



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

**School Board Members**

**Mr. Carl Persis,  
Chairman**

**Mrs. Ida D. Wright,  
Vice Chairman**

**Mr. Ruben Colón**

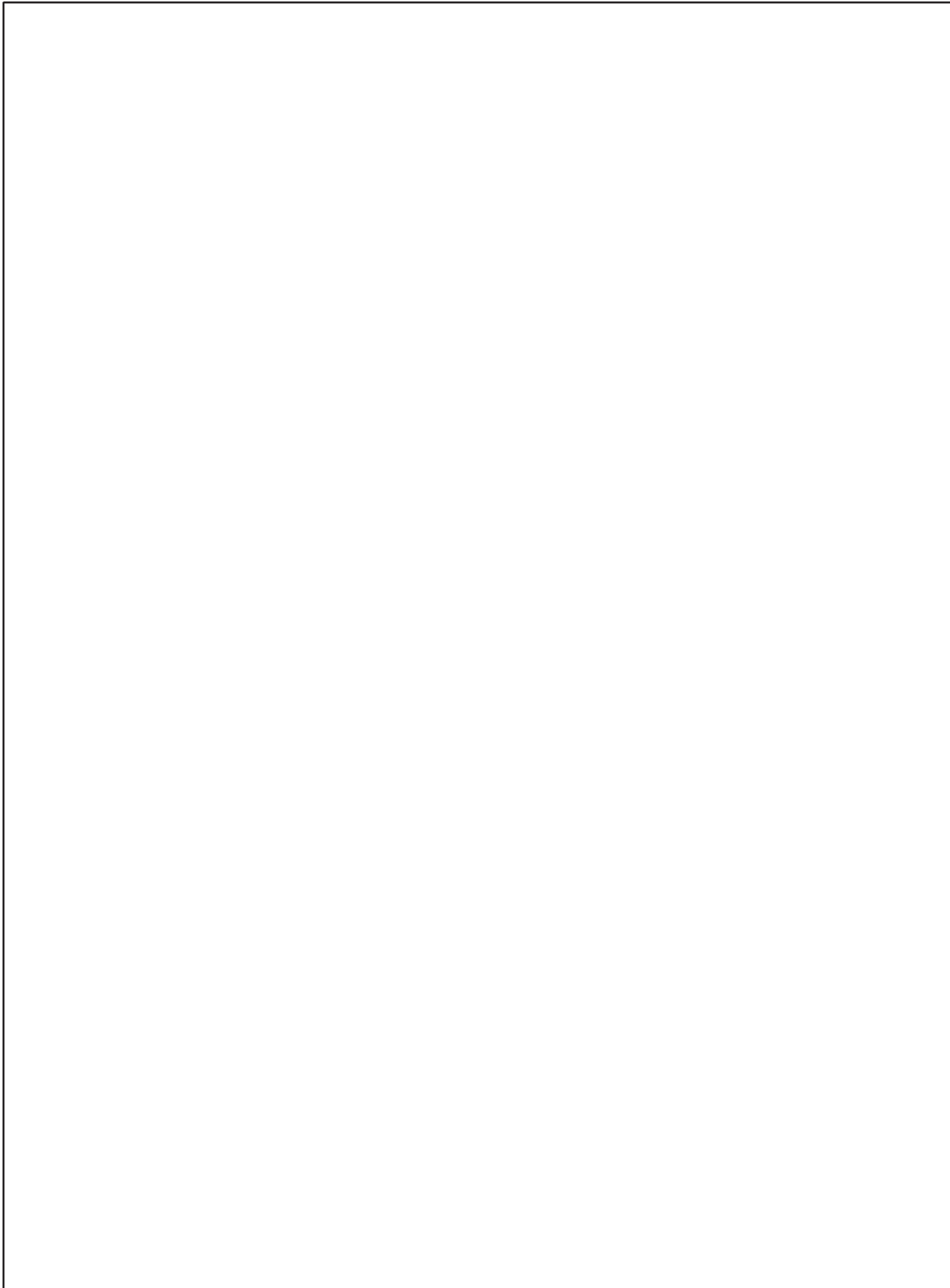
**Mrs. Linda Cuthbert**

**Ms. Jamie M. Haynes**

**2019-2020  
Tentative Operating  
Budget**

**Superintendent of Schools**

**Mr. Timothy Paul Egnor**



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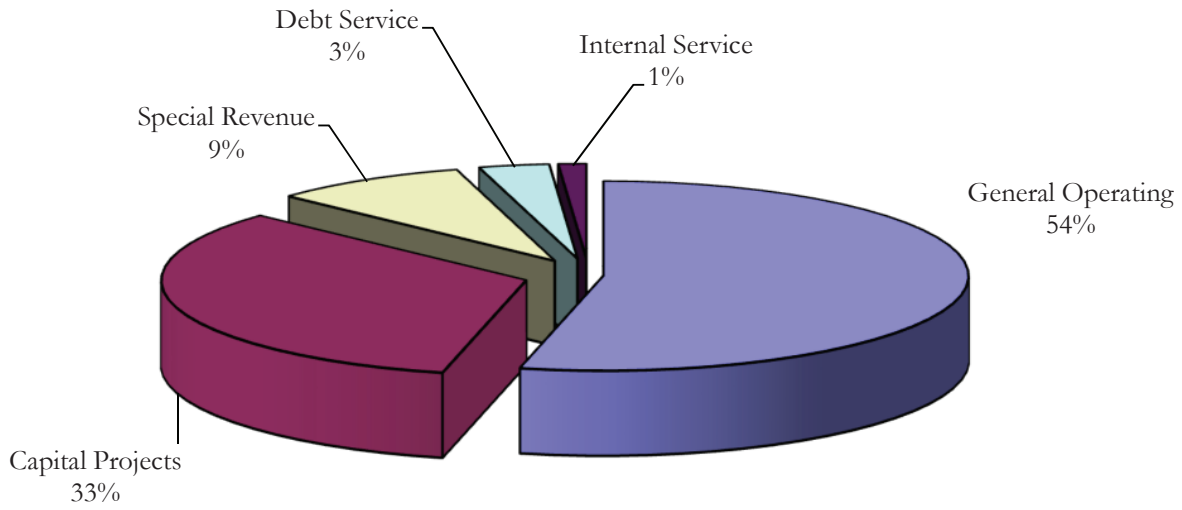
***2019-2020  
Tentative Operating  
Budget***



**July 30, 2019**

# All Funds Summary

## 2019-2020 Tentative Budget



## 2-Year Fund Comparison

(Budget to Budget)  
(in millions)

Fund	2018-2019	2019-2020
General Operating	\$ 524.5	\$ 534.1
Capital Projects	220.2	331.6
Special Revenue	84.8	87.7
Debt Service	26.7	29.3
Internal Service	12.3	12.3
<b>Total</b>	<b>\$ 868.5</b>	<b>\$ 995.0</b>

# All Funds Summary

	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
<b>REVENUES</b>						
Federal	\$ 3,045,000	\$ -	\$ -	\$ 70,721,161	\$ -	\$ 73,766,161
State	281,139,662	225,920	513,223	333,000	-	282,211,805
Local	185,956,436	-	107,569,153	3,715,500	5,928,514	303,169,603
<b>TOTAL REVENUES</b>	<b>470,141,098</b>	<b>225,920</b>	<b>108,082,376</b>	<b>74,769,661</b>	<b>5,928,514</b>	<b>659,147,569</b>
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	250,000	-	-	-	-	250,000
Transfers In	8,554,431	26,973,813	-	-	-	35,528,244
Beginning Fund Balances	55,129,770	2,076,540	223,555,308	12,959,140	6,390,394	300,111,152
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 534,075,299</b>	<b>\$ 29,276,273</b>	<b>\$ 331,637,684</b>	<b>\$ 87,728,801</b>	<b>\$ 12,318,908</b>	<b>\$ 995,036,965</b>
<b>EXPENDITURES</b>						
Instruction	\$ 323,158,031	\$ -	\$ -	\$ 22,533,288	\$ 670,718	\$ 346,362,037
Student Support Services	19,083,900	-	-	6,700,534	-	25,784,434
Instructional Media Services	6,860,869	-	-	-	-	6,860,869
Instructional and Curriculum Dev. Services	13,309,528	-	-	8,713,132	-	22,022,660
Instructional Staff Training Services	1,379,011	-	-	6,544,595	-	7,923,606
Instruction-Related Technology	4,301,327	-	-	9,746	-	4,311,073
Board	879,334	-	-	-	-	879,334
General Administration	2,076,548	-	-	1,954,120	-	4,030,668
School Administration	37,461,113	-	-	2,022,343	50,000	39,533,456
Facilities Acquisition and Construction	85,467	-	206,679,931	-	-	206,765,398
Fiscal Services	3,096,554	-	-	-	30,500	3,127,054
Food Services	-	-	-	33,669,093	75,000	33,744,093
Central Services	8,717,554	-	-	43,858	1,294,800	10,056,212
Student Transportation Services	17,651,269	-	-	107,209	263,200	18,021,678
Operation of Plant	42,145,818	-	-	24,366	3,498,746	45,668,930
Maintenance of Plant	15,095,331	-	-	-	45,550	15,140,881
Administrative Technology Services	11,548,453	-	-	-	-	11,548,453
Community Services	2,744,983	-	-	-	-	2,744,983
Debt Service	-	27,199,733	-	-	-	27,199,733
Other Capital Outlay	5,184	-	-	77,970	-	83,154
<b>TOTAL EXPENDITURES</b>	<b>509,600,274</b>	<b>27,199,733</b>	<b>206,679,931</b>	<b>82,400,254</b>	<b>5,928,514</b>	<b>831,808,706</b>
Transfers Out	-	-	35,528,244	-	-	35,528,244
Ending Fund Balances	24,475,025	2,076,540	89,429,509	5,328,547	6,390,394	127,700,015
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 534,075,299</b>	<b>\$ 29,276,273</b>	<b>\$ 331,637,684</b>	<b>\$ 87,728,801</b>	<b>\$ 12,318,908</b>	<b>\$ 995,036,965</b>

# Governmental Funds Summary

	General Fund			Debt Service Funds		
		Estimated	Tentative		Estimated	Tentative
	Actuals	Actuals	Budget	Actuals	Actuals	Budget
	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
<b>REVENUES</b>						
Federal Direct	\$ 444,710	\$ 445,941	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	3,012,355	3,186,268	2,725,000	-	-	-
State Sources	271,376,275	276,027,939	281,139,662	1,713,185	350,120	225,920
Local Sources	189,694,110	189,529,416	185,956,436	15,148	22,239	-
<b>TOTAL REVENUES</b>	<b>464,527,450</b>	<b>469,189,564</b>	<b>470,141,098</b>	<b>1,728,333</b>	<b>372,359</b>	<b>225,920</b>
Transfers In	7,363,850	9,446,256	8,554,431	24,725,100	24,657,996	26,973,813
Non-Revenue Sources	305,673	230,850	250,000	-	-	-
Nonspendable Fund Balance	1,137,288	1,088,372	1,429,290	-	-	-
Restricted Fund Balance	3,647,526	3,745,037	4,346,435	1,406,862	1,668,944	2,076,540
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	13,433,513	20,810,327	16,741,491	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	1,654,700	3,207,408	9,566,819	-	-	-
Unassigned Fund Balance	27,927,370	27,587,622	23,045,735	-	-	-
<b>TOTAL REVENUE,</b>						
<b>TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 519,997,370</b>	<b>\$ 535,305,436</b>	<b>\$ 534,075,299</b>	<b>\$ 27,860,295</b>	<b>\$ 26,699,299</b>	<b>\$ 29,276,273</b>
<b>EXPENDITURES</b>						
Instruction	\$ 296,373,082	\$ 303,210,635	\$ 323,158,031	\$ -	\$ -	\$ -
Student Support Services	17,562,279	18,788,759	19,083,900	-	-	-
Instructional Media Services	5,657,546	5,888,603	6,860,869	-	-	-
Instruction and Curriculum Development Services	10,815,182	13,291,687	13,309,528	-	-	-
Instructional Staff Training Services	2,054,571	1,956,846	1,379,011	-	-	-
Instruction-Related Technology	3,894,228	3,771,378	4,301,327	-	-	-
Board	678,228	624,680	879,334	-	-	-
General Administration	1,593,159	1,758,837	2,076,548	-	-	-
School Administration	35,233,849	37,556,051	37,461,113	-	-	-
Facilities Acquisition and Construction	428,231	1,296,266	85,467	-	-	-
Fiscal Services	2,618,991	2,900,902	3,096,554	-	-	-
Food Services	-	-	-	-	-	-
Central Services	6,360,085	6,446,763	8,717,554	-	-	-
Student Transportation Services	16,843,776	16,399,353	17,651,269	-	-	-
Operation of Plant	35,935,258	38,065,865	42,145,818	-	-	-
Maintenance of Plant	13,168,373	14,345,502	15,095,331	-	-	-
Administrative Technology Services	8,929,771	8,657,651	11,548,453	-	-	-
Community Services	5,127,446	5,101,303	2,744,983	-	-	-
Debt Service	-	-	-	26,191,351	24,622,759	27,199,733
Other Capital Outlay	284,549	114,587	5,184	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>463,558,604</b>	<b>480,175,666</b>	<b>509,600,274</b>	<b>26,191,351</b>	<b>24,622,759</b>	<b>27,199,733</b>
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,088,372	1,429,290	1,429,290	-	-	-
Restricted Fund Balance	3,745,037	4,346,435	-	1,668,944	2,076,540	2,076,540
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	20,810,327	16,741,491	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	3,207,408	9,566,819	-	-	-	-
Unassigned Fund Balance	27,587,622	23,045,735	23,045,735	-	-	-
<b>TOTAL EXPENDITURES,</b>						
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 519,997,370</b>	<b>\$ 535,305,436</b>	<b>\$ 534,075,299</b>	<b>\$ 27,860,295</b>	<b>\$ 26,699,299</b>	<b>\$ 29,276,273</b>

# Governmental Funds Summary

Capital Projects Funds			Special Revenue Funds			Total Governmental Funds		
Actuals	Estimated Actuals	Tentative Budget	Actuals	Estimated Actuals	Tentative Budget	Actuals	Estimated Actuals	Tentative Budget
2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444,710	\$ 445,941	\$ 320,000
-	-	-	64,270,729	70,711,052	70,721,161	67,283,084	73,897,320	73,446,161
2,203,214	6,558,354	513,223	324,072	314,540	333,000	275,616,746	283,250,953	282,211,805
101,782,690	107,699,384	107,569,153	4,086,651	4,170,323	3,715,500	295,578,599	301,421,362	297,241,089
<b>103,985,904</b>	<b>114,257,738</b>	<b>108,082,376</b>	<b>68,681,452</b>	<b>75,195,915</b>	<b>74,769,661</b>	<b>638,923,139</b>	<b>659,015,576</b>	<b>653,219,055</b>
-	-	-	-	-	-	32,088,950	34,104,252	35,528,244
1,600,238	3,005,006	100,000,000	-	-	-	1,905,911	3,235,856	100,250,000
-	-	-	1,669,076	1,739,783	1,761,629	2,806,364	2,828,155	3,190,919
111,232,532	117,853,637	123,555,308	12,314,776	11,023,917	11,197,511	128,601,696	134,291,535	141,175,794
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,433,513	20,810,327	16,741,491
-	-	-	-	-	-	1,654,700	3,207,408	9,566,819
-	-	-	-	-	-	27,927,370	27,587,622	23,045,735
<b>\$ 216,818,674</b>	<b>\$ 235,116,381</b>	<b>\$ 331,637,684</b>	<b>\$ 82,665,304</b>	<b>\$ 87,959,615</b>	<b>\$ 87,728,801</b>	<b>\$ 847,341,643</b>	<b>\$ 885,080,731</b>	<b>\$ 982,718,057</b>
\$ -	\$ -	\$ -	\$ 16,619,156	\$ 20,976,488	\$ 22,533,288	\$ 312,992,238	\$ 324,187,123	\$ 345,691,319
-	-	-	4,867,952	6,342,045	6,700,534	22,430,231	25,130,804	25,784,434
-	-	-	-	-	-	5,657,546	5,888,603	6,860,869
-	-	-	7,527,836	8,247,181	8,713,132	18,343,018	21,538,868	22,022,660
-	-	-	7,694,995	6,197,856	6,544,595	9,749,566	8,154,702	7,923,606
-	-	-	9,607	9,325	9,746	3,903,835	3,780,703	4,311,073
-	-	-	-	-	-	678,228	624,680	879,334
-	-	-	1,856,312	1,849,968	1,954,120	3,449,471	3,608,805	4,030,668
-	-	-	1,919,707	1,914,415	2,022,343	37,153,556	39,470,466	39,483,456
66,876,087	77,456,820	206,679,931	-	-	-	67,304,318	78,753,086	206,765,398
-	-	-	-	-	-	2,618,991	2,900,902	3,096,554
-	-	-	29,189,591	28,863,638	33,669,093	29,189,591	28,863,638	33,669,093
-	-	-	9,558	40,786	43,858	6,369,643	6,487,549	8,761,412
-	-	-	85,899	100,857	107,209	16,929,675	16,500,210	17,758,478
-	-	-	19,383	24,894	24,366	35,954,641	38,090,759	42,170,184
-	-	-	-	-	-	13,168,373	14,345,502	15,095,331
-	-	-	-	-	-	8,929,771	8,657,651	11,548,453
-	-	-	-	-	-	5,127,446	5,101,303	2,744,983
-	-	-	-	357,915	-	26,191,351	24,980,674	27,199,733
-	-	-	101,608	75,107	77,970	386,157	189,694	83,154
<b>66,876,087</b>	<b>77,456,820</b>	<b>206,679,931</b>	<b>69,901,604</b>	<b>75,000,475</b>	<b>82,400,254</b>	<b>626,527,646</b>	<b>657,255,721</b>	<b>825,880,192</b>
32,088,950	34,104,253	35,528,244	-	-	-	32,088,950	34,104,253	35,528,244
-	-	-	1,739,783	1,761,629	1,761,629	2,828,155	3,190,919	3,190,919
117,853,637	123,555,308	89,429,509	11,023,917	11,197,511	3,566,918	134,291,535	141,175,794	95,072,967
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,810,327	16,741,491	-
-	-	-	-	-	-	3,207,408	9,566,819	-
-	-	-	-	-	-	27,587,622	23,045,735	23,045,735
<b>\$ 216,818,674</b>	<b>\$ 235,116,381</b>	<b>\$ 331,637,684</b>	<b>\$ 82,665,304</b>	<b>\$ 87,959,615</b>	<b>\$ 87,728,801</b>	<b>\$ 847,341,643</b>	<b>\$ 885,080,731</b>	<b>\$ 982,718,057</b>

# Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
	Actuals	Estimated	Tentative	Actuals	Estimated	Tentative
	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
<b>OPERATING REVENUES</b>						
Interest	\$ 28,716	\$ 103,466	\$ -	\$ 9,817	\$ 101,331	\$ -
Other Operating Revenues	2,040,837	3,112,096	2,138,768	2,841,598	2,970,904	3,110,746
Prior Year Refunds	2,338	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>2,071,891</b>	<b>3,215,562</b>	<b>2,138,768</b>	<b>2,851,415</b>	<b>3,072,235</b>	<b>3,110,746</b>
Non-Revenue Sources	-	-	-	12,000	-	-
Transfers from General	-	-	-	753,569	-	-
Beginning Fund Balances	566,028	566,028	566,028	5,102,139	3,131,326	3,131,326
Adjustment to Beginning Fund Balance	-	-	-	(1,406,058)	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,637,919</b>	<b>\$ 3,781,590</b>	<b>\$ 2,704,796</b>	<b>\$ 7,313,065</b>	<b>\$ 6,203,561</b>	<b>\$ 6,242,072</b>
<b>OPERATING EXPENSES</b>						
Salaries	\$ 71,460	\$ 72,244	\$ -	\$ 443,889	\$ -	\$ -
Employee Benefits	220,317	223,975	502,000	71,077	-	-
Purchased Services	316,098	297,125	430,000	3,649,740	3,067,303	3,110,746
Energy Supplies	-	-	-	1,739	-	-
Material and Supplies	-	50	-	4,671	4,242	-
Capital Outlay	-	-	-	10,623	690	-
Other Expenses	1,464,016	2,622,168	1,206,768	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>2,071,891</b>	<b>3,215,562</b>	<b>2,138,768</b>	<b>4,181,739</b>	<b>3,072,235</b>	<b>3,110,746</b>
Ending Fund Balances	566,028	566,028	566,028	3,131,326	3,131,326	3,131,326
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,637,919</b>	<b>\$ 3,781,590</b>	<b>\$ 2,704,796</b>	<b>\$ 7,313,065</b>	<b>\$ 6,203,561</b>	<b>\$ 6,242,072</b>



# Proprietary Funds Summary

Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Estimated Actuals	Tentative Budget	Actuals	Estimated Actuals	Tentative Budget	Actuals	Estimated Actuals	Tentative Budget
2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
\$ 19,573	\$ 102,382	\$ -	\$ 22,994	\$ 70,303	\$ -	\$ 81,100	\$ 377,482	\$ -
460,532	600,817	267,800	1,305,285	448,344	411,200	6,648,252	7,132,161	5,928,514
-	-	-	-	-	-	2,338	-	-
<b>480,105</b>	<b>703,199</b>	<b>267,800</b>	<b>1,328,279</b>	<b>518,647</b>	<b>411,200</b>	<b>6,731,690</b>	<b>7,509,643</b>	<b>5,928,514</b>
-	-	-	-	-	-	12,000	-	-
-	-	-	-	-	-	753,569	-	-
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	8,361,207	6,390,394	6,390,394
-	-	-	-	-	-	(1,406,058)	-	-
<b>\$ 2,173,145</b>	<b>\$ 2,396,239</b>	<b>\$ 1,960,840</b>	<b>\$ 2,328,279</b>	<b>\$ 1,518,647</b>	<b>\$ 1,411,200</b>	<b>\$ 14,452,408</b>	<b>\$ 13,900,037</b>	<b>\$ 12,318,908</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,349	\$ 72,244	\$ -
-	700	-	-	-	-	291,394	224,675	502,000
106,745	331,371	262,800	1,328,279	518,647	411,200	5,400,862	4,214,446	4,214,746
-	-	-	-	-	-	1,739	-	-
-	-	-	-	-	-	4,671	4,292	-
-	-	-	-	-	-	10,623	690	-
373,360	371,128	5,000	-	-	-	1,837,376	2,993,296	1,211,768
<b>480,105</b>	<b>703,199</b>	<b>267,800</b>	<b>1,328,279</b>	<b>518,647</b>	<b>411,200</b>	<b>8,062,014</b>	<b>7,509,643</b>	<b>5,928,514</b>
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	6,390,394	6,390,394	6,390,394
<b>\$ 2,173,145</b>	<b>\$ 2,396,239</b>	<b>\$ 1,960,840</b>	<b>\$ 2,328,279</b>	<b>\$ 1,518,647</b>	<b>\$ 1,411,200</b>	<b>\$ 14,452,408</b>	<b>\$ 13,900,037</b>	<b>\$ 12,318,908</b>

# General Fund

	Actuals 2017-2018	Adopted Budget 2018-2019	Estimated Actuals 2018-2019	Tentative Budget 2019-2020
<b>REVENUES</b>				
<b>Federal Sources:</b>				
Federal Direct	\$ 444,710	\$ 320,000	\$ 445,941	\$ 320,000
Other Federal Grants	3,012,355	2,725,000	3,186,268	2,725,000
<b>Total Federal Sources</b>	<b>3,457,065</b>	<b>3,045,000</b>	<b>3,632,209</b>	<b>3,045,000</b>
<b>State Sources:</b>				
Florida Educational Finance Program	195,871,612	205,499,179	199,882,933	211,952,482
Categoricals	68,193,153	69,069,735	68,150,217	68,103,795
Capital Outlay and Debt Service	34,858	34,900	34,900	34,900
Mobile Home License Tax	539,798	515,000	479,290	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	6,453,369	250,000	7,197,114	250,000
<b>Total State Sources</b>	<b>271,376,275</b>	<b>275,652,299</b>	<b>276,027,939</b>	<b>281,139,662</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	170,233,660	174,971,114	175,937,908	181,136,068
Interest Income	512,153	250,000	1,900,622	250,000
Local Grants and Other Local Sources	18,948,297	5,626,465	11,690,886	4,570,368
<b>Total Local Sources</b>	<b>189,694,110</b>	<b>180,847,579</b>	<b>189,529,416</b>	<b>185,956,436</b>
<b>TOTAL REVENUES</b>	<b>464,527,450</b>	<b>459,544,878</b>	<b>469,189,564</b>	<b>470,141,098</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers from Capital Projects	7,363,850	8,245,831	9,446,256	8,554,431
Non-Revenue Receipts	305,673	250,000	230,850	250,000
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>7,669,523</b>	<b>8,495,831</b>	<b>9,677,106</b>	<b>8,804,431</b>
<b>RESERVES &amp; FUND BALANCE</b>				
Nonspendable Fund Balance	1,137,288	1,088,372	1,088,372	1,429,290
Restricted Fund Balance	3,647,526	3,745,037	3,745,037	4,346,435
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	13,433,513	20,810,327	20,810,327	16,741,491
Assigned-Subsequent FY Budget Appropriation of Fund Balance	1,654,700	3,207,408	3,207,408	9,566,819
Unassigned Fund Balance	27,927,370	27,587,622	27,587,622	23,045,735
<b>TOTAL RESERVES &amp; FUND BALANCE</b>	<b>47,800,397</b>	<b>56,438,766</b>	<b>56,438,766</b>	<b>55,129,770</b>
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 519,997,370</b>	<b>\$ 524,479,475</b>	<b>\$ 535,305,436</b>	<b>\$ 534,075,299</b>
<b>EXPENDITURES</b>				
Instruction	\$ 296,373,082	\$ 316,975,457	\$ 303,210,635	\$ 323,158,031
Student Support Services	17,562,279	19,561,875	18,788,759	19,083,900
Instructional Media Services	5,657,546	6,874,708	5,888,603	6,860,869
Instructional and Curriculum Development Services	10,815,182	11,400,628	13,291,687	13,309,528
Instructional Staff Training Services	2,054,571	1,170,794	1,956,846	1,379,011
Instruction-Related Technology	3,894,228	6,058,554	3,771,378	4,301,327
Board	678,228	667,868	624,680	879,334
General Administration	1,593,159	1,911,295	1,758,837	2,076,548
School Administration	35,233,849	36,449,506	37,556,051	37,461,113
Facilities Acquisition and Construction	428,231	74,767	1,296,266	85,467
Fiscal Services	2,618,991	2,834,660	2,900,902	3,096,554
Central Services	6,360,085	8,138,390	6,446,763	8,717,554
Student Transportation Services	16,843,776	17,419,798	16,399,353	17,651,269
Operation of Plant	35,935,258	37,533,560	38,065,865	42,145,818
Maintenance of Plant	13,168,373	14,895,723	14,345,502	15,095,331
Administrative Technology Services	8,929,771	10,827,788	8,657,651	11,548,453
Community Services	5,127,446	2,995,246	5,101,303	2,744,983
Debt Service	-	-	-	-
Other Capital Outlay	284,549	12,864	114,587	5,184
<b>TOTAL EXPENDITURES</b>	<b>463,558,604</b>	<b>495,803,481</b>	<b>480,175,666</b>	<b>509,600,274</b>
<b>OTHER USES OF FUNDS</b>				
Transfers to Internal Service	-	-	-	-
Transfers to Food Service	-	-	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESERVES &amp; FUND BALANCE</b>				
Nonspendable Fund Balance	1,088,372	1,088,372	1,429,290	1,429,290
Restricted Fund Balance	3,745,037	-	4,346,435	-
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	20,810,327	-	16,741,491	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	3,207,408	-	9,566,819	-
Unassigned Fund Balance	27,587,622	27,587,622	23,045,735	23,045,735
<b>TOTAL RESERVES &amp; FUND BALANCE</b>	<b>56,438,766</b>	<b>28,675,994</b>	<b>55,129,770</b>	<b>24,475,025</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 519,997,370</b>	<b>\$ 524,479,475</b>	<b>\$ 535,305,436</b>	<b>\$ 534,075,299</b>

# Debt Service Fund

REVENUES	Actuals 2017-2018	Adopted Budget 2018-2019	Estimated Actuals 2018-2019	Tentative Budget 2019-2020
<b>State Sources:</b>				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,702,979	\$ 350,120	\$ 350,120	\$ 225,920
SBE/COBI Bond Interest	10,206	-	-	-
<b>Total State sources</b>	<b>1,713,185</b>	<b>350,120</b>	<b>350,120</b>	<b>225,920</b>
<b>Local Sources:</b>				
Ad valorem taxes	-	-	-	-
Interest	15,148	-	22,239	-
Payment in Lieu of Taxes	-	-	-	-
<b>Total Local Sources</b>	<b>15,148</b>	<b>-</b>	<b>22,239</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>1,728,333</b>	<b>350,120</b>	<b>372,359</b>	<b>225,920</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers from Capital Fund	24,725,100	24,677,338	24,657,996	26,973,813
Proceeds of Refunding	-	-	-	-
Premium on Refunding	-	-	-	-
Restricted Fund Balance	1,406,862	1,668,944	1,668,944	2,076,540
<b>TOTAL SOURCES OF FUNDS</b>	<b>26,131,962</b>	<b>26,346,282</b>	<b>26,326,940</b>	<b>29,050,353</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 27,860,295</b>	<b>\$ 26,696,402</b>	<b>\$ 26,699,299</b>	<b>\$ 29,276,273</b>
<b>EXPENDITURES (by object)</b>				
Redemption of Principal	\$ 13,636,000	\$ 13,044,000	\$ 12,720,000	\$ 13,506,000
Interest	12,542,204	11,944,145	11,890,773	13,693,733
Dues and Fees	13,147	-	11,986	-
Payment to Refunded Escrow Agent	-	-	-	-
Miscellaneous Expense	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>26,191,351</b>	<b>24,988,145</b>	<b>24,622,759</b>	<b>27,199,733</b>
<b>OTHER USES OF FUNDS</b>				
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers to General Fund	-	-	-	-
Transfers to Capital Funds	-	-	-	-
<b>TOTAL USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Restricted Fund Balance	1,668,944	1,708,257	2,076,540	2,076,540
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 27,860,295</b>	<b>\$ 26,696,402</b>	<b>\$ 26,699,299</b>	<b>\$ 29,276,273</b>

# Capital Projects Funds

	Actuals 2017-2018	Adopted Budget 2018-2019	Estimated Actuals 2018-2019	Tentative Budget 2019-2020
<b>REVENUES</b>				
<b>State sources</b>				
CO&DS distributed to district	\$ 586,059	\$ 494,812	\$ 1,954,816	\$ 494,812
Interest on undistributed CO&DS	28,388	18,411	40,811	18,411
PECO	1,085,644	1,089,986	1,089,986	-
Other state sources	503,123	-	3,472,741	-
<b>Total State sources</b>	<b>2,203,214</b>	<b>1,603,209</b>	<b>6,558,354</b>	<b>513,223</b>
<b>Local sources</b>				
Ad valorem taxes	50,852,141	54,895,769	55,369,612	59,311,090
Sales tax	42,941,909	41,740,656	41,740,656	42,158,063
Interest income	1,589,375	100,000	2,119,147	100,000
Impact fees	5,952,124	4,000,000	8,232,736	6,000,000
Other local sources	447,142	-	237,233	-
<b>Total Local sources</b>	<b>101,782,690</b>	<b>100,736,425</b>	<b>107,699,384</b>	<b>107,569,153</b>
<b>TOTAL REVENUE</b>	<b>103,985,904</b>	<b>102,339,634</b>	<b>114,257,738</b>	<b>108,082,376</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers In	-	-	-	-
Other Financing Sources	1,600,238	-	3,005,006	100,000,000
<b>TOTAL OTHER SOURCES</b>	<b>1,600,238</b>	<b>-</b>	<b>3,005,006</b>	<b>100,000,000</b>
Restricted Fund Balance	111,232,532	117,853,637	117,853,637	123,555,308
Assigned Fund Balance	-	-	-	-
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 216,818,674</b>	<b>\$ 220,193,271</b>	<b>\$ 235,116,381</b>	<b>\$ 331,637,684</b>
<b>EXPENDITURES</b>				
New Construction	\$ 22,217,469	\$ 4,000,000	\$ 20,434,584	\$ 83,400,000
Projects at Existing Schools & Facilities	36,196,538	26,810,060	37,434,651	34,288,614
Facilities Management	-	2,500,000	2,216,140	2,800,000
Technology	6,218,244	9,000,000	13,442,952	9,000,000
System Wide Equipment and Vehicles	1,580,493	1,000,000	598,535	1,500,000
Buses	663,343	2,690,872	3,329,958	2,745,600
Projects in Progress	-	95,873,399	-	72,945,717
<b>TOTAL EXPENDITURES</b>	<b>66,876,087</b>	<b>141,874,331</b>	<b>77,456,820</b>	<b>206,679,931</b>
<b>OTHER USES OF FUNDS</b>				
To General Fund	7,363,850	8,245,831	9,446,256	8,554,431
To Debt Service Funds	24,725,100	24,677,338	24,657,997	26,973,813
Interfund (Capital Projects Only)	-	-	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>32,088,950</b>	<b>32,923,169</b>	<b>34,104,253</b>	<b>35,528,244</b>
Restricted Fund Balance	117,853,637	45,395,771	123,555,308	89,429,509
Assigned Fund Balance	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 216,818,674</b>	<b>\$ 220,193,271</b>	<b>\$ 235,116,381</b>	<b>\$ 331,637,684</b>

# Capital Five-Year Fiscal Forecast

REVENUES	Budget	Forecast	Forecast	Forecast	Forecast
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
<b>State sources:</b>					
CO&DS distributed to district	\$ 494,812	\$ 494,812	\$ 494,812	\$ 494,812	\$ 494,812
Interest on undistributed CO&DS	18,411	18,411	18,411	18,411	18,411
PECO	-	-	-	-	-
Other state sources	-	-	-	-	-
<b>Total state sources</b>	<b>513,223</b>	<b>513,223</b>	<b>513,223</b>	<b>513,223</b>	<b>513,223</b>
<b>Local sources:</b>					
Ad valorem taxes	59,311,090	62,691,822	66,265,256	70,042,375	74,034,791
Sales tax	42,158,063	42,579,643	43,005,440	43,435,494	43,869,849
Interest income	100,000	100,000	100,000	100,000	100,000
Impact fees	6,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Local Misc.	-	-	-	-	-
<b>Total local sources</b>	<b>107,569,153</b>	<b>110,371,465</b>	<b>114,370,696</b>	<b>118,577,869</b>	<b>123,004,640</b>
<b>TOTAL REVENUE</b>	<b>108,082,376</b>	<b>110,884,688</b>	<b>114,883,919</b>	<b>119,091,092</b>	<b>123,517,863</b>
<b>OTHER SOURCES OF FUNDS:</b>					
Transfers In	-	-	-	-	-
Other Financing Sources	100,000,000	-	-	-	-
Restricted Fund Balance	123,555,308	89,429,509	68,363,550	42,094,110	56,554,947
<b>Total other sources</b>	<b>223,555,308</b>	<b>89,429,509</b>	<b>68,363,550</b>	<b>42,094,110</b>	<b>56,554,947</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 331,637,684</b>	<b>\$ 200,314,197</b>	<b>\$ 183,247,469</b>	<b>\$ 161,185,202</b>	<b>\$ 180,072,810</b>
<b>EXPENDITURES (by category)</b>					
New Construction	\$ 83,400,000	\$ 32,000,000	\$ 41,000,000	\$ 16,000,000	\$ 18,000,000
Projects at Existing Schools and Facilities	34,288,614	32,109,304	34,616,490	24,029,835	23,468,280
Facilities Management	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Technology	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Buses	2,745,600	2,520,024	2,236,000	2,236,000	2,236,000
Projects in Progress	72,945,717	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>206,679,931</b>	<b>79,929,328</b>	<b>91,152,490</b>	<b>55,565,835</b>	<b>57,004,280</b>
<b>TRANSFERS OUT:</b>					
To General Fund	8,554,431	6,554,431	4,554,431	3,637,895	3,329,295
To Debt Service Funds	26,973,813	45,466,888	45,446,438	45,426,525	45,408,125
<b>TOTAL TRANSFERS</b>	<b>35,528,244</b>	<b>52,021,319</b>	<b>50,000,869</b>	<b>49,064,420</b>	<b>48,737,420</b>
Reserved for projects in progress	-	-	-	-	-
Restricted Fund Balance	89,429,509	68,363,550	42,094,110	56,554,947	74,331,110
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 331,637,684</b>	<b>\$ 200,314,197</b>	<b>\$ 183,247,469</b>	<b>\$ 161,185,202</b>	<b>\$ 180,072,810</b>

# Capital Five-Year Work Program

	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	BUDGET 2022-2023	BUDGET 2023-2024
<b>Major Projects - New Construction</b>					
Deltona Mid - Master Plan	55,000,000	-	3,000,000	-	-
George Marks Elm - Master Plan	21,500,000	-	-	-	-
New Smyrna Beach Mid - Cafeteria and Media Center Renovations	1,900,000	-	-	-	-
New Smyrna Beach Mid - HVAC, Ceiling, Lighting and Flooring Campus Wide	3,000,000	6,000,000	6,000,000	6,000,000	-
Orange City Elm - Classroom Addition and Renovations, Site Improvements/Circulation	-	-	-	-	8,000,000
Osceola Elm - Master Plan	2,000,000	24,000,000	2,000,000	5,000,000	-
Starke Elm - Renovations	-	-	4,000,000	-	-
Spruce Creek HS - Classroom Addition and Renovations	-	-	-	3,000,000	10,000,000
Tomoka Elm - Master Plan	-	2,000,000	26,000,000	2,000,000	-
<b>Total Major Projects - New Construction</b>	<b>83,400,000</b>	<b>32,000,000</b>	<b>41,000,000</b>	<b>16,000,000</b>	<b>18,000,000</b>
<b>Projects at Existing Schools and Facilities</b>					
Atlantic HS - Upgrade Switchgear	180,000	-	-	-	-
Atlantic HS - Upgrade HVAC and Lighting, Building 6	1,500,000	-	-	-	-
Atlantic HS - Upgrade HVAC Bldgs. 9 and 10, Ceiling, Lighting & Flooring, Replace Auditorium Flooring & Seating	-	-	2,200,000	-	-
Atlantic HS - Campus Wide Reroof	3,200,000	-	-	-	-
Brewster Center - Interior Renovations	-	-	3,000,000	-	-
Blue Lake Elm - Drainage	660,000	-	-	-	-
Campbell Mid Campus Wide HVAC	700,000	700,000	-	-	-
Creekside Mid - Gutter Replacement	-	-	400,000	-	-
Creekside Mid - Upgrade HVAC Bldgs 6 and 8 and Chiller 1	-	1,850,000	-	-	-
Deland Administrative Complex - Upgrade Data Center Backup Power	25,000	250,000	-	-	-
Debary Elm - Upgrade Cooling Tower, Piping and Heat Pump	1,800,000	-	-	-	-
Deland HS - Upgrade HVAC Bldgs 3, 4, 16	1,200,000	-	-	-	-
Deland HS - Upgrade HVAC, Admin, Clinic, Bldg 19	-	1,200,000	-	-	-
Deland HS - Reroof Bldg 16	75,000	-	-	-	-
Deland Transportation - Fuel Island Canopy	60,000	-	-	-	-
Deland Warehouse - Leases	107,161	109,304	111,490	114,835	118,280
Deltona Lakes Elm - Upgrade Chiller Plant	1,200,000	-	-	-	-
Deltona HS - Upgrade HVAC Controls	200,000	-	-	-	-
Deltona HS - Bus Loop and Drainage Renovations	150,000	-	-	-	-
Deltona Transportation - Site Improvements	-	-	1,500,000	-	-
Facilities Services - Upgrade Chiller Plant	770,000	-	-	-	-
Forest Lake Elm - Replace OAU and Duct Work	-	900,000	-	-	-
Friendship Elm - Replace Intercom	-	-	-	110,000	-
Galaxy Mid - Replace Intercom	175,000	-	-	-	-
Galaxy Mid - Concrete Restroom	125,000	-	-	-	-
Galaxy Mid - Upgrade Door Hardware	-	-	700,000	-	-
Heritage Mid - Upgrade HVAC Bldg 7 and Chiller	1,900,000	-	-	-	-
Heritage Mid - Upgrade Exterior Lighting	180,000	-	-	-	-
Hinson Mid - Campus Wide HVAC	-	-	1,300,000	-	-
Holly Hill School (K-8)- Replace Flooring Bldgs 1,6,7,8 and10	200,000	-	-	-	-
Indian River Elm - Upgrade HVAC,Ceiling and Lighting Bldgs 2,3,4	-	-	1,750,000	-	-
Indian River Elm - Replace Chiller Bldg 7	150,000	-	-	-	-
Mainland HS - Upgrade Chiller Plant	-	-	175,000	-	-
Mainland HS - Parking Lot Safety, Security and Circulation	200,000	-	-	-	-
Manatee Cove Elm - Campuswide Chiller Pipes	-	-	-	-	1,000,000
McInnis Elm - Replace Fire Alarm	250,000	-	-	-	-
Ormond Beach Elm Reroof Bldg 2	95,000	-	-	-	-
Ormond Beach Elm Upgrade HVAC Bldg 1	350,000	-	-	-	-
Ortona Elm Reroof Bldgs 2-9	450,000	-	-	-	-
Osceola Elm - Replace Fire Alarm	300,000	-	-	-	-
Palm Terrace Elm - Replace Roof	200,000	1,000,000	-	-	-
Pathways Elm - Replace Fire Alarm	-	-	-	250,000	-
Pine Ridge HS Upgrade HVAC, Ceiling and Lighting Bldgs 9 and 10	-	2,000,000	-	-	-
Pine Trail Elm - Replace Gutter and Downspouts	-	-	230,000	-	-
Portables - Lease	100,000	100,000	100,000	100,000	100000
Portables - Moves & Compliance	400,000	400,000	400,000	400,000	400000
Port Orange Elm - Replace Second Floor Flooring	75,000	-	-	-	-
Port Orange Elm - Replace Fire Alarm	-	200,000	-	-	-
Port Orange Elm - Reroof Bldg. 1	-	-	410,000	-	-
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	-	-	-	150,000	-

# Capital Five-Year Work Program

	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	BUDGET 2022-2023	BUDGET 2023-2024
Seabreeze HS - HVAC, Ceiling and Lighting Bldg. 1	1,300,000	-	-	-	-
Silver Sands Mid - Circulation for Security, Administration Relocation with Bldg 7	1,900,000	-	-	-	-
Southwestern Mid - Cafeteria Renovations	-	500,000	-	-	-
Southwestern Mid - Reroof Bldg. 6 and 7	210,000	-	-	-	-
Southwestern Mid - Repipe Sewer Bldg 8	150,000	-	-	-	-
Spruce Creek Elm - Upgrade Switchgear	-	-	200,000	-	-
Spruce Creek Elm - Replace HVAC Controls	150,000	-	-	-	-
Sugar Mill Elm - Replace Gutters and Downspouts	-	-	250,000	-	-
Sunrise Elm - Drainage and Replace Basketball Court	75,000	-	-	-	-
Sunrise Elm - Boiler Replacement and Tower Repair	290,928	-	-	-	-
Sweetwater Elm - Replace Fire Alarm	200,000	-	-	-	-
Sunrise Elm - Campus Wide Reroof	1,480,000	-	-	-	-
T. Dewitt Taylor Middle-High School - Replace Gutters	120,000	-	-	-	-
Timbercrest Elm - Upgrade Chiller Plant	585,525	-	-	-	-
Timbercrest Elm - Replace Loop Boiler	-	-	40,000	-	-
Tomoka Elm - Switchgear Upgrade	500,000	-	-	-	-
Tomoka Elm - Intercom System	-	150,000	-	-	-
Tomoka Elm Upgrade HVAC Bldgs 9, 10, 11	-	1,900,000	-	-	-
Various Schools - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various Schools - Media Center Retrofits	500,000	1,000,000	1,000,000	1,000,000	1,000,000
Various Schools - Minor Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Facilities Review	-	10,000,000	11,000,000	11,000,000	11,000,000
Various Schools - Pavilions	350,000	300,000	300,000	300,000	300,000
Various Schools - Playgrounds	250,000	300,000	300,000	300,000	300,000
Various Schools - Security	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Various Schools - HS School Athletics	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Woodward Elm HVAC Bldg. 2	-	-	-	700,000	-
<b>Total Projects at Existing Schools and Facilities</b>	<b>34,288,614</b>	<b>32,109,304</b>	<b>34,616,490</b>	<b>24,029,835</b>	<b>23,468,280</b>
<b>Facilities Management</b>					
Facilities Management - Various Projects	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
<b>Total Facilities Management</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>2,800,000</b>
<b>Technology</b>					
Network, EDP & Communications Equipment	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
<b>Total Technology</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>
<b>System Wide Equipment and Vehicles</b>					
Various Schools & Departments Vehicles	500,000	500,000	500,000	500,000	500,000
Various Schools & Departments Furniture & Equipment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total System Wide Equipment and Vehicles</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Buses</b>					
Transportation Dept - Bus Replacement	2,745,600	2,520,024	2,236,000	2,236,000	2,236,000
<b>Total Buses</b>	<b>2,745,600</b>	<b>2,520,024</b>	<b>2,236,000</b>	<b>2,236,000</b>	<b>2,236,000</b>
<b>PROJECT TOTALS</b>	<b>\$ 133,734,214</b>	<b>\$ 79,929,328</b>	<b>\$ 91,152,490</b>	<b>\$ 55,565,835</b>	<b>\$ 57,004,280</b>
<b>Transfers</b>					
Transfers - To General Fund	8,554,431	6,554,431	4,554,431	3,637,895	3,329,295
Transfers - To Debt Service	26,973,813	45,466,888	45,446,438	45,426,525	45,408,125
<b>Total Transfers</b>	<b>35,528,244</b>	<b>52,021,319</b>	<b>50,000,869</b>	<b>49,064,420</b>	<b>48,737,420</b>
<b>GRAND TOTAL</b>	<b>\$ 169,262,458</b>	<b>\$ 131,950,647</b>	<b>\$ 141,153,359</b>	<b>\$ 104,630,255</b>	<b>\$ 105,741,700</b>

# Capital Projects Details

NAME	2018 - 2019 Expenditures	2019 - 2020 Rebudgets	2019 - 2020 New Budgets
<b>NEW CONSTRUCTION</b>			
Bonner Elm - Master Plan	\$ 480,536	\$ -	\$ -
Chisholm Elm - Replacement	13,828,843	9,997,906	-
Deltona Mid - Master Plan	724,974	2,536,604	55,000,000
George Marks Elm - Master Plan	2,831,915	2,850,368	21,500,000
New Smyrna Beach Mid - Cafeteria and Media Center Renovations	-	-	1,900,000
New Smyrna Beach Mid - HVAC, Ceiling, Lighting and Flooring Campus Wide	-	-	3,000,000
Osceola Elm - Master Plan	-	-	2,000,000
Pierson Elm - Replacement	2,568,316	123,091	-
<b>TOTAL NEW CONSTRUCTION</b>	<b>20,434,584</b>	<b>15,507,969</b>	<b>83,400,000</b>

<b>PROJECTS AT EXISTING SCHOOLS AND FACILITIES</b>			
All High Schools - Athletic Facility Leases	23,516	276,484	200,000
Atlantic HS - New Chiller Replaces 2 Old Chillers	743	-	-
Atlantic HS - Upgrade Chillers 4 and 5, HVAC Bldg 3	1,191,752	33,271	-
Atlantic HS - Replace Gym Airhandler	44,907	-	-
Atlantic HS - Replace Exterior Doors	455,875	-	-
Atlantic HS - Upgrade Gym Water Heaters	41,954	-	-
Atlantic HS - Renovations for Aquaculture Lab	199,202	36,178	-
Atlantic HS - Replace Parking Lot Lights	-	50,000	-
Atlantic HS - Athletic Field Lighting	65,690	995,664	-
Atlantic HS - Campus Wide Reroof	64,907	211,703	3,200,000
Atlantic HS - New Digital Marquee	9,737	186,613	-
Atlantic HS - Upgrade Fire Alarm and Intercom	54,900	945,100	-
Atlantic HS - Upgrade Courtyard Drainage	-	75,000	-
Atlantic HS - Courtyard Improvement	-	75,000	-
Atlantic HS - Upgrade Switchgear	-	-	180,000
Atlantic HS - Upgrade HVAC and Lighting, Building 6	-	-	1,500,000
Atlantic HS - Renovate Track	-	-	350,000
Blue Lake Elm - Campus Wide Roof Repairs and Walkway Covers	40,739	-	-
Blue Lake Elm - Fencing, Cameras, Cipher Locks	596	34,504	-
Blue Lake Elm - Drainage	-	-	660,000
Brewster Center - Replace South Low Roof	-	65,000	-
Brewster Center - Electrical Switch Gear Upgrade	-	100,000	-
Campbell Mid - Campus Wide HVAC	-	-	700,000
Coronado Beach Elm - Structural Modifications Bldgs 1-3 and 7	14,302	-	-
Creekside Mid - Central Energy Plant & Bldgs 5 & 9	13,816	-	-
Creekside Mid - Upgrade HVAC Bldgs 2 and 10	678,927	-	-
Creekside Mid - Upgrade HVAC Bldgs 1, 3, 10 and Chiller 3	152,061	1,805,694	-
Debary Elm - Campus Wide Elevated Walkway Repairs	4,000	-	-
Debary Elm - Upgrade Cooling Tower, Piping and Heat Pump	-	-	1,800,000
Deland Administrative Complex - Replace Chiller 1	120,883	600	-
Deland Administrative Complex - Upgrade Data Center Backup Power	-	-	25,000
Deland HS - Reroof Media Center	157,932	24,933	-
Deland HS - Upgrade HVAC Bldgs 12 & 13	57,508	-	-
Deland HS - Restroom Building	90,069	-	-
Deland HS - Upgrade HVAC Buildings 10 and 20	278,618	31,572	-
Deland HS - Renovate Track	257,163	100,376	-
Deland HS - Upgrade Auditorium Chiller Plant	49,801	550,199	-
Deland HS - Replace Gym Floors	45,080	154,920	-
Deland HS - Upgrade Fire Alarm and Intercom	-	1,300,000	-
Deland HS - Media Center Retrofit	47,974	602,026	-
Deland HS - Install Large Fans in Cafeteria	49,098	-	-



# Capital Projects Details

NAME	2018 - 2019 Expenditures	2019 - 2020 Rebudgets	2019 - 2020 New Budgets
Deland HS - Security Fencing	6,396	77,351	-
Deland HS - Upgrade HVAC Bldgs 3,4,16	-	-	1,200,000
Deland HS - Reroof Bldg 16	-	-	75,000
Deland Mid - Replace Fire Alarm & Intercom	524,028	157,574	-
Deland Mid - Campus Wide HVAC, Ceiling and Lighting	7,055,711	2,974,082	-
Deland Mid - Fencing, Cameras, Cipher Locks	24,703	-	-
Deland Transportation - Fuel Island Canopy	-	-	60,000
Deland Warehouse - Lease	107,096	102,960	107,161
Deltona HS - Entrance Upgrade & New Sign	2,415	-	-
Deltona HS - Security Fencing	49,905	4,645	-
Deltona HS - Media Center Retrofit	250,971	8,804	-
Deltona HS - Upgrade HVAC Control Systems	-	130,000	-
Deltona HS - Upgrade HVAC Controls	-	-	200,000
Deltona HS - Bus Loop and Drainage Renovations	-	-	150,000
Deltona HS - Renovate Track	-	-	350,000
Deltona Lakes Elm - Replace Basketball Court Concrete	92,649	9,351	-
Deltona Lakes Elm - Upgrade Chiller Plant	-	-	1,200,000
Deltona Lakes Elm - Playground	-	-	62,500
Deltona Mid - Security Fencing	-	36,266	-
Discovery Elm - Security Fencing	46,596	-	-
Edgewater Elm - Upgrade Generator	24,975	-	-
Edgewater Public - Repair and Coat Roof Building 1	951	97,581	-
Enterprise Elm - Replace Upper Cafeteria Roofs	2,227	219,933	-
Enterprise Elm - Replace 55 Ton Chiller	108,450	-	-
Enterprise Elm - Pavilion	-	-	150,000
Facilities Services - Upgrade Chiller Plant	-	-	770,000
Forest Lake Elm - Replace Fire Alarm	6,753	291,974	-
Forest Lake Elm - Security Fencing	46,922	-	-
Freedom Elm - Upgrade BAS Controls	79,600	-	-
Friendship Elm - Replace Fire Alarm	4,706	280,294	-
Galaxy Mid - Campus Wide HVAC, Ceiling, Lighting, Reroofing	2,717,577	139,805	-
Galaxy Mid - Campus Wide Grounding	16,180	83,820	-
Galaxy Mid - Install Large Ceiling Fans in Cafeteria and Multipurpose Room	48,045	-	-
Galaxy Mid - Replace Intercom	-	-	175,000
Galaxy Mid - Concrete Restroom	-	-	125,000
Heritage Mid - Chiller Plant & HVAC Upgrade Bldg 4	93,745	2,100	-
Heritage Mid - Replace Exterior Entrance Doors	5,850	-	-
Heritage Mid - Upgrade HVAC Bldgs 5, 6 and Generator	97,354	1,949,341	-
Heritage Mid - Upgrade HVAC Bldg 7 and Chiller	-	-	1,900,000
Heritage Mid - Upgrade Exterior Lighting	-	-	180,000
Hinson Mid - Security Fencing	48,600	3,400	-
Holly Hill School (K-8) - Upgrade Generator and Automatic Transfer Switch	23,851	-	-
Holly Hill School (K-8) - Coat Domestic Water Line	142,584	-	-
Holly Hill School (K-8) - Fencing, Cameras, Cipher Locks	27,174	-	-
Holly Hill School (K-8) - Upgrade Chiller Plant	607,400	-	-
Holly Hill School (K-8) - Replace Millwork Bldgs. 1-10	73,965	796,035	-
Holly Hill School (K-8) - Replace Flooring Bldgs 1,6,7,8 and10	-	-	200,000
Horizon Elm - Upgrade Main Distribution Panel	-	175,000	-
Horizon Elm - Upgrade Generator	29,938	-	-
Horizon Elm - Security Fencing	47,159	-	-
Indian River Elm - Upgrade Cooling Tower, Outside Air and Piping	986,528	-	-
Indian River Elm - Roof Replacement Buildings 1 and 4 - 6	625,973	106,531	-
Indian River Elm - Fencing, Cameras, Cipher Locks	(28,562)	-	-
Indian River Elm - Playground	-	-	62,500
Indian River Elm - Replace Chiller Bldg 7	-	-	150,000

# Capital Projects Details

NAME	2018 - 2019 Expenditures	2019 - 2020 Rebudgets	2019 - 2020 New Budgets
Mainland HS - Create Life Skills Lab	78	-	-
Mainland HS - Upgrade Chiller Coils	47,673	-	-
Mainland HS - Upgrade Gym Ceiling and Lighting	42,385	507	-
Mainland HS - Athletic Field Lighting	-	18,860	-
Mainland HS - South and East Perimeter Fencing, cameras, cipher locks	10,407	4,000	-
Mainland HS - LED Lighting Upgrade Campus Wide	-	650,000	-
Mainland HS - Parking Lot Safety, Security and Circulation	-	-	200,000
Mainland HS - Athletic Field Lighting	-	-	750,000
McInnis Elm - Upgrade BAS controls	30,919	-	-
McInnis Elm - Reroof Bldg 13	11,416	88,585	-
McInnis Elm - Replace Fire Alarm	-	-	250,000
Minor Projects - Small Projects That Occur During The Year At Various Schools	2,228,575	647,725	4,000,000
New Smyrna Beach HS - Upgrade Cooling Towers	239,047	-	-
New Smyrna Beach HS - Campus Wide Elevated Walkway Repairs	26,016	514,759	-
New Smyrna Beach HS - Roof Access and Exhaust Fans	-	11,035	-
New Smyrna Beach HS - Replace Gutter	61,468	-	-
New Smyrna Beach HS - Upgrade BAS Campus Wide	2,000	408,000	-
New Smyrna Beach HS - Upgrade Auditorium Flooring and Seating	26,001	289,198	-
New Smyrna Beach Mid - Security Fencing	-	80,955	-
Orange City Elm - Reroof Bldgs 10 & 11	185,860	-	-
Orange City Elm - Replace Fire Alarm	800	299,200	-
Orange City Elm - Security Fencing	-	37,000	-
Ormond Beach Elm - Repair and Coat Roof Bldg 1	951	118,452	-
Ormond Beach Elm - Upgrade Cafeteria & Auditorium HVAC	5,652	362	-
Ormond Beach Elm - Retrofit Window Moisture Intrusion	373,517	76,633	-
Ormond Beach Elm - Upgrade Main Distribution Panel	88,393	-	-
Ormond Beach Elm - Replace Domestic Water Lines	-	120,900	-
Ormond Beach Elm - Upgrade HVAC Bldg 1	-	-	350,000
Ormond Beach Elm - Reroof Bldg 2	-	-	95,000
Ortona Elm - Reroof Walkways @ Bldgs 6,7,8,9	-	126,570	-
Ortona Elm - Replace Basketball Court	-	-	-
Ortona Elm - Reroof Bldgs 2-9	-	-	450,000
Osceola Elm - Upgrade Cafeteria HVAC	259,132	-	-
Osceola Elm - Reroof Canopy	12,709	107,292	-
Osceola Elm - Replace Fire Alarm	-	-	300,000
Osteen Elm - Security Fencing	41,237	-	-
Palm Terrace Elm - Replace Flooring and Lighting	298,806	29,761	-
Palm Terrace Elm - Media Center Retrofit	18,267	351,833	-
Palm Terrace Elm - Replace Roof	-	-	200,000
Pathways Elm - Campus Reroof	639,387	38,561	-
Pathways Elm - Expand Driveway Exit Lanes	9,345	90,655	-
Pine Ridge HS - Entrance Upgrade & New Sign	3,105	-	-
Pine Ridge HS - Campus Wide Reroof	113,980	3,349,040	-
Pine Ridge HS - Replace Chillers 3 and 4, HVAC Bldg 2	1,262,194	-	-
Pine Ridge HS - Upgrade Gym Water Heaters	42,000	-	-
Pine Ridge HS - Renovate Track	314,333	59,164	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 8	143,026	1,756,974	-
Pine Ridge HS - Security Fencing	5,950	110,527	-
Pine Trail Elm - Generator and Automatic Transfer Switch	37,014	-	-
Pine Trail Elm - Electrical Switchgear Upgrade	19,177	155,823	-
Pine Trail Elm - Remove Partition and Replace Millwork Bldgs 1 -5, 7 -9	199,809	-	-
Port Orange Elm - Renovate Group Restrooms	205,434	-	-
Port Orange Elm - Repair Floor Joists, 2nd Floor	2,400	67,600	-
Port Orange Elm - Replace Second Floor Flooring	-	-	75,000
Port Orange Elm - Playground	-	-	62,500

# Capital Projects Details

NAME	2018 - 2019 Expenditures	2019 - 2020 Rebudgets	2019 - 2020 New Budgets
Portables - Moves & Compliance	136,709	268,844	400,000
Pride Elm - Provide Grounding & Surge Protection	25,744	-	-
R.J. Longstreet Elm - Metal Reroof Bldgs. 3-8	1,510	573,490	-
R.J. Longstreet Elm - Extend Parent Pick Up Loop	2,348	400,462	-
R.J. Longstreet Elm - Pavilion	-	100,000	-
R.J. Longstreet Elm - Pavilion	-	-	150,000
R.J. Longstreet Elm - Playground	-	-	62,500
River Springs Mid - Elevated Walkway Repairs	435	99,500	-
River Springs Mid - Security Fencing	27,770	32,536	-
Riverview Learning Center - Moisture Intrusion Stucco Repairs	28,047	124,235	-
Riverview Learning Center - Coat Roof Building 1	-	130,000	-
Riverview Learning Center - Upgrade Main Distribution Panel	121,293	-	-
Seabreeze HS - Upgrade Chiller Water Plant	395,550	1,891,153	-
Seabreeze HS - Replace CW Piping Main Loop	-	6,735	-
Seabreeze HS - Window and Door Replacement Bldgs 7 - 11	789,309	-	-
Seabreeze HS - Athletic Field Renovation	224,443	16,522	-
Seabreeze HS - Media Center Retrofit	147,720	2,555	-
Seabreeze HS - Reroof Media Center	1,955	198,045	-
Seabreeze HS - Replace Gym Floor	924	159,533	-
Seabreeze HS - Track	12,588	337,412	-
Seabreeze HS - Security Fencing	8,925	150,623	-
Seabreeze HS - HVAC, Ceiling and Lighting Bldg. 1	-	-	1,300,000
Silver Sands Mid - Reroof Low Slopes Bldgs 1-4, 6-8	1,731	283,447	-
Silver Sands Mid - Security Fencing	1,094	99,506	-
Silver Sands Mid - Circulation for Security, Administration Relocation with Bldg 7	-	-	1,900,000
South Daytona Elm - Chiller Plant Upgrade	130,686	-	-
South Daytona Elm - Security Fencing	50,343	-	-
Southwestern Mid - Reroof Bldg. 6 and 7	-	-	210,000
Southwestern Mid - Repipe Sewer Bldg 8	-	-	150,000
Southwestern Mid - Media Center Retrofit	-	-	500,000
Spruce Creek Elm - Upgrade Fire Alarm	32,373	367,627	-
Spruce Creek Elm - Replace HVAC Controls	-	-	150,000
Spruce Creek Elm - Pavilion	-	-	50,000
Spruce Creek HS - 35 Ton A/C Unit on Cafeteria, Controls, & Roof Curb	19,743	-	-
Spruce Creek HS - Press Box Replacement	239,722	2,893	-
Spruce Creek HS - Master Plan	4,825	895,275	-
Spruce Creek HS - Replace Chillers 1 and 2	-	450,000	-
Spruce Creek HS - Renovate Track	-	-	350,000
Starke Elm - Coat Roof Bldgs 11 - 14 and Reroof Media Center Canopies	18,512	221,489	-
Starke Elm - Restroom Building	99,736	-	-
Starke Elm - Fencing, Cameras, Cipher Locks	1,390	-	-
Starke Elm - Reroof Media Center	-	150,000	-
Sugar Mill Elm - Upgrade Chillers 1 and 2	30,525	-	-
Sugar Mill Elm - Upgrade Generator	31,092	-	-
Sugar Mill Elm - Extend Parent Loop	47,153	31	-
Sunrise Elm - Campus Wide Reroof	1,078	56,116	-
Sunrise Elm - Upgrade Cafeteria and Kitchen HVAC	251	99,500	-
Sunrise Elm - Drainage and Replace Basketball Court	-	-	75,000
Sunrise Elm - Boiler Replacement and Tower Repair	-	-	290,928
Sunrise Elm - Campus Wide Reroof	-	-	1,480,000
Sweetwater Elm - New Track	8,095	92,920	-
Sweetwater Elm - Replace Fire Alarm	-	-	200,000
T. Dewitt Taylor Middle-High School - Moisture Intrusion and Stucco Repairs	52,671	-	-
T. Dewitt Taylor Middle-High School - Renovate Building 11	161,397	73,898	-
T. Dewitt Taylor Middle-High School - Storm Water Systems Repairs	144,275	80,725	-

# Capital Projects Details

NAME	2018 - 2019 Expenditures	2019 - 2020 Rebudgets	2019 - 2020 New Budgets
T. Dewitt Taylor Middle-High School - Sports Field Lighting	83,002	200	-
T. Dewitt Taylor Middle-High School - Replace Gutters	-	-	120,000
Timbercrest Elm - Restroom Building	104,497	4,699	-
Timbercrest Elm - Upgrade Chiller Plant	-	-	585,525
Tomoka Elm - Switchgear Upgrade	-	-	500,000
Transportation - Daytona - Upgrade Site Lighting With New LED Fixtures	52	-	-
Turie T. Small Elm - Fencing, Cameras, Cipher Locks	2,382	-	-
University HS - Athletic Field Lighting	446,388	36,036	-
Various Schools - High School Athletics	-	290,000	1,000,000
Various Schools - Infrastructure for Technology	133,460	222,690	250,000
Various Schools - Security	800,893	2,072,961	2,000,000
Various Schools - Safety and Security of School Buildings	31,025	2,139,366	-
Various Schools - Leased Portables	79,151	31,649	100,000
Westside Elm - Renovations & Addition	7,533,213	10,046,510	-
<b>TOTAL PROJECTS AT EXISTING SCHOOLS AND FACILITIES</b>	<b>37,434,651</b>	<b>47,120,838</b>	<b>34,288,614</b>
<b>FACILITIES MANAGEMENT</b>			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	2,216,140	283,860	2,800,000
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>2,216,140</b>	<b>283,860</b>	<b>2,800,000</b>
<b>TECHNOLOGY</b>			
ERP Software - Enterprise Resource Planning	3,744,338	2,674,827	-
SIS Software Systems - New District Student Information System	993,332	2,897,043	-
Various Schools & Depts - District Wide Technology Equipment	8,705,282	1,729,506	9,000,000
<b>TOTAL TECHNOLOGY</b>	<b>13,442,952</b>	<b>7,301,376</b>	<b>9,000,000</b>
<b>SYSTEM WIDE EQUIPMENT AND VEHICLES</b>			
School & Department Equipment & Vehicles	598,535	1,165,998	1,500,000
<b>TOTAL SYSTEM WIDE EQUIPMENT AND VEHICLES</b>	<b>598,535</b>	<b>1,165,998</b>	<b>1,500,000</b>
<b>BUSES</b>			
Transportation - Buses	3,329,958	1,565,676	2,745,600
<b>TOTAL BUSES</b>	<b>3,329,958</b>	<b>1,565,676</b>	<b>2,745,600</b>
<b>TRANSFERS</b>			
Transfer to General Fund for Qualified Expenditures	9,446,256	-	8,554,431
Transfer to Debt Service Fund	24,657,997	-	26,973,813
<b>TOTAL TRANSFERS</b>	<b>34,104,253</b>	<b>-</b>	<b>35,528,244</b>
<b>TOTAL 2018-2019 EXPENDITURES</b>	<b>\$ 111,561,073</b>		
<b>TOTAL 2019-2020 REBUDGETS (PROJECTS IN PROGRESS)</b>		<b>\$ 72,945,717</b>	
<b>TOTAL 2019-2020 NEW BUDGETS</b>			<b>\$ 169,262,458</b>

# Special Revenue Fund - Food Service

	Actuals 2017-2018	Adopted Budget 2018-2019	Estimated Actuals 2018-2019	Tentative Budget 2019-2020
<b>REVENUES</b>				
<b>Federal Direct</b>				
Other Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
<b>Total Federal Direct</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Through State</b>				
School Lunch Reimbursement	16,524,034	16,000,000	15,707,939	14,000,000
School Breakfast Reimbursement	4,377,116	4,800,000	4,884,811	4,600,000
After School Snack Reimbursement	245,929	150,000	227,962	200,000
Child Care Food Program	721,482	700,000	1,026,434	700,000
USDA Donated Foods	1,567,529	1,900,000	2,300,000	2,000,000
Cash in Lieu of Commodities	51,933	50,000	72,874	70,000
Summer Food Service Program	-	500,000	332,105	400,000
Nutrition Education and Training Program	70,693	60,000	22,090	20,000
<b>Total Federal Through State</b>	<b>23,558,716</b>	<b>24,160,000</b>	<b>24,574,215</b>	<b>21,990,000</b>
School Breakfast/Lunch Supplement	324,072	333,000	314,540	333,000
<b>Local Sources</b>				
Interest on Investments	136,308	75,000	147,288	100,000
Student Breakfast/Lunches	1,243,458	1,800,000	1,801,778	1,900,000
Adult Breakfasts/Lunches	146,790	125,000	200,329	175,000
Student and Adult al La Carte	1,657,393	1,500,000	1,461,633	1,000,000
Student Snacks	-	-	18	-
Other Food Sales	541,674	512,500	558,185	536,500
Other Miscellaneous Local Sources	4,382	4,000	1,092	4,000
Prior Year Refunds	356,646	-	-	-
<b>Total Local Sources</b>	<b>4,086,651</b>	<b>4,016,500</b>	<b>4,170,323</b>	<b>3,715,500</b>
<b>Total Revenue</b>	<b>27,969,439</b>	<b>28,509,500</b>	<b>29,059,078</b>	<b>26,038,500</b>
Transfers In	-	-	-	-
Sale of Equipment	-	-	-	-
Nonspendable Fund Balance	1,669,076	1,739,783	1,739,783	1,761,629
Restricted Fund Balance	12,314,776	11,023,917	11,023,917	11,197,511
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 41,953,291</b>	<b>\$ 41,273,200</b>	<b>\$ 41,822,778</b>	<b>\$ 38,997,640</b>
<b>EXPENDITURES</b>				
Salaries	\$ 8,105,216	\$ 8,700,000	\$ 8,657,878	\$ 10,000,000
Employee Benefits	3,970,965	4,520,909	4,079,318	4,858,280
Purchased Services	1,650,252	2,018,297	1,574,027	2,581,000
Energy Supplies	80,869	100,000	83,880	95,000
Material and Supplies	11,092,376	12,998,164	11,488,861	13,704,813
Capital Outlay	398,648	2,431,619	165,221	740,000
Other Expenses	745,565	695,000	669,552	740,000
Other Capital Outlay	3,145,700	4,499,959	2,144,901	950,000
<b>TOTAL OPERATING EXPENSES</b>	<b>29,189,591</b>	<b>35,963,948</b>	<b>28,863,638</b>	<b>33,669,093</b>
Transfers Out	-	-	-	-
Nonspendable Fund Balance	1,739,783	1,739,783	1,761,629	1,761,629
Restricted Fund Balance	11,023,917	3,569,469	11,197,511	3,566,918
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 41,953,291</b>	<b>\$ 41,273,200</b>	<b>\$ 41,822,778</b>	<b>\$ 38,997,640</b>

# Special Revenue Fund - Other Federal Programs

	Actuals 2017-2018	Adopted Budget 2018-2019	Estimated Actuals 2018-2019	Tentative Budget 2019-2020
<b>REVENUES</b>				
<b>Federal Direct</b>				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
<b>Total Federal Direct</b>	-	-	-	-
<b>Federal Through State</b>				
Career and Technical Education	652,186	615,251	676,843	810,449
Teacher & Principal Training & Recruitment, Title II, Part A	2,060,773	2,207,910	2,076,499	2,290,979
Individuals with Disabilities Education Act (IDEA)	14,511,545	15,667,214	15,717,232	16,904,130
Elementary and Secondary Education Act, Title I	21,039,902	21,955,920	22,343,967	23,368,839
Language Instruction - Title III	540,989	572,510	532,782	590,291
Twenty-First Century Schools - Title IV	1,362,125	1,015,349	990,250	3,281,414
Federal Through Local	359,815	-	313,058	6,364
Other Federal Through State	184,678	1,466,910	2,054,426	1,478,695
Inception of Capital Lease	-	-	1,431,780	-
<b>Total Federal Through State</b>	<b>40,712,013</b>	<b>43,501,064</b>	<b>46,136,837</b>	<b>48,731,161</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 40,712,013</b>	<b>\$ 43,501,064</b>	<b>\$ 46,136,837</b>	<b>\$ 48,731,161</b>
<b>EXPENDITURES</b>				
Instruction	\$ 16,668,538	\$ 17,809,336	\$ 20,976,488	\$ 22,533,288
Student Support Services	4,867,952	5,202,727	6,342,045	6,700,534
Instructional Media Services	-	-	-	-
Instruction and Curriculum Development Services	7,527,836	8,043,348	8,247,181	8,713,132
Instructional Staff Training Services	7,694,995	8,221,701	6,197,856	6,544,595
Instruction-Related Technology	9,607	8,700	9,325	9,746
Board	-	-	-	-
General Administration	1,856,312	1,983,648	1,849,968	1,954,120
School Administration	1,919,707	2,053,250	1,914,415	2,022,343
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	9,558	8,700	40,786	43,858
Student Transportation Services	85,899	91,352	100,857	107,209
Operation of Plant	19,383	21,751	24,894	24,366
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	357,915	-
Other Capital Outlay	52,226	56,551	75,107	77,970
<b>Total Expenditures</b>	<b>40,712,013</b>	<b>43,501,064</b>	<b>46,136,837</b>	<b>48,731,161</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 40,712,013</b>	<b>\$ 43,501,064</b>	<b>\$ 46,136,837</b>	<b>\$ 48,731,161</b>



# Workers' Compensation Fund

	Actuals 2017-2018	Adopted Budget 2018-2019	Estimated Actuals 2018-2019	Tentative Budget 2019-2020
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 1,836,753	\$ 1,924,891	\$ 2,819,992	\$ 1,924,891
Premium Revenue - Special Revenue	122,450	128,326	176,462	128,326
Premium Revenue - School Way Café	81,634	85,551	115,642	85,551
Interest Income	28,716	-	103,466	-
Prior Year Refunds	2,338	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>2,071,891</b>	<b>2,138,768</b>	<b>3,215,562</b>	<b>2,138,768</b>
Beginning Fund Balances	566,028	566,028	566,028	566,028
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,637,919</b>	<b>\$ 2,704,796</b>	<b>\$ 3,781,590</b>	<b>\$ 2,704,796</b>
<b>OPERATING EXPENSES</b>				
Salaries	\$ 71,460	\$ -	\$ 72,244	\$ -
Employee Benefits	220,317	502,000	223,975	502,000
Purchased Services	316,098	430,000	297,125	430,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	50	-
Capital Outlay	-	-	-	-
Other Expenses	1,464,016	1,206,768	2,622,168	1,206,768
<b>TOTAL OPERATING EXPENSES</b>	<b>2,071,891</b>	<b>2,138,768</b>	<b>3,215,562</b>	<b>2,138,768</b>
Ending Fund Balances	566,028	566,028	566,028	566,028
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,637,919</b>	<b>\$ 2,704,796</b>	<b>\$ 3,781,590</b>	<b>\$ 2,704,796</b>



# Property Insurance Fund

	Actuals 2017-2018	Adopted Budget 2018-2019	Estimated Actuals 2018-2019	Tentative Budget 2019-2020
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 2,841,598	\$ 3,110,746	\$ 2,970,904	\$ 3,110,746
Interest Income	9,817	-	101,331	-
<b>TOTAL OPERATING REVENUES</b>	<b>2,851,415</b>	<b>3,110,746</b>	<b>3,072,235</b>	<b>3,110,746</b>
Transfers In	-	-	-	-
Gifts, Grants and Bequests	12,000	-	-	-
Other Loss Recovery	753,569	-	-	-
Beginning Fund Balances	5,102,139	3,131,326	3,131,326	3,131,326
Adjusted Fund Balance	(1,406,058)	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 7,313,065</b>	<b>\$ 6,242,072</b>	<b>\$ 6,203,561</b>	<b>\$ 6,242,072</b>
<b>OPERATING EXPENSES</b>				
Salaries	\$ 443,889	\$ -	\$ -	\$ -
Employee Benefits	71,077	-	-	-
Purchased Services	3,649,740	3,110,746	3,067,303	3,110,746
Energy Supplies	1,739	-	-	-
Material and Supplies	4,671	-	4,242	-
Capital Outlay	10,623	-	690	-
Other Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>4,181,739</b>	<b>3,110,746</b>	<b>3,072,235</b>	<b>3,110,746</b>
Ending Fund Balances	3,131,326	3,131,326	3,131,326	3,131,326
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 7,313,065</b>	<b>\$ 6,242,072</b>	<b>\$ 6,203,561</b>	<b>\$ 6,242,072</b>

# Liability Insurance Fund

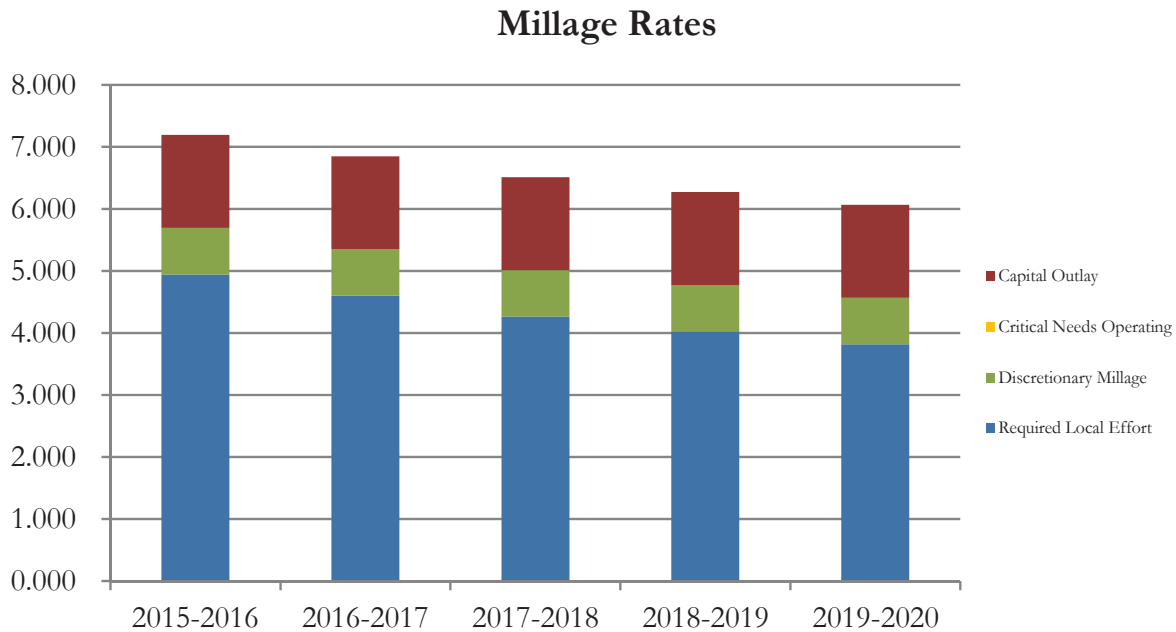
	Actuals 2017-2018	Adopted Budget 2018-2019	Estimated Actuals 2018-2019	Tentative Budget 2019-2020
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 460,532	\$ 267,800	\$ 600,817	\$ 267,800
Interest Income	19,573	-	102,382	-
<b>TOTAL OPERATING REVENUES</b>	<b>480,105</b>	<b>267,800</b>	<b>703,199</b>	<b>267,800</b>
Beginning Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,173,145</b>	<b>\$ 1,960,840</b>	<b>\$ 2,396,239</b>	<b>\$ 1,960,840</b>
<b>OPERATING EXPENSES</b>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	700	-
Purchased Services	106,745	262,800	331,371	262,800
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	373,360	5,000	371,128	5,000
<b>TOTAL OPERATING EXPENSES</b>	<b>480,105</b>	<b>267,800</b>	<b>703,199</b>	<b>267,800</b>
Ending Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,173,145</b>	<b>\$ 1,960,840</b>	<b>\$ 2,396,239</b>	<b>\$ 1,960,840</b>

# Fleet Insurance Fund

	Actuals 2017-2018	Adopted Budget 2018-2019	Estimated Actuals 2018-2019	Tentative Budget 2019-2020
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 1,305,284	\$ 411,200	\$ 448,344	\$ 411,200
Interest Income	22,994	-	70,303	-
<b>TOTAL OPERATING REVENUES</b>	<b>1,328,279</b>	<b>411,200</b>	<b>518,647</b>	<b>411,200</b>
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,328,279</b>	<b>\$ 1,411,200</b>	<b>\$ 1,518,647</b>	<b>\$ 1,411,200</b>
<b>OPERATING EXPENSES</b>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	1,328,279	411,200	518,647	411,200
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>1,328,279</b>	<b>411,200</b>	<b>518,647</b>	<b>411,200</b>
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,328,279</b>	<b>\$ 1,411,200</b>	<b>\$ 1,518,647</b>	<b>\$ 1,411,200</b>

# Millage Rates

Millage	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Required Local Effort	4.944	4.600	4.264	4.026	3.819
Prior Period Funding Adj.	0.005	0.000	0.008	0.007	0.014
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	0.000	0.000	0.000	0.000	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
<b>Total</b>	<b>7.197</b>	<b>6.848</b>	<b>6.520</b>	<b>6.281</b>	<b>6.081</b>



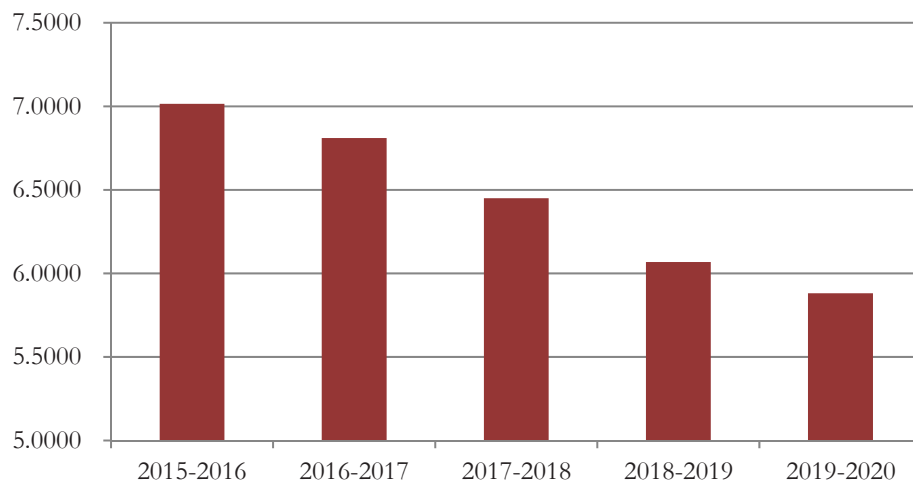
Source: District Records

A mill represents one thousandth of a dollar

# Rolled-back Rate

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
(1) Current Year Gross Taxable Value	30,513,634,131	32,624,888,000	35,019,721,155	38,122,061,917	41,188,256,745
(2) Current Year New Taxable Value	326,780,496	375,833,266	447,721,917	562,397,097	636,138,606
(3) Current Year Adjustable Taxable	30,186,853,635	32,249,054,734	34,571,999,238	37,559,664,820	40,552,118,139
(4) Prior Year Gross Taxable Value (From Prior Year DR-403)	28,866,429,963	30,514,924,188	32,562,727,835	34,957,667,004	37,974,070,794
(5) Prior Year Millage Levy	7.336	7.197	6.848	6.520	6.281
(6) Prior Year Ad Valorem Proceeds	211,764,130	219,615,909	222,989,560	227,923,989	238,515,139
(7) The Current Year Rolled-Back	7.0151	6.8100	6.4500	6.0683	5.8817
(8) Current Year Proposed Millage Rate	7.197	6.848	6.520	6.281	6.081
(9) Current Year Proposed Rate as a % of the rolled-back rate	102.59%	100.56%	101.09%	103.50%	103.39%
(10) Current Year Rate Change as a percent of rolled-back rate	2.59%	0.56%	1.09%	3.50%	3.39%

**Rolled-back Rate**

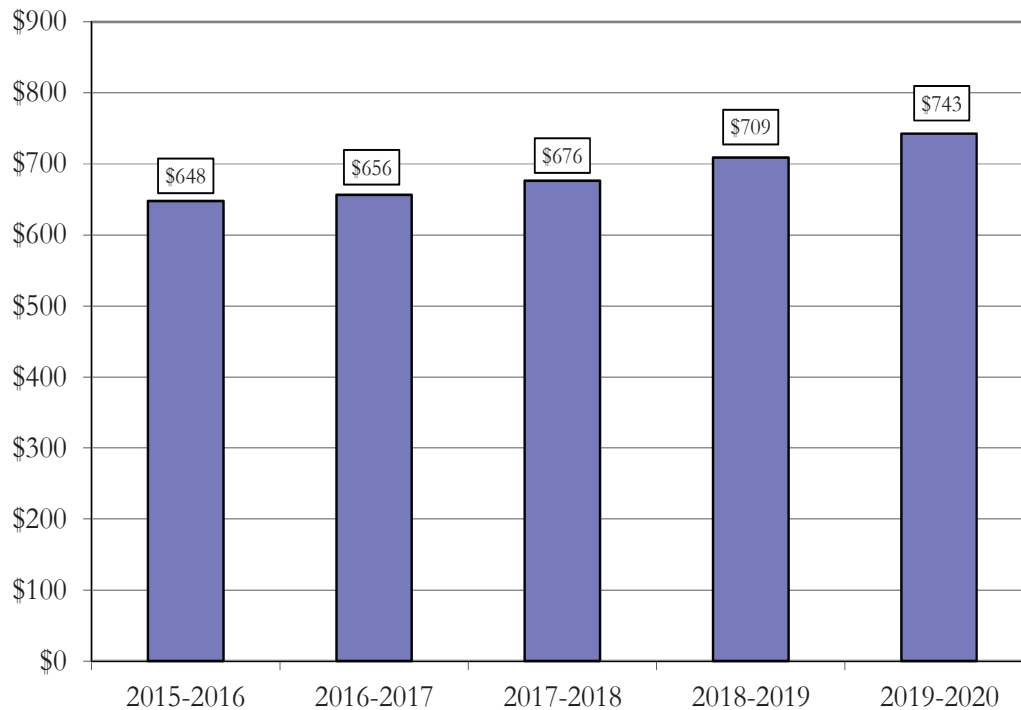


Source: District Records

# Average Homeowner Rates

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
Assessed Value	\$ 115,017	\$ 120,825	\$ 128,746	\$ 137,894	\$ 147,135
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	90,017	95,825	103,746	112,894	122,135
Property Tax Rate	7.197	6.848	6.520	6.281	6.081
Property Tax Due	\$ 647.85	\$ 656.21	\$ 676.42	\$ 709.09	\$ 742.70
Tax Increase/(Decrease) from the Prior Year	\$ 27.64	\$ 8.36	\$ 20.21	\$ 32.67	\$ 33.61

## Average Homeowner's Property Taxes



Source: Volusia County Property Appraiser

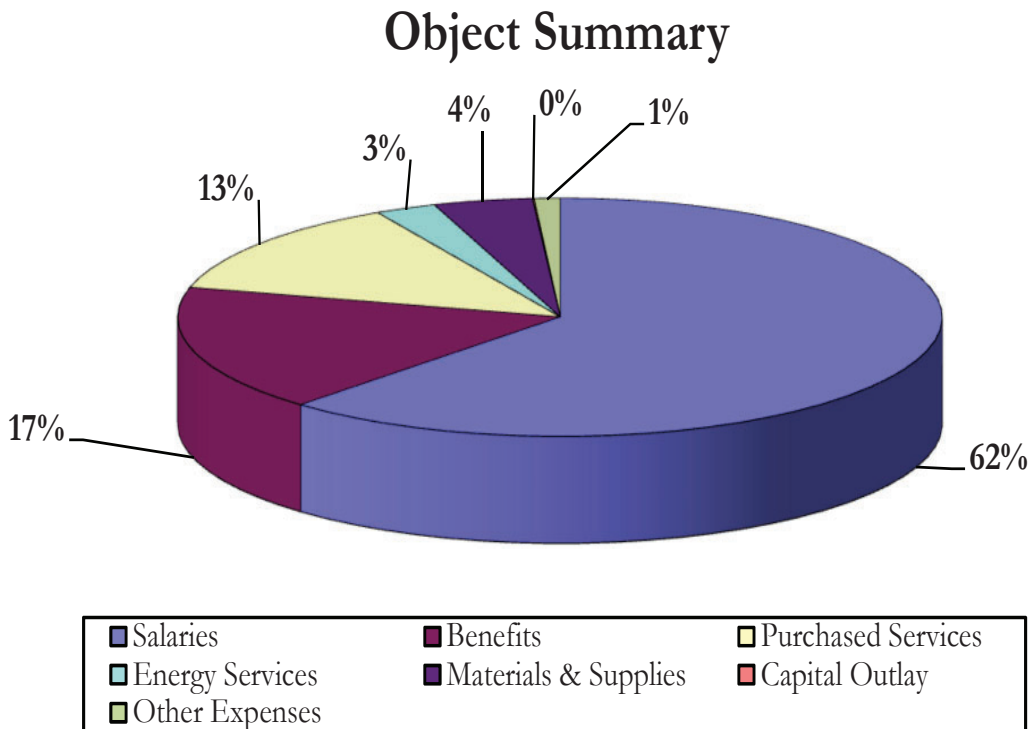
# FEFP Revenue Summary

	2018-2019 4th Calc	2019-2020 Conference	2019-2020 2nd Calculation	2nd vs 4th Calc Difference
<b>Formula Components</b>				
Unweighted FTE	62,102.18	61,970.25	61,970.25	(131.93)
Weighted FTE	67,652.33	67,795.83	67,795.83	143.50
Base Student Allocation	4,204.42	4,279.49	4,279.49	75.07
District Cost Differential	0.9643	0.9654	0.9654	0.0011
School Taxable Value	38,122,061,917	40,263,327,920	41,188,256,745	3,066,194,828
Required Local Effort Millage	4.026	3.856	3.819	(0.207)
Discretionary Millage	0.748	0.748	0.748	-
<b>Total Millage</b>	<b>4.774</b>	<b>4.604</b>	<b>4.567</b>	<b>(0.207)</b>
Base Funding (WFTE x BSA x DCD)	\$ 274,284,344	\$ 280,093,024	\$ 280,093,024	\$ 5,808,680
ESE Guaranteed Allocation	23,701,147	24,177,369	24,177,369	476,222
Compression Adjustment - 0.748 mills	5,112,872	5,160,882	4,844,834	(268,038)
Declining Enrollment Supplement	33,303	145,661	145,661	112,358
Safe Schools	3,703,070	4,060,583	4,060,583	357,513
Reading Instruction	2,675,766	2,658,864	2,658,864	(16,902)
Supplemental Academic Instruction	16,915,132	16,879,197	16,879,197	(35,935)
DJJ Supplemental Funding	229,849	226,251	226,251	(3,598)
Student Transportation	11,074,765	11,124,013	11,124,013	49,248
Instructional Materials	5,025,049	5,037,142	5,037,142	12,093
Digital Learning	1,280,901	291,268	291,268	(989,633)
Teacher Classroom Supply Assistance	1,200,853	1,193,821	1,193,821	(7,032)
Mental Health Assistance Allocation	1,475,091	1,592,735	1,592,735	117,644
Best and Brightest Teacher and Principal Allocation	-	5,902,163	5,902,163	5,902,163
Funding Compression Allocation	4,372,170	3,680,796	3,680,796	(691,374)
Turnaround School Supplement	-	591,955	1,050,795	1,050,795
Virtual Education Contribution	55,310	-	-	(55,310)
<b>Total FEFP</b>	<b>351,139,622</b>	<b>362,815,724</b>	<b>362,958,516</b>	<b>11,818,894</b>
<b>Required Local Effort Taxes</b>	<b>(147,340,244)</b>	<b>(149,045,177)</b>	<b>(151,006,034)</b>	<b>(3,665,790)</b>
<b>Total State FEFP</b>	<b>203,799,378</b>	<b>213,770,547</b>	<b>211,952,482</b>	<b>8,153,104</b>
<b>Categoricals</b>				
Class-size Reduction	66,367,842	66,327,515	66,327,515	(40,327)
<b>Total Categorical Funding</b>	<b>66,367,842</b>	<b>66,327,515</b>	<b>66,327,515</b>	<b>(40,327)</b>
Lottery	207,791	206,419	206,419	(1,372)
School Recognition	1,569,861	1,569,861	1,569,861	-
<b>Total State Funding</b>	<b>271,944,872</b>	<b>281,874,342</b>	<b>280,056,277</b>	<b>8,111,405</b>
<b>Local Funding</b>				
Total Required Local Effort	147,340,244	149,045,177	151,006,034	3,665,790
Discretionary Local Effort	27,374,690	28,912,291	29,576,463	2,201,773
<b>Total Local Funding</b>	<b>174,714,934</b>	<b>177,957,468</b>	<b>180,582,497</b>	<b>5,867,563</b>
<b>Total Funding</b>	<b>\$ 446,659,806</b>	<b>\$ 459,831,810</b>	<b>\$ 460,638,774</b>	<b>\$ 13,978,968</b>
<b>Budgeted Funding Per Student</b>	<b>\$ 7,192.34</b>	<b>\$ 7,420.20</b>	<b>\$ 7,433.22</b>	

# Object Summary

## General Fund 2019-2020

Object	Description	Amount
100	Salaries	\$ 315,112,782
200	Benefits	87,448,145
300	Purchased Services	66,576,114
400	Energy Services	13,177,212
500	Materials & Supplies	21,320,099
600	Capital Outlay	343,855
700	Other Expenses	5,622,067
900	Transfers	-
<b>Total</b>		<b>\$ 509,600,274</b>





# Function Summary

## General Fund 2019-2020

Function	Description	Amount
5000	Instruction	\$ 323,158,031
6100	Student Support Services	19,083,900
6200	Instructional Media Services	6,860,869
6300	Instructional and Curriculum Development	13,309,528
6400	Instructional Staff Training Services	1,379,011
6500	Instructional Related Technology	4,301,327
7100	School Board	879,334
7200	General Administration (Superintendent's Office)	2,076,548
7300	School Administration	37,461,113
7400	Facilities Acquisition and Construction	85,467
7500	Fiscal Services	3,096,554
7700	Central Services	8,717,554
7800	Student Transportation Services	17,651,269
7900	Operation of Plant	42,145,818
8100	Maintenance of Plant	15,095,331
8200	Administrative Technology Services	11,548,453
9100	Community Services	2,744,983
9200	Debt Service	-
9300	Other Capital Outlay	5,184
9700	Budgeted Transfer of Funds	-
<b>Total</b>		<b>\$ 509,600,274</b>

