



VOLUSIA COUNTY SCHOOLS

FY 2021-22

First Public Hearing for Budget Adoption

July 27, 2021 - 6:00 PM

SCHOOL BOARD

MRS. LINDA CUTHBERT, CHAIRMAN

MS. JAMIE M. HAYNES, VICE-CHAIRMAN

MRS. ANITA BURNETTE, BOARD MEMBER

MR. RUBEN COLÓN, BOARD MEMBER

MR. CARL PERSIS, BOARD MEMBER

DR. SCOTT FRITZ, SUPERINTENDENT

MS. LISA SNEAD, CHIEF FINANCIAL OFFICER



The Volusia County School Budget is the spending plan that supports our District's Strategic Plan.

Our Strategic Goal Area for Financial Services, is Goal 4, ensuring that resources and operational processes are strategically aligned.

Highlights of the Tentative FY 2021-22 Budget include:


- Funding to provide High Quality Instruction
- Funding to Recruit & Retain High Quality Staff
- Funding to Foster a Safe and Supportive Environment
- Continuous Review of Resources and Operational Processes to maximize the use of our funds
- Funding for Communication and Community Engagement
- Leveraging Elementary & Secondary School Emergency Relief Funds (ESSER) to support our goals

Like other businesses throughout the world, we were faced with unique challenges in running our business due to Covid. We are highly regulated by Federal, State and Local Government laws. In addition, because we are a people business, most of our general operating budget is used to fund wages and benefits.

The largest challenges we face in balancing are budget include:

- Reduced funding from the State
- Increased Cost Due to Covid
- Increased Cost of Unfunded Mandates
- Competitive Labor Market
- Increased cost for Health Benefits
- Cost of Goods and Services Outpacing our Controlled Revenue Growth

We are committed to meet the many challenges we face, while controlling the cost and the impact on our taxpayers. Thank you for your input and guidance throughout this process as we work together continuously and strive to improve our outcomes for our children.





**The School Board
of Volusia County, Florida**

School Board Members

**Mrs. Linda Cuthbert
Chairman**

**Ms. Jamie M. Haynes
Vice Chairman**

Mrs. Anita Burnette

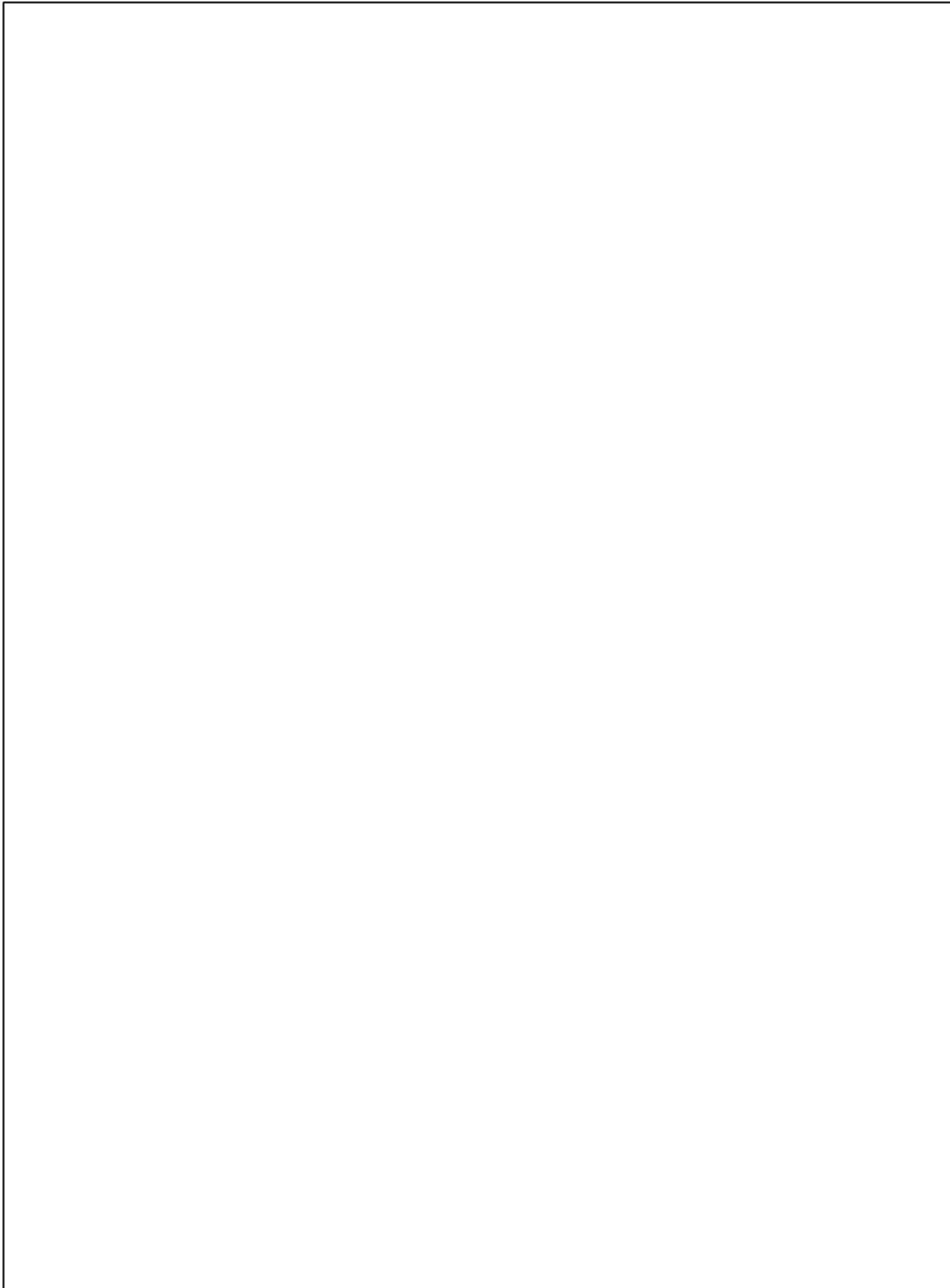
Mr. Ruben Colón

Mr. Carl Persis

**2021-2022
Tentative Operating
Budget**

**Superintendent
of Schools**

Dr. Scott Fritz



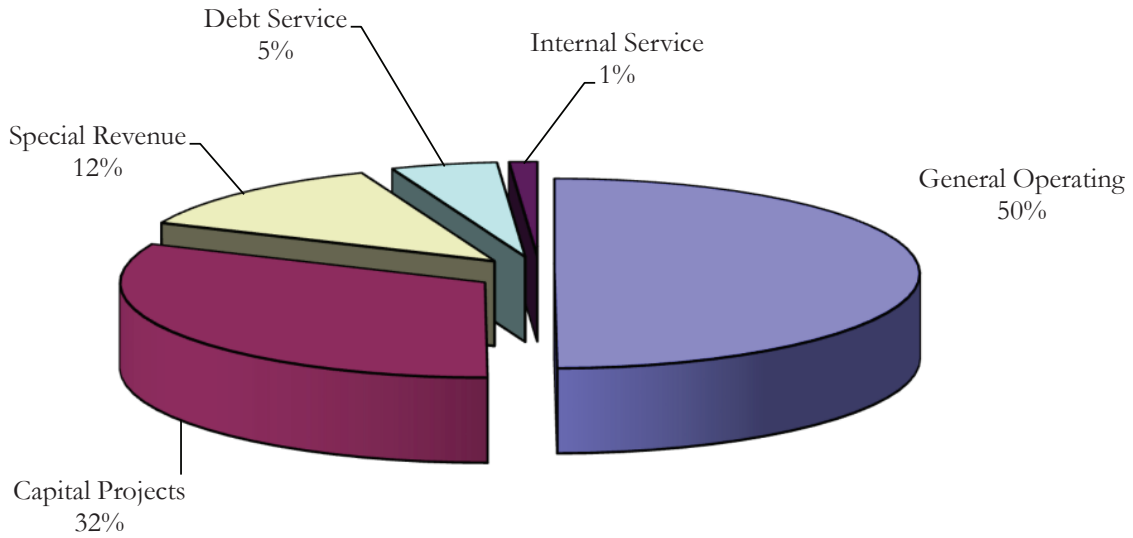
***2021-2022
Tentative Operating
Budget***



July 27, 2021

All Funds Summary

2021-2022 Tentative Budget



2-Year Fund Comparison

(Budget to Budget)
(in millions)

Fund	2020-2021	2021-2022
General Operating	\$ 535.2	\$ 543.1
Capital Projects	296.1	345.9
Special Revenue	100.0	135.1
Debt Service	47.6	51.2
Internal Service	13.2	13.5
Total	\$ 992.1	\$ 1,088.8

All Funds Summary

	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
REVENUES						
Federal	\$ 2,745,000	\$ -	\$ -	\$ 119,178,619	\$ -	\$ 121,923,619
State	264,029,671	42,550	513,223	295,000	6,368,368	271,248,812
Local	203,084,837	-	123,322,055	1,233,000	-	327,639,892
TOTAL REVENUES	469,859,508	42,550	123,835,278	120,706,619	6,368,368	720,812,323
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	250,000	-	-	-	-	250,000
Transfers In	9,465,133	49,337,438	-	-	-	58,802,571
Beginning Fund Balances	63,564,238	1,823,376	222,020,159	14,428,720	7,147,623	308,984,116
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 543,138,879	\$ 51,203,364	\$ 345,855,437	\$ 135,135,339	\$ 13,515,991	\$ 1,088,849,010
EXPENDITURES						
Instruction	\$ 334,704,065	\$ -	\$ -	\$ 42,850,366	\$ 745,718	\$ 378,300,149
Student Support Services	23,141,413	-	-	6,566,176	-	29,707,589
Instructional Media Services	6,950,942	-	-	63,425	-	7,014,367
Instructional and Curriculum Dev. Services	13,848,573	-	-	11,654,926	-	25,503,499
Instructional Staff Training Services	1,101,038	-	-	6,095,101	-	7,196,139
Instruction-Related Technology	3,309,360	-	-	543,704	-	3,853,064
Board	1,067,966	-	-	-	-	1,067,966
General Administration	2,046,447	-	-	2,374,448	-	4,420,895
School Administration	37,510,610	-	-	3,058,807	50,000	40,619,417
Facilities Acquisition and Construction	49,221	-	233,288,159	18,121	-	233,355,501
Fiscal Services	3,812,313	-	-	4,530	30,500	3,847,343
Food Services	-	-	-	31,637,773	75,000	31,712,773
Central Services	10,561,214	-	-	113,270	1,055,600	11,730,084
Student Transportation Services	14,558,180	-	-	140,457	197,500	14,896,137
Operation of Plant	44,330,341	-	-	90,609	4,168,500	48,589,450
Maintenance of Plant	16,030,537	-	-	1,359,111	45,550	17,435,198
Administrative Technology Services	7,290,426	-	-	1,268,503	-	8,558,929
Community Services	1,525,433	-	-	1,961,650	-	3,487,083
Debt Service	-	49,379,988	-	2,306,240	-	51,686,228
Other Capital Outlay	3,938	-	-	10,152,558	-	10,156,496
TOTAL EXPENDITURES	521,842,018	49,379,988	233,288,159	122,259,775	6,368,368	933,138,308
Transfers Out	-	-	58,802,571	-	-	58,802,571
Ending Fund Balances	21,296,861	1,823,376	53,764,707	12,875,564	7,147,623	96,908,131
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 543,138,879	\$ 51,203,364	\$ 345,855,437	\$ 135,135,339	\$ 13,515,991	\$ 1,088,849,010

Governmental Funds Summary

	General Fund			Debt Service Funds		
		Estimated	Tentative		Estimated	Tentative
	Actuals	Actuals	Budget	Actuals	Actuals	Budget
	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
REVENUES						
Federal Direct	\$ 497,209	\$ 466,073	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	1,496,879	5,312,192	2,425,000	-	-	-
State Sources	272,667,673	273,292,771	264,029,671	222,927	44,550	42,550
Local Sources	195,854,664	200,189,149	203,084,837	28,919	3,460	-
TOTAL REVENUES	470,516,425	479,260,185	469,859,508	251,846	48,010	42,550
Transfers In	10,113,806	23,984,370	9,465,133	44,337,774	46,165,422	49,337,438
Non-Revenue Sources	355,072	492,321	250,000	-	-	-
Nonspendable Fund Balance	1,437,950	1,188,913	1,188,913	-	-	-
Restricted Fund Balance	4,939,677	4,336,186	6,359,144	1,691,284	1,734,004	1,823,376
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	15,841,327	10,363,861	10,518,254	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	8,129,718	10,655,991	25,389,979	-	-	-
Unassigned Fund Balance	26,201,039	19,765,140	20,107,948	-	-	-
TOTAL REVENUE,						
TRANSFERS & FUND BALANCE	\$ 537,535,014	\$ 550,046,967	\$ 543,138,879	\$ 46,280,904	\$ 47,947,436	\$ 51,203,364
EXPENDITURES						
Instruction	\$ 309,119,246	\$ 301,918,986	\$ 334,704,065	\$ -	\$ -	\$ -
Student Support Services	20,298,377	20,770,002	23,141,413	-	-	-
Instructional Media Services	6,125,055	6,053,910	6,950,942	-	-	-
Instruction and Curriculum Development Services	13,627,263	12,631,709	13,848,573	-	-	-
Instructional Staff Training Services	2,210,174	1,412,777	1,101,038	-	-	-
Instruction-Related Technology	3,770,246	2,805,513	3,309,360	-	-	-
Board	892,686	1,034,307	1,067,966	-	-	-
General Administration	1,928,329	1,784,220	2,046,447	-	-	-
School Administration	37,811,447	37,389,035	37,510,610	-	-	-
Facilities Acquisition and Construction	1,273,566	1,435,105	49,221	-	-	-
Fiscal Services	3,196,236	3,142,443	3,812,313	-	-	-
Food Services	-	-	-	-	-	-
Central Services	8,237,627	7,139,803	10,561,214	-	-	-
Student Transportation Services	16,275,586	15,045,157	14,558,180	-	-	-
Operation of Plant	38,925,721	40,133,634	44,330,341	-	-	-
Maintenance of Plant	14,696,635	14,330,280	16,030,537	-	-	-
Administrative Technology Services	7,864,761	14,621,243	7,290,426	-	-	-
Community Services	4,874,390	4,814,901	1,525,433	-	-	-
Debt Service	-	-	-	44,546,900	46,124,060	49,379,988
Other Capital Outlay	105,900	19,704	3,938	-	-	-
TOTAL EXPENDITURES	491,233,245	486,482,729	521,842,018	44,546,900	46,124,060	49,379,988
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,180,335	1,188,913	1,188,913	-	-	-
Restricted Fund Balance	4,336,186	6,359,144	-	1,734,004	1,823,376	1,823,376
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	10,363,861	10,518,254	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	10,655,991	25,389,979	-	-	-	-
Unassigned Fund Balance	19,765,396	20,107,948	20,107,948	-	-	-
TOTAL EXPENDITURES,						
TRANSFERS & FUND BALANCES	\$ 537,535,014	\$ 550,046,967	\$ 543,138,879	\$ 46,280,904	\$ 47,947,436	\$ 51,203,364

Governmental Funds Summary

Capital Project Funds			Special Revenue Funds			Total Governmental Funds		
Actuals	Estimated Actuals	Tentative Budget	Actuals	Estimated Actuals	Tentative Budget	Actuals	Estimated Actuals	Tentative Budget
2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
\$ -	\$ -	\$ -	\$ 31,500	\$ -	\$ -	\$ 528,709	\$ 466,073	\$ 320,000
-	-	-	64,096,194	98,904,982	119,178,619	65,593,073	104,217,174	121,603,619
4,670,625	3,641,681	513,223	310,442	301,911	295,000	277,871,667	277,280,913	264,880,444
120,625,406	118,185,425	123,322,055	2,925,242	1,061,252	1,233,000	319,434,231	319,439,286	327,639,892
125,296,031	121,827,106	123,835,278	67,363,378	100,268,145	120,706,619	663,427,680	701,403,446	714,443,955
-	-	-	-	237,703	-	54,451,580	70,387,495	58,802,571
100,538,770	84,817,515	-	-	-	-	100,893,842	85,309,836	250,000
-	-	-	1,761,634	2,115,112	672,611	3,199,584	3,304,025	1,861,524
92,890,643	148,535,208	222,020,159	10,559,528	7,989,515	13,756,109	110,081,132	162,594,913	243,958,788
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,841,327	10,363,861	10,518,254
-	-	-	-	-	-	8,129,718	10,655,991	25,389,979
-	-	-	-	-	-	26,201,039	19,765,140	20,107,948
\$ 318,725,444	\$ 355,179,829	\$ 345,855,437	\$ 79,684,540	\$ 110,610,475	\$ 135,135,339	\$ 982,225,902	\$ 1,063,784,707	\$ 1,075,333,019
\$ -	\$ -	\$ -	\$ 19,369,386	\$ 31,236,246	\$ 42,850,366	\$ 328,488,632	\$ 333,155,232	\$ 377,554,431
-	-	-	5,990,257	5,135,316	6,566,176	26,288,634	25,905,318	29,707,589
-	-	-	-	40,315	63,425	6,125,055	6,094,225	7,014,367
-	-	-	7,378,345	9,039,458	11,654,926	21,005,608	21,671,167	25,503,499
-	-	-	5,573,775	4,880,974	6,095,101	7,783,949	6,293,751	7,196,139
-	-	-	9,331	380,573	543,704	3,779,577	3,186,086	3,853,064
-	-	-	-	-	-	892,686	1,034,307	1,067,966
-	-	-	1,983,798	1,818,185	2,374,448	3,912,127	3,602,405	4,420,895
-	-	-	1,934,231	2,411,103	3,058,807	39,745,678	39,800,138	40,569,417
84,432,660	70,158,492	233,288,159	-	11,365	18,121	85,706,226	71,604,962	233,355,501
-	-	-	-	2,253	4,530	3,196,236	3,144,696	3,816,843
-	-	-	27,112,188	23,174,681	31,637,773	27,112,188	23,174,681	31,637,773
-	-	-	25,771	77,942	113,270	8,263,398	7,217,745	10,674,484
-	-	-	118,321	97,434	140,457	16,393,907	15,142,591	14,698,637
-	-	-	10,745	60,760	90,609	38,936,466	40,194,394	44,420,950
-	-	-	-	28,904	1,359,111	14,696,635	14,359,184	17,389,648
-	-	-	-	818,178	1,268,503	7,864,761	15,439,421	8,558,929
-	-	-	-	1,268,653	1,961,650	4,874,390	6,083,554	3,487,083
-	-	-	-	1,639,890	2,306,240	44,546,900	47,763,950	51,686,228
-	-	-	73,765	7,148,614	10,152,558	179,665	7,168,318	10,156,496
84,432,660	70,158,492	233,288,159	69,579,913	89,270,844	122,259,775	689,792,718	692,036,125	926,769,940
54,451,580	63,001,178	58,802,571	-	7,386,317	-	54,451,580	70,387,495	58,802,571
-	-	-	2,115,112	672,611	672,611	3,295,447	1,861,524	1,861,524
179,841,204	222,020,159	53,764,707	7,989,515	13,280,703	12,202,953	193,900,909	243,483,382	67,791,036
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,363,861	10,518,254	-
-	-	-	-	-	-	10,655,991	25,389,979	-
-	-	-	-	-	-	19,765,396	20,107,948	20,107,948
\$ 318,725,444	\$ 355,179,829	\$ 345,855,437	\$ 79,684,540	\$ 110,610,475	\$ 135,135,339	\$ 982,225,902	\$ 1,063,784,707	\$ 1,075,333,019

Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
		Estimated	Tentative		Estimated	Tentative
	Actuals	Actuals	Budget	Actuals	Actuals	Budget
	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
OPERATING REVENUES						
Interest	\$ 77,332	\$ 11,616	\$ -	\$ 99,446	\$ 13,807	\$ -
Other Federal Through State	-	-	-	979,844	525,845	-
Other Operating Revenues	3,496,069	2,316,707	2,005,568	3,146,445	4,002,158	3,660,000
Other Miscellaneous Local Sources	-	-	-	57	-	-
TOTAL OPERATING REVENUES	3,573,401	2,328,323	2,005,568	4,225,792	4,541,810	3,660,000
Non-Revenue Sources	-	-	-	-	-	-
Transfers from General	-	-	-	-	-	-
Beginning Fund Balances	566,028	566,028	566,028	3,230,800	3,230,800	3,888,555
Adjustment to Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 4,139,429	\$ 2,894,351	\$ 2,571,596	\$ 7,456,592	\$ 7,772,610	\$ 7,548,555
OPERATING EXPENSES						
Salaries	\$ 99,529	\$ 70,665	\$ 75,000	\$ 204,902	\$ 490	\$ -
Employee Benefits	22,216	223,859	221,000	34,115	104	-
Purchased Services	944,847	594,348	502,800	3,329,868	3,859,541	3,660,000
Energy Supplies	-	-	-	300	-	-
Material and Supplies	136	-	-	1,321	-	-
Capital Outlay	-	-	-	-	26,389	-
Other Expenses	2,506,673	1,439,451	1,206,768	-	-	-
TOTAL OPERATING EXPENSES	3,573,401	2,328,323	2,005,568	3,570,506	3,886,524	3,660,000
Transfers Out	-	-	-	-	-	-
Ending Fund Balances	566,028	566,028	566,028	3,886,086	3,886,086	3,888,555
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 4,139,429	\$ 2,894,351	\$ 2,571,596	\$ 7,456,592	\$ 7,772,610	\$ 7,548,555

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
2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
\$ 103,924	\$ 7,550	\$ -	\$ 53,463	\$ 3,353	\$ -	\$ 334,165	\$ 36,326	\$ -
-	-	-	-	-	-	979,844	525,845	-
101,125	185,603	267,800	378,690	565,786	435,000	7,122,329	7,070,254	6,368,368
38	140,697	-	-	-	-	95	140,697	-
205,087	333,850	267,800	432,153	569,139	435,000	8,436,433	7,773,122	6,368,368
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	6,489,868	6,489,868	7,147,623
-	-	-	-	-	-	-	-	-
\$ 1,898,127	\$ 2,026,890	\$ 1,960,840	\$ 1,432,153	\$ 1,569,139	\$ 1,435,000	\$ 14,926,301	\$ 14,262,990	\$ 13,515,991
-	-	-	-	-	-	304,431	71,155	75,000
-	7	-	-	-	-	56,331	223,970	221,000
43,185	140,494	262,800	265,349	569,139	435,000	4,583,249	5,163,522	4,860,600
-	-	-	-	-	-	300	-	-
-	331	-	-	-	-	1,457	331	-
-	-	-	-	-	-	-	26,389	-
161,902	193,018	5,000	166,804	-	-	2,835,379	1,632,469	1,211,768
205,087	333,850	267,800	432,153	569,139	435,000	7,781,147	7,117,836	6,368,368
-	-	-	-	-	-	-	-	-
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	7,145,154	7,145,154	7,147,623
\$ 1,898,127	\$ 2,026,890	\$ 1,960,840	\$ 1,432,153	\$ 1,569,139	\$ 1,435,000	\$ 14,926,301	\$ 14,262,990	\$ 13,515,991

General Fund

	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
REVENUES				
Federal Sources:				
Federal Direct	\$ 497,209	\$ 320,000	\$ 466,073	\$ 320,000
Other Federal Grants	1,496,879	925,000	5,312,192	2,425,000
Total Federal Sources	1,994,088	1,245,000	5,778,265	2,745,000
State Sources:				
Florida Educational Finance Program	201,701,019	214,952,102	203,691,253	206,129,028
Categoricals	68,919,139	66,821,643	66,821,643	56,867,258
Capital Outlay and Debt Service	34,366	34,900	-	34,900
Mobile Home License Tax	539,293	515,000	471,747	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	1,190,371	250,000	2,024,643	200,000
Total State Sources	272,667,673	282,857,130	273,292,771	264,029,671
Local Sources:				
Ad Valorem Taxes	182,292,595	188,647,938	190,079,118	196,159,412
Interest Income	1,620,047	500,000	248,248	500,000
Local Grants and Other Local Sources	11,942,022	5,270,368	9,861,783	6,425,425
Total Local Sources	195,854,664	194,418,306	200,189,149	203,084,837
TOTAL REVENUES	470,516,425	478,520,436	479,260,185	469,859,508
OTHER SOURCES OF FUNDS				
Transfers from Capital Projects	10,113,806	10,115,133	16,835,757	9,465,133
Transfers from Special Revenue Funds	-	-	7,148,614	-
Non-Revenue Receipts	355,072	250,000	492,321	250,000
TOTAL OTHER SOURCES OF FUNDS	10,468,878	10,365,133	24,476,691	9,715,133
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,437,950	1,180,335	1,188,913	1,188,913
Restricted Fund Balance	4,939,677	4,336,186	4,336,186	6,359,144
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	15,841,327	10,363,861	10,363,861	10,518,254
Assigned-Subsequent FY Budget Appropriation of Fund Balance	8,129,718	10,655,991	10,655,991	25,389,979
Unassigned Fund Balance	26,201,039	19,765,396	19,765,140	20,107,948
TOTAL RESERVES & FUND BALANCE	56,549,711	46,301,769	46,310,091	63,564,238
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 537,535,014	\$ 535,187,338	\$ 550,046,967	\$ 543,138,879
EXPENDITURES				
Instruction	\$ 309,119,246	\$ 332,640,009	\$ 301,918,986	\$ 334,704,065
Student Support Services	20,298,377	20,566,042	20,770,002	23,141,413
Instructional Media Services	6,125,055	6,083,687	6,053,910	6,950,942
Instructional and Curriculum Development Services	13,627,263	13,317,828	12,631,709	13,848,573
Instructional Staff Training Services	2,210,174	1,252,455	1,412,777	1,101,038
Instruction-Related Technology Board	3,770,246	3,304,599	2,805,513	3,309,360
General Administration	892,686	959,170	1,034,307	1,067,966
School Administration	1,928,329	1,717,883	1,784,220	2,046,447
Facilities Acquisition and Construction	37,811,447	37,351,160	37,389,035	37,510,610
Fiscal Services	1,273,566	65,925	1,435,105	49,221
Central Services	3,196,236	3,176,122	3,142,443	3,812,313
Student Transportation Services	8,237,627	7,801,286	7,139,803	10,561,214
Operation of Plant	16,275,586	15,203,721	15,045,157	14,558,180
Maintenance of Plant	38,925,721	43,967,169	40,133,634	44,330,341
Administrative Technology Services	14,696,635	14,612,226	14,330,280	16,030,537
Community Services	7,864,761	8,676,782	14,621,243	7,290,426
Debt Service	4,874,390	3,545,543	4,814,901	1,525,433
Other Capital Outlay	-	-	-	-
Other Capital Outlay	105,900	-	19,704	3,938
TOTAL EXPENDITURES	491,233,245	514,241,607	486,482,729	521,842,018
OTHER USES OF FUNDS				
Transfers to Internal Service	-	-	-	-
Transfers to Food Service	-	-	-	-
TOTAL OTHER USES OF FUNDS	-	-	-	-
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,180,335	1,180,317	1,188,913	1,188,913
Restricted Fund Balance	4,336,186	-	6,359,144	-
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	10,363,861	-	10,518,254	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	10,655,991	-	25,389,979	-
Unassigned Fund Balance	19,765,396	19,765,414	20,107,948	20,107,948
TOTAL RESERVES & FUND BALANCE	46,301,769	20,945,731	63,564,238	21,296,861
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 537,535,014	\$ 535,187,338	\$ 550,046,967	\$ 543,138,879

Debt Service Fund

REVENUES	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
State Sources:				
CO&DS Withheld for SBE/COBI Bonds	\$ 222,616	\$ 44,550	\$ 44,550	\$ 42,550
SBE/COBI Bond Interest	311	-	-	-
Total State sources	222,927	44,550	44,550	42,550
Local Sources:				
Ad valorem taxes	-	-	-	-
Interest	28,919	-	3,459	-
Payment in Lieu of Taxes	-	-	-	-
Miscellaneous	-	-	1	-
Total Local Sources	28,919	-	3,460	-
TOTAL REVENUE	251,846	44,550	48,010	42,550
OTHER SOURCES OF FUNDS				
Transfers from Capital Fund	44,337,774	45,813,263	46,165,422	49,337,438
Proceeds of Refunding	-	-	-	-
Premium on Refunding	-	-	-	-
Restricted Fund Balance	1,691,284	1,734,004	1,734,004	1,823,376
TOTAL SOURCES OF FUNDS	46,029,058	47,547,267	47,899,426	51,160,814
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 46,280,904	\$ 47,591,817	\$ 47,947,436	\$ 51,203,364
EXPENDITURES (by object)				
Redemption of Principal	\$ 29,506,000	\$ 31,350,000	\$ 31,310,000	\$ 32,870,000
Interest	14,557,650	14,507,813	14,449,767	16,509,988
Dues and Fees	483,250	-	364,293	-
Payment to Refunded Escrow Agent	-	-	-	-
Miscellaneous Expense	-	-	-	-
TOTAL EXPENDITURES	44,546,900	45,857,813	46,124,060	49,379,988
OTHER USES OF FUNDS				
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers to General Fund	-	-	-	-
Transfers to Capital Funds	-	-	-	-
TOTAL USES OF FUNDS	-	-	-	-
Restricted Fund Balance	1,734,004	1,734,004	1,823,376	1,823,376
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 46,280,904	\$ 47,591,817	\$ 47,947,436	\$ 51,203,364

Capital Projects Funds

	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
REVENUES				
Federal through state and local	\$ 246,921	\$ -	\$ -	\$ -
State sources				
CO&DS distributed to district	2,034,082	494,812	2,213,474	494,812
Interest on undistributed CO&DS	67,206	18,411	35,503	18,411
PECO	-	-	-	-
Other state sources	2,322,416	-	1,392,704	-
Total State sources	4,670,625	513,223	3,641,681	513,223
Local sources				
Ad valorem taxes	59,623,041	64,209,646	63,245,180	68,475,476
Sales tax	44,257,468	45,392,653	45,392,653	45,846,579
Interest income	3,756,060	100,000	817,771	3,000,000
Impact fees	12,781,428	6,000,000	8,557,921	6,000,000
Other local sources	207,409	-	171,900	-
Total Local sources	120,625,406	115,702,299	118,185,425	123,322,055
TOTAL REVENUE	125,296,031	116,215,522	121,827,106	123,835,278
OTHER SOURCES OF FUNDS				
Proceeds of lease-purchase agreements	100,465,714	-	-	-
Transfers In	-	-	-	-
Other Financing Sources	73,056	-	84,817,515	-
TOTAL OTHER SOURCES	100,538,770	-	84,817,515	-
Restricted Fund Balance	92,890,643	179,841,204	148,535,208	222,020,159
Assigned Fund Balance	-	-	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 318,725,444	\$ 296,056,726	\$ 355,179,829	\$ 345,855,437
EXPENDITURES				
New Construction	\$ 29,625,532	\$ 47,000,000	\$ 36,810,942	\$ 51,750,000
Projects at Existing Schools & Facilities	37,466,799	25,069,304	25,964,197	31,864,304
Facilities Management	-	2,800,000	2,402,080	2,800,000
Technology	13,274,777	9,000,000	3,801,598	9,000,000
System Wide Equipment and Vehicles	945,401	1,000,000	1,179,675	1,000,000
Buses	3,120,151	2,297,900	-	2,295,160
Projects in Progress	-	126,173,236	-	134,578,695
TOTAL EXPENDITURES	84,432,660	213,340,440	70,158,492	233,288,159
OTHER USES OF FUNDS				
To General Fund	10,113,806	10,115,133	16,835,756	9,465,133
To Debt Service Funds	44,337,774	45,813,263	46,165,422	49,337,438
Interfund (Capital Projects Only)	-	-	-	-
TOTAL OTHER USES OF FUNDS	54,451,580	55,928,396	63,001,178	58,802,571
Restricted Fund Balance	179,841,204	26,787,890	222,020,159	53,764,707
Assigned Fund Balance	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 318,725,444	\$ 296,056,726	\$ 355,179,829	\$ 345,855,437

Capital Five-Year Fiscal Forecast

	Budget	Forecast	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
REVENUES					
Federal through state and local	\$ -	\$ -	\$ -	\$ -	\$ -
State sources:					
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	-	-	-	-	-
Total state sources	513,223	513,223	513,223	513,223	513,223
Local sources:					
Ad valorem taxes	68,475,476	72,378,578	76,504,157	80,864,894	85,474,192
Sales tax	45,846,579	46,305,045	46,768,096	47,235,776	47,708,134
Interest income	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Impact fees	6,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Local Misc.	-	-	-	-	-
Total local sources	123,322,055	126,683,623	131,272,253	136,100,670	141,182,326
TOTAL REVENUE	123,835,278	127,196,846	131,785,476	136,613,893	141,695,549
OTHER SOURCES OF FUNDS:					
Proceeds of lease-purchase agreements	-	-	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	222,020,159	53,764,707	4,338,810	26,010,935	50,415,320
Total other sources	222,020,159	53,764,707	4,338,810	26,010,935	50,415,320
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 345,855,437	\$ 180,961,553	\$ 136,124,286	\$ 162,624,828	\$ 192,110,869
EXPENDITURES (by category)					
New Construction	\$ 51,750,000	\$ 68,400,000	\$ 25,200,000	\$ 41,200,000	\$ 26,250,000
Projects at Existing Schools and Facilities	31,864,304	36,005,000	14,550,000	13,750,000	10,500,000
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	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Buses	2,295,160	2,386,960	2,386,960	2,386,960	2,386,960
Projects in Progress	134,578,695	-	-	-	-
TOTAL EXPENDITURES	233,288,159	120,091,960	55,436,960	70,636,960	52,436,960
TRANSFERS OUT:					
To General Fund	9,465,133	7,579,258	5,722,766	5,515,160	5,515,160
To Debt Service Funds	49,337,438	48,951,525	48,953,625	36,057,388	36,053,663
TOTAL TRANSFERS	58,802,571	56,530,783	54,676,391	41,572,548	41,568,823
Reserved for projects in progress	-	-	-	-	-
Restricted Fund Balance	53,764,707	4,338,810	26,010,935	50,415,320	98,105,086
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 345,855,437	\$ 180,961,553	\$ 136,124,286	\$ 162,624,828	\$ 192,110,869

Capital Five-Year Work Program

	Budget 2021-2022	Forecast 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026
Major Projects - New Construction					
New Smyrna Beach Mid - HVAC, Ceiling, Lighting and Flooring Campus Wide	500,000	-	-	-	-
Ortona and Osceola Elm - Master Plan	2,000,000	-	-	-	-
Woodward Elm - Renovations and Addition	19,000,000	1,750,000	-	-	-
Turie T. Small Elm - Master Plan	24,000,000	2,000,000	-	-	-
Tomoka Elm - Master Plan	2,000,000	26,000,000	2,000,000	-	-
Starke Elm - Renovations and Classroom Addition	1,550,000	10,500,000	1,000,000	-	-
Orange City Elm - Renovations and Classroom Addition	1,500,000	17,000,000	1,200,000	-	-
Spruce Creek HS - Classroom Addition and Auditorium Remodeling	1,200,000	10,000,000	5,000,000	1,200,000	-
Port Orange Elm - Renovations	-	500,000	5,000,000	500,000	-
McInnis Elm - Renovations and Administration Addition	-	650,000	6,500,000	500,000	-
Read-Patillo Elm - Remodeling	-	-	700,000	7,000,000	500,000
Enterprise Elm - Remodeling	-	-	800,000	8,000,000	500,000
Silver Sands Mid - Classroom Addition and Remodeling	-	-	1,500,000	12,000,000	750,000
Ormond Beach Elm - Renovations	-	-	-	500,000	5,000,000
New Smyrna Beach Mid - Classroom Addition	-	-	1,500,000	10,000,000	750,000
Citrus Grove Elm - Classroom Addition	-	-	-	750,000	8,500,000
Timbercrest Elm - Classroom Addition	-	-	-	750,000	8,500,000
Pineridge HS - Classroom Addition	-	-	-	-	1,000,000
Creekside Mid - Classroom Addition	-	-	-	-	750,000
Total Major Projects - New Construction	51,750,000	68,400,000	25,200,000	41,200,000	26,250,000
Projects at Existing Schools and Facilities					
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs. 9 and 10	2,200,000	-	-	-	-
Atlantic HS - Replace Generator Bldg. 1	475,000	-	-	-	-
Brewster Center - Interior Renovations	-	-	-	3,000,000	-
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	-	1,800,000	-	-	-
Creekside Mid - Upgrade HVAC Bldg. 4	2,200,000	-	-	-	-
DeBary Elm - Resurface Bus Loop and Parking	-	350,000	-	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 and 4	-	3,100,000	-	-	-
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	-	1,900,000	-	-	-
DeLand HS - Replace Cafeteria Chiller	-	800,000	-	-	-
DeLand HS - Replace Culinary Lab Flooring	85,000	-	-	-	-
Deland Mid - Campus Wide VAV Insulation	150,000	-	-	-	-
DeLand Warehouse - Leases	109,304	-	-	-	-
Deltona HS - Upgrade CEP	-	1,200,000	-	-	-
Deltona HS - Upgrade Stage Lighting	-	100,000	-	-	-
Deltona HS - Parking Lot Tree Removal and Lighting Upgrade	600,000	-	-	-	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 - 2	1,400,000	-	-	-	-
Deltona Transportation - Site Improvements	1,500,000	-	-	-	-
Enterprise Elm - Upgrade HVAC, Ceiling and Lighting Bldg. 3	-	2,250,000	-	-	-
Facilities Services - Garbage Truck Wash Station	400,000	-	-	-	-
Forest Lake Elm - Replace OAU and Duct Work	1,500,000	-	-	-	-
Friendship Elm - Replace Intercom	-	300,000	-	-	-
Freedom Elm - Upgrade Parking Lot Lighting	-	250,000	-	-	-
Galaxy Mid - Upgrade Door Hardware	700,000	-	-	-	-
Heritage Mid - Replace Roof Campus Wide	-	200,000	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3 and Chiller	-	-	2,750,000	-	-
Hinson Mid - CEP and Bldgs. 2 and 10 HVAC Upgrade	1,300,000	-	-	-	-
Hinson Mid - Replace Gutters and Downspouts	500,000	-	-	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldgs. 7 and 9	-	2,600,000	-	-	-
Hinson Mid - Upgrade Parking Lot Lighting	-	250,000	-	-	-
Holly Hill School - Replace Switchgear Bldg. 6	-	300,000	-	-	-
Indian River Elm - Door Replacement Bldgs. 1 and 4	500,000	-	-	-	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 2 - 4	-	2,000,000	-	-	-
Mainland HS - Upgrade Chiller Plant	175,000	-	-	-	-
Mainland HS - Upgrade Site Lighting	-	625,000	-	-	-
McInnis Elm - Potable Water and Sanitary Sewer	100,000	100,000	100,000	350,000	100,000
McInnis Elm - Upgrade Site Lighting	-	250,000	-	-	-
New Smyrna Beach HS - Replace Intercom	-	400,000	-	-	-
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	-	1,150,000	-	-	-
New Smyrna Beach Mid - New Parent Loop and Parking	1,200,000	-	-	-	-

Capital Five-Year Work Program

	Budget 2021-2022	Forecast 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026
Ormond Beach Elm - Reroof Bldg. 1	105,000	-	-	-	-
Palm Terrace Elm - Replace Fire Alarm	750,000	-	-	-	-
Palm Terrace Elm - Replace Roof	1,800,000	-	-	-	-
Pathways Elm - Replace Fire Alarm	-	750,000	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 3	2,000,000	-	-	-	-
Pine Trail Elm - Intercom Replacement	-	150,000	-	-	-
Pine Trail Elm - Replace Gutter and Downspouts	230,000	-	-	-	-
Port Orange Elm - Renovate Reception	-	130,000	-	-	-
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	-	150,000	-	-	-
Port Orange Elm - Parking Area	-	100,000	-	-	-
Portables - Lease	100,000	100,000	100,000	100,000	100,000
Portables - Moves & Compliance	400,000	400,000	400,000	400,000	400,000
Pride Elm - Replace Shelter Generators	1,100,000	-	-	-	-
RJ Longstreet Elm - Upgrade Lighting at Parking Lot and Canopy	-	250,000	-	-	-
Seabreeze HS - Intercom Replacement	250,000	-	-	-	-
Seabreeze HS - Upgrade HVAC Bldgs. 4 - 6	2,900,000	-	-	-	-
Silver Sands Mid - Replace Switchgear Bldg. 12	-	300,000	-	-	-
Southwestern Mid - Replace 250 Ton Chiller	-	700,000	-	-	-
Starke Elm - Replace South Canopy Bldg. 2	310,000	-	-	-	-
Sugar Mill Elm - Intercom Replacement	-	250,000	-	-	-
Sunrise Elm - Drainage Between Buildings	660,000	-	-	-	-
Sunrise Elm - Upgrade OAU and Chiller Bldgs. 1 - 4	-	-	1,300,000	-	-
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	-	800,000	-	-	-
Timbercrest Elm - Replace Loop Boiler	40,000	-	-	-	-
Tomoka Elm - Upgrade HVAC Bldgs. 1, 9 - 11	-	1,800,000	-	-	-
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	-	950,000	-	-	-
University HS - Renovate Cupola	250,000	-	-	-	-
Westside Elm - Replace Doors and Hardware Bldg. 1	-	350,000	-	-	-
Various Schools - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various Schools - Minor Projects	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Various Schools - Pavilions	555,000	350,000	350,000	350,000	350,000
Various Schools - Playgrounds	270,000	300,000	300,000	300,000	300,000
Various Schools - Security	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Various Schools - HS School Athletics	800,000	2,000,000	3,000,000	3,000,000	3,000,000
Total Projects at Existing Schools and Facilities	31,864,304	36,005,000	14,550,000	13,750,000	10,500,000
Facilities Management					
Facilities Management - Various Projects	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Total Facilities Management	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Technology					
Network, EDP & Communications Equipment	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Total Technology	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles					
Various Schools & Departments Vehicles	500,000	500,000	500,000	500,000	500,000
Various Schools & Departments Furniture & Equipment	500,000	1,000,000	1,000,000	1,000,000	1,000,000
Total System Wide Equipment and Vehicles	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Buses					
Transportation Dept - Bus Replacement	2,295,160	2,386,960	2,386,960	2,386,960	2,386,960
Total Buses	2,295,160	2,386,960	2,386,960	2,386,960	2,386,960
PROJECT TOTALS	\$ 98,709,464	\$ 120,091,960	\$ 55,436,960	\$ 70,636,960	\$ 52,436,960
Transfers					
Transfers - To General Fund	9,465,133	7,579,258	5,722,766	5,515,160	5,515,160
Transfers - To Debt Service	49,337,438	48,951,525	48,953,625	36,057,388	36,053,663
Total Transfers	58,802,571	56,530,783	54,676,391	41,572,548	41,568,823
GRAND TOTAL	\$ 157,512,035	\$ 176,622,743	\$ 110,113,351	\$ 112,209,508	\$ 94,005,783

Capital Projects Details

NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
NEW CONSTRUCTION			
Chisholm Elm - Replacement	\$ 1,913,318	\$ 1,645,677	\$ -
Deltona Mid - Master Plan	20,200,599	35,457,776	-
George Marks Elm - Master Plan	7,720,944	7,812,441	-
New Smyrna Beach Mid - Cafeteria and Media Center Renovations	1,201,550	327,612	-
New Smyrna Beach Mid - HVAC, Ceiling, Lighting and Flooring Campus Wide	4,275,966	15,544,697	500,000
Orange City Elm - Renovations and Classroom Addition	-	-	1,500,000
Ortona and Osceola Elm - Master Plan	1,256,443	24,548,592	2,000,000
Spruce Creek HS - Classroom Addition and Auditorium Remodeling	-	-	1,200,000
Starke Elm - Renovations and Classroom Addition	-	-	1,550,000
Tomoka Elm - Master Plan	-	-	2,000,000
Turie T. Small Elm - Master Plan	19,835	1,980,165	24,000,000
Woodward Elm - Renovations and Addition	222,288	1,777,712	19,000,000
TOTAL NEW CONSTRUCTION	36,810,942	89,094,672	51,750,000
PROJECTS AT EXISTING SCHOOLS AND FACILITIES			
All HS Schools - Athletic Facility Leases	127,124	94,658	-
Atlantic HS - Athletic Field Lighting	-	1,988	-
Atlantic HS - Campus Wide Reroof	9,987	3,235,993	-
Atlantic HS - Renovations for Aquaculture Lab	-	19,507	-
Atlantic HS - Replace Generator Bldg. 1	-	-	475,000
Atlantic HS - Replace Gym Bleachers	-	-	400,000
Atlantic HS - Replace Track	690,056	1,603	-
Atlantic HS - Upgrade Fire Alarm and Intercom	72,516	1,218,743	-
Atlantic HS - Upgrade HVAC and Lighting, Bldg 6	818,455	249,673	-
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs. 9 and 10	-	-	2,200,000
Atlantic HS - Upgrade Switchgear	193,280	-	-
Blue Lake Elm - Stormwater Drainage Upgrade	279,060	2,563	-
Bonner Elm - Bldg. 1 Structural Investigation	34,207	-	-
Bonner Elm - Replace Intercom Headend Equipment	39,704	-	-
Brewster Center - Replace South Low Roof	32,638	-	-
Campbell Mid - Campus Wide HVAC	736,124	746,120	-
Coronado Beach Elm - Pavilion	-	-	185,000
Coronado Beach Elm - Replace Intermediate Playground	-	-	90,000
Coronado Beach Elm- Foundation Moisture Mitigation Bldgs 4 and 5	185,763	214,237	-
Coronado Elm - Playground	77,028	-	-
Creekside Mid - Fire Alarm Replacement	-	800,000	-
Creekside Mid - Gutter Replacement	17,380	386,127	-
Creekside Mid - Upgrade HVAC Bldg. 4	-	-	2,200,000
Creekside Mid - Upgrade HVAC Bldgs 6 and 8 and Chiller 1	216,168	2,153,774	-
DeBary Elm - New Parent Loop and Donald Smith Blvd Turn Lanes	12,461	987,539	-
DeBary Elm - Upgrade Cooling Tower, Piping and Heat Pump	1,123,857	2,483	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting, Bldg. 2	72,069	970,102	-
DeLand Administrative Complex - Upgrade Data Center Backup Power	-	275,000	-
DeLand HS - Campus Wide Signage Upgrades	20,850	429,150	-
DeLand HS - Replace Culinary Lab Flooring	-	-	85,000
DeLand HS - Replace Gym Bleachers	19,150	-	-
DeLand HS - Reroof Bldg 16	30,278	115	-
DeLand HS - Reroof Media Center	5,475	-	-
DeLand HS - Upgrade Fire Alarm and Intercom	1,757,721	154,274	-

Capital Projects Details

NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
DeLand HS - Upgrade HVAC Bldgs 3,4 16	730,041	38,558	-
DeLand Mid - Campus Wide HVAC, Ceiling and Lighting	18,153	3,400	-
DeLand Mid - Campus Wide VAV Insulation	-	-	150,000
DeLand Transportation - Fuel Island Canopy	90,029	704	-
DeLand Warehouse - Lease	49,212	-	109,304
Deltona HS - Bus Loop and Drainage Renovations	99,777	-	-
Deltona HS - Intercom Replacement	-	200,000	-
Deltona HS - Media Center Retrofit	1,350	-	-
Deltona HS - Parking Lot Tree Removal and Lighting Upgrade	-	-	600,000
Deltona HS - Power Feeder Replacement Bldg 3	-	75,000	-
Deltona HS - Replace Gym Bleachers	15,747	209,253	-
Deltona HS - Replace Track	254,670	13,600	-
Deltona HS - Upgrade HVAC Control Systems	94,555	-	-
Deltona Lakes Elm - Covered Playground	61,634	-	-
Deltona Lakes Elm - Pavilions	12,204	181,454	-
Deltona Lakes Elm - Upgrade Chiller Plant	841,715	-	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 - 2	-	-	1,400,000
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting, Bldgs. 5,6	114,760	2,030,284	-
Deltona Mid - Replace two 100 Ton Chillers for Building No. 1	334,859	-	-
Deltona Transportation - Site Improvements	-	-	1,500,000
Enterprise Elm - Intercom Replacement	50,536	14,464	-
Enterprise Elm - Pavilion	176,433	-	-
Enterprise Elm - Playground	83,487	-	-
Enterprise Elm - Replace Upper Cafeteria Roofs	17	-	-
Facilities Services - Garbage Truck Wash Station	-	-	400,000
Facilities Services - New Deletion Warehouse	114,319	46,441	-
Facilities Services - Upgrade Chiller Plant	566,404	203,596	-
Forest Lake Elm - Replace Fire Alarm	38,097	1,744	-
Forest Lake Elm - Replace OAU and Duct Work	-	-	1,500,000
Friendship Elm - Pavilions	12,204	190,466	-
Friendship Elm - Replace Fire Alarm & Intercom	-	1,790	-
Galaxy Mid - Concrete Restroom	-	125,000	-
Galaxy Mid - Replace Intercom	220,500	45,461	-
Galaxy Mid - Restroom Building	14,466	-	-
Galaxy Mid - Upgrade Door Hardware	-	-	700,000
Galaxy Mid - Upgrade Parking Lots Poles and Lighting	26,576	138,424	-
George Marks Elm - Roof Replacement, Bldg. 3	86,912	79,588	-
Heritage Mid - Upgrade Exterior Lighting	154,392	173	-
Heritage Mid - Upgrade HVAC Bldg 7 and Chiller	925,511	-	-
Hinson Mid - CEP and Bldgs. 2 and 10 HVAC Upgrade	-	-	1,300,000
Hinson Mid - Replace Gutters and Downspouts	-	-	500,000
Holly Hill School (K-8)- Replace Flooring Bldgs 1,6,7,8 and 10	44,850	3,309	-
Indian River Elm - Covered Playground	59,134	-	-
Indian River Elm - Door Replacement Bldgs. 1 and 4	-	-	500,000
Indian River Elm - Playground	70,017	-	-
Indian River Elm - Replace Chiller Bldg 7	125,393	450	-
Indian River Elm - Replace Exterior Doors	-	8,296	-
Mainland HS - Athletic Field Lighting	15,613	824,212	-
Mainland HS - Awning Repair	14,510	160,490	-
Mainland HS - LED Lighting Upgrade Campus Wide	-	687,224	-

Capital Projects Details

NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
Mainland HS - Parking Lot Safety, Security and Circulation	12,320	-	-
Mainland HS - Renovate Tracks	29,080	544,836	-
Mainland HS - Upgrade Chiller Plant	-	-	175,000
Manatee Cove Elm - Campuswide Chiller Pipes	49,138	473,276	-
McInnis Elm - Media Center Retrofit	33,500	466,500	-
McInnis Elm - Potable Water and Sanitary Sewer	-	100,000	100,000
McInnis Elm - Replace Fire Alarm	-	250,000	-
New Smyrna Beach HS - Install New Building and Parking Area	86,305	63,695	-
New Smyrna Beach HS - New Marquee	-	60,000	-
New Smyrna Beach HS - Renovate Tracks	24,403	461,335	-
New Smyrna Beach HS - Retention Fencing	42,401	-	-
New Smyrna Beach HS - Security Fencing	-	37,207	-
New Smyrna Beach HS - Upgrade BAS Campus Wide	250,883	325,676	-
New Smyrna Beach Mid - New Parent Loop and Parking	-	-	1,200,000
New Smyrna Beach Transportation - Refurbish Fuel Island	7,700	82,300	-
Orange City Elm - Replace Fire Alarm	73,684	274,946	-
Orange City Elm - Security Fencing	-	1,471	-
Ormond Beach Elm - Renovate Art Room Flooring, Ceiling and Lighting	-	90,000	-
Ormond Beach Elm - Reroof Bldg 2	-	95,000	-
Ormond Beach Elm - Reroof Bldg. 1	-	-	105,000
Ormond Beach Elm - Security Fencing	37,392	38,000	-
Ormond Beach Elm - Upgrade HVAC Bldg 1	239,500	37,753	-
Osceola Elm - Replace Fire Alarm	-	300,000	-
Palm Terrace Elm - Media Center Retrofit	-	100	-
Palm Terrace Elm - Replace Fire Alarm	-	-	750,000
Palm Terrace Elm - Replace Main Electrical Switchgear	37,873	207,127	-
Palm Terrace Elm - Replace Roof	3,720	196,280	1,800,000
Pathways Elm - New Marquee	11,000	86,146	-
Pathways Elm - Replace 55 Ton Chiller Bldg No. 9	197,510	1,780	-
Pierson Elm - Replacement	-	18	-
Pine Ridge HS - Campus Wide Reroof	863,771	18,146	-
Pine Ridge HS - CTE Metal Building	79,866	5,555	-
Pine Ridge HS - Flooring Bldg 3	49,600	-	-
Pine Ridge HS - Replace Gym Bleachers	-	-	400,000
Pine Ridge HS - Security Cameras	-	79,145	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 3	-	-	2,000,000
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting, Bldgs. 9 and 10	221,366	1,774,713	-
Pine Trail Elm - Electrical Switch Gear Upgrade	-	1,048	-
Pine Trail Elm - Replace Gutter and Downspouts	-	-	230,000
Port Orange Elm - Covered Playground	60,172	-	-
Port Orange Elm - Pavilion	-	-	185,000
Port Orange Elm - Repair and Coat Roof, Bldgs. 1 and 2	12,100	152,900	-
Port Orange Elm - Repair Floor Joists, 2nd Floor	112,818	2,500	-
Port Orange Elm - Replace Fire Alarm	-	200,000	-
Portables - Moves and Compliance	233,720	-	400,000
Pride Elm - Replace Shelter Generators	-	-	1,100,000
Read Pattillo Elm - Pavilion	-	-	185,000
River Springs Mid - Elevated Walkway Repairs	1,831	-	-
Riverview Learning Center - Fire Alarm/Intercom System	-	300,000	-
Riverview Learning Center - Replace HVAC Controls	-	40,000	-

Capital Projects Details

NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
RJ Longstreet Elm - Metal Reroof Bldgs. 3-8	246,473	318,322	-
RJ Longstreet Elm - Pavilion	38,552	2,264	-
RJ Longstreet Elm - Playground	77,169	-	-
Seabreeze HS - Upgrade HVAC Bldgs. 4 - 6	-	-	2,900,000
Seabreeze HS - Athletic Field Renovation	3,949	-	-
Seabreeze HS - HVAC, Ceiling and Lighting Bldg 1	709,753	1,979,222	-
Seabreeze HS - Intercom Replacement	-	-	250,000
Seabreeze HS - Media Center Retrofit	-	972	-
Seabreeze HS - Reroof Media Center	802	187,368	-
Seabreeze HS - Security Cameras	-	104,000	-
Seabreeze HS - Security Fencing	11,917	-	-
Seabreeze HS - Track	-	3,134	-
Seabreeze HS - Upgrade Chiller Water Plant	54,338	15,623	-
Silver Sands Mid - Bldg. 12 WHSP Replacement	-	84,237	-
Silver Sands Mid - Circulation for Security, Administration Relocation	768,314	2,040,345	-
Silver Sands Mid - Reroof Low Slopes Bldgs 1,2,3,4,6,7,8	161,276	100	-
South Daytona Elm - Pavilions	13,177	184,238	-
Southwestern Mid - Media Center Retrofit	444,612	-	-
Southwestern Mid - Repipe Sewer Bldg 8	-	1,000	-
Southwestern Mid - Reroof Bldg 6 and 7	5,690	204,310	-
Spirit Elm - Replace Intermediate Playground	-	-	90,000
Spruce Creek Elm - Pavilion	42,218	-	-
Spruce Creek Elm - Playground Replacement	961	-	-
Spruce Creek Elm - Replace HVAC Controls	56,130	150,000	-
Spruce Creek Elm - Replace Main Electrical Switchgear	15,321	784,679	-
Spruce Creek Elm - Upgrade Fire Alarm	40,590	2,166	-
Spruce Creek HS - Renovate Gymnasium	755,900	255,456	-
Spruce Creek HS - Replace Track	441,521	4,251	-
Starke Elm - Coat Roof Bldgs 11-14 and Reroof Media Center Canopies	195,991	369	-
Starke Elm - Replace Intermediate Playground	-	-	90,000
Starke Elm - Replace South Canopy Bldg. 2	-	-	310,000
Starke Elm - Reroof Media Center	99,463	50,537	-
Sugar Mill Elm - Pavilions	12,204	181,716	-
Sugar Mill Elm - Replace Gutters and Downspouts	14,200	235,800	-
Sunrise Elm - Boiler Replacement and Tower Repair	100,888	-	-
Sunrise Elm - Campus Wide Reroof	60,501	1,653,538	-
Sunrise Elm - Drainage Between Buildings	-	-	660,000
Sunrise Elm - Replace Basketball Court	85,747	169	-
Sunrise Elm - Replace Underground Condensor Water Piping	20,846	177,800	-
Sweetwater Elm - Replace Fire Alarm	14,202	446,824	-
T. Dewitt Taylor Mid-HS - Replace Gutters	3,709	191,291	-
T. Dewitt Taylor Mid-HS-Renovate Bldg 11	-	21,642	-
Timbercrest Elm - Replace Fresh Air Unit, Bldg. 7	23,542	145,180	-
Timbercrest Elm - Replace Loop Boiler	-	-	40,000
Timbercrest Elm - Upgrade Chiller Plant	362,163	223,362	-
Tomoka Elm - Intercom System	5,000	34,962	-
Tomoka Elm - Replace 55 Ton Chiller Bldg No. 1	141,024	1,780	-
Tomoka Elm - Security Cameras	-	45,000	-
Turie T. Small Elm - Replace Main Electrical Switchgear, Bldg. 7	7,721	192,279	-
University HS - Intercom Replacement	-	300,000	-

Capital Projects Details

NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
University HS - Renovate Cupola	-	-	250,000
University HS - Security Cameras	-	97,758	-
Various - Infrastructure for Technology	303,671	29,805	250,000
Various - Minor Projects	1,932,444	601,849	3,000,000
Various - Security	980,399	11,597	1,000,000
Various Schools - Leased Portables	56,342	5,475	100,000
Various Schools - Safety and Security of School Buildings	276,314	1,158,765	-
Various Schools - School Hardening - Safety and Security of School Buildings	273,068	797,865	-
Westside Elm - Renovations & Addition	2,245,016	1,283,546	-
TOTAL PROJECTS AT EXISTING SCHOOLS AND FACILITIES	25,964,197	38,205,078	31,864,304
FACILITIES MANAGEMENT			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	2,402,080	397,920	2,800,000
TOTAL FACILITIES MANAGEMENT	2,402,080	397,920	2,800,000
TECHNOLOGY			
ERP Software - Enterprise Resource Planning	1,199,864	1,257,192	-
Mutual Link	240,476	-	-
Various Schools & Depts - District Wide Technology Equipment	2,361,258	2,732,372	9,000,000
TOTAL TECHNOLOGY	3,801,598	3,989,563	9,000,000
SYSTEM WIDE EQUIPMENT AND VEHICLES			
School & Department Equipment & Vehicles	1,179,675	637,248	1,000,000
TOTAL SYSTEM WIDE EQUIPMENT AND VEHICLES	1,179,675	637,248	1,000,000
BUSES			
Transportation - Buses	-	2,225,620	2,295,160
TOTAL BUSES	-	2,225,620	2,295,160
TRANSFERS			
Transfer to General Fund for Qualified Expenditures	16,835,756	75,259	9,465,133
Transfer to Debt Service Fund	46,165,422	10,209	49,337,438
TOTAL TRANSFERS	63,001,178	85,468	58,802,571
TOTAL 2020-2021 EXPENDITURES	\$ 133,159,670		
TOTAL 2021-2022 REBUDGETS (PROJECTS IN PROGRESS)		\$ 134,635,569	
TOTAL 2021-2022 NEW BUDGETS			\$ 157,512,035

Special Revenue Fund - Food Service

	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ 31,500	\$ -	\$ -	\$ -
Total Federal Direct	31,500	-	-	-
Federal Through State				
School Lunch Reimbursement	10,994,230	14,500,000	-	-
School Breakfast Reimbursement	3,431,861	4,700,000	-	5,000,000
After School Snack Reimbursement	122,216	160,000	-	16,000,000
Child Care Food Program	881,667	1,207,351	1,033,513	1,000,000
USDA Donated Foods	1,416,048	2,512,000	1,952,708	2,141,617
Cash in Lieu of Commodities	61,309	92,000	72,092	75,000
Summer Food Service Program	4,606,956	800,000	21,610,654	4,300,000
Nutrition Education and Training Program	14,122	20,000	43,603	40,000
Other Federal Through State	100,060	-	695,878	-
Miscellaneous State Revenue	-	-	14,054	-
Total Federal Through State	21,628,469	23,991,351	25,422,502	28,556,617
School Breakfast/Lunch Supplement	310,442	310,442	301,911	295,000
Local Sources				
Interest on Investments	123,496	100,000	10,904	100,000
Gifts, Grants, Bequests	5,000	-	1,000	-
Student Breakfast/Lunches	1,359,990	1,800,000	-	-
Adult Breakfasts/Lunches	162,582	175,000	116,397	130,000
Student and Adult al La Carte	800,944	1,000,000	471,960	500,000
Student Snacks	-	-	-	-
Other Food Sales	471,086	510,000	401,623	503,000
Other Miscellaneous Local Sources	1,437	-	41,795	-
Prior Year Refunds	707	-	17,573	-
Total Local Sources	2,925,242	3,585,000	1,061,252	1,233,000
Total Revenue	24,895,653	27,886,793	26,785,665	30,084,617
Transfers In	-	-	237,703	-
Sale of Equipment	-	-	-	-
Nonspendable Fund Balance	1,761,634	2,115,112	2,115,112	672,611
Restricted Fund Balance	10,559,528	7,989,515	7,989,515	13,756,109
TOTAL REVENUE,				
TRANSFERS & FUND BALANCES	\$ 37,216,815	\$ 37,991,420	\$ 37,127,995	\$ 44,513,337
EXPENDITURES				
Salaries	\$ 8,554,847	\$ 10,300,000	\$ 7,118,159	\$ 10,600,000
Employee Benefits	4,189,636	4,832,091	3,635,565	4,766,756
Purchased Services	1,146,448	1,832,474	974,397	2,059,000
Energy Supplies	84,437	50,000	79,531	10,000
Material and Supplies	11,897,135	14,000,000	10,211,510	12,000,517
Capital Outlay	45,202	200,000	139,586	1,501,500
Other Expenses	681,296	730,000	540,526	700,000
Other Capital Outlay	513,187	350,000	-	-
TOTAL OPERATING EXPENSES	27,112,188	32,294,565	22,699,275	31,637,773
Transfers Out	-	-	-	-
Nonspendable Fund Balance	2,115,112	1,761,634	672,611	672,611
Restricted Fund Balance	7,989,515	3,935,221	13,756,109	12,202,953
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 37,216,815	\$ 37,991,420	\$ 37,127,995	\$ 44,513,337

Special Revenue Fund - Other Federal Programs

	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
REVENUES				
Federal Direct				
Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Career and Technical Education	776,424	688,894	637,188	783,600
Teacher & Principal Training & Recruitment, Title II, Part A	2,170,363	2,327,928	2,066,599	2,240,794
Individuals with Disabilities Education Act (IDEA)	15,976,431	16,829,364	14,827,124	15,660,955
Elementary and Secondary Education Act, Title I	20,428,784	21,393,738	16,882,234	23,090,132
Language Instruction - Title III	446,404	677,925	735,484	670,374
Twenty-First Century Schools - Title IV	838,355	1,132,274	879,464	1,316,980
Federal Through Local	-	-	-	-
Other Federal Through State	1,830,964	1,598,654	1,109,897	1,555,473
Inception of Capital Lease	-	-	-	-
Total Federal Through State	42,467,725	44,648,777	37,137,990	45,318,308
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 42,467,725	\$ 44,648,777	\$ 37,137,990	\$ 45,318,308
EXPENDITURES				
Instruction	\$ 19,369,386	\$ 20,368,771	\$ 16,932,508	\$ 20,656,085
Student Support Services	5,990,257	6,299,942	4,243,298	5,179,883
Instructional Media Services	-	-	226	-
Instruction and Curriculum Development Services	7,378,345	7,755,493	7,155,765	8,732,838
Instructional Staff Training Services	5,573,775	5,857,920	4,457,657	5,438,197
Instruction-Related Technology	9,331	8,930	151,147	185,805
Board	-	-	-	-
General Administration	1,983,798	2,085,098	1,357,884	1,658,650
School Administration	1,934,231	2,031,519	2,054,756	2,506,102
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	25,771	26,789	24,984	31,723
Student Transportation Services	118,321	125,017	39,912	49,850
Operation of Plant	10,745	13,395	3,963	4,532
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	715,890	874,643
Other Capital Outlay	73,765	75,903	-	-
Total Expenditures	42,467,725	44,648,777	37,137,990	45,318,308
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 42,467,725	\$ 44,648,777	\$ 37,137,990	\$ 45,318,308

Special Revenue Fund - Miscellaneous

	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
REVENUES				
Federal Direct				
Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
ESSER I -CARES - Coronavirus Aid, Relief, and Economic Security	-	15,306,361	13,714,686	1,593,448
ESSER II - Coronavirus Response & Relief Supplemental Appropriation Act	-	-	20,752,611	43,351,829
GEER - Summary Recovery	-	1,413,120	1,434,831	30,049
GEER - Coronavirus Prevention and Response (Sanitation & Cleaning)	-	-	6,365	-
Rising Kindergarten Program	-	489,000	390,615	98,385
CARES - CTE Infrastructure	-	187,365	20,000	167,365
Data Informed Supports	-	-	25,382	62,618
Total Federal Through State	-	17,395,846	36,344,490	45,303,694
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ -	\$ 17,395,846	\$ 36,344,490	\$ 45,303,694
EXPENDITURES				
Instruction	\$ -	\$ 8,791,910	\$ 14,303,738	\$ 22,194,281
Student Support Services	-	2,454,540	892,018	1,386,293
Instructional Media Services	-	-	40,089	63,425
Instruction and Curriculum Development Services	-	3,021,641	1,883,693	2,922,088
Instructional Staff Training Services	-	2,282,322	423,317	656,904
Instruction-Related Technology	-	3,479	229,426	357,899
Board	-	-	-	-
General Administration	-	812,381	460,301	715,798
School Administration	-	-	356,347	552,705
Facilities Acquisition and Construction	-	-	11,365	18,121
Fiscal Services	-	-	2,253	4,530
Central Services	-	-	52,958	81,547
Student Transportation Services	-	-	57,522	90,607
Operation of Plant	-	-	56,797	86,077
Maintenance of Plant	-	-	28,904	1,359,111
Administrative Technology Services	-	-	818,178	1,268,503
Community Services	-	-	1,268,653	1,961,650
Debt Service	-	-	924,000	1,431,597
Other Capital Outlay	-	29,573	7,148,614	10,152,558
Total Expenditures	-	17,395,846	28,958,173	45,303,694
Transfers & Ending Fund Balances	-	-	7,386,317	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ -	\$ 17,395,846	\$ 36,344,490	\$ 45,303,694

Workers' Compensation Fund

	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
OPERATING REVENUES				
Interest	\$ 77,332	\$ -	\$ 11,616	\$ -
Other Operating Revenue	3,496,069	2,138,768	2,316,707	2,005,568
Prior Year Refunds	-	-	-	-
TOTAL OPERATING REVENUES	3,573,401	2,138,768	2,328,323	2,005,568
Beginning Fund Balances	566,028	566,028	566,028	566,028
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 4,139,429	\$ 2,704,796	\$ 2,894,351	\$ 2,571,596
OPERATING EXPENSES				
Salaries	\$ 99,529	\$ 75,000	\$ 70,665	\$ 75,000
Employee Benefits	22,216	427,000	223,859	221,000
Purchased Services	944,847	430,000	594,348	502,800
Energy Supplies	-	-	-	-
Material and Supplies	136	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	2,506,673	1,206,768	1,439,451	1,206,768
TOTAL OPERATING EXPENSES	3,573,401	2,138,768	2,328,323	2,005,568
Ending Fund Balances	566,028	566,028	566,028	566,028
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 4,139,429	\$ 2,704,796	\$ 2,894,351	\$ 2,571,596

Property Insurance Fund

	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
OPERATING REVENUES				
Other Federal Through State	\$ 979,844	\$ -	\$ 525,845	\$ -
Interest	99,446	-	13,807	-
Other Operating Revenue	3,146,445	3,300,000	4,002,158	3,660,000
Other Miscellaneous Local Sources	57	-	-	-
TOTAL OPERATING REVENUES	4,225,792	3,300,000	4,541,810	3,660,000
Transfers In	-	-	-	-
Beginning Fund Balances	3,230,800	3,886,086	3,230,800	3,888,555
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 7,456,592	\$ 7,186,086	\$ 7,772,610	\$ 7,548,555
OPERATING EXPENSES				
Salaries	\$ 204,902	\$ -	\$ 490	\$ -
Employee Benefits	34,115	-	104	-
Purchased Services	3,329,868	3,300,000	3,859,541	3,660,000
Energy Supplies	300	-	-	-
Material and Supplies	1,321	-	-	-
Capital Outlay	-	-	26,389	-
Other Expenses	-	-	-	-
TOTAL OPERATING EXPENSES	3,570,506	3,300,000	3,886,524	3,660,000
Ending Fund Balances	3,886,086	3,886,086	3,886,086	3,888,555
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 7,456,592	\$ 7,186,086	\$ 7,772,610	\$ 7,548,555

Liability Insurance Fund

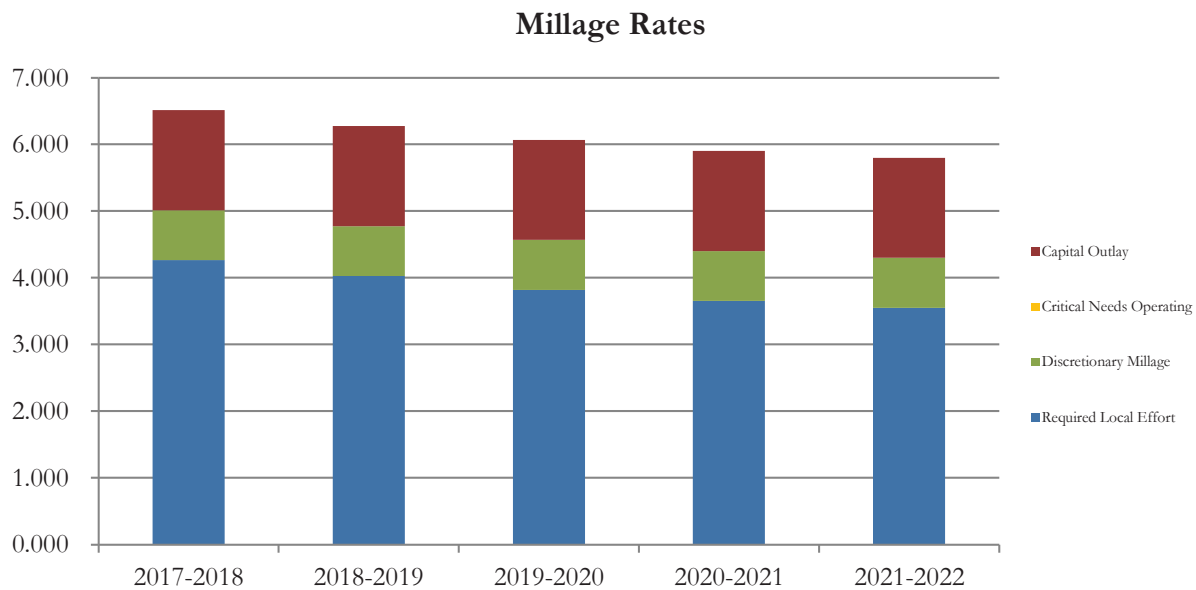
	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
OPERATING REVENUES				
Interest	\$ 103,924	\$ -	\$ 7,550	\$ -
Other Operating Revenue	101,125	267,800	185,603	267,800
Other Miscellaneous Local Sources	38	-	140,697	-
TOTAL OPERATING REVENUES	205,087	267,800	333,850	267,800
Beginning Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 1,898,127	\$ 1,960,840	\$ 2,026,890	\$ 1,960,840
OPERATING EXPENSES				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	7	-
Purchased Services	43,185	262,800	140,494	262,800
Energy Supplies	-	-	-	-
Material and Supplies	-	-	331	-
Capital Outlay	-	-	-	-
Other Expenses	161,902	5,000	193,018	5,000
TOTAL OPERATING EXPENSES	205,087	267,800	333,850	267,800
Ending Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 1,898,127	\$ 1,960,840	\$ 2,026,890	\$ 1,960,840

Fleet Insurance Fund

	Actuals 2019-2020	Adopted Budget 2020-2021	Estimated Actuals 2020-2021	Tentative Budget 2021-2022
OPERATING REVENUES				
Interest	\$ 53,463	\$ -	\$ 3,353	\$ -
Other Operating Revenue	378,690	411,200	565,786	435,000
TOTAL OPERATING REVENUES	432,153	411,200	569,139	435,000
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 1,432,153	\$ 1,411,200	\$ 1,569,139	\$ 1,435,000
OPERATING EXPENSES				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	265,349	411,200	569,139	435,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	166,804	-	-	-
TOTAL OPERATING EXPENSES	432,153	411,200	569,139	435,000
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 1,432,153	\$ 1,411,200	\$ 1,569,139	\$ 1,435,000

Millage Rates

Millage	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Required Local Effort	4.264	4.026	3.819	3.651	3.549
Prior Period Funding Adj.	0.008	0.007	0.014	0.008	0.005
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
Total	6.520	6.281	6.081	5.907	5.802

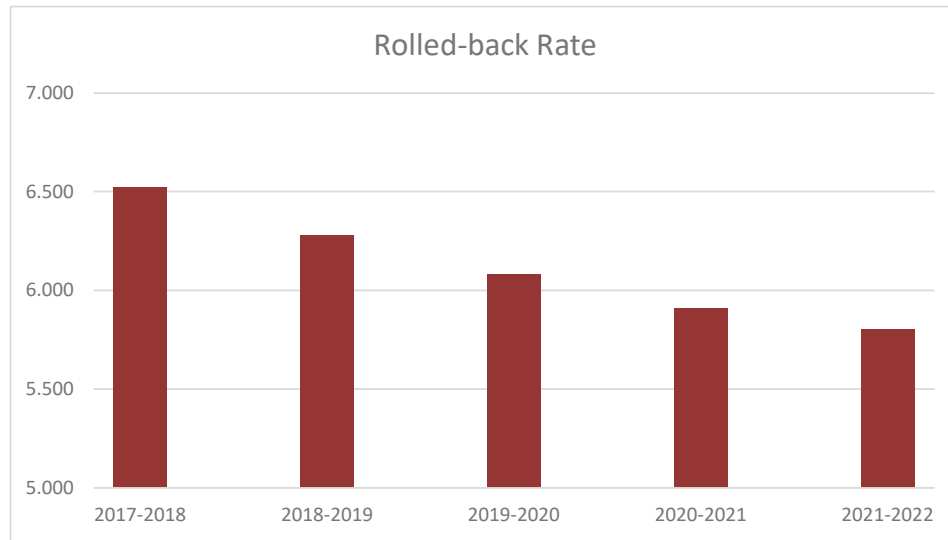


Source: District Records

A mill represents one thousandth of a dollar

Rolled-back Rate

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
(1) Current Year Gross Taxable Value	35,019,721,155	38,122,061,917	41,188,256,745	44,590,031,500	47,552,413,610
(2) Current Year New Taxable Value	447,721,917	562,397,097	636,138,606	871,288,615	1,079,813,786
(3) Current Year Adjustable Taxable	34,571,999,238	37,559,664,820	40,552,118,139	43,718,742,885	46,472,599,824
(4) Prior Year Gross Taxable Value (From Prior Year DR-403)	32,562,727,835	34,957,667,004	37,974,070,794	41,100,618,479	44,528,196,910
(5) Prior Year Millage Levy	6.848	6.520	6.281	6.081	5.907
(6) Prior Year Ad Valorem Proceeds	222,989,560	227,923,989	238,515,139	249,932,861	263,028,059
(7) The Current Year Rolled-Back	6.4500	6.0683	5.8817	5.7169	5.6598
(8) Current Year Proposed Millage Rate	6.520	6.281	6.081	5.907	5.802
(9) Current Year Proposed Rate as a % of the rolled-back rate	101.09%	103.50%	103.39%	103.33%	102.51%
(10) Current Year Rate Change as a percent of rolled-back rate	1.09%	3.50%	3.39%	3.33%	2.51%

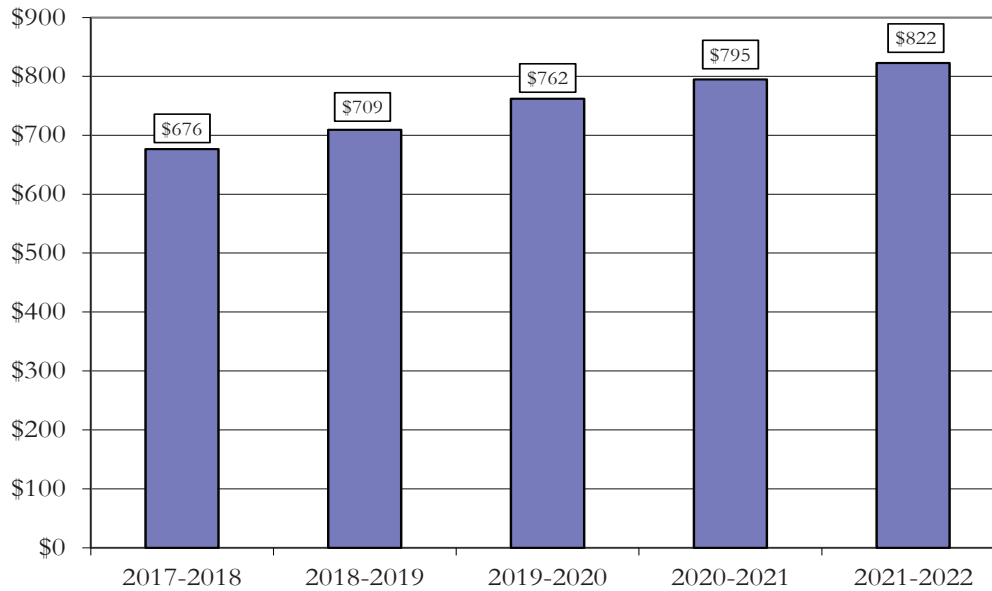


Source: District Records

Average Homeowner Rates

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Assessed Value	\$ 128,746	\$ 137,894	\$ 150,307	\$ 159,513	\$ 166,728
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	103,746	112,894	125,307	134,513	141,728
Property Tax Rate	6.520	6.281	6.081	5.907	5.802
Property Tax Due	\$ 676.42	\$ 709.09	\$ 761.99	\$ 794.57	\$ 822.31
Tax Increase/(Decrease) from the Prior Year	\$ 20.21	\$ 32.67	\$ 52.90	\$ 32.58	\$ 27.74

Average Homeowner's Property Taxes



Source: Volusia County Property Appraisers

Source: Volusia County Property Appraiser

FEFP Revenue Summary

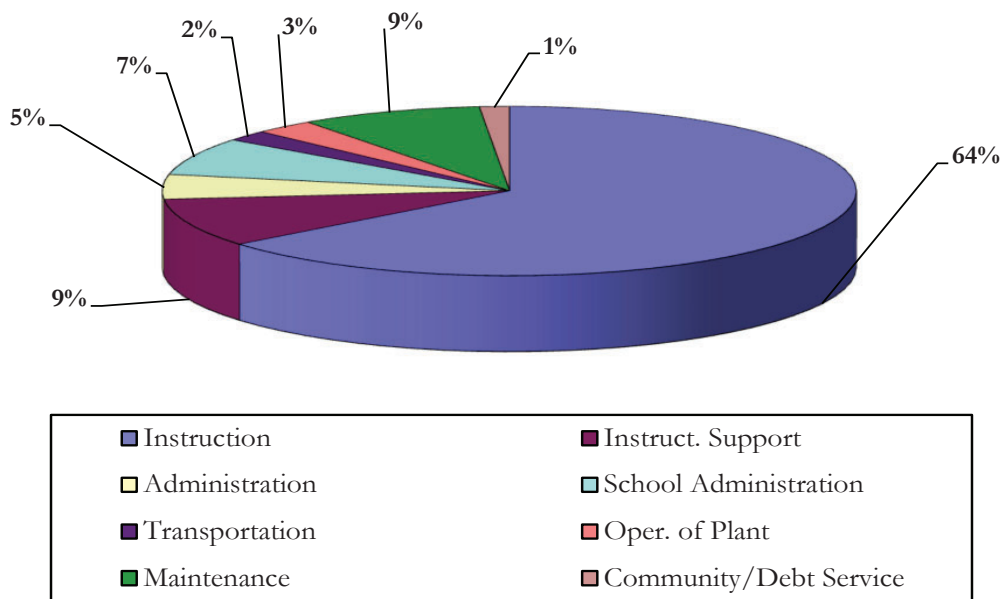
	2020-2021 4th Calculation	2021-2022 2nd Calculation	2nd vs. 4th Calc Difference
Formula Components			
Unweighted FTE	60,094.61	61,015.66	921.05
Weighted FTE	65,393.52	67,038.49	1,644.97
Base Student Allocation	4,319.49	4,372.91	53.42
District Cost Differential	0.9665	0.9664	(0.0001)
School Taxable Value	44,590,031,500	46,036,594,835	1,446,563,335
Required Local Effort Millage	3.651	3.661	0.0100
Discretionary Millage	0.748	0.748	-
Total Millage	4.3990	4.4090	0.0100
Base Funding (WFTE x BSA x DCD)	\$ 273,004,023	\$ 283,303,333	10,299,310
ESE Guaranteed Allocation	22,393,537	22,781,465	387,928
Compression Adjustment - 0.748 mills	4,076,217	3,954,425	(121,792)
Safe Schools	3,867,829	3,857,106	(10,723)
Reading Instruction	2,595,730	2,601,355	5,625
Supplemental Academic Instruction	16,304,532	16,538,368	233,836
DJJ Supplemental Funding	198,273	200,665	2,392
Student Transportation	10,834,709	11,035,581	200,872
Instructional Materials	5,028,293	5,105,956	77,663
Digital Learning	115,257	115,172	(85)
Teacher Classroom Supply Assistance	1,188,230	1,173,539	(14,691)
Mental Health Assistance Allocation	2,120,449	2,495,199	374,750
Funding Compression Allocation	3,297,240	2,962,664	(334,576)
Turnaround School Supplement	761,145	761,145	-
Teacher Salary Enhancement Allocation	10,400,835	11,256,030	855,195
Proration to the Appropriation	(1,272,079)	-	1,272,079
Emergency Order Funding Adjustment	15,052,080	-	(15,052,080)
Total FEFP	369,966,300	368,142,003	(1,824,297)
Required Local Effort Taxes	(156,286,277)	(162,012,975)	(5,726,698)
Total State FEFP	213,680,023	206,129,028	(7,550,995)
Categoricals			
Class-size Reduction	66,821,643	56,867,258	(9,954,385)
Discretionary Lottery	-	-	-
School Recognition	-	-	-
Total State Categorical Funding	66,821,643	56,867,258	(9,954,385)
Total State Funding	280,501,666	262,996,286	(17,505,380)
Local Funding			
Total Required Local Effort	156,286,277	162,012,975	5,726,698
Discretionary Local Effort	32,019,210	34,146,437	2,127,227
Total Local Funding	188,305,487	196,159,412	7,853,925
Total Funding	\$ 468,807,153	\$ 459,155,698	\$ (9,651,455)
Budgeted Funding Per Student	\$ 7,801.15	\$ 7,525.21	(275.94)

Function Summary

General Fund 2021-2022

Function	Description	Amount
5000	Instruction	334,704,065
6100	Student Support Services	23,141,413
6200	Instructional Media Services	6,950,942
6300	Instructional and Curriculum Development	13,848,573
6400	Instructional Staff Training Services	1,101,038
6500	Instructional Related Technology	3,309,360
7100	School Board	1,067,966
7200	General Administration (Superintendent's Office)	2,046,447
7300	School Administration	37,510,610
7400	Facilities Acquisition and Construction	49,221
7500	Fiscal Services	3,812,313
7700	Central Services	10,561,214
7800	Student Transportation Services	14,558,180
7900	Operation of Plant	44,330,341
8100	Maintenance of Plant	16,030,537
8200	Administrative Technology Services	7,290,426
9100	Community Services	1,525,433
9200	Debt Service	-
9300	Other Capital Outlay	3,938
9700	Budgeted Transfer of Funds	-
Total		\$ 521,842,018

Function Summary





**The School Board of
Volusia County**

***FY22
TRIM
Advertisement***

July 24, 2021

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF VOLUSIA COUNTY ARE 7.9%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR
2021-2022

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.554	Discretionary Capital Improvement	0.000	Operating or Capital Not to Exceed 2 Years	0.000
Local Capital Improvement (Capital Outlay)	1.500	Additional Millage Not to Exceed 4 Years (Operating)	0.000	Debt Service	0.000
Discretionary Operating	0.748			Total Millage	5.802

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	2,745,000	119,178,619				121,923,619
State Sources	264,029,671	295,000	42,550	513,223	6,368,368	271,248,812
Local Sources	203,084,837	1,233,000		123,322,055		327,639,892
TOTAL SOURCES	469,859,508	120,706,619	42,550	123,835,278	6,368,368	720,812,323
Transfers In	9,465,133		49,337,438			58,802,571
Non Revenue Sources	250,000					250,000
Fund Balances/Reserves/Net Assets-July 1, 2021	63,564,238	14,428,720	1,823,376	222,020,159	7,147,623	308,984,116
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 543,138,879	\$ 135,135,339	\$ 51,203,364	\$ 345,855,437	\$ 13,515,991	\$ 1,088,849,010

EXPENDITURES:

Instruction	334,704,065	42,850,366			745,718	378,300,149
Student Support Services	23,141,413	6,566,176				29,707,589
Instructional Media Services	6,950,942	63,425				7,014,367
Instructional & Curriculum Development Services	13,848,573	11,654,926				25,503,499
Instructional Staff Training Services	1,101,038	6,095,101				7,196,139
Instruction-Related Technology	3,309,360	543,704				3,853,064
Board	1,067,966					1,067,966
General Administration	2,046,447	2,374,448				4,420,895
School Administration	37,510,610	3,058,807			50,000	40,619,417
Facilities Acquisition and Construction	49,221	18,121		233,288,159		233,355,501
Fiscal Services	3,812,313	4,530			30,500	3,847,343
Food Services		31,637,773			75,000	31,712,773
Central Services	10,561,214	113,270			1,055,600	11,730,084
Student Transportation Services	14,558,180	140,457			197,500	14,896,137
Operation of Plant	44,330,341	90,609			4,168,500	48,589,450
Maintenance of Plant	16,030,537	1,359,111			45,550	17,435,198
Administrative Technology Services	7,290,426	1,268,503				8,558,929
Community Services	1,525,433	1,961,650				3,487,083
Debt Service		2,306,240	49,379,988			51,686,228
Other Capital Outlay	3,938	10,152,558				10,156,496
TOTAL EXPENDITURES	521,842,018	122,259,775	49,379,988	233,288,159	6,368,368	933,138,308
Transfers Out				58,802,571		58,802,571
Fund Balances/Reserves/Net Assets-June 30, 2022	21,296,861	12,875,564	1,823,376	53,764,707	7,147,623	96,908,131
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 543,138,879	\$ 135,135,339	\$ 51,203,364	\$ 345,855,437	\$ 13,515,991	\$ 1,088,849,010

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

Notice of Tax For School Capital Outlay

The Volusia County School Board will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 4.302 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The Capital Outlay tax will generate approximately \$68,475,476 to be used for the following projects:

CONSTRUCTION AND REMODELING

Turie T. Small Elm – Master Plan, Atlantic HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10, Creekside Mid – Upgrade HVAC Bldg. 4, Deltona Lakes Elm – Upgrade HVAC, Ceiling and Lighting Bldgs. 1-2, Forest Lake Elm – Replace OAU and Duct Work, Hinson Mid – CEP and Bldgs. 2 and 10 HVAC Upgrade, New Smyrna Beach Mid – New Parent Loop and Parking, Palm Terrace Elm – Replace Roof, Pine Ridge HS – Upgrade HVAC, Ceiling and Lighting Bldg. 3, Pride Elm – Replace Shelter Generators, Seabreeze HS – Upgrade HVAC Bldgs. 4-6, .

MAINTENANCE, RENOVATION AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute. HVAC, electrical, roofing, flooring, fire alarms, and other safety related renovations and repairs at various schools and facilities. Site improvements at various schools and facilities. Portable moves and compliance.

MOTOR VEHICLE PURCHASES

Purchase of 20 school buses. Purchase or Lease of Technology, Security, Maintenance, Warehouse and Transportation Vehicles.

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Data processing equipment, network hardware and enterprise wide software, equipment for maintenance, transportation and various schools and departments. Payments on copying equipment leases.

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Debt service payments on four (4) Certificates of Participation for new school construction.

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

One (1) year lease of portable classrooms and relocatable office facilities.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 27, 2021, at 6:00 p.m., at the Volusia County Schools Central Administrative Complex, 200 North Clara Avenue, DeLand, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

N O T I C E O F

P R O P O S E D T A X I N C R E A S E

The Volusia County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A.	Initially proposed tax levy.....	\$ 263,393,316
B.	Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 365,257
C.	Actual property tax levy.....	\$ 263,028,059
	This year's proposed tax levy.....	\$ 275,899,104

A portion of the tax levy is required under state law in order for the school board to receive \$206,129,028 in state education grants.

The required portion has increased by 1.37 percent, and represents approximately six tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 27, 2021, at 6:00 p.m., at the Volusia County Schools Central Administrative Complex, 200 North Clara Avenue, DeLand, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.