

# **Annual 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*  
*Mr. Todd Seis, Chief Financial Officer*



# ACHIEVING EXCELLENCE TOGETHER

## VCS 2023 GRADUATES

Obtained 629 scholar designations

1,771 merit designations

293 Florida Seal of Bi-literacy  
recognitions

Approximately 150 Associate Degrees



### VCS GRADUATION RATE



88.9%



### ADVANCED INTERNATIONAL CERTIFICATE OF EDUCATION

86 Award Winners, Including  
one "Top in USA"



90  
Career and Technical Education  
Programs



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

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**VOLUSIA COUNTY SCHOOLS**  
**Annual Operating Budget**  
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## **PUBLIC HEARING**

**This section contains the following subsections:**

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



**Thursday, September 7, 2023**

**Agenda - 5:30 PM Special Session - The School Board of Volusia County, Florida**

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**1. Opening**

1.01 5:30 PM Call to Order and Pledge of Allegiance in the Board Room, DeLand Administrative Complex

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**2. Approval of Agenda**

2.01 Approval of Agenda Items

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**3. Public Hearing Call to Order - 5:30 PM**

3.01 5:30 PM - Public Hearing - Final District Ad Valorem Property Tax Levy and the Final Volusia County Schools' Operating Budget for Fiscal Year 2023-24

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

3.03 Resolution No. 2023-04: Levying the Final District Ad Valorem Property Tax Millage Rates for Fiscal Year 2023-24

3.04 Resolution No. 2023-05: Adopting the Final Volusia County Schools' Operating Budget for Fiscal Year 2023-24

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**4. Public Hearing Adjourned**

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**5. Board Action Item (Time will be provided for public comment on any board action item on the agenda before a board vote is called on that item.)**

5.01 Report: Berger Memorial Fund Annual Report for Fiscal Year Ended June 30, 2023

5.02 Annual Report on Outstanding Debt for Fiscal Year Ended June 30, 2023

5.03 Annual Report on Investments for Fiscal Year Ended June 30, 2023

5.04 Budget Amendment for Fiscal Year 2022-2023: June 30, 2023

5.05 Annual Financial Report (AFR) and Report of Financial Data to the Commissioner of Education for the Fiscal Year Ended June 30, 2023

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**6. Items from the Board, Superintendent or Attorney for Discussion, Announcement or Approval**

6.01 Items from Board Members, Superintendent or Board Attorney for Discussion, Announcement or Approval

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**7. Adjourn**

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**8. Notices**

8.01 Notices



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Please return completed form to:  
Florida Department of Education  
Office of Funding & Financial Reporting  
325 West Gaines Street, Room 814  
Tallahassee, Florida 32399-0400  
Or email to: [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org)

**RESOLUTION NUMBER 2023-04**  
**FLORIDA DEPARTMENT OF EDUCATION**  
**RESOLUTION DETERMINING**  
**REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>63,446,521,739</u>	Required Local Effort	\$ <u>192,410,460</u>	<u>3.1590</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>121,817</u>	<u>0.0020</u> mills s. 1011.62(4)(c), F.S.
	Total Required Millage	\$ <u>192,532,277</u>	<u>3.1610</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>63,446,521,739</u>	Discretionary Operating	\$ <u>45,559,678</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ _____	_____ mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>63,446,521,739</u>	Local Capital Improvement	\$ <u>91,362,991</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ _____	_____ mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 9.26 PERCENT.

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STATE OF FLORIDA

COUNTY OF VOLUSIA

I, Carmen J. Balgobin, Superintendent of Schools and ex-officio Secretary of the District School Board of Volusia County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Volusia County, Florida, on September 7, 2023.

\_\_\_\_\_  
Signature of District School Superintendent

September 7, 2023  
Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org), or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.



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**RESOLUTION NUMBER 2023-05**  
**ADOPTING FINAL BUDGET**

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

WHEREAS, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and the final 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 final millage rates and the budget in amount of \$1,400,332,222 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 final budget for the categories indicated for the fiscal year July 1, 2023, to June 30, 2024.

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Ms. Jamie Haynes,  
Chairman



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## **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**



Reset Form

Print Form

**CERTIFICATION OF SCHOOL TAXABLE VALUE**

DR-420S

R. 5/13

Rule 12D-16.002, FAC

Effective 5/13

Provisional

Year :	2023	County :	VOLUSIA
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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)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	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
	1.5000	0.7480	0.0000		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	(17)

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	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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 :	
	Electronically Certified by Taxing Authority			7/26/2023 2:39 PM	
	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
<b>1 Millage Set by Law:</b>					
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%
<b>4 (A) Total Required Local Effort</b>	<b>3.5540</b>	<b>3.2340</b>	<b>3.1610</b>	<b>-0.0730</b>	<b>-2.26%</b>
<b>5 Discretionary Millage Set by School Board:</b>					
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%
<b>8 (B) Total Board Discretionary Levies</b>	<b>2.2480</b>	<b>2.2480</b>	<b>2.2480</b>	<b>0.0000</b>	<b>0.00%</b>
<b>9 Additional Voter Approved Millage:</b>					
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%
<b>12 (C) Total Voted Additional Operating Millage</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.00%</b>
<b>13 Total of Levies (A) + (B) + (C)</b>	<b>5.8020</b>	<b>5.4820</b>	<b>5.4090</b>	<b>-0.0730</b>	<b>-1.33%</b>

Description	2021-22 Actual Tax Revenues	2022-23 Actual Tax Revenues	2023-24 Estimated Tax Revenue	Difference 2023-24 vs 2022-23	Percent Change
<b>14 Assessed Taxable Value</b>	<b>\$ 47,552,413,610</b>	<b>\$ 56,003,169,364</b>	<b>\$ 63,446,521,739</b>	<b>\$ 7,443,352,375</b>	<b>13.29%</b>
<b>15 Revenue Generated from the following sources:</b>					
<b>16 Millage Set by Law</b>					
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)	
<b>19 (A) Total Required Local Effort</b>	<b>\$ 162,241,227</b>	<b>\$ 173,869,680</b>	<b>\$ 192,532,277</b>	<b>\$ 18,662,597</b>	<b>10.73%</b>
<b>20 Discretionary Millage Set by School Board</b>					
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	
<b>23 (B) Total of Board Discretionary Levies</b>	<b>\$ 102,621,913</b>	<b>\$ 120,859,320</b>	<b>\$ 136,922,669</b>	<b>\$ 16,063,349</b>	<b>13.29%</b>
<b>24 Additional Voter Approved Millage:</b>					
25 Additional Operating	-	-	-	-	
26 Additional Capital Improvement	-	-	-	-	
<b>27 (C) Total Voted Additional Operating Millage</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>28 Total of Levies (A) + (B) + (C)</b>	<b>\$ 264,863,140</b>	<b>\$ 294,729,000</b>	<b>\$ 329,454,946</b>	<b>\$ 34,725,946</b>	<b>11.78%</b>

**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**
- **Interdependent Relationships between Funds**



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

<b>Fund</b>	<b>Description</b>	<b>Amount</b>
1100	General Fund - Operating	\$ 651,323,383
1101	General Fund - Extended Day Program	5,860,682
1102	General Fund - Print Shop	1,821,243
1103	General Fund - Pre-Kindergarten Programs (Pre-K)	3,095,757
2XXX	Debt Service Funds	50,827,028
3XXX	Capital Projects Funds	449,352,031
4110	Special Revenue Funds - Food Service	65,876,428
4210	Special Revenue Funds - Other Federal Programs	59,818,529
44XX	Special Revenue Funds - Federal Stabilization Funds - Consolidated	75,700,547
4910	Special Revenue Funds - School Internal Funds	20,325,209
7110	Internal Service Funds - Self Insurance - Workers Compensation	3,591,012
7120	Internal Service Funds - Self Insurance - Property	8,746,770
7130	Internal Service Funds - Self Insurance - General Liability	2,090,616
7140	Internal Service Funds - Self Insurance - Fleet	1,902,987
<b>Total</b>		<b><u>\$ 1,400,332,222</u></b>

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

<b>ESTIMATED REVENUES</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>
Federal Sources	\$ 1,552,329	\$ -	\$ -	\$ -
Federal Through State Sources	1,669,180	173,116,292	-	-
State Sources	286,237,481	291,530	-	2,266,500
Local Sources	255,819,881	17,245,000	-	170,010,283
<b>TOTAL SOURCES</b>	<b>545,278,871</b>	<b>190,652,822</b>	<b>-</b>	<b>172,276,783</b>
Transfers In	28,184,069	928,330	48,953,625	-
Non-Revenue Receipts	500,000	-	-	-
Fund Balances, Beginning	88,138,125	30,139,561	1,873,403	277,075,248
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 662,101,065</b>	<b>\$ 221,720,713</b>	<b>\$ 50,827,028</b>	<b>\$ 449,352,031</b>

**APPROPRIATIONS (EXPENDITURES)**

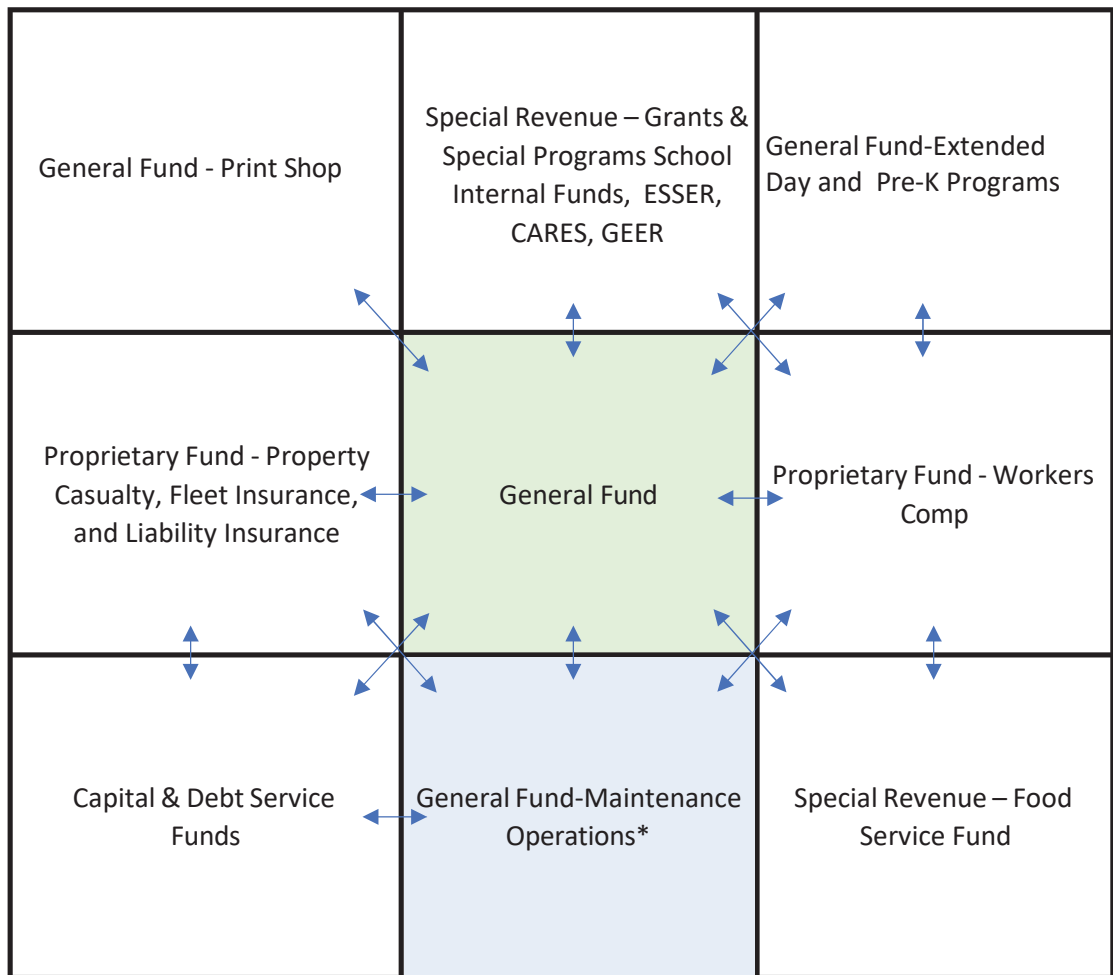
Instruction	\$ 349,773,356	\$ 96,778,444	\$ -	\$ -
Pupil Personnel Services	34,569,290	7,674,187	-	-
Instructional Media Services	7,700,636	-	-	-
Instructional & Curriculum Development Services	16,675,084	10,581,452	-	-
Instructional Staff Training	1,819,501	9,929,560	-	-
Instruction Related Technology	13,382,365	339,687	-	-
School Board	948,884	666,054	-	-
General Administration	1,934,638	2,650,436	-	-
School Administration	35,811,959	4,605,186	-	-
Facilities Acquisition and Construction	297,470	530,348	-	334,818,108
Fiscal Services	3,802,093	-	-	-
Food Services	-	42,573,337	-	-
Central Services	15,428,402	55,437	-	-
Pupil Transportation Services	19,449,128	700,704	-	-
Operation of Plant	60,732,924	463,148	-	-
Maintenance of Plant	20,959,040	-	-	-
Administrative Technology Services	9,320,720	544,433	-	-
Community Services	5,443,268	13,428,330	-	-
Debt Service	6,462,992	60,409	48,901,250	27,326
<b>TOTAL APPROPRIATIONS</b>	<b>604,511,750</b>	<b>191,581,152</b>	<b>48,901,250</b>	<b>334,845,434</b>
Transfers Out	928,330	-	-	77,137,694
Fund Balances, Ending	56,660,985	30,139,561	1,925,778	37,368,903
<b>TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 662,101,065</b>	<b>\$ 221,720,713</b>	<b>\$ 50,827,028</b>	<b>\$ 449,352,031</b>

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TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
\$ 1,552,329	\$ -	\$ 1,552,329
174,785,472	-	174,785,472
288,795,511	-	288,795,511
443,075,164	8,373,000	451,448,164
<b>908,208,476</b>	<b>8,373,000</b>	<b>916,581,476</b>
78,066,024	-	78,066,024
500,000	-	500,000
397,226,337	7,958,385	405,184,722
<b>\$ 1,384,000,837</b>	<b>\$ 16,331,385</b>	<b>\$ 1,400,332,222</b>

\$ 446,551,800	\$ -	\$ 446,551,800
42,243,477	-	42,243,477
7,700,636	-	7,700,636
27,256,536	-	27,256,536
11,749,061	-	11,749,061
13,722,052	-	13,722,052
1,614,938	-	1,614,938
4,585,074	-	4,585,074
40,417,145	-	40,417,145
335,645,926	-	335,645,926
3,802,093	-	3,802,093
42,573,337	-	42,573,337
15,483,839	3,025,000	18,508,839
20,149,832	-	20,149,832
61,196,072	5,347,987	66,544,059
20,959,040	-	20,959,040
9,865,153	-	9,865,153
18,871,598	-	18,871,598
55,451,977	-	55,451,977
<b>1,179,839,586</b>	<b>8,372,987</b>	<b>1,188,212,573</b>
78,066,024	-	78,066,024
126,095,227	7,958,398	134,053,625
<b>\$ 1,384,000,837</b>	<b>\$ 16,331,385</b>	<b>\$ 1,400,332,222</b>

<b>Volusia County Public Schools</b>
<i><b>Interdependent Relationships between Funds</b></i>



\* General Fund - Maintenance Operations will be moved into this new Fund in 2024-25 school year.

## **GENERAL FUND – CONSOLIDATED**

**This section contains the following subsections:**

- **General Fund – Consolidated Narrative**
- **Budget Comparison to Prior Year's Actual**
- **General Fund School District Benchmarks – Expenditures by Function**



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**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 21<sup>st</sup> Century skills required to be productive citizens. These programs are voluntary, and fee based.

**General Fund – 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 – Prekindergarten (Pre-K) Program**

The Voluntary Prekindergarten / 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.

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
Federal direct sources:				
Other federal direct sources	\$ 14,803,131	\$ 14,803,131	\$ 1,552,329	\$ (13,250,802)
Total federal direct sources	14,803,131	14,803,131	1,552,329	(13,250,802)
Federal through state sources:				
Medicaid	2,578,544	2,578,544	1,669,180	(909,364)
Federal through Local	1,865,254	1,059,110	-	(1,059,110)
Other federal through state sources	20,094	20,094	-	(20,094)
Total federal through state sources	4,463,892	3,657,748	1,669,180	(1,988,568)
State sources:				
Florida Education Finance Program (FEFP)	206,627,197	206,627,197	214,646,187	8,018,990
CO&DS distribution	36,731	36,731	34,900	(1,831)
State funds from forest, lic., and lottery	851,935	851,935	864,000	12,065
Class size reduction	60,955,163	60,955,163	67,650,462	6,695,299
School recognition funds	2,531,336	2,531,336	-	(2,531,336)
Other miscellaneous state sources	3,570,677	3,143,877	3,041,932	(101,945)
Total state sources	274,573,039	274,146,239	286,237,481	12,091,242
Local sources:				
Ad valorem property taxes - RLE & Discr	214,084,436	215,313,905	238,091,955	22,778,050
Charges for service	2,319,686	2,319,686	225,000	(2,094,686)
Investment income	4,433,693	4,433,693	1,785,000	(2,648,693)
Gift, grants, and bequests	417,981	417,981	-	(417,981)
Other fees	4,689,756	4,680,753	4,544,160	(136,593)
Miscellaneous local	14,169,428	14,169,428	11,173,766	(2,995,662)
Total local sources	240,114,980	241,335,446	255,819,881	14,484,435
Total sources	533,955,042	533,942,564	545,278,871	11,336,307
<b>Uses - expenditures</b>				
Instruction				
Salaries	204,981,523	201,325,163	216,951,055	15,625,892
Benefits	63,268,574	63,157,039	68,584,508	5,427,469
Purchased Services	32,296,309	30,345,721	36,817,105	6,471,384
Energy Services	4,169	4,169	50,000	45,831
Materials & Supplies	16,436,179	8,412,277	23,169,255	14,756,978
Capital Outlay	2,436,536	1,822,495	613,642	(1,208,853)
Other	6,417,582	5,761,383	3,587,790	(2,173,593)
Total Instruction	325,840,872	310,828,247	349,773,355	38,945,108
Student Support Services				
Salaries	23,412,300	20,835,225	26,481,777	5,646,552
Benefits	6,332,270	6,316,083	7,563,482	1,247,399

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	1,864,733	1,671,627	253,556	(1,418,071)
Materials & Supplies	319,470	176,383	267,184	90,801
Capital Outlay	13,622	13,432	190	(13,242)
Other	43,303	42,703	3,100	(39,603)
<b>Total Student Support Services</b>	<b>31,985,698</b>	<b>29,055,453</b>	<b>34,569,289</b>	<b>5,513,836</b>
Instructional Media Services				
Salaries	4,701,530	4,701,312	5,249,808	548,496
Benefits	1,490,701	1,490,701	1,542,996	52,295
Purchased Services	412,786	115,888	436,979	321,091
Materials & Supplies	67,097	47,928	50,040	2,112
Capital Outlay	414,283	135,973	420,813	284,840
Other	3,804	3,803	-	(3,803)
<b>Total Instructional Media Services</b>	<b>7,090,201</b>	<b>6,495,605</b>	<b>7,700,636</b>	<b>1,205,031</b>
Instructional and Curriculum Development Services				
Salaries	11,926,681	10,032,209	12,154,837	2,122,628
Benefits	2,888,636	2,888,636	3,488,483	599,847
Purchased Services	1,503,782	766,573	508,817	(257,756)
Energy Services	325	325	500	175
Materials & Supplies	602,730	302,728	509,827	207,099
Capital Outlay	7,585	7,585	-	(7,585)
Other	154,905	148,466	12,620	(135,846)
<b>Total Instructional and Curriculum Development Services</b>	<b>17,084,644</b>	<b>14,146,522</b>	<b>16,675,084</b>	<b>2,528,562</b>
Instructional Staff Training Services				
Salaries	607,162	408,146	572,497	164,351
Benefits	213,922	210,265	297,306	87,041
Purchased Services	306,904	232,190	349,799	117,609
Materials & Supplies	502,511	50,824	464,187	413,363
Capital Outlay	367,921	302,873	68,048	(234,825)
Other	95,168	36,004	67,664	31,660
<b>Total Instructional Staff Training Services</b>	<b>2,093,588</b>	<b>1,240,302</b>	<b>1,819,501</b>	<b>579,199</b>
Instructional Related Technology				
Salaries	2,319,627	2,319,627	3,177,132	857,505
Benefits	733,229	733,229	1,027,583	294,354
Purchased Services	3,076,704	975,114	4,409,420	3,434,306
Materials & Supplies	330,676	197,497	227,787	30,290
Capital Outlay	14,343,890	11,127,908	4,521,443	(6,606,465)
Other	-	-	19,000	19,000
<b>Total Instructional Related Technology</b>	<b>20,804,126</b>	<b>15,353,375</b>	<b>13,382,365</b>	<b>(1,971,010)</b>
Board				
Salaries	301,496	301,496	307,108	5,612
Benefits	225,783	225,783	245,125	19,342
Purchased Services	607,857	519,286	368,552	(150,734)

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Materials & Supplies	1,227	1,227	1,100	(127)
Other	26,798	26,798	27,000	202
Total Board	1,163,161	1,074,590	948,885	(125,705)
General Administration				
Salaries	825,998	825,998	1,036,090	210,092
Benefits	336,903	336,903	332,126	(4,777)
Purchased Services	397,395	392,395	514,700	122,305
Energy Services	10,687	10,687	15,000	4,313
Materials & Supplies	18,356	11,834	10,222	(1,612)
Capital Outlay	489	489	-	(489)
Other	25,481	25,481	26,500	1,019
Total General Administration	1,615,309	1,603,787	1,934,638	330,851
School Administration				
Salaries	27,701,300	27,355,821	26,627,073	(728,748)
Benefits	8,354,812	8,354,709	8,583,496	228,787
Purchased Services	203,010	161,581	109,005	(52,576)
Energy Services	422	230	192	(38)
Materials & Supplies	555,941	322,012	482,265	160,253
Capital Outlay	32,243	26,944	7,903	(19,041)
Other	6,792	5,692	2,025	(3,667)
Total School Administration	36,854,520	36,226,989	35,811,959	(415,030)
Facilities Acquisition and Construction				
Salaries	50,326	50,326	14,468	(35,858)
Benefits	2,848	2,848	1,153	(1,695)
Purchased Services	209,081	62,983	200,423	137,440
Energy Services	1,465	-	33,665	33,665
Materials & Supplies	-	-	19,000	19,000
Capital Outlay	220,100	199,440	20,660	(178,780)
Other	1,948,823	1,948,823	8,100	(1,940,723)
Total Facilities Acquisition and Construction	2,432,643	2,264,420	297,469	(1,966,951)
Fiscal Services				
Salaries	2,669,953	2,669,953	2,391,469	(278,484)
Benefits	232,842	232,554	771,893	539,339
Purchased Services	680,109	425,590	583,019	157,429
Materials & Supplies	10,672	8,316	29,956	21,640
Capital Outlay	3,131	3,131	-	(3,131)
Other	10,272	8,016	25,756	17,740
Total Fiscal Services	3,606,979	3,347,560	3,802,093	454,533
Central Services				
Salaries	5,239,437	5,203,751	7,442,944	2,239,193
Benefits	2,417,443	1,896,279	2,716,358	820,079
Purchased Services	2,304,346	1,957,116	1,501,803	(455,313)

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Energy Services	177,318	177,318	250,000	72,682
Materials & Supplies	1,506,144	1,210,221	1,172,423	(37,798)
Capital Outlay	491,984	294,880	118,857	(176,023)
Other	63,201	42,616	2,226,017	2,183,401
Total Central Services	12,199,873	10,782,181	15,428,402	4,646,221
Student Transportation Services				
Salaries	11,284,043	11,280,917	11,707,236	426,319
Benefits	4,361,007	4,361,007	4,626,720	265,713
Purchased Services	378,121	311,238	646,832	335,594
Energy Services	1,754,411	1,797,605	2,232,000	434,395
Materials & Supplies	415,146	403,109	217,617	(185,492)
Capital Outlay	19,976	8,898	11,078	2,180
Other	225,773	225,453	7,645	(217,808)
Total Student Transportation Services	18,438,477	18,388,227	19,449,128	1,060,901
Operation of the Plant				
Salaries	15,212,416	15,144,487	22,217,350	7,072,863
Benefits	4,817,737	4,735,819	7,065,700	2,329,881
Purchased Services	20,750,589	18,720,155	15,541,437	(3,178,718)
Energy Services	12,953,420	12,931,949	13,309,340	377,391
Materials & Supplies	2,295,002	2,232,289	2,318,005	85,716
Capital Outlay	102,841	53,748	49,093	(4,655)
Other	197,745	197,745	232,000	34,255
Total Operation of the Plant	56,329,750	54,016,192	60,732,925	6,716,733
Maintenance of Plant				
Salaries	7,946,850	7,946,850	8,963,904	1,017,054
Benefits	2,714,831	2,702,109	3,299,003	596,894
Purchased Services	3,938,582	2,954,098	5,458,985	2,504,887
Energy Services	438,704	423,773	440,731	16,958
Materials & Supplies	2,136,363	2,088,886	2,750,477	661,591
Capital Outlay	48,368	48,368	-	(48,368)
Other	23,127	23,127	45,940	22,813
Total Maintenance of Plant	17,246,825	16,187,211	20,959,040	4,771,829
Administrative Technology Services				
Salaries	3,416,231	3,416,231	4,172,981	756,750
Benefits	1,023,296	1,023,296	1,325,972	302,676
Purchased Services	3,845,492	3,461,652	3,259,749	(201,903)
Energy Services	14,521	14,521	15,000	479
Materials & Supplies	60,331	48,543	71,789	23,246
Capital Outlay	524,418	182,121	427,037	244,916
Other	41,545	30,092	48,193	18,101
Total Administrative Technology Services	8,925,834	8,176,456	9,320,721	1,144,265
Community Services				

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Salaries	3,512,819	3,059,237	2,248,142	(811,095)
Benefits	1,037,528	1,036,324	945,703	(90,621)
Purchased Services	496,194	294,641	46,868	(247,773)
Materials & Supplies	1,346,957	446,097	1,606,142	1,160,045
Capital Outlay	94,576	73,223	96,353	23,130
Other	688,898	688,838	500,060	(188,838)
Total Community Services	7,176,972	5,598,360	5,443,268	(155,152)
Debt Service				
Principal	9,207,707	9,207,707	6,394,568	(2,813,139)
Interest	130,811	130,811	68,424	(62,387)
Total Debt Service	9,338,518	9,338,518	6,462,992	(2,875,526)
Total uses	580,227,990	544,123,995	604,511,750	60,387,695
<b>Deficiency of revenues under expenditures</b>	<b>(46,272,948)</b>	<b>(10,181,431)</b>	<b>(59,232,879)</b>	<b>(49,051,388)</b>
<b>Other financing sources</b>				
Transfers in from capital outlay funds	25,757,755	25,757,755	28,184,069	2,426,314
Transfers out to federal funds	-	-	(928,330)	(928,330)
Proceeds from Loans	57,247	57,247	-	(57,247)
Proceeds from sale of assets	883,306	883,306	500,000	(383,306)
Loss Recoveries	201,935	201,935	-	(201,935)
Total other financing sources	26,900,243	26,900,243	27,755,739	855,496
<b>Net change in fund balance</b>	<b>(19,372,705)</b>	<b>16,718,812</b>	<b>(31,477,140)</b>	<b>(48,195,952)</b>
<b>Fund balance</b>				
Beginning of year	71,419,313	71,419,313	88,138,125	16,718,812
Ending Balance	\$ 52,046,608	\$ 88,138,125	\$ 56,660,985	\$ (31,477,140)



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# Volusia County Schools

## All Funds Combined School District Benchmarks

### Expenditures By Function as a Percentage of Total Expenditures 2021-22

	2021-22 District Grade	Instruction 5000	Pupil Pers. 6100	Instr. Media 6200	Instr. & Curriculum Develop. 6300	Instr. Training 6400	Instr. Tech 6500
<b>Volusia</b>	<b>B</b>	<b>56.48</b>	<b>4.95</b>	<b>1.12</b>	<b>3.88</b>	<b>1.37</b>	<b>1.19</b>
<b><u>Comparable Districts</u></b>							
Brevard	B	55.64	4.60	1.03	4.71	0.74	2.49
Flagler	B	56.50	8.46	0.84	1.93	1.50	0.76
Lake	B	54.66	6.76	0.75	3.73	1.98	0.32
Seminole	A	58.27	5.35	0.18	1.46	1.89	1.15
<b>Average of Comparable Districts</b>		<b>56.27</b>	<b>6.29</b>	<b>0.70</b>	<b>2.96</b>	<b>1.53</b>	<b>1.18</b>
<b>Difference Between Volusia &amp; Avg of Surrounding Districts</b>							
		<b>0.21</b>	<b>(1.34)</b>	<b>0.42</b>	<b>0.92</b>	<b>(0.16)</b>	<b>0.01</b>
<b>State Average</b>		<b>56.41</b>	<b>5.67</b>	<b>0.86</b>	<b>2.95</b>	<b>1.83</b>	<b>1.44</b>
<b>Difference Between Volusia &amp; State Average</b>							
		<b>0.07</b>	<b>(0.72)</b>	<b>0.26</b>	<b>0.93</b>	<b>(0.46)</b>	<b>(0.25)</b>

**Notes:**

Differences indicated in parenthesis ( ) were less than average.

Source: <https://web08.fldoe.org/Transparency Reports/default.aspx> Select School District Program Cost Reports and Function Reports

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Board of Educ. 7100	General Admin. 7200	School Admin. 7300	Facilities 7400	Fiscal Services 7500	Food Services 7600	Central Services 7700	Student Transport 7800	Operation of Plant 7900	Maint. of Plant 8100	Admin Tech. 8200
0.15	0.43	7.17	0.21	0.54	4.89	1.90	3.10	8.44	2.45	1.73
0.19	0.21	6.41	0.16	0.59	6.02	2.34	2.58	9.00	2.53	0.76
0.50	0.59	4.94	0.84	0.60	5.39	1.20	4.08	8.64	2.65	0.58
0.18	0.28	5.53	0.13	0.67	5.93	1.58	4.74	8.57	2.42	1.77
0.26	0.08	6.68	0.10	0.45	5.88	0.90	4.56	8.47	3.04	1.28
0.28	0.29	5.89	0.31	0.58	5.81	1.51	3.99	8.67	2.66	1.10
(0.13)	0.14	1.28	(0.10)	(0.04)	(0.92)	0.39	(0.89)	(0.23)	(0.21)	0.63
0.34	0.49	5.93	0.26	0.57	5.45	2.13	3.92	8.33	2.59	0.83
(0.19)	(0.06)	1.24	(0.05)	(0.03)	(0.56)	(0.23)	(0.82)	0.11	(0.14)	0.90

\* Function 7200 Additional Information: Costs in Volusia County Schools (VCS) are higher than in neighboring districts due to legal fees and accounting practices dictated by the District's Organizational Chart and the Financial & Program Cost Accounting & Reporting for Florida Schools (Red Book). In VCS, attorney fees are allocated to the Superintendent's Redbook Function 7200. In Seminole County, these fees are charged to the School Board's Redbook Function 7100.



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## **GENERAL FUND – OPERATING**

**This section contains the following subsections:**

- **General Fund – Operating Narrative**
- **General Fund - Budget Comparison to Prior Year's Actual**
- **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**
- **General Fund - Operating - Recurring Beginning Budget Comparison by Department**



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**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**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
Federal direct sources:				
Other federal direct sources	\$ 14,803,131	\$ 14,803,131	\$ 1,552,329	\$ (13,250,802)
Total federal direct sources	14,803,131	14,803,131	1,552,329	(13,250,802)
Federal through state sources:				
Medicaid	2,578,544	2,578,544	1,669,180	(909,364)
Federal through Local	1,865,254	1,059,110	-	(1,059,110)
Other federal through state sources	20,094	20,094	-	(20,094)
Total federal through state sources	4,463,892	3,657,748	1,669,180	(1,988,568)
State sources:				
Florida Education Finance Program (FEFP)	206,627,197	206,627,197	214,646,187	8,018,990
CO&DS distribution	36,731	36,731	34,900	(1,831)
State funds from forest, lic., and lottery	851,935	851,935	864,000	12,065
Class size reduction	60,955,163	60,955,163	67,650,462	6,695,299
School recognition funds	2,531,336	2,531,336	-	(2,531,336)
Other miscellaneous state sources	3,570,677	3,143,877	793,315	(2,350,562)
Total state sources	274,573,039	274,146,239	283,988,864	9,842,625
Local sources:				
Ad valorem property taxes - RLE & Discr	214,084,436	215,313,905	238,091,955	22,778,050
Charges for service	2,319,686	2,319,686	225,000	(2,094,686)
Investment income	4,393,066	4,393,066	1,750,000	(2,643,066)
Gift, grants, and bequests	417,981	417,981	-	(417,981)
Other fees	405,211	396,208	-	(396,208)
Miscellaneous local	12,587,278	12,587,278	9,609,443	(2,977,835)
Total local sources	234,207,658	235,428,124	249,676,398	14,248,274
Total sources	528,047,720	528,035,242	536,886,771	8,851,529
<b>Uses - expenditures</b>				
Instruction				
Salaries	204,957,297	201,300,938	215,600,743	14,299,805
Benefits	63,263,538	63,152,002	68,084,955	4,932,953
Purchased Services	32,291,765	30,345,721	36,812,561	6,466,840
Energy Services	4,169	4,169	50,000	45,831
Materials & Supplies	16,435,927	8,412,277	23,169,003	14,756,726
Capital Outlay	2,436,536	1,822,495	613,642	(1,208,853)
Other	6,417,582	5,761,383	3,587,790	(2,173,593)
Total Instruction	325,806,814	310,798,985	347,918,694	37,119,709
Student Support Services				
Salaries	23,412,300	20,835,225	26,481,777	5,646,552
Benefits	6,332,270	6,316,083	7,563,482	1,247,399

**Volusia County Schools**  
**General Fund - Operating**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	1,864,733	1,671,627	253,556	(1,418,071)
Materials & Supplies	319,470	176,383	267,184	90,801
Capital Outlay	13,622	13,432	190	(13,242)
Other	43,303	42,703	3,100	(39,603)
<b>Total Student Support Services</b>	<b>31,985,698</b>	<b>29,055,453</b>	<b>34,569,289</b>	<b>5,513,836</b>
Instructional Media Services				
Salaries	4,701,530	4,701,312	5,249,808	548,496
Benefits	1,490,701	1,490,701	1,542,996	52,295
Purchased Services	412,786	115,888	436,979	321,091
Materials & Supplies	67,097	47,928	50,040	2,112
Capital Outlay	414,283	135,973	420,813	284,840
Other	3,804	3,803	-	(3,803)
<b>Total Instructional Media Services</b>	<b>7,090,201</b>	<b>6,495,605</b>	<b>7,700,636</b>	<b>1,205,031</b>
Instructional and Curriculum Development Services				
Salaries	11,683,462	9,788,990	11,607,066	1,818,076
Benefits	2,803,410	2,803,410	3,145,939	342,529
Purchased Services	1,503,781	766,572	508,817	(257,755)
Energy Services	325	325	500	175
Materials & Supplies	602,603	302,728	509,700	206,972
Capital Outlay	7,585	7,585	-	(7,585)
Other	154,905	148,466	12,620	(135,846)
<b>Total Instructional and Curriculum Development Services</b>	<b>16,756,071</b>	<b>13,818,076</b>	<b>15,784,642</b>	<b>1,966,566</b>
Instructional Staff Training Services				
Salaries	607,162	408,146	572,497	164,351
Benefits	213,922	210,265	297,306	87,041
Purchased Services	306,904	232,190	349,799	117,609
Materials & Supplies	502,511	50,824	464,187	413,363
Capital Outlay	367,921	302,873	68,048	(234,825)
Other	95,168	36,004	67,664	31,660
<b>Total Instructional Staff Training Services</b>	<b>2,093,588</b>	<b>1,240,302</b>	<b>1,819,501</b>	<b>579,199</b>
Instructional Related Technology				
Salaries	2,319,627	2,319,627	3,177,132	857,505
Benefits	733,229	733,229	1,027,583	294,354
Purchased Services	3,076,704	975,114	4,409,420	3,434,306
Materials & Supplies	330,676	197,497	227,787	30,290
Capital Outlay	14,343,890	11,127,908	4,521,443	(6,606,465)
Other	-	-	19,000	19,000
<b>Total Instructional Related Technology</b>	<b>20,804,126</b>	<b>15,353,375</b>	<b>13,382,365</b>	<b>(1,971,010)</b>
Board				
Salaries	301,496	301,496	307,108	5,612
Benefits	225,783	225,783	245,125	19,342
Purchased Services	607,857	519,286	368,552	(150,734)

**Volusia County Schools**  
**General Fund - Operating**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Materials & Supplies	1,227	1,227	1,100	(127)
Other	26,798	26,798	27,000	202
<b>Total Board</b>	<b>1,163,161</b>	<b>1,074,590</b>	<b>948,885</b>	<b>(125,705)</b>
<b>General Administration</b>				
Salaries	825,998	825,998	1,036,090	210,092
Benefits	336,903	336,903	332,126	(4,777)
Purchased Services	397,395	392,395	514,700	122,305
Energy Services	10,687	10,687	15,000	4,313
Materials & Supplies	18,356	11,834	10,222	(1,612)
Capital Outlay	489	489	-	(489)
Other	25,481	25,481	26,500	1,019
<b>Total General Administration</b>	<b>1,615,309</b>	<b>1,603,787</b>	<b>1,934,638</b>	<b>330,851</b>
<b>School Administration</b>				
Salaries	27,701,300	27,355,821	26,627,073	(728,748)
Benefits	8,354,812	8,354,709	8,583,496	228,787
Purchased Services	203,010	161,581	109,005	(52,576)
Energy Services	422	230	192	(38)
Materials & Supplies	555,932	322,003	482,265	160,262
Capital Outlay	32,243	26,944	7,903	(19,041)
Other	6,792	5,692	2,025	(3,667)
<b>Total School Administration</b>	<b>36,854,511</b>	<b>36,226,980</b>	<b>35,811,959</b>	<b>(415,021)</b>
<b>Facilities Acquisition and Construction</b>				
Salaries	50,326	50,326	14,468	(35,858)
Benefits	2,848	2,848	1,153	(1,695)
Purchased Services	209,081	62,983	200,423	137,440
Energy Services	1,465	-	33,665	33,665
Materials & Supplies	-	-	19,000	19,000
Capital Outlay	220,100	199,440	20,660	(178,780)
Other	1,948,823	1,948,823	8,100	(1,940,723)
<b>Total Facilities Acquisition and Construction</b>	<b>2,432,643</b>	<b>2,264,420</b>	<b>297,469</b>	<b>(1,966,951)</b>
<b>Fiscal Services</b>				
Salaries	2,669,953	2,669,953	2,391,469	(278,484)
Benefits	232,842	232,554	771,893	539,339
Purchased Services	680,109	425,590	583,019	157,429
Materials & Supplies	10,672	8,316	29,956	21,640
Capital Outlay	3,131	3,131	-	(3,131)
Other	10,272	8,016	25,756	17,740
<b>Total Fiscal Services</b>	<b>3,606,979</b>	<b>3,347,560</b>	<b>3,802,093</b>	<b>454,533</b>
<b>Central Services</b>				
Salaries	5,158,364	5,122,677	7,361,871	2,239,194
Benefits	2,389,034	1,867,869	2,691,803	823,934
Purchased Services	1,806,760	1,459,529	1,207,224	(252,305)



**Volusia County Schools**  
**General Fund - Operating**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Energy Services	177,318	177,318	250,000	72,682
Materials & Supplies	673,300	377,378	344,852	(32,526)
Capital Outlay	469,371	272,267	95,857	(176,410)
Other	63,201	42,616	2,226,017	2,183,401
<b>Total Central Services</b>	<b>10,737,348</b>	<b>9,319,654</b>	<b>14,177,624</b>	<b>4,857,970</b>
<b>Student Transportation Services</b>				
Salaries	11,284,043	11,280,917	11,707,236	426,319
Benefits	4,361,007	4,361,007	4,626,720	265,713
Purchased Services	378,121	311,238	646,832	335,594
Energy Services	1,754,411	1,797,605	2,232,000	434,395
Materials & Supplies	415,146	403,109	217,617	(185,492)
Capital Outlay	19,976	8,898	11,078	2,180
Other	225,773	225,453	7,645	(217,808)
<b>Total Student Transportation Services</b>	<b>18,438,477</b>	<b>18,388,227</b>	<b>19,449,128</b>	<b>1,060,901</b>
<b>Operation of the Plant</b>				
Salaries	15,212,416	15,144,487	22,217,350	7,072,863
Benefits	4,817,737	4,735,819	7,065,700	2,329,881
Purchased Services	20,750,589	18,720,155	15,541,437	(3,178,718)
Energy Services	12,953,420	12,931,949	13,309,340	377,391
Materials & Supplies	2,295,002	2,232,289	2,318,005	85,716
Capital Outlay	102,841	53,748	49,093	(4,655)
Other	197,745	197,745	232,000	34,255
<b>Total Operation of the Plant</b>	<b>56,329,750</b>	<b>54,016,192</b>	<b>60,732,925</b>	<b>6,716,733</b>
<b>Maintenance of Plant</b>				
Salaries	7,946,850	7,946,850	8,963,904	1,017,054
Benefits	2,714,831	2,702,109	3,299,003	596,894
Purchased Services	3,938,582	2,954,098	5,458,985	2,504,887
Energy Services	438,704	423,773	440,731	16,958
Materials & Supplies	2,136,363	2,088,886	2,750,477	661,591
Capital Outlay	48,368	48,368	-	(48,368)
Other	23,127	23,127	45,940	22,813
<b>Total Maintenance of Plant</b>	<b>17,246,825</b>	<b>16,187,211</b>	<b>20,959,040</b>	<b>4,771,829</b>
<b>Administrative Technology Services</b>				
Salaries	3,416,231	3,416,231	4,172,981	756,750
Benefits	1,023,296	1,023,296	1,325,972	302,676
Purchased Services	3,845,492	3,461,652	3,259,749	(201,903)
Energy Services	14,521	14,521	15,000	479
Materials & Supplies	60,331	48,543	71,789	23,246
Capital Outlay	524,418	182,121	427,037	244,916
Other	41,545	30,092	48,193	18,101
<b>Total Administrative Technology Services</b>	<b>8,925,834</b>	<b>8,176,456</b>	<b>9,320,721</b>	<b>1,144,265</b>
<b>Community Services</b>				

**Volusia County Schools**  
**General Fund - Operating**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Salaries	459,164	361,156	420,899	59,743
Benefits	91,648	91,620	94,527	2,907
Purchased Services	382,310	188,112	13	(188,099)
Materials & Supplies	19,122	9,356	388	(8,968)
Capital Outlay	12	-	12	12
Total Community Services	952,256	650,244	515,839	(134,405)
Debt Service				
Principal	9,019,946	9,019,946	6,394,568	(2,625,378)
Interest	125,717	125,717	68,424	(57,293)
Total Debt Service	9,145,663	9,145,663	6,462,992	(2,682,671)
Total uses	571,985,254	537,162,780	595,588,440	58,425,660
<b>Deficiency of revenues under expenditures</b>	<b>(43,937,534)</b>	<b>(9,127,538)</b>	<b>(58,701,669)</b>	<b>(49,574,131)</b>
<b>Other financing sources</b>				
Transfers in from capital outlay funds	25,453,795	25,453,795	28,006,049	2,552,254
Interfund Transfers	(218,792)	(218,792)	(847,140)	(628,348)
Proceeds from Loans	57,247	57,247	-	(57,247)
Proceeds from sale of assets	883,306	883,306	500,000	(383,306)
Loss Recoveries	201,935	201,935	-	(201,935)
Total other financing sources	26,377,491	26,377,491	27,658,909	1,281,418
<b>Net change in fund balance</b>	<b>(17,560,043)</b>	<b>17,249,953</b>	<b>(31,042,760)</b>	<b>(48,292,713)</b>
<b>Fund balance</b>				
Beginning of year	69,527,750	69,527,750	86,777,703	17,249,953
Ending Balance	\$ 51,967,707	\$ 86,777,703	\$ 55,734,943	\$ (31,042,760)



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# 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		
<b>FEFP ELEMENTS:</b>						
<b>Unweighted Full-Time-Equivalent (UFTE) Students</b>						
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	<b>Total UFTE</b>	65,675.70	64,958.60	66,219.17	1,260.57	1.94%
<b>Weighted Full-Time-Equivalent (WFTE) Students</b>						
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	<b>Total WFTE</b>	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%
<b>Tax Roll</b>						
13	School Taxable Value	56,003,169,364	56,003,169,364	63,446,521,739	7,443,352,375	13.29%
<b>Millage Rates</b>						
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	<b>Total Millages</b>	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	<b>BSA * DCD</b>	4,421.79	4,421.79	5,139.73	717.94	16.24%
<b>FEFP BASIC PROGRAM SOURCES:</b>						
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	<b>Total Base Funding</b>	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	<b>Total FEFP Basic Programs</b>	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		
	<b>Second Calculation</b>		<b>Fourth Calculation</b>	<b>Second Calculation</b>		
	<b>State Categorical Programs:</b>					
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	<b>Total State Categorical Program</b>	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	<b>Total State Funding Adjustments</b>	(736,576)	0	(510,315)	(510,315)	n/a
	<b>Additional Local Funding:</b>					
45	.748 Mills Discretionary Tax	40,214,756	40,214,756	45,559,678	5,344,922	13.29%
46	<b>Total Additional Local Funding</b>	40,214,756	40,214,756	45,559,678	5,344,922	13.29%
47	<b>Total FEFP, Discretionary, and Categorical Sources</b>	<b>518,950,120</b>	<b>516,930,912</b>	<b>560,702,017</b>	<b>43,771,105</b>	<b>8.47%</b>
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%
	<b>Volusia County K-12 Funding by Source:</b>					
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	<b>Total Volusia County K-12 Funding by Source</b>	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	<b>Total FEFP ALL Sources minus Adjustments</b>	<b>518,950,120</b>	<b>514,797,107</b>	<b>560,702,017</b>	<b>45,904,910</b>	<b>8.92%</b>
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	<b>Total Choice Schools &amp; Undistributed Funding</b>	<b>(57,907,040)</b>	<b>(58,651,430)</b>	<b>(69,989,246)</b>	<b>(11,337,816)</b>	<b>19.33%</b>
59	<b>Funding for Traditional and Virtual Programs</b>	<b>461,043,080</b>	<b>456,145,677</b>	<b>490,712,771</b>	<b>34,567,094</b>	<b>7.58%</b>

\* 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	\$ -	\$ 14,342,899	\$ 1,179,607	\$ (13,163,292)
2	3191	ROTC	320,000	460,232	372,722	(87,510)
3	3202	Medicaid Funding	2,425,000	2,578,544	1,669,180	(909,364)
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	19,267,023	3,221,509	(16,045,514)
STATE SOURCES:						
	Acct	Account Name				
7	3310	Net State FEFP & Categorical Funding	243,704,693	240,586,453	255,081,417	14,494,964
8	3355	State Categorical Funding	61,376,043	60,955,163	67,650,462	6,695,299
9	3310	Family Empowerment Scholarship Program	-	(33,959,256)	(40,435,230)	(6,475,974)
10	3323	CO & DS	34,900	36,731	34,900	(1,831)
11	3341	Racing Commission Funds	314,000	314,000	314,000	-
12	3343	State License Tax	515,000	537,935	550,000	12,065
13	3361	Florida School Recognition	-	2,531,336	-	(2,531,336)
14	3371	Voluntary Pre-k	200,000	2,190,845	-	(2,190,845)
15	3399	Other Miscellaneous State Revenue	-	1,379,831	793,315	(586,516)
16	Total State Sources		306,144,636	274,573,038	283,988,864	9,415,826
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	-	-	-
20	3425	Lease Revenue	100,000	2,319,686	225,000	(2,094,686)
21	343X	Investment Income	100,000	4,393,066	1,750,000	(2,643,066)
22	344X	Gifts, Grants and Bequests	-	417,981	-	(417,981)
23	3471	Pre-K	-	405,211	-	(405,211)
24	3493	Sale of Junk	-	13,609	-	(13,609)
25	3491	Bus Fees		294,349		
26	3494	Receipt of Federal Indirect Cost	5,600,000	5,876,276	5,600,000	(276,276)
27	3495	Miscellaneous Local Sources	1,406,892	4,909,015	2,909,443	(1,999,572)
28	3497	Refunds of Prior Year Expenditures	6,000	42,622	100,000	57,378
29	3498	Collections for Lost, Damaged and Sold Textbo	-	105,635	-	(105,635)
30	3499	Receipt of Food Service Indirect Cost	500,000	1,345,773	1,000,000	(345,773)
31	Total Local Sources		221,802,328	234,207,659	249,676,398	15,763,088
32	Total Estimated Revenues		530,691,964	528,047,720	536,886,771	9,133,400



**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				
33	3630	Transfer from Capital Outlay Funds	16,242,204	25,453,795	28,006,049	2,552,254
34	3650	Interfund Transfers		(218,792)	(847,140)	
35	3724	Lease Agreements	-	57,247	-	(57,247)
36	3733	Sale of Equipment	500,000	883,306	500,000	(383,306)
37	3741	Insurance Loss Recovery	-	20,381	-	(20,381)
38	3742	Other Loss Recovery	-	181,554	-	(181,554)
39	Total Other Funding Sources		16,742,204	26,377,491	27,658,909	1,909,766
40	Total Estimated Revenues and Transfers In		\$ 547,434,168	\$ 554,425,211	\$ 564,545,680	\$ 11,043,166

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.

**VOLUSIA COUNTY SCHOOLS****GENERAL FUND - OPERATING FUND BUDGET SUMMARY**

Fiscal Year Ending June 30, 2024

As of the Florida Education Finance Program Second Calculation

**For Projected Recurring Estimated Revenues and Appropriations**

<b>BEGINNING PROJECTED RECURRING UNASSIGNED FUND BALANCE</b>		<b>AMOUNT</b>
1 Non-spendable - Inventory		2,151,762
2 Non-spendable - Prepaid		3,978,286
3 Restricted for State Categorical Programs		7,386,150
4 Assigned for State and Local Programs		22,809,473
5 Unassigned Fund Balance		50,452,032
6 <b>Total Beginning Recurring Fund Balance</b>		<u><u>\$ 86,777,703</u></u>

<b>ESTIMATED RECURRING REVENUES (SOURCES) AND TRANSFERS IN</b>		
<b>Estimated Sources</b>		
7 Federal & Federal Through State Sources	3,221,509	0.6%
8 State Sources	283,988,864	52.9%
9 Local Sources	249,676,398	46.5%
10 <b>Total Estimated Sources</b>	<u><u>536,886,771</u></u>	<u>100.0%</u>
<b>Other Funding Sources</b>		
11 Transfers from Capital Outlay Funds	28,006,049	98.2%
12 Sale of Equipment	500,000	1.8%
13 <b>Total Other Funding Sources</b>	<u><u>28,506,049</u></u>	<u>100.0%</u>
14 <b>Total Estimated Recurring Revenues and Transfers In</b>	<u><u>565,392,820</u></u>	



# VOLUSIA COUNTY SCHOOLS

## GENERAL FUND - OPERATING FUND BUDGET SUMMARY

Fiscal Year Ending June 30, 2024

As of the Florida Education Finance Program Second Calculation

For Projected Recurring Estimated Revenues and Appropriations

CURRENT APPROPRIATIONS		
<b>FEFP Basic Programs</b>		
15	Subtotal Salaries & Benefits (position control)	432,933,496 80.8%
16	Teacher Salary Increase Allocation	4,412,737 0.8%
17	Total Salaries & Benefits	437,346,233 81.6%
18	Schools Base Budget (non-salaries)	1,026,588 0.2%
19	Department Base Budget (non-salaries)	14,353,279 2.7%
20	Line Item Budgets (non-salaries)	55,516,130 10.4%
21	Line Items-Capital Projects	9,828,049 1.8%
22	Line Items-SAI-Contracted Sites	303,735 0.1%
<b>FEFP Other Programs (non-salaries)</b>		
23	Bonus FTE Programs (AP, IB, IC, and DE)	6,184,769 1.2%
24	Safe Schools Program	72,079 0.0%
25	Reading Instruction Allocation	2,609 0.0%
26	Instructional Materials	7,796,798 1.5%
27	Teacher Classroom Supply Assistance	1,197,079 0.2%
28	DJJ Supplemental	47,225 0.0%
29	Mental Health Allocation	2,448 0.0%
30	Turnaround Supplement Services Allocation	606,277 0.1%
<b>Other Programs (non-salaries)</b>		
31	Emergency Connectivity Fund (ECF)	1,179,607 0.2%
32	Safety and Security	125,000 0.0%
33	Dori Slosberg Drivers Ed	250,000 0.0%
34	Total Non-Salaries	98,491,672 18.4%
35	<b>Total Current Recurring Appropriations for Traditional and Virtual</b>	<b>535,837,905 100.0%</b>
36	Charter Schools & Undistributed	29,554,915
37	<b>Total Current Recurring Appropriations All Programs</b>	<b>565,392,820</b>
38	Carryover Appropriations	30,195,620
39	Non-recurring Interfund Transfer out	847,140
40	<b>Total Appropriations and Transfers out</b>	<b>596,435,580</b>
41	Total Change in Fund Balance Surplus/(Deficit)	(31,042,760)
PROJECTED ENDING FUND BALANCE		
42	Non Spendable - Inventory	2,151,762 0.4%
43	Non-spendable - Prepaid	3,978,286 0.7%
44	Assigned for Projected Operating Deficit	22,760,556 4.2%
45	Unassigned Fund Balance	26,844,339 5.0%
46	<b>Projected Recurring Ending Fund Balance and as a Percent of Revenues</b>	<b>\$ 55,734,943 10.4%</b>

**Volusia County Schools**  
**General Operating Fund-Budget Comparison to Prior Years' Actuals & Transfers by Function**  
**Fiscal Years 2020-21 thru 2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Actual
<b>EXPENDITURES AND TRANSFERS</b>			
5000 Instruction	\$ 300,261,462	\$ 292,112,792	\$ 310,798,944
6100 Pupil Personnel Services	21,180,047	21,904,848	29,055,454
6200 Instructional Media Services	6,065,774	6,405,197	6,495,605
6300 Instructional and Curriculum Development	12,930,262	10,592,136	13,818,077
6400 Instructional Staff Training	1,588,283	1,164,996	1,240,301
6500 Instructional Related Technology	3,002,144	4,226,869	15,353,375
7100 School Board	1,082,689	889,940	1,074,589
7200 General Administration	1,886,303	2,342,631	1,603,788
7300 School Administration	37,941,845	37,064,377	36,226,980
7400 Facilities Acquisition and Construction	3,526,729	5,672,602	2,264,420
7500 Fiscal Services	3,147,897	3,066,831	3,347,561
7700 Central Services	6,004,595	9,719,946	9,319,654
7800 Pupil Transportation Services	14,911,740	18,002,146	18,388,228
7900 Operation of Plant	39,961,985	45,455,070	54,016,232
8100 Maintenance of Plant	13,608,934	13,913,637	16,187,212
8200 Administrative Technology Services	14,585,549	9,675,017	8,176,455
9100 Community Services	1,808,409	795,202	650,244
9200 Debt Service	-	7,249,947	9,145,663
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 483,494,647</b>	<b>\$ 490,254,184</b>	<b>\$ 537,162,782</b>

2022-23 Beginning Budget	2023-24 Beginning Budget	2023-24 Recurring Beginning Budget	2023-24 Non-Recurring Beginning Budget
\$ 368,600,979	\$ 347,918,698	\$ 334,482,276	\$ 13,436,422
27,174,460	34,569,290	32,059,187	2,510,103
7,125,604	7,700,635	7,165,481	535,154
13,135,608	15,784,641	13,667,086	2,117,555
1,316,447	1,819,501	1,123,913	695,588
3,322,074	13,382,365	7,977,006	5,405,359
1,079,967	948,884	898,732	50,152
2,200,091	1,934,638	1,928,116	6,522
36,897,300	35,811,959	35,448,503	363,456
311,651	297,469	129,246	168,223
3,371,809	3,802,092	3,542,674	259,418
11,443,440	14,177,624	13,613,171	564,453
17,960,950	19,449,128	19,414,232	34,896
56,006,668	60,732,925	58,574,900	2,158,025
17,117,128	20,959,040	19,896,426	1,062,614
12,430,821	9,320,720	8,591,489	729,231
644,481	515,839	417,390	98,449
6,689,530	6,462,992	6,462,992	-
\$ 586,829,008	\$ 595,588,440	\$ 565,392,820	\$ 30,195,620

**Volusia County Schools**  
**General Operating Fund-Budget Comparison to Prior Years' Actuals & Transfers by Object**  
**Fiscal Years 2020-21 thru 2023-24**

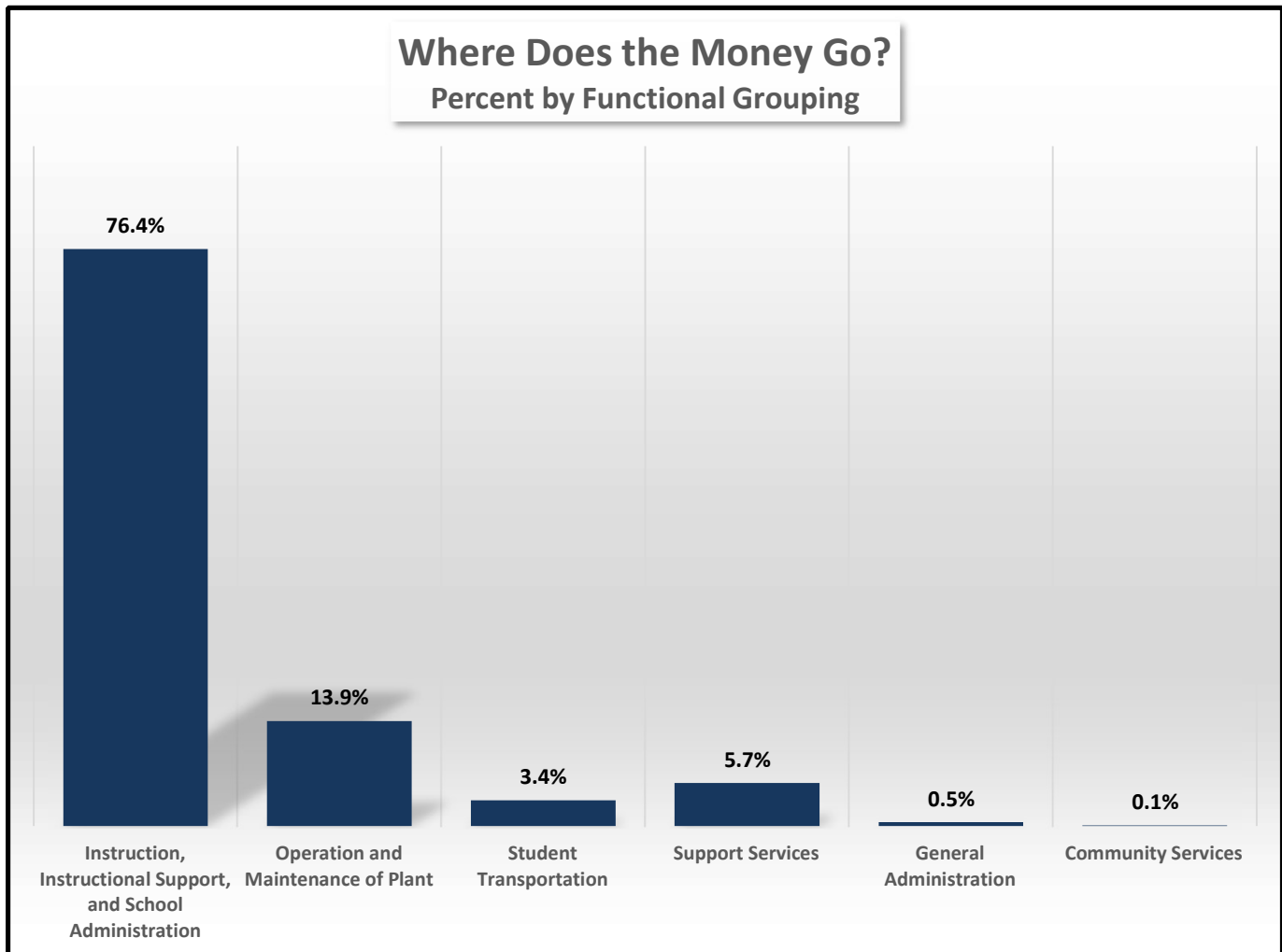
	2020-21 Actual	2021-22 Actual	2022-23 Actual
<b>EXPENDITURES AND TRANSFERS</b>			
100 - Salaries	\$ 295,016,767	\$ 292,368,274	\$ 313,830,107
200 - Employee Benefits	91,924,981	91,543,195	98,640,207
310 - Purchased Services	6,081,647	6,660,097	7,529,446
320 - Ins & Bond Premiums	4,338,700	5,021,179	6,571,004
330 - Travel	191,603	346,640	520,472
350 - Repairs & Maintenance	2,197,424	3,072,888	4,657,455
360 - Rentals	12,533,997	5,261,464	4,722,390
370 - Communications	1,513,060	1,882,358	2,165,479
380 - Public Utility Services	2,814,336	2,974,637	3,522,046
390 - Other Purchased Serv	36,280,262	32,721,626	33,075,440
410 - Natural Gas	136,105	155,744	172,022
430 - Electricity	10,361,218	12,120,043	12,585,712
440 - Heating Oil	3,812	1,604	1,815
450 - Gasoline	151,878	261,251	370,961
460 - Diesel Fuel	1,035,136	1,804,767	2,230,067
490 - Other Energy Service	-	16	-
510 - Supplies	4,003,503	6,098,856	6,171,899
520 - Textbooks	2,907,094	5,299,564	6,215,737
530 - Periodicals	1,164	2,661	441
540 - Oil & Grease	16,742	21,732	35,025
550 - Repair Parts	451,101	399,201	245,923
560 - Tires & Tubes	78,847	96,600	139,627
570 - Food	-	-	6,574
590 - Other Materials & Supplies	1,596,841	1,631,220	1,875,393
610 - Library Books	197,444	158,982	135,012
620 - Audio Visual Materials	2,995	1,292	1,048
630 - Bldgs & Fixed Equipment	-	-	-
640 - Furniture & Equip	2,656,099	4,460,769	13,426,246
650 - Motor Vehicles	17,352	257,480	564,270
690 - Computer Software	3,180	9,509	79,098
710 - Principal	-	7,155,360	9,019,946
720 - Interest	-	94,587	125,717
730 - Dues and Fees	1,437,428	1,638,635	1,962,028
750 - Other Personal Serv	4,073,779	4,261,582	4,575,766
770 - Claims Expense	-	-	-
790 - Misc Expenses	1,470,152	2,470,371	1,988,409
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 483,494,647</b>	<b>\$ 490,254,184</b>	<b>\$ 537,162,782</b>

2022-23 Beginning Budget	2023-24 Beginning Budget	2023-24 Recurring Beginning Budget	2023-24 Non-Recurring Beginning Budget
\$ 369,292,454	\$ 347,909,473	\$ 341,257,504	\$ 6,651,968
99,021,178	110,699,781	110,488,571	211,211
11,120,628	6,902,772	5,154,942	1,747,830
4,108,148	4,927,535	4,925,286	2,249
327,003	415,588	346,651	68,938
4,614,339	7,558,518	6,210,769	1,347,749
8,989,175	8,997,795	5,533,252	3,464,543
1,891,966	1,961,903	1,870,071	91,832
3,544,088	3,705,245	3,535,000	170,245
30,041,456	36,191,716	34,572,541	1,619,174
175,383	185,000	185,000	-
13,878,868	12,888,281	12,878,868	9,413
4,000	4,000	4,000	-
415,851	681,446	669,700	11,746
2,463,823	2,587,701	2,570,800	16,901
-	4	-	4
14,286,573	17,999,631	10,191,510	7,808,122
7,546,195	9,467,083	7,979,878	1,487,205
3,347	1,565	100	1,465
45,000	33,700	33,700	-
678,334	516,753	507,500	9,253
179,025	149,000	149,000	-
-	-	-	-
3,074,124	2,765,835	2,717,500	48,335
402,138	418,095	141,503	276,592
486	-	-	-
-	1,600	-	1,600
813,705	5,808,650	1,397,105	4,411,545
-	7,430	-	7,430
8,332	-	-	-
6,598,753	6,394,568	6,394,568	-
90,777	68,424	68,424	-
790,141	1,020,814	294,852	725,962
2,417,866	2,929,635	2,926,025	3,610
5,000	2,388,200	2,388,200	-
850	700	-	700
<b>\$ 586,829,008</b>	<b>\$ 595,588,440</b>	<b>\$ 565,392,820</b>	<b>\$ 30,195,620</b>



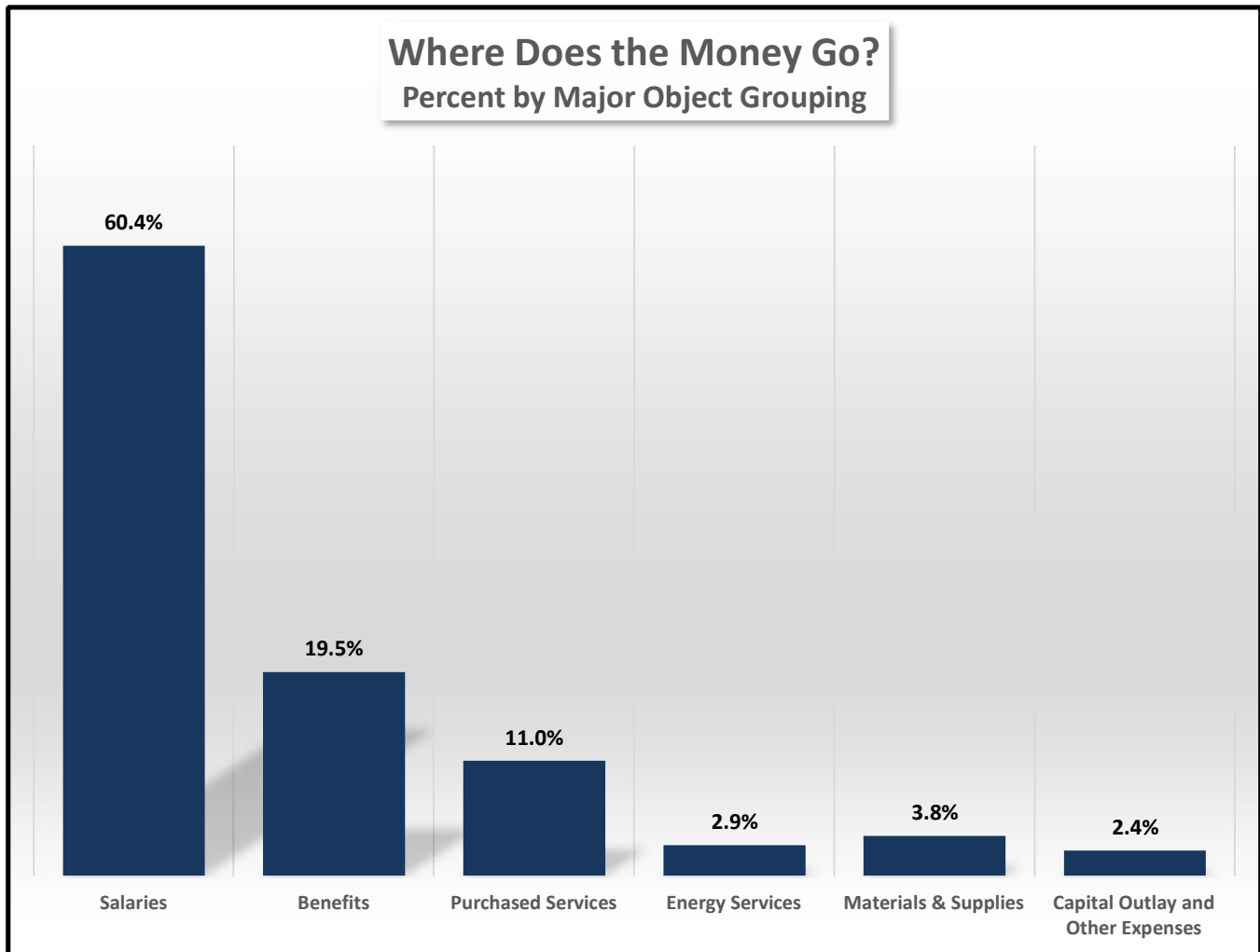
**Volusia County Schools**  
**General Fund - Operating - Recurring Budget by Functional Grouping**  
**Fiscal Year 2023-24**

<i>Functional Grouping</i>	<i>% of Budget</i>	<i>2023-24 Budget</i>
Instruction, Instructional Support, and School Administration	76.4%	\$ 431,923,451
Operation and Maintenance of Plant	13.9%	78,471,326
Student Transportation	3.4%	19,414,232
Support Services	5.7%	32,339,573
General Administration	0.5%	2,826,848
Community Services	0.1%	417,390
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 565,392,820</b>



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

<b>Major Object Grouping</b>	<b>% of Budget</b>	<b>2023-24 Budget</b>
Salaries	60.4%	\$ 341,257,503
Benefits	19.5%	110,488,571
Purchased Services	11.0%	62,148,513
Energy Services	2.9%	16,308,368
Materials & Supplies	3.8%	21,579,188
Capital Outlay and Other Expenses	2.4%	13,610,677
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 565,392,820</b>



**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
<b>ELEMENTARY SCHOOLS</b>					
625	Beachside Elementary School	660.00	\$ 3,831,056	\$ 62,252	\$ 3,893,308
645	Blue Lake Elementary School	503.00	3,824,807	50,710	3,875,517
614	Champion Elementary School	464.00	3,633,883	74,242	3,708,125
611	Chisholm Elementary School	491.00	3,594,592	51,397	3,645,989
671	Citrus Grove Elementary	847.00	4,970,145	75,874	5,046,019
606	Coronado Beach Elementary School	218.00	1,795,165	27,360	1,822,525
662	Cypress Creek Elementary School	785.00	4,760,013	71,689	4,831,702
656	Debary Elementary School	933.00	5,357,181	80,927	5,438,108
640	Deltona Lakes Elementary School	739.00	5,172,857	71,423	5,244,280
646	Discovery Elementary School	599.00	3,947,584	58,897	4,006,481
621	Edgewater Public School	489.00	3,214,200	51,953	3,266,153
637	Edith I. Starke Elementary School	293.00	2,600,586	33,609	2,634,195
609	Enterprise Elementary School	575.00	3,981,342	56,404	4,037,746
659	Forest Lake Elementary School	460.00	3,458,785	48,894	3,507,679
652	Freedom Elementary School	778.00	4,782,058	71,494	4,853,552
655	Friendship Elementary School	377.00	2,810,746	41,214	2,851,960
619	George Marks Elementary School	794.00	5,220,595	74,254	5,294,849
647	Horizon Elementary School	800.00	4,817,511	75,536	4,893,047
642	Holly Hill School	1,094.00	6,495,864	101,393	6,597,257
650	Indian River Elementary School	597.00	3,974,910	58,147	4,033,057
608	Louise S. McInnis Elementary School	372.00	2,792,566	40,964	2,833,530
661	Manatee Cove Elementary School	723.00	4,607,037	68,403	4,675,440
623	Orange City Elementary School	615.00	3,723,610	58,766	3,782,376
605	Ormond Beach Elementary School	308.00	1,981,229	34,504	2,015,733
641	Osteen Elementary School	472.00	3,288,630	47,973	3,336,603
648	Palm Terrace Elementary School	613.00	4,252,782	59,468	4,312,250
651	Pathways Elementary School	701.00	4,632,526	69,329	4,701,855
627	Pierson Elementary School	450.00	3,341,775	47,391	3,389,166
644	Pine Trail Elementary School	714.00	4,648,108	67,576	4,715,684
628	Port Orange Elementary School	392.00	2,468,406	41,886	2,510,292
670	Pride Elementary School	572.00	4,174,613	56,578	4,231,191
617	R.J. Longstreet Elementary School	337.00	2,852,507	37,204	2,889,711
629	Read Pattillo Elementary School	338.00	2,422,303	37,211	2,459,514
636	South Daytona Elementary School	795.00	4,596,682	72,131	4,668,813
660	Spirit Elementary School	658.00	4,663,028	64,576	4,727,604
639	Spruce Creek Elementary School	792.00	5,518,457	74,599	5,593,056
643	Sugar Mill Elementary School	579.00	3,914,659	58,300	3,972,959
654	Sunrise Elementary School	483.00	3,230,715	50,011	3,280,726
658	Sweetwater Elementary School	689.00	4,041,492	65,097	4,106,589
649	Timbercrest Elementary School	751.00	4,364,370	69,488	4,433,858
604	Tomoka Elementary School	738.00	3,889,902	70,259	3,960,161
635	Turie T. Small Elementary School	354.00	2,283,675	38,345	2,322,020
657	Volusia Pines Elementary School	501.00	3,342,063	50,647	3,392,710
618	Westside Elementary School	710.00	4,453,808	67,049	4,520,857
607	Woodward Avenue Elementary School	570.00	3,912,975	56,992	3,969,967
<b>TOTAL ELEMENTARY SCHOOLS</b>		26,723.00	\$ 175,641,798	\$ 2,642,416	\$ 178,284,214



**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
<b>MIDDLE SCHOOLS</b>					
721	Campbell Middle School	823.00	\$ 4,753,838	\$ 94,866	\$ 4,848,704
702	Creekside Middle School	1,165.00	5,292,606	120,203	5,412,809
705	David C. Hinson Middle School	877.00	4,922,163	98,671	5,020,834
737	Deland Middle School	1,069.00	5,420,591	112,762	5,533,353
732	Deltona Middle School	1,160.00	6,040,238	120,007	6,160,245
701	Galaxy Middle School	1,027.00	5,012,995	109,036	5,122,031
738	Heritage Middle School	1,010.00	5,751,940	108,170	5,860,110
735	New Smyrna Middle School	1,021.00	5,805,508	109,360	5,914,868
733	Ormond Beach Middle School	888.00	5,117,022	98,947	5,215,969
739	River Springs Middle School	1,241.00	6,480,631	125,905	6,606,536
736	Silver Sands Middle School	1,063.00	6,006,125	113,248	6,119,373
713	Southwestern Middle School	710.00	4,498,528	89,146	4,587,674
<b>TOTAL MIDDLE SCHOOLS</b>		12,054.00	\$ 65,102,185	\$ 1,300,321	\$ 66,402,506

<b>HIGH SCHOOLS</b>					
757	Atlantic High School	1,153.00	\$ 7,984,190	\$ 207,691	\$ 8,191,881
751	Deland High School	2,692.00	13,762,191	629,882	14,392,073
756	Deltona High School	1,780.00	9,834,083	270,022	10,104,105
752	Mainland High School	1,843.00	10,442,525	274,786	10,717,311
753	New Smyrna Beach High School	1,641.00	9,078,835	258,216	9,337,051
758	Pine Ridge High School	1,515.00	8,552,108	241,773	8,793,881
755	Seabreeze High School	1,545.00	7,818,619	251,181	8,069,800
754	Spruce Creek High School	2,395.00	11,651,906	646,040	12,297,946
741	T. Dewitt Taylor Middle-High School	1,082.00	7,862,763	201,578	8,064,341
759	University High School	2,721.00	13,824,290	367,306	14,191,596
<b>TOTAL HIGH SCHOOLS</b>		<b>18,367.00</b>	<b>\$ 100,811,510</b>	<b>\$ 3,348,475</b>	<b>\$ 104,159,985</b>

<b>CHARTER SCHOOLS</b>					
863	Burns Science and Technology Charter School	951.38	\$ -	\$ 6,808,314	\$ 6,808,314
858	Undistributed Charter FTE	19.05	-	0	0
862	Ivy Hawn Charter School of the Arts	929.14	-	6,748,302	6,748,302
851	Reading Edge Academy	305.37	-	2,210,689	2,210,689
857	Richard Milburn Academy	533.37	-	4,179,190	4,179,190
861	Richard Milburn Academy West	-	-	0	0
865	Samsula Academy	142.34	-	1,028,324	1,028,324
856	The Chiles Academy	101.32	-	846,947	846,947
<b>TOTAL CHARTER SCHOOLS</b>		<b>2,981.97</b>	<b>\$ -</b>	<b>\$ 21,821,766</b>	<b>\$ 21,821,766</b>

<b>VIRTUAL SCHOOLS</b>					
599	Online Learning-FLVS	348.60	\$ -	\$ -	\$ -
509	Volusia Online Learning-FT	20.93	1,997,886	397,282	2,395,168
549	Volusia Online Lrng - PT	258.94	-	-	-
<b>TOTAL VIRTUAL SCHOOLS</b>		<b>628.46</b>	<b>\$ 1,997,886</b>	<b>\$ 397,282</b>	<b>\$ 2,395,168</b>

**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
<b>OTHER EDUCATIONAL PROGRAMS</b>					
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	332,365	7,992	340,357
507	Detention Center	42.96	729,681	8,122	737,803
3X1	Family Empowerment Scholarship - EO	2774.46	-	-	-
3XX	Family Empowerment Scholarship - UA	1900.37	-	-	-
512	Halifax Behavioral Center	8.23	335,477	5,706	341,183
506	Highbanks Learning Center	33.86	2,086,267	15,101	2,101,368
503	Hospital/Homebound	26.08	669,988	21,402	691,390
539	Legacy Scholars Academy	37.39	1,011,047	9,441	1,020,488
516	PACE Program	32.54	-	211,663	211,663
505	Riverview Learning Center	42.62	2,059,015	20,021	2,079,036
508	Stewart Treatment Center	18.46	566,627	3,707	570,334
998	Undistributed FTE - Traditional	508.37	-	4,304,573	4,304,573
<b>TOTAL OTHR EDUC PRGMS</b>		<u>5,464.74</u>	<u>\$ 7,863,017</u>	<u>\$ 4,759,437</u>	<u>\$ 12,622,454</u>

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

	2023-24			
	Budget			
	Salaries & Benefits	Non-Salary Discretionary	Non-Salary Line Item	Total
<b>DEPARTMENTS</b>				
School Board	\$ 506,947	\$ 51,000	\$ -	\$ 557,947
Futures, Inc.	432,934	-	-	432,934
Office of the Superintendent	514,993	37,000	-	551,993
Community Information Services	1,432,026	27,500	-	1,459,526
Elementary Curriculum & Instruction	3,586,866	25,000	87,000	3,698,866
Middle Curriculum & Instruction	1,648,670	29,000	565,598	2,243,268
High Curriculum & Instruction	2,665,570	36,770	4,409,945	7,112,285
Teaching, Leading and Learning	1,718,086	20,175	9,049,086	10,787,347
Deputy Superintendent for Teaching, Leading and Learning	343,022	11,400	219,000	573,422
Student Services	-	-	1,943,550	1,943,550
Exceptional Student Services	5,545,967	88,266	380,825	6,015,058
Program and Grants Development	20,962	-	-	20,962
Health Services	1,380,341	4,500	64,200	1,449,041
Federal Compensatory Education	48,159	738	-	48,897
Student Services	9,172,125	135,600	138,867	9,446,592
District Legal Counsel	563,593	13,000	540,000	1,116,593
Professional Standards	570,309	6,500	26,981	603,790
Financial Services	403,303	12,000	200,000	615,303
Finance	1,095,688	16,100	295,400	1,407,188
Payroll	776,800	10,500	40,000	827,300
Risk & Benefits Management	653,734	6,000	8,413,443	9,073,177
Budget	346,490	8,000	48,000	402,490
Capital Construction	-	63,425	-	63,425
UBC Inspections	-	50,200	-	50,200
Maintenance	14,016,429	9,422,100	1,878,552	25,317,081
Planning	118,809	1,500	-	120,309
Custodial Administrative Support	1,661,068	561,500	1,033,036	3,255,604
Technology Services	9,648,781	230,480	13,154,265	23,033,526
Operational Services	254,167	11,000	36,000	301,167
Safety and Security	5,694,608	14,000	194,631	5,903,239
Purchasing and Warehousing	2,367,212	32,250	10,000	2,409,462
Transportation Services	16,064,027	3,380,275	1,525,200	20,969,502
Human Resources Administration	2,753,001	47,500	1,169,400	3,969,901
All Other Non Departmental Assigned Line Item	-	-	29,061,709	29,061,709
<b>TOTAL</b>	<b>\$ 86,004,687</b>	<b>\$ 14,353,279</b>	<b>\$ 74,484,688</b>	<b>\$ 174,842,654</b>

## **GENERAL FUND – EXTENDED DAY PROGRAM**

**This section contains the following subsections:**

- **General Fund – Extended Day Program Narrative**
- **Budget Comparison to Prior Year's Actual**

**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**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
Local sources:				
Investment income	\$ 40,627	\$ 40,627	\$ 35,000	\$ (5,627)
Other fees	4,284,545	4,284,545	4,544,160	259,615
Miscellaneous local	5,225	5,225	-	(5,225)
Total local sources	4,330,397	4,330,397	4,579,160	248,763
Total sources	4,330,397	4,330,397	4,579,160	248,763
<b>Uses - expenditures</b>				
Instruction				
Salaries	24,226	24,226	-	(24,226)
Benefits	5,037	5,037	-	(5,037)
Purchased Services	4,544	-	4,544	4,544
Materials & Supplies	252	-	252	252
Total Instruction	34,059	29,263	4,796	(24,467)
Instructional and Curriculum Development Services				
Purchased Services	1	-	-	-
Materials & Supplies	126	-	126	126
Total Instructional and Curriculum Development Services	127	-	126	126
School Administration				
Materials & Supplies	10	10	-	(10)
Total School Administration	10	10	-	(10)
Community Services				
Salaries	3,053,655	2,698,082	1,827,243	(870,839)
Benefits	945,880	944,704	851,177	(93,527)
Purchased Services	113,884	106,529	46,855	(59,674)
Materials & Supplies	1,327,835	436,741	1,605,754	1,169,013
Capital Outlay	94,564	73,223	96,341	23,118
Other	688,898	688,838	500,060	(188,838)
Total Community Services	6,224,716	4,948,117	4,927,430	(20,747)
Total uses	6,258,912	4,977,390	4,932,352	(45,098)
<b>Deficiency of revenues under expenditures</b>	<b>(1,928,515)</b>	<b>(646,993)</b>	<b>(353,192)</b>	<b>293,861</b>
<b>Other financing sources</b>				
Transfers out to special revenue	-	-	(928,330)	(928,330)
Total other financing sources	-	-	(928,330)	(928,330)
<b>Net change in fund balance</b>	<b>(1,928,515)</b>	<b>(646,993)</b>	<b>(1,281,522)</b>	<b>(634,529)</b>
<b>Fund balance</b>				

**Volusia County Schools**  
**General Fund - Extended Day Program**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Beginning of year	1,928,515	1,928,515	1,281,522	(646,993)
Ending Balance	\$ -	\$ 1,281,522	\$ -	\$ (1,281,522)

## **GENERAL FUND - PRINT SHOP**

**This section contains the following subsections:**

- **Budget Comparison to Prior Year's Actual**



**Volusia County Schools**  
**General Fund - Print Shop**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
Local sources:				
Miscellaneous local	\$ 1,576,924	\$ 1,576,924	\$ 1,564,323	\$ (12,601)
Total local sources	1,576,924	1,576,924	1,564,323	(12,601)
Total sources	1,576,924	1,576,924	1,564,323	(12,601)
 Instructional and Curriculum Development Services				
Salaries	243,218	243,218	243,219	1
Benefits	85,226	85,226	248,346	163,120
Total Instructional and Curriculum Development Services	328,444	328,444	491,565	163,121
Central Services				
Salaries	81,073	81,073	81,073	-
Benefits	28,410	28,410	24,555	(3,855)
Purchased Services	497,586	497,586	294,579	(203,007)
Materials & Supplies	832,844	832,844	827,571	(5,273)
Capital Outlay	22,613	22,613	23,000	387
Total Central Services	1,462,526	1,462,526	1,250,778	(211,748)
Debt Service				
Principal	187,761	187,761	-	(187,761)
Interest	5,094	5,094	-	(5,094)
Total Debt Service	192,855	192,855	-	(192,855)
Total uses	1,983,825	1,983,825	1,742,343	(241,482)
<b>Deficiency of revenues under expenditures</b>	(406,901)	(406,901)	(178,020)	228,881
 <b>Other financing sources</b>				
Transfers in from capital outlay funds	303,960	303,960	178,020	(125,940)
Interfund Transfers	218,792	218,792	-	(218,792)
Total other financing sources	522,752	522,752	178,020	(344,732)
 <b>Net change in fund balance</b>	115,851	115,851	-	(115,851)
 <b>Fund balance</b>				
Beginning of year	(36,951)	(36,951)	78,900	115,851
Ending Balance	\$ 78,900	\$ 78,900	\$ 78,900	\$ -

## **GENERAL FUND – Prekindergarten (PRE-K) PROGRAM**

**This section contains the following subsections:**

- **General Fund – Pre-K Program Narrative**
- **Budget Comparison to Prior Year's Actual**

**Volusia County Schools**  
**General Fund – Prekindergarten (Pre-K) Program Narrative**  
**Fiscal Year Ending June 30, 2024**

The Voluntary Prekindergarten Program (VPK) / Early Learning Initiative serves 4-year-old students at 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 the free full-day program.

Students must be 4 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.

Transportation must be provided by the parent.

Volusia County Schools also offers a tuition-based 3-year-old program at select elementary schools that follows the Volusia County Schools calendar. The blended prekindergarten program is an opportunity for parents to enroll their typically developing child(ren) in a blended prekindergarten classroom that includes children with disabilities.

**Volusia County Schools**  
**General Fund - Pre-Kindergarten Programs (Pre-K)**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
State sources:				
Other miscellaneous state sources	\$ -	\$ -	\$ 2,248,617	\$ 2,248,617
Total state sources	-	-	2,248,617	2,248,617
 Total sources	-	-	2,248,617	2,248,617
<b>Uses - expenditures</b>				
Instruction				
Salaries	-	-	1,350,312	1,350,312
Benefits	-	-	499,553	499,553
Total Instruction	-	-	1,849,865	1,849,865
Instructional and Curriculum Development Services				
Salaries	-	-	304,553	304,553
Benefits	-	-	94,199	94,199
Total Instructional and Curriculum Development Services	-	-	398,752	398,752
Total uses	-	-	2,248,617	2,248,617
<b>Excess of revenues over expenditures</b>	-	-	-	-
<b>Other financing sources</b>				
Interfund Transfers	-	-	847,140	847,140
Total other financing sources	-	-	847,140	847,140
<b>Net change in fund balance</b>	-	-	847,140	847,140
<b>Fund balance</b>				
Beginning of year	-	-	-	-
Ending Balance	\$ -	\$ -	\$ 847,140	\$ 847,140



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## **DEBT SERVICE FUNDS**

**This section contains the following subsections:**

- **Debt Service Funds Narrative**
- **Debt Service Funds Budget Comparison to Prior Year's Actual**
- **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**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
State sources:				
CO&DS distribution	\$ 45,833	\$ 45,833	\$ -	\$ (45,833)
Total state sources	45,833	45,833	-	(45,833)
Local sources:				
Investment income	10,429	10,429	-	(10,429)
Miscellaneous local	1	1	-	(1)
Total local sources	10,430	10,430	-	(10,430)
Total sources	56,263	56,263	-	(56,263)
Debt Service				
Principal	34,485,001	34,485,001	36,125,000	1,639,999
Interest	14,386,331	14,386,331	12,776,250	(1,610,081)
Other charges	17,676	17,676	-	(17,676)
Total Debt Service	48,889,008	48,889,008	48,901,250	12,242
Total uses	48,889,008	48,889,008	48,901,250	12,242
<b>Deficiency of revenues under expenditures</b>	(48,832,745)	(48,832,745)	(48,901,250)	(68,505)
<b>Other financing sources</b>				
Transfers in from capital outlay funds	48,882,087	48,882,087	48,953,625	71,538
Total other financing sources	48,882,087	48,882,087	48,953,625	71,538
<b>Net change in fund balance</b>	49,342	49,342	52,375	3,033
<b>Fund balance</b>				
Beginning of year	1,824,061	1,824,061	1,873,403	49,342
Ending Balance	\$ 1,873,403	\$ 1,873,403	\$ 1,925,778	\$ 52,375



**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>
<b>Uses - expenditures</b>					
Major accounts					
Redemption of principal	\$ 36,125,000	\$ 24,995,000	\$ 26,200,000	\$ 27,470,000	\$ 28,805,000
Interest	12,776,250	11,007,575	9,796,475	8,526,200	7,193,475
<b>Total major accounts</b>	<u><b>48,901,250</b></u>	<u><b>36,002,575</b></u>	<u><b>35,996,475</b></u>	<u><b>35,996,200</b></u>	<u><b>35,998,475</b></u>
<b>Excess (deficiency) of revenues over expenditures</b>	(48,901,250)	(36,002,575)	(35,996,475)	(35,996,200)	(35,998,475)
<b>Other financing sources</b>					
Transfers - Debt Service Funds	48,953,625	36,057,388	36,053,663	36,059,450	36,063,913
<b>Total other financing uses</b>	<u><b>48,953,625</b></u>	<u><b>36,057,388</b></u>	<u><b>36,053,663</b></u>	<u><b>36,059,450</b></u>	<u><b>36,063,913</b></u>
<b>Net change in fund balances</b>	52,375	54,813	57,188	63,250	65,438
<b>Fund balances</b>					
Beginning Balance	1,873,403	1,925,778	1,980,591	2,037,779	2,101,029
Ending Balance	<u><u><b>\$ 1,925,778</b></u></u>	<u><u><b>\$ 1,980,591</b></u></u>	<u><u><b>\$ 2,037,779</b></u></u>	<u><u><b>\$ 2,101,029</b></u></u>	<u><u><b>\$ 2,166,467</b></u></u>

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

<b><u>Series 2014A (2005C)</u></b> Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2030 Fund Source: <b>Fund 2913 (29J)</b> Trustee: Bank of New York Disclosure Due Date: April 30 <b>Advance Refunding</b>	<b><u>Series 2014B (2006A)</u></b> Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2031 Fund Source: <b>Fund 2914 (29K)</b> Trustee: Bank of New York Disclosure Due Date: April 30 <b>Advance Refunding</b>	<b><u>Series 2015A (2005B)</u></b> Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2024 Fund Source: <b>Fund 2912 (29S)</b> Trustee: Bank of New York Disclosure Due Date: April 30 <b>Current Refunding</b>	<b><u>Series 2016A (2007)</u></b> Due Dates: December 31 and June 30 Principal Due: June 30 Maturity Date: August, 2032 Fund Source: <b>Fund 2915 (29M)</b> Trustee: Bank of New York Disclosure Due Date: April 30 <b>Advance Refunding</b>
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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
<b>Total</b>	<b>\$ 15,390,000</b>	<b>\$ 1,901,100</b>	<b>\$ 83,235,000</b>	<b>\$ 21,030,500</b>	<b>\$ 3,765,000</b>	<b>\$ 188,250</b>	<b>\$ 55,320,000</b>	<b>\$ 17,299,700</b>

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

<b><u>Series 2016</u></b> 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
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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
<b>Total</b>	<b>\$ 23,260,000</b>	<b>\$ 5,610,500</b>	<b>\$ 28,870,500</b>

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

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
<b>\$ 20,130,000</b>	<b>\$ 1,006,500</b>	<b>\$ 62,800,000</b>	<b>\$ 16,311,750</b>	<b>\$ 240,640,000</b>	<b>\$ 57,737,800</b>	<b>\$ 298,377,800</b>



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## **CAPITAL OUTLAY FUNDS**

**This section contains the following subsections:**

- **Capital Outlay Funds - Narrative**
- **Budget Comparison to Prior Year's Actual - By Function and Object**
- **Budget Comparison to Prior Year's Actual - By Project**
- **Capital Five-Year Fiscal Forecast (Summary)**
- **Capital Five-Year Work Program Forecast (Detail)**
- **Capital Projects Funds - Local Capital Improvement Funds – Consolidated**
- **Capital Projects Funds - Sales Tax Funds – Consolidated**
- **Capital Projects Funds - Impact Fees Funds – Consolidated**
- **Capital Projects Funds - Other Capital Projects Funds – Consolidated**

**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, computer and device hardware and operating system software
- 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- By Function and**  
**Object Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
State sources:				
CO&DS distribution	\$ 2,408,242	\$ 2,408,242	\$ 2,266,500	\$ (141,742)
Other miscellaneous state sources	2,850,237	1,935,560	-	(1,935,560)
Total state sources	5,258,479	4,343,802	2,266,500	(2,077,302)
Local sources:				
Ad valorem property taxes - Capital	80,644,564	81,022,775	91,362,991	10,340,216
Local sales tax	65,000,000	64,208,655	66,547,292	2,338,637
Investment income	9,853,034	9,572,635	2,100,000	(7,472,635)
Miscellaneous local	15,861,459	15,850,809	10,000,000	(5,850,809)
Total local sources	171,359,057	170,654,874	170,010,283	(644,591)
Total sources	176,617,536	174,998,676	172,276,783	(2,721,893)
Facilities Acquisition and Construction				
Capital Outlay	321,600,576	95,570,464	334,127,419	238,556,955
Other	-	-	690,689	690,689
Total Facilities Acquisition and Construction	321,600,576	95,570,464	334,818,108	239,247,644
Debt Service				
Principal	19,694	19,694	20,101	407
Interest	7,632	7,632	7,225	(407)
Other charges	2,968	2,968	-	(2,968)
Total Debt Service	30,294	30,294	27,326	(2,968)
Total uses	321,630,870	95,600,758	334,845,434	239,244,676
<b>Excess (deficiency) of revenues over expenditures</b>	(145,013,334)	79,397,918	(162,568,651)	(241,966,569)
<b>Other financing uses</b>				
Transfers out to general fund	(25,757,755)	(25,757,755)	(28,184,069)	(2,426,314)
Transfers out to debt service funds	(48,882,087)	(48,882,087)	(48,953,625)	(71,538)
Loss Recoveries	10,745	10,745	-	(10,745)
Total other financing uses	(74,629,097)	(74,629,097)	(77,137,694)	(2,508,597)
<b>Net change in fund balance</b>	(219,642,431)	4,768,821	(239,706,345)	(244,475,166)
<b>Fund balance</b>				
Beginning of year	272,306,427	272,306,427	277,075,248	4,768,821
Ending Balance	\$ 52,663,996	\$ 277,075,248	37,368,903	\$ (239,706,345)

**Volusia County Schools**  
**Capital Projects Funds - Consolidated - By Project**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
State sources:				
CO&DS distribution	\$ 2,408,242	\$ 2,408,242	\$ 2,266,500	\$ (141,742)
Other miscellaneous state sources	2,850,237	1,935,560	-	(1,935,560)
Total state sources	5,258,479	4,343,802	2,266,500	(2,077,302)
Local sources:				
Ad valorem property taxes - Capital	80,644,564	81,022,775	91,362,991	10,340,216
Local sales tax	65,000,000	64,208,655	66,547,292	2,338,637
Investment income	9,853,034	9,572,635	2,100,000	(7,472,635)
Other miscellaneous local	60,407	60,407	-	(60,407)
Impact fees	15,508,744	15,498,094	10,000,000	(5,498,094)
Refund of prior year expenditure	292,308	292,308	-	(292,308)
Total local sources	171,359,057	170,654,874	170,010,283	(644,591)
Total sources	176,617,536	174,998,676	172,276,783	(2,721,893)
Projects:				
All High Schools - Athletic Facility Leases	136,346	136,346	180,000	43,654
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 1	1,701,384	1,490,181	211,203	(1,278,978)
Atlantic HS - Replace Generator Bldg 1	444,387	438,287	6,100	(432,187)
Atlantic HS - Replace Gym Bleachers	229,010	229,010	-	(229,010)
Atlantic HS - CTE Metal Building	454,010	289,928	164,082	(125,846)
Atlantic HS - Install Grandstands	150,210	6,490	143,720	137,230
Atlantic HS - Pressbox Concession	300,000	-	300,000	300,000
Atlantic HS - Upgrade Auditorium Seating and Flooring	793,182	36,582	756,600	720,018
Atlantic High - Rekey Doors Campus Wide	80,210	384	79,826	79,442
Atlantic High - Football Field Lighting	40,135	4,177	35,958	31,781
Atlantic HS - Ticket Booth Concrete and Fencing	60,000	-	60,000	60,000
Blue Lake Elm - Resurface Basketball Court	206,338	7,053	199,285	192,232
Blue Lake Elm - Intermediate Playground	123,767	-	123,767	123,767
Blue Lake Elm - Bus Loop Security	50,002	64	49,938	49,874
Brewster Center - Replace Outside Air Units	495,013	28,697	466,316	437,619
Bus and Safety	-	-	3,000,000	3,000,000
CAP: Atlantic HS - Campus Wide Reroof	1,204,570	1,202,601	1,969	(1,200,632)
CAP: Atlantic HS - Upgrade Fire Alarm and Intercom	118,911	70,689	48,222	(22,467)
CAP: Deland HS - Upgrade Fire Alarm and Intercom	1,207	104	1,103	999
CAP: R.J. Longstreet Elm - Metal Reroof Bldgs. 3-8	314,916	-	314,916	314,916
CAP: New Smyrna Beach HS - Upgrade BAS Campus Wide	3,106	3,106	-	(3,106)
CAP: Seabreeze HS - Reroof Media Center	692,166	8,096	684,070	675,974
Campbell Mid - Media Center HVAC	360,065	334,736	25,329	(309,407)
Campbell Mid - Repair Security Gates	78,000	-	78,000	78,000
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	2,470,568	1,350,989	1,119,579	(231,410)
Chisholm Elm - Replacement	9,946	9,946	-	(9,946)



**Volusia County Schools**  
**Capital Projects Funds - Consolidated - By Project**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Chisholm Elm - Perimeter Fencing	116,759	54,420	62,339	7,919
Champion Elm - Security Fencing	159,841	149,797	10,044	(139,753)
Chisholm Elm - Security Fencing	80,000	-	80,000	80,000
Charter School Capital Outlay LCIF Disbursements	-	-	690,689	690,689
Citrus Grove Elm – Perimeter Fencing	62,500	-	62,500	62,500
Coronado Beach Elm - Pavilion	230,905	230,905	-	(230,905)
Coronado Beach Elm - Replace Intermediate Playground	92,821	87,291	5,530	(81,761)
Coronado Beach Elm – Replace AC in Buildings 9 and 10	43,878	-	43,878	43,878
Coronado Beach Elem - Install New Lighting at Parking Lot an	-	-	283,200	283,200
Contingency	11,803,912	-	18,803,912	18,803,912
Contingency - Operations	-	-	2,000,000	2,000,000
COBI Bonds - Closing Cost	2,968	2,968	-	(2,968)
Creekside Middle - Gutter Replacement	395,914	395,914	-	(395,914)
Creekside Middle - Fire Alarm Replacement	479,862	227,612	252,250	24,638
Creekside Middle - Upgrade HVAC Bldgs 6, 8 and New Genera	58,054	58,054	-	(58,054)
Creekside Mid - Upgrade HVAC Bldg 4	1,533,294	1,220,775	312,519	(908,256)
Creekside Mid - Security Fencing	239,187	239,187	-	(239,187)
Cypress Creek Elm - Playground Shade Structure	49,592	49,592	-	(49,592)
Cypress Creek Elm - Security Fencing	72,000	-	72,000	72,000
DeLand Warehouse - Lease	-	-	231,186	231,186
Deltona Middle - Master Plan	11,942,114	6,286,964	5,655,149	(631,815)
DeLand Administrative Complex - Upgrade Data Center Backu	275,000	-	275,000	275,000
Debary Elementary - New Parent Loop and Donald Smith Blvc	680,357	680,357	-	(680,357)
Deltona Lakes Elementary - Upgrade HVAC, Ceiling and Lighti	375	375	-	(375)
Deltona High - Intercom Replacement	25,748	17,912	7,836	(10,076)
DeLand Mid - Campus Wide VAV Insulation	148,531	-	148,531	148,531
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs	1,071,525	1,010,509	61,017	(949,492)
Deltona HS - Building Cracks	77,368	77,243	125	(77,118)
Deltona HS - Re-Sod Football Field	262,588	-	262,588	262,588
Deland Administration – Data Center HVAC	881,933	248,864	633,069	384,205
DeBary Elm - Resurface Bus Loop and Parking	350,382	11,810	338,572	326,762
DeLand HS - Replace Cafeteria Chiller	835,937	55,457	780,480	725,023
DeLand HS - Replace Site Generator	320,115	6,524	313,591	307,067
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	1,400,000	1,400,000
Deltona HS - Repair Building Cracks Campus Wide	1,201,253	378,289	822,964	444,675
Deltona HS - Upgrade Stage Lighting	100,090	2,790	97,300	94,510
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs	2,143,414	552,807	1,590,607	1,037,800
DeLand HS - Baseball Field Lighting	1,321,833	56,713	1,265,120	1,208,407
DeLand HS - Sand Volleyball Courts	263,921	14,077	249,844	235,767
Debary Elm - Security Fencing	42,004	128	41,876	41,748
Deltona Mid – Paint Interior of Bldgs. 3 and 4	66,312	9,651	56,661	47,010
Deltona Mid - Upgrade Interior Lighting Bldg. 10	52,054	1,681	50,373	48,692
Deltona Mid - Replace Flooring Bldg. 3	70,748	21,198	49,550	28,352

**Volusia County Schools**  
**Capital Projects Funds - Consolidated - By Project**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Deltona Mid - Replace Flooring Bldg. 4	60,019	577	59,442	58,865
Deltona Mid – Playground	71,318	-	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 and 4	-	-	135,600	135,600
Deland Administrative Complex - Upgrade Access Control Key	150,000	-	150,000	150,000
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	-	-	105,000	105,000
Edgewater Public Elm - Security Fencing	96,193	54,166	42,027	(12,139)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	-	-	105,000	105,000
Enterprise Elm - Master Plan	2,001,253	38,766	5,962,487	5,923,721
Enterprise Elm - Replace Intermediate Playground	167,460	-	167,460	167,460
Enterprise Elm - Security Fencing	40,000	-	40,000	40,000
Enterprise Elm – Replace Chiller Bldg. 13	53,595	-	53,595	53,595
ERP Software - Enterprise Resource Planning	-	-	1,000,000	1,000,000
Facilities Management	-	-	2,800,000	2,800,000
Facilities Services - Replace Carpet in Entire Building	150,428	13,256	137,173	123,917
Forest Lake Elm - Replace Fire Alarm	517	517	-	(517)
Forest Lake Elm - Replace OAU and Duct Work	1,575,194	456,745	1,118,450	661,705
Forest Lake Elm - Interior Paint	112,612	112,612	-	(112,612)
Forest Lake Elm - Resurface Basketball Court	25,617	21,886	3,731	(18,155)
Forest Lake Elm - Intermediate Playground	120,000	-	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	517	517	-	(517)
Friendship Elm - Replace Intercom	483,000	-	483,000	483,000
Freedom Elm – Replace AC Unit in Cafeteria	38,175	-	38,175	38,175
Freedom Elm - Security Fencing	120,000	-	120,000	120,000
Freedom Elm - Replace Small Chiller Bldg. 7	-	-	308,000	308,000
Furn, Fix, Equip, Veh	7,138,992	4,539,333	3,799,659	(739,674)
Galaxy Mid - Upgrade Door Hardware	715,066	604,959	110,108	(494,851)
Galaxy Mid - Replace 50 KW Kitchen Generator	200,211	6,518	193,693	187,175
Galaxy Mid - Replace Gymnasium Bleachers	400,513	15,887	384,627	368,740
Galaxy Mid - Upgrade Intrusion and Monitoring	398,641	81,732	316,909	235,177
George Marks Elm - Master Plan	23,286	23,286	-	(23,286)
George Marks Elem - Roof Replacement, Bldg. 3	5,725	-	5,725	5,725
George Marks Elm - Coat Roof Bldg 2	33,600	-	33,600	33,600
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	150,000	-	150,000	150,000
George Marks Elm – Portables Installation	180,000	-	180,000	180,000
George Marks Elm – Portables Installation	120,004	128	119,876	119,748
Heritage Mid - Replace Gymnasium Bleachers	403,240	15,913	387,328	371,415
Heritage Mid - Replace Roof Campus Wide	203,949	122,185	81,764	(40,421)
Heritage Mid - Resurface Tennis and Basketball Courts	61,972	58,241	3,731	(54,510)

**Volusia County Schools**  
**Capital Projects Funds - Consolidated - By Project**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Herbert Street – Upgrade Interior Lighting	45,002	64	44,938	44,874
Herbert Street - Playground	71,175	-	71,175	71,175
Heritage Mid - Replace Fire Alarm	-	-	1,287,000	1,287,000
Heritage Mid – Reclaimed Water Connection	-	-	250,000	250,000
Hinson Mid - Upgrade HVAC and Lighting Bldg. 9	1,270,046	1,217,937	52,109	(1,165,828)
Hinson Mid - Replace Gutters and Downspouts	502,611	18,516	484,095	465,579
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 a	3,107,236	188,009	2,919,227	2,731,218
Hinson Mid - Security Fencing	130,000	-	130,000	130,000
Holly Hill School - Replace Switchgear Bldg. 6	391,932	26,632	365,300	338,668
Horizon Elm - Pavilion	250,000	-	250,000	250,000
Indian River Elm - Door Replacement Bldgs 1 and 4	742,818	590,395	152,423	(437,972)
Indian River Elm - Replace Doors and Hardware Buildings 2 ar	831,600	-	831,600	831,600
Indian River Elm - Upgrade Intrusion and Monitoring	398,637	81,608	317,030	235,422
Indian River Elm - Renovate Media Center	-	-	350,000	350,000
Indian River Elm - New Marquee	-	-	180,000	180,000
Mainland High - Renovate Tracks	611	611	-	(611)
Mainland HS - Upgrade Chiller Plant	163,605	63,288	100,317	37,029
Mainland HS - Security Fencing	236,208	190,208	46,000	(144,208)
Mainland HS – Replace Carpet in Media Center	51,823	51,823	-	(51,823)
Manatee Cove Elm - Security Fencing	69,398	32	69,366	69,334
Mainland HS - Upgrade Chiller Plant	-	-	1,700,000	1,700,000
McInnis Elementary - Replace Fire Alarm	252,588	80,088	172,500	92,412
McInnis Elementary - Potable Water and Sanitary Sewer	728,549	508,349	520,200	11,851
McInnis Elementary - Media Center Retrofit	93,976	8,678	85,297	76,619
McInnis Elm - Renovations and Administration Addition	651,783	55,176	598,148	542,972
New Smyrna Beach Middle - Cafeteria and Media Center Ren	11,862	11,862	-	(11,862)
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Floor	5,578,792	3,322,924	2,255,868	(1,067,056)
New Smyrna Beach Transportation - Refurbish Fuel Island	165,928	125,353	40,575	(84,778)
New Smyrna Beach High - Renovate Tracks	10,866	10,866	-	(10,866)
New Smyrna Beach Mid - New Parent Loop and Parking	687,585	615,957	71,629	(544,328)
New Smyrna Beach HS - Replace Intercom	690,000	-	690,000	690,000
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	863,930	95,619	768,311	672,692
New Smyrna Beach HS - Traffic Signal	300,000	-	300,000	300,000
New Smyrna Beach HS – Sand Volleyball Courts	280,746	247,528	33,219	(214,309)
New Smyrna Beach HS – Repair Stage Floor	35,754	35,754	-	(35,754)
Ormond Beach Elementary - Reroof Bldg 2	1,505	1,505	-	(1,505)
Ormond Beach Elementary - Renovate Art Room Flooring, Ce	78,658	78,658	-	(78,658)
Orange City Elm - Renovations and Additions	29,945,482	625,767	50,519,715	49,893,948
Ormond Beach Elm - Coat Roof East Side Bldg. 1	102,448	54,555	47,893	(6,662)
Osceola Elementary - Master Plan	16,026,733	15,089,169	937,564	(14,151,605)
Osteen Elm - Security Fencing	59,733	53,631	6,102	(47,529)
Palm Terrace Elementary - Replace Roof	2,216,310	650,748	1,565,562	914,814
Palm Terrace Elm - Replace Fire Alarm	732,806	444,203	288,603	(155,600)

**Volusia County Schools**  
**Capital Projects Funds - Consolidated - By Project**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Pathways Elm - Replace Fire Alarm	991,873	57,947	933,925	875,978
Parking Lot Lease - City of DeLand	-	-	27,326	27,326
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg 3	1,658,856	1,412,578	246,279	(1,166,299)
Pine Trail Elm - Replace Gutter and Downspouts	29,191	29,191	-	(29,191)
Pine Ridge HS - Replace Gym Bleachers	229,010	229,010	-	(229,010)
Pierson Elm - Upgrade Fire Supression Water Tank	95,497	-	95,497	95,497
Pierson Transportation - Remove Underground Fuel Tank and	150,000	-	150,000	150,000
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 a	2,739,712	221,487	2,518,225	2,296,738
Pine Trail Elm - Intercom Replacement	150,000	-	150,000	150,000
Pine Ridge HS – Replace Ag Building Roof	37,727	36,894	833	(36,061)
Pine Ridge High - Security Fencing	101,919	32	101,887	101,855
Pine Ridge HS – Repair Intercom Campus Wide	160,001	32	159,969	159,937
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	229,121	587,677	358,556
Port Orange Elementary - Replace Fire Alarm	43,798	-	43,798	43,798
Port Orange Elm - Pavilion	238,236	238,236	-	(238,236)
Port Orange Elm - Parking Area	100,078	2,428	347,650	345,222
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	150,000	-	150,000	150,000
Port Orange Elm - Renovate Reception	130,000	-	130,000	130,000
Port Orange Elm – Water Intrusion	2,302,188	67,714	2,234,474	2,166,760
Pride Elm - Replace Shelter Generators	999,392	598,107	401,284	(196,823)
Read Pattillo Elm - Pavilion	219,549	219,549	-	(219,549)
Read Pattillo Elm – Replace AC in Cafeteria	46,332	-	46,332	46,332
Riverview Learning Center - Fire Alarm/Intercom System	366,696	7,945	358,751	350,806
River Springs Mid - Security Fencing	45,665	45,665	-	(45,665)
River Springs Mid - Security Fencing	45,001	32	44,969	44,937
RJ Longstreet Elm - Replace Perimeter Fencing	105,322	-	105,322	105,322
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito	-	-	105,000	105,000
Seabreeze High - HVAC Renovation Bldg. 2	467	467	-	(467)
Seabreeze HS - Intercom Replacement	325,977	292,619	33,358	(259,261)
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	2,730,144	1,797,992	932,151	(865,841)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	4,363,480	1,200,728	3,162,752	1,962,024
Seabreeze HS - Resurface Tennis Courts and Replace Fence	100,000	-	100,000	100,000
Seabreeze HS - Replace Perimeter Fencing	100,000	-	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	63,043	(293)	63,336	63,629
Silver Sands Middle - Bldg. 12 WHSP Replacement	96,611	8,950	87,661	78,711
Silver Sands Mid - Renovate Culinary Lab	915,962	177,025	738,937	561,912
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	285,084	39,679	245,406	205,727
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	438,156	26,318	411,838	385,520
Silver Sands Mid – Replace Dining Room Flooring	60,000	-	60,000	60,000

**Volusia County Schools**  
**Capital Projects Funds - Consolidated - By Project**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Southwestern Mid - Replace 250 Ton Chiller	701,298	40,175	661,123	620,948
Spruce Creek Elm - Upgrade Fire Alarm	432	432	-	(432)
Spruce Creek HS - Classroom Addition and Auditorium Remoc	1,200,000	-	1,200,000	1,200,000
Spruce Creek HS - Sand Volleyball Courts	256,918	140,574	116,344	(24,230)
Spruce Creek HS - Replace AC Units on Auditorium Roof	100,903	-	100,903	100,903
Spirit Elm - Security Fencing	53,573	48,672	4,901	(43,771)
Spruce Creek Elm - Security Fencing	105,000	-	105,000	105,000
Spirit Elm – Replace HVAC Bldg. 1	49,758	-	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	19,219,936	820,776	37,399,160	36,578,384
Starke Elm - Replace Intermediate Playground	92,993	92,629	365	(92,264)
Stem Buses	150,000	52,647	97,353	44,706
Sunrise Elm - Campus Wide Reroof	398,703	178,709	219,993	41,284
Sugar Mill Elementary - Replace Gutters and Downspouts	239,766	235,791	3,975	(231,816)
Sunrise Elm - Drainage Between Buildings	430,811	430,811	-	(430,811)
Sugar Mill Elm - Relocate Bicycle Pad and Rack	51,382	51,382	-	(51,382)
Sugar Mill Elm - Intercom Replacement	250,000	-	250,000	250,000
Sugar Mill Elm - Replace AC in Kitchen	38,258	-	38,258	38,258
Sugar Mill Elm – Potable Water Lines	495,722	9,228	486,494	477,266
Sugar Mill Elm – Interior and Exterior Painting Campus Wide	142,913	16,062	126,851	110,789
Sweetwater Elementary - Replace Fire Alarm	12,339	10,851	1,489	(9,362)
Sweetwater Elm – Interior and Exterior Painting Campus Wid	230,849	26,283	204,566	178,283
T. Dewitt Taylor Middle High - Replace Gutters	310,024	285,016	25,008	(260,008)
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	800,000	800,000
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co	60,214	6,630	53,584	46,954
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	118,893	32	118,861	118,829
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion M	-	-	105,000	105,000
Timbercrest Elementary - Replace Fresh Air Unit, Bldg. 7	141,235	141,235	-	(141,235)
Tomoka Elm - Master Plan	48,891,930	4,053,578	46,838,352	42,784,774
Transportation - Warehouse DeLand - Warehouse Addition	2,500,000	-	2,500,000	2,500,000
Transportation Warehouse - DeLand - Replace Emergency Ge	-	-	849,600	849,600
Turie T. Small Elementary - Master Plan	51,297,108	6,732,396	44,564,712	37,832,316
Turie T. Small - Replace AC Unit in Cafeteria	47,899	43,923	3,973	(39,950)
University High - Intercom Replacement	126,667	2,833	123,835	121,002
University HS - Renovate Cupola	62,085	62,085	-	(62,085)
University HS - Upgrade Chiller Plant	1,737,882	1,577,409	160,472	(1,416,937)
University HS - Install Grandstands	275,361	11,166	264,195	253,029
University HS - Pressbox Concession	300,000	-	300,000	300,000
University HS - Repair Wall Flashings Bldg 2	177,831	14,571	163,260	148,689
University HS - Upgrade AHU Sensors, Dampers and Duct Hea	1,009,175	50,739	958,436	907,697
University HS - Resurface Tennis Courts	50,204	6,319	43,885	37,566

**Volusia County Schools**  
**Capital Projects Funds - Consolidated - By Project**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
University HS – Install Concrete Slab for Bleachers	53,897	53,897	-	(53,897)
University HS – Track and Field Security Fencing	60,810	56,021	4,789	(51,232)
University HS - Security Fencing	158,060	94,685	63,375	(31,310)
University High – Football Walkway Lighting	38,123	3,798	34,325	30,527
University HS - Seal Abandoned Wells	-	-	447,600	447,600
Various - Security	1,174,189	681,025	3,493,165	2,812,140
Various - Infrastructure for Technology	52,119	52,119	250,000	197,881
Various - Minor Projects	2,999,859	2,348,516	4,651,343	2,302,827
Various Schools - High School Athletics	-	-	2,015,800	2,015,800
Various Schools - School Hardening - Safety and Security of S	23,765	23,765	-	(23,765)
Various Schools - 21 School Hardening - Safety and Security o	460,315	460,315	-	(460,315)
Various Schools - 22 School Hardening - Safety and Security o	401,085	130,925	270,160	139,235
Various Locations - Rural Broadband	2,500,000	-	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	10,813	189,187	178,374
Various Schools & Depts - District Wide Technology Equipme	3,613,566	3,308,528	2,842,045	(466,483)
Volusia Pines Elm – Replace AC in Media Center	41,207	41,207	-	(41,207)
Westside Elm - Replace Doors and Hardware Bldg. 1	764,768	23,768	741,000	717,232
White Fleet	-	-	500,000	500,000
Woodward Elementary - Renovations and Addition	23,476,908	17,718,902	5,758,006	(11,960,896)
<b>Total projects</b>	<b>321,630,869</b>	<b>95,600,758</b>	<b>334,845,436</b>	<b>239,244,678</b>
<b>Total uses</b>	<b>321,630,869</b>	<b>95,600,758</b>	<b>334,845,436</b>	<b>239,244,678</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(145,013,333)</b>	<b>79,397,918</b>	<b>(162,568,653)</b>	<b>(241,966,571)</b>
<b>Other financing uses</b>				
Transfers out to general fund	(25,757,755)	(25,757,755)	(28,184,069)	(2,426,314)
Transfers out to debt service funds	(48,882,087)	(48,882,087)	(48,953,625)	(71,538)
Loss Recoveries	10,745	10,745	-	(10,745)
<b>Total other financing uses</b>	<b>(74,629,097)</b>	<b>(74,629,097)</b>	<b>(77,137,694)</b>	<b>(2,508,597)</b>
<b>Net change in fund balance</b>	<b>(219,642,430)</b>	<b>4,768,821</b>	<b>(239,706,347)</b>	<b>(244,475,168)</b>
<b>Fund balance</b>				
Beginning of year	272,306,427	272,306,427	277,075,248	4,768,821
Ending Balance	\$ 52,663,997	\$ 277,075,248	37,368,901	\$ (239,706,347)



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

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Sources - revenues</b>					
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
<b>Total state sources</b>	<b>2,266,500</b>	<b>2,266,500</b>	<b>2,266,500</b>	<b>2,266,500</b>	<b>2,266,500</b>
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
<b>Total local sources</b>	<b>170,010,283</b>	<b>173,978,962</b>	<b>180,370,782</b>	<b>186,612,930</b>	<b>192,541,428</b>
<b>Total sources</b>	<b>172,276,783</b>	<b>176,245,462</b>	<b>182,637,282</b>	<b>188,879,430</b>	<b>194,807,928</b>
<b>Uses - expenditures</b>					
Categories					
New Construction	46,200,000	17,608,556	39,950,000	45,400,000	51,000,000
Projects at Existing Schools and Facilities	41,886,083	62,727,074	21,501,466	10,717,598	9,588,512
Facilities Management	11,800,000	9,300,000	9,800,000	14,800,000	14,800,000
Technology	3,537,008	8,286,936	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
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
<b>Total categories</b>	<b>108,813,780</b>	<b>104,063,819</b>	<b>87,281,302</b>	<b>87,941,128</b>	<b>93,498,200</b>
<b>Roll Forward</b>					
Prior Year Carryover Encumbrances	124,810,791	-	-	-	-
Prior Year Carryover Appropriations	101,220,862	-	-	-	-
<b>Total roll forward</b>	<b>226,031,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total uses</b>	<b>334,845,434</b>	<b>104,063,819</b>	<b>87,281,302</b>	<b>87,941,128</b>	<b>93,498,200</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(162,568,651)</b>	<b>72,181,643</b>	<b>95,355,980</b>	<b>100,938,302</b>	<b>101,309,727</b>
<b>Other financing uses</b>					
Transfers - General Fund	(28,184,069)	(22,717,701)	(22,293,868)	(22,588,884)	(22,889,800)
Transfers - Debt Service Funds	(48,953,625)	(36,057,388)	(36,053,663)	(36,059,450)	(36,063,863)
<b>Total other financing uses</b>	<b>(77,137,694)</b>	<b>(58,775,089)</b>	<b>(58,347,531)</b>	<b>(58,648,334)</b>	<b>(58,953,663)</b>
<b>Net change in fund balances</b>	<b>(239,706,345)</b>	<b>13,406,554</b>	<b>37,008,449</b>	<b>42,289,968</b>	<b>42,356,065</b>
<b>Fund balances</b>					
Beginning Balance	277,075,248	37,368,903	50,775,457	87,783,906	130,073,874
Ending Balance	<b>\$ 37,368,903</b>	<b>\$ 50,775,457</b>	<b>\$ 87,783,906</b>	<b>\$ 130,073,874</b>	<b>\$ 172,429,939</b>



**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
<b>Sources - revenues</b>					
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
<b>Total state sources</b>	<b>2,266,500</b>	<b>2,266,500</b>	<b>2,266,500</b>	<b>2,266,500</b>	<b>2,266,500</b>
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
<b>Total local sources</b>	<b>170,010,283</b>	<b>173,978,962</b>	<b>180,370,782</b>	<b>186,612,930</b>	<b>192,541,428</b>
<b>Total sources</b>	<b>172,276,783</b>	<b>176,245,462</b>	<b>182,637,282</b>	<b>188,879,430</b>	<b>194,807,928</b>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Creekside Mid - Classroom Addition	-	-	-	-	750,000
Deltona HS - Classroom Addition	-	2,000,000	15,000,000	-	-
Enterprise Elm - Master Plan	4,000,000	-	-	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	21,200,000	-	-	-	-
Ormond Beach Elm - Renovations	-	-	-	-	500,000
Pine Ridge HS - Classroom Addition	-	-	-	-	1,000,000
Port Orange Elm - Renovations	-	750,000	8,500,000	-	-
Read-Patillo Elm - Remodeling	-	-	750,000	8,500,000	-
Silver Sands Mid - Classroom Addition and Remodeling	-	-	1,500,000	12,000,000	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	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	-	-	-	700,000	7,000,000
Tomoka Elm - Master Plan	2,000,000	-	-	-	-
Transportation - Warehouse DeLand - Warehouse Additio	-	8,000,000	-	-	-
Turie T. Small Elm - Joint Venture	-	-	1,500,000	5,000,000	500,000
Woodward Elm - Renovation Finishes and Infrastructure B	-	4,458,556	-	-	-
<b>Total New Construction</b>	<b>46,200,000</b>	<b>17,608,556</b>	<b>39,950,000</b>	<b>45,400,000</b>	<b>51,000,000</b>
<b>Projects at Existing Schools and Facilities</b>					
All High Schools - Athletic Facility Leases	180,000	180,000	180,000	180,000	180,000
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	-	-	-
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 :	-	3,777,362	-	-	-
DeLand Warehouse - Lease	231,186	231,186	231,186	231,186	231,186
Deltona HS - Foundation Repairs Bldgs. 12	2,500,000	-	-	-	-
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	3,022,390	-	-	-	-

**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
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	-	-	-	-
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 Monitor	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 - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various - Minor Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Various Schools - High School Athletics	2,015,800	1,000,000	1,000,000	1,000,000	1,000,000

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

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>
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	-	-	-
<b>Total Projects at Existing Schools and Facilities</b>	<b>41,886,083</b>	<b>62,727,074</b>	<b>21,501,466</b>	<b>10,717,598</b>	<b>9,588,512</b>
<b>Facilities Management</b>					
Contingency	7,000,000	6,500,000	7,000,000	12,000,000	12,000,000
Contingency - Operations	2,000,000	-	-	-	-
Facilities Management	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
<b>Total Facilities Management</b>	<b>11,800,000</b>	<b>9,300,000</b>	<b>9,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>
					-
<b>Technology</b>					
ERP Software - Enterprise Resource Planning	1,000,000	-	-	-	-
Various Schools & Depts - District Wide Technology Equipm	2,537,008	8,286,936	9,000,000	9,000,000	9,000,000
<b>Total Technology</b>	<b>3,537,008</b>	<b>8,286,936</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>
<b>System Wide Equipment and Vehicles</b>					
Furn, Fix, Equip, Veh	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
White Fleet	500,000	500,000	500,000	500,000	500,000
<b>Total System Wide Equipment and Vehicles</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>
<b>Buses</b>					
Bus and Safety	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Total Buses</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Charter School Disbursements</b>					
Charter School Capital Outlay LCIF Disbursements	690,689	1,441,254	2,329,836	3,323,530	4,409,688
<b>Total Charter School Disbursements</b>	<b>690,689</b>	<b>1,441,254</b>	<b>2,329,836</b>	<b>3,323,530</b>	<b>4,409,688</b>
<b>Total categories</b>	<b>108,813,780</b>	<b>104,063,819</b>	<b>87,281,302</b>	<b>87,941,128</b>	<b>93,498,200</b>
<b>Roll Forward</b>					
Prior Year Carryover Encumbrances	124,810,791	-	-	-	-
Prior Year Carryover Appropriations	101,220,862	-	-	-	-
<b>Total roll forward</b>	<b>226,031,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total uses</b>	<b>334,845,434</b>	<b>104,063,819</b>	<b>87,281,302</b>	<b>87,941,128</b>	<b>93,498,200</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(162,568,651)</b>	<b>72,181,643</b>	<b>95,355,980</b>	<b>100,938,302</b>	<b>101,309,727</b>
<b>Other financing uses</b>					
Transfers - General Fund	(28,184,069)	(22,717,701)	(22,293,868)	(22,588,884)	(22,889,800)
Transfers - Debt Service Funds	(48,953,625)	(36,057,388)	(36,053,663)	(36,059,450)	(36,063,863)
<b>Total other financing uses</b>	<b>(77,137,694)</b>	<b>(58,775,089)</b>	<b>(58,347,531)</b>	<b>(58,648,334)</b>	<b>(58,953,663)</b>
<b>Net change in fund balances</b>	<b>(239,706,345)</b>	<b>13,406,554</b>	<b>37,008,449</b>	<b>42,289,968</b>	<b>42,356,065</b>
<b>Fund balances</b>					
Beginning Balance	277,075,248	37,368,903	50,775,457	87,783,906	130,073,874
Ending Balance	<b>\$ 37,368,903</b>	<b>\$ 50,775,457</b>	<b>\$ 87,783,906</b>	<b>\$ 130,073,874</b>	<b>\$ 172,429,939</b>

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
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**Sources - revenues**

Local sources:

Ad valorem property taxes - Capital	\$ 80,644,564	\$ 81,022,775	\$ 91,362,991	\$ 10,340,216
Investment income	3,196,757	2,975,842	100,000	(2,875,842)
Other miscellaneous local	23,131	23,131	-	(23,131)
Refund of prior year expenditure	63,711	63,711	-	(63,711)
Total local sources	83,928,163	84,085,459	91,462,991	7,377,532
Total sources	83,928,163	84,085,459	91,462,991	7,377,532

Projects:

Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 1	1,701,384	1,490,181	211,203	(1,278,978)
Atlantic HS - Replace Generator Bldg 1	444,387	438,287	6,100	(432,187)
Atlantic HS - CTE Metal Building	454,010	289,928	164,082	(125,846)
Atlantic HS - Install Grandstands	150,210	6,490	143,720	137,230
Atlantic HS - Pressbox Concession	300,000	-	300,000	300,000
Atlantic HS - Upgrade Auditorium Seating and Flooring	793,182	36,582	756,600	720,018
Atlantic High – Football Field Lighting	40,135	4,177	35,958	31,781
Blue Lake Elm - Resurface Basketball Court	206,338	7,053	199,285	192,232
Blue Lake Elm - Intermediate Playground	123,767	-	123,767	123,767
Bus and Safety	-	-	3,000,000	3,000,000
CAP: Deland HS - Upgrade Fire Alarm and Intercom	1,207	104	1,103	999
CAP: R.J. Longstreet Elm - Metal Reroof Bldgs. 3-8	314,916	-	314,916	314,916
CAP: New Smyrna Beach HS - Upgrade BAS Campus Wide	3,106	3,106	-	(3,106)
Campbell Mid - Media Center HVAC	360,065	334,736	25,329	(309,407)
Campbell Mid - Repair Security Gates	78,000	-	78,000	78,000
Chisholm Elm - Perimeter Fencing	116,759	54,420	62,339	7,919
Charter School Capital Outlay LCIF Disbursements	-	-	690,689	690,689
Coronado Beach Elm - Pavilion	230,905	230,905	-	(230,905)
Coronado Beach Elm - Replace Intermediate Playground	92,821	87,291	5,530	(81,761)
Coronado Beach Elm – Replace AC in Buildings 9 and 10	43,878	-	43,878	43,878
Coronado Beach Elem - Install New Lighting at Parking Lot and	-	-	283,200	283,200
Contingency	7,680,514	-	11,180,514	11,180,514
Creekside Middle - Gutter Replacement	395,914	395,914	-	(395,914)
Creekside Middle - Fire Alarm Replacement	479,862	227,612	252,250	24,638
Creekside Middle - Upgrade HVAC Bldgs 6, 8 and New Genera	58,054	58,054	-	(58,054)
Creekside Mid - Upgrade HVAC Bldg 4	1,533,294	1,220,775	312,519	(908,256)
DeLand Administrative Complex - Upgrade Data Center Backu	275,000	-	275,000	275,000
Debary Elementary - New Parent Loop and Donald Smith Blvc	680,357	680,357	-	(680,357)
Deltona Lakes Elementary - Upgrade HVAC, Ceiling and Lighti	375	375	-	(375)
Deltona High - Intercom Replacement	25,748	17,912	7,836	(10,076)
DeLand Mid - Campus Wide VAV Insulation	148,531	-	148,531	148,531
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs	1,071,525	1,010,509	61,017	(949,492)
Deltona HS - Building Cracks	77,368	77,243	125	(77,118)

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Deltona HS - Re-Sod Football Field	262,588	-	262,588	262,588
Deland Administration – Data Center HVAC	881,933	248,864	633,069	384,205
DeBary Elm - Resurface Bus Loop and Parking	350,382	11,810	338,572	326,762
DeLand HS - Replace Site Generator	320,115	6,524	313,591	307,067
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	1,400,000	1,400,000
Deltona HS - Repair Building Cracks Campus Wide	1,201,253	378,289	822,964	444,675
Deltona HS - Upgrade Stage Lighting	100,090	2,790	97,300	94,510
Deltona Mid – Paint Interior of Bldgs. 3 and 4	66,312	9,651	56,661	47,010
Deltona Mid - Upgrade Interior Lighting Bldg. 10	52,054	1,681	50,373	48,692
Deltona Mid - Replace Flooring Bldg. 3	70,748	21,198	49,550	28,352
Deltona Mid - Replace Flooring Bldg. 4	60,019	577	59,442	58,865
Deltona Mid – Playground	71,318	-	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 Mid - Upgrade Door Hardware and Signage Bldgs. 3 and 4	-	-	135,600	135,600
Enterprise Elm - Master Plan	2,001,253	38,766	1,962,487	1,923,721
Enterprise Elm - Replace Intermediate Playground	167,460	-	167,460	167,460
Enterprise Elm – Replace Chiller Bldg. 13	53,595	-	53,595	53,595
ERP Software - Enterprise Resource Planning	-	-	1,000,000	1,000,000
Facilities Management	-	-	1,300,000	1,300,000
Facilities Services - Replace Carpet in Entire Building	150,428	13,256	137,173	123,917
Forest Lake Elm - Replace Fire Alarm	517	517	-	(517)
Forest Lake Elm - Replace OAU and Duct Work	1,575,194	456,745	1,118,450	661,705
Forest Lake Elm - Interior Paint	112,612	112,612	-	(112,612)
Forest Lake Elm - Resurface Basketball Court	25,617	21,886	3,731	(18,155)
Forest Lake Elm - Intermediate Playground	120,000	-	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	517	517	-	(517)
Freedom Elm – Replace AC Unit in Cafeteria	38,175	-	38,175	38,175
Furn, Fix, Equip, Veh	7,138,992	4,539,333	3,799,659	(739,674)
Galaxy Mid - Upgrade Door Hardware	715,066	604,959	110,108	(494,851)
Galaxy Mid - Replace 50 KW Kitchen Generator	200,211	6,518	193,693	187,175
Galaxy Mid - Replace Gymnasium Bleachers	400,513	15,887	384,627	368,740
Galaxy Mid - Upgrade Intrusion and Monitoring	398,641	81,732	316,909	235,177
George Marks Elm - Master Plan	23,286	23,286	-	(23,286)
George Marks Elem - Roof Replacement, Bldg. 3	5,725	-	5,725	5,725
George Marks Elm - Coat Roof Bldg 2	33,600	-	33,600	33,600
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	150,000	-	150,000	150,000
George Marks Elm – Portables Installation	180,000	-	180,000	180,000
George Marks Elm – Portables Installation	120,004	128	119,876	119,748
Heritage Mid - Replace Gymnasium Bleachers	403,240	15,913	387,328	371,415
Heritage Mid - Resurface Tennis and Basketball Courts	61,972	58,241	3,731	(54,510)

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Herbert Street – Upgrade Interior Lighting	45,002	64	44,938	44,874
Herbert Street - Playground	71,175	-	71,175	71,175
Heritage Mid – Reclaimed Water Connection	-	-	250,000	250,000
Hinson Mid - Upgrade HVAC and Lighting Bldg. 9	1,270,046	1,217,937	52,109	(1,165,828)
Hinson Mid - Replace Gutters and Downspouts	502,611	18,516	484,095	465,579
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 a	3,107,236	188,009	2,919,227	2,731,218
Horizon Elm - Pavilion	250,000	-	250,000	250,000
Indian River Elm - Door Replacement Bldgs 1 and 4	742,818	590,395	152,423	(437,972)
Indian River Elm - Replace Doors and Hardware Buildings 2 ar	831,600	-	831,600	831,600
Indian River Elm - Upgrade Intrusion and Monitoring	398,637	81,608	317,030	235,422
Indian River Elm - Renovate Media Center	-	-	350,000	350,000
Indian River Elm - New Marquee	-	-	180,000	180,000
Mainland HS - Upgrade Chiller Plant	163,605	63,288	100,317	37,029
Mainland HS – Replace Carpet in Media Center	51,823	51,823	-	(51,823)
McInnis Elementary - Replace Fire Alarm	252,588	80,088	172,500	92,412
New Smyrna Beach Transportation - Refurbish Fuel Island	165,928	125,353	40,575	(84,778)
New Smyrna Beach Mid - New Parent Loop and Parking	687,585	615,957	71,629	(544,328)
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	863,930	95,619	768,311	672,692
New Smyrna Beach HS - Traffic Signal	300,000	-	300,000	300,000
New Smyrna Beach HS – Repair Stage Floor	35,754	35,754	-	(35,754)
Ormond Beach Elementary - Reroof Bldg 2	1,505	1,505	-	(1,505)
Ormond Beach Elementary - Renovate Art Room Flooring, Ce	78,658	78,658	-	(78,658)
Orange City Elm - Renovations and Additions	3,775,000	-	3,775,000	3,775,000
Ormond Beach Elm - Coat Roof East Side Bldg. 1	102,448	54,555	47,893	(6,662)
Osceola Elementary - Master Plan	1,071,320	1,044,299	27,021	(1,017,278)
Palm Terrace Elementary - Replace Roof	195,607	10,124	185,483	175,359
Palm Terrace Elm - Replace Fire Alarm	732,806	444,203	288,603	(155,600)
Parking Lot Lease - City of DeLand	-	-	27,326	27,326
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg 3	1,658,856	1,412,578	246,279	(1,166,299)
Pine Trail Elm - Replace Gutter and Downspouts	29,191	29,191	-	(29,191)
Pierson Elm - Upgrade Fire Supression Water Tank	95,497	-	95,497	95,497
Pierson Transportation - Remove Underground Fuel Tank anc	150,000	-	150,000	150,000
Pine Ridge HS – Replace Ag Building Roof	37,727	36,894	833	(36,061)
Portables - Moves and Compliance	416,798	229,121	587,677	358,556
Port Orange Elementary - Replace Fire Alarm	43,798	-	43,798	43,798
Port Orange Elm - Pavilion	238,236	238,236	-	(238,236)
Port Orange Elm - Parking Area	100,078	2,428	347,650	345,222
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	150,000	-	150,000	150,000
Port Orange Elm - Renovate Reception	130,000	-	130,000	130,000
Port Orange Elm – Water Intrusion	2,302,188	67,714	2,234,474	2,166,760
Pride Elm - Replace Shelter Generators	999,392	598,107	401,284	(196,823)
Read Pattillo Elm - Pavilion	219,549	219,549	-	(219,549)
Read Pattillo Elm – Replace AC in Cafeteria	46,332	-	46,332	46,332

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Riverview Learning Center - Fire Alarm/Intercom System	366,696	7,945	358,751	350,806
Seabreeze High - HVAC Renovation Bldg. 2	467	467	-	(467)
Seabreeze HS - Intercom Replacement	325,977	292,619	33,358	(259,261)
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	2,730,144	1,797,992	932,151	(865,841)
Seabreeze HS - Resurface Tennis Courts and Replace Fence	100,000	-	100,000	100,000
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14	-	-	956,393	956,393
Silver Sands Middle - Bldg. 12 WHSP Replacement	96,611	8,950	87,661	78,711
Silver Sands Mid - Renovate Culinary Lab	915,962	177,025	738,937	561,912
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	900	900	-	(900)
Silver Sands Mid – Replace Dining Room Flooring	60,000	-	60,000	60,000
Spruce Creek Elm - Upgrade Fire Alarm	432	432	-	(432)
Spruce Creek HS - Replace AC Units on Auditorium Roof	100,903	-	100,903	100,903
Spirit Elm – Replace HVAC Bldg. 1	49,758	-	49,758	49,758
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	-	-	18,000,000	18,000,000
Starke Elm - Replace Intermediate Playground	92,993	92,629	365	(92,264)
Sunrise Elm - Campus Wide Reroof	398,703	178,709	219,993	41,284
Sugar Mill Elementary - Replace Gutters and Downspouts	239,766	235,791	3,975	(231,816)
Sunrise Elm - Drainage Between Buildings	430,811	430,811	-	(430,811)
Sugar Mill Elm - Relocate Bicycle Pad and Rack	51,382	51,382	-	(51,382)
Sugar Mill Elm - Replace AC in Kitchen	38,258	-	38,258	38,258
Sugar Mill Elm – Potable Water Lines	495,722	9,228	486,494	477,266
Sugar Mill Elm – Interior and Exterior Painting Campus Wide	142,913	16,062	126,851	110,789
Sweetwater Elementary - Replace Fire Alarm	12,339	10,851	1,489	(9,362)
Sweetwater Elm – Interior and Exterior Painting Campus Wid	230,849	26,283	204,566	178,283
T. Dewitt Taylor Middle High - Replace Gutters	310,024	285,016	25,008	(260,008)
Timbercrest Elementary - Replace Fresh Air Unit, Bldg. 7	141,235	141,235	-	(141,235)
Tomoka Elm - Master Plan	6,225,090	219,386	6,005,704	5,786,318
Transportation - Warehouse DeLand - Warehouse Addition	2,500,000	-	2,500,000	2,500,000
Transportation Warehouse - DeLand - Replace Emergency Ge	-	-	849,600	849,600
Turie T. Small Elementary - Master Plan	26,094,961	2,938,463	23,156,499	20,218,036
Turie T. Small - Replace AC Unit in Cafeteria	47,900	43,921	3,973	(39,948)
University High - Intercom Replacement	126,667	2,833	123,835	121,002
University HS - Renovate Cupola	62,085	62,085	-	(62,085)
University HS - Upgrade Chiller Plant	1,737,882	1,577,409	160,472	(1,416,937)
University HS - Install Grandstands	275,361	11,166	264,195	253,029
University HS - Pressbox Concession	300,000	-	300,000	300,000
University HS - Repair Wall Flashings Bldg 2	177,831	14,571	163,260	148,689
University HS – Install Concrete Slab for Bleachers	53,897	53,897	-	(53,897)
University High – Football Walkway Lighting	38,123	3,798	34,325	30,527
University HS - Seal Abandoned Wells	-	-	447,600	447,600
Various - Minor Projects	2,962,000	2,347,761	4,614,239	2,266,478

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Various Locations - Rural Broadband	2,500,000	-	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	10,813	189,187	178,374
Volusia Pines Elm – Replace AC in Media Center	41,207	41,207	-	(41,207)
Westside Elm - Replace Doors and Hardware Bldg. 1	764,768	23,768	741,000	717,232
White Fleet	-	-	500,000	500,000
Total projects	110,450,983	32,090,669	128,307,917	96,217,248
Total uses	110,450,983	32,090,669	128,307,917	96,217,248
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(26,522,820)</b>	<b>51,994,790</b>	<b>(36,844,926)</b>	<b>(88,839,716)</b>
<b>Other financing uses</b>				
Transfers out to general fund	(16,796,730)	(16,796,730)	(21,721,077)	(4,924,347)
Transfers out to debt service funds	(20,068,386)	(20,068,386)	(21,404,500)	(1,336,114)
Loss Recoveries	10,745	10,745	-	(10,745)
Total other financing uses	(36,854,371)	(36,854,371)	(43,125,577)	(6,271,206)
<b>Net change in fund balance</b>	<b>(63,377,191)</b>	<b>15,140,419</b>	<b>(79,970,503)</b>	<b>(95,110,922)</b>
<b>Fund balance</b>				
Beginning of year	67,677,814	67,677,814	82,818,233	15,140,419
Ending Balance	\$ 4,300,623	\$ 82,818,233	2,847,730	\$ (79,970,503)



**Volusia County Schools**  
**Capital Projects Funds - Sales Tax Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
State sources:				
Other miscellaneous state sources	\$ 42,058	\$ 42,058	\$ -	\$ (42,058)
Total state sources	42,058	42,058	-	(42,058)
Local sources:				
Local sales tax	65,000,000	64,208,655	66,547,292	2,338,637
Investment income	4,731,025	4,730,191	1,300,000	(3,430,191)
Other miscellaneous local	172	172	-	(172)
Refund of prior year expenditure	228,597	228,597	-	(228,597)
Total local sources	69,959,794	69,167,615	67,847,292	(1,320,323)
Total sources	70,001,852	69,209,673	67,847,292	(1,362,381)
Projects:				
All High Schools - Athletic Facility Leases	136,346	136,346	180,000	43,654
Atlantic HS - Replace Gym Bleachers	229,010	229,010	-	(229,010)
Atlantic High - Rekey Doors Campus Wide	80,210	384	79,826	79,442
Atlantic HS - Ticket Booth Concrete and Fencing	60,000	-	60,000	60,000
Blue Lake Elm - Bus Loop Security	50,002	64	49,938	49,874
Brewster Center - Replace Outside Air Units	495,013	28,697	466,316	437,619
CAP: Atlantic HS - Campus Wide Reroof	1,204,570	1,202,601	1,969	(1,200,632)
CAP: Atlantic HS - Upgrade Fire Alarm and Intercom	118,911	70,689	48,222	(22,467)
CAP: Seabreeze HS - Reroof Media Center	692,166	8,096	684,070	675,974
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	2,470,568	1,350,989	1,119,579	(231,410)
Chisholm Elm - Replacement	9,946	9,946	-	(9,946)
Champion Elm - Security Fencing	159,841	149,797	10,044	(139,753)
Chisholm Elm - Security Fencing	80,000	-	80,000	80,000
Citrus Grove Elm - Perimeter Fencing	62,500	-	62,500	62,500
Contingency	3,487,974	-	6,987,974	6,987,974
Creekside Mid - Security Fencing	239,187	239,187	-	(239,187)
Cypress Creek Elm - Security Fencing	72,000	-	72,000	72,000
Deltona Middle - Master Plan	11,450,012	6,286,964	5,163,048	(1,123,916)
DeLand HS - Replace Cafeteria Chiller	835,937	55,457	780,480	725,023
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs	2,143,414	552,807	1,590,607	1,037,800
DeLand HS - Baseball Field Lighting	1,321,833	56,713	1,265,120	1,208,407
DeLand HS - Sand Volleyball Courts	263,921	14,077	249,844	235,767
Debary Elm - Security Fencing	42,004	128	41,876	41,748
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs	-	-	2,795,436	2,795,436
Deland Administrative Complex - Upgrade Access Control Key	150,000	-	150,000	150,000
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	-	-	105,000	105,000
Edgewater Public Elm - Security Fencing	96,193	54,166	42,027	(12,139)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	-	-	105,000	105,000
Enterprise Elm - Security Fencing	40,000	-	40,000	40,000

**Volusia County Schools**  
**Capital Projects Funds - Sales Tax Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Facilities Management	-	-	1,200,000	1,200,000
Friendship Elm - Replace Intercom	483,000	-	483,000	483,000
Freedom Elm - Security Fencing	120,000	-	120,000	120,000
Freedom Elm - Replace Small Chiller Bldg. 7	-	-	308,000	308,000
Heritage Mid - Replace Roof Campus Wide	203,949	122,185	81,764	(40,421)
Heritage Mid - Replace Fire Alarm	-	-	1,287,000	1,287,000
Hinson Mid - Security Fencing	130,000	-	130,000	130,000
Holly Hill School - Replace Switchgear Bldg. 6	391,932	26,632	365,300	338,668
Mainland High - Renovate Tracks	611	611	-	(611)
Mainland HS - Security Fencing	236,208	190,208	46,000	(144,208)
Manatee Cove Elm - Security Fencing	69,398	32	69,366	69,334
Mainland HS - Upgrade Chiller Plant	-	-	1,700,000	1,700,000
McInnis Elementary - Potable Water and Sanitary Sewer	728,549	508,349	520,200	11,851
McInnis Elementary - Media Center Retrofit	93,976	8,678	85,297	76,619
New Smyrna Beach Middle - Cafeteria and Media Center Ren	11,862	11,862	-	(11,862)
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Floor	5,578,792	3,322,924	2,255,868	(1,067,056)
New Smyrna Beach High - Renovate Tracks	10,866	10,866	-	(10,866)
New Smyrna Beach HS - Replace Intercom	690,000	-	690,000	690,000
New Smyrna Beach HS – Sand Volleyball Courts	280,746	247,528	33,219	(214,309)
Orange City Elm - Renovations and Additions	20,370,482	625,767	35,944,715	35,318,948
Osceola Elementary - Master Plan	13,519,550	12,935,122	584,428	(12,350,694)
Osteen Elm - Security Fencing	59,733	53,631	6,102	(47,529)
Palm Terrace Elementary - Replace Roof	2,020,703	640,624	1,380,079	739,455
Pathways Elm - Replace Fire Alarm	991,873	57,947	933,925	875,978
Pine Ridge HS - Replace Gym Bleachers	229,010	229,010	-	(229,010)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 a	2,739,712	221,487	2,518,225	2,296,738
Pine Trail Elm - Intercom Replacement	150,000	-	150,000	150,000
Pine Ridge High - Security Fencing	101,919	32	101,887	101,855
Pine Ridge HS – Repair Intercom Campus Wide	160,001	32	159,969	159,937
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
River Springs Mid - Security Fencing	45,665	45,665	-	(45,665)
River Springs Mid - Security Fencing	45,001	32	44,969	44,937
RJ Longstreet Elm - Replace Perimeter Fencing	105,322	-	105,322	105,322
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito	-	-	105,000	105,000
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	4,363,480	1,200,728	3,162,752	1,962,024
Seabreeze HS - Replace Perimeter Fencing	100,000	-	100,000	100,000
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	-	-	3,643,686	3,643,686
Silver Sands Middle - Circulation for Security, Administration	63,043	(293)	63,336	63,629
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	285,084	39,679	245,406	205,727
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	437,256	25,418	411,838	386,420
Southwestern Mid - Replace 250 Ton Chiller	701,298	40,175	661,123	620,948
Spruce Creek HS - Sand Volleyball Courts	256,918	140,574	116,344	(24,230)

**Volusia County Schools**  
**Capital Projects Funds - Sales Tax Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Spirit Elm - Security Fencing	53,573	48,672	4,901	(43,771)
Spruce Creek Elm - Security Fencing	105,000	-	105,000	105,000
Spruce Creek HS - Replace 7 AC Roof Top Units	-	-	2,100,000	2,100,000
Starke Elm - Renovations and Additions	18,019,936	820,776	18,199,160	17,378,384
Stem Buses	150,000	52,647	97,353	44,706
Sugar Mill Elm - Intercom Replacement	250,000	-	250,000	250,000
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	800,000	800,000
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co	60,214	6,630	53,584	46,954
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	118,893	32	118,861	118,829
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion N	-	-	105,000	105,000
Tomoka Elm - Master Plan	33,734,716	3,600,379	32,134,337	28,533,958
University HS - Upgrade AHU Sensors, Dampers and Duct Hea	1,009,175	50,739	958,436	907,697
University HS - Resurface Tennis Courts	50,204	6,319	43,885	37,566
University HS – Track and Field Security Fencing	60,810	56,021	4,789	(51,232)
University HS - Security Fencing	158,060	94,685	63,375	(31,310)
Various - Security	1,174,189	681,025	3,493,165	2,812,140
Various - Infrastructure for Technology	52,119	52,119	250,000	197,881
Various Schools - High School Athletics	-	-	2,015,800	2,015,800
Various Schools & Depts - District Wide Technology Equipme	3,613,566	3,308,528	2,842,045	(466,483)
Woodward Elementary - Renovations and Addition	20,676,636	15,669,002	5,007,634	(10,661,368)
<b>Total projects</b>	<b>161,854,588</b>	<b>55,599,197</b>	<b>153,590,385</b>	<b>97,991,188</b>
<b>Total uses</b>	<b>161,854,588</b>	<b>55,599,197</b>	<b>153,590,385</b>	<b>97,991,188</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(91,852,736)</b>	<b>13,610,476</b>	<b>(85,743,093)</b>	<b>(99,353,569)</b>
<b>Other financing uses</b>				
Transfers out to general fund	(6,658,892)	(6,658,892)	(6,462,992)	195,900
Transfers out to debt service funds	(28,813,701)	(28,813,701)	(27,549,125)	1,264,576
<b>Total other financing uses</b>	<b>(35,472,593)</b>	<b>(35,472,593)</b>	<b>(34,012,117)</b>	<b>1,460,476</b>
<b>Net change in fund balance</b>	<b>(127,325,329)</b>	<b>(21,862,117)</b>	<b>(119,755,210)</b>	<b>(97,893,093)</b>
<b>Fund balance</b>				
Beginning of year	144,251,966	144,251,966	122,389,849	(21,862,117)
Ending Balance	\$ 16,926,637	\$ 122,389,849	2,634,639	\$ (119,755,210)

**Volusia County Schools**  
**Capital Projects Funds - Impact Fees Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
Local sources:				
Investment income	\$ 1,298,899	\$ 1,240,301	\$ 700,000	\$ (540,301)
Impact fees	15,508,744	15,498,094	10,000,000	(5,498,094)
Total local sources	16,807,643	16,738,395	10,700,000	(6,038,395)
Total sources	16,807,643	16,738,395	10,700,000	(6,038,395)
 Projects:				
Contingency	508,206	-	508,206	508,206
Deltona Middle - Master Plan	492,102	-	492,102	492,102
Facilities Management	-	-	300,000	300,000
McInnis Elm - Renovations and Administration Addition	651,783	55,176	598,148	542,972
Orange City Elm - Renovations and Additions	5,800,000	-	10,800,000	10,800,000
Osceola Elementary - Master Plan	1,435,863	1,109,748	326,115	(783,633)
Spruce Creek HS - Classroom Addition and Auditorium Remoc	1,200,000	-	1,200,000	1,200,000
Starke Elm - Renovations and Additions	1,200,000	-	1,200,000	1,200,000
Tomoka Elm - Master Plan	8,932,124	233,813	8,698,311	8,464,498
Turie T. Small Elementary - Master Plan	25,202,147	3,793,934	21,408,213	17,614,279
Woodward Elementary - Renovations and Addition	2,800,272	2,049,900	750,372	(1,299,528)
Total projects	48,222,497	7,242,571	46,281,467	39,038,896
Total uses	48,222,497	7,242,571	46,281,467	39,038,896
<b>Excess (deficiency) of revenues over expenditures</b>	(31,414,854)	9,495,824	(35,581,467)	(45,077,291)
 <b>Net change in fund balance</b>	(31,414,854)	9,495,824	(35,581,467)	(45,077,291)
 <b>Fund balance</b>				
Beginning of year	40,217,591	40,217,591	49,713,415	9,495,824
Ending Balance	\$ 8,802,737	\$ 49,713,415	14,131,948	\$ (35,581,467)

**Volusia County Schools**  
**Capital Projects Funds - Other Capital Projects Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
State sources:				
CO&DS distribution	\$ 2,408,242	\$ 2,408,242	\$ 2,266,500	\$ (141,742)
Other miscellaneous state sources	2,808,179	1,893,502	-	(1,893,502)
Total state sources	5,216,421	4,301,744	2,266,500	(2,035,244)
Local sources:				
Investment income	626,353	626,300	-	(626,300)
Other miscellaneous local	37,104	37,104	-	(37,104)
Total local sources	663,457	663,404	-	(663,404)
Total sources	5,879,878	4,965,148	2,266,500	(2,698,648)
Projects:				
Contingency	127,217	-	127,217	127,217
Contingency - Operations	-	-	2,000,000	2,000,000
COBI Bonds - Closing Cost	2,968	2,968	-	(2,968)
Cypress Creek Elm - Playground Shade Structure	49,592	49,592	-	(49,592)
DeLand Warehouse - Lease	-	-	231,186	231,186
Enterprise Elm - Master Plan	-	-	4,000,000	4,000,000
Various - Minor Projects	37,859	755	37,104	36,349
Various Schools - School Hardening - Safety and Security of S	23,765	23,765	-	(23,765)
Various Schools - 21 School Hardening - Safety and Security o	460,315	460,315	-	(460,315)
Various Schools - 22 School Hardening - Safety and Security o	401,086	130,926	270,160	139,234
Total projects	1,102,802	668,321	6,665,667	5,997,346
Total uses	1,102,802	668,321	6,665,667	5,997,346
<b>Excess of revenues over expenditures</b>	<b>4,777,076</b>	<b>4,296,827</b>	<b>(4,399,167)</b>	<b>(8,695,994)</b>
<b>Other financing uses</b>				
Transfers out to general fund	(2,302,132)	(2,302,132)	-	2,302,132
Total other financing uses	(2,302,132)	(2,302,132)	-	2,302,132
<b>Net change in fund balance</b>	<b>2,474,944</b>	<b>1,994,695</b>	<b>(4,399,167)</b>	<b>(6,393,862)</b>
<b>Fund balance</b>				
Beginning of year	20,159,056	20,159,056	22,153,751	1,994,695
Ending Balance	\$ 22,634,000	\$ 22,153,751	17,754,584	\$ (4,399,167)

## **SPECIAL REVENUE FUNDS**

**This section contains the following subsections:**

- **Special Revenue Funds Narrative**
- **Food Service (School Way Café) Budget Comparison to Prior Year's Actual**
- **Other Federal Programs Budget Comparison to Prior Year's Actual**
- **Federal Education Stabilization Fund Budget Comparison to Prior Year's Actual**
- **School Internal Funds Budget Comparison to Prior Year's Actual**

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

The District's Special Revenue Funds comprise of four sources: Food Service (School Way Café), Other Federal Programs, Federal Education Stabilization, and School Internal Funds. 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 Café) 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.

## **School Internal Funds**

The Special Revenue Fund – School Internal Funds is used to account for the financial transactions of school organizations, including the collection and disbursement of funds relating to schools fundraisers, clubs, field trips, and other activities managed by the District's schools.

**Volusia County Schools**  
**Special Revenue Funds - Food Service**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
Federal through state sources:				
National school lunch program	\$ 35,292,315	\$ 35,292,315	\$ 37,597,216	\$ 2,304,901
Other federal through state sources	2,932,140	2,932,140	-	(2,932,140)
Total federal through state sources	38,224,455	38,224,455	37,597,216	(627,239)
State sources:				
School breakfast supplement	129,530	129,530	129,530	-
School lunch supplement	161,999	161,999	162,000	1
Total state sources	291,529	291,529	291,530	1
Local sources:				
Investment income	553,616	553,616	300,000	(253,616)
Food service	669,095	669,095	4,400,000	3,730,905
Miscellaneous local	39,720	39,720	45,000	5,280
Total local sources	1,262,431	1,262,431	4,745,000	3,482,569
Total sources	39,778,415	39,778,415	42,633,746	2,855,331
School Food Service				
Salaries	8,599,758	8,599,758	9,570,939	971,181
Benefits	3,730,058	3,730,058	4,599,600	869,542
Purchased Services	2,468,826	2,468,826	3,899,429	1,430,603
Energy Services	625,651	625,651	715,000	89,349
Materials & Supplies	20,497,016	20,497,016	20,453,369	(43,647)
Capital Outlay	714,885	714,885	2,290,000	1,575,115
Other	1,043,418	1,043,418	1,045,000	1,582
Total School Food Service	37,679,612	37,679,612	42,573,337	4,893,725
Debt Service				
Principal	62,780	62,780	60,409	(2,371)
Total Debt Service	62,780	62,780	60,409	(2,371)
Total uses	37,742,392	37,742,392	42,633,746	4,891,354
<b>Excess of revenues over expenditures</b>	2,036,023	2,036,023	-	(2,036,023)
<b>Net change in fund balance</b>	2,036,023	2,036,023	-	(2,036,023)
<b>Fund balance</b>				
Beginning of year	21,206,659	21,206,659	23,242,682	2,036,023
Ending Balance	\$ 23,242,682	\$ 23,242,682	23,242,682	\$ -

**Volusia County Schools**  
**Special Revenue Funds - Other Federal Programs**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
Federal through state sources:				
Career and technical education	\$ 705,830	\$ 670,524	\$ 845,781	\$ 175,257
Title II, grant to improve teacher quality	3,561,329	2,509,294	3,736,544	1,227,250
Individuals with disabilities education act	18,145,912	16,641,005	18,515,938	1,874,933
Title I, grant to improve academic standards	28,248,095	23,692,023	30,845,276	7,153,253
Title III, language instruction	866,865	839,908	587,853	(252,055)
Title IV, twenty-first century schools	1,164,996	730,757	1,459,239	728,482
Other federal through state sources	2,884,791	1,689,760	3,827,898	2,138,138
Total federal through state sources	55,577,818	46,773,271	59,818,529	13,045,258
Total sources	55,577,818	46,773,271	59,818,529	13,045,258
<b>Uses - expenditures</b>				
Instruction				
Salaries	14,824,518	10,945,364	14,833,802	3,888,438
Benefits	3,415,028	3,180,798	4,376,339	1,195,541
Purchased Services	4,493,006	4,392,445	4,588,418	195,973
Materials & Supplies	2,199,447	1,716,171	3,314,399	1,598,228
Capital Outlay	1,974,386	1,674,907	1,158,500	(516,407)
Other	357,031	293,840	434,999	141,159
Total Instruction	27,263,416	22,203,525	28,706,457	6,502,932
Student Support Services				
Salaries	4,590,260	4,338,150	4,810,689	472,539
Benefits	1,315,826	1,305,327	1,727,287	421,960
Purchased Services	86,089	86,089	161,862	75,773
Materials & Supplies	323,370	323,370	389,645	66,275
Capital Outlay	2,960	2,960	12,389	9,429
Other	53,340	53,340	85,518	32,178
Total Student Support Services	6,371,845	6,109,236	7,187,390	1,078,154
Instructional and Curriculum Development Services				
Salaries	6,233,745	5,556,073	6,191,489	635,416
Benefits	1,837,060	1,703,014	1,869,906	166,892
Purchased Services	423,331	150,066	434,587	284,521
Energy Services	-	-	8,861	8,861
Materials & Supplies	59,084	47,718	104,053	56,335
Capital Outlay	2,482	2,482	5,971	3,489
Other	1,865	1,865	33,563	31,698
Total Instructional and Curriculum Development Services	8,557,567	7,461,218	8,648,430	1,187,212
Instructional Staff Training Services				
Salaries	4,058,568	3,554,962	5,186,652	1,631,690
Benefits	1,092,441	1,082,019	1,545,410	463,391

**Volusia County Schools**  
**Special Revenue Funds - Other Federal Programs**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	802,397	795,001	1,114,526	319,525
Materials & Supplies	170,322	170,322	324,094	153,772
Capital Outlay	8,182	8,182	1,904	(6,278)
Other	184,359	115,624	599,974	484,350
Total Instructional Staff Training Services	6,316,269	5,726,110	8,772,560	3,046,450
Instructional Related Technology				
Salaries	246,481	123,106	246,750	123,644
Benefits	24,575	24,575	15,940	(8,635)
Purchased Services	3,540	3,540	1,500	(2,040)
Materials & Supplies	70	70	-	(70)
Capital Outlay	8,296	8,296	75,497	67,201
Total Instructional Related Technology	282,962	159,587	339,687	180,100
General Administration				
Benefits	182,514	3,265	193,755	190,490
Other	2,829,734	2,829,734	2,121,601	(708,133)
Total General Administration	3,012,248	2,832,999	2,315,356	(517,643)
School Administration				
Salaries	3,016,161	1,696,717	3,007,629	1,310,912
Benefits	462,884	462,884	491,977	29,093
Total School Administration	3,479,045	2,159,601	3,499,606	1,340,005
Central Services				
Purchased Services	17,657	17,657	6,011	(11,646)
Capital Outlay	3,020	3,020	-	(3,020)
Other	1,200	1,200	750	(450)
Total Central Services	21,877	21,877	6,761	(15,116)
Student Transportation Services				
Salaries	24,398	24,398	45,238	20,840
Benefits	9,881	9,881	22,558	12,677
Purchased Services	207,188	35,325	253,692	218,367
Energy Services	8,749	7,141	2,607	(4,534)
Materials & Supplies	4,732	4,732	1,150	(3,582)
Capital Outlay	-	-	17,037	17,037
Other	750	750	-	(750)
Total Student Transportation Services	255,698	82,227	342,282	260,055
Operation of the Plant				
Purchased Services	1,815	1,815	-	(1,815)
Capital Outlay	15,076	15,076	-	(15,076)
Total Operation of the Plant	16,891	16,891	-	(16,891)
Total uses	55,577,818	46,773,271	59,818,529	13,045,258
Excess of revenues over expenditures	-	-	-	-

**Volusia County Schools**  
**Special Revenue Funds - Other Federal Programs**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
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**Fund balance**

Beginning of year	-	-	-	-
Ending Balance	\$ -	\$ -	-	\$ -



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**Volusia County Schools**  
**Special Revenue Funds - Federal Stabilization Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
Federal through state sources:				
Educ Stabilization K-12	\$ 144,209,220	\$ 68,508,672	\$ 75,700,548	\$ 7,191,876
Other federal through state sources	359,827	359,827	-	(359,827)
Total federal through state sources	144,569,047	68,868,499	75,700,548	6,832,049
 Total sources	 144,569,047	 68,868,499	 75,700,548	 6,832,049
<b>Uses - expenditures</b>				
Instruction				
Salaries	77,951,762	28,890,866	49,060,896	20,170,030
Benefits	25,898,019	8,946,409	16,951,610	8,005,201
Purchased Services	3,660,291	2,765,087	895,204	(1,869,883)
Materials & Supplies	5,564,334	4,878,020	686,314	(4,191,706)
Capital Outlay	889,503	493,578	395,925	(97,653)
Other	3,688,404	3,606,365	82,039	(3,524,326)
Total Instruction	117,652,313	49,580,325	68,071,988	18,491,663
Student Support Services				
Salaries	888,041	479,371	408,670	(70,701)
Benefits	214,113	135,985	78,128	(57,857)
Purchased Services	51,100	51,100	-	(51,100)
Materials & Supplies	115,925	115,925	-	(115,925)
Capital Outlay	6,276	6,276	-	(6,276)
Total Student Support Services	1,275,455	788,657	486,798	(301,859)
Instructional and Curriculum Development Services				
Salaries	3,976,948	2,239,838	1,737,109	(502,729)
Benefits	673,489	653,873	19,615	(634,258)
Purchased Services	1,122,322	1,021,022	101,300	(919,722)
Materials & Supplies	75,364	367	74,998	74,631
Other	609	609	-	(609)
Total Instructional and Curriculum Development Services	5,848,732	3,915,709	1,933,022	(1,982,687)
Instructional Staff Training Services				
Salaries	1,061,408	527,228	534,180	6,952
Benefits	157,881	70,869	87,012	16,143
Purchased Services	3,390,793	3,139,569	251,223	(2,888,346)
Materials & Supplies	194,816	88,802	106,014	17,212
Capital Outlay	126,176	6,216	119,960	113,744
Other	150,131	91,521	58,610	(32,911)
Total Instructional Staff Training Services	5,081,205	3,924,205	1,156,999	(2,767,206)
Instructional Related Technology				
Purchased Services	60,676	60,676	-	(60,676)
Capital Outlay	613,166	613,166	-	(613,166)

**Volusia County Schools**  
**Special Revenue Funds - Federal Stabilization Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Instructional Related Technology	673,842	673,842	-	(673,842)
Board				
Capital Outlay	666,054	-	666,054	666,054
Total Board	666,054	-	666,054	666,054
General Administration				
Benefits	206,504	-	206,504	206,504
Other	3,175,119	3,046,543	128,576	(2,917,967)
Total General Administration	3,381,623	3,046,543	335,080	(2,711,463)
School Administration				
Salaries	2,861,053	1,755,474	1,105,580	(649,894)
Benefits	702,085	702,085	-	(702,085)
Purchased Services	23	23	-	(23)
Total School Administration	3,563,161	2,457,582	1,105,580	(1,352,002)
Facilities Acquisition and Construction				
Capital Outlay	781,000	250,652	530,348	279,696
Total Facilities Acquisition and Construction	781,000	250,652	530,348	279,696
Fiscal Services				
Salaries	27,853	27,853	-	(27,853)
Benefits	9,613	9,613	-	(9,613)
Total Fiscal Services	37,466	37,466	-	(37,466)
Central Services				
Salaries	1,330	1,330	-	(1,330)
Benefits	260	260	-	(260)
Purchased Services	194,312	145,636	48,676	(96,960)
Total Central Services	195,902	147,226	48,676	(98,550)
Student Transportation Services				
Salaries	268,289	70,289	198,000	127,711
Benefits	64,966	26,237	38,729	12,492
Purchased Services	16,565	11,565	5,000	(6,565)
Capital Outlay	116,693	-	116,693	116,693
Other	4,590	4,590	-	(4,590)
Total Student Transportation Services	471,103	112,681	358,422	245,741
Operation of the Plant				
Salaries	2,579,591	2,180,991	398,600	(1,782,391)
Benefits	770,346	705,798	64,548	(641,250)
Purchased Services	1,129	1,129	-	(1,129)
Total Operation of the Plant	3,351,066	2,887,918	463,148	(2,424,770)
Administrative Technology Services				
Purchased Services	1,084,326	539,894	544,433	4,539
Total Administrative Technology Services	1,084,326	539,894	544,433	4,539
Debt Service				



**Volusia County Schools**  
**Special Revenue Funds - Federal Stabilization Funds - Consolidated**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Principal	505,799	505,799	-	(505,799)
Total Debt Service	505,799	505,799	-	(505,799)
Total uses	144,569,047	68,868,499	75,700,548	6,832,049
<b>Excess of revenues over expenditures</b>	-	-	-	-
<b>Fund balance</b>				
Beginning of year	-	-	-	-
Ending Balance	\$ -	\$ -	-	\$ -

**Volusia County Schools**  
**Special Revenue Funds - School Internal Funds**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Sources - revenues</b>				
Local sources:				
Miscellaneous local	\$ 12,500,355	\$ 12,500,355	\$ 12,500,000	\$ (355)
Total local sources	12,500,355	12,500,355	12,500,000	(355)
Total sources	12,500,355	12,500,355	12,500,000	(355)
Community Services				
Materials & Supplies	12,532,232	12,532,232	13,428,330	896,098
Total Community Services	12,532,232	12,532,232	13,428,330	896,098
Total uses	12,532,232	12,532,232	13,428,330	896,098
<b>Deficiency of revenues under expenditures</b>	(31,877)	(31,877)	(928,330)	(896,453)
<b>Other financing sources</b>				
Transfers in from general fund	-	-	928,330	928,330
Total other financing sources	-	-	928,330	928,330
<b>Net change in fund balance</b>	(31,877)	(31,877)	-	31,877
<b>Fund balance</b>				
Beginning of year	6,928,756	6,928,756	6,896,879	(31,877)
Ending Balance	\$ 6,896,879	\$ 6,896,879	\$ 6,896,879	\$ -



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## **INTERNAL SERVICE FUNDS**

**This section contains the following subsections:**

- **Internal Service Funds Narrative**
- **Self-Insurance – Workers' Compensation Budget Comparison to Prior Year's Actual**
- **Self-Insurance – Property Budget Comparison to Prior Year's Actual**
- **Self-Insurance – General Liability Budget Comparison to Prior Year's Actual**
- **Self-Insurance – Fleet Budget Comparison to Prior Year's Actual**

**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**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Operating revenues</b>				
Operating revenues	\$ 2,739,893	\$ 2,739,893	\$ 2,905,000	\$ 165,107
Total operating revenues	2,739,893	2,739,893	2,905,000	165,107
Total sources	2,739,893	2,739,893	2,905,000	165,107
<b>Operating expenses</b>				
Instruction				
Benefits	18	18	-	(18)
Other	1,530,733	1,530,733	-	(1,530,733)
Total Instruction	1,530,751	1,530,751	-	(1,530,751)
School Administration				
Other	148,444	148,444	-	(148,444)
Total School Administration	148,444	148,444	-	(148,444)
Fiscal Services				
Salaries	4,252	4,252	-	(4,252)
Benefits	832	832	-	(832)
Other	548	548	-	(548)
Total Fiscal Services	5,632	5,632	-	(5,632)
School Food Service				
Other	22,043	22,043	-	(22,043)
Total School Food Service	22,043	22,043	-	(22,043)
Central Services				
Salaries	62,439	62,439	75,000	12,561
Benefits	270,837	270,837	275,500	4,663
Purchased Services	161,200	161,200	491,300	330,100
Other	73,370	73,370	2,183,200	2,109,830
Total Central Services	567,846	567,846	3,025,000	2,457,154
Student Transportation Services				
Benefits	6,102	6,102	-	(6,102)
Other	159,515	159,515	-	(159,515)
Total Student Transportation Services	165,617	165,617	-	(165,617)
Operation of the Plant				
Purchased Services	196,083	196,083	-	(196,083)
Other	11,676	11,676	-	(11,676)
Total Operation of the Plant	207,759	207,759	-	(207,759)
Maintenance of Plant				
Salaries	20,580	20,580	-	(20,580)
Benefits	6,374	6,374	-	(6,374)
Other	183,933	183,933	-	(183,933)
Total Maintenance of Plant	210,887	210,887	-	(210,887)
Total uses	2,858,979	2,858,979	3,025,000	166,021

**Volusia County Schools**  
**Internal Service Funds - Self Insurance - Workers Compensation**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Operating loss</b>	(119,086)	(119,086)	(120,000)	(914)
<b>Nonoperating revenues</b>				
Investment income	119,070	119,070	120,000	930
Total nonoperating revenues	119,070	119,070	120,000	930
<b>Loss before transfers</b>	(16)	(16)	-	16
<b>Change in net position</b>	(16)	(16)	-	16
<b>Net position</b>				
Beginning of year	566,028	566,028	566,012	(16)
Ending Balance	\$ 566,012	\$ 566,012	566,012	\$ -

**Volusia County Schools**  
**Internal Service Funds - Self Insurance - Property**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Operating revenues</b>				
Other federal through state sources	\$ 20,175	\$ 20,175	\$ -	\$ (20,175)
Total federal through state sources	20,175	20,175	-	(20,175)
Operating revenues	5,506,879	5,506,879	3,904,000	(1,602,879)
Miscellaneous local	65	65	-	(65)
Total operating revenues	5,506,944	5,506,944	3,904,000	(1,602,944)
Total sources	5,527,119	5,527,119	3,904,000	(1,623,119)
<b>Fiscal Services</b>				
Other	99,029	99,029	-	(99,029)
Total Fiscal Services	99,029	99,029	-	(99,029)
<b>Operation of the Plant</b>				
Salaries	1,067,686	1,067,686	-	(1,067,686)
Benefits	146,424	146,424	-	(146,424)
Purchased Services	4,181,296	4,181,296	4,019,000	(162,296)
Energy Services	751	751	-	(751)
Materials & Supplies	51,553	51,553	-	(51,553)
Other	75	75	-	(75)
Total Operation of the Plant	5,447,785	5,447,785	4,019,000	(1,428,785)
<b>Maintenance of Plant</b>				
Salaries	496	496	-	(496)
Purchased Services	638	638	-	(638)
Energy Services	322	322	-	(322)
Materials & Supplies	73,426	73,426	-	(73,426)
Total Maintenance of Plant	74,882	74,882	-	(74,882)
Total uses	5,621,696	5,621,696	4,019,000	(1,602,696)
<b>Operating loss</b>	(94,577)	(94,577)	(115,000)	(20,423)
<b>Nonoperating revenues</b>				
Investment income	114,706	114,706	115,000	294
Total nonoperating revenues	114,706	114,706	115,000	294
<b>Income before transfers</b>	20,129	20,129	-	(20,129)
<b>Change in net position</b>	20,129	20,129	-	(20,129)
<b>Net position</b>				
Beginning of year	4,707,641	4,707,641	4,727,770	20,129
Ending Balance	\$ 4,727,770	\$ 4,727,770	4,727,770	\$ -



**Volusia County Schools**  
**Internal Service Funds - Self Insurance - General Liability**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Operating revenues</b>				
Operating revenues	\$ 476,785	\$ 476,785	\$ 334,000	\$ (142,785)
Total operating revenues	476,785	476,785	334,000	(142,785)
Total sources	476,785	476,785	334,000	(142,785)
<b>Fiscal Services</b>				
Other	169	169	-	(169)
Total Fiscal Services	169	169	-	(169)
<b>Central Services</b>				
Purchased Services	186,194	186,194	-	(186,194)
Other	367,015	367,015	-	(367,015)
Total Central Services	553,209	553,209	-	(553,209)
<b>Student Transportation Services</b>				
Purchased Services	15,193	15,193	-	(15,193)
Total Student Transportation Services	15,193	15,193	-	(15,193)
<b>Operation of the Plant</b>				
Purchased Services	-	-	221,000	221,000
Other	-	-	205,000	205,000
Total Operation of the Plant	-	-	426,000	426,000
Total uses	568,571	568,571	426,000	(142,571)
<b>Operating loss</b>	(91,786)	(91,786)	(92,000)	(214)
<b>Nonoperating revenues</b>				
Investment income	91,749	91,749	92,000	251
Total nonoperating revenues	91,749	91,749	92,000	251
<b>Loss before transfers</b>	(37)	(37)	-	37
<b>Change in net position</b>	(37)	(37)	-	37
<b>Net position</b>				
Beginning of year	1,664,653	1,664,653	1,664,616	(37)
Ending Balance	\$ 1,664,616	\$ 1,664,616	1,664,616	\$ -

**Volusia County Schools**  
**Internal Service Funds - Self Insurance - Fleet**  
**Budget Comparison to Prior Year's Actual**  
**For Fiscal Years 2023 and 2024**

	2023 Final Budget	2023 Actual	2024 Beginning Budget	Beginning Budget Compared to Prior Year Actual
<b>Operating revenues</b>				
Operating revenues	\$ 833,161	\$ 833,161	\$ 835,000	\$ 1,839
Total operating revenues	833,161	833,161	835,000	1,839
Total sources	833,161	833,161	835,000	1,839
 Central Services				
Purchased Services	83,245	83,245	-	(83,245)
Total Central Services	83,245	83,245	-	(83,245)
 Student Transportation Services				
Purchased Services	622,956	622,956	-	(622,956)
Total Student Transportation Services	622,956	622,956	-	(622,956)
 Operation of the Plant				
Purchased Services	194,293	194,293	902,986	708,693
Total Operation of the Plant	194,293	194,293	902,986	708,693
Total uses	900,494	900,494	902,986	2,492
<b>Operating loss</b>	(67,333)	(67,333)	(67,986)	(653)
 <b>Nonoperating revenues</b>				
Investment income	67,319	67,319	68,000	681
Total nonoperating revenues	67,319	67,319	68,000	681
 <b>Loss before transfers</b>	(14)	(14)	-	14
 <b>Change in net position</b>	(14)	(14)	14	28
 <b>Net position</b>				
Beginning of year	1,000,000	1,000,000	999,986	(14)
Ending Balance	\$ 999,986	\$ 999,986	1,000,000	\$ 14



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