



Tentative Operating Budget For the School Year 2023-24

For Fiscal Year ending June 30, 2024

School Board of Volusia County

*Ms. Jamie M. Haynes, Chairman
Mrs. Anita Burnette, Vice Chairman
Mr. Ruben Colón
Mr. Carl Persis
Mrs. Jessie Thompson*

Dr. Carmen J. Balgobin, Superintendent

Tentative Budget Hearing July 25, 2023





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VOLUSIA COUNTY SCHOOLS
Tentative Operating Budget
For Fiscal Year Ending June 30, 2024

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VOLUSIA COUNTY SCHOOLS
Tentative Operating Budget
For Fiscal Year Ending June 30, 2024

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PUBLIC HEARING

This section contains the following subsections:

- **Meeting Agenda**
- **Resolution Adopting Tentative Millage Rates**
- **Resolution Adopting Tentative Budget**



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Tuesday, July 25, 2023

Agenda - 4:30 PM Regular Session - The School Board of Volusia County, Florida

1. Opening

- 1.01 4:30 PM Call to Order and Pledge of Allegiance in the Board Room of the DeLand Administrative Complex
- 1.02 District Vision Statement and Board Member Comments
- 1.03 Approval of Minutes

2. Agenda Changes and Approval of Agenda

- 2.01 Agenda Changes
- 2.02 Approval of Agenda

3. Superintendent's Announcements & Comments

- 3.01 Announcements by Dr. Carmen J. Balgobin, Superintendent

4. Administrative Appointments

- 4.01 Administrative Appointments/Transfers

5. Recognitions

- 5.01 Recognition of Students - VCCPTA Reflections Awards

6. Public Hearing Call to Order - 5:30 PM

- 6.01 5:30 PM - Public Hearing - Proposed Tentative District Ad Valorem Property Tax Levy and Recommended Tentative Volusia County Schools' Operating Budget for Fiscal Year 2023-24

- 6.02 Presentation of the Proposed Tentative District Ad Valorem Property Tax Millage Rates Levy and the Recommended Tentative Volusia County Schools' Operating Budget for Fiscal Year 2023-24

- 6.03 Resolution No. 2023-02: Levying the Tentative District Ad Valorem Property Tax Millage Rates for Fiscal Year 2023-24

- 6.04 Resolution No. 2023-03: Adopting the Tentative Volusia County Schools' Operating Budget for Fiscal Year 2023-24

7. Public Hearing Adjourned

8. Public Participation Concerning Items on the Consent Agenda

- 8.01 Public Participation Concerning Items on the Consent Agenda

9. Removal of Items from Consent Agenda/Approval of Consent Agenda

- 9.01 Removal of Items from the Consent Agenda
- 9.02 Approval of the Consent Agenda Items
- 9.03 Board Member Comments on the Approved Consent Agenda

10. Items Removed from Consent

RESOLUTION NUMBER 2023-02
ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2023, to June 30, 2024; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Volusia County School Board adopted the tentative millage rates for fiscal year 2023-24 in the amounts of:

| | Tentative Millage Levy | Proposed Amount to Be Raised |
|--|------------------------|------------------------------|
| District School Tax Required Local Effort including Prior Period Funding Adjustment | 3.1610 | \$192,532,277 |
| District Local Capital Improvement Tax | 1.5000 | \$ 91,362,991 |
| District School Tax Discretionary Millage | 0.7480 | \$ 45,559,678 |

The total millage rate to be levied exceeds the roll-back rate by 9.26 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Volusia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2023, to June 30, 2024, on July 25, 2023, by separate vote before adopting the tentative budget.

Ms. Jamie Haynes,
Chairman

RESOLUTION NUMBER 2023-03
ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE VOLUSIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2023-24.

WHEREAS, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and the tentative budget for the fiscal year July 1, 2023, to June 30, 2024; and

WHEREAS, the Volusia County School Board set forth the appropriations and revenue estimate for the Budget for the fiscal year 2023-24.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Volusia County School Board adopted the tentative millage rates and the budget in amount of \$1,013,979,950 for fiscal year 2023-24.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Volusia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Volusia County as a tentative budget for the categories indicated for the fiscal year July 1, 2023, to June 30, 2024.

Ms. Jamie Haynes,
Chairman



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ADVERTISEMENTS

This section contains the following subsections:

- **Budget Summary**
- **Notice of Tax for School Capital Outlay**
- **Notice of Proposed Tax Increase**

SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
BUDGET SUMMARY
For Fiscal Year 2023-24

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA ARE 2.2% LESS THAN
LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

| | |
|---|---------------|
| Required Local Effort (Including Prior Period Funding Adjustment Millage) | 3.1610 |
| Discretionary Operating | 0.7480 |
| Local Capital Improvement (Capital Outlay) | 1.5000 |
| TOTAL MILLAGE | 5.4090 |

| | GENERAL FUND | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | TOTAL ALL FUNDS |
|---|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| ESTIMATED REVENUES | | | | | |
| Federal Sources | \$ 2,207,800 | \$ 84,431,878 | \$ - | \$ - | \$ 86,639,678 |
| State Sources | 285,408,673 | 291,530 | - | 2,266,500 | 287,966,703 |
| Local Sources | 255,809,987 | 4,745,000 | - | 170,010,283 | 430,565,270 |
| TOTAL SOURCES | 543,426,460 | 89,468,408 | - | 172,276,783 | 805,171,651 |
| Transfers In | 28,775,441 | - | 48,953,625 | - | 77,729,066 |
| Non-Revenue Receipts | 500,000 | - | - | - | 500,000 |
| Fund Balances, Beginning | 50,822,031 | 17,015,958 | 1,829,561 | 46,480,964 | 116,148,514 |
| TOTAL REVENUES, TRANSFERS, AND FUND BALANCES | \$ 623,523,932 | \$ 106,484,366 | \$ 50,783,186 | \$ 218,757,747 | \$ 999,549,231 |

APPROPRIATIONS (EXPENDITURES)

| | | | | | |
|---|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| Instruction | \$ 336,281,738 | \$ 22,232,418 | \$ - | \$ - | \$ 358,514,156 |
| Pupil Personnel Services | 32,709,773 | 6,022,937 | - | - | 38,732,710 |
| Instructional Media Services | 6,988,024 | - | - | - | 6,988,024 |
| Instructional & Curriculum Development Services | 14,844,842 | 7,835,438 | - | - | 22,680,280 |
| Instructional Staff Training | 2,018,569 | 5,652,943 | - | - | 7,671,512 |
| Instruction Related Technology | 6,472,000 | 163,921 | - | - | 6,635,921 |
| School Board | 906,773 | - | - | - | 906,773 |
| General Administration | 1,785,192 | 2,632,108 | - | - | 4,417,300 |
| School Administration | 35,212,244 | 2,173,128 | - | - | 37,385,372 |
| Facilities Acquisition and Construction | 629,246 | - | - | 104,229,496 | 104,858,742 |
| Fiscal Services | 3,649,350 | - | - | - | 3,649,350 |
| Food Services | - | 42,633,746 | - | - | 42,633,746 |
| Central Services | 13,565,567 | 23,417 | - | - | 13,588,984 |
| Pupil Transportation Services | 19,575,837 | 84,302 | - | - | 19,660,139 |
| Operation of Plant | 58,641,957 | 14,050 | - | - | 58,656,007 |
| Maintenance of Plant | 19,875,026 | - | - | - | 19,875,026 |
| Administrative Technology Services | 7,905,821 | - | - | - | 7,905,821 |
| Community Services | 5,085,578 | - | - | - | 5,085,578 |
| Debt Service | 6,554,364 | - | 48,901,250 | 27,326 | 55,482,940 |
| TOTAL APPROPRIATIONS | 572,701,901 | 89,468,408 | 48,901,250 | 104,256,822 | 815,328,381 |
| Transfers Out | - | - | - | 77,729,066 | 77,729,066 |
| Fund Balances, Ending | 50,822,031 | 17,015,958 | 1,881,936 | 36,771,859 | 106,491,784 |
| TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES | \$ 623,523,932 | \$ 106,484,366 | \$ 50,783,186 | \$ 218,757,747 | \$ 999,549,231 |

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE-REFERENCED 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 **3.909** 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 **\$91,362,991** to be used for the following projects:

CONSTRUCTION AND REMODELING

Starke Elementary renovations and classroom addition and other construction and remodeling as needed.

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.
Other maintenance, renovations and repairs as needed.

MOTOR VEHICLE PURCHASES

Purchase of 18 school buses.
Purchase or lease of technology, security, maintenance, facilities, warehouse and transportation vehicles.
Other vehicles as needed.

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, rural broadband connectivity, enterprise-wide software, equipment for facilities, maintenance, transportation and various schools and departments.
Bus safety upgrades.
Payments on copying equipment leases.
Other software, furniture, fixtures and equipment as needed.

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 FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational and ancillary facilities and plants.

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums for district facilities.

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms and relocatable office facilities.

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S.1013.62(3), F.S.

Purchase of vehicles to transport students.
Renovation, repair, and maintenance of school facilities.
Payment of cost of premiums for property and casualty insurance necessary to insure school facilities.
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.

All concerned citizens are invited to a public hearing to be held on July 25, 2023, at 5:30 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.

NOTICE OF PROPOSED TAX INCREASE

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..... | \$ 307,009,374 |
| B. Less tax reductions due to Value Adjustment Board and other assessment changes..... | \$ 202,357 |
| C. Actual property tax levy..... | \$ 306,807,017 |

This year's proposed tax levy..... \$ 343,182,236

A portion of the tax levy is required under state law in order for the school board to receive **\$255,081,417** in state education grants.

The required portion has **increased** by **8.23** 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 25, 2023, at 5:30 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.

TAXABLE VALUE & MILLAGE LEVIES

This section contains the following subsections:

- **Certification of School Taxable Value (DR 420S)**
- **Millage Rates, Assessed Taxable Value, and Levies**
- **Impact of Proposed Millage Rates and Levies on Individual Homeowner**



CERTIFICATION OF SCHOOL TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

| | |
|-------------|------------------|
| Year : 2023 | County : VOLUSIA |
|-------------|------------------|

Name of School District :
VOLUSIA COUNTY SCHOOL BOARD

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

| | | | |
|----|---|---|-----|
| 1. | Current year taxable value of real property for operating purposes | \$ 59,385,239,601 | (1) |
| 2. | Current year taxable value of personal property for operating purposes | \$ 3,984,776,057 | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | \$ 76,506,081 | (3) |
| 4. | Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i> | \$ 63,446,521,739 | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | \$ 1,474,026,510 | (5) |
| 6. | Current year adjusted taxable value <i>(Line 4 minus Line 5)</i> | \$ 61,972,495,229 | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series | \$ 55,966,256,353 | (7) |
| 8. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | (8) |

| | | | |
|----------------------|--|---|-------------------|
| SIGN HERE | Property Appraiser Certification | I certify the taxable values above are correct to the best of my knowledge. | |
| | Signature of Property Appraiser : | | Date : |
| | Electronically Certified by Property Appraiser | | 6/23/2023 9:50 AM |

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

| | | | | | |
|--|--|----------------------------|--------------------------------------|---|------|
| Local board millage includes discretionary and capital outlay. | | | | | |
| 9. | Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i> | 3.2340 | per \$1,000 | (9) | |
| 10. | Prior year local board millage levy <i>(All discretionary millages)</i> | 2.2480 | per \$1,000 | (10) | |
| 11. | Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i> | \$ 180,994,873 | | (11) | |
| 12. | Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i> | \$ 125,812,144 | | (12) | |
| 13. | Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i> | \$ 306,807,017 | | (13) | |
| 14. | Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i> | 2.9206 | per \$1,000 | (14) | |
| 15. | Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i> | 2.0301 | per \$1,000 | (15) | |
| 16. | Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i> | 3.1610 | per \$1,000 | (16) | |
| 17. | A.Capital Outlay | B. Discretionary Operating | C. Discretionary Capital Improvement | D. Use only with instructions from the Department of Revenue E. Additional Voted Millage 0.0000 | (17) |
| | 1.5000 | 0.7480 | 0.0000 | | |
| Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i> | | 2.2480 | per \$1,000 | | |

| | | | | | |
|---|---|--------------------|---|---|------------------------------|
| Name of School District : | | | | DR-420S R. 5/13 Page 2 | |
| 18. | Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i> | | | \$ | 200,554,455 (18) |
| 19. | Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i> | | | \$ | 142,627,781 (19) |
| 20. | Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i> | | | \$ | 343,182,236 (20) |
| 21. | Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i> | | | 8.23 % | (21) |
| 22. | Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i> | | | 9.26 % | (22) |
| Final public budget hearing | | Date : 9/7/2023 | Time : 5:30 PM | Place : Volusia County Schools Administrative Complex, 200 N. Clara Ave., DeLand, FL 32721 | |
| S I G N H E R E | Taxing Authority Certification | | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S. | | |
| | Signature of Chief Administrative Officer : | | | | Date : |
| | Title : Dr. Carmen Balgobin, Superintendent | | Contact Name And Contact Title : Melissa Brown, Budget Director | | |
| | Mailing Address : PO Box 2118 | | Physical Address : 200 N. Clara Ave | | |
| | City, State, Zip : DeLand, FL 32721 | | Phone Number : 386-734-7190 x 20330 | | Fax Number : 386-943-3438 |



Volusia County Schools
Millage Rates, Assessed Taxable Value, and Levies
Fiscal Years 2022 Thru 2024

| Description | 2021-22 Actual Millage Levies | 2022-23 Actual Millage Levies | 2023-24 Proposed Millage Levies | Difference 2023-24 vs 2022-23 | Percent Change |
|--|-------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|-------------------|
| 1 Millage Set by Law: | | | | | |
| 2 Required Local Effort (RLE) | 3.5490 | 3.2300 | 3.1590 | -0.0710 | -2.20% |
| 3 RLE Prior Period Funding Adjustment | 0.0050 | 0.0040 | 0.0020 | -0.0020 | -50.00% |
| 4 (A) Total Required Local Effort | 3.5540 | 3.2340 | 3.1610 | -0.0730 | -2.26% |
| 5 Discretionary Millage Set by School Board: | | | | | |
| 6 Basic Discretionary | 0.7480 | 0.7480 | 0.7480 | 0.0000 | 0.00% |
| 7 Capital Outlay | 1.5000 | 1.5000 | 1.5000 | 0.0000 | 0.00% |
| 8 (B) Total Board Discretionary Levies | 2.2480 | 2.2480 | 2.2480 | 0.0000 | 0.00% |
| 9 Additional Voter Approved Millage: | | | | | |
| 10 Additional Operating | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.00% |
| 11 Additional Capital Improvement | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.00% |
| 12 (C) Total Voted Additional Operating Millage | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.00% |
| 13 Total of Levies (A) + (B) + (C) | 5.8020 | 5.4820 | 5.4090 | -0.0730 | -1.33% |

| Description | 2021-22 Actual Tax Revenues | 2022-23 Actual Tax Revenues | 2023-24 Estimated Tax Revenue | Difference 2023-24 vs 2022-23 | Percent Change |
|---|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------|
| 14 Assessed Taxable Value | \$ 47,552,413,610 | \$ 56,003,169,364 | \$ 63,446,521,739 | \$ 7,443,352,375 | 13.29% |
| 15 Revenue Generated from the following sources: | | | | | |
| 16 Millage Set by Law | | | | | |
| 17 Required Local Effort (RLE) | 162,012,975 | 173,654,628 | 192,410,460 | 18,755,832 | |
| 18 RLE Prior Period Funding Adjustment | 228,252 | 215,052 | 121,817 | (93,235) | |
| 19 (A) Total Required Local Effort | \$ 162,241,227 | \$ 173,869,680 | \$ 192,532,277 | \$ 18,662,597 | 10.73% |
| 20 Discretionary Millage Set by School Board | | | | | |
| 21 Basic Discretionary | 34,146,437 | 40,214,756 | 45,559,678 | 5,344,922 | |
| 22 Capital Outlay | 68,475,476 | 80,644,564 | 91,362,991 | 10,718,427 | |
| 23 (B) Total of Board Discretionary Levies | \$ 102,621,913 | \$ 120,859,320 | \$ 136,922,669 | \$ 16,063,349 | 13.29% |
| 24 Additional Voter Approved Millage: | | | | | |
| 25 Additional Operating | - | - | - | - | |
| 26 Additional Capital Improvement | - | - | - | - | |
| 27 (C) Total Voted Additional Operating Millage | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 28 Total of Levies (A) + (B) + (C) | \$ 264,863,140 | \$ 294,729,000 | \$ 329,454,946 | \$ 34,725,946 | 11.78% |

Volusia County Schools
Impact of Proposed Millage Rates and Levies on Individual Homeowners
Fiscal Years 2023 Thru 2024

| Description | 2022-23 Taxable Value | 2023-24 Taxable Value | Difference | Percent Change |
|---|--------------------------|--------------------------|------------|-------------------|
| 1 Change in Save Our Homes Consumer Price Index (CPI) | | 3.00% | | |
| 2 Home Assessed Value | \$ 200,000 | \$ 206,000 | \$ 6,000 | 3.00% |
| 3 Less Homestead Exemption | 25,000 | 25,000 | - | |
| 4 Taxable Value | \$ 175,000 | \$ 181,000 | \$ 6,000 | |

| Description | 2022-23 Actual Millage Levies | 2023-24 Proposed Millage Levies | Difference | Percent Change |
|--|-------------------------------------|---------------------------------------|------------|-------------------|
| 5 <u>Millage Set by Law -</u> | | | | |
| 6 (A) Required Local Effort | \$ 565.95 | \$ 572.14 | \$ 6.19 | |
| 7 <u>Discretionary Millage Rates Set by School Board</u> | | | | |
| 8 Basic Discretionary | 130.90 | 135.39 | 4.49 | |
| 9 Capital Outlay | 262.50 | 271.50 | 9.00 | |
| 10 (B) Total of Board Discretionary Levies | 393.40 | 406.89 | 13.49 | |
| 11 <u>Additional Voter Approved Millage:</u> | | | | |
| 12 (C) Voted Additional Operating Millage | - | - | - | |
| 13 Total of Levies (A) + (B) + (C) | \$ 959.35 | \$ 979.03 | \$ 19.68 | 2.05% |



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BUDGET SUMMARY BY FUND

This section contains the following subsections:

- **Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund**
- **Summary Budgets by Fund**



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Volusia County Schools
Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund
Fiscal Year 2023-24

| Fund | Description | Amount |
|--------------|--|--------------------------------|
| 1100 | General Fund - Operating | \$ 613,733,007 |
| 1101 | General Fund - Extended Day Program | 6,513,131 |
| 1102 | General Fund - VCS Print Shop | 1,730,771 |
| 1103 | General Fund - Pre-K Programs | 1,547,023 |
| 2XXX | Debt Service Funds | 50,783,186 |
| 3XXX | Capital Projects Funds | 218,757,747 |
| 4110 | Special Revenue Funds - Food Service | 59,649,704 |
| 4210 | Special Revenue Funds - Other Federal Programs | 46,834,662 |
| 44XX | Special Revenue Funds - Federal Stabilization Funds - Consolidated | - |
| 7110 | Internal Service Funds - Self Insurance - Workers Compensation | 3,566,028 |
| 7120 | Internal Service Funds - Self Insurance - Property | 7,133,245 |
| 7130 | Internal Service Funds - Self Insurance - General Liability | 2,079,653 |
| 7140 | Internal Service Funds - Self Insurance - Fleet | 1,651,793 |
| Total | | <u>\$ 1,013,979,950</u> |

Note: *This does not include roll forward balances from the prior fiscal year as they are not known at this time.*

Volusia County Schools
Summary Budgets by Fund
For Fiscal Year 2023-24

| ESTIMATED REVENUES | GENERAL FUND | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS |
|---|-------------------------|----------------------------|-------------------------|-----------------------------|
| Federal Sources | \$ 358,649 | \$ - | \$ - | \$ - |
| Federal Through State Sources | 1,849,151 | 84,431,878 | - | - |
| State Sources | 285,408,673 | 291,530 | - | 2,266,500 |
| Local Sources | 255,809,987 | 4,745,000 | - | 170,010,283 |
| TOTAL SOURCES | 543,426,460 | 89,468,408 | - | 172,276,783 |
| Transfers In | 28,775,441 | - | 48,953,625 | - |
| Non-Revenue Receipts | 500,000 | - | - | - |
| Fund Balances, Beginning | 50,822,031 | 17,015,958 | 1,829,561 | 46,480,964 |
| TOTAL REVENUES, TRANSFERS, AND FUND BALANCES | \$ 623,523,932 | \$ 106,484,366 | \$ 50,783,186 | \$ 218,757,747 |

APPROPRIATIONS (EXPENDITURES)

| | | | | |
|---|-----------------------|-----------------------|----------------------|-----------------------|
| Instruction | \$ 336,281,738 | \$ 22,232,418 | \$ - | \$ - |
| Pupil Personnel Services | 32,709,773 | 6,022,937 | - | - |
| Instructional Media Services | 6,988,024 | - | - | - |
| Instructional & Curriculum Development Services | 14,844,842 | 7,835,438 | - | - |
| Instructional Staff Training | 2,018,569 | 5,652,943 | - | - |
| Instruction Related Technology | 6,472,000 | 163,921 | - | - |
| School Board | 906,773 | - | - | - |
| General Administration | 1,785,192 | 2,632,108 | - | - |
| School Administration | 35,212,244 | 2,173,128 | - | - |
| Facilities Acquisition and Construction | 629,246 | - | - | 104,229,496 |
| Fiscal Services | 3,649,350 | - | - | - |
| Food Services | - | 42,633,746 | - | - |
| Central Services | 13,565,567 | 23,417 | - | - |
| Pupil Transportation Services | 19,575,837 | 84,302 | - | - |
| Operation of Plant | 58,641,957 | 14,050 | - | - |
| Maintenance of Plant | 19,875,026 | - | - | - |
| Administrative Technology Services | 7,905,821 | - | - | - |
| Community Services | 5,085,578 | - | - | - |
| Debt Service | 6,554,364 | - | 48,901,250 | 27,326 |
| TOTAL APPROPRIATIONS | 572,701,901 | 89,468,408 | 48,901,250 | 104,256,822 |
| Transfers Out | - | - | - | 77,729,066 |
| Fund Balances, Ending | 50,822,031 | 17,015,958 | 1,881,936 | 36,771,859 |
| TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES | \$ 623,523,932 | \$ 106,484,366 | \$ 50,783,186 | \$ 218,757,747 |

Continued on next page

| TOTAL ALL FUNDS | INTERNAL SERVICE | TOTAL WITH INTERNAL SVC. |
|-----------------------|----------------------|-----------------------------|
| \$ 358,649 | \$ - | \$ 358,649 |
| 86,281,029 | - | 86,281,029 |
| 287,966,703 | - | 287,966,703 |
| 430,565,270 | 8,066,793 | 438,632,063 |
| 805,171,651 | 8,066,793 | 813,238,444 |
| 77,729,066 | - | 77,729,066 |
| 500,000 | - | 500,000 |
| 116,148,514 | 6,363,926 | 122,512,440 |
| \$ 999,549,231 | \$ 14,430,719 | \$ 1,013,979,950 |

| | | |
|-----------------------|----------------------|-------------------------|
| \$ 358,514,156 | \$ - | \$ 358,514,156 |
| 38,732,710 | - | 38,732,710 |
| 6,988,024 | - | 6,988,024 |
| 22,680,280 | - | 22,680,280 |
| 7,671,512 | - | 7,671,512 |
| 6,635,921 | - | 6,635,921 |
| 906,773 | - | 906,773 |
| 4,417,300 | - | 4,417,300 |
| 37,385,372 | - | 37,385,372 |
| 104,858,742 | - | 104,858,742 |
| 3,649,350 | - | 3,649,350 |
| 42,633,746 | - | 42,633,746 |
| 13,588,984 | - | 13,588,984 |
| 19,660,139 | - | 19,660,139 |
| 58,656,007 | 8,066,793 | 66,722,800 |
| 19,875,026 | - | 19,875,026 |
| 7,905,821 | - | 7,905,821 |
| 5,085,578 | - | 5,085,578 |
| 55,482,940 | - | 55,482,940 |
| 815,328,381 | 8,066,793 | 823,395,174 |
| 77,729,066 | - | 77,729,066 |
| 106,491,784 | 6,363,926 | 112,855,710 |
| \$ 999,549,231 | \$ 14,430,719 | \$ 1,013,979,950 |



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GENERAL FUND – CONSOLIDATED

This section contains the following subsections:

- **General Fund – Consolidated Narrative**
- **Budget Comparison to Current Fiscal Year 2023 Period 11 Budget**

Volusia County Schools
General Fund – Consolidated Narrative
Fiscal Year Ending June 30, 2024

General Fund – Operating

The General Fund Operating Budget is funded almost entirely by the Florida Education Finance Program (FEFP), which provides funding on a per-student basis. The net increase in FEFP is mostly attributed to increases in base student funding.

General Fund – Extended Day Enrichment Programs

The General Fund – Extended Day Enrichment Programs offer student centered quality care during out-of-school hours to ensure all students become equipped with the 21st Century skills required to be productive citizens. These programs are voluntary, and fee based.

General Fund – VCS Print Shop

The VCS Print Shop services all district offices and schools with their printing needs with high-speed production black and white printers, color printers and even a poster printer. Other services provided for our district include laminating, binding, cutting, and banner printing.

General Fund – Pre-K Program

The VPK / Early Learning Initiative serves designated Title I schools and other areas of need within our school district. Designated schools offer three free VPK hours and/or the choice of tuition-based full-day program. Families who receive government assistance may be eligible for free full-day program.

Students must be 4-years old by September 1st of the current school year. Families must obtain a valid Certificate of Eligibility from the Early Learning Coalition of Flagler and Volusia Counties for enrollment and registration.

Volusia County Schools
General Fund - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| Federal direct sources: | | | |
| Other federal direct sources | \$ 9,450,000 | \$ 358,649 | \$ (9,091,351) |
| Total federal direct sources | 9,450,000 | 358,649 | (9,091,351) |
| Federal through state sources: | | | |
| Medicaid | 2,425,000 | 1,849,151 | (575,849) |
| Federal through Local | 1,865,254 | - | (1,865,254) |
| Other federal through state sources | 20,094 | - | (20,094) |
| Total federal through state sources | 4,310,348 | 1,849,151 | (2,461,197) |
| State sources: | | | |
| Florida Education Finance Program (FEFP) | 206,029,239 | 214,646,187 | 8,616,948 |
| CO&DS distribution | 34,900 | 34,900 | - |
| State funds from forest, lic., and lottery | 829,000 | 864,000 | 35,000 |
| Class size reduction | 60,939,228 | 67,650,462 | 6,711,234 |
| School recognition funds | 2,531,336 | - | (2,531,336) |
| Other miscellaneous state sources | 2,570,929 | 2,213,124 | (357,805) |
| Total state sources | 272,934,632 | 285,408,673 | 12,474,041 |
| Local sources: | | | |
| Ad valorem property taxes - RLE & Discr | 214,084,436 | 238,091,955 | 24,007,519 |
| Charges for service | 2,333,518 | 225,000 | (2,108,518) |
| Payments in lieu of taxes | 5,000 | - | (5,000) |
| Investment income | 2,930,627 | 1,785,000 | (1,145,627) |
| Gift, grants, and bequests | 418,124 | - | (418,124) |
| Other fees | 6,520,181 | 4,544,160 | (1,976,021) |
| Miscellaneous local | 12,287,530 | 11,163,872 | (1,123,658) |
| Total local sources | 238,579,416 | 255,809,987 | 17,230,571 |
| Total sources | 525,274,396 | 543,426,460 | 18,152,064 |
| Uses - expenditures | | | |
| Instruction | | | |
| Salaries | 211,732,301 | 210,176,183 | (1,556,118) |
| Benefits | 64,994,695 | 69,691,266 | 4,696,571 |
| Purchased Services | 24,928,887 | 35,032,939 | 10,104,052 |
| Energy Services | 567 | 50,000 | 49,433 |
| Materials & Supplies | 20,621,007 | 17,860,114 | (2,760,893) |
| Capital Outlay | 2,443,320 | 300 | (2,443,020) |
| Other | 5,442,919 | 3,470,935 | (1,971,984) |

Volusia County Schools
General Fund - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Total Instruction | 330,163,696 | 336,281,737 | 6,118,041 |
| Student Support Services | | | |
| Salaries | 20,678,682 | 25,139,308 | 4,460,626 |
| Benefits | 5,132,079 | 7,720,855 | 2,588,776 |
| Purchased Services | 1,088,148 | 74,025 | (1,014,123) |
| Materials & Supplies | 672,545 | (226,916) | (899,461) |
| Capital Outlay | 25,730 | - | (25,730) |
| Other | 2,485 | 2,500 | 15 |
| Total Student Support Services | 27,599,669 | 32,709,772 | 5,110,103 |
| Instructional Media Services | | | |
| Salaries | 4,749,301 | 5,333,023 | 583,722 |
| Benefits | 1,521,460 | 1,582,106 | 60,646 |
| Purchased Services | 427,768 | 191,238 | (236,530) |
| Materials & Supplies | 68,052 | (260,845) | (328,897) |
| Capital Outlay | 398,012 | 142,503 | (255,509) |
| Other | 1,801 | - | (1,801) |
| Total Instructional Media Services | 7,166,394 | 6,988,025 | (178,369) |
| Instructional and Curriculum Development Services | | | |
| Salaries | 10,232,837 | 10,591,772 | 358,935 |
| Benefits | 1,771,553 | 3,608,934 | 1,837,381 |
| Purchased Services | 1,188,048 | 274,047 | (914,001) |
| Energy Services | 5,600 | 500 | (5,100) |
| Materials & Supplies | 938,412 | 363,409 | (575,003) |
| Capital Outlay | 3,036 | - | (3,036) |
| Other | 11,415 | 6,180 | (5,235) |
| Total Instructional and Curriculum Development Services | 14,150,901 | 14,844,842 | 693,941 |
| Instructional Staff Training Services | | | |
| Salaries | 595,593 | 430,949 | (164,644) |
| Benefits | 107,457 | 275,656 | 168,199 |
| Purchased Services | 232,638 | 289,750 | 57,112 |
| Materials & Supplies | 530,826 | 1,009,674 | 478,848 |
| Capital Outlay | 65,048 | 3,000 | (62,048) |
| Other | 163,282 | 9,540 | (153,742) |
| Total Instructional Staff Training Services | 1,694,844 | 2,018,569 | 323,725 |
| Instructional Related Technology | | | |
| Salaries | 2,410,036 | 2,923,597 | 513,561 |
| Benefits | 797,389 | 955,719 | 158,330 |
| Purchased Services | 3,154,564 | 2,307,830 | (846,734) |
| Materials & Supplies | 145,227 | 140,000 | (5,227) |

Volusia County Schools
General Fund - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Capital Outlay | 10,290,000 | 125,854 | (10,164,146) |
| Other | - | 19,000 | 19,000 |
| Total Instructional Related Technology | 16,797,216 | 6,472,000 | (10,325,216) |
| Board | | | |
| Salaries | 283,819 | 305,804 | 21,985 |
| Benefits | 251,084 | 254,469 | 3,385 |
| Purchased Services | 546,618 | 318,400 | (228,218) |
| Materials & Supplies | 1,050 | 1,100 | 50 |
| Other | 24,000 | 27,000 | 3,000 |
| Total Board | 1,106,571 | 906,773 | (199,798) |
| General Administration | | | |
| Salaries | 1,353,822 | 922,734 | (431,088) |
| Benefits | 446,193 | 302,458 | (143,735) |
| Purchased Services | 368,214 | 514,800 | 146,586 |
| Energy Services | 4,000 | 15,000 | 11,000 |
| Materials & Supplies | 7,362 | 3,700 | (3,662) |
| Other | 24,000 | 26,500 | 2,500 |
| Total General Administration | 2,203,591 | 1,785,192 | (418,399) |
| School Administration | | | |
| Salaries | 27,520,082 | 26,320,034 | (1,200,048) |
| Benefits | 8,840,368 | 8,567,694 | (272,674) |
| Purchased Services | 161,239 | 72,576 | (88,663) |
| Materials & Supplies | 705,651 | 248,411 | (457,240) |
| Capital Outlay | 25,368 | 2,604 | (22,764) |
| Other | 3,335 | 925 | (2,410) |
| Total School Administration | 37,256,043 | 35,212,244 | (2,043,799) |
| Facilities Acquisition and Construction | | | |
| Salaries | 8,000 | 14,468 | 6,468 |
| Benefits | - | 1,153 | 1,153 |
| Purchased Services | 233,925 | 54,325 | (179,600) |
| Energy Services | 14,756 | 32,200 | 17,444 |
| Materials & Supplies | 11,600 | 19,000 | 7,400 |
| Capital Outlay | 221,994 | 500,000 | 278,006 |
| Other | 1,723,855 | 8,100 | (1,715,755) |
| Total Facilities Acquisition and Construction | 2,214,130 | 629,246 | (1,584,884) |
| Fiscal Services | | | |
| Salaries | 2,291,238 | 2,382,241 | 91,003 |
| Benefits | 787,347 | 832,549 | 45,202 |
| Purchased Services | 264,391 | 378,460 | 114,069 |

Volusia County Schools
General Fund - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---------------------------------------|---------------------------|-----------------------------|--|
| Materials & Supplies | 6,851 | 27,600 | 20,749 |
| Other | 33,667 | 28,500 | (5,167) |
| Total Fiscal Services | 3,383,494 | 3,649,350 | 265,856 |
| Central Services | | | |
| Salaries | 6,134,741 | 6,868,390 | 733,649 |
| Benefits | 2,296,822 | 3,055,503 | 758,681 |
| Purchased Services | 2,659,998 | 2,389,226 | (270,772) |
| Energy Services | 154,000 | 250,000 | 96,000 |
| Materials & Supplies | 1,135,202 | 952,215 | (182,987) |
| Capital Outlay | 266,104 | 23,000 | (243,104) |
| Other | 43,717 | 27,232 | (16,485) |
| Total Central Services | 12,690,584 | 13,565,566 | 874,982 |
| Student Transportation Services | | | |
| Salaries | 9,716,543 | 11,455,704 | 1,739,161 |
| Benefits | 4,703,699 | 4,554,858 | (148,841) |
| Purchased Services | 939,456 | 1,114,950 | 175,494 |
| Energy Services | 2,182,000 | 2,232,000 | 50,000 |
| Materials & Supplies | 491,901 | 211,000 | (280,901) |
| Capital Outlay | 300,007 | - | (300,007) |
| Other | 7,325 | 7,325 | - |
| Total Student Transportation Services | 18,340,931 | 19,575,837 | 1,234,906 |
| Operation of the Plant | | | |
| Salaries | 16,573,075 | 22,275,900 | 5,702,825 |
| Benefits | 6,571,621 | 7,890,547 | 1,318,926 |
| Purchased Services | 18,158,584 | 12,744,108 | (5,414,476) |
| Energy Services | 13,182,246 | 13,287,868 | 105,622 |
| Materials & Supplies | 1,665,228 | 2,266,534 | 601,306 |
| Capital Outlay | 9,516 | - | (9,516) |
| Other | 192,150 | 177,000 | (15,150) |
| Total Operation of the Plant | 56,352,420 | 58,641,957 | 2,289,537 |
| Maintenance of Plant | | | |
| Salaries | 7,274,899 | 8,944,494 | 1,669,595 |
| Benefits | 2,730,711 | 3,282,013 | 551,302 |
| Purchased Services | 3,787,103 | 4,474,500 | 687,397 |
| Energy Services | 537,494 | 425,800 | (111,694) |
| Materials & Supplies | 3,042,718 | 2,700,000 | (342,718) |
| Capital Outlay | 17,440 | - | (17,440) |
| Other | 35,115 | 48,220 | 13,105 |
| Total Maintenance of Plant | 17,425,480 | 19,875,027 | 2,449,547 |

Volusia County Schools
General Fund - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Administrative Technology Services | | | |
| Salaries | 3,420,365 | 3,903,833 | 483,468 |
| Benefits | 997,450 | 1,259,401 | 261,951 |
| Purchased Services | 6,313,057 | 2,846,107 | (3,466,950) |
| Energy Services | - | 15,000 | 15,000 |
| Materials & Supplies | 32,479 | (240,000) | (272,479) |
| Capital Outlay | 15,269 | 84,740 | 69,471 |
| Other | 34,990 | 36,740 | 1,750 |
| Total Administrative Technology Services | 10,813,610 | 7,905,821 | (2,907,789) |
| Community Services | | | |
| Salaries | 3,733,716 | 2,786,415 | (947,301) |
| Benefits | 836,970 | 970,003 | 133,033 |
| Purchased Services | 204,969 | 39,500 | (165,469) |
| Materials & Supplies | 1,655,779 | 714,660 | (941,119) |
| Capital Outlay | 110,222 | 75,000 | (35,222) |
| Other | 453,477 | 500,000 | 46,523 |
| Total Community Services | 6,995,133 | 5,085,578 | (1,909,555) |
| Debt Service | | | |
| Principal | 7,225,316 | 6,344,532 | (880,784) |
| Interest | 130,543 | 209,833 | 79,290 |
| Total Debt Service | 7,355,859 | 6,554,365 | (801,494) |
| Total uses | 573,710,566 | 572,701,901 | (1,008,665) |
| Excess (deficiency) of revenues over expenditures | (48,436,170) | (29,275,441) | 19,160,729 |
| Other financing sources | | | |
| Transfers in from capital outlay funds | 26,549,400 | 28,775,441 | 2,226,041 |
| Proceeds from Loans | 57,247 | - | (57,247) |
| Proceeds from sale of assets | 1,195,497 | 500,000 | (695,497) |
| Loss Recoveries | 36,744 | - | (36,744) |
| Total other financing sources | 27,838,888 | 29,275,441 | 1,436,553 |
| Net change in fund balance | (20,597,282) | - | 20,597,282 |
| Fund balance | | | |
| Beginning of year | 71,419,313 | 50,822,031 | (20,597,282) |
| Ending Balance | 50,822,031 | 50,822,031 | - |



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GENERAL FUND – OPERATING

This section contains the following subsections:

- **General Fund – Operating Narrative**
- **General Fund - Budget Comparison to Current Fiscal Year 2023 Period 11 Budget**
- **Florida Education Finance Program (FEFP) Components**
- **Florida Education Finance Program (FEFP) Funding Comparison**
- **General Fund Estimated Revenues**
- **General Fund – Recurring Operating Fund Budget Summary**
- **General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Function**
- **General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Object**
- **General Fund - Operating - Recurring Budget by Functional Grouping**
- **General Fund - Operating - Recurring Budget by Major Object Grouping**
- **General Fund - Operating - Recurring Beginning Budget Comparison by School**

**Volusia County Schools
General Fund Operating
Fiscal Year Ending June 30, 2024**

The General Fund Operating Budget is funded almost entirely by the Florida Education Finance Program (FEFP), which provides funding on a per-student basis. Funding under the FEFP is projected to increase by \$43.8 million to \$560.7 million as compared to the 2022-23 Fourth FEFP Calculation. The net increase in FEFP is mostly attributed to increases in base student funding.

Unweighted Full-Time-Equivalent (UFTE) student count is projected to increase by 1,260.57 (66,219.17 minus 64,958.60), or 1.94%, when compared to the prior school year. The traditional and virtual programs are expected to see a minimal increase, while the scholarship programs are expected to see an increase of 861.33 for the 2023-24 school year. The district is also holding back 508.37 in undistributed UFTE that will be allocated once the student enrollment is known.

The reports in the General Fund Operating Budget section provide the reader a comparison of the changes between school years for estimated revenues and by appropriations (expenditures).

Volusia County Schools
General Fund - Operating Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| Federal direct sources: | | | |
| Other federal direct sources | \$ 9,450,000 | \$ 358,649 | \$ (9,091,351) |
| Total federal direct sources | 9,450,000 | 358,649 | (9,091,351) |
| Federal through state sources: | | | |
| Medicaid | 2,425,000 | 1,849,151 | (575,849) |
| Federal through Local | 1,865,254 | - | (1,865,254) |
| Other federal through state sources | 20,094 | - | (20,094) |
| Total federal through state sources | 4,310,348 | 1,849,151 | (2,461,197) |
| State sources: | | | |
| Florida Education Finance Program (FEFP) | 206,029,239 | 214,646,187 | 8,616,948 |
| CO&DS distribution | 34,900 | 34,900 | - |
| State funds from forest, lic., and lottery | 829,000 | 864,000 | 35,000 |
| Class size reduction | 60,939,228 | 67,650,462 | 6,711,234 |
| School recognition funds | 2,531,336 | - | (2,531,336) |
| Other miscellaneous state sources | 2,570,929 | 666,101 | (1,904,828) |
| Total state sources | 272,934,632 | 283,861,650 | 10,927,018 |
| Local sources: | | | |
| Ad valorem property taxes - RLE & Discr | 214,084,436 | 238,091,955 | 24,007,519 |
| Charges for service | 2,333,518 | 225,000 | (2,108,518) |
| Payments in lieu of taxes | 5,000 | - | (5,000) |
| Investment income | 2,894,551 | 1,750,000 | (1,144,551) |
| Gift, grants, and bequests | 418,124 | - | (418,124) |
| Other fees | 422,489 | - | (422,489) |
| Miscellaneous local | 10,493,326 | 9,611,121 | (882,205) |
| Total local sources | 230,651,444 | 249,678,076 | 19,026,632 |
| Total sources | 517,346,424 | 535,747,526 | 18,401,102 |
| Uses - expenditures | | | |
| Instruction | | | |
| Salaries | 211,732,302 | 209,289,407 | (2,442,895) |
| Benefits | 64,994,695 | 69,353,349 | 4,358,654 |
| Purchased Services | 24,928,736 | 35,032,939 | 10,104,203 |
| Energy Services | 567 | 50,000 | 49,433 |
| Materials & Supplies | 20,621,158 | 17,860,114 | (2,761,044) |
| Capital Outlay | 2,443,320 | 300 | (2,443,020) |
| Other | 5,442,919 | 3,470,935 | (1,971,984) |

Volusia County Schools
General Fund - Operating Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Total Instruction | 330,163,697 | 335,057,044 | 4,893,347 |
| Student Support Services | | | |
| Salaries | 20,678,682 | 25,139,308 | 4,460,626 |
| Benefits | 5,132,079 | 7,720,855 | 2,588,776 |
| Purchased Services | 1,088,148 | 74,025 | (1,014,123) |
| Materials & Supplies | 672,545 | (226,916) | (899,461) |
| Capital Outlay | 25,730 | - | (25,730) |
| Other | 2,485 | 2,500 | 15 |
| Total Student Support Services | 27,599,669 | 32,709,772 | 5,110,103 |
| Instructional Media Services | | | |
| Salaries | 4,749,301 | 5,333,023 | 583,722 |
| Benefits | 1,521,460 | 1,582,106 | 60,646 |
| Purchased Services | 427,768 | 191,238 | (236,530) |
| Materials & Supplies | 68,052 | (260,845) | (328,897) |
| Capital Outlay | 398,012 | 142,503 | (255,509) |
| Other | 1,801 | - | (1,801) |
| Total Instructional Media Services | 7,166,394 | 6,988,025 | (178,369) |
| Instructional and Curriculum Development Services | | | |
| Salaries | 9,960,361 | 10,173,421 | 213,060 |
| Benefits | 1,680,877 | 3,307,197 | 1,626,320 |
| Purchased Services | 1,188,048 | 274,047 | (914,001) |
| Energy Services | 5,600 | 500 | (5,100) |
| Materials & Supplies | 938,412 | 363,409 | (575,003) |
| Capital Outlay | 3,036 | - | (3,036) |
| Other | 11,415 | 6,180 | (5,235) |
| Total Instructional and Curriculum Development Services | 13,787,749 | 14,124,754 | 337,005 |
| Instructional Staff Training Services | | | |
| Salaries | 595,593 | 430,949 | (164,644) |
| Benefits | 107,457 | 275,656 | 168,199 |
| Purchased Services | 232,638 | 289,750 | 57,112 |
| Materials & Supplies | 530,826 | 1,009,674 | 478,848 |
| Capital Outlay | 65,048 | 3,000 | (62,048) |
| Other | 163,282 | 9,540 | (153,742) |
| Total Instructional Staff Training Services | 1,694,844 | 2,018,569 | 323,725 |
| Instructional Related Technology | | | |
| Salaries | 2,410,036 | 2,923,597 | 513,561 |
| Benefits | 797,389 | 955,719 | 158,330 |
| Purchased Services | 3,154,564 | 2,307,830 | (846,734) |
| Materials & Supplies | 145,227 | 140,000 | (5,227) |

Volusia County Schools
General Fund - Operating Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Capital Outlay | 10,290,000 | 125,854 | (10,164,146) |
| Other | - | 19,000 | 19,000 |
| Total Instructional Related Technology | 16,797,216 | 6,472,000 | (10,325,216) |
| Board | | | |
| Salaries | 283,819 | 305,804 | 21,985 |
| Benefits | 251,084 | 254,469 | 3,385 |
| Purchased Services | 546,618 | 318,400 | (228,218) |
| Materials & Supplies | 1,050 | 1,100 | 50 |
| Other | 24,000 | 27,000 | 3,000 |
| Total Board | 1,106,571 | 906,773 | (199,798) |
| General Administration | | | |
| Salaries | 1,353,822 | 922,734 | (431,088) |
| Benefits | 446,193 | 302,458 | (143,735) |
| Purchased Services | 368,214 | 514,800 | 146,586 |
| Energy Services | 4,000 | 15,000 | 11,000 |
| Materials & Supplies | 7,362 | 3,700 | (3,662) |
| Other | 24,000 | 26,500 | 2,500 |
| Total General Administration | 2,203,591 | 1,785,192 | (418,399) |
| School Administration | | | |
| Salaries | 27,520,082 | 26,320,034 | (1,200,048) |
| Benefits | 8,840,368 | 8,567,694 | (272,674) |
| Purchased Services | 161,239 | 72,576 | (88,663) |
| Materials & Supplies | 705,651 | 248,411 | (457,240) |
| Capital Outlay | 25,368 | 2,604 | (22,764) |
| Other | 3,335 | 925 | (2,410) |
| Total School Administration | 37,256,043 | 35,212,244 | (2,043,799) |
| Facilities Acquisition and Construction | | | |
| Salaries | 8,000 | 14,468 | 6,468 |
| Benefits | - | 1,153 | 1,153 |
| Purchased Services | 233,925 | 54,325 | (179,600) |
| Energy Services | 14,756 | 32,200 | 17,444 |
| Materials & Supplies | 11,600 | 19,000 | 7,400 |
| Capital Outlay | 221,994 | 500,000 | 278,006 |
| Other | 1,723,855 | 8,100 | (1,715,755) |
| Total Facilities Acquisition and Construction | 2,214,130 | 629,246 | (1,584,884) |
| Fiscal Services | | | |
| Salaries | 2,291,238 | 2,382,241 | 91,003 |
| Benefits | 787,347 | 832,549 | 45,202 |
| Purchased Services | 264,391 | 378,460 | 114,069 |

Volusia County Schools
General Fund - Operating Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---------------------------------------|---------------------------|-----------------------------|--|
| Materials & Supplies | 6,851 | 27,600 | 20,749 |
| Other | 33,667 | 28,500 | (5,167) |
| Total Fiscal Services | 3,383,494 | 3,649,350 | 265,856 |
| Central Services | | | |
| Salaries | 6,121,183 | 6,787,317 | 666,134 |
| Benefits | 2,286,039 | 3,030,948 | 744,909 |
| Purchased Services | 2,222,686 | 2,094,647 | (128,039) |
| Energy Services | 154,000 | 250,000 | 96,000 |
| Materials & Supplies | 409,009 | 136,215 | (272,794) |
| Capital Outlay | 243,094 | - | (243,094) |
| Other | 43,717 | 27,232 | (16,485) |
| Total Central Services | 11,479,728 | 12,326,359 | 846,631 |
| Student Transportation Services | | | |
| Salaries | 9,716,543 | 11,455,704 | 1,739,161 |
| Benefits | 4,703,699 | 4,554,858 | (148,841) |
| Purchased Services | 939,456 | 1,114,950 | 175,494 |
| Energy Services | 2,182,000 | 2,232,000 | 50,000 |
| Materials & Supplies | 491,901 | 211,000 | (280,901) |
| Capital Outlay | 300,007 | - | (300,007) |
| Other | 7,325 | 7,325 | - |
| Total Student Transportation Services | 18,340,931 | 19,575,837 | 1,234,906 |
| Operation of the Plant | | | |
| Salaries | 16,573,075 | 22,275,900 | 5,702,825 |
| Benefits | 6,571,621 | 7,890,547 | 1,318,926 |
| Purchased Services | 18,158,584 | 12,744,108 | (5,414,476) |
| Energy Services | 13,182,246 | 13,287,868 | 105,622 |
| Materials & Supplies | 1,665,228 | 2,266,534 | 601,306 |
| Capital Outlay | 9,516 | - | (9,516) |
| Other | 192,150 | 177,000 | (15,150) |
| Total Operation of the Plant | 56,352,420 | 58,641,957 | 2,289,537 |
| Maintenance of Plant | | | |
| Salaries | 7,274,899 | 8,944,494 | 1,669,595 |
| Benefits | 2,730,711 | 3,282,013 | 551,302 |
| Purchased Services | 3,787,103 | 4,474,500 | 687,397 |
| Energy Services | 537,494 | 425,800 | (111,694) |
| Materials & Supplies | 3,042,718 | 2,700,000 | (342,718) |
| Capital Outlay | 17,440 | - | (17,440) |
| Other | 35,115 | 48,220 | 13,105 |
| Total Maintenance of Plant | 17,425,480 | 19,875,027 | 2,449,547 |

Volusia County Schools
General Fund - Operating Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Administrative Technology Services | | | |
| Salaries | 3,420,365 | 3,903,833 | 483,468 |
| Benefits | 997,450 | 1,259,401 | 261,951 |
| Purchased Services | 6,313,057 | 2,846,107 | (3,466,950) |
| Energy Services | - | 15,000 | 15,000 |
| Materials & Supplies | 32,479 | (240,000) | (272,479) |
| Capital Outlay | 15,269 | 84,740 | 69,471 |
| Other | 34,990 | 36,740 | 1,750 |
| Total Administrative Technology Services | 10,813,610 | 7,905,821 | (2,907,789) |
| Community Services | | | |
| Salaries | 674,611 | 319,080 | (355,531) |
| Benefits | 82,853 | 93,532 | 10,679 |
| Purchased Services | 71,211 | - | (71,211) |
| Materials & Supplies | 32,909 | - | (32,909) |
| Capital Outlay | 12 | - | (12) |
| Total Community Services | 861,596 | 412,612 | (448,984) |
| Debt Service | | | |
| Principal | 7,052,062 | 6,344,532 | (707,530) |
| Interest | 125,777 | 209,833 | 84,056 |
| Total Debt Service | 7,177,839 | 6,554,365 | (623,474) |
| Total uses | 565,825,002 | 564,844,947 | (980,055) |
| Excess (deficiency) of revenues over expenditures | (48,478,578) | (29,097,421) | 19,381,157 |
| Other financing sources | | | |
| Transfers in from capital outlay funds | 26,549,400 | 28,597,421 | 2,048,021 |
| Proceeds from Loans | 57,247 | - | (57,247) |
| Proceeds from sale of assets | 1,195,497 | 500,000 | (695,497) |
| Loss Recoveries | 36,744 | - | (36,744) |
| Total other financing sources | 27,838,888 | 29,097,421 | 1,258,533 |
| Net change in fund balance | (20,639,690) | - | 20,639,690 |
| Fund balance | | | |
| Beginning of year | 69,527,750 | 48,888,060 | (20,639,690) |
| Ending Balance | 48,888,060 | 48,888,060 | - |

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

COMPONENTS

1) SUMMARY OVERVIEW:

a) EDUCATIONAL PROGRAMS AND BUDGETING:

The Volusia County School District (“The District”) provides a wide variety of educational opportunities for our students. This includes Traditional, Virtual, Charter, and Family Empowerment Scholarship (FES) Programs. Each receives its allocation of FEFP funding based on the students enrolled in their programs and are accounted for differently in the District’s General Fund “Operating” Budget.

The Traditional and Virtual school programs are included in the District’s Operating Budget and are appropriated to their respective Department of Education (DOE) object/account for financial, cost, and budgetary reporting (e.g., salaries, employee benefits, purchased services, etc.). Charter School programs are accounted for in the District’s Operating Budget as a pass-through expense. Their distribution of FEFP funds is recorded to the District’s Operating Budget account called FEFP Distributions to Charter Schools.

The Family Empowerment Scholarship (FES) Program includes the Family Empowerment Scholarship for Educational Options (FES-EO) and the Family Empowerment Scholarship for Students with Unique Abilities (FES-UA). The FES programs are accounted for in the District’s Operating Budget as a reduction of revenue. Their funds are deducted by the DOE before the District receives its allocation of funds to operate the Traditional and Virtual programs. Charter Schools are allocated their FEFP funds by the District at the beginning of every month.

b) DEPARTMENT OF EDUCATION FEFP ADJUSTMENTS:

The Department of Education is authorized to make current and prior year adjustments in the allocation of funds to a district for adjudication of litigation, mathematical errors, assessment roll change, FTE student membership errors, or allocation errors revealed in an audit report. If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriation. If the program calculates an amount that exceeds the appropriation, a proration of available funds may be deducted from districts’ calculated funding in proportion to each district’s relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

2) MAJOR COMPONENTS:

a) BASE STUDENT ALLOCATION (BSA):

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2023-24 school year, the base student allocation is \$5,139.73, an increase of \$552.23, or 12.04% from the prior school year.

b) COMPARABLE WAGE FACTOR (CWF): (NEW)

The Comparable Wage Factor (CWF) replaced the District Cost Differential (DCD) by modifying its application of use in the calculation of the base FEFP funding only when a School District's CWF is greater than 1.000. Like the DCD, the CWF is a percentage derived from the Florida Price Level Index (FPLI).

The Florida Price Level Index (FPLI) is a statistical measure that compares the average prices of goods and services in Florida to the average prices in the United States. Economists collect data on prices from different districts in Florida and across the country, including items such as groceries, housing costs, transportation expenses, and healthcare services. The FPLI provides insights into the relative cost of living in Florida compared to the national average. For example, if the FPLI is above 100, it indicates that prices are higher than average. Conversely, if the FPLI is below 100, it suggests that prices are lower. The FPLI is a valuable tool to assess the affordability and economic conditions within Florida. It helps in making informed decisions about budgeting, planning, and understanding how the cost of living in Florida compares to other Florida Counties.

As a result of this change, the District will now be paid 100% of the Base Student Allocation (BSA).

c) REQUIRED LOCAL EFFORT (RLE):

The Required Local Effort (RLE) is subtracted from the state and local FEFP dollars. This is the amount of RLE that each district must provide to participate in the FEFP. The Commissioner computes and certifies the RLE millage rate for each district. For the current school year FEFP calculation, each district's contribution for RLE is the product of the certified mills times 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the Commissioner to adjust RLE millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement.

The Florida Department of Revenue (FLDOR) provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average RLE millage. The sum of these two rates becomes each district's certified RLE millage.

For the 2017-18 school year, the State Legislature implemented a "buy-down" of the Required Local Effort (RLE). This policy rolls back the RLE millage rate to ensure that any increase in statewide school taxable value does not yield more funding for the RLE.

3) FEFP PROGRAMS:

a) BASE FEFP CALCULATION:

Base funding is derived from the product of the weighted full-time-equivalent (WFTE) students multiplied by the Base Student Allocation (BSA) and the Comparable Wage Factor (CWF) or Small District Factor Base, if applicable. For the 2023-24 school year, the District's base funding per WFTE is \$5,139.73.

b) CLASSROOM TEACHER AND OTHER INSTRUCTIONAL PERSONNEL SALARY INCREASE ALLOCATION: (NEW) (Part of the BSA)

Classroom Teacher and Other Instructional Personnel Salary Increase was formerly known as Teacher Salary Increase Allocation. The Classroom Teacher and Other Instructional Personnel Salary Increase allocation is now included in the total BSA. Starting with the 2023-24 school year, \$16,844,124, or 4.52% of the BSA includes a maintenance funding that was provided in the prior school year. For school year 2023-24, \$5,254,472, or 1.41% is the allocation that shall be used to provide salary increases for the teachers.

c) DEPARTMENT OF JUVENILE JUSTICE (DJJ) SUPPLEMENTAL ALLOCATION:

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the CWF. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs. For the 2023-24 school year, the District's allocation is \$118,154, a decrease of \$16,521 or 12.27%.

d) DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted full-time equivalent (UFTE) that is less than the state average amount per UFTE, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in section 1011.62(5), Florida Statutes.

e) EDUCATIONAL ENRICHMENT ALLOCATION (EEA) (f.k.a. Supplemental Academic Instruction): (NEW)

Educational Enrichment Allocation was created to provide funds to assist school districts in providing educational enrichment activities and services that support and increase the academic achievement of students. The new program incorporates a formula for a modified supplemental academic instruction categorical and the eligible uses of the turnaround school categorical.

The Supplemental Academic Instruction (SAI) provided for additional funding to pay for supplemental and remedial instruction. The SAI allocation supported the cost of remediation programs at each school and district-wide professional development.

The Turnaround Supplemental Services Allocation was created to provide additional funding to

school district-managed turnaround schools, schools that earn three consecutive grades below a “C” and schools that improved to a “C” and are no longer in turnaround status.

f) EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

This allocation provides funding to support the additional cost for exceptional education students that are identified for services in program levels 111, 112, or 113.

g) FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE: (Rolled into the BSA)

Pursuant to Section 1012.71, F.S., these funds are to be used only by classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students. The Florida Teachers Classroom Supply Assistance Program appropriation has been rolled into the BSA, but the District is still required to determine the amount of funding for this program.

h) INSTRUCTIONAL MATERIALS: (Rolled into the BSA)

The Instructional Materials allocation provides for core subject instructional materials, as well as library/media materials and science lab materials. These funds are allocated to provide growth and maintenance funding for each District school, to purchase dual enrollment textbooks, library/media and science lab materials, and to cover the cost of district-wide textbook adoptions. The funds provided for Instructional Materials may also be used by the District to purchase electronic devices and technology equipment and infrastructure that comply with the eligible expenditures authorized pursuant to section 1011.62, Florida Statutes.

i) MENTAL HEALTH ASSISTANCE ALLOCATION:

Funds appropriated for the Mental Health Assistance Allocation are provided to school districts to help establish or expand school-based mental health care. Each district receives a minimum allocation. Before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their district school boards for approval.

Charter schools are eligible to receive a proportionate share of the District’s allocation by submitting a plan outlining the local program and planned expenditures to its governing body for approval. After the plan is approved, it must be provided to the school’s sponsor (District).

j) READING INSTRUCTION ALLOCATION: (Rolled into the BSA)

The Reading Instruction Allocation is designed to create a K-12 comprehensive, district-wide system of research-based reading instruction. Charter schools shall be given a proportional share of the Research-Based Reading Instruction Allocation. Charter schools must ensure the funds received through this allocation are spent in accordance with section 1011.62(9)(c), Florida Statutes.

k) SAFE SCHOOLS:

The Safe Schools allocation shall be used to promote and create a safe learning environment for children to develop and learn. The funds are to be allocated so that each district is guaranteed a minimum amount of funding. If there is a remaining appropriation, 67 percent shall be allocated based on the most recent Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. The allocation is used to provide School Resource Officers/Deputies at each school.

l) STUDENT TRANSPORTATION:

The Student Transportation allocation provides for safe and efficient transportation services in school districts to support student learning. The formula for allocating the funds is outlined in section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. The funds are to be distributed based on the formula in section 1011.68, Florida Statutes.

m) ~~FLORIDA DIGITAL CLASSROOMS ALLOCATION:~~ (Program was Eliminated)

~~Section 1011.62(12), F.S. the Florida Digital Classrooms Allocation was created to support the efforts of school districts, including charter schools, to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources, and empower classroom teachers to help their students succeed.~~

n) ~~FUNDING COMPRESSION & HOLD HARMLESS ALLOCATION:~~ (Program was Eliminated)

~~The funding compression and hold harmless allocation is based on the formula provided in section 1011.62, F.S. For the funding compression, 25 percent of the difference between the district's prior year funds per FTE and the state average shall be used to determine the allocation. A district's allocation shall not be greater than \$100 per FTE. For the hold harmless, the index factor shall be 1.0.~~

4) STATE CATEGORICAL PROGRAMS:

a) CLASS SIZE REDUCTION ALLOCATION:

Categorical program funds are added to the FEFP allocation for districts. Currently, Class Size Reduction funding is the only FEFP revenue treated as a categorical. As a result of the voter-approved amendment to Article IX, Section 1, of the Florida Constitution regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed the class size maximums. Beginning with the 2010-11 school year, Florida classrooms may have no more than 18 students in grades PK-3, 22 students in grades 4-8, and 25 students in grades 9-12.

To calculate the District's share of the class size funding for each grade level, you must multiply the state allocated amount for each grade level by the CWF. For the 2023-24 school year, the District's class size funding for:

- Grades PK to grade 3 is \$947.59
- Grades 4 to 8 is \$904.74
- Grades 9 to 12 is \$906.93

b) STATE-FUNDED DISCRETIONARY SUPPLEMENT: (NEW)

State-Funded Discretionary Supplement provides \$436 million to fund the non-voted discretionary millage for operations for students awarded a Family Empowerment Scholarship.

5) CONCLUSION:

The Florida Education Finance Program (FEFP) is a comprehensive system that allocates funding to the Volusia County School District to support various educational programs and initiatives. The components of the FEFP include the Base Student Allocation (BSA), Comparable Wage Factor (CWF), Department of Juvenile Justice (DJJ) Supplemental Allocation, Discretionary Millage Compression, Educational Enrichment Allocation, Exceptional Student Education (ESE) Guaranteed Allocation, Mental Health Allocation, Safe Schools Allocation, Student Transportation, Classroom Teacher and Other Instructional Personnel Salary Increase Allocation, and State Categorical Programs such as Class Size Reduction Allocation and State-Funded Discretionary Supplement.

These components ensure that the District receives funding for to address these essential areas. The FEFP funding formula takes into account factors such as student enrollment, wage differentials, student needs, and specific program requirements.

The District carefully manages and allocate these funds to ensure equitable distribution,

maximize educational opportunities, and support the academic achievement of all students. Additionally, the District must comply with reporting and accountability requirements set forth by the Department of Education and other State agencies.

The District's budget is developed around these sources of funds to effectively plan and allocate resources to provide high-quality education and support services to its students. Continuous evaluation and adjustment of funding priorities is required to meet the evolving needs of the student population and enhance educational outcomes.



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VOLUSIA COUNTY SCHOOLS
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
2023 Second Calculation Through 2024 Second Calculation

| Line | FLORIDA EDUCATION FINANCE PROGRAM (FEFP) | 7/19/2022 | 4/14/2023 | 7/19/2023 | 2024 Vs. 2023 Fourth Calculation | % Change |
|--|--|--------------------|--------------------|--------------------|-------------------------------------|----------|
| | | 2023 | 2023 | 2024 | | |
| | | Second Calculation | Fourth Calculation | Second Calculation | | |
| FEFP ELEMENTS: | | | | | | |
| Unweighted Full-Time-Equivalent (UFTE) Students | | | | | | |
| 1 | Traditional including Virtual | 58,589.14 | 58,042.23 | 58,054.00 | 11.77 | 0.02% |
| 2 | Charter | 3,080.12 | 3,102.87 | 2,981.97 | (120.90) | -3.90% |
| 3 | Scholarship Programs | 4,006.44 | 3,813.50 | 4,674.83 | 861.33 | 22.59% |
| 4 | Undistributed | 0.00 | 0.00 | 508.37 | 508.37 | n/a |
| 5 | Total UFTE | 65,675.70 | 64,958.60 | 66,219.17 | 1,260.57 | 1.94% |
| Weighted Full-Time-Equivalent (WFTE) Students | | | | | | |
| 6 | Traditional including Virtual | 62,432.28 | 62,016.39 | 62,073.74 | 57.35 | 0.09% |
| 7 | Charter | 3,219.87 | 3,243.65 | 3,099.67 | (143.98) | -4.44% |
| 8 | Scholarship Programs | 4,529.67 | 4,311.53 | 5,317.97 | 1,006.44 | 23.34% |
| 9 | Undistributed | 0.00 | 0.00 | 470.39 | 470.39 | n/a |
| 10 | Bonus (BWFTE) (AP,IB, IC, etc.) | 1,487.54 | 1,543.52 | 1,543.52 | 0.00 | 0.00% |
| 11 | Total WFTE | 71,669.35 | 71,115.09 | 72,505.29 | 1,390.20 | 1.95% |
| 12 | Weighted to Unweighted FTE Ratio | 1.0913 | 1.0948 | 1.0949 | 0.0001 | 0.01% |
| Tax Roll | | | | | | |
| 13 | School Taxable Value | 56,003,169,364 | 56,003,169,364 | 63,446,521,739 | 7,443,352,375 | 13.29% |
| Millage Rates | | | | | | |
| 14 | Required Local Effort Millage | 3.230 | 3.230 | 3.159 | (0.071) | -2.20% |
| 15 | Prior Period Adjustment Millage | 0.004 | 0.004 | 0.002 | (0.002) | -50.00% |
| 16 | Basic Discretionary Millage | 0.748 | 0.748 | 0.748 | 0.000 | 0.00% |
| 17 | Total Millages | 3.982 | 3.982 | 3.909 | (0.073) | -1.83% |
| 18 | Base Student Allocation | 4,587.40 | 4,587.40 | 5,139.73 | 552.33 | 12.04% |
| 19 | District Cost Differential (DCD) (Eliminated in 2023-24) | 0.9639 | 0.9639 | 1.0000 | 0.0361 | 3.75% |
| 20 | BSA * DCD | 4,421.79 | 4,421.79 | 5,139.73 | 717.94 | 16.24% |
| FEFP BASIC PROGRAM SOURCES: | | | | | | |
| 21 | Base FEFP Funding (WFTE x BSA x DCD) | 310,329,566 | 307,631,211 | 359,469,866 | 51,838,655 | 16.85% |
| 22 | Bonus FEFP Funding (BWFTE x BSA x DCD) | 6,577,597 | 6,825,129 | 7,933,276 | 1,108,147 | 16.24% |
| 23 | Teacher Salary Increase (Based on BSA Increase) | 0 | 0 | 5,254,472 | 5,254,472 | n/a |
| 24 | Total Base Funding | 316,907,163 | 314,456,340 | 372,657,614 | 58,201,274 | 18.51% |
| 25 | 0.748 Mills Discretionary Compression | 7,038,500 | 6,603,042 | 7,097,371 | 494,329 | 7.49% |
| 26 | DJJ Supplemental Allocation | 98,581 | 134,675 | 118,154 | (16,521) | -12.27% |
| 27 | Safe Schools | 4,581,979 | 4,590,359 | 5,436,164 | 845,805 | 18.43% |
| 28 | ESE Guaranteed Allocation | 24,334,382 | 24,833,089 | 27,705,999 | 2,872,910 | 11.57% |
| 29 | Supplemental Academic Instruction (SAI) | 16,837,957 | 16,933,949 | 0 | (16,933,949) | -100.00% |
| 30 | Turnaround Supplemental Services | 840,360 | 889,855 | 0 | (889,855) | -100.00% |
| 31 | Educational Enrichment | 0 | 0 | 18,199,899 | 18,199,899 | n/a |
| 32 | Student Transportation | 12,777,746 | 12,910,121 | 13,413,949 | 503,828 | 3.90% |
| 33 | Mental Health Allocation | 3,018,424 | 2,992,662 | 3,373,042 | 380,380 | 12.71% |
| 34 | Instructional Materials | 5,497,061 | 5,306,165 | 0 | (5,306,165) | -100.00% |
| 35 | Teachers Classroom Supply Assistance | 1,197,079 | 1,197,079 | 0 | (1,197,079) | -100.00% |
| 36 | Reading Instructional Allocation | 3,517,656 | 3,492,648 | 0 | (3,492,648) | -100.00% |
| 37 | Funding Compression Allocation | 4,592,704 | 4,580,639 | 0 | (4,580,639) | -100.00% |
| 38 | TSIA Growth Allocation | 16,856,305 | 16,856,305 | 0 | (16,856,305) | -100.00% |
| 39 | Total FEFP Basic Programs | 418,095,897 | 415,776,928 | 448,002,192 | 32,225,264 | 7.75% |

VOLUSIA COUNTY SCHOOLS
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
2023 Second Calculation Through 2024 Second Calculation

| Line | FLORIDA EDUCATION FINANCE PROGRAM (FEFP) | 7/19/2022 | 4/14/2023 | 7/19/2023 | 2024 Vs. 2023 Fourth Calculation | % Change |
|------|---|---------------------|---------------------------|---------------------------|-------------------------------------|---------------|
| | | 2023 | 2023 | 2024 | | |
| | Second Calculation | | Fourth Calculation | Second Calculation | | |
| | State Categorical Programs: | | | | | |
| 40 | Class Size Reduction | 61,376,043 | 60,939,228 | 59,601,106 | (1,338,122) | -2.20% |
| 41 | State Funded Discretionary Supplement (Scholarship Only) | 0 | 0 | 8,049,356 | 8,049,356 | n/a |
| 42 | Total State Categorical Program | 61,376,043 | 60,939,228 | 67,650,462 | 6,711,234 | 11.01% |
| 43 | Proration to Funds Available | (736,576) | 0 | (510,315) | (510,315) | n/a |
| 44 | Total State Funding Adjustments | (736,576) | 0 | (510,315) | (510,315) | n/a |
| | Additional Local Funding: | | | | | |
| 45 | .748 Mills Discretionary Tax | 40,214,756 | 40,214,756 | 45,559,678 | 5,344,922 | 13.29% |
| 46 | Total Additional Local Funding | 40,214,756 | 40,214,756 | 45,559,678 | 5,344,922 | 13.29% |
| 47 | Total FEFP, Discretionary, and Categorical Sources | 518,950,120 | 516,930,912 | 560,702,017 | 43,771,105 | 8.47% |
| 48 | Total District Funding Per UFTE | 7,901.71 | 7,957.85 | 8,467.37 | 509.52 | 6.40% |
| 49 | Total District Funding Per WFTE | 7,240.89 | 7,268.93 | 7,733.26 | 464.33 | 6.39% |
| | Volusia County K-12 Funding by Source: | | | | | |
| 50 | State | 305,080,736 | 303,061,528 | 322,731,879 | 19,670,351 | 6.49% |
| 51 | Local | 213,869,384 | 213,869,384 | 237,970,138 | 24,100,754 | 11.27% |
| 52 | Total Volusia County K-12 Funding by Source | 518,950,120 | 516,930,912 | 560,702,017 | 43,771,105 | 8.47% |
| 53 | Prior Year Adj - Earned vs Paid & Other | 0 | (2,133,805) | 0 | 2,133,805 | -100.00% |
| 54 | Total FEFP ALL Sources minus Adjustments | 518,950,120 | 514,797,107 | 560,702,017 | 45,904,910 | 8.92% |
| 55 | Family Empowerment Scholarship Program | (33,568,825) | (33,959,256) | (40,435,230) | (6,475,974) | 19.07% |
| 56 | Charter School Program * | (24,338,215) | (24,692,174) | (25,249,443) | (557,269) | 2.26% |
| 57 | Undistributed* | 0 | 0 | (4,304,573) | (4,304,573) | n/a |
| 58 | Total Choice Schools & Undistributed Funding | (57,907,040) | (58,651,430) | (69,989,246) | (11,337,816) | 19.33% |
| 59 | Funding for Traditional and Virtual Programs | 461,043,080 | 456,145,677 | 490,712,771 | 34,567,094 | 7.58% |

* Was adjusted for additional funding categories. Estimate is now based on UFTE students multiplied by funding per UFTE.

Collapsed and is included in next year's Base Student Allocation (BSA).

Not shared with scholarship programs. .

Supplemental Academic Instruction and Turn Around Supplement collapsed into Educational Enrichment. .



VOLUSIA COUNTY SCHOOLS
General Fund Estimated Revenues
Fiscal Years 2023 and 2024

| Line | SOURCE DESCRIPTION | | 2023 Second Calculation | 2023 Fourth Calculation | 2024 Second Calculation | 2024 Vs. 2023 Fourth Calculation |
|--|---|---|-------------------------------|-------------------------------|-------------------------------|--|
| ESTIMATED REVENUES | | | | | | |
| FEDERAL & FEDERAL THROUGH STATE SOURCES: | | | | | | |
| | Acct | Account Name | | | | |
| 1 | 3190 | Other Miscellaneous Federal Direct | \$ - | \$ 9,130,000 | \$ - | \$ (9,130,000) |
| 2 | 3191 | ROTC | 320,000 | 320,000 | 358,649 | 38,649 |
| 3 | 3202 | Medicaid Funding | 2,425,000 | 2,425,000 | 1,849,151 | (575,849) |
| 4 | 3280 | Federal Through Local | - | 1,865,254 | - | (1,865,254) |
| 5 | 3290 | Other Federal Through Local | - | 20,094 | - | (20,094) |
| 6 | Total Federal & Federal through State Sources | | 2,745,000 | 13,760,348 | 2,207,800 | (11,552,548) |
| STATE SOURCES: | | | | | | |
| | Acct | Account Name | | | | |
| 7 | 3310 | Net State FEFP & Categorical Funding | 243,704,693 | 239,988,495 | 255,081,417 | 15,092,922 |
| 8 | 3355 | State Categorical Funding | 61,376,043 | 60,939,228 | 67,650,462 | 6,711,234 |
| 9 | 3310 | Family Empowerment Scholarship Program | - | (33,959,256) | (40,435,230) | (6,475,974) |
| 10 | 3323 | CO & DS | 34,900 | 34,900 | 34,900 | - |
| 11 | 3341 | Racing Commission Funds | 314,000 | 314,000 | 314,000 | - |
| 12 | 3343 | State License Tax | 515,000 | 515,000 | 550,000 | 35,000 |
| 13 | 3361 | Florida School Recognition | - | 2,531,336 | - | (2,531,336) |
| 14 | 3371 | Voluntary Pre-k | 200,000 | 1,094,017 | - | (1,094,017) |
| 15 | 3399 | Other Miscellaneous State Revenue | - | 1,476,911 | 666,101 | (810,810) |
| 16 | Total State Sources | | 306,144,636 | 272,934,631 | 283,861,650 | 10,927,019 |
| LOCAL SOURCES: | | | | | | |
| | Acct | Account Name | | | | |
| 17 | 3411 | Ad Valorem Taxes | 213,869,384 | 213,869,384 | 238,091,955 | 24,222,571 |
| 18 | 3411 | Prior Period Tax Adjustment | 215,052 | 215,052 | - | (215,052) |
| 19 | 3422 | Payment in Lieu of Taxes | 5,000 | 5,000 | - | (5,000) |
| 20 | 3425 | Lease Revenue | 100,000 | 2,333,518 | 225,000 | (2,108,518) |
| 21 | 343X | Investment Income | 100,000 | 2,894,551 | 1,750,000 | (1,144,551) |
| 22 | 344X | Gifts, Grants and Bequests | - | 418,124 | - | (418,124) |
| 23 | 3471 | Pre-K | - | 422,489 | - | (422,489) |
| 24 | 3493 | Sale of Junk | - | 2,085 | - | (2,085) |
| 25 | 3494 | Receipt of Federal Indirect Cost | 5,600,000 | 6,300,000 | 5,600,000 | (700,000) |
| 26 | 3495 | Miscellaneous Local Sources | 1,406,892 | 3,381,386 | 2,911,121 | (470,265) |
| 27 | 3497 | Refunds of Prior Year Expenditures | 6,000 | 6,000 | 100,000 | 94,000 |
| 28 | 3498 | Collections for Lost, Damaged and Sold Textbo | - | 3,855 | - | (3,855) |
| 29 | 3499 | Receipt of Food Service Indirect Cost | 500,000 | 800,000 | 1,000,000 | 200,000 |
| 30 | Total Local Sources | | 221,802,328 | 230,651,444 | 249,678,076 | 19,026,632 |
| 31 | Total Estimated Revenues | | 530,691,964 | 517,346,423 | 535,747,526 | 18,401,103 |



VOLUSIA COUNTY SCHOOLS
General Fund Estimated Revenues
Fiscal Years 2023 and 2024

| Line | SOURCE DESCRIPTION | | 2023 Second Calculation | 2023 Fourth Calculation | 2024 Second Calculation | 2024 Vs. 2023 Fourth Calculation |
|------------------------|---|------------------------------------|-------------------------------|-------------------------------|-------------------------------|--|
| ESTIMATED REVENUES | | | | | | |
| Other Funding Sources: | | | | | | |
| | Acct | Account Name | | | | |
| 32 | 3630 | Transfer from Capital Outlay Funds | 16,242,204 | 26,549,400 | 28,597,421 | 2,048,021 |
| 33 | 3724 | Lease Agreements | - | 57,247 | - | (57,247) |
| 34 | 3733 | Sale of Equipment | 500,000 | 1,195,497 | 500,000 | (695,497) |
| 35 | 3741 | Insurance Loss Recovery | - | 20,381 | - | (20,381) |
| 36 | 3742 | Other Loss Recovery | - | 16,363 | - | (16,363) |
| 37 | Total Other Funding Sources | | 16,742,204 | 27,838,888 | 29,097,421 | 1,258,533 |
| 38 | Total Estimated Revenues and Transfers In | | \$ 547,434,168 | \$ 545,185,311 | \$ 564,844,947 | \$ 19,659,636 |

The Florida Empowerment Scholarships was appropriated in expenditures for the 2023 FEFP Second Calculation. The accounting treatment was changed for the 2023 FEFP Third Calculation to a reduction of estimated revenues.



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VOLUSIA COUNTY SCHOOLS

GENERAL FUND - RECURRING OPERATING FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2024

As of the Florida Education Finance Program Conference Report

For Projected Recurring Estimated Revenues and Appropriations

| BEGINNING PROJECTED RECURRING UNASSIGNED FUND BALANCE | | AMOUNT |
|--|---|---------------------------|
| 1 | Total Beginning Recurring Fund Balance (As of May 31, 2023) | \$ 48,888,060 |
| ESTIMATED RECURRING REVENUES (SOURCES) AND TRANSFERS IN | | |
| Estimated Sources | | |
| 2 | Federal & Federal Through State Sources | 2,207,800 0.4% |
| 3 | State Sources | 283,861,650 53.0% |
| 4 | Local Sources | 249,678,076 46.6% |
| 5 | Total Estimated Sources | 535,747,526 100.0% |
| Other Funding Sources | | |
| 6 | Transfers from Capital Outlay Funds | 28,597,421 98.3% |
| 7 | Sale of Equipment | 500,000 1.7% |
| 8 | Total Other Funding Sources | 29,097,421 100.0% |
| 9 | Total Estimated Recurring Revenues and Transfers In | 564,844,947 |
| CURRENT RECURRING APPROPRIATIONS | | |
| FEFP Basic Programs | | |
| 10 | Subtotal Salaries & Benefits (position control) | 429,752,629 80.3% |
| 11 | Teacher Salary Increase Allocation | 4,412,737 0.8% |
| 12 | Total Salaries & Benefits | 434,165,366 81.1% |
| 13 | Schools Base Budget (non-salaries) | 1,026,588 0.2% |
| 14 | Department Base Budget (non-salaries) | 14,353,279 2.7% |
| 15 | Line Item Budgets (non-salaries) | 56,495,957 10.6% |
| 16 | Line Items-Capital Projects | 10,419,421 2.0% |
| 17 | Line Items-SAI-Contracted Sites | 303,735 0.1% |
| 18 | Line Items-Futures and Other Grants | 125,000 0.0% |
| FEFP Other Programs (non-salaries) | | |
| 19 | Bonus FTE Programs (AP, IB, IC, and DE) | 6,999,234 1.3% |
| 20 | Safe Schools Program | 72,079 0.0% |
| 21 | Reading Instruction Allocation | 1,200,283 0.2% |
| 22 | Instructional Materials | 7,796,798 1.5% |
| 23 | Teacher Classroom Supply Assistance | 1,197,079 0.2% |
| 24 | DJJ Supplemental | 47,225 0.0% |
| 25 | Mental Health Allocation | 256,710 0.1% |
| 26 | Turnaround Supplement Services Allocation | 581,278 0.1% |
| Other Programs (non-salaries) | | |
| 27 | Dori Slosberg Drivers Ed | 250,000 0.0% |
| 28 | Total Non-Salaries | 101,124,666 18.9% |
| 29 | Total Current Recurring Appropriations for Traditional and Virtual | 535,290,032 100.0% |
| 30 | Charter Schools & Undistributed | 29,554,915 |
| 31 | Total Current Recurring Appropriations All Programs | 564,844,947 |
| PROJECTED ENDING RECURRING FUND BALANCE | | |
| 32 | Projected Recurring Ending Fund Balance and as a Percent of Revenues | \$ 48,888,060 9.2% |

Volusia County Schools

General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Function

Fiscal Years 2020-21 thru 2023-24

| | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised Budget | 2023-24 Recurring Beginning Budget | % of Total |
|---|-----------------------|-----------------------|---------------------------|---|----------------|
| EXPENDITURES AND TRANSFERS | | | | | |
| 5000 Instruction | \$ 300,261,462 | \$ 292,112,792 | \$ 330,163,699 | \$ 335,057,044 | 59.31% |
| 6100 Pupil Personnel Services | 21,180,047 | 21,904,848 | 27,599,670 | 32,709,773 | 5.79% |
| 6200 Instructional Media Services | 6,065,774 | 6,405,197 | 7,166,394 | 6,988,024 | 1.24% |
| 6300 Instructional and Curriculum Development | 12,930,262 | 10,592,136 | 13,787,749 | 14,124,754 | 2.50% |
| 6400 Instructional Staff Training | 1,588,283 | 1,164,996 | 1,694,844 | 2,018,569 | 0.36% |
| 6500 Instructional Related Technology | 3,002,144 | 4,226,869 | 16,797,216 | 6,472,000 | 1.15% |
| 7100 School Board | 1,082,689 | 889,940 | 1,106,571 | 906,773 | 0.16% |
| 7200 General Administration | 1,886,303 | 2,342,631 | 2,203,591 | 1,785,192 | 0.32% |
| 7300 School Administration | 37,941,845 | 37,064,377 | 37,256,042 | 35,212,244 | 6.23% |
| 7400 Facilities Acquisition and Construction | 3,526,729 | 5,672,602 | 2,214,130 | 629,246 | 0.11% |
| 7500 Fiscal Services | 3,147,897 | 3,066,831 | 3,383,495 | 3,649,350 | 0.65% |
| 7700 Central Services | 6,004,595 | 9,719,946 | 11,479,728 | 12,326,360 | 2.18% |
| 7800 Pupil Transportation Services | 14,911,740 | 18,002,146 | 18,340,930 | 19,575,837 | 3.47% |
| 7900 Operation of Plant | 39,961,985 | 45,455,070 | 56,352,420 | 58,641,957 | 10.38% |
| 8100 Maintenance of Plant | 13,608,934 | 13,913,637 | 17,425,479 | 19,875,026 | 3.52% |
| 8200 Administrative Technology Services | 14,585,549 | 9,675,017 | 10,813,609 | 7,905,821 | 1.40% |
| 9100 Community Services | 1,808,409 | 795,202 | 861,596 | 412,613 | 0.07% |
| 9200 Debt Service | - | 7,249,947 | 7,177,839 | 6,554,364 | 1.16% |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 483,494,647 | \$ 490,254,184 | \$ 565,825,002 | \$ 564,844,947 | 100.00% |

Volusia County Schools

General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Object

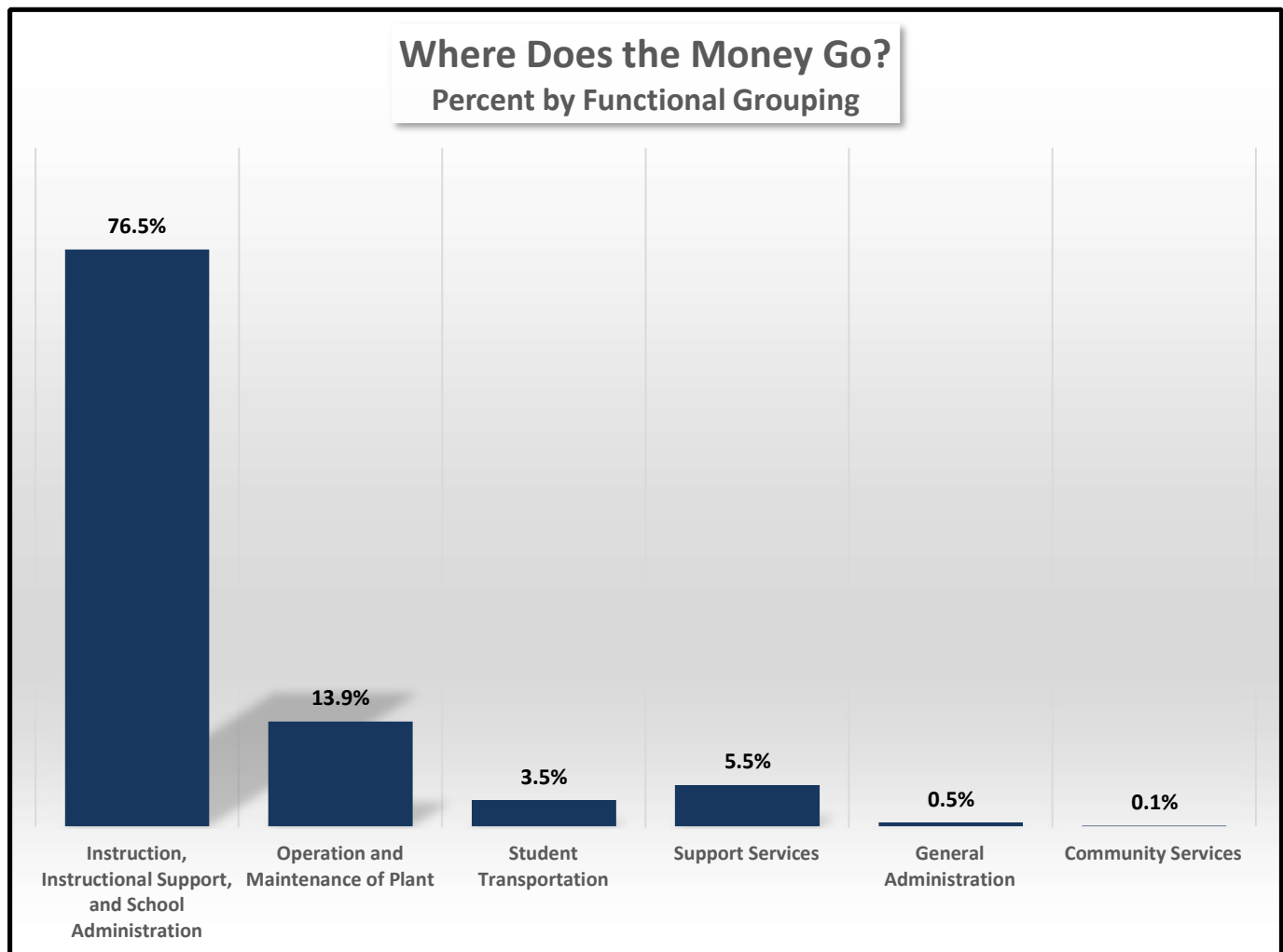
Fiscal Years 2020-21 thru 2023-24

| | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised Budget | 2023-24 Recurring Beginning Budget | % of Total |
|---|-----------------------|-----------------------|------------------------|------------------------------------|----------------|
| EXPENDITURES AND TRANSFERS | | | | | |
| 100 - Salaries | \$ 295,016,767 | \$ 292,368,274 | \$ 325,363,910 | \$ 336,921,314 | 59.63% |
| 200 - Employee Benefits | 91,924,981 | 91,543,195 | 101,931,322 | 113,264,505 | 20.05% |
| 310 - Purchased Services | 6,081,647 | 6,660,097 | 6,596,062 | 6,048,970 | 1.07% |
| 320 - Ins & Bond Premiums | 4,338,700 | 5,021,179 | 5,452,338 | 4,108,599 | 0.73% |
| 330 - Travel | 191,603 | 346,640 | 397,360 | 352,651 | 0.06% |
| 350 - Repairs & Maintenance | 2,197,424 | 3,072,888 | 5,620,518 | 6,210,769 | 1.10% |
| 360 - Rentals | 12,533,997 | 5,261,464 | 10,523,873 | 6,099,102 | 1.08% |
| 370 - Communications | 1,513,060 | 1,882,358 | 1,906,203 | 1,880,071 | 0.33% |
| 380 - Public Utility Services | 2,814,336 | 2,974,637 | 3,544,088 | 3,535,000 | 0.63% |
| 390 - Other Purchased Serv | 36,280,262 | 32,721,626 | 30,045,943 | 34,547,541 | 6.12% |
| 410 - Natural Gas | 136,105 | 155,744 | 175,383 | 185,000 | 0.03% |
| 430 - Electricity | 10,361,218 | 12,120,043 | 12,878,868 | 12,878,868 | 2.28% |
| 440 - Heating Oil | 3,812 | 1,604 | 4,000 | 4,000 | 0.00% |
| 450 - Gasoline | 151,878 | 261,251 | 527,098 | 669,700 | 0.12% |
| 460 - Diesel Fuel | 1,035,136 | 1,804,767 | 2,495,315 | 2,570,800 | 0.46% |
| 490 - Other Energy Service | - | 16 | 4 | - | 0.00% |
| 510 - Supplies | 4,003,503 | 6,098,856 | 18,698,082 | 13,071,317 | 2.31% |
| 520 - Textbooks | 2,907,094 | 5,299,564 | 7,415,551 | 7,779,878 | 1.38% |
| 530 - Periodicals | 1,164 | 2,661 | 3,347 | 100 | 0.00% |
| 540 - Oil & Grease | 16,742 | 21,732 | 45,024 | 33,700 | 0.01% |
| 550 - Repair Parts | 451,101 | 399,201 | 402,908 | 507,500 | 0.09% |
| 560 - Tires & Tubes | 78,847 | 96,600 | 173,673 | 149,000 | 0.03% |
| 590 - Other Materials & Supplies | 1,596,841 | 1,631,220 | 2,644,390 | 2,717,500 | 0.48% |
| 610 - Library Books | 197,444 | 158,982 | 395,638 | 141,503 | 0.03% |
| 620 - Audio Visual Materials | 2,995 | 1,292 | 501 | - | 0.00% |
| 630 - Bldgs & Fixed Equipment | - | - | 1,600 | - | 0.00% |
| 640 - Furniture & Equip | 2,656,099 | 4,460,769 | 13,114,115 | 217,498 | 0.04% |
| 650 - Motor Vehicles | 17,352 | 257,480 | 543,101 | 500,000 | 0.09% |
| 690 - Computer Software | 3,180 | 9,509 | 2,890 | - | 0.00% |
| 710 - Principal | - | 7,155,360 | 7,052,062 | 6,344,532 | 1.12% |
| 720 - Interest | - | 94,587 | 125,777 | 209,833 | 0.04% |
| 730 - Dues and Fees | 1,437,428 | 1,638,635 | 1,759,118 | 449,852 | 0.08% |
| 750 - Other Personal Serv | 4,073,779 | 4,261,582 | 4,217,109 | 3,440,845 | 0.61% |
| 770 - Claims Expense | - | - | 5,000 | 5,000 | 0.00% |
| 790 - Misc Expenses | 1,470,152 | 2,470,371 | 1,762,831 | - | 0.00% |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 483,494,647 | \$ 490,254,184 | \$ 565,825,002 | \$ 564,844,947 | 100.00% |



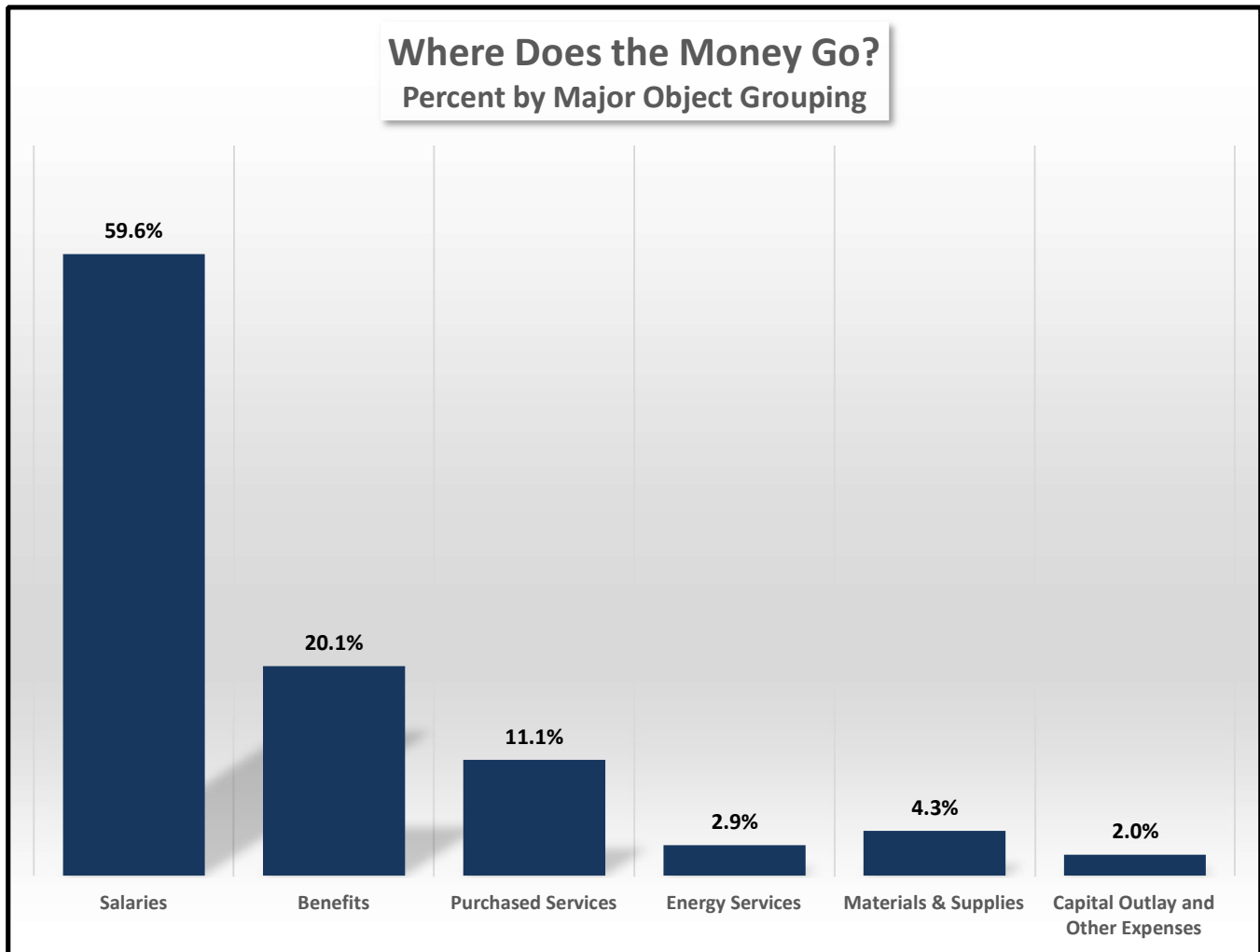
Volusia County Schools
General Fund - Operating - Recurring Budget by Functional Grouping
Fiscal Year 2023-24

| <i>Functional Grouping</i> | <i>% of Budget</i> | <i>2023-24 Budget</i> |
|---|--------------------|-----------------------|
| Instruction, Instructional Support, and School Administration | 76.5% | \$ 432,582,407 |
| Operation and Maintenance of Plant | 13.9% | 78,516,983 |
| Student Transportation | 3.5% | 19,575,837 |
| Support Services | 5.5% | 31,065,142 |
| General Administration | 0.5% | 2,691,965 |
| Community Services | 0.1% | 412,613 |
| Total Recurring Budget | 100.0% | \$ 564,844,947 |



Volusia County Schools
General Fund - Operating - Recurring Budget by Major Object Grouping
Fiscal Year 2023-24

| <i>Major Object Grouping</i> | <i>% of Budget</i> | <i>2023-24 Budget</i> |
|-----------------------------------|--------------------|-----------------------|
| Salaries | 59.6% | \$ 336,921,313 |
| Benefits | 20.1% | 113,264,505 |
| Purchased Services | 11.1% | 62,782,704 |
| Energy Services | 2.9% | 16,308,368 |
| Materials & Supplies | 4.3% | 24,258,995 |
| Capital Outlay and Other Expenses | 2.0% | 11,309,062 |
| Total Recurring Budget | 100.0% | \$ 564,844,947 |



Volusia County Schools
General Fund - Operating - Recurring Beginning Budget by School
Fiscal Year 2023-24

| | | | 2023-24 | | |
|---------------------------------|-------------------------------------|-------------------|------------------------|---------------------|-----------------------|
| | | | Budget | | |
| | | Projected UFTE | Salaries & Benefits | All Other | Total |
| ELEMENTARY SCHOOLS | | | | | |
| 625 | Beachside Elementary School | 660.00 | \$ 3,351,042 | \$ 62,252 | \$ 3,413,294 |
| 645 | Blue Lake Elementary School | 503.00 | 3,786,811 | 50,710 | 3,837,521 |
| 614 | Champion Elementary School | 464.00 | 4,318,071 | 49,243 | 4,367,314 |
| 611 | Chisholm Elementary School | 491.00 | 3,640,070 | 51,397 | 3,691,467 |
| 671 | Citrus Grove Elementary | 847.00 | 4,923,310 | 75,874 | 4,999,184 |
| 606 | Coronado Beach Elementary School | 218.00 | 1,765,475 | 27,360 | 1,792,835 |
| 662 | Cypress Creek Elementary School | 785.00 | 5,018,901 | 71,689 | 5,090,590 |
| 656 | Debary Elementary School | 933.00 | 4,996,126 | 80,927 | 5,077,053 |
| 640 | Deltona Lakes Elementary School | 739.00 | 5,234,675 | 71,423 | 5,306,098 |
| 646 | Discovery Elementary School | 599.00 | 3,916,087 | 58,897 | 3,974,984 |
| 621 | Edgewater Public School | 489.00 | 3,793,519 | 51,953 | 3,845,472 |
| 637 | Edith I. Starke Elementary School | 293.00 | 2,432,460 | 33,609 | 2,466,069 |
| 609 | Enterprise Elementary School | 575.00 | 3,878,585 | 56,404 | 3,934,989 |
| 659 | Forest Lake Elementary School | 460.00 | 3,750,296 | 48,894 | 3,799,190 |
| 652 | Freedom Elementary School | 778.00 | 4,670,344 | 71,494 | 4,741,838 |
| 655 | Friendship Elementary School | 377.00 | 2,885,276 | 41,214 | 2,926,490 |
| 619 | George Marks Elementary School | 794.00 | 5,140,050 | 74,254 | 5,214,304 |
| 647 | Horizon Elementary School | 800.00 | 4,916,029 | 75,536 | 4,991,565 |
| 642 | Holly Hill School | 1094.00 | 6,435,455 | 101,393 | 6,536,848 |
| 650 | Indian River Elementary School | 597.00 | 3,939,718 | 58,147 | 3,997,865 |
| 608 | Louise S. McInnis Elementary School | 372.00 | 3,063,693 | 40,964 | 3,104,657 |
| 661 | Manatee Cove Elementary School | 723.00 | 5,094,183 | 68,403 | 5,162,586 |
| 623 | Orange City Elementary School | 615.00 | 3,450,830 | 58,766 | 3,509,596 |
| 605 | Ormond Beach Elementary School | 308.00 | 1,842,388 | 34,504 | 1,876,892 |
| 641 | Osteen Elementary School | 472.00 | 3,260,784 | 47,973 | 3,308,757 |
| 648 | Palm Terrace Elementary School | 613.00 | 4,499,586 | 59,468 | 4,559,054 |
| 651 | Pathways Elementary School | 701.00 | 4,791,408 | 69,329 | 4,860,737 |
| 627 | Pierson Elementary School | 450.00 | 3,322,272 | 47,391 | 3,369,663 |
| 644 | Pine Trail Elementary School | 714.00 | 4,810,916 | 67,576 | 4,878,492 |
| 628 | Port Orange Elementary School | 392.00 | 2,394,319 | 41,886 | 2,436,205 |
| 670 | Pride Elementary School | 572.00 | 4,149,657 | 56,578 | 4,206,235 |
| 617 | R.J. Longstreet Elementary School | 337.00 | 2,639,556 | 37,204 | 2,676,760 |
| 629 | Read Pattillo Elementary School | 338.00 | 2,364,658 | 37,211 | 2,401,869 |
| 636 | South Daytona Elementary School | 795.00 | 4,344,890 | 72,131 | 4,417,021 |
| 660 | Spirit Elementary School | 658.00 | 4,667,072 | 64,576 | 4,731,648 |
| 639 | Spruce Creek Elementary School | 792.00 | 5,392,944 | 74,599 | 5,467,543 |
| 643 | Sugar Mill Elementary School | 579.00 | 4,276,597 | 58,300 | 4,334,897 |
| 654 | Sunrise Elementary School | 483.00 | 3,373,508 | 50,011 | 3,423,519 |
| 658 | Sweetwater Elementary School | 689.00 | 4,023,833 | 65,097 | 4,088,930 |
| 649 | Timbercrest Elementary School | 751.00 | 4,409,542 | 69,488 | 4,479,030 |
| 604 | Tomoka Elementary School | 738.00 | 4,182,811 | 70,259 | 4,253,070 |
| 635 | Turie T. Small Elementary School | 354.00 | 2,714,052 | 38,345 | 2,752,397 |
| 657 | Volusia Pines Elementary School | 501.00 | 3,117,178 | 50,647 | 3,167,825 |
| 618 | Westside Elementary School | 710.00 | 4,093,516 | 67,049 | 4,160,565 |
| 607 | Woodward Avenue Elementary School | 570.00 | 4,404,330 | 56,992 | 4,461,322 |
| TOTAL ELEMENTARY SCHOOLS | | | \$ 177,476,823 | \$ 2,617,417 | \$ 180,094,240 |

Volusia County Schools
General Fund - Operating - Recurring Beginning Budget by School
Fiscal Year 2023-24

| | | Projected UFTE | 2023-24 Budget | | |
|----------------------|-------------------------------|-------------------|---------------------|--------------|---------------|
| | | | Salaries & Benefits | All Other | Total |
| | | | | | |
| MIDDLE SCHOOLS | | | | | |
| 721 | Campbell Middle School | 823.00 | \$ 5,221,816 | \$ 94,866 | \$ 5,316,682 |
| 702 | Creekside Middle School | 1165.00 | 5,573,820 | 120,203 | 5,694,023 |
| 705 | David C. Hinson Middle School | 877.00 | 5,101,886 | 98,671 | 5,200,557 |
| 737 | Deland Middle School | 1069.00 | 5,374,520 | 112,762 | 5,487,282 |
| 732 | Deltona Middle School | 1160.00 | 6,062,009 | 120,007 | 6,182,016 |
| 701 | Galaxy Middle School | 1027.00 | 5,489,255 | 109,036 | 5,598,291 |
| 738 | Heritage Middle School | 1010.00 | 6,051,667 | 108,170 | 6,159,837 |
| 735 | New Smyrna Middle School | 1021.00 | 6,182,430 | 109,360 | 6,291,790 |
| 733 | Ormond Beach Middle School | 888.00 | 5,473,408 | 98,947 | 5,572,355 |
| 739 | River Springs Middle School | 1241.00 | 6,934,598 | 125,905 | 7,060,503 |
| 736 | Silver Sands Middle School | 1063.00 | 6,694,626 | 113,248 | 6,807,874 |
| 713 | Southwestern Middle School | 710.00 | 4,535,945 | 89,146 | 4,625,091 |
| TOTAL MIDDLE SCHOOLS | | | \$ 68,695,980 | \$ 1,300,321 | \$ 69,996,301 |

| | | | | | |
|---------------------------|-------------------------------------|---------|----------------------|---------------------|-----------------------|
| HIGH SCHOOLS | | | | | |
| 757 | Atlantic High School | 1153.00 | \$ 7,832,498 | \$ 204,691 | \$ 8,037,189 |
| 751 | Deland High School | 2692.00 | 13,520,109 | 626,882 | 14,146,991 |
| 756 | Deltona High School | 1780.00 | 9,386,969 | 267,022 | 9,653,991 |
| 752 | Mainland High School | 1843.00 | 10,241,592 | 271,786 | 10,513,378 |
| 753 | New Smyrna Beach High School | 1641.00 | 9,494,417 | 255,216 | 9,749,633 |
| 758 | Pine Ridge High School | 1515.00 | 8,709,459 | 238,773 | 8,948,232 |
| 755 | Seabreeze High School | 1545.00 | 7,855,775 | 248,181 | 8,103,956 |
| 754 | Spruce Creek High School | 2395.00 | 11,516,983 | 1,354,482 | 12,871,465 |
| 741 | T. Dewitt Taylor Middle-High School | 1082.00 | 7,522,919 | 198,578 | 7,721,497 |
| 759 | University High School | 2721.00 | 13,722,626 | 364,306 | 14,086,932 |
| TOTAL HIGH SCHOOLS | | | <u>\$ 99,803,347</u> | <u>\$ 4,029,917</u> | <u>\$ 103,833,264</u> |

| | | | | | |
|------------------------------|----------------------------|--------|---------------------|-------------------|---------------------|
| VIRTUAL SCHOOLS | | | | | |
| 599 | Online Learning-FLVS | 348.60 | \$ - | \$ - | \$ - |
| 509 | Volusia Online Learning-FT | 20.93 | 3,071,215 | 397,282 | 3,468,497 |
| 549 | Volusia Online Lrng - PT | 258.94 | - | - | - |
| TOTAL VIRTUAL SCHOOLS | | | <u>\$ 3,071,215</u> | <u>\$ 397,282</u> | <u>\$ 3,468,497</u> |

| | | | | | |
|-----------------------------------|---------------------------------------|-------|---------------------|-------------------|---------------------|
| OTHER EDUCATIONAL PROGRAMS | | | | | |
| 524 | AMIKIDS Volusia | 20.61 | \$ - | \$ 151,142 | \$ 151,142 |
| 535 | Branch Jail - Instructional Program | 6.55 | 72,550 | 567 | 73,117 |
| 531 | Daytona Juvenile Residential Facility | 12.22 | 336,175 | 7,992 | 344,167 |
| 507 | Detention Center | 42.96 | 490,099 | 8,122 | 498,221 |
| 512 | Halifax Behavioral Center | 8.23 | 311,515 | 5,706 | 317,221 |
| 506 | Highbanks Learning Center | 33.86 | 1,624,175 | 15,101 | 1,639,276 |
| 503 | Hospital/Homebound | 26.08 | 665,241 | 27,402 | 692,643 |
| 539 | Legacy Scholars Academy | 37.39 | 1,002,661 | 9,441 | 1,012,102 |
| 516 | PACE Program | 32.54 | - | 211,663 | 211,663 |
| 505 | Riverview Learning Center | 42.62 | 1,518,698 | 20,021 | 1,538,719 |
| 508 | Stewart Treatment Center | 18.46 | 501,830 | 3,707 | 505,537 |
| TOTAL OTHR EDUC PRGMS | | | <u>\$ 6,522,944</u> | <u>\$ 460,864</u> | <u>\$ 6,983,808</u> |



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GENERAL FUND – EXTENDED DAY PROGRAM

This section contains the following subsections:

- **General Fund – Extended Day Program Narrative**
- **Beginning Budget Comparison to Current Fiscal Year Period 11 Budget**

Volusia County Schools
Extended Day Enrichment Programs Narrative
Fiscal Year Ending June 30, 2024

The General Fund - Extended Day Enrichment Program offers student centered, quality care programs during out-of-school hours to ensure all students become equipped with the 21st-century skills required to be productive citizens. To accomplish this mission, the Volusia County Schools Before the Bell (BTB) and Extended Day Enrichment Program (EDEP) strives to:

- Provide a safe and supportive environment for children during non-school hours.
- Provide enriching indoor and outdoor educational experiences.
- Provide academic support and remedial help (varies by school site).
- Increase student motivation and connection to school.
- Provide healthy snacks and/or meals to meet students' nutritional needs.

The BTB/EDEP is a voluntary, fee-based program. There are a limited number of students that can be served; therefore, students are accepted on a first come, first served basis. All programs are contingent upon minimum enrollment criteria, staff availability, facility availability, and principal support. If, for any reason, a BTB/EDEP site is cancelled at a current school site, parents will be notified via letter, phone call, ClassDojo messenger, through email, and/or in person. During the 2023-24 school year, the Volusia County Schools will offer BTB programs at 10 Middle schools and EDEP programs at 40 Elementary schools. The VCS Before the Bell and Extended Day Enrichment Programs operate on SCHOOL DAYS ONLY. The program operates daily to coincide with the regular school calendar. BTB/EDEP Sites are staffed with qualified before/after school personnel and follow VCS board policy qualifications. For more information, contact any school where the programs are held.

Volusia County Schools
General Fund - Extended Day Program Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| Local sources: | | | |
| Investment income | \$ 36,076 | \$ 35,000 | \$ (1,076) |
| Other fees | 6,097,692 | 4,544,160 | (1,553,532) |
| Miscellaneous local | 5,225 | - | (5,225) |
| Total local sources | 6,138,993 | 4,579,160 | (1,559,833) |
| Total sources | 6,138,993 | 4,579,160 | (1,559,833) |
| Uses - expenditures | | | |
| Instruction | | | |
| Purchased Services | 151 | - | (151) |
| Materials & Supplies | (151) | - | 151 |
| Total Instruction | - | - | - |
| Community Services | | | |
| Salaries | 3,059,105 | 2,400,000 | (659,105) |
| Benefits | 754,117 | 850,000 | 95,883 |
| Purchased Services | 133,758 | 39,500 | (94,258) |
| Materials & Supplies | 1,622,870 | 714,660 | (908,210) |
| Capital Outlay | 110,210 | 75,000 | (35,210) |
| Other | 453,477 | 500,000 | 46,523 |
| Total Community Services | 6,133,537 | 4,579,160 | (1,554,377) |
| Total uses | 6,133,537 | 4,579,160 | (1,554,377) |
| Excess of revenues over expenditures | 5,456 | - | (5,456) |
| Net change in fund balance | 5,456 | - | (5,456) |
| Fund balance | | | |
| Beginning of year | 1,928,515 | 1,933,971 | 5,456 |
| Ending Balance | \$ 1,933,971 | \$ 1,933,971 | \$ - |

GENERAL FUND - VCS PRINT SHOP

This section contains the following subsections:

- **Beginning Budget Comparison to Current Fiscal Year Period 11 Budget**

Volusia County Schools
General Fund - VCS Print Shop Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| Local sources: | | | |
| Miscellaneous local | \$ 1,788,979 | \$ 1,552,751 | \$ (236,228) |
| Total local sources | 1,788,979 | 1,552,751 | (236,228) |
| Total sources | 1,788,979 | 1,552,751 | (236,228) |
| Uses - expenditures | | | |
| Instructional and Curriculum Development Services | | | |
| Salaries | 272,476 | 243,219 | (29,257) |
| Benefits | 90,676 | 248,346 | 157,670 |
| Total Instructional and Curriculum Development Services | 363,152 | 491,565 | 128,413 |
| Central Services | | | |
| Salaries | 13,558 | 81,073 | 67,515 |
| Benefits | 10,783 | 24,555 | 13,772 |
| Purchased Services | 437,313 | 294,578 | (142,735) |
| Materials & Supplies | 726,193 | 816,000 | 89,807 |
| Capital Outlay | 23,009 | 23,000 | (9) |
| Total Central Services | 1,210,856 | 1,239,206 | 28,350 |
| Debt Service | | | |
| Principal | 173,254 | - | (173,254) |
| Interest | 4,766 | - | (4,766) |
| Total Debt Service | 178,020 | - | (178,020) |
| Total uses | 1,752,028 | 1,730,771 | (21,257) |
| Excess (deficiency) of revenues over expenditures | 36,951 | (178,020) | (214,971) |
| Other financing sources | | | |
| Transfers in from capital outlay funds | - | 178,020 | 178,020 |
| Total other financing sources | - | 178,020 | 178,020 |
| Net change in fund balance | 36,951 | - | (36,951) |
| Fund balance | | | |
| Beginning of year | (36,951) | - | 36,951 |
| Ending Balance | \$ - | \$ - | \$ - |

GENERAL FUND – PRE-K PROGRAM

This section contains the following subsections:

- **Beginning Budget Comparison to Current Fiscal Year Period 11 Budget**

Volusia County Schools
General Fund - Pre-K Programs Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| State sources: | | | |
| Other miscellaneous state sources | \$ - | \$ 1,547,023 | \$ 1,547,023 |
| Total state sources | - | 1,547,023 | 1,547,023 |
| Total sources | - | 1,547,023 | 1,547,023 |
| Uses - expenditures | | | |
| Instruction | | | |
| Salaries | - | 886,777 | 886,777 |
| Benefits | - | 337,917 | 337,917 |
| Total Instruction | - | 1,224,694 | 1,224,694 |
| Instructional and Curriculum Development Services | | | |
| Salaries | - | 175,133 | 175,133 |
| Benefits | - | 53,391 | 53,391 |
| Total Instructional and Curriculum Development Services | - | 228,524 | 228,524 |
| Community Services | | | |
| Salaries | - | 67,335 | 67,335 |
| Benefits | - | 26,470 | 26,470 |
| Total Community Services | - | 93,805 | 93,805 |
| Total uses | - | 1,547,023 | 1,547,023 |
| Excess of revenues over expenditures | - | - | - |
| Fund balance | | | |
| Beginning of year | - | - | - |
| Ending Balance | \$ - | \$ - | \$ - |



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DEBT SERVICE FUNDS

This section contains the following subsections:

- **Debt Service Funds Narrative**
- **Debt Service Funds Budget Comparison to Current Fiscal year Period 11 Budget**
- **Debt Service Funds Five-Year Forecast**
- **Debt Service Funds Certificates of Participation and Sales Tax Bond Schedules**

**Volusia County Schools
Debt Service Funds Narrative
Fiscal Year Ending June 30, 2024**

Debt Service Funds are used to report principal and interest payments and related costs on debt incurred for capital outlay projects. Debt Service expenditures for Certificates of Participation (COPs) are generally funded by the 1.50 Mill property tax levy and surtax proceeds. Debt Service expenditures for Sales Surtax Bonds are generally funded by surtax proceeds.

The COPs outstanding principal balances at June 30, 2023, is \$240,640,000. COPs are financing arrangements that are in the form of lease-purchase agreements that finance capital outlay projects.

The Sales Surtax Bond outstanding principal balance at June 30, 2023, is \$23,260,000. Sales Surtax Bonds are secured by a pledge of proceeds received from the levy and collection of Sales Surtax. Proceeds of the bonds were used to finance construction of new school facilities, renovations of existing school facilities and technology.

Revenue from the 1.50 Mill property tax levy and surtax proceeds are recorded in their respective Capital Projects Fund and transferred to the Debt Service Fund to cover principal and interest payments. Current annual debt service requirements, minus any available Debt Service Fund carryover balances, minus any interest earnings in the Debt Service Funds, determines how much is transferred in from the Capital Projects Fund each year. Debt Service payments extend through 2032.

Volusia County Schools
Debt Service Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| State sources: | | | |
| CO&DS distribution | \$ 46,350 | \$ - | \$ (46,350) |
| Total state sources | 46,350 | - | (46,350) |
| Local sources: | | | |
| Investment income | 8,000 | - | (8,000) |
| Miscellaneous local | 1 | - | (1) |
| Total local sources | 8,001 | - | (8,001) |
| Total sources | 54,351 | - | (54,351) |
| Uses - expenditures | | | |
| Debt Service | | | |
| Principal | 34,484,125 | 36,125,000 | 1,640,875 |
| Interest | 14,512,875 | 12,776,250 | (1,736,625) |
| Other charges | 17,662 | - | (17,662) |
| Total Debt Service | 49,014,662 | 48,901,250 | (113,412) |
| Total uses | 49,014,662 | 48,901,250 | (113,412) |
| Deficiency of revenues under expenditures | (48,960,311) | (48,901,250) | 59,061 |
| Other financing sources | | | |
| Transfers in from capital outlay funds | 48,965,811 | 48,953,625 | (12,186) |
| Total other financing sources | 48,965,811 | 48,953,625 | (12,186) |
| Net change in fund balance | 5,500 | 52,375 | 46,875 |
| Fund balance | | | |
| Beginning of year | 1,824,061 | 1,829,561 | 5,500 |
| Ending Balance | \$ 1,829,561 | \$ 1,881,936 | \$ 52,375 |



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Volusia County Schools
2024-2028 Debt Service Five-Year Forecast
Debt Service Funds - Consolidated

| | <u>2023-2024</u> | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | <u>2027-2028</u> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Uses - expenditures | | | | | |
| Major accounts | | | | | |
| Redemption of principal | \$ 36,125,000 | \$ 24,995,000 | \$ 26,200,000 | \$ 27,470,000 | \$ 28,805,000 |
| Interest | <u>12,776,250</u> | <u>11,007,575</u> | <u>9,796,475</u> | <u>8,526,200</u> | <u>7,193,475</u> |
| Total major accounts | <u>48,901,250</u> | <u>36,002,575</u> | <u>35,996,475</u> | <u>35,996,200</u> | <u>35,998,475</u> |
| Excess (deficiency) of revenues over expenditures | (48,901,250) | (36,002,575) | (35,996,475) | (35,996,200) | (35,998,475) |
| Other financing sources | | | | | |
| Transfers - Debt Service Funds | <u>48,953,625</u> | <u>36,057,388</u> | <u>36,053,663</u> | <u>36,059,450</u> | <u>36,063,913</u> |
| Total other financing uses | <u>48,953,625</u> | <u>36,057,388</u> | <u>36,053,663</u> | <u>36,059,450</u> | <u>36,063,913</u> |
| Net change in fund balances | <u>52,375</u> | <u>54,813</u> | <u>57,188</u> | <u>63,250</u> | <u>65,438</u> |
| Fund balances | | | | | |
| Beginning Balance | <u>1,829,561</u> | <u>1,881,936</u> | <u>1,936,749</u> | <u>1,993,937</u> | <u>2,057,187</u> |
| Ending Balance | <u>\$ 1,881,936</u> | <u>\$ 1,936,749</u> | <u>\$ 1,993,937</u> | <u>\$ 2,057,187</u> | <u>\$ 2,122,625</u> |

Volusia County Schools
Certificates of Participation
Debt Service Schedule
Fiscal Years 2024 Through 2032

| | | | |
|---|---|---|--|
| <p><u>Series 2014A (2005C)</u></p> <p>Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2030 Fund Source: Fund 2913 (29J) Trustee: Bank of New York Disclosure Due Date: April 30 Advance Refunding</p> | <p><u>Series 2014B (2006A)</u></p> <p>Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2031 Fund Source: Fund 2914 (29K) Trustee: Bank of New York Disclosure Due Date: April 30 Advance Refunding</p> | <p><u>Series 2015A (2005B)</u></p> <p>Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2024 Fund Source: Fund 2912 (29S) Trustee: Bank of New York Disclosure Due Date: April 30 Current Refunding</p> | <p><u>Series 2016A (2007)</u></p> <p>Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2032 Fund Source: Fund 2915 (29M) Trustee: Bank of New York Disclosure Due Date: April 30 Advance Refunding</p> |
|---|---|---|--|

| Year | 2014A | | 2014B | | 2015A | | 2016A | |
|--------------|----------------------|---------------------|----------------------|----------------------|---------------------|-------------------|----------------------|----------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2023-24 | \$ 2,010,000 | \$ 461,700 | \$ 4,610,000 | \$ 4,161,750 | \$ 3,765,000 | \$ 188,250 | \$ 3,500,000 | \$ 2,707,800 |
| 2024-25 | 2,070,000 | 401,400 | 9,325,000 | 3,931,250 | | | 3,675,000 | 2,532,800 |
| 2025-26 | 2,130,000 | 339,300 | 9,790,000 | 3,465,000 | | | 3,855,000 | 2,349,050 |
| 2026-27 | 2,195,000 | 275,400 | 10,280,000 | 2,975,500 | | | 4,050,000 | 2,156,300 |
| 2027-28 | 2,260,000 | 209,550 | 10,800,000 | 2,461,500 | | | 4,250,000 | 1,953,800 |
| 2028-29 | 2,325,000 | 141,750 | 11,340,000 | 1,921,500 | | | 4,465,000 | 1,741,300 |
| 2029-30 | 2,400,000 | 72,000 | 11,900,000 | 1,354,500 | | | 4,695,000 | 1,518,050 |
| 2030-31 | | | 15,190,000 | 759,500 | | | 4,920,000 | 1,283,300 |
| 2031-32 | | | | | | | 21,910,000 | 1,057,300 |
| Total | \$ 15,390,000 | \$ 1,901,100 | \$ 83,235,000 | \$ 21,030,500 | \$ 3,765,000 | \$ 188,250 | \$ 55,320,000 | \$ 17,299,700 |

Volusia County Schools
Sales Tax Revenue Bonds
Debt Service Schedule
Fiscal Years 2024 Through 2032

| |
|---|
| <p><u>Series 2016</u></p> <p>Due Dates: October 1 and April 1 Principal Due: October 1 Maturity Date: October, 2031 Fund Source: Fund 29N (2924) Trustee: Bank of New York Disclosure Due Date: April 1</p> |
|---|

| Year | Principal | 2016 Interest | Total |
|--------------|----------------------|---------------------|----------------------|
| 2023-24 | \$ 2,110,000 | \$ 1,110,250 | \$ 3,220,250 |
| 2024-25 | 2,215,000 | 1,002,125 | 3,217,125 |
| 2025-26 | 2,325,000 | 888,625 | 3,213,625 |
| 2026-27 | 2,440,000 | 769,500 | 3,209,500 |
| 2027-28 | 2,565,000 | 644,375 | 3,209,375 |
| 2028-29 | 2,695,000 | 512,875 | 3,207,875 |
| 2029-30 | 2,825,000 | 374,875 | 3,199,875 |
| 2030-31 | 2,970,000 | 230,000 | 3,200,000 |
| 2031-32 | 3,115,000 | 77,875 | 3,192,875 |
| Total | \$ 23,260,000 | \$ 5,610,500 | \$ 28,870,500 |

| <u>Series 2019</u> | <u>Series 2021</u> |
|---|---|
| Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2024 Fund Source: Fund 2916 Trustee: Bank of New York Disclosure Due Date: April 30 New (repaid with Sales Tax) | Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2031 Fund Source: Fund 2917 Trustee: Bank of New York Disclosure Due Date: April 30 New (repaid with Sales Tax) |

| 2019 | | 2021 | | Grand Totals | | |
|----------------------|---------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|
| Principal | Interest | Principal | Interest | Principal | Interest | Total |
| \$ 20,130,000 | \$ 1,006,500 | \$ 3,140,000 | \$ 3,140,000 | \$ 34,015,000 | \$ 11,666,000 | \$ 45,681,000 |
| | | 7,710,000 | 3,140,000 | 22,780,000 | 10,005,450 | 32,785,450 |
| | | 8,100,000 | 2,754,500 | 23,875,000 | 8,907,850 | 32,782,850 |
| | | 8,505,000 | 2,349,500 | 25,030,000 | 7,756,700 | 32,786,700 |
| | | 8,930,000 | 1,924,250 | 26,240,000 | 6,549,100 | 32,789,100 |
| | | 9,375,000 | 1,477,750 | 27,505,000 | 5,282,300 | 32,787,300 |
| | | 9,845,000 | 1,009,000 | 28,840,000 | 3,953,550 | 32,793,550 |
| | | 10,335,000 | 516,750 | 30,445,000 | 2,559,550 | 33,004,550 |
| | | - | - | 21,910,000 | 1,057,300 | 22,967,300 |
| \$ 20,130,000 | \$ 1,006,500 | \$ 62,800,000 | \$ 16,311,750 | \$ 240,640,000 | \$ 57,737,800 | \$ 298,377,800 |



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CAPITAL OUTLAY FUNDS

This section contains the following subsections:

- **Capital Outlay Funds - Narrative**
- **Budget Comparison to Current Fiscal Year 2023 Period 11 Budget - By Function and Object**
- **Comparison to Current Fiscal Year 2023 Period 11 Budget - By Project**
- **Capital Five-Year Fiscal Forecast (Summary)**
- **Capital Five-Year Work Program Forecast (Detail)**

Volusia County Schools Capital Outlay Funds Narrative Fiscal Year Ending June 30, 2024

The District accounts for and reports on the acquisition, construction, renovation, remodeling, and maintenance of the District assets (including vehicles, equipment, technology purchases, etc.) using Capital Outlay Funds. Each fund is tied to a specific revenue source. The major revenue sources for the Capital Outlay Fund are property tax, sales tax, impact fees, and grants.

Property Tax

The 1.50 mill property tax levy will generate \$91.4 million in revenue in the 2023-24 school year. This revenue will be used for the following projects:

- Construction and remodeling
- District wide maintenance, renovation and repair
- Motor vehicle purchases
- New and replacement equipment, computers and device hardware
- Cost of portable classrooms and relocatable office facilities
- Cost of premiums for property and casualty insurance
- Charter school capital outlay projects pursuant s.1013.62(3), F.S.

In addition, the 1.50 mill property tax levy funds will be used to fund transfers to the Debt Service Fund for authorized debt service payments.

Sales Tax

This is the sixth year of a fifteen-year Volusia County Discretionary Sales Surtax that started on January 1, 2017. For the 2023-24 school year, Discretionary Sales Surtax revenues are projected to generate \$66.5 million. These funds are to be used only for Sales Tax projects that are included in Exhibit A of the Resolution 2014-05.

Impact Fees

Volusia County Educational Facilities Impact Fees are collected for all new residential construction and are expected to generate \$10.0 million during the 2023-24 school year. The funds will be used for construction of new capacity due to enrollment growth.

Volusia County Schools
Capital Projects Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget - By Function and Object
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| State sources: | | | |
| CO&DS distribution | \$ 1,768,411 | \$ 2,266,500 | \$ 498,089 |
| Other miscellaneous state sources | 2,617,169 | - | (2,617,169) |
| Total state sources | 4,385,580 | 2,266,500 | (2,119,080) |
| Local sources: | | | |
| Ad valorem property taxes - Capital | 80,712,483 | 91,362,991 | 10,650,508 |
| Local sales tax | 65,000,000 | 66,547,292 | 1,547,292 |
| Investment income | 8,063,104 | 2,100,000 | (5,963,104) |
| Miscellaneous local | 11,380,186 | 10,000,000 | (1,380,186) |
| Total local sources | 165,155,773 | 170,010,283 | 4,854,510 |
| Total sources | 169,541,353 | 172,276,783 | 2,735,430 |
| Uses - expenditures | | | |
| Facilities Acquisition and Construction | | | |
| Capital Outlay | 319,835,024 | 103,538,807 | (216,296,217) |
| Other | - | 690,689 | 690,689 |
| Total Facilities Acquisition and Construction | 319,835,024 | 104,229,496 | (215,605,528) |
| Debt Service | | | |
| Principal | 19,694 | 20,101 | 407 |
| Interest | 7,632 | 7,225 | (407) |
| Total Debt Service | 27,326 | 27,326 | - |
| Total uses | 319,862,350 | 104,256,822 | (215,605,528) |
| Excess (deficiency) of revenues over expenditures | (150,320,997) | 68,019,961 | 218,340,958 |
| Other financing uses | | | |
| Transfers out to general fund | (26,549,400) | (28,775,441) | (2,226,041) |
| Transfers out to debt service funds | (48,965,811) | (48,953,625) | 12,186 |
| Loss Recoveries | 10,745 | - | (10,745) |
| Total other financing uses | (75,504,466) | (77,729,066) | (2,224,600) |
| Net change in fund balance | (225,825,463) | (9,709,105) | 216,116,358 |
| Fund balance | | | |
| Beginning of year | 272,306,427 | 46,480,964 | (225,825,463) |
| Ending Balance | \$ 46,480,964 | \$ 36,771,859 | \$ (9,709,105) |

Volusia County Schools
Capital Projects Funds - Consolidated Projected Fiscal Year 2024 Budget
Comparison to Current Fiscal Year 2023 Period 11 Budget- By Project
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|-------------------------------------|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| State sources: | | | |
| CO&DS distribution | \$ 1,768,411 | \$ 2,266,500 | \$ 498,089 |
| Other miscellaneous state sources | 2,617,169 | - | (2,617,169) |
| Total state sources | 4,385,580 | 2,266,500 | (2,119,080) |
| Local sources: | | | |
| Ad valorem property taxes - Capital | 80,712,483 | 91,362,991 | 10,650,508 |
| Local sales tax | 65,000,000 | 66,547,292 | 1,547,292 |
| Investment income | 8,063,104 | 2,100,000 | (5,963,104) |
| Other miscellaneous local | 38,500 | - | (38,500) |
| Impact fees | 11,049,377 | 10,000,000 | (1,049,377) |
| Refund of prior year expenditure | 292,308 | - | (292,308) |
| Total local sources | 165,155,772 | 170,010,283 | 4,854,511 |
| Total sources | 169,541,352 | 172,276,783 | 2,735,431 |

Uses - expenditures

Projects:

| | | | |
|--|-----------|-----------|-------------|
| All High Schools - Athletic Facility Leases | 110,066 | 140,000 | 29,934 |
| Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 11 | 1,653,226 | - | (1,653,226) |
| Atlantic HS - Replace Generator Bldg 1 | 430,223 | - | (430,223) |
| Atlantic HS - Replace Gym Bleachers | 221,609 | - | (221,609) |
| Atlantic HS - CTE Metal Building | 444,640 | - | (444,640) |
| Atlantic HS - Install Grandstands | 150,000 | - | (150,000) |
| Atlantic HS - Pressbox Concession | 300,000 | - | (300,000) |
| Atlantic HS - Upgrade Auditorium Seating and Flooring | 792,000 | - | (792,000) |
| Atlantic High - Rekey Doors Campus Wide | 80,000 | - | (80,000) |
| Atlantic High - Football Field Lighting | 40,000 | - | (40,000) |
| Atlantic HS - Ticket Booth Concrete and Fencing | 60,000 | - | (60,000) |
| Blue Lake Elm - Resurface Basketball Court | 206,110 | - | (206,110) |
| Blue Lake Elm - Intermediate Playground | 121,267 | - | (121,267) |
| Blue Lake Elm - Bus Loop Security | 50,000 | - | (50,000) |
| Brewster Center - Replace Outside Air Units | 464,445 | - | (464,445) |
| Bus and Safety | - | 3,000,000 | 3,000,000 |
| CAP: Atlantic HS - Campus Wide Reroof | 1,165,706 | - | (1,165,706) |
| CAP: Atlantic HS - Upgrade Fire Alarm and Intercom | 116,627 | - | (116,627) |
| CAP: Deland HS - Upgrade Fire Alarm and Intercom | 1,204 | - | (1,204) |
| CAP: R.J. Longstreet Elm - Metal Reroof Bldgs. 3-8 | 314,916 | - | (314,916) |
| CAP: Mainland HS - LED Lighting Upgrade Campus Wide | 687,224 | - | (687,224) |
| CAP: New Smyrna Beach HS - Upgrade BAS Campus Wide | 3,006 | - | (3,006) |

Volusia County Schools
Capital Projects Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| CAP: Seabreeze HS - Reroof Media Center | 12,996 | - | (12,996) |
| Campbell Mid - Media Center HVAC | 349,247 | - | (349,247) |
| Campbell Mid - Repair Security Gates | 78,000 | - | (78,000) |
| Campbell Mid - Upgrade HVAC Bldgs. 3 and 7 | 2,378,370 | - | (2,378,370) |
| Chisholm Elm - Replacement | 9,625 | - | (9,625) |
| Chisholm Elm - Perimeter Fencing | 115,000 | - | (115,000) |
| Champion Elm - Security Fencing | 155,000 | - | (155,000) |
| Chisholm Elm - Security Fencing | 80,000 | - | (80,000) |
| Charter School Capital Outlay LCIF Disbursements | - | 690,689 | 690,689 |
| Citrus Grove Elm – Perimeter Fencing | 62,500 | - | (62,500) |
| Coronado Beach Elm - Pavilion | 223,877 | - | (223,877) |
| Coronado Beach Elm - Replace Intermediate Playground | 90,000 | - | (90,000) |
| Coronado Beach Elm – Replace AC in Buildings 9 and 10 | 43,878 | - | (43,878) |
| Coronado Beach Elem - Install New Lighting at Parking Lot and | - | 283,200 | 283,200 |
| Contingency | 6,536,729 | 10,300,000 | 3,763,271 |
| Creekside Middle - Gutter Replacement | 383,319 | - | (383,319) |
| Creekside Middle - Fire Alarm Replacement | 472,507 | - | (472,507) |
| Creekside Middle - Upgrade HVAC Bldgs 6, 8 and New Genera | 56,178 | - | (56,178) |
| Creekside Mid - Upgrade HVAC Bldg 4 | 1,493,843 | - | (1,493,843) |
| Creekside Mid - Security Fencing | 231,457 | - | (231,457) |
| Cypress Creek Elm - Playground Shade Structure | 47,990 | - | (47,990) |
| Cypress Creek Elm - Security Fencing | 72,000 | - | (72,000) |
| DeLand Warehouse - Lease | 109,304 | - | (109,304) |
| Deltona Middle - Master Plan | 11,763,859 | - | (11,763,859) |
| DeLand Administrative Complex - Upgrade Data Center Backu | 275,000 | - | (275,000) |
| DeBary Elementary - New Parent Loop and Donald Smith Blvd | 686,487 | - | (686,487) |
| Deltona Lakes Elementary - Upgrade HVAC, Ceiling and Lightir | 363 | - | (363) |
| Deltona High - Intercom Replacement | 25,169 | - | (25,169) |
| Deltona HS - Power Feeder Replacement Bldg 3 | 30,335 | - | (30,335) |
| DeLand Mid - Campus Wide VAV Insulation | 148,531 | - | (148,531) |
| Deltona HS - Parking Lot Tree Removal and Lighting Upgrade | 326,370 | - | (326,370) |
| Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs | 1,038,869 | - | (1,038,869) |
| Deltona HS - Building Cracks | 74,872 | - | (74,872) |
| Deltona HS - Re-Sod Football Field | 164,570 | - | (164,570) |
| DeLand Administration – Data Center HVAC | 860,000 | - | (860,000) |
| DeBary Elm - Resurface Bus Loop and Parking | 350,000 | - | (350,000) |
| DeLand HS - Replace Cafeteria Chiller | 834,145 | - | (834,145) |
| DeLand HS - Replace Site Generator | 319,904 | - | (319,904) |
| Deltona HS - Relocate and Replace Shelter Generator | 1,400,000 | - | (1,400,000) |
| Deltona HS - Repair Building Cracks Campus Wide | 1,155,566 | - | (1,155,566) |

Volusia County Schools
Capital Projects Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Deltona HS - Upgrade Stage Lighting | 100,000 | - | (100,000) |
| Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs | 2,125,549 | - | (2,125,549) |
| DeLand HS - Baseball Field Lighting | 1,320,000 | - | (1,320,000) |
| DeLand HS - Sand Volleyball Courts | 263,466 | - | (263,466) |
| Debary Elm - Security Fencing | 42,000 | - | (42,000) |
| Deltona Mid - Paint Interior Bldgs. 9 & 10 | 66,000 | - | (66,000) |
| Deltona Mid - Upgrade Interior Lighting Bldg. 10 | 52,000 | - | (52,000) |
| Deltona Mid - Replace Flooring Bldg. 3 | 66,895 | - | (66,895) |
| Deltona Mid - Replace Flooring Bldg. 4 | 60,000 | - | (60,000) |
| Deltona Mid – Playground | 71,318 | - | (71,318) |
| Deltona HS - Foundation Repairs Bldgs. 12 | - | 2,500,000 | 2,500,000 |
| Debary Elem - New Marquee | - | 216,000 | 216,000 |
| DeLand HS - Upgrade HVAC Bldgs. 14 and 15 | - | 3,022,390 | 3,022,390 |
| Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs | - | 2,795,436 | 2,795,436 |
| Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 a | - | 135,600 | 135,600 |
| Deltona HS - Rebuild Chillers, Cooling Tower and Piping | - | 2,700,000 | 2,700,000 |
| Deland Administrative Complex - Upgrade Access Control Key | 150,000 | - | (150,000) |
| Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring | - | 105,000 | 105,000 |
| Edgewater Public Elm - Security Fencing | 94,442 | - | (94,442) |
| Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring | - | 105,000 | 105,000 |
| Enterprise Elm - Master Plan | 2,000,000 | - | (2,000,000) |
| Enterprise Elm - Replace Intermediate Playground | 167,460 | - | (167,460) |
| Enterprise Elm - Security Fencing | 40,000 | - | (40,000) |
| Enterprise Elm – Replace Chiller Bldg. 13 | 53,595 | - | (53,595) |
| ERP Software - Enterprise Resource Planning | 995,011 | 1,000,000 | 4,989 |
| Facilities Management | 2,800,000 | 2,800,000 | - |
| Facilities Services - Replace Carpet in Entire Building | 150,000 | - | (150,000) |
| Forest Lake Elm - Replace Fire Alarm | 500 | - | (500) |
| Forest Lake Elm - Replace OAU and Duct Work | 1,560,434 | - | (1,560,434) |
| Forest Lake Elm - Interior Paint | 109,509 | - | (109,509) |
| Forest Lake Elm - Resurface Basketball Court | 100,000 | - | (100,000) |
| Forest Lake Elm - Intermediate Playground | 120,000 | - | (120,000) |
| Forest Lake Elm - Replace OAU Bldgs. 6 and 7 | - | 1,942,864 | 1,942,864 |
| Friendship Elm - Replace Fire Alarm & Intercom | 500 | - | (500) |
| Freedom Elm - Upgrade Parking Lot Lighting | 250,000 | - | (250,000) |
| Friendship Elm - Replace Intercom | 483,000 | - | (483,000) |
| Freedom Elm – Replace AC Unit in Cafeteria | 38,175 | - | (38,175) |
| Freedom Elm - Security Fencing | 120,000 | - | (120,000) |
| Freedom Elm - Replace Small Chiller Bldg. 7 | - | 308,000 | 308,000 |
| Furn, Fix, Equip, Veh | 7,138,992 | 1,200,000 | (5,938,992) |

Volusia County Schools
Capital Projects Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Galaxy Mid - Upgrade Door Hardware | 695,516 | - | (695,516) |
| Galaxy Mid - Replace 50 KW Kitchen Generator | 200,000 | - | (200,000) |
| Galaxy Mid - Replace Gymnasium Bleachers | 400,000 | - | (400,000) |
| Galaxy Mid - Upgrade Intrusion and Monitoring | 396,000 | - | (396,000) |
| George Marks Elm - Master Plan | 23,286 | - | (23,286) |
| George Marks Elem - Roof Replacement, Bldg. 3 | 5,725 | - | (5,725) |
| George Marks Elm - Coat Roof Bldg 2 | 33,600 | - | (33,600) |
| George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229 | 150,000 | - | (150,000) |
| Heritage Mid - Replace Gymnasium Bleachers | 402,726 | - | (402,726) |
| Heritage Mid - Replace Roof Campus Wide | 200,000 | - | (200,000) |
| Heritage Mid - Resurface Tennis and Basketball Courts | 60,090 | - | (60,090) |
| Herbert Street – Upgrade Interior Lighting | 45,000 | - | (45,000) |
| Herbert Street - Playground | 71,175 | - | (71,175) |
| Heritage Mid - Replace Fire Alarm | - | 1,287,000 | 1,287,000 |
| Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 2 | - | 3,500,000 | 3,500,000 |
| Heritage Mid – Reclaimed Water Connection | - | 250,000 | 250,000 |
| Hinson Mid - Upgrade HVAC and Lighting Bldg. 9 | 1,230,686 | - | (1,230,686) |
| Hinson Mid - Replace Gutters and Downspouts | 502,003 | - | (502,003) |
| Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 and 7 | 3,101,160 | - | (3,101,160) |
| Hinson Mid - Security Fencing | 130,000 | - | (130,000) |
| Hinson Mid - Upgrade HVAC and Lighting Bldg. 7 | - | 1,800,000 | 1,800,000 |
| Holly Hill School - Replace Switchgear Bldg. 6 | 391,071 | - | (391,071) |
| Horizon Elm - Pavilion | 250,000 | - | (250,000) |
| Indian River Elm - Door Replacement Bldgs 1 and 4 | 723,739 | - | (723,739) |
| Indian River Elm - Replace Doors and Hardware Buildings 2 and 3 | 831,600 | - | (831,600) |
| Indian River Elm - Upgrade Intrusion and Monitoring | 396,000 | - | (396,000) |
| Indian River Elm - Renovate Media Center | - | 350,000 | 350,000 |
| Indian River Elm - New Marquee | - | 180,000 | 180,000 |
| Mainland HS - Athletic Field Lighting | 128,076 | - | (128,076) |
| Mainland High - Renovate Tracks | 592 | - | (592) |
| Mainland HS - Upgrade Chiller Plant | 161,559 | - | (161,559) |
| Mainland HS - Security Fencing | 230,061 | - | (230,061) |
| Mainland HS – Replace Carpet in Media Center | 100,141 | - | (100,141) |
| Manatee Cove Elm - Security Fencing | 51,000 | - | (51,000) |
| Mainland HS - Upgrade Chiller Plant | - | 1,700,000 | 1,700,000 |
| McInnis Elementary - Replace Fire Alarm | 250,000 | - | (250,000) |
| McInnis Elementary - Potable Water and Sanitary Sewer | 720,200 | 300,000 | (420,200) |
| McInnis Elementary - Media Center Retrofit | 93,888 | - | (93,888) |
| McInnis Elm - Renovations and Administration Addition | 650,000 | - | (650,000) |
| McInnis Elm - Upgrade Site Lighting | 250,000 | - | (250,000) |

Volusia County Schools
Capital Projects Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| New Smyrna Beach Middle - Cafeteria and Media Center Renc | 11,862 | - | (11,862) |
| New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Floori | 5,480,929 | - | (5,480,929) |
| New Smyrna Beach Transportation - Refurbish Fuel Island | 161,877 | - | (161,877) |
| New Smyrna Beach High - Renovate Tracks | 10,515 | - | (10,515) |
| New Smyrna Beach Mid - New Parent Loop and Parking | 667,680 | - | (667,680) |
| New Smyrna Beach HS - Replace Intercom | 690,000 | - | (690,000) |
| New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8 | 860,840 | - | (860,840) |
| New Smyrna Beach HS - Traffic Signal | 300,000 | - | (300,000) |
| New Smyrna Beach HS – Sand Volleyball Courts | 272,747 | - | (272,747) |
| New Smyrna Beach HS – Repair Stage Floor | 68,609 | - | (68,609) |
| Orange City Elm - Replace Fire Alarm | 2,881 | - | (2,881) |
| Ormond Beach Elementary - Reroof Bldg 2 | 1,456 | - | (1,456) |
| Ormond Beach Elementary - Renovate Art Room Flooring, Ceil | 76,116 | - | (76,116) |
| Orange City Elm - Renovations and Additions | 29,925,259 | 9,200,000 | (20,725,259) |
| Ormond Beach Elm - Coat Roof East Side Bldg. 1 | 100,685 | - | (100,685) |
| Osceola Elementary - Master Plan | 15,599,014 | - | (15,599,014) |
| Osteen Elm - Security Fencing | 58,000 | - | (58,000) |
| Palm Terrace Elementary - Replace Roof | 2,195,280 | - | (2,195,280) |
| Palm Terrace Elm - Replace Fire Alarm | 718,451 | - | (718,451) |
| Pathways Elm - Replace Fire Alarm | 990,000 | - | (990,000) |
| Parking Lot Lease - City of DeLand | - | 27,326 | 27,326 |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg 3 | 1,613,206 | - | (1,613,206) |
| Pine Trail Elm - Replace Gutter and Downspouts | 28,248 | - | (28,248) |
| Pine Ridge HS - Replace Gym Bleachers | 221,609 | - | (221,609) |
| Pierson Elm - Upgrade Fire Supression Water Tank | 95,497 | - | (95,497) |
| Pierson Transportation - Remove Underground Fuel Tank and | 150,000 | - | (150,000) |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 ar | 2,732,554 | - | (2,732,554) |
| Pine Trail Elm - Intercom Replacement | 150,000 | - | (150,000) |
| Pine Ridge HS – Replace Ag Building Roof | 36,535 | - | (36,535) |
| Pine Ridge High - Security Fencing | 92,918 | - | (92,918) |
| Pine Ridge HS – Repair Intercom Campus Wide | 160,000 | - | (160,000) |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6 | - | 2,648,064 | 2,648,064 |
| Pine Ridge HS – Reclaimed Water Connection | - | 250,000 | 250,000 |
| Portables - Moves and Compliance | 416,798 | 400,000 | (16,798) |
| Port Orange Elementary - Replace Fire Alarm | 43,798 | - | (43,798) |
| Port Orange Elm - Pavilion | 230,547 | - | (230,547) |
| Port Orange Elm - Parking Area | 100,000 | 250,000 | 150,000 |
| Port Orange Elm - Remodel Clinic and Office Toilet Rooms | 150,000 | - | (150,000) |
| Port Orange Elm - Renovate Reception | 130,000 | - | (130,000) |
| Port Orange Elm – Water Intrusion | 2,300,000 | - | (2,300,000) |

Volusia County Schools
Capital Projects Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Pride Elm - Replace Shelter Generators | 980,063 | - | (980,063) |
| Read Pattillo Elm - Pavilion | 212,454 | - | (212,454) |
| Read Pattillo Elm – Replace AC in Cafeteria | 46,332 | - | (46,332) |
| Riverview Learning Center - Fire Alarm/Intercom System | 366,439 | - | (366,439) |
| Riverview Learning Center - Replace HVAC Controls | 40,000 | - | (40,000) |
| River Springs Mid - Security Fencing | 44,190 | - | (44,190) |
| River Springs Mid - Security Fencing | 45,000 | - | (45,000) |
| RJ Longstreet Elm - Upgrade Lighting at Parking Lot and Canop | 250,000 | - | (250,000) |
| RJ Longstreet Elm - Replace Perimeter Fencing | 105,000 | - | (105,000) |
| RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitor | - | 105,000 | 105,000 |
| Seabreeze High - HVAC Renovation Bldg. 2 | 452 | - | (452) |
| Seabreeze HS - Intercom Replacement | 316,521 | - | (316,521) |
| Seabreeze HS - Upgrade HVAC Bldgs 8 and 9 | 2,672,038 | - | (2,672,038) |
| Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6 | 4,325,674 | - | (4,325,674) |
| Seabreeze HS - Resurface Tennis Courts and Replace Fence | 100,000 | - | (100,000) |
| Seabreeze HS - Replace Perimeter Fencing | 100,000 | - | (100,000) |
| Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14 | - | 956,393 | 956,393 |
| Seabreeze HS Upgrade HVAC Bldg. 1 and Tower | - | 3,643,686 | 3,643,686 |
| Silver Sands Middle - Circulation for Security, Administration F | 63,052 | - | (63,052) |
| Silver Sands Middle - Bldg. 12 WHSP Replacement | 96,322 | - | (96,322) |
| Silver Sands Mid - Renovate Culinary Lab | 909,101 | - | (909,101) |
| Silver Sands Mid - Replace Cafeteria 30 Ton WSHP | 281,492 | - | (281,492) |
| Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12 | 411,564 | - | (411,564) |
| Southwestern Mid - Replace 250 Ton Chiller | 700,000 | - | (700,000) |
| Southwestern Mid – Replace AC in Cafeteria | 59,203 | - | (59,203) |
| Spruce Creek Elm - Upgrade Fire Alarm | 418 | - | (418) |
| Spruce Creek Elementary - Replace Main Electrical Switchgear | 627,902 | - | (627,902) |
| Spruce Creek HS - Classroom Addition and Auditorium Remod | 1,200,000 | - | (1,200,000) |
| Spruce Creek HS - Sand Volleyball Courts | 252,375 | - | (252,375) |
| Spruce Creek HS - Replace AC Units on Auditorium Roof | 100,903 | - | (100,903) |
| Spirit Elm - Security Fencing | 52,000 | - | (52,000) |
| Spruce Creek Elm - Security Fencing | 105,000 | - | (105,000) |
| Spirit Elm – Replace HVAC Bldg. 1 | 49,758 | - | (49,758) |
| Spruce Creek HS - Replace 7 AC Roof Top Units | - | 2,100,000 | 2,100,000 |
| Spirit Elm - Upgrade HVAC Bldgs. 4 | - | 2,500,000 | 2,500,000 |
| Spruce Creek HS – Renovate Culinary Lab | - | 400,000 | 400,000 |
| Starke Elm - Renovations and Additions | 19,193,411 | 19,000,000 | (193,411) |
| Starke Elm - Replace Intermediate Playground | 90,000 | - | (90,000) |
| Stem Buses | 150,000 | - | (150,000) |
| Sunrise Elm - Campus Wide Reroof | 392,927 | - | (392,927) |

Volusia County Schools
Capital Projects Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Sugar Mill Elementary - Replace Gutters and Downspouts | 232,146 | - | (232,146) |
| Sunrise Elm - Drainage Between Buildings | 533,005 | - | (533,005) |
| Sugar Mill Elm - Relocate Bicycle Pad and Rack | 49,721 | - | (49,721) |
| Sugar Mill Elm - Intercom Replacement | 250,000 | - | (250,000) |
| Sugar Mill Elm - Replace AC in Kitchen | 38,258 | - | (38,258) |
| Sugar Mill Elm – Potable Water Lines | 495,423 | - | (495,423) |
| Sugar Mill Elm – Interior and Exterior Painting Campus Wide | 138,000 | - | (138,000) |
| Sunrise Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 2 and 3 | - | 2,805,600 | 2,805,600 |
| Sweetwater Elementary - Replace Fire Alarm | 11,989 | - | (11,989) |
| Sweetwater Elm – Interior and Exterior Painting Campus Wide | 230,000 | - | (230,000) |
| T. Dewitt Taylor Middle High - Replace Gutters | 300,135 | - | (300,135) |
| T. Dewitt Taylor Mid-HS - Replace Football Field Lighting | 800,000 | - | (800,000) |
| T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Courts | 60,000 | - | (60,000) |
| T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide | 60,000 | - | (60,000) |
| T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitoring | - | 105,000 | 105,000 |
| Timbercrest Elementary - Replace Fresh Air Unit, Bldg. 7 | 136,671 | - | (136,671) |
| Timbercrest Elm - Replace Loop Boiler | 40,000 | - | (40,000) |
| Tomoka Elm - Master Plan | 48,765,057 | 2,000,000 | (46,765,057) |
| Transportation - Warehouse DeLand - Warehouse Renovation | 2,500,000 | - | (2,500,000) |
| Transportation Warehouse - DeLand - Replace Emergency Generator | - | 849,600 | 849,600 |
| Turie T. Small Elementary - Replace Main Electrical Switchgear | 98,481 | - | (98,481) |
| Turie T. Small Elementary - Master Plan | 51,079,540 | - | (51,079,540) |
| Turie T. Small - Replace AC Unit in Cafeteria | 46,478 | - | (46,478) |
| University High - Intercom Replacement | 126,576 | - | (126,576) |
| University HS - Renovate Cupola | 60,079 | - | (60,079) |
| University HS - Upgrade Chiller Plant | 1,686,905 | - | (1,686,905) |
| University HS - Install Grandstands | 275,000 | - | (275,000) |
| University HS - Pressbox Concession | 300,000 | - | (300,000) |
| University HS - Repair Wall Flashings Bldg 2 | 177,360 | - | (177,360) |
| University HS - Upgrade AHU Sensors, Dampers and Duct Heating | 1,007,535 | - | (1,007,535) |
| University HS - Resurface Tennis Courts | 50,000 | - | (50,000) |
| University HS – Install Concrete Slab for Bleachers | 103,938 | - | (103,938) |
| University HS – Track and Field Security Fencing | 59,000 | - | (59,000) |
| University HS - Security Fencing | 155,000 | - | (155,000) |
| University High – Football Walkway Lighting | 38,000 | - | (38,000) |
| University HS - Seal Abandoned Wells | - | 447,600 | 447,600 |
| Various - Security | 1,202,106 | 3,000,000 | 1,797,894 |
| Various - Infrastructure for Technology | 62,844 | 250,000 | 187,156 |
| Various - Minor Projects | 3,325,794 | 4,000,000 | 674,206 |
| Various Schools - High School Athletics | - | 2,215,800 | 2,215,800 |

Volusia County Schools
Capital Projects Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Various Schools - School Hardening - Safety and Security of Sc | 22,997 | - | (22,997) |
| Various Schools - 21 School Hardening - Safety and Security of | 445,440 | - | (445,440) |
| Various Schools - 22 School Hardening - Safety and Security of | 401,085 | - | (401,085) |
| Various Locations - Rural Broadband | 2,500,000 | - | (2,500,000) |
| Various Schools - BDA | - | 945,938 | 945,938 |
| Various Schools - Playgrounds | - | 1,000,000 | 1,000,000 |
| Various Schools - Leased Portables | 100,000 | 100,000 | - |
| Various Schools & Depts - District Wide Technology Equipmen | 3,613,566 | 2,445,636 | (1,167,930) |
| Volusia Pines Elm- Replace AC Unit in Cafeteria | 98,267 | - | (98,267) |
| Volusia Pines Elm – Replace AC in Media Center | 39,875 | - | (39,875) |
| Westside Elm - Replace Doors and Hardware Bldg. 1 | 764,000 | - | (764,000) |
| Woodward Elementary - Renovations and Addition | 22,916,707 | - | (22,916,707) |
| Total projects | 319,862,349 | 104,256,822 | (215,605,527) |
| Total uses | 319,862,349 | 104,256,822 | (215,605,527) |
| Excess (deficiency) of revenues over expenditures | (150,320,997) | 68,019,961 | 218,340,958 |
| Other financing uses | | | |
| Transfers out to general fund | (26,549,400) | (28,775,441) | (2,226,041) |
| Transfers out to debt service funds | (48,965,811) | (48,953,625) | 12,186 |
| Loss Recoveries | 10,745 | - | (10,745) |
| Total other financing uses | (75,504,466) | (77,729,066) | (2,224,600) |
| Net change in fund balance | (225,825,463) | (9,709,105) | 216,116,358 |
| Fund balance | | | |
| Beginning of year | 272,306,427 | 46,480,964 | (225,825,463) |
| Ending Balance | \$ 46,480,964 | \$ 36,771,859 | \$ (9,709,105) |



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Volusia County Schools
2024-2028 Capital Five-Year Fiscal Forecast (Summary)
Capital Projects Funds - Consolidated

| | <u>2023-2024</u> | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | <u>2027-2028</u> |
|--|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Sources - revenues | | | | | |
| State sources: | | | | | |
| CO&DS distributed | \$ 2,250,000 | \$ 2,250,000 | \$ 2,250,000 | \$ 2,250,000 | \$ 2,250,000 |
| Interest on undistributed CO & DS | 16,500 | 16,500 | 16,500 | 16,500 | 16,500 |
| Total state sources | <u>2,266,500</u> | <u>2,266,500</u> | <u>2,266,500</u> | <u>2,266,500</u> | <u>2,266,500</u> |
| Local sources: | | | | | |
| Ad valorem property taxes | 91,362,991 | 94,926,240 | 100,589,760 | 106,090,560 | 111,264,480 |
| Local Sales tax | 66,547,292 | 67,472,722 | 68,411,022 | 69,362,370 | 70,326,948 |
| Investment income | 2,100,000 | 1,580,000 | 1,370,000 | 1,160,000 | 950,000 |
| Impact fees | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 |
| Total local sources | <u>170,010,283</u> | <u>173,978,962</u> | <u>180,370,782</u> | <u>186,612,930</u> | <u>192,541,428</u> |
| Total sources | <u>172,276,783</u> | <u>176,245,462</u> | <u>182,637,282</u> | <u>188,879,430</u> | <u>194,807,928</u> |
| Uses - expenditures | | | | | |
| Categories | | | | | |
| New Construction | \$ 30,200,000 | \$ 12,608,556 | \$ 21,150,000 | \$ 44,200,000 | \$ 51,000,000 |
| Projects at Existing Schools and Facilities | 52,370,497 | 54,400,288 | 17,980,280 | 10,196,412 | 9,067,326 |
| Facilities Management | 13,100,000 | 11,300,000 | 14,800,000 | 14,800,000 | 14,800,000 |
| Technology | 3,695,636 | 2,695,636 | 2,875,531 | 9,250,000 | 9,250,000 |
| System Wide Equipment and Vehicles | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Buses | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Charter School Disbursements | 690,689 | 1,441,254 | 2,329,836 | 3,323,530 | 4,409,688 |
| Total categories | <u>104,256,823</u> | <u>86,645,734</u> | <u>63,335,647</u> | <u>85,969,942</u> | <u>92,727,014</u> |
| Excess (deficiency) of revenues over expenditures | 68,019,961 | 89,599,729 | 119,301,635 | 102,909,488 | 102,080,913 |
| Other financing uses | | | | | |
| Transfers - General Fund | (28,775,441) | (29,059,001) | (29,168,337) | (23,088,884) | (23,389,800) |
| Transfers - Debt Service Funds | (48,953,625) | (36,057,388) | (36,053,663) | (36,059,450) | (36,063,863) |
| Total other financing uses | <u>(77,729,066)</u> | <u>(65,116,389)</u> | <u>(65,222,000)</u> | <u>(59,148,334)</u> | <u>(59,453,663)</u> |
| Net change in fund balances | <u>(9,709,105)</u> | <u>24,483,340</u> | <u>54,079,635</u> | <u>43,761,154</u> | <u>42,627,251</u> |
| Fund balances | | | | | |
| Beginning Balance | 46,480,964 | 36,771,859 | 61,255,199 | 115,334,834 | 159,095,988 |
| Ending Balance | <u><u>\$ 36,771,859</u></u> | <u><u>\$ 61,255,199</u></u> | <u><u>\$ 115,334,834</u></u> | <u><u>\$ 159,095,988</u></u> | <u><u>\$ 201,723,239</u></u> |



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Volusia County Schools
2024-2028 Capital Five-Year Work Program Forecast (Detail)
Capital Projects Funds - Consolidated

| | <u>2023-2024</u> | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | <u>2027-2028</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Sources - revenues | | | | | |
| State sources: | | | | | |
| CO&DS distributed | \$ 2,250,000 | \$ 2,250,000 | \$ 2,250,000 | \$ 2,250,000 | \$ 2,250,000 |
| Interest on undistributed CO & DS | 16,500 | 16,500 | 16,500 | 16,500 | 16,500 |
| Total state sources | <u>2,266,500</u> | <u>2,266,500</u> | <u>2,266,500</u> | <u>2,266,500</u> | <u>2,266,500</u> |
| Local sources: | | | | | |
| Ad valorem property taxes | 91,362,991 | 94,926,240 | 100,589,760 | 106,090,560 | 111,264,480 |
| Local Sales tax | 66,547,292 | 67,472,722 | 68,411,022 | 69,362,370 | 70,326,948 |
| Investment income | 2,100,000 | 1,580,000 | 1,370,000 | 1,160,000 | 950,000 |
| Impact fees | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 |
| Total local sources | <u>170,010,283</u> | <u>173,978,962</u> | <u>180,370,782</u> | <u>186,612,930</u> | <u>192,541,428</u> |
| Total sources | <u>172,276,783</u> | <u>176,245,462</u> | <u>182,637,282</u> | <u>188,879,430</u> | <u>194,807,928</u> |
| Uses - expenditures | | | | | |
| New Construction | | | | | |
| Creekside Mid - Classroom Addition | - | - | - | - | 750,000 |
| Enterprise Elm - Master Plan | - | - | - | 2,000,000 | 36,000,000 |
| McInnis Elm - Renovations and Administration Addition | - | 650,000 | 6,500,000 | 500,000 | - |
| New Smyrna Beach Mid - Classroom Addition | - | - | - | - | 1,500,000 |
| Orange City Elm - Renovations and Additions | 9,200,000 | - | - | - | - |
| Ormond Beach Elm - Renovations | - | - | - | - | 500,000 |
| Pine Ridge HS - Classroom Addition | - | - | - | - | 1,000,000 |
| Port Orange Elm - Renovations | - | - | 8,500,000 | - | - |
| Port Orange Elm - Renovations | - | 750,000 | - | - | - |
| Read-Patillo Elm - Remodeling | - | - | - | 3,500,000 | - |
| Read-Patillo Elm - Remodeling | - | - | 750,000 | 5,000,000 | - |
| Silver Sands Mid - Classroom Addition and Remodeling | - | - | - | 12,000,000 | - |
| Silver Sands Mid - Classroom Addition and Remodeling | - | - | 1,500,000 | - | 750,000 |
| Spruce Creek HS - Classroom Addition and Auditorium Ren | - | 5,000,000 | 1,200,000 | - | - |
| Spruce Creek Elm - Campuswide HVAC and Lighting | - | - | 1,200,000 | - | - |
| Spruce Creek Elm - Campuswide HVAC and Lighting | - | - | - | 15,500,000 | - |
| Spruce Creek HS - Master Plan | - | - | - | - | 3,000,000 |
| Starke Elm - Renovations and Additions | 19,000,000 | 1,750,000 | - | - | - |
| Timbercrest Elm - Classroom Addition | - | - | - | - | 7,000,000 |
| Timbercrest Elm - Classroom Addition | - | - | - | 700,000 | - |
| Tomoka Elm - Master Plan | 2,000,000 | - | - | - | - |
| Turie T. Small Elm - Joint Venture | - | - | 1,500,000 | 5,000,000 | 500,000 |
| Woodward Elm - Renovation Finishes and Infrastructure B | - | 4,458,556 | - | - | - |
| Total New Construction | <u>30,200,000</u> | <u>12,608,556</u> | <u>21,150,000</u> | <u>44,200,000</u> | <u>51,000,000</u> |
| Projects at Existing Schools and Facilities | | | | | |
| All High Schools - Athletic Facility Leases | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| Atlantic HS - Repair Exterior Doors | - | 306,000 | - | - | - |
| Brewster Center - Interior Renovations | - | 3,000,000 | - | - | - |
| Brewster Center - Repair Wood Floor Joists | - | 117,600 | - | - | - |
| Brewster Center - Replace Emergency Generator | - | 601,200 | - | - | - |

Volusia County Schools
2024-2028 Capital Five-Year Work Program Forecast (Detail)
Capital Projects Funds - Consolidated

| | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 |
|--|------------------|------------------|------------------|------------------|------------------|
| Brewster Center - Upgrade Main Electrical Distribution | - | - | 2,000,000 | - | - |
| Campbell Mid - Replace Emergency Generator | - | 597,600 | - | - | - |
| Campbell Mid - Upgrade HVAC Bldgs. 1 and 2 | - | - | - | 1,129,086 | - |
| Campbell Mid - Upgrade HVAC Bldgs. 5 and 9 | - | - | 1,817,016 | - | - |
| Campbell Mid - Upgrade HVAC Bldgs. 8 and 10 | - | 518,906 | - | - | - |
| Coronado Beach Elem - Install New Lighting at Parking Lot | 283,200 | - | - | - | - |
| Debary Elem - New Marquee | 216,000 | - | - | - | - |
| Debary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 and 2 | - | 3,777,362 | - | - | - |
| Deltona HS - Foundation Repairs Bldgs. 12 | 2,500,000 | - | - | - | - |
| DeLand HS - Upgrade HVAC Bldgs. 14 and 15 | 3,022,390 | - | - | - | - |
| Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg. 1 | 2,795,436 | - | - | - | - |
| Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 1 and 2 | 135,600 | - | - | - | - |
| Deltona HS - Rebuild Chillers, Cooling Tower and Piping | 2,700,000 | - | - | - | - |
| DeLand Mid - School Envelope Improvement | - | 3,900,000 | - | - | - |
| DeLand Mid - Upgrade Door Hardware | - | 752,400 | - | - | - |
| Deltona Transportation - Site Improvements | - | 2,000,000 | - | - | - |
| Deltona HS - Foundation Repairs Bldgs. 2 | - | 3,000,000 | - | - | - |
| Discovery Elm - Upgrade Fire Alarm and Intrusion Monitor | 105,000 | - | - | - | - |
| Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitor | 105,000 | - | - | - | - |
| Edgewater Elm - Upgrade Parking Lot and bus Loop Lighting | - | 402,000 | - | - | - |
| Forest Lake Elm - Replace OAU Bldgs. 6 and 7 | 1,942,864 | - | - | - | - |
| Freedom Elm - Replace Small Chiller Bldg. 7 | 308,000 | - | - | - | - |
| Friendship Elm - Upgrade HVAC Bldgs. 1 and 2 | - | 3,368,400 | - | - | - |
| Heritage Mid - Replace Roof Campus Wide | - | 3,750,000 | - | - | - |
| Heritage Mid - Replace Fire Alarm | 1,287,000 | - | - | - | - |
| Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 2 | 3,500,000 | - | - | - | - |
| Heritage Mid – Reclaimed Water Connection | 250,000 | - | - | - | - |
| Herbert Street Center - Upgrade HVAC | - | 1,969,859 | - | - | - |
| Heritage Mid - New Marquee | - | 216,000 | - | - | - |
| Hinson Mid - Upgrade HVAC and Lighting Bldg. 7 | 1,800,000 | - | - | - | - |
| Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 and 4 | - | 2,689,618 | - | - | - |
| Horizon Elm - Replace Small Chiller Bldg. 11 | - | 345,000 | - | - | - |
| Indian River Elm - Renovate Media Center | 350,000 | - | - | - | - |
| Indian River Elm - New Marquee | 180,000 | - | - | - | - |
| Indian River Elm - Upgrade HVAC , Ceiling and Lighting Bldg. 1 | - | 3,115,348 | - | - | - |
| Mainland HS - Upgrade Chiller Plant | 1,700,000 | - | - | - | - |
| Mainland HS - Upgrade Site Lighting | - | 900,000 | - | - | - |
| McInnis Elementary - Potable Water and Sanitary Sewer | 300,000 | 100,000 | 350,000 | 100,000 | 100,000 |
| New Smyrna Beach HS - Upgrade BAS Bldgs. 1-4 and Pump | - | 1,570,127 | - | - | - |
| New Smyrna Beach Mid - Replace Millwork Campus Wide | - | 1,479,604 | - | - | - |
| Parking Lot Lease - City of DeLand | 27,326 | 27,326 | 27,326 | 27,326 | 27,326 |
| Pathways Elm - Upgrade Parking Lot Poles and Lighting | - | 258,000 | - | - | - |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6 | 2,648,064 | - | - | - | - |
| Pine Ridge HS – Reclaimed Water Connection | 250,000 | - | - | - | - |
| Pine Ridge HS - Replace Intercom | - | 834,000 | - | - | - |
| Portables - Moves and Compliance | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| Port Orange Elm - Parking Area | 250,000 | - | - | - | - |
| River Springs Mid - New Chiller Plant | - | - | 3,500,000 | - | - |
| River Springs Mid - Replace Gutters and Downspouts | - | 600,000 | - | - | - |
| RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitor | 105,000 | - | - | - | - |
| Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 1 | 956,393 | - | - | - | - |

Volusia County Schools
2024-2028 Capital Five-Year Work Program Forecast (Detail)
Capital Projects Funds - Consolidated

| | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 |
|--|--------------------|-------------------|--------------------|--------------------|--------------------|
| Seabreeze HS - Upgrade HVAC Bldg. 1 and Tower | 3,643,686 | - | - | - | - |
| Seabreeze HS - New Marquee | - | 216,000 | - | - | - |
| Silver Sands Mid - Replace Gymnasium Bleachers | - | - | 400,000 | - | - |
| Spirit Elm - Upgrade HVAC Bldgs. 4 | 2,500,000 | - | - | - | - |
| Spruce Creek HS - Replace 7 AC Roof Top Units | 2,100,000 | - | - | - | - |
| Spruce Creek HS – Renovate Culinary Lab | 400,000 | - | - | - | - |
| Sunrise Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 2 | 2,805,600 | - | - | - | - |
| T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion | 105,000 | - | - | - | - |
| Transportation Warehouse - DeLand - Replace Emergency | 849,600 | - | - | - | - |
| University HS - Seal Abandoned Wells | 447,600 | - | - | - | - |
| University HS - New Marquee | - | 102,000 | - | - | - |
| Various - Security | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Various - Minor Projects | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| Various Schools - High School Athletics | 2,215,800 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Various Schools - BDA | 945,938 | 945,938 | 945,938 | - | - |
| Various Schools - Playgrounds | 1,000,000 | 1,000,000 | 300,000 | 300,000 | 300,000 |
| Various Schools - Leased Portables | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Various - Parking Lot Improvements | - | 3,300,000 | - | - | - |
| Total Projects at Existing Schools and Facilities | 52,370,497 | 54,400,288 | 17,980,280 | 10,196,412 | 9,067,326 |
| Facilities Management | | | | | |
| Contingency | 10,300,000 | 8,500,000 | 12,000,000 | 12,000,000 | 12,000,000 |
| Facilities Management | 2,800,000 | 2,800,000 | 2,800,000 | 2,800,000 | 2,800,000 |
| Total Facilities Management | 13,100,000 | 11,300,000 | 14,800,000 | 14,800,000 | 14,800,000 |
| Technology | | | | | |
| ERP Software - Enterprise Resource Planning | 1,000,000 | - | - | - | - |
| Various - Infrastructure for Technology | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Various Schools & Depts - District Wide Technology Equipm | 2,445,636 | 2,445,636 | 2,625,531 | 9,000,000 | 9,000,000 |
| Total Technology | 3,695,636 | 2,695,636 | 2,875,531 | 9,250,000 | 9,250,000 |
| System Wide Equipment and Vehicles | | | | | |
| Furn, Fix, Equip, Veh | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Total System Wide Equipment and Vehicles | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Buses | | | | | |
| Bus and Safety | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Total Buses | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Charter School Disbursements | | | | | |
| Charter School Capital Outlay LCIF Disbursements | 690,689 | 1,441,254 | 2,329,836 | 3,323,530 | 4,409,688 |
| Total Charter School Disbursements | 690,689 | 1,441,254 | 2,329,836 | 3,323,530 | 4,409,688 |
| Total uses | 104,256,823 | 86,645,734 | 63,335,647 | 85,969,942 | 92,727,014 |
| Excess (deficiency) of revenues over expenditures | 68,019,961 | 89,599,729 | 119,301,635 | 102,909,488 | 102,080,913 |
| Other financing uses | | | | | |
| Transfers - General Fund | (28,775,441) | (29,059,001) | (29,168,337) | (23,088,884) | (23,389,800) |

Volusia County Schools
2024-2028 Capital Five-Year Work Program Forecast (Detail)
Capital Projects Funds - Consolidated

| | <u>2023-2024</u> | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | <u>2027-2028</u> |
|------------------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| Transfers - Debt Service Funds | (48,953,625) | (36,057,388) | (36,053,663) | (36,059,450) | (36,063,863) |
| Total other financing uses | <u>(77,729,066)</u> | <u>(65,116,389)</u> | <u>(65,222,000)</u> | <u>(59,148,334)</u> | <u>(59,453,663)</u> |
| Net change in fund balances | <u>(9,709,105)</u> | <u>24,483,340</u> | <u>54,079,635</u> | <u>43,761,154</u> | <u>42,627,251</u> |
| Fund balances | | | | | |
| Beginning Balance | 46,480,964 | 36,771,859 | 61,255,199 | 115,334,834 | 159,095,988 |
| Ending Balance | <u>\$ 36,771,859</u> | <u>\$ 61,255,199</u> | <u>\$ 115,334,834</u> | <u>\$ 159,095,988</u> | <u>\$ 201,723,239</u> |

SPECIAL REVENUE FUNDS

This section contains the following subsections:

- **Special Revenue Funds Narrative**
- **Food Service (School Way Café) Budget Comparison to Current Fiscal Year Period 11 Budget**
- **Other Federal Programs Budget Comparison to Current Fiscal Year Period 11 Budget**
- **Federal Education Stabilization Fund Budget Comparison to Current Fiscal Year Period 11 Budget**

Volusia County Schools Special Revenue Fund Narrative Fiscal Year Ending June 30, 2024

The District's Special Revenue Funds comprise of three sources: Food Service (School Way Cafe), Other Federal Programs, and Federal Education Stabilization. These funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Food Service (School Way Café)

The Special Revenue Fund - Food Service (School Way Cafe) is a self-sustaining operation that provides meals for our students made with high quality ingredients. School Way Café operates under the regulations and policies set forth by the District: the U.S. Department of Agriculture (USDA); Florida Department of Agriculture and Consumer Services Division of Food, Nutrition and Wellness; and the County Health Department. School Way Café receives most of its funding from the reimbursement for student meals through the School Breakfast Program and National School Lunch Program. Other funding comes from cash payments by guests, federally provided USDA commodities, and a limited amount of State supplement as required to meet federal matching requirements.

School Way Café offers complimentary breakfast and lunch to all Volusia County School students attending in-person classes. Meal prices for adults and non-enrolled children are \$2.00 for Breakfast and \$3.50 for lunch.

Other Federal Programs

The Special Revenue Fund - Other Federal Programs & Special Programs is used to account for the District's Federal, State, and local grants, which are awarded based upon applications submitted to and approved by various granting agencies. All applications for Federal grants are presented to the School Board for approval. The various types of Federal grants are generally restricted as to use. After the award date, changes in the use of grant funds must be approved by the applicable oversight agency. The following programs represent the major Federal awards received by the District via entitlement, formula funding:

- **Individuals with Disabilities Education Act (IDEA), Part B**

The program is designed to provide children with disabilities ages 3-21 the opportunity to receive a free, appropriate public education in a least restrictive environment. These funds make special education services available to students with disabilities, consistent with the students' Individual Education Plans.

- **Title I, Part A - Improving the Academic Achievement of the Disadvantaged**
 Title I, Part A provides supplemental funding to schools with high numbers or high percentages of children from low-income families to help improve their educational outcomes and enable them to meet the same challenging state academic standards expected from all children. Eligible schools are designated as Title I schoolwide programs where all children may benefit from Title I resources, which may include additional interventions, personnel, instructional materials, teacher training, and family engagement. In addition, Title I, Part A provides support for Pre-K activities, homeless student support, services to students at the District's neglected & delinquent sites, and equitable services to private schools.
- **Title I, Part D - Local Programs for Neglected and Delinquent**
 The program is designed to ensure children and youth in local correctional facilities have an opportunity to meet academic achievement standards. It also provides transitional services to enable such students to further their schooling or successfully seek employment. In addition, funding is available to support programs designed to improve educator quality and prevent students from dropping out of school.
- **Title II, Part A - Supporting Effective Instruction**
 This program provides resources to support activities for recruitment, development and retention of teachers, principals, and other school leaders. The program is designed to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.
- **Title III, Part A - Supplementary Instructional Support for English Language Learners**
 The program is designed to improve the education of English Language Learners (ELLs) children and youths by helping them learn English and meet challenging state academic content and student academic standards.
- **Title IV, Part A - Student Support and Academic Enrichment (SSAE)**
 The program is intended to increase the District's capacity by enhancing the following goals: (1) Provide students with access to a well-rounded education, (2) Improve safe and healthy school conditions for student learning, and (3) Improve the use of technology in order to improve the academic achievement and digital literacy of all students.

- **Title IV, Part B - 21st Century Community Learning Centers**

The program supports academic and personal enrichment activities during non-school hours. This includes tutoring services to help students meet the challenging state academic standards, offer families of students serviced opportunities for active and meaningful engagement in their children's education, and offer students a broad array of additional services that are designed to reinforce and complement the regular academic programs.

- **Title IX, Part A-Education of Homeless Children and Youth Project**

The program is designed to address the challenges that homeless children and youth face enrolling, attending, and succeeding in school. Under this program, homeless children and youth are ensured access to the same free, appropriate public education as other students and are provided additional academic supports to assist them in meeting challenging academic achievement standards.

- **Perkins V: Career and Technical Education Secondary Programs**

The purpose of this program is to enhance the academic, career, and technical skills of secondary education students who elect to enroll in Career and Technical Education (CTE) programs.

Federal Education Stabilization

Federal Education Stabilization Fund is used to account for the revenues and expenditures specifically tied to prevention, protection, mitigation, response, and recovery related to the Coronavirus pandemic. Federal Education Stabilization funds come from three primary Federal sources: Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and American Rescue Plan (ARP) Act. These COVID-19 related allocations provide emergency education funding to support school districts as they respond to and recover from the Coronavirus pandemic.

- **Coronavirus Aid, Relief, and Economic Security (CARES) Act**

The CARES Act provided emergency funding to support school districts as they actively respond to and mitigate impacts from the Coronavirus pandemic.

- **Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act**

The CRRSA Act provided additional funding to school districts to supplement the CARES Act. These funds were categorized into special use funds through the state's General Appropriations Act.

- **American Rescue Plan (ARP) Act**

The ARP Act is a third funding stream related to pandemic response and provides funding to assist schools in addressing and mitigating learning loss through targeted interventions, closing achievement gaps through high-quality afterschool and summer programming, and building student resiliency by enhancing student services and wraparound supports.

Any unused funds may be rolled-forward, as determined by the granting agency.

Volusia County Schools
Special Revenue Funds - Food Service Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| Federal through state sources: | | | |
| National school lunch program | \$ 30,954,274 | \$ 37,597,216 | \$ 6,642,942 |
| Other federal through state sources | 2,932,140 | - | (2,932,140) |
| Total federal through state sources | 33,886,414 | 37,597,216 | 3,710,802 |
| State sources: | | | |
| School breakfast supplement | 129,530 | 129,530 | - |
| School lunch supplement | 161,999 | 162,000 | 1 |
| Total state sources | 291,529 | 291,530 | 1 |
| Local sources: | | | |
| Investment income | 300,000 | 300,000 | - |
| Food service | 1,667,500 | 4,400,000 | 2,732,500 |
| Miscellaneous local | 39,720 | 45,000 | 5,280 |
| Total local sources | 2,007,220 | 4,745,000 | 2,737,780 |
| Total sources | 36,185,163 | 42,633,746 | 6,448,583 |
| Uses - expenditures | | | |
| School Food Service | | | |
| Salaries | 8,992,021 | 9,570,939 | 578,918 |
| Benefits | 3,372,280 | 4,599,600 | 1,227,320 |
| Purchased Services | 3,008,937 | 3,959,838 | 950,901 |
| Energy Services | 700,000 | 715,000 | 15,000 |
| Materials & Supplies | 21,802,072 | 20,453,369 | (1,348,703) |
| Capital Outlay | 1,485,000 | 2,290,000 | 805,000 |
| Other | 1,015,554 | 1,045,000 | 29,446 |
| Total School Food Service | 40,375,864 | 42,633,746 | 2,257,882 |
| Total uses | 40,375,864 | 42,633,746 | 2,257,882 |
| Excess (deficiency) of revenues over expenditures | (4,190,701) | - | 4,190,701 |
| Net change in fund balance | (4,190,701) | - | 4,190,701 |
| Fund balance | | | |
| Beginning of year | 21,206,659 | 17,015,958 | (4,190,701) |
| Ending Balance | \$ 17,015,958 | \$ 17,015,958 | \$ - |

Volusia County Schools
Special Revenue Funds - Other Federal Programs Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| Federal through state sources: | | | |
| Career and technical education | \$ 705,830 | \$ 810,476 | \$ 104,646 |
| Title II, grant to improve teacher quality | 2,596,814 | 2,239,600 | (357,214) |
| Individuals with disabilities education act | 18,145,854 | 16,936,630 | (1,209,224) |
| Title I, grant to improve academic standards | 26,000,178 | 23,539,203 | (2,460,975) |
| Title III, language instruction | 822,789 | 638,417 | (184,372) |
| Title IV, twenty-first century schools | 1,164,995 | 1,025,000 | (139,995) |
| Other federal through state sources | 2,884,791 | 1,645,336 | (1,239,455) |
| Total federal through state sources | 52,321,251 | 46,834,662 | (5,486,589) |
| Total sources | 52,321,251 | 46,834,662 | (5,486,589) |
| Uses - expenditures | | | |
| Instruction | | | |
| Salaries | 13,024,324 | 10,992,099 | (2,032,225) |
| Benefits | 4,316,632 | 3,301,844 | (1,014,788) |
| Purchased Services | 4,618,748 | 4,182,335 | (436,413) |
| Materials & Supplies | 2,709,907 | 1,770,350 | (939,557) |
| Capital Outlay | 1,954,151 | 1,695,415 | (258,736) |
| Other | 509,625 | 290,375 | (219,250) |
| Total Instruction | 27,133,387 | 22,232,418 | (4,900,969) |
| Student Support Services | | | |
| Salaries | 3,745,322 | 4,332,206 | 586,884 |
| Benefits | 1,175,963 | 1,306,687 | 130,724 |
| Purchased Services | 191,680 | 88,986 | (102,694) |
| Materials & Supplies | 319,511 | 243,540 | (75,971) |
| Capital Outlay | 8,843 | 4,683 | (4,160) |
| Other | 68,775 | 46,835 | (21,940) |
| Total Student Support Services | 5,510,094 | 6,022,937 | 512,843 |
| Instructional and Curriculum Development Services | | | |
| Salaries | 6,090,539 | 5,962,052 | (128,487) |
| Benefits | 1,736,920 | 1,667,314 | (69,606) |
| Purchased Services | 435,290 | 154,554 | (280,736) |
| Materials & Supplies | 92,700 | 46,835 | (45,865) |
| Capital Outlay | 5,971 | 4,683 | (1,288) |
| Other | 10,119 | - | (10,119) |
| Total Instructional and Curriculum Development Services | 8,371,539 | 7,835,438 | (536,101) |
| Instructional Staff Training Services | | | |
| Salaries | 3,788,290 | 3,559,434 | (228,856) |

Volusia County Schools
Special Revenue Funds - Other Federal Programs Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Benefits | 1,131,151 | 1,025,679 | (105,472) |
| Purchased Services | 923,411 | 768,088 | (155,323) |
| Materials & Supplies | 205,847 | 168,605 | (37,242) |
| Capital Outlay | 6,323 | 9,367 | 3,044 |
| Other | 276,820 | 121,770 | (155,050) |
| Total Instructional Staff Training Services | 6,331,842 | 5,652,943 | (678,899) |
| Instructional Related Technology | | | |
| Salaries | 173,845 | 126,454 | (47,391) |
| Benefits | 40,067 | 23,417 | (16,650) |
| Purchased Services | 3,540 | 4,683 | 1,143 |
| Materials & Supplies | 90 | - | (90) |
| Capital Outlay | 8,296 | 9,367 | 1,071 |
| Total Instructional Related Technology | 225,838 | 163,921 | (61,917) |
| General Administration | | | |
| Benefits | 36,741 | 173,288 | 136,547 |
| Other | 2,524,776 | 2,458,820 | (65,956) |
| Total General Administration | 2,561,517 | 2,632,108 | 70,591 |
| School Administration | | | |
| Salaries | 1,452,800 | 1,718,832 | 266,032 |
| Benefits | 497,450 | 454,296 | (43,154) |
| Total School Administration | 1,950,250 | 2,173,128 | 222,878 |
| Central Services | | | |
| Purchased Services | 12,100 | 18,734 | 6,634 |
| Capital Outlay | - | 4,683 | 4,683 |
| Other | 750 | - | (750) |
| Total Central Services | 12,850 | 23,417 | 10,567 |
| Student Transportation Services | | | |
| Salaries | 45,238 | 23,417 | (21,821) |
| Benefits | 22,558 | 9,367 | (13,191) |
| Purchased Services | 111,176 | 37,468 | (73,708) |
| Energy Services | 7,501 | 9,367 | 1,866 |
| Materials & Supplies | 1,150 | 4,683 | 3,533 |
| Other | 18,070 | - | (18,070) |
| Total Student Transportation Services | 205,693 | 84,302 | (121,391) |
| Operation of the Plant | | | |
| Purchased Services | 1,815 | - | (1,815) |
| Capital Outlay | 16,426 | 14,050 | (2,376) |
| Total Operation of the Plant | 18,241 | 14,050 | (4,191) |
| Total uses | 52,321,251 | 46,834,662 | (5,486,589) |

Volusia County Schools
Special Revenue Funds - Other Federal Programs Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Excess of revenues over expenditures | - | - | - |
| Net change in fund balance | - | - | - |
| Fund balance | | | |
| Beginning of year | - | - | - |
| Ending Balance | \$ - | \$ - | \$ - |

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Sources - revenues | | | |
| Federal through state sources: | | | |
| Educ Stabilization K-12 | \$ 144,207,898 | \$ - | \$ (144,207,898) |
| Other federal through state sources | 342,000 | - | (342,000) |
| Total federal through state sources | 144,549,898 | - | (144,549,898) |
| Total sources | 144,549,898 | - | (144,549,898) |
| Uses - expenditures | | | |
| Instruction | | | |
| Salaries | 57,554,673 | - | (57,554,673) |
| Benefits | 24,055,739 | - | (24,055,739) |
| Purchased Services | 10,460,756 | - | (10,460,756) |
| Materials & Supplies | 6,615,512 | - | (6,615,512) |
| Capital Outlay | 828,995 | - | (828,995) |
| Other | 2,002,989 | - | (2,002,989) |
| Total Instruction | 101,518,664 | - | (101,518,664) |
| Student Support Services | | | |
| Salaries | 779,752 | - | (779,752) |
| Benefits | 326,799 | - | (326,799) |
| Purchased Services | 2,432,800 | - | (2,432,800) |
| Materials & Supplies | 1,352,811 | - | (1,352,811) |
| Total Student Support Services | 4,892,162 | - | (4,892,162) |
| Instructional and Curriculum Development Services | | | |
| Salaries | 3,134,054 | - | (3,134,054) |
| Benefits | 2,044,071 | - | (2,044,071) |
| Purchased Services | 1,763,634 | - | (1,763,634) |
| Materials & Supplies | 77,327 | - | (77,327) |
| Other | 90 | - | (90) |
| Total Instructional and Curriculum Development Services | 7,019,176 | - | (7,019,176) |
| Instructional Staff Training Services | | | |
| Salaries | 1,154,601 | - | (1,154,601) |
| Benefits | 198,047 | - | (198,047) |
| Purchased Services | 7,362,221 | - | (7,362,221) |
| Materials & Supplies | 173,728 | - | (173,728) |
| Capital Outlay | 126,176 | - | (126,176) |
| Other | 120,502 | - | (120,502) |
| Total Instructional Staff Training Services | 9,135,275 | - | (9,135,275) |
| Instructional Related Technology | | | |

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Purchased Services | 210,000 | - | (210,000) |
| Materials & Supplies | 10,000 | - | (10,000) |
| Total Instructional Related Technology | 220,000 | - | (220,000) |
| Board | | | |
| Capital Outlay | 1,339,948 | - | (1,339,948) |
| Total Board | 1,339,948 | - | (1,339,948) |
| General Administration | | | |
| Benefits | 378 | - | (378) |
| Other | 6,873,459 | - | (6,873,459) |
| Total General Administration | 6,873,837 | - | (6,873,837) |
| School Administration | | | |
| Salaries | 3,133,955 | - | (3,133,955) |
| Benefits | 2,970,999 | - | (2,970,999) |
| Total School Administration | 6,104,954 | - | (6,104,954) |
| Facilities Acquisition and Construction | | | |
| Capital Outlay | 781,000 | - | (781,000) |
| Total Facilities Acquisition and Construction | 781,000 | - | (781,000) |
| Central Services | | | |
| Salaries | 184,137 | - | (184,137) |
| Benefits | 54,215 | - | (54,215) |
| Purchased Services | 329,312 | - | (329,312) |
| Total Central Services | 567,664 | - | (567,664) |
| Student Transportation Services | | | |
| Salaries | 640,422 | - | (640,422) |
| Benefits | 123,144 | - | (123,144) |
| Purchased Services | 16,621 | - | (16,621) |
| Capital Outlay | 244,250 | - | (244,250) |
| Total Student Transportation Services | 1,024,437 | - | (1,024,437) |
| Operation of the Plant | | | |
| Salaries | 2,886,150 | - | (2,886,150) |
| Benefits | 1,026,228 | - | (1,026,228) |
| Purchased Services | 1,129 | - | (1,129) |
| Total Operation of the Plant | 3,913,507 | - | (3,913,507) |
| Maintenance of Plant | | | |
| Salaries | 25,323 | - | (25,323) |
| Benefits | 4,677 | - | (4,677) |
| Total Maintenance of Plant | 30,000 | - | (30,000) |
| Administrative Technology Services | | | |
| Salaries | 37,984 | - | (37,984) |

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---|---------------------------|-----------------------------|--|
| Benefits | 7,016 | - | (7,016) |
| Purchased Services | 1,084,274 | - | (1,084,274) |
| Total Administrative Technology Services | 1,129,274 | - | (1,129,274) |
| Total uses | 144,549,898 | - | (144,549,898) |
| Excess of revenues over expenditures | - | - | - |
| Fund balance | | | |
| Beginning of year | - | - | - |
| Ending Balance | \$ - | \$ - | \$ - |

INTERNAL SERVICE FUNDS

This section contains the following subsections:

- **Internal Service Funds Narrative**
- **Self-Insurance – Workers’ Compensation Beginning Budget Comparison to Current Fiscal Year Period 11 Budget**
- **Self-Insurance – Property Beginning Budget Comparison to Current Fiscal Year Period 11 Budget**
- **Self-Insurance – General Liability Beginning Budget Comparison to Current Fiscal Year Period 11 Budget**
- **Self-Insurance – Fleet Beginning Budget Comparison to Current Fiscal Year Period 11 Budget**

**Volusia County Schools
Internal Service Funds Narrative
Fiscal Year Ending June 30, 2024**

Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments within the school district on a cost reimbursement basis. The District's Internal Service Funds include the Self-Insurance funds described below.

Self-Insurance – Workers' Compensation Funds

These funds are used to account for the financial activities of the District's self-insured workers' compensation program.

Self- Insurance – Property

These funds are used to account for the financial activities of the District's property insurance coverages.

Self-Insurance – General Liability

These funds are used to account for the financial activities of the District's self-insured general liability coverages.

Self-Insurance – Fleet

These funds are used to account for the financial activities of the District's self-insured fleet coverages.

Volusia County Schools
Internal Service Funds - Self Insurance - Workers' Compensation Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---------------------------------------|---------------------------|-----------------------------|--|
| Operating revenues | | | |
| Operating revenues | \$ 2,555,568 | \$ 2,905,000 | \$ 349,432 |
| Total operating revenues | 2,555,568 | 2,905,000 | 349,432 |
| Total sources | 2,555,568 | 2,905,000 | 349,432 |
| Operating expenses | | | |
| Benefits | 15 | - | (15) |
| Other | 1,373,432 | - | (1,373,432) |
| School Administration | | | |
| Other | 137,076 | - | (137,076) |
| Total School Administration | 137,076 | - | (137,076) |
| Fiscal Services | | | |
| Salaries | 4,252 | - | (4,252) |
| Benefits | 832 | - | (832) |
| Other | 530 | - | (530) |
| Total Fiscal Services | 5,614 | - | (5,614) |
| School Food Service | | | |
| Other | 9,886 | - | (9,886) |
| Total School Food Service | 9,886 | - | (9,886) |
| Central Services | | | |
| Salaries | 59,834 | - | (59,834) |
| Benefits | 271,999 | - | (271,999) |
| Purchased Services | 148,800 | - | (148,800) |
| Other | 63,276 | - | (63,276) |
| Total Central Services | 543,909 | - | (543,909) |
| Student Transportation Services | | | |
| Benefits | 5,080 | - | (5,080) |
| Other | 146,368 | - | (146,368) |
| Total Student Transportation Services | 151,448 | - | (151,448) |
| Operation of the Plant | | | |
| Salaries | - | 75,000 | 75,000 |
| Benefits | - | 275,500 | 275,500 |
| Purchased Services | 196,083 | 491,300 | 295,217 |
| Other | 60,298 | 2,158,200 | 2,097,902 |
| Total Operation of the Plant | 256,381 | 3,000,000 | 2,743,619 |
| Maintenance of Plant | | | |
| Salaries | 19,891 | - | (19,891) |
| Benefits | 6,239 | - | (6,239) |
| Other | 140,850 | - | (140,850) |

Volusia County Schools
Internal Service Funds - Self Insurance - Workers Compensation Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--------------------------------|---------------------------|-----------------------------|--|
| Total Maintenance of Plant | 166,980 | - | (166,980) |
| Total uses | 2,644,741 | 3,000,000 | 355,259 |
| Operating loss | (89,173) | (95,000) | (5,827) |
| Nonoperating revenues | | | |
| Investment income | 89,173 | 95,000 | 5,827 |
| Total nonoperating revenues | 89,173 | 95,000 | 5,827 |
| Income before transfers | - | - | - |
| Net position | | | |
| Beginning of year | 566,028 | 566,028 | - |
| Ending Balance | \$ 566,028 | \$ 566,028 | \$ - |

Volusia County Schools
Internal Service Funds - Self Insurance - Property Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|-------------------------------------|---------------------------|-----------------------------|--|
| Operating revenues | | | |
| Other federal through state sources | \$ 20,175 | \$ - | \$ (20,175) |
| Total federal through state sources | 20,175 | - | (20,175) |
| Operating revenues | 3,967,917 | 3,904,000 | (63,917) |
| Miscellaneous local | 65 | - | (65) |
| Total operating revenues | 3,967,982 | 3,904,000 | (63,982) |
| Total sources | 3,988,157 | 3,904,000 | (84,157) |
| Operating expenses | | | |
| Fiscal Services | | | |
| Other | 99,029 | - | (99,029) |
| Total Fiscal Services | 99,029 | - | (99,029) |
| Operation of the Plant | | | |
| Salaries | 1,067,686 | - | (1,067,686) |
| Benefits | 146,424 | - | (146,424) |
| Purchased Services | 4,181,297 | 4,000,000 | (181,297) |
| Energy Services | 30,180 | - | (30,180) |
| Materials & Supplies | 51,553 | - | (51,553) |
| Other | 75 | - | (75) |
| Total Operation of the Plant | 5,477,215 | 4,000,000 | (1,477,215) |
| Maintenance of Plant | | | |
| Salaries | 496 | - | (496) |
| Purchased Services | 638 | - | (638) |
| Energy Services | 322 | - | (322) |
| Materials & Supplies | 73,426 | - | (73,426) |
| Total Maintenance of Plant | 74,882 | - | (74,882) |
| Total uses | 5,651,126 | 4,000,000 | (1,651,126) |
| Operating loss | (1,662,969) | (96,000) | 1,566,969 |
| Nonoperating revenues | | | |
| Investment income | 88,572 | 96,000 | 7,428 |
| Total nonoperating revenues | 88,572 | 96,000 | 7,428 |
| Loss before transfers | (1,574,397) | - | 1,574,397 |
| Change in net position | (1,574,397) | - | 1,574,397 |

Volusia County Schools
Internal Service Funds - Self Insurance - Property Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|--|---------------------------|-----------------------------|--|
|--|---------------------------|-----------------------------|--|

Net position

| | | | |
|-------------------|--------------|--------------|-------------|
| Beginning of year | 4,707,641 | 3,133,244 | (1,574,397) |
| Ending Balance | \$ 3,133,244 | \$ 3,133,244 | \$ - |

Volusia County Schools
Internal Service Funds - Self Insurance - General Liability Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---------------------------------------|---------------------------|-----------------------------|--|
| Operating revenues | | | |
| Operating revenues | \$ 267,800 | \$ 334,000 | \$ 66,200 |
| Total operating revenues | 267,800 | 334,000 | 66,200 |
| Total sources | 267,800 | 334,000 | 66,200 |
| Operating expenses | | | |
| Fiscal Services | | | |
| Other | 169 | - | (169) |
| Total Fiscal Services | 169 | - | (169) |
| Central Services | | | |
| Purchased Services | 270,932 | - | (270,932) |
| Other | 56,000 | - | (56,000) |
| Total Central Services | 326,932 | - | (326,932) |
| Student Transportation Services | | | |
| Purchased Services | 14,631 | - | (14,631) |
| Total Student Transportation Services | 14,631 | - | (14,631) |
| Operation of the Plant | | | |
| Purchased Services | - | 215,000 | 215,000 |
| Other | - | 200,000 | 200,000 |
| Total Operation of the Plant | - | 415,000 | 415,000 |
| Total uses | 341,732 | 415,000 | 73,268 |
| Operating loss | (73,932) | (81,000) | (7,068) |
| Nonoperating revenues | | | |
| Investment income | 73,932 | 81,000 | 7,068 |
| Total nonoperating revenues | 73,932 | 81,000 | 7,068 |
| Income before transfers | - | - | - |
| Net position | | | |
| Beginning of year | 1,664,653 | 1,664,653 | - |
| Ending Balance | \$ 1,664,653 | \$ 1,664,653 | \$ - |

Volusia County Schools
Internal Service Funds - Self Insurance - Fleet Projected Fiscal Year 2024
Budget Comparison to Current Fiscal Year 2023 Period 11 Budget
For Fiscal Years 2023 and 2024

| | 2023 Current Budget | 2024 Beginning Budget | Projected Beginning Budget Compared to Current Budget |
|---------------------------------------|---------------------------|-----------------------------|--|
| Operating revenues | | | |
| Operating revenues | \$ 947,551 | \$ 606,793 | \$ (340,758) |
| Total operating revenues | 947,551 | 606,793 | (340,758) |
| Total sources | 947,551 | 606,793 | (340,758) |
| Operating expenses | | | |
| Central Services | | | |
| Purchased Services | 78,588 | - | (78,588) |
| Total Central Services | 78,588 | - | (78,588) |
| Student Transportation Services | | | |
| Purchased Services | 718,976 | - | (718,976) |
| Total Student Transportation Services | 718,976 | - | (718,976) |
| Operation of the Plant | | | |
| Purchased Services | 191,376 | 651,793 | 460,417 |
| Total Operation of the Plant | 191,376 | 651,793 | 460,417 |
| Total uses | 988,940 | 651,793 | (337,147) |
| Operating loss | (41,389) | (45,000) | (3,611) |
| Nonoperating revenues | | | |
| Investment income | 41,389 | 45,000 | 3,611 |
| Total nonoperating revenues | 41,389 | 45,000 | 3,611 |
| Income before transfers | - | - | - |
| Net position | | | |
| Beginning of year | 1,000,000 | 1,000,000 | - |
| Ending Balance | \$ 1,000,000 | \$ 1,000,000 | \$ - |



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**Volusia County Schools
200 North Clara Avenue
DeLand, Florida 32720**

