68,659	-	-
Various Schools - Emergency Shelter Retrofit	403,569	-	-
Various Schools - Leased Portables	142,733	2,400	100,000
Volusia Pines Elm - Reroof Campus	10,366	107,000	43,000
Westside Elm - Reroof Bldg 1 - Single Ply	25,206	-	-
Westside Elm - Coat Existing Roof Bldg 6	-	-	85,000
Woodward Ave Elm - HVAC System Modification	198,232	505,642	-
TOTAL PROJECTS AT EXISTING FACILITIES	8,063,329	6,735,867	4,750,000



Capital Project Details

NAME	2012 - 2013 EXPENDITURES	2013 - 2014 REBUDGETS	2013 - 2014 NEW BUDGETS
FACILITIES MANAGEMENT			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	1,000,000
TOTAL FACILITIES MANAGEMENT	-	-	1,000,000
TECHNOLOGY			
Technology System Wide - Various Schools and Departments	2,783,676	912,641	3,000,000
TOTAL TECHNOLOGY	2,783,676	912,641	3,000,000
SYSTEM-WIDE EQUIPMENT AND VEHICLES			
School & Department Equipment & Vehicles	605,488	129,832	500,000
TOTAL SYSTEM-WIDE EQUIPMENT & VEHICLES	605,488	129,832	500,000
BUSES			
Transportation - Buses	-	-	4,116,030
TOTAL BUSES	-	-	4,116,030
TRANSFERS			
Transfer to General Fund for Qualified Expenditures	14,757,134	-	12,950,000
Transfer to Debt Service Fund	51,323,691	-	51,267,082
TOTAL TRANSFERS	66,080,824	-	64,217,082
TOTAL 2012-2013 EXPENDITURES	\$ 80,902,364		
TOTAL 2013-2014 REBUDGETS (PROJECTS IN PROGRESS)		\$ 7,778,341	
TOTAL 2013-2014 NEW BUDGETS			\$ 77,583,112



School Way Cafe

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
REVENUES				
Federal Through State:				
School Lunch Reimbursement	\$ 13,371,905	\$ 13,000,000	\$ 13,593,275	\$ 13,700,000
School Breakfast Reimbursement	3,554,209	3,500,000	3,633,567	3,700,000
After School Snack Reimbursement	279,054	280,000	345,988	347,000
USDA Donated Foods	1,465,465	1,400,000	1,417,293	1,600,000
Summer Food Service Program	-	-	184,540	200,000
Nutrition Education and Training Program	89,756	-	53,561	50,000
School Lunch Equipment, ARRA	3,954	-	-	-
Total Federal Through State	18,764,343	18,180,000	19,228,224	19,597,000
Miscellaneous State Revenue	5,379	-	9,391	-
School Breakfast/Lunch Supplement	350,143	350,000	340,459	350,000
Local Sources:				
Interest on Investments	10,266	9,000	8,194	8,000
Student Breakfast/Lunches	3,079,527	2,670,000	2,389,802	2,385,000
Adult Breakfasts/Lunches	204,734	200,000	210,712	210,000
Student and Adult a La Carte	2,255,471	2,500,000	2,513,377	2,500,000
Student Snacks	25,534	25,000	23,200	23,000
Other Food Sales	526,801	482,000	587,280	518,000
Other Miscellaneous Local Sources	2,204	2,500	2,155	-
Total Local Sources	6,104,537	5,888,500	5,734,720	5,644,000
Total Revenue	25,224,402	24,418,500	25,312,794	25,591,000
Transfers In	-	-	-	-
Sale of Equipment	3,000	-	-	-
Nonspendable Fund Balance	1,859,599	2,437,016	2,437,016	3,040,058
Restricted Fund Balance	7,375,391	7,416,996	7,416,996	8,567,087
TOTAL REVENUE,				
TRANSFERS & FUND BALANCES	\$ 34,462,392	\$ 34,272,512	\$ 35,166,806	\$ 37,198,145
EXPENDITURES				
Salaries	\$ 7,394,362	\$ 7,900,000	\$ 7,081,197	\$ 8,000,000
Employee Benefits	4,189,955	4,445,000	3,973,008	4,264,053
Purchased Services	981,224	1,224,151	1,016,034	1,413,360
Energy Supplies	100,700	100,000	103,926	125,000
Material and Supplies	9,769,437	9,427,070	9,658,812	10,835,116
Capital Outlay	1,457,694	1,646,151	1,067,569	2,534,317
Other Expenses	715,008	710,110	659,115	640,000
TOTAL OPERATING EXPENSES	24,608,380	25,452,482	23,559,661	27,811,846
Transfers Out	-	-	-	-
Nonspendable Fund Balance	2,437,016	2,437,016	3,040,058	3,040,058
Restricted Fund Balance	7,416,996	6,383,014	8,567,087	6,346,241
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 34,462,392	\$ 34,272,512	\$ 35,166,806	\$ 37,198,145



Special Revenue-Other Federal Programs

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
REVENUES				
Federal Direct:				
Miscellaneous Federal Direct	\$ 272,554	\$ 4,708	\$ 4,700	\$ -
Total Federal Direct	272,554	4,708	4,700	-
Federal Through State:				
Vocational Education Acts	643,443	667,707	658,754	627,881
Math & Science Partnerships - Title II, Part B	2,489,900	2,970,730	-	-
Drug Free Schools	8,847	-	-	-
Individuals with Disabilities Education Act (IDEA)	13,712,231	15,726,909	14,534,766	15,065,985
Elementary and Secondary Education Act, Title I & V	19,024,802	21,638,541	18,063,538	21,370,915
Miscellaneous Federal Through State	1,734,821	1,710,647	3,943,496	4,643,213
Total Federal Through State	37,614,044	42,714,534	37,200,554	41,707,994
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 37,886,598	\$ 42,719,242	\$ 37,205,254	\$ 41,707,994
EXPENDITURES				
Instruction	\$ 17,636,102	\$ 20,146,648	\$ 16,608,442	\$ 18,751,914
Pupil Personnel Services	4,443,170	4,240,004	4,683,311	5,301,086
Instructional Media Services	-	-	-	-
Instruction and Curriculum Dev. Services	9,667,723	10,826,118	10,171,197	11,419,649
Instructional Staff Training Services	2,087,485	2,733,997	1,475,660	1,534,854
Instructional Related Technology	8,923	126,146	154,725	175,174
Board	-	-	-	-
General Administration	1,260,014	1,923,754	1,345,877	1,397,218
School Administration	2,310,051	2,069,680	2,346,865	2,652,628
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	-	-
Pupil Transportation Services	445,844	606,861	383,310	433,763
Operation of Plant	27,286	43,664	35,867	41,708
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	2,370	-	-
Debt Service	-	-	-	-
Total Expenditures	37,886,598	42,719,242	37,205,254	41,707,994
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 37,886,598	\$ 42,719,242	\$ 37,205,254	\$ 41,707,994



Special Revenue-ARRA

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
REVENUES				
Federal Direct:				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State:				
State Fiscal Stabilization Funds K-12	-	-	-	-
State Fiscal Stabilization Funds GOV	-	-	-	-
Excellent Teaching Program Stabilization	-	-	-	-
Individuals with Disabilities Education Act (IDEA)	295,571	-	-	-
Elementary and Secondary Education Act, Title I & V	421,250	-	-	-
Miscellaneous Federal Through State	70,774	-	-	-
Other Food Services	-	-	-	-
Total Federal Through State	787,595	-	-	-
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE,				
TRANSFERS & FUND BALANCES	\$ 787,595	\$ -	\$ -	\$ -
EXPENDITURES				
Instruction	\$ 475,105	\$ -	\$ -	\$ -
Pupil Personnel Services	29,749	-	-	-
Instructional Media Services	-	-	-	-
Instruction and Curriculum Dev. Services	170,011	-	-	-
Instructional Staff Training Services	81,631	-	-	-
Instructional Related Technology	810	-	-	-
Board	-	-	-	-
General Administration	27,716	-	-	-
School Administration	1,437	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Food Service	-	-	-	-
Pupil Transportation Services	-	-	-	-
Operation of Plant	1,136	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	787,595	-	-	-
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 787,595	\$ -	\$ -	\$ -



Special Revenue-Miscellaneous

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
REVENUES				
Federal Direct:				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State:				
Race to the Top	3,883,309	6,862,690	2,847,510	4,115,180
Common Core State Standards (CCSS) RTTT	79,582	70,918	70,918	7,500
Education Jobs Act	183,785	-	-	-
Total Federal Through State	4,146,676	6,933,608	2,918,428	4,122,680
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE,				
TRANSFERS & FUND BALANCES	\$ 4,146,676	\$ 6,933,608	\$ 2,918,428	\$ 4,122,680
EXPENDITURES				
Instruction	\$ 375,945	\$ 475,152	\$ 100,158	\$ 411,318
Pupil Personnel Services	-	-	-	-
Instructional Media Services	37,648	116,650	-	116,650
Instruction and Curriculum Dev. Services	319,289	580,915	530,126	376,776
Instructional Staff Training Services	228,147	1,040,487	246,302	932,506
Instructional Related Technology	1,497,328	1,564,910	962,551	499,190
Board	-	-	-	-
General Administration	133,860	257,935	112,674	145,778
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Food Service	-	-	-	-
Central Services	1,515,943	2,709,980	904,993	1,500,263
Pupil Transportation Services	12,380	1,029	12,540	1,409
Operation of Plant	-	-	444	185
Maintenance of Plant	-	-	-	-
Administrative Technology Services	26,136	186,550	48,640	138,605
Community Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	4,146,676	6,933,608	2,918,428	4,122,680
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 4,146,676	\$ 6,933,608	\$ 2,918,428	\$ 4,122,680



Workers' Compensation Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
OPERATING REVENUES				
Premium Revenue - General Fund	\$ 1,499,064	\$ 2,121,091	\$ 2,085,412	\$ 2,121,091
Premium Revenue - Special Revenue	99,937	141,406	139,027	141,406
Premium Revenue - School Way Café	66,625	94,271	92,685	94,271
Interest Income	2,526	-	7,035	-
TOTAL OPERATING REVENUES	1,668,152	2,356,768	2,324,159	2,356,768
Beginning Fund Balances	566,028	566,028	566,028	566,028
TOTAL REVENUE,				
TRANSFERS & FUND BALANCES	\$ 2,234,180	\$ 2,922,796	\$ 2,890,187	\$ 2,922,796
OPERATING EXPENSES:				
Salaries	\$ 60,052	\$ 139,800	\$ 55,707	\$ 139,800
Employee Benefits	318,930	428,000	373,899	428,000
Purchased Services	302,393	550,000	303,122	550,000
Material and Supplies	81	1,000	31	1,000
Other Expenses	986,696	1,237,968	1,591,400	1,237,968
TOTAL OPERATING EXPENSES	1,668,152	2,356,768	2,324,159	2,356,768
Ending Fund Balances	566,028	566,028	566,028	566,028
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 2,234,180	\$ 2,922,796	\$ 2,890,187	\$ 2,922,796



Property Insurance Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
OPERATING REVENUES:				
Premium Revenue - General Fund	\$ 2,945,992	\$ 3,327,076	\$ 3,192,945	\$ 3,400,000
Interest Income	4,381	-	8,688	-
TOTAL OPERATING REVENUES	2,950,373	3,327,076	3,201,633	3,400,000
Transfers In	-	-	-	-
Other Loss Recovery	-	-	-	-
Beginning Fund Balances	5,102,139	5,102,139	5,102,139	5,102,139
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 8,052,512	\$ 8,429,215	\$ 8,303,772	\$ 8,502,139
OPERATING EXPENSES:				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	2,950,373	3,327,076	3,201,633	3,400,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	-	-	-	-
TOTAL OPERATING EXPENSES	2,950,373	3,327,076	3,201,633	3,400,000
Ending Fund Balances	5,102,139	5,102,139	5,102,139	5,102,139
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 8,052,512	\$ 8,429,215	\$ 8,303,772	\$ 8,502,139



Liability Insurance Fund

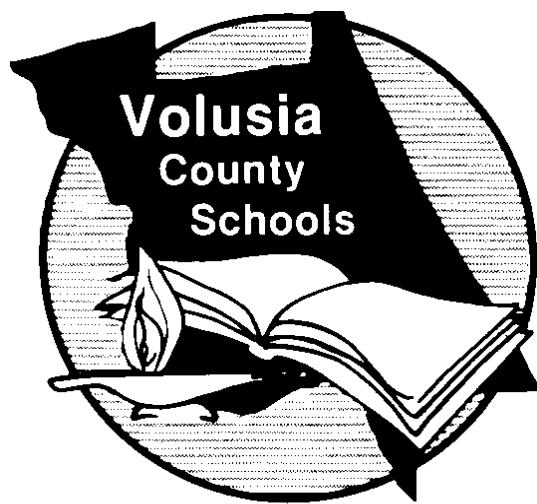
	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
OPERATING REVENUES				
Premium Revenue - General Fund	\$ 372,833	\$ 412,800	\$ 691,523	\$ 500,000
Interest Income	-	-	3,975	-
TOTAL OPERATING REVENUES	372,833	412,800	695,498	500,000
Beginning Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
TOTAL REVENUE,				
TRANSFERS & FUND BALANCES	\$ 2,065,873	\$ 2,105,840	\$ 2,388,538	\$ 2,193,040
OPERATING EXPENSES:				
Purchased Services	\$ 282,036	\$ 407,800	\$ 391,130	\$ 495,000
Other Expenses	90,797	5,000	304,368	5,000
TOTAL OPERATING EXPENSES	372,833	412,800	695,498	500,000
Ending Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 2,065,873	\$ 2,105,840	\$ 2,388,538	\$ 2,193,040



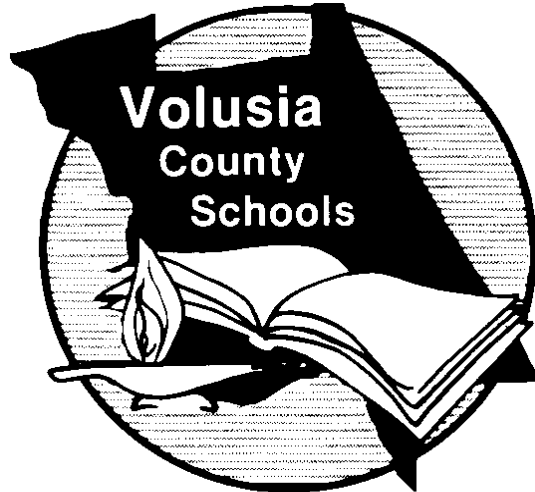
Fleet Insurance Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
OPERATING REVENUES				
Premium Revenue - General Fund	\$ 190,466	\$ 211,200	\$ 830,322	\$ 325,000
Interest Income	-	-	1,908	-
TOTAL OPERATING REVENUES	190,466	211,200	832,230	325,000
Transfers In	-	-	-	-
Other Loss Recovery	-	-	-	-
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 1,190,466	\$ 1,211,200	\$ 1,832,230	\$ 1,325,000
OPERATING EXPENSES:				
Salaries	\$ 1,981	\$ -	\$ -	\$ -
Purchased Services	183,965	211,200	832,105	325,000
Material and Supplies	4,520	-	125	-
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENSES	190,466	211,200	832,230	325,000
Transfers Out	-	-	-	-
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 1,190,466	\$ 1,211,200	\$ 1,832,230	\$ 1,325,000



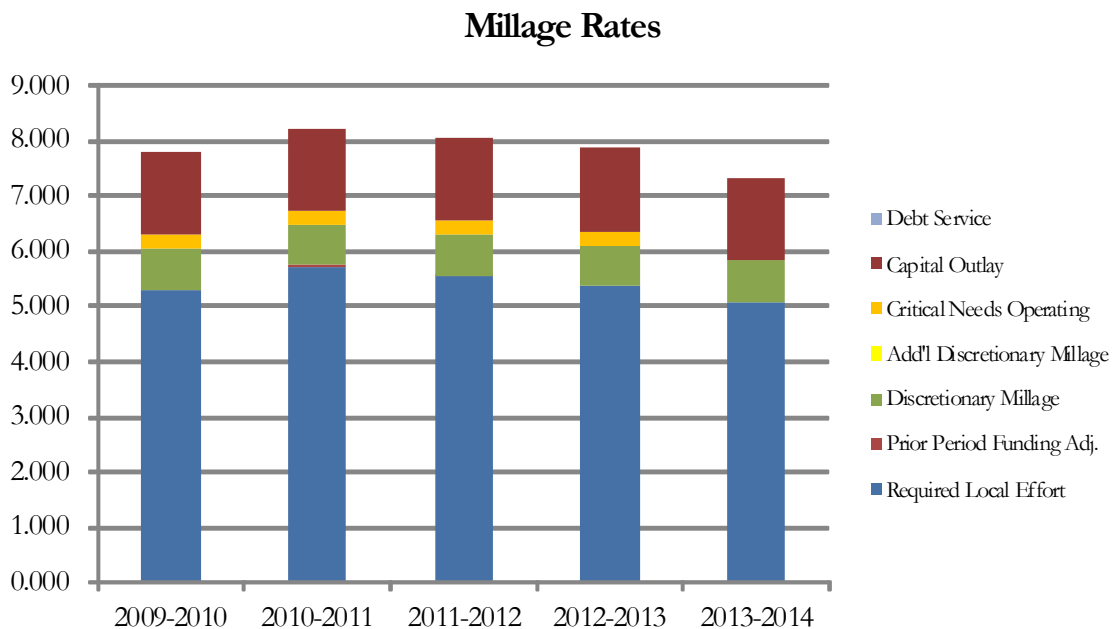


Millages



Millage Rates

Millage	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Required Local Effort	5.307	5.698	5.551	5.368	5.095
Prior Period Funding Adj.	0.000	0.041	0.014	0.022	0.015
Discretionary Millage	0.748	0.748	0.748	0.748	0.748
Add'l Discretionary Millage	0.000	0.000	0.000	0.000	0.000
Critical Needs Operating	0.250	0.250	0.250	0.250	0.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000
Total	7.805	8.237	8.063	7.888	7.358

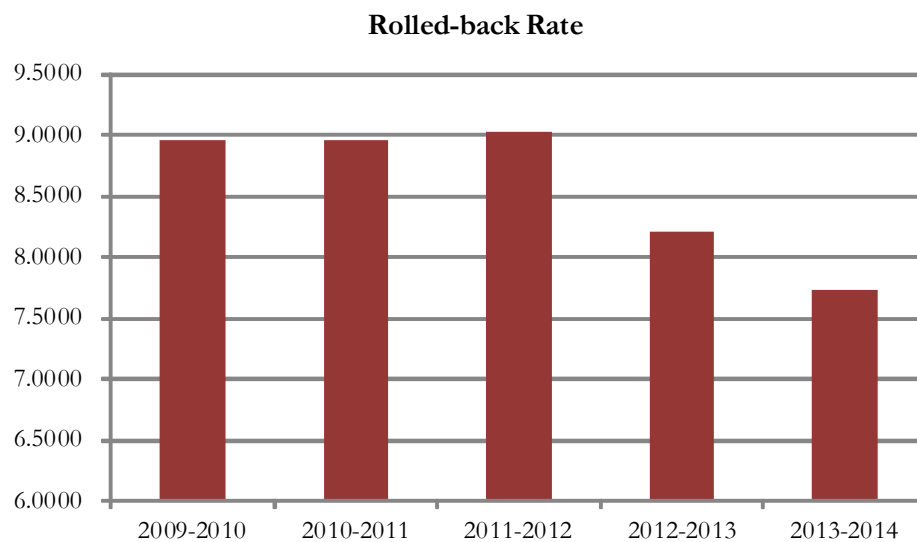


*One mill of tax is equal to \$1.00 for every \$1,000 of assessed valuation of real estate property



Rolled-back Rate

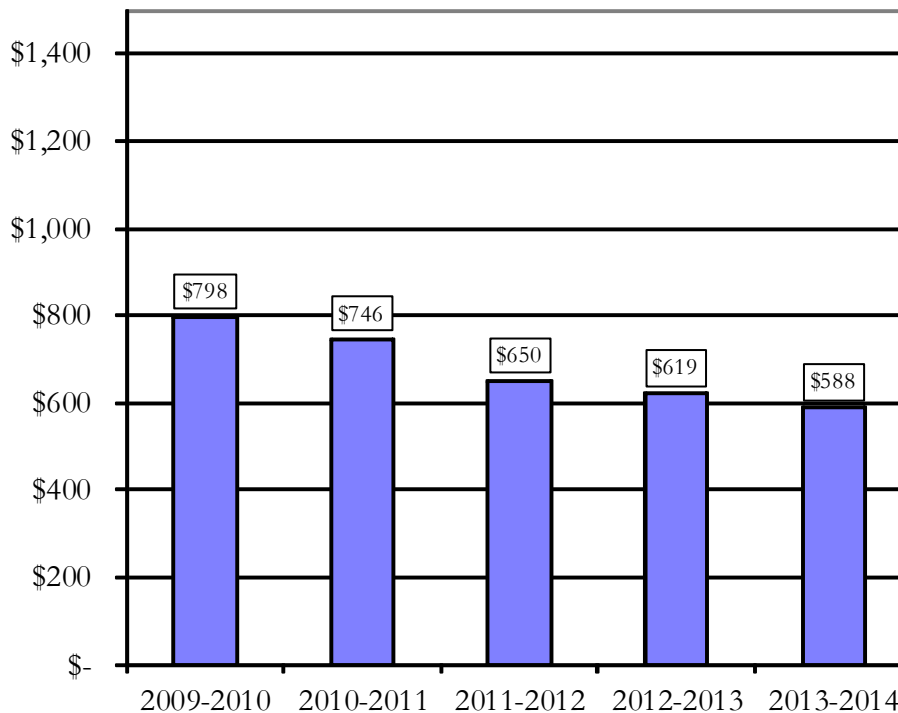
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
Current Year Gross Taxable Value	33,575,203,480	29,341,153,505	26,911,266,380	26,524,504,827	27,144,412,805
Current Year New Taxable Value	416,927,555	212,192,435	164,822,615	155,863,742	148,813,394
Current Year Adjustable Taxable	33,158,275,925	29,128,961,070	26,746,443,765	26,368,641,085	26,995,599,411
Prior Year Gross Taxable Value (From Prior Year DR-403)	39,872,969,741	33,419,579,301	29,330,354,760	26,859,774,090	26,477,759,038
Prior Year Millage Levy	7.459	7.805	8.237	8.063	7.888
Prior Year Ad Valorem Proceeds	297,412,481	260,839,816	241,594,132	216,570,358	208,856,563
The Current Year Rolled-Back	8.9694	8.9546	9.0327	8.2131	7.7367
Current Year Proposed Millage Rate	7.805	8.237	8.063	7.888	7.358
Current Year Proposed Rate as a % of the rolled-back rate	87.02%	91.99%	89.26%	96.04%	95.11%
Current Year Rate Change as a percent of rolled-back rate	-12.98%	-8.01%	-10.74%	-3.96%	-4.89%



Average Homeowner Rates

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
Assessed Value	\$ 127,180	\$ 115,572	\$ 105,635	\$ 103,523	\$ 104,920
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	102,180	90,572	80,635	78,523	79,920
Property Tax Rate	7.805	8.237	8.063	7.888	7.358
Property Tax Due	\$ 797.51	\$ 746.04	\$ 650.16	\$ 619.39	\$ 588.05
Tax Increase/(Decrease) from the Prior Year	\$ (107.54)	\$ (51.47)	\$ (95.88)	\$ (30.77)	\$ (31.34)

Average Homeowner's Property Taxes



Source: Volusia County Property Appraisers



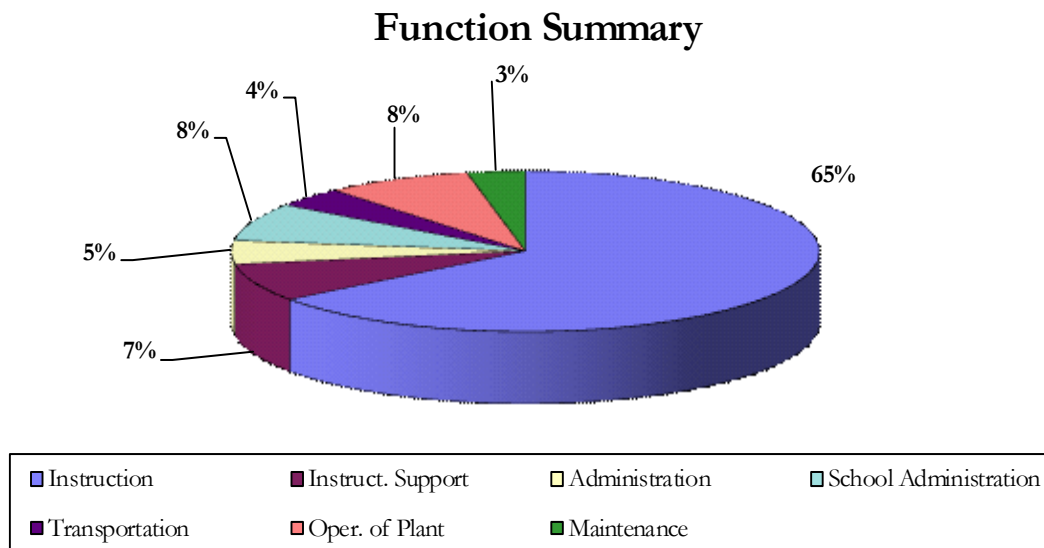
FEFP Revenue Summary

	2012-2013 4th Calc	2013-2014 2nd Calculation	4th Calc vs 2nd Calc
Formula Components			
Unweighted FTE	61,052.46	59,941.54	(1,110.92)
Weighted FTE	66,379.15	65,231.65	(1,147.50)
Base Student Allocation	3,582.98	3,752.30	169.32
District Cost Differential	0.9672	0.9683	0.0011
School Taxable Value	26,524,504,827	27,144,412,805	619,907,978
Required Local Effort Millage	5.368	5.095	(0.273)
Discretionary Millage	0.748	0.748	-
Prior Period Funding Adj.	0.022	0.015	(0.007)
0.25 critical needs millage	0.250	-	(0.250)
Total Millage	6.388	5.858	-0.530
WFTE x BSA x DCD	\$ 230,034,174	\$ 237,009,552	\$ 6,975,378
ESE Guaranteed Allocation	22,353,726	22,068,792	(284,934)
Compression Adjustment - 0.748 mills	3,597,821	3,595,294	(2,527)
Critical Operating Millage Compression - 0.25 mills	1,202,123	-	(1,202,123)
Dedining Enrollment Allocation	317,861	691,682	373,821
Safe Schools	1,615,060	1,589,437	(25,623)
Reading Instruction	2,773,088	2,731,402	(41,686)
Supplemental Academic Instruction	16,272,502	16,076,784	(195,718)
Teacher Salary Increases	-	10,347,048	10,347,048
DJJ Supplemental Funding	207,183	193,815	(13,368)
Student Transportation	9,895,808	10,024,622	128,814
Instructional Materials	4,642,885	4,835,008	192,123
Teacher Classroom Supply Assistance	736,023	1,022,261	286,238
Proration to available funds	(1,095,212)	(52,491)	1,042,721
Virtual Education Contribution	112,271	118,780	6,509
Total FEFP	292,665,313	310,251,986	17,586,673
Required Local Effort Taxes	(136,688,200)	(132,768,752)	3,919,448
Total State FEFP	155,977,113	177,483,234	21,506,121
Categoricals			
Class-size Reduction	65,771,127	64,769,411	(1,001,716)
Total Categorical Funding	65,771,127	64,769,411	(1,001,716)
Lottery	-	-	-
School Recognition	2,264,763	2,264,763	-
Total State Funding	224,013,003	244,517,408	20,504,405
Local Funding			
Total Required Local Effort	136,688,200	132,768,752	(3,919,448)
Discretionary Local Effort	19,046,716	19,491,860	445,144
Total Local Funding	155,734,916	152,260,612	(3,474,304)
Total Funding	\$ 379,747,919	\$ 396,778,020	\$ 17,030,101
Budgeted Funding Per Student	\$ 6,220.03	\$ 6,619.42	



Function Summary

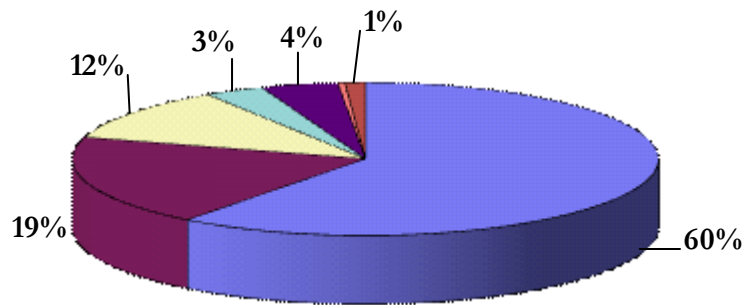
Function	Description	Amount
5000	Instruction	\$ 284,357,179
6100	Pupil Personnel Services - Administration	15,764,848
6200	Instructional Media Services	6,365,535
6300	Instructional and Curriculum Development	6,619,076
6400	Instructional Staff Training Services	1,185,026
6500	Instructional Related Technology	3,667,723
7100	School Board	664,603
7200	General Administration (Superintendent's Office)	1,608,138
7300	School Administration	33,753,513
7400	Facilities Acquisition and Construction	977,663
7500	Fiscal Services	2,551,477
7700	Central Services	7,184,123
7800	Pupil Transportation Services	17,361,138
7900	Operation of Plant	35,475,233
8100	Maintenance of Plant	14,083,114
8200	Administrative Technology Services	7,717,023
9100	Community Services	2,346,699
9200	Debt Service	-
9700	Budgeted Transfer of Funds	-
Total		\$ 441,682,111



Object Summary

Object	Description	Amount
100	Salaries	\$ 266,558,857
200	Benefits	84,705,180
300	Purchased Services	50,344,714
400	Energy Services	14,595,084
500	Materials & Supplies	18,741,632
600	Capital Outlay	1,739,616
700	Other Expenses	4,997,027
900	Transfers	-
Total		\$ 441,682,111

Object Summary



Salaries	Benefits	Purchased Services
Energy Services	Materials & Supplies	Capital Outlay
Other Expenses		



