



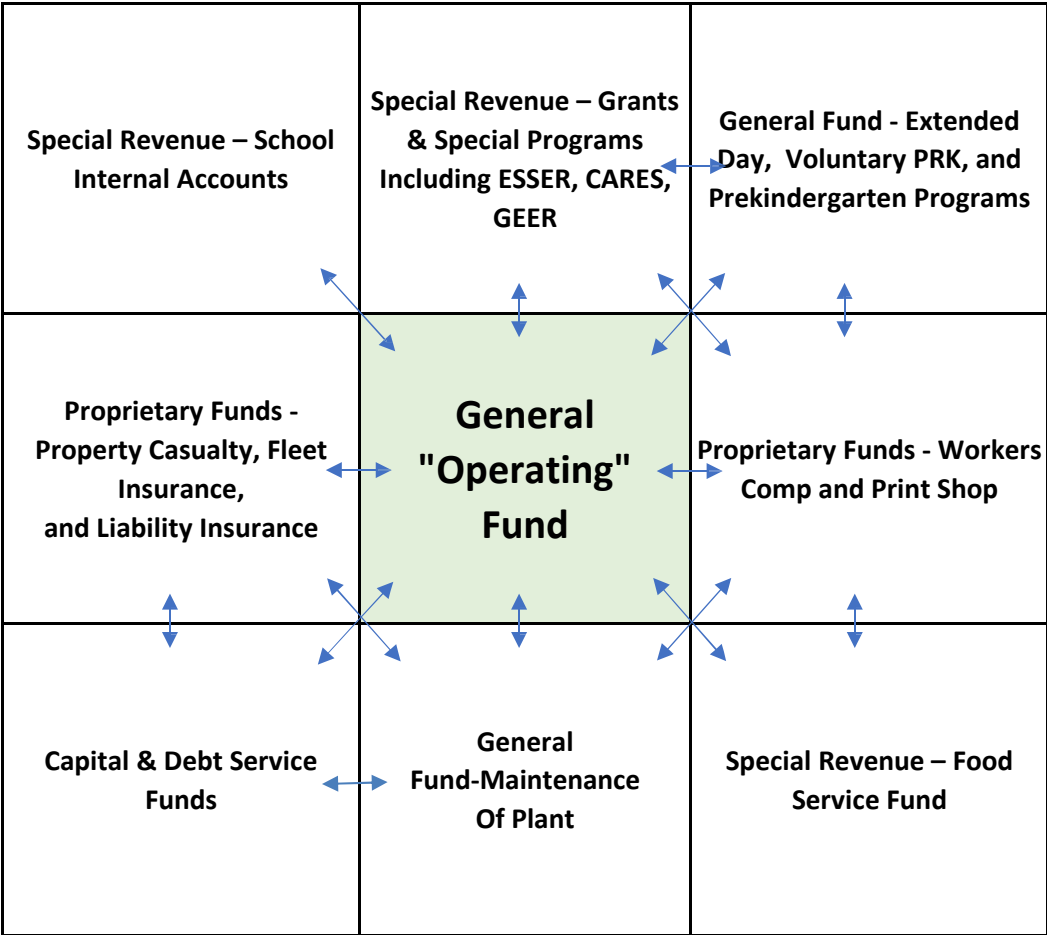
# Tentative Operating Budget

For the School Year 2024-25

For Fiscal Year ending June 30, 2025



**Volusia County Public Schools**  
*Interdependent Relationships between Funds*



Note: Not all inclusive.



**VOLUSIA COUNTY SCHOOLS**  
**Tentative Operating Budget**  
**For Fiscal Year Ending June 30, 2025**

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**Tentative Operating Budget**  
**For Fiscal Year Ending June 30, 2025**

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**VOLUSIA COUNTY SCHOOLS**  
**Tentative Operating Budget**  
**For Fiscal Year Ending June 30, 2025**

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## **PUBLIC HEARING**

This section contains the following subsections:

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



**Tuesday, July 30, 2024**

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

**1. Opening**

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

**2. Agenda Changes and Approval of Agenda**

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- 2.01 Agenda Changes
- 2.02 Approval of Agenda

**3. Superintendent's Announcements & Comments**

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

**4. Recognitions**

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- 4.01 Best Communities for Music Education
- 4.02 Waterford - Title 1 Schools

**5. Administrative Appointments**

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- 5.01 Administrative Appointments/Transfers

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

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- 6.01 Presentation of the Proposed Tentative District Ad Valorem Property Tax Millage Rates Levy and the Recommended Tentative Volusia County Schools' Operating Budget for Fiscal Year 2024-2025
- 6.02 Public Participation
- 6.03 Resolution 2024-13 - Levying the Tentative District Ad Valorem Property Tax Millage Rates for Fiscal Year 2024-2025
- 6.04 Resolution 2024-14 - Adopting the Tentative Volusia County Schools' Operating Budget for Fiscal Year 2024-2025

**7. Public Hearing Adjourned**

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**8. Public Participation Concerning Items on the Consent Agenda**

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- 8.01 Public Participation Concerning Items on the Consent Agenda

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

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

## **10. Items Removed from Consent**

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10.01 Discussion and Approval of Items Removed from the Consent Agenda

## **11. Consent-Curriculum and School Improvement Services**

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11.01 Comprehensive Evidence-Based Reading Plan 2024-2025

11.02 Dual Enrollment Agreement with Gaetz Aerospace Institute, Embry-Riddle Aeronautical University

11.03 Indianapolis, Indiana - National FFA Convention - DeLand High School - October 22-26, 2024

11.04 Indianapolis, Indiana - National FFA Convention - DeLand Middle School - October 22-26, 2024

11.05 Indianapolis, Indiana - National FFA Convention - Deltona High School - October 22-26, 2024

11.06 Indianapolis, Indiana - National FFA Convention - New Smyrna Beach High School - October 21-25, 2024

11.07 Indianapolis, Indiana - National FFA Convention - Pine Ridge High School - October 21-26, 2024

11.08 Indianapolis, Indiana - National FFA Convention - Seabreeze High School - October 22-27, 2024

11.09 Indianapolis, Indiana - National FFA Convention - Taylor Middle-High School - October 19-27, 2024

11.10 Washington, D.C. - Tour D.C. - Creekside Middle School - December 18-22, 2024

11.11 Washington, D.C. - Tour D.C. - Heritage Middle School - March 8-12, 2025

## **12. Consent-Federal Programs/Grants Development Services**

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12.01 Grant Applications for Individuals with Disabilities Education Act Part B, K-12 and Preschool

12.02 SY 2024-25 Enhanced Instructional Opportunities for Recently Arrived Immigrant Children and Youth Program Grant

12.03 SY 2023-24 International Baccalaureate (IB) Bonus Program (Grant Application- New Funding)

12.04 SY 2024-25 Title I, Part A – Improving the Academic Achievement of the Disadvantaged (Grant Application-Recurring Funding)

12.05 SY 2024-25 Title I, Part C: Education of Migratory Children (Grant Application- Recurring Funding)

12.06 SY 2024-25 Title I, Part D, Subpart 2, Neglected and Delinquent Youth Program (Grant Application-Recurring Funding)

12.07 SY 2024-25 Title II, Part A: Supporting Effective Instruction (Grant Application- Recurring Funding)

12.08 SY 2024-25 Title III, English Language Acquisition, Language Enhancement and Academic Achievement (Grant Application-Recurring Funding)

12.09 SY 2024-25 Title IV, Part A, Student Support and Academic Achievement (Grant Application-Recurring Funding)

12.10 SY 2024-25 Title IX, Part A – Education of Homeless Children and Youth (EHCY) Project (Grant Application-Competitive 3-year Funding)

12.11 SY 2024-25 Workforce Development Capitalization Grant- Agriculture Addition (Project Amendment Request-Additional Funding)

12.12 Supporting Multiagency Network for Students with Severe Emotional Disturbance (SEDNET) Services through GAA, IDEA Trust Fund (Grant Application - Recurring Funding)

12.13 Supporting Multiagency Network for Students with Severe Emotional Disturbance (SEDNET) services through IDEA Part B (Grant Application - Recurring Funding)





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**RESOLUTION NUMBER 2024-13  
ADOPTING TENTATIVE MILLAGE RATES**

**WHEREAS**, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve Tentative millage rates for the fiscal year July 1, 2024, to June 30, 2025; and

**WHEREAS**, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Volusia County School Board adopted the Tentative millage rates for fiscal year 2024-25 in the amounts of:

	<b>Tentative Millage Levy</b>	<b>Proposed Amount to Be Raised</b>
District School Tax Required Local Effort including Prior Period Funding Adjustment	3.0370	\$200,787,139
District Local Capital Improvement Tax	1.5000	\$ 99,170,467
District School Tax Discretionary Millage	0.7480	\$ 49,453,006

**The total millage rate to be levied exceeds the roll-back rate by 3.87% percent.**

**NOW THEREFORE, BE IT RESOLVED:**

That the Volusia County School Board, adopted each Tentative millage rate for the fiscal year July 1, 2024, to June 30, 2025, on July 30, 2024, by separate vote before adopting the Tentative budget.

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Ms. Jamie M. Haynes  
Chairman

## **RESOLUTION NUMBER 2024-14 ADOPTING TENTATIVE BUDGET**

### **A RESOLUTION OF THE VOLUSIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2024-25.**

**WHEREAS**, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and the tentative budget for the fiscal year July 1, 2024, to June 30, 2025; and

**WHEREAS**, the Volusia County School Board set forth the appropriations and revenue estimate for the Budget for the fiscal year 2024-25;

**WHEREAS**, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Volusia County School Board adopted the tentative millage rates and the budget in amount of **\$1,239,714,070** for fiscal year 2024-25.

#### **NOW THEREFORE, BE IT RESOLVED:**

That the attached budget of Volusia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Volusia County as a Tentative budget for the categories indicated for the fiscal year July 1, 2024, to June 30, 2025.

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Ms. Jamie M. Haynes  
Chairman

## **ADVERTISEMENTS**

This section contains the following subsections:

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

**SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA  
BUDGET SUMMARY  
For Fiscal Year 2024-25**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA ARE 0.5% MORE THAN  
LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

**PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:**

Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.0370
Discretionary Operating	0.7480
Local Capital Improvement (Capital Outlay)	1.5000
<b>TOTAL MILLAGE</b>	<b>5.2850</b>

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal Sources	\$ 3,400,000	\$ 91,109,342	\$ -	\$ -	\$ 94,509,342
State Sources	299,928,896	327,000	-	2,266,500	302,522,396
Local Sources	266,348,400	1,335,000	-	175,549,247	443,232,647
<b>TOTAL SOURCES</b>	<b>569,677,296</b>	<b>92,771,342</b>	<b>-</b>	<b>177,815,747</b>	<b>840,264,385</b>
Transfers In	33,135,029	1,414,085	46,249,606	-	80,798,720
Non-Revenue Receipts	-	-	-	164,000,000	164,000,000
Fund Balances, Beginning	54,300,274	32,531,850	1,936,326	47,873,218	136,641,668
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 657,112,599</b>	<b>\$ 126,717,277</b>	<b>\$ 48,185,932</b>	<b>\$ 389,688,965</b>	<b>\$ 1,221,704,773</b>

**APPROPRIATIONS (EXPENDITURES)**

Instruction	\$ 366,850,383	\$ 24,299,888	\$ -	\$ -	\$ 391,150,271
Pupil Personnel Services	29,224,125	7,964,542	-	-	37,188,667
Instructional Media Services	5,928,567	-	-	-	5,928,567
Instructional & Curriculum Development Services	15,372,078	7,758,414	-	-	23,130,492
Instructional Staff Training	1,419,468	8,885,282	-	-	10,304,750
Instruction Related Technology	5,285,080	319,801	-	-	5,604,881
School Board	1,097,152	-	-	-	1,097,152
General Administration	1,819,797	1,518,013	-	-	3,337,810
School Administration	40,506,949	2,107,212	-	-	42,614,161
Facilities Acquisition and Construction	137,412	-	-	164,590,812	164,728,224
Fiscal Services	5,177,368	-	-	-	5,177,368
Food Services	-	44,777,965	-	-	44,777,965
Central Services	14,688,050	-	-	-	14,688,050
Pupil Transportation Services	21,641,880	256,191	-	-	21,898,071
Operation of Plant	67,345,690	-	-	-	67,345,690
Maintenance of Plant	25,536,583	-	-	-	25,536,583
Administrative Technology Services	9,769,646	-	-	-	9,769,646
Community Services	5,497,385	9,107,240	-	-	14,604,625
Debt Service	891,084	-	46,194,793	28,666	47,114,543
<b>TOTAL APPROPRIATIONS</b>	<b>618,188,697</b>	<b>106,994,548</b>	<b>46,194,793</b>	<b>164,619,478</b>	<b>935,997,516</b>
Transfers Out	1,414,085	-	-	79,384,635	80,798,720
Fund Balances, Ending	37,509,817	19,722,729	1,991,139	145,684,852	204,908,537
<b>TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 657,112,599</b>	<b>\$ 126,717,277</b>	<b>\$ 48,185,932</b>	<b>\$ 389,688,965</b>	<b>\$ 1,221,704,773</b>

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

# Notice of Tax For School Capital Outlay

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

This tax is in addition to the school board's proposed tax of 3.785 mills for operating expenses and is proposed solely at the discretion of the school board.

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

The Capital Outlay tax will generate approximately \$99,170,467 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

- Replacement schools for Enterprise Elementary and Read Pattillo Elementary.
- Classroom additions at Manatee Cove Elementary, Pathways Elementary and Pine Ridge High.
- Renovation at Southwestern Middle.
- Other construction and remodeling as needed.

### **MAINTENANCE, RENOVATION, AND REPAIR**

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

### **MOTOR VEHICLE PURCHASES**

- Purchase of 16 school buses.
- Purchase or lease of technology, security, maintenance, facilities, warehouse and transportation vehicles.
- Other vehicles as needed.

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

- Data processing equipment, network hardware, rural broadband connectivity, enterprise-wide software, equipment for facilities, maintenance, transportation and various schools and departments.
- Payments on copying equipment leases.
- Other software, furniture, fixtures and equipment as needed.

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

- Debt service on certificates of participation for school construction.

### **PAYMENT FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

- Leasing of educational and ancillary facilities and plants.

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

- Insurance premiums for district facilities.

### **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

- Leasing of portable classrooms and relocatable office facilities.

### **PAYMENT OF SALARIES AND BENEFITS**

- Salaries and benefits for school bus drivers.

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

- PURCHASE OF REAL PROPERTY
- CONSTRUCTION OF SCHOOL FACILITIES
- PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES
- PURCHASE OF VEHICLES TO TRANSPORT STUDENTS
- RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES
- PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES
- PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT
- COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE
- PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on **July 30, 2024, at 5:30 p.m.**, at the **Volusia County Schools Central Administrative Complex, 200 North Clara Avenue, DeLand, Florida.**

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

# NOTICE OF PROPOSED TAX INCREASE

The School District of Volusia County, Florida will soon consider a measure to increase its property tax levy.

**Last year's property tax levy:**

A. Initially proposed tax levy.....	<u>\$ 343,182,236</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	<u>\$ 463,124</u>
C. Actual property tax levy.....	<u>\$ 342,719,112</u>

**This year's proposed tax levy.....** \$ 363,969,387

A portion of the tax levy is required under state law in order for the school board to receive **\$282,949,887** in state education grants.

The required portion has **increased** by **2.14** percent, and represents approximately **six tenths** of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on **July 30, 2024, at 5:30 P.M.**, at the **School Board Meeting Room, 200 N. Clara Avenue, DeLand, Florida**.

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



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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



# CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2024	County : Volusia
-------------	------------------

Name of School District :  
Volusia County School District

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

1.	Current year taxable value of real property for operating purposes	\$	64,550,530,542	(1)
2.	Current year taxable value of personal property for operating purposes	\$	4,249,823,416	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	68,025,787	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	68,868,379,745	(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.)	\$	1,509,655,269	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	67,358,724,476	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	63,360,900,788	(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	6/27/2024 10:18:49 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>	3.1610	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>	\$	200,283,807	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	142,435,305	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	342,719,112	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.9734	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1146	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.0370	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.2480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 209,153,269	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 154,816,118	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 363,969,387	(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>	2.14 %	(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>	3.87 %	(22)

Final public budget hearing	Date : 9/10/2024	Time : 5:30 PM EST	Place : 200 N. Clara Avenue DeLand 32720
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<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 :	
	Title : Dr. Carmen J. Balgobin, Superintendent			Contact Name And Contact Title :		
	Mailing Address :			Physical Address :		
	City, State, Zip :			Phone Number :	Fax Number :	



**Volusia County Schools**  
**Millage Rates, Assessed Taxable Value, and Levies**  
**Fiscal Years 2023 Thru 2025**

Description	2022-23 Actual Millage Levies	2023-24 Actual Millage Levies	2024-25 Proposed Millage Levies	Difference 2024-25 vs 2023-24	Percent Change
<b>1 Millage Set by Law:</b>					
2 Required Local Effort (RLE)	3.2300	3.1590	3.0330	-0.1260	-3.99%
3 RLE Prior Period Funding Adjustment	0.0040	0.0020	0.0040	0.0020	100.00%
<b>4 (A) Total Required Local Effort</b>	<b>3.2340</b>	<b>3.1610</b>	<b>3.0370</b>	<b>-0.1240</b>	<b>-3.92%</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>5.4820</b>	<b>5.4090</b>	<b>5.2850</b>	<b>-0.1240</b>	<b>-2.29%</b>

Description	2022-23 Actual Tax Revenues	2023-24 Actual Tax Revenues	2024-25 Estimated Tax Revenue	Difference 2024-25 vs 2023-24	Percent Change
<b>14 Assessed Taxable Value</b>	<b>\$ 56,003,169,364</b>	<b>\$ 63,446,521,739</b>	<b>\$ 68,868,379,745</b>	<b>\$ 5,421,858,006</b>	<b>8.55%</b>
<b>15 Revenue Generated from the following sources:</b>					
<b>16 Millage Set by Law</b>					
17 Required Local Effort (RLE)	173,654,628	192,410,460	200,522,684	8,112,224	
18 RLE Prior Period Funding Adjustment	215,052	121,817	264,455	142,638	
<b>19 (A) Total Required Local Effort</b>	<b>\$ 173,869,680</b>	<b>\$ 192,532,277</b>	<b>\$ 200,787,139</b>	<b>\$ 8,254,862</b>	<b>4.29%</b>
<b>20 Discretionary Millage Set by School Board</b>					
21 Basic Discretionary	40,214,756	45,559,678	49,453,006	3,893,328	
22 Capital Outlay	80,644,564	91,362,991	99,170,467	7,807,476	
<b>23 (B) Total of Board Discretionary Levies</b>	<b>\$ 120,859,320</b>	<b>\$ 136,922,669</b>	<b>\$ 148,623,473</b>	<b>\$ 11,700,804</b>	<b>\$ -</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>\$ -</b>
<b>28 Total of Levies (A) + (B) + (C)</b>	<b>\$ 294,729,000</b>	<b>\$ 329,454,946</b>	<b>\$ 349,410,612</b>	<b>\$ 19,955,666</b>	<b>6.06%</b>

**Volusia County Schools**  
**Impact of Proposed Millage Rates and Levies on Individual Homeowners**  
**Fiscal Years 2024 Thru 2025**

	2023-24 Taxable Value	2024-25 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	

	2023-24 Actual Millage Levies	2024-25 Proposed Millage Levies	Difference	Percent Change
5 <u>Millage Set by Law -</u>				
6 (A) Required Local Effort	\$ 553.18	\$ 549.70	\$ (3.48)	
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)	\$ 946.58	\$ 956.59	\$ 10.01	1.06%

## **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

**Volusia County Schools**  
**Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund**  
**Fiscal Year 2024-25**

Fund	Description	Amount
1100	General Fund - Operating	\$ 621,715,710
1101	General Fund - Extended Day Program	6,751,380
1103	General Fund - Voluntary Pre-K Programs	4,108,540
1104	General Fund - Maintenance of Plant	24,536,969
2XXX	Debt Service Funds	48,185,932
3XXX	Capital Projects Funds	389,688,965
4110	Special Revenue Funds - Food Service	64,500,693
4210	Special Revenue Funds - Other Federal Programs	53,109,343
4910	Special Revenue Funds - School Internal Funds	9,107,241
7110	Internal Service Funds - Self Insurance - Workers Compensation	3,454,012
7120	Internal Service Funds - Self Insurance - Property	9,050,769
7130	Internal Service Funds - Self Insurance - General Liability	2,254,616
7140	Internal Service Funds - Self Insurance - Fleet	1,667,000
7910	Internal Service Funds - Print Shop	1,582,900
	<b>Total</b>	<b>\$ 1,239,714,070</b>

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

**Volusia County Schools**  
**Summary Budgets by Fund**  
**For Fiscal Year 2024-25**

<b>ESTIMATED REVENUES</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>
Federal Sources	\$ 400,000	\$ -	\$ -	\$ -
Federal Through State Sources	3,000,000	91,109,342	-	-
State Sources	299,928,896	327,000	-	2,266,500
Local Sources	266,348,400	1,335,000	-	175,549,247
<b>TOTAL SOURCES</b>	<b>569,677,296</b>	<b>92,771,342</b>	<b>-</b>	<b>177,815,747</b>
Transfers In	33,135,029	1,414,085	46,249,606	-
Non-Revenue Receipts	-	-	-	164,000,000
Fund Balances, Beginning	54,300,274	32,531,850	1,936,326	47,873,218
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 657,112,599</b>	<b>\$ 126,717,277</b>	<b>\$ 48,185,932</b>	<b>\$ 389,688,965</b>

**APPROPRIATIONS (EXPENDITURES)**

Instruction	\$ 366,850,383	\$ 24,299,888	\$ -	\$ -
Pupil Personnel Services	29,224,125	7,964,542	-	-
Instructional Media Services	5,928,567	-	-	-
Instructional & Curriculum Development Services	15,372,078	7,758,414	-	-
Instructional Staff Training	1,419,468	8,885,282	-	-
Instruction Related Technology	5,285,080	319,801	-	-
School Board	1,097,152	-	-	-
General Administration	1,819,797	1,518,013	-	-
School Administration	40,506,949	2,107,212	-	-
Facilities Acquisition and Construction	137,412	-	-	164,590,812
Fiscal Services	5,177,368	-	-	-
Food Services	-	44,777,965	-	-
Central Services	14,688,050	-	-	-
Pupil Transportation Services	21,641,880	256,191	-	-
Operation of Plant	67,345,690	-	-	-
Maintenance of Plant	25,536,583	-	-	-
Administrative Technology Services	9,769,646	-	-	-
Community Services	5,497,385	9,107,240	-	-
Debt Service	891,084	-	46,194,793	28,666
<b>TOTAL APPROPRIATIONS</b>	<b>618,188,697</b>	<b>106,994,548</b>	<b>46,194,793</b>	<b>164,619,478</b>
Transfers Out	1,414,085	-	-	79,384,635
Fund Balances, Ending	37,509,817	19,722,729	1,991,139	145,684,852
<b>TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 657,112,599</b>	<b>\$ 126,717,277</b>	<b>\$ 48,185,932</b>	<b>\$ 389,688,965</b>

Continued on next page



<b>TOTAL ALL FUNDS</b>	<b>INTERNAL SERVICE</b>	<b>TOTAL WITH INTERNAL SVC.</b>
\$ 400,000	\$ -	\$ 400,000
94,109,342	-	94,109,342
302,522,396	-	302,522,396
443,232,647	9,972,000	453,204,647
<b>840,264,385</b>	<b>9,972,000</b>	<b>850,236,385</b>
80,798,720	-	80,798,720
164,000,000	-	164,000,000
136,641,668	8,037,297	144,678,965
		-
<b>\$ 1,221,704,773</b>	<b>\$ 18,009,297</b>	<b>\$ 1,239,714,070</b>

\$ 391,150,271	\$ -	\$ 391,150,271
37,188,667	-	37,188,667
5,928,567	-	5,928,567
23,130,492	-	23,130,492
10,304,750	-	10,304,750
5,604,881	-	5,604,881
1,097,152	-	1,097,152
3,337,810	-	3,337,810
42,614,161	-	42,614,161
164,728,224	-	164,728,224
5,177,368	-	5,177,368
44,777,965	-	44,777,965
14,688,050	4,470,900	19,158,950
21,898,071	-	21,898,071
67,345,690	5,580,000	72,925,690
25,536,583	-	25,536,583
9,769,646	-	9,769,646
14,604,625	-	14,604,625
47,114,543	-	47,114,543
<b>935,997,516</b>	<b>10,050,900</b>	<b>946,048,416</b>
80,798,720	-	80,798,720
204,908,537	7,958,397	212,866,934
		-
<b>\$ 1,221,704,773</b>	<b>\$ 18,009,297</b>	<b>\$ 1,239,714,070</b>

## **GENERAL FUND – CONSOLIDATED**

This section contains the following subsections:

- General Fund – Consolidated Narrative
- Budget Comparison to Current Fiscal Year 2024 Period 11 Budget

**Volusia County Schools**  
**General Fund – Consolidated Narrative**  
**Fiscal Year Ending June 30, 2025**

**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 School Board of Volusia County offers the Before the Bell (BTB) program for grades 6-8 and the Extended Day Enrichment Program (EDEP) for grades K-5 to provide structured academic enrichment for students. EDEP addresses the need for supervised after school programs. Both programs ensure a safe and supportive environment that fosters academic, social, emotional, and physical development, staffed by qualified after-school personnel.

**General Fund – Voluntary Prekindergarten Program (VPK)**

Volusia County Schools, in partnership with the Early Learning Coalition and the Florida Division of Early Learning, provides the Voluntary Prekindergarten Program (VPK). The VPK program is a free educational program that prepares 4-year olds for kindergarten and beyond. Designated schools offer three free VPK hours funded by the Early Learning Coalition and the choice of tuition-based full-day program.

**General Fund – Maintenance of Plant**

The General Fund - Maintenance of Plant was established to account for maintenance activities associated with the Capital Project Fund - Capital Outlay Millages. The Maintenance of Plant Fund gets its funding from transfers in from the Capital Project Fund-Capital Outlay Milage to pay for maintenance related and other authorized expenditures as advertised in the Notice of Tax for School Capital Outlay that cannot be charged directly to the Capital Project Fund.

Maintenance of plant activities include maintaining the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventive maintenance. The facility maintenance program is designed to maximize the efficiency of each building, minimize the need for major repairs and replacements, and to promote a safe and efficient use of space.

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal direct sources:			
Other federal direct sources	\$ 4,386,535	\$ 400,000	\$ (3,986,535)
Total federal direct sources	4,386,535	400,000	(3,986,535)
Federal through state sources:			
Medicaid	3,385,999	3,000,000	(385,999)
Federal through Local	188,177	-	(188,177)
Total federal through state sources	3,574,176	3,000,000	(574,176)
State sources:			
Florida Education Finance Program (FEFP)	217,960,987	235,933,422	17,972,435
CO&DS distribution	34,900	34,900	-
State funds from forest, lic., and lottery	864,000	864,000	-
Class size reduction	59,544,460	59,879,349	334,889
School recognition funds	4,072,817	-	(4,072,817)
Other miscellaneous state sources	4,949,053	3,217,225	(1,731,828)
Total state sources	287,426,217	299,928,896	12,502,679
Local sources:			
Ad valorem property taxes - RLE & Discr	238,091,955	250,240,145	12,148,190
Charges for service	225,000	339,485	114,485
Investment income	4,445,407	3,000,000	(1,445,407)
Gift, grants, and bequests	208,302	-	(208,302)
Other fees	10,049,155	6,753,683	(3,295,472)
Miscellaneous local	10,536,632	6,015,087	(4,521,545)
Total local sources	263,556,451	266,348,400	2,791,949
Total sources	558,943,379	569,677,296	10,733,917
<b>Uses - expenditures</b>			
Instruction			
Salaries	218,181,021	220,318,615	2,137,594
Benefits	69,251,311	69,456,639	205,328
Purchased Services	35,930,935	67,611,731	31,680,796
Energy Services	50,311	50,000	(311)
Materials & Supplies	23,971,484	5,352,440	(18,619,044)
Capital Outlay	1,662,767	-	(1,662,767)
Other	6,882,650	4,060,959	(2,821,691)
Total Instruction	355,930,479	366,850,384	10,919,905
Student Support Services			

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Salaries	26,620,123	20,518,646	(6,101,477)
Benefits	7,616,963	6,961,778	(655,185)
Purchased Services	1,014,092	1,541,389	527,297
Materials & Supplies	288,212	194,456	(93,756)
Other	41,662	7,857	(33,805)
<b>Total Student Support Services</b>	<b>35,581,052</b>	<b>29,224,126</b>	<b>(6,356,926)</b>
<b>Instructional Media Services</b>			
Salaries	5,314,569	3,897,202	(1,417,367)
Benefits	1,547,808	1,341,644	(206,164)
Purchased Services	436,188	523,201	87,013
Materials & Supplies	52,303	26,613	(25,690)
Capital Outlay	444,451	139,907	(304,544)
<b>Total Instructional Media Services</b>	<b>7,795,319</b>	<b>5,928,567</b>	<b>(1,866,752)</b>
<b>Instructional and Curriculum Development Services</b>			
Salaries	11,941,674	11,059,957	(881,717)
Benefits	3,185,380	3,576,413	391,033
Purchased Services	1,269,962	453,140	(816,822)
Energy Services	650	-	(650)
Materials & Supplies	1,444,607	271,778	(1,172,829)
Capital Outlay	1,609	-	(1,609)
Other	115,404	10,790	(104,614)
<b>Total Instructional and Curriculum Development Services</b>	<b>17,959,286</b>	<b>15,372,078</b>	<b>(2,587,208)</b>
<b>Instructional Staff Training Services</b>			
Salaries	552,533	570,435	17,902
Benefits	297,288	309,993	12,705
Purchased Services	522,059	509,000	(13,059)
Materials & Supplies	465,573	13,500	(452,073)
Capital Outlay	5,396	6,000	604
Other	74,634	10,540	(64,094)
<b>Total Instructional Staff Training Services</b>	<b>1,917,483</b>	<b>1,419,468</b>	<b>(498,015)</b>
<b>Instructional Related Technology</b>			
Salaries	3,179,296	2,978,402	(200,894)
Benefits	1,027,749	982,310	(45,439)
Purchased Services	2,782,254	1,211,118	(1,571,136)
Materials & Supplies	330,716	57,528	(273,188)
Capital Outlay	4,619,762	55,722	(4,564,040)
Other	19,000	-	(19,000)
<b>Total Instructional Related Technology</b>	<b>11,958,777</b>	<b>5,285,080</b>	<b>(6,673,697)</b>
<b>Board</b>			

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Salaries	307,108	431,512	124,404
Benefits	245,125	305,240	60,115
Purchased Services	371,552	332,300	(39,252)
Materials & Supplies	1,100	1,100	-
Other	27,000	27,000	-
<b>Total Board</b>	<b>951,885</b>	<b>1,097,152</b>	<b>145,267</b>
<b>General Administration</b>			
Salaries	1,036,090	982,304	(53,786)
Benefits	332,126	319,893	(12,233)
Purchased Services	513,047	481,200	(31,847)
Energy Services	15,000	-	(15,000)
Materials & Supplies	10,222	6,900	(3,322)
Other	26,500	29,500	3,000
<b>Total General Administration</b>	<b>1,932,985</b>	<b>1,819,797</b>	<b>(113,188)</b>
<b>School Administration</b>			
Salaries	26,990,274	27,118,914	128,640
Benefits	8,609,095	13,039,994	4,430,899
Purchased Services	106,315	58,403	(47,912)
Energy Services	107	-	(107)
Materials & Supplies	816,146	287,188	(528,958)
Capital Outlay	16,887	1,300	(15,587)
Other	3,696	1,150	(2,546)
<b>Total School Administration</b>	<b>36,542,520</b>	<b>40,506,949</b>	<b>3,964,429</b>
<b>Facilities Acquisition and Construction</b>			
Salaries	14,468	14,644	176
Benefits	1,153	1,184	31
Purchased Services	259,358	121,584	(137,774)
Energy Services	33,665	-	(33,665)
Materials & Supplies	19,000	-	(19,000)
Capital Outlay	49,343	-	(49,343)
Other	2,285,357	-	(2,285,357)
<b>Total Facilities Acquisition and Construction</b>	<b>2,662,344</b>	<b>137,412</b>	<b>(2,524,932)</b>
<b>Fiscal Services</b>			
Salaries	2,391,469	2,208,308	(183,161)
Benefits	771,893	732,065	(39,828)
Purchased Services	1,228,446	1,969,995	741,549
Materials & Supplies	535,212	245,919	(289,293)
Capital Outlay	1,751	2,581	830
Other	192,378	18,500	(173,878)
<b>Total Fiscal Services</b>	<b>5,121,149</b>	<b>5,177,368</b>	<b>56,219</b>

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Central Services			
Salaries	7,587,811	7,570,812	(16,999)
Benefits	2,721,093	2,754,921	33,828
Purchased Services	2,023,419	1,366,467	(656,952)
Energy Services	234,000	250,000	16,000
Materials & Supplies	412,409	542,168	129,759
Capital Outlay	123,260	-	(123,260)
Other	1,816,385	2,203,682	387,297
Total Central Services	<u>14,918,377</u>	<u>14,688,050</u>	<u>(230,327)</u>
Student Transportation Services			
Salaries	12,093,276	13,219,400	1,126,124
Benefits	4,626,858	5,128,548	501,690
Purchased Services	785,433	1,030,707	245,274
Energy Services	2,232,000	2,032,000	(200,000)
Materials & Supplies	225,810	221,000	(4,810)
Capital Outlay	5,248	-	(5,248)
Other	7,325	10,225	2,900
Total Student Transportation Services	<u>19,975,950</u>	<u>21,641,880</u>	<u>1,665,930</u>
Operation of the Plant			
Salaries	22,546,259	22,843,964	297,705
Benefits	7,078,689	11,575,813	4,497,124
Purchased Services	15,298,350	15,521,947	223,597
Energy Services	13,321,312	13,469,500	148,188
Materials & Supplies	3,144,672	3,648,465	503,793
Capital Outlay	144,385	-	(144,385)
Other	197,035	286,000	88,965
Total Operation of the Plant	<u>61,730,702</u>	<u>67,345,689</u>	<u>5,614,987</u>
Maintenance of Plant			
Salaries	8,963,904	9,526,569	562,665
Benefits	3,309,342	3,656,827	347,485
Purchased Services	5,666,800	7,725,947	2,059,147
Energy Services	440,731	515,500	74,769
Materials & Supplies	2,386,010	4,060,900	1,674,890
Capital Outlay	480,118	-	(480,118)
Other	45,307	50,840	5,533
Total Maintenance of Plant	<u>21,292,212</u>	<u>25,536,583</u>	<u>4,244,371</u>
Administrative Technology Services			
Salaries	4,172,981	3,771,797	(401,184)
Benefits	1,325,972	1,199,066	(126,906)

**Volusia County Schools**  
**General Fund - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Purchased Services	5,809,621	4,607,659	(1,201,962)
Energy Services	15,000	-	(15,000)
Materials & Supplies	80,058	29,548	(50,510)
Capital Outlay	461,951	116,576	(345,375)
Other	48,193	45,000	(3,193)
<b>Total Administrative Technology Services</b>	<b>11,913,776</b>	<b>9,769,646</b>	<b>(2,144,130)</b>
<b>Community Services</b>			
Salaries	5,528,008	3,178,974	(2,349,034)
Benefits	975,751	1,274,080	298,329
Purchased Services	315,548	136,086	(179,462)
Materials & Supplies	825,304	31,637	(793,667)
Capital Outlay	95,839	25,418	(70,421)
Other	1,106,037	851,189	(254,848)
<b>Total Community Services</b>	<b>8,846,487</b>	<b>5,497,384</b>	<b>(3,349,103)</b>
<b>Debt Service</b>			
Principal	6,400,801	884,149	(5,516,652)
Interest	62,191	6,935	(55,256)
<b>Total Debt Service</b>	<b>6,462,992</b>	<b>891,084</b>	<b>(5,571,908)</b>
<b>Total uses</b>	<b>623,493,775</b>	<b>618,188,697</b>	<b>(5,305,078)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(64,550,396)</b>	<b>(48,511,401)</b>	<b>16,038,995</b>
<b>Other financing sources</b>			
Transfers in from capital outlay funds	31,012,452	33,135,029	2,122,577
Transfers out to federal funds	(1,539,650)	(1,414,085)	125,565
Transfers out to internal service funds	(78,900)	-	78,900
Proceeds from sale of assets	545,330	-	(545,330)
Loss Recoveries	773,313	-	(773,313)
<b>Total other financing sources</b>	<b>30,712,545</b>	<b>31,720,944</b>	<b>1,008,399</b>
<b>Net change in fund balance</b>	<b>(33,837,851)</b>	<b>(16,790,457)</b>	<b>17,047,394</b>
<b>Fund balance</b>			
Beginning of year	88,138,125	54,300,274	(33,837,851)
Ending Balance	\$ 54,300,274	\$ 37,509,817	\$ (16,790,457)



## **GENERAL FUND – OPERATING**

This section contains the following subsections:

- General Fund – Operating Narrative
- General Fund - Budget Comparison to Current Fiscal Year 2024 Period 11 Budget
- Florida Education Finance Program (FEFP) Components
- Florida Education Finance Program (FEFP) Funding Comparison
- General Fund Estimated Revenues
- General Fund – Recurring Operating Fund Budget Summary
- General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Function
- General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Object
- General Fund - Operating - Recurring Budget by Functional Grouping
- General Fund - Operating - Recurring Budget by Major Object Grouping
- General Fund - Operating - Recurring Beginning Budget Comparison by School

**Volusia County Schools**  
**General Fund - Operating Narrative**  
**Fiscal Year Ending June 30, 2025**

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 \$45.6 million to \$604 million as compared to the 2023-24 Fourth FEFP Calculation ("Prior 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 3,388 (68,886.65 minus 65,498.30), or 5.17%, when compared to the Prior Calculation. The scholarship programs are expected to see a majority of the increase of 2,041.50 for the 2024-25 school year. The district is also holding back 1,626.12 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 Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal direct sources:			
Other federal direct sources	\$ 4,386,535	\$ 400,000	\$ (3,986,535)
Total federal direct sources	4,386,535	400,000	(3,986,535)
Federal through state sources:			
Medicaid	3,385,999	3,000,000	(385,999)
Federal through Local	188,177	-	(188,177)
Total federal through state sources	3,574,176	3,000,000	(574,176)
State sources:			
Florida Education Finance Program (FEFP)	217,960,987	235,933,422	17,972,435
CO&DS distribution	34,900	34,900	-
State funds from forest, lic., and lottery	864,000	864,000	-
Class size reduction	59,544,460	59,879,349	334,889
School recognition funds	4,072,817	-	(4,072,817)
Other miscellaneous state sources	2,552,937	811,225	(1,741,712)
Total state sources	285,030,101	297,522,896	12,492,795
Local sources:			
Ad valorem property taxes - RLE & Discr	238,091,955	250,240,145	12,148,190
Charges for service	225,000	339,485	114,485
Investment income	4,390,803	3,000,000	(1,390,803)
Gift, grants, and bequests	208,302	-	(208,302)
Miscellaneous local	10,536,031	6,015,087	(4,520,944)
Total local sources	253,452,091	259,594,717	6,142,626
Total sources	546,442,903	560,517,613	14,074,710
<b>Uses - expenditures</b>			
Instruction			
Salaries	215,892,635	218,117,415	2,224,780
Benefits	68,636,526	68,841,239	204,713
Purchased Services	35,926,606	67,610,631	31,684,025
Energy Services	50,311	50,000	(311)
Materials & Supplies	23,966,189	5,349,440	(18,616,749)
Capital Outlay	1,662,767	-	(1,662,767)
Other	6,868,565	4,046,859	(2,821,706)
Total Instruction	353,003,599	364,015,584	11,011,985
Student Support Services			
Salaries	26,620,123	20,518,646	(6,101,477)

**Volusia County Schools**  
**General Fund - Operating**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Benefits	7,616,963	6,961,778	(655,185)
Purchased Services	1,014,092	1,541,389	527,297
Materials & Supplies	288,212	194,456	(93,756)
Other	41,662	7,857	(33,805)
<b>Total Student Support Services</b>	<b>35,581,052</b>	<b>29,224,126</b>	<b>(6,356,926)</b>
<b>Instructional Media Services</b>			
Salaries	5,314,569	3,897,202	(1,417,367)
Benefits	1,547,808	1,341,644	(206,164)
Purchased Services	436,188	523,201	87,013
Materials & Supplies	52,303	26,613	(25,690)
Capital Outlay	444,451	139,907	(304,544)
<b>Total Instructional Media Services</b>	<b>7,795,319</b>	<b>5,928,567</b>	<b>(1,866,752)</b>
<b>Instructional and Curriculum Development Services</b>			
Salaries	11,645,381	10,763,557	(881,824)
Benefits	3,091,182	3,481,613	390,431
Purchased Services	1,266,073	449,240	(816,833)
Energy Services	650	-	(650)
Materials & Supplies	1,413,012	240,278	(1,172,734)
Capital Outlay	1,609	-	(1,609)
Other	115,404	10,790	(104,614)
<b>Total Instructional and Curriculum Development Services</b>	<b>17,533,311</b>	<b>14,945,478</b>	<b>(2,587,833)</b>
<b>Instructional Staff Training Services</b>			
Salaries	552,533	570,435	17,902
Benefits	297,288	309,993	12,705
Purchased Services	522,059	509,000	(13,059)
Materials & Supplies	465,573	13,500	(452,073)
Capital Outlay	5,396	6,000	604
Other	74,634	10,540	(64,094)
<b>Total Instructional Staff Training Services</b>	<b>1,917,483</b>	<b>1,419,468</b>	<b>(498,015)</b>
<b>Instructional Related Technology</b>			
Salaries	3,179,296	2,978,402	(200,894)
Benefits	1,027,749	982,310	(45,439)
Purchased Services	2,782,254	1,211,118	(1,571,136)
Materials & Supplies	330,716	57,528	(273,188)
Capital Outlay	4,619,762	55,722	(4,564,040)
Other	19,000	-	(19,000)
<b>Total Instructional Related Technology</b>	<b>11,958,777</b>	<b>5,285,080</b>	<b>(6,673,697)</b>
<b>Board</b>			
Salaries	307,108	431,512	124,404

**Volusia County Schools**  
**General Fund - Operating**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Benefits	245,125	305,240	60,115
Purchased Services	371,552	332,300	(39,252)
Materials & Supplies	1,100	1,100	-
Other	27,000	27,000	-
<b>Total Board</b>	<b>951,885</b>	<b>1,097,152</b>	<b>145,267</b>
<b>General Administration</b>			
Salaries	1,036,090	982,304	(53,786)
Benefits	332,126	319,893	(12,233)
Purchased Services	513,047	481,200	(31,847)
Energy Services	15,000	-	(15,000)
Materials & Supplies	10,222	6,900	(3,322)
Other	26,500	29,500	3,000
<b>Total General Administration</b>	<b>1,932,985</b>	<b>1,819,797</b>	<b>(113,188)</b>
<b>School Administration</b>			
Salaries	26,990,274	27,118,914	128,640
Benefits	8,609,095	13,039,994	4,430,899
Purchased Services	106,315	58,403	(47,912)
Energy Services	107	-	(107)
Materials & Supplies	816,146	287,188	(528,958)
Capital Outlay	16,887	1,300	(15,587)
Other	3,696	1,150	(2,546)
<b>Total School Administration</b>	<b>36,542,520</b>	<b>40,506,949</b>	<b>3,964,429</b>
<b>Facilities Acquisition and Construction</b>			
Salaries	14,468	14,644	176
Benefits	1,153	1,184	31
Purchased Services	259,358	121,584	(137,774)
Energy Services	33,665	-	(33,665)
Materials & Supplies	19,000	-	(19,000)
Capital Outlay	49,343	-	(49,343)
Other	2,285,357	-	(2,285,357)
<b>Total Facilities Acquisition and Construction</b>	<b>2,662,344</b>	<b>137,412</b>	<b>(2,524,932)</b>
<b>Fiscal Services</b>			
Salaries	2,391,469	2,208,308	(183,161)
Benefits	771,893	732,065	(39,828)
Purchased Services	1,228,446	1,969,995	741,549
Materials & Supplies	535,212	245,919	(289,293)
Capital Outlay	1,751	2,581	830
Other	192,378	18,500	(173,878)
<b>Total Fiscal Services</b>	<b>5,121,149</b>	<b>5,177,368</b>	<b>56,219</b>

**Volusia County Schools**  
**General Fund - Operating**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Central Services			
Salaries	7,587,811	7,570,812	(16,999)
Benefits	2,721,093	2,754,921	33,828
Purchased Services	2,023,419	1,366,467	(656,952)
Energy Services	234,000	250,000	16,000
Materials & Supplies	412,409	542,168	129,759
Capital Outlay	123,260	-	(123,260)
Other	1,816,385	2,203,682	387,297
<b>Total Central Services</b>	<b>14,918,377</b>	<b>14,688,050</b>	<b>(230,327)</b>
Student Transportation Services			
Salaries	12,093,276	13,219,400	1,126,124
Benefits	4,626,858	5,128,548	501,690
Purchased Services	785,433	1,030,707	245,274
Energy Services	2,232,000	2,032,000	(200,000)
Materials & Supplies	225,810	221,000	(4,810)
Capital Outlay	5,248	-	(5,248)
Other	7,325	10,225	2,900
<b>Total Student Transportation Services</b>	<b>19,975,950</b>	<b>21,641,880</b>	<b>1,665,930</b>
Operation of the Plant			
Salaries	22,546,259	22,843,964	297,705
Benefits	7,078,689	11,575,813	4,497,124
Purchased Services	15,298,350	15,521,947	223,597
Energy Services	13,321,312	13,469,500	148,188
Materials & Supplies	3,144,672	3,648,465	503,793
Capital Outlay	144,385	-	(144,385)
Other	197,035	286,000	88,965
<b>Total Operation of the Plant</b>	<b>61,730,702</b>	<b>67,345,689</b>	<b>5,614,987</b>
Maintenance of Plant			
Salaries	8,963,904	92,812	(8,871,092)
Benefits	3,309,342	406,802	(2,902,540)
Purchased Services	5,666,800	500,000	(5,166,800)
Energy Services	440,731	-	(440,731)
Materials & Supplies	2,386,010	-	(2,386,010)
Capital Outlay	480,118	-	(480,118)
Other	45,307	-	(45,307)
<b>Total Maintenance of Plant</b>	<b>21,292,212</b>	<b>999,614</b>	<b>(20,292,598)</b>
Administrative Technology Services			
Salaries	4,172,981	3,771,797	(401,184)
Benefits	1,325,972	1,199,066	(126,906)

**Volusia County Schools**  
**General Fund - Operating**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Purchased Services	5,809,621	4,607,659	(1,201,962)
Energy Services	15,000	-	(15,000)
Materials & Supplies	80,058	29,548	(50,510)
Capital Outlay	461,951	116,576	(345,375)
Other	48,193	45,000	(3,193)
<b>Total Administrative Technology Services</b>	<b>11,913,776</b>	<b>9,769,646</b>	<b>(2,144,130)</b>
<b>Community Services</b>			
Salaries	462,386	322,177	(140,209)
Benefits	97,673	95,716	(1,957)
Purchased Services	249,609	37,109	(212,500)
Materials & Supplies	423	-	(423)
<b>Total Community Services</b>	<b>810,091</b>	<b>455,002</b>	<b>(355,089)</b>
<b>Debt Service</b>			
Principal	6,400,801	884,149	(5,516,652)
Interest	62,191	6,935	(55,256)
<b>Total Debt Service</b>	<b>6,462,992</b>	<b>891,084</b>	<b>(5,571,908)</b>
<b>Total uses</b>	<b>612,104,524</b>	<b>585,347,946</b>	<b>(26,756,578)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(65,661,621)</b>	<b>(24,830,333)</b>	<b>40,831,288</b>
<b>Other financing sources</b>			
Transfers in from capital outlay funds	31,012,452	8,598,060	(22,414,392)
Interfund Transfers	(847,140)	-	847,140
Proceeds from sale of assets	545,330	-	(545,330)
Loss Recoveries	773,313	-	(773,313)
<b>Total other financing sources</b>	<b>31,483,955</b>	<b>8,598,060</b>	<b>(22,885,895)</b>
<b>Net change in fund balance</b>	<b>(34,177,666)</b>	<b>(16,232,273)</b>	<b>17,945,393</b>
<b>Fund balance</b>			
Beginning of year	86,777,703	52,600,037	(34,177,666)
Ending Balance	<b>\$ 52,600,037</b>	<b>\$ 36,367,764</b>	<b>\$ (16,232,273)</b>

# FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

## 1) SUMMARY OVERVIEW:

### a) EDUCATIONAL PROGRAMS AND BUDGETING:

The Volusia County School District (“District”) provides a wide variety of educational opportunities for our students, including 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 is 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 in the District’s Operating Budget account called FEFP Distributions to Charter Schools.

The Family Empowerment Scholarship 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 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 and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will 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. For the 2024-25 school year, the base student allocation is \$5,330.98, an increase of \$191.25, or 3.72% from the prior school year.

### **b) COMPARABLE WAGE FACTOR (CWF):**

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 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.

The District's CWF is equal to 1.

### **c) REQUIRED LOCAL EFFORT (RLE):**

The required local effort is subtracted from the state and local FEFP dollars. This is the amount of required local effort that each district must provide to participate in the Florida Education Finance Program. The Commissioner computes and certifies the required local effort millage rate for each district. For the current school year FEFP calculation, each district's contribution for required local effort 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 required local effort millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement.

The Department of Revenue 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 required local effort millage. The sum of these two rates becomes each district's certified required local effort 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) DISTRICT BASE FUNDING PER WEIGHTED FULL-TIME-EQUIVALENT STUDENT:**

Base funding is derived from the product of the weighted full-time-equivalent (WFTE) students, multiplied by the Base Student Allocation, the Comparable Wage Factor and Small District Factor Base. For the 2024-25 school year, the District's base funding per WFTE is \$5,330.98, an increase of \$191.25 or 3.72%.

**b) CLASSROOM TEACHER AND OTHER INSTRUCTIONAL PERSONNEL SALARY INCREASE ALLOCATION:**

Classroom Teacher and Other Instructional Personnel Salary Increase was formerly known as The Teacher Salary Increase Allocation. The Classroom Teacher and Other Instructional Personnel Salary Increase Allocation funding is included in the Base Funding Total for 2024-25.

For the 2024-25 school year, 5.59% of the total Base Funding is used for maintaining the prior years' allocation and 1.07%, or \$4,288,348 will be used for the 2024-25 increase.

**c) DEPARTMENT OF JUVENILE JUSTICE (DJJ):**

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 Comparable Wage Factor. 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 2024-25 school year, the District's allocation is \$166,751, a decrease of \$20,282 or 10.84%.

**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:**

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 District will receive a total Educational Enrichment Allocation of \$17,964,932, an increase of \$881,563 or 5.16%.

**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) 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).

**h) 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 guardians, school resource officers (SROs), and/or school resource deputies (SRDs) at each school. The district's allocation for the 2024-25 school year is \$6,382,556, an increase of \$950,047 or 17.49%.

**i) 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.

#### **4) STATE CATEGORICAL PROGRAM:**

##### **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 for qualifying courses. The 2011 legislature amended section 1003.03, F.S., (Section 15, Chapter 2011-55, Laws of Florida), by providing class size flexibility to schools that enroll students after the October Student Membership Survey. Up to three students may be assigned to a teacher in grade group K-3. Up to five students may be assigned to a teacher in grade groups 4-8 and 9-12. The district school board must develop a plan that provides that the school will be in full compliance by the next October student survey.

For the 2024-25 school year, the District's class size funding for:

- Grades PK to grade 3 is \$950.92, an increase of \$3.33 or 0.35%.
- Grades 4 to 8 is \$907.92, an increase of \$3.18 or 0.35%.
- Grades 9 to 12 is \$910.12, an increase of \$3.19 or 0.35%.

##### **b) STATE-FUNDED DISCRETIONARY SUPPLEMENT:**

State-Funded Discretionary Supplement – The District will receive \$11.6 million to fund the non-voted discretionary millage for operations for students awarded a Family Empowerment Scholarship.



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**VOLUSIA COUNTY SCHOOLS**

**FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON**

2024 Second Calculation Through 2025 Second Calculation

Line	FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	7/19/2023	6/4/2024	7/17/2024	2025 Vs. 2024 Fourth Calculation	Percentage Change
		2024	2024	2025		
		Second Calculation	Fourth Calculation	Second Calculation		
<b>FEFP ELEMENTS:</b>						
<b>Unweighted Full-Time-Equivalent (UFTE) Students</b>						
1	Traditional including Virtual	58,054.00	57,172.96	56,931.91	(241.05)	-0.42%
2	Charter	2,981.97	3,567.59	3,529.37	(38.22)	-1.07%
3	Scholarship Programs	4,674.83	4,757.75	6,799.25	2,041.50	42.91%
4	Undistributed	508.37	0.00	1,626.12	1,626.12	n/a
5	<b>Total UFTE</b>	66,219.17	65,498.30	68,886.65	3,388.35	5.17%
<b>Weighted Full-Time-Equivalent (WFTE) Students</b>						
6	Traditional including Virtual	62,073.74	61,085.43	60,528.78	(556.65)	-0.91%
7	Charter	3,099.67	3,691.08	3,635.10	(55.98)	-1.52%
8	Scholarship Programs	5,317.97	5,343.54	7,500.51	2,156.97	40.37%
9	Undistributed	470.39	0.00	1,728.85	1,728.85	n/a
10	Bonus (BWFTE) (AP,IB, IC, etc.)	1,543.52	1,786.21	1,786.21	0.00	0.00%
11	<b>Total WFTE</b>	72,505.29	71,906.26	75,179.45	3,273.19	4.55%
12	Weighted to Unweighted FTE Ratio	1.0949	1.0978	1.0914	(0.0064)	-0.58%
<b>Tax Roll</b>						
13	School Taxable Value	63,446,521,739	63,446,521,739	68,868,379,745	5,421,858,006	8.55%
<b>Millage Rates</b>						
14	Required Local Effort Millage	3.159	3.159	3.033	(0.126)	-3.99%
15	Prior Period Adjustment Millage	0.002	0.002	0.004	0.002	100.00%
16	Basic Discretionary Millage	0.748	0.748	0.748	0.000	0.00%
17	<b>Total Millages</b>	3.909	3.909	3.785	(0.124)	-3.17%
18	Base Student Allocation	5,139.73	5,139.73	5,330.98	191.25	3.72%
19	Comparable Wage Factor (CWF)	1.0000	1.0000	1.0000	0.0000	0.00%
20	<b>BSA * CWF</b>	5,139.73	5,139.73	5,330.98	191.25	3.72%
<b>FEFP BASIC PROGRAM SOURCES:</b>						
21	Base FEFP Funding (WFTE x BSA x CWF)	359,469,866	355,143,653	386,969,546	31,825,893	8.96%
22	Bonus FEFP Funding (BWFTE x BSA x CWF)	7,933,276	9,180,637	9,522,250	341,613	3.72%
23	Classroom Teacher and Other Instructional Personnel Salary Increase	5,254,472	5,254,472	4,288,348	(966,124)	-18.39%
24	<b>Total Base Funding</b>	372,657,614	369,578,762	400,780,144	31,201,382	8.44%
25	0.748 Mills Discretionary Compression	7,097,371	7,199,573	8,242,288	1,042,715	14.48%
26	DJJ Supplemental Allocation	118,154	187,033	166,751	(20,282)	-10.84%
27	Safe Schools	5,436,164	5,432,509	6,382,556	950,047	17.49%
28	ESE Guaranteed Allocation	27,705,999	29,175,177	32,559,762	3,384,585	11.60%
29	Educational Enrichment	18,199,899	17,083,369	17,964,932	881,563	5.16%
30	Student Transportation	13,413,949	13,398,259	14,034,874	636,615	4.75%
31	Mental Health Allocation	3,373,042	3,366,203	3,852,117	485,914	14.44%
32	<b>Total FEFP Basic Programs</b>	448,002,192	445,420,885	483,983,424	38,562,539	8.66%



**VOLUSIA COUNTY SCHOOLS**

**FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON**

2024 Second Calculation Through 2025 Second Calculation

Line	FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	7/19/2023	6/4/2024	7/17/2024	2025 Vs. 2024 Fourth Calculation	Percentage Change
		2024	2024	2025		
		Second Calculation	Fourth Calculation	Second Calculation		
<b>State Categorical Programs:</b>						
33	Class Size Reduction	59,601,106	59,544,460	59,879,349	334,889	0.56%
34	State Funded Discretionary Supplement (Scholars)	8,049,356	8,192,132	11,556,753	3,364,621	41.07%
35	<b>Total State Categorical Program</b>	67,650,462	67,736,592	71,436,102	3,699,510	5.46%
36	Proration to Funds Available	(510,315)	0	(510,853)	(510,853)	n/a
37	<b>Total State Funding Adjustments</b>	(510,315)	0	(510,853)	(510,853)	n/a
<b>Additional Local Funding:</b>						
38	.748 Mills Discretionary Tax	45,559,678	45,559,678	49,453,006	3,893,328	8.55%
39	<b>Total Additional Local Funding</b>	45,559,678	45,559,678	49,453,006	3,893,328	8.55%
40	<b>Total FEFP, Discretionary, and Categorical Sources</b>	560,702,017	558,717,155	604,361,679	45,644,524	8.17%
41	Total District Funding Per UFTE	8,467.37	8,530.25	8,773.28	243.03	2.85%
42	Total District Funding Per WFTE	7,733.26	7,770.08	8,038.92	268.84	3.46%
<b>Volusia County K-12 Funding by Source:</b>						
43	State	322,731,879	320,747,017	354,385,989	33,638,972	10.49%
44	Local	237,970,138	237,970,138	249,975,690	12,005,552	5.04%
45	<b>Total Volusia County K-12 Funding by Source</b>	560,702,017	558,717,155	604,361,679	45,644,524	8.17%
46	Prior Year Adj - Earned vs Paid & Other	0	371,823	0	(371,823)	-100.00%
47	<b>Total FEFP ALL Sources minus Adjustments</b>	560,702,017	559,088,978	604,361,679	45,272,701	8.10%
48	Family Empowerment Scholarship Program	(40,435,230)	(43,241,570)	(58,565,882)	(15,324,312)	35.44%
49	Charter School Program	(25,249,443)	(29,483,238)	(29,875,627)	(392,389)	1.33%
50	Undistributed	(4,304,573)	0	(13,724,249)	(13,724,249)	n/a
51	<b>Total Choice Schools &amp; Undistributed Funding</b>	(69,989,246)	(72,724,808)	(102,165,758)	(29,440,950)	40.48%
52	<b>Funding for Traditional and Virtual Programs</b>	490,712,771	486,364,170	502,195,921	15,831,751	3.26%

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



**VOLUSIA COUNTY SCHOOLS**  
**General Fund Estimated Revenues**  
**Fiscal Years 2024 and 2025**

Line	SOURCE DESCRIPTION		2024 Second Calculation	2024 Fourth Calculation	2025 Second Calculation	2025 Vs. 2024 Fourth Calculation
<b>ESTIMATED REVENUES</b>						
<b>FEDERAL &amp; FEDERAL THROUGH STATE SOURCES:</b>						
	Acct	Account Name				
1	3190	Other Miscellaneous Federal Direct	\$ 1,179,607	\$ 3,929,853	\$ -	\$ (3,929,853)
2	3191	ROTC	372,722	456,682	400,000	(56,682)
3	3202	Medicaid Funding	1,669,180	3,385,999	3,000,000	(385,999)
4	3280	Federal Through Local	-	188,177	-	(188,177)
5	<b>Total Federal &amp; Federal through State Sources</b>		<b>3,221,509</b>	<b>7,960,711</b>	<b>3,400,000</b>	<b>(4,560,711)</b>
<b>STATE SOURCES:</b>						
	Acct	Account Name				
6	3310	Net State FEFP	263,130,773	261,202,557	294,499,304	33,296,747
7	3355	State Categorical Funding	59,601,106	59,544,460	59,879,349	334,889
8	3310	Family Empowerment Scholarship Program	(40,435,230)	(43,241,570)	(58,565,882)	(15,324,312)
9	3323	CO & DS	34,900	34,900	34,900	-
10	3341	Racing Commission Funds	314,000	314,000	314,000	-
11	3343	State License Tax	550,000	550,000	550,000	-
12	3361	Florida School Recognition	-	4,072,817	-	(4,072,817)
13	3399	Other Miscellaneous State Revenue	793,315	2,552,937	811,225	(1,741,712)
14	<b>Total State Sources</b>		<b>283,988,864</b>	<b>285,030,101</b>	<b>297,522,896</b>	<b>12,492,795</b>
<b>LOCAL SOURCES:</b>						
	Acct	Account Name				
15	3411	Ad Valorem Taxes	237,970,138	237,970,138	249,975,690	12,005,552
16	3411	Prior Period Tax Adjustment	121,817	121,817	264,455	142,638
17	3425	Lease Revenue	225,000	225,000	339,485	114,485
18	343X	Investment Income	1,750,000	4,390,803	3,000,000	(1,390,803)
19	344X	Gifts, Grants and Bequests	-	208,302	-	(208,302)
20	3491	Bus Fees	-	231,608	-	(231,608)
21	3493	Sale of Junk	-	9,402	-	(9,402)
22	3494	Receipt of Federal Indirect Cost	5,600,000	4,799,535	2,600,000	(2,199,535)
23	3495	Miscellaneous Local Sources	2,909,443	4,240,031	2,415,087	(1,824,944)
24	3497	Refunds of Prior Year Expenditures	100,000	196,942	-	(196,942)
25	3498	Collections for Lost, Damaged and Sold Textbox	-	156,005	-	(156,005)
26	3499	Receipt of Food Service Indirect Cost	1,000,000	902,509	1,000,000	97,491
27	<b>Total Local Sources</b>		<b>249,676,398</b>	<b>253,452,092</b>	<b>259,594,717</b>	<b>6,142,625</b>
28	<b>Total Estimated Revenues</b>		<b>536,886,771</b>	<b>546,442,904</b>	<b>560,517,613</b>	<b>14,074,709</b>





**VOLUSIA COUNTY SCHOOLS**  
**General Fund Estimated Revenues**  
**Fiscal Years 2024 and 2025**

Line	SOURCE DESCRIPTION	2024 Second Calculation	2024 Fourth Calculation	2025 Second Calculation	2025 Vs. 2024 Fourth Calculation
<b>ESTIMATED REVENUES</b>					
<b>Other Funding Sources:</b>					
	Acct Account Name				
29	3630 Interfund Transfer	(847,140)	(847,140)	-	847,140
30	3630 Transfer from Capital Outlay Funds	28,006,049	31,012,452	8,598,060	(22,414,392)
31	3733 Sale of Equipment	500,000	545,330	-	(545,330)
32	3741 Insurance Loss Recovery	-	71,315	-	(71,315)
33	3742 Other Loss Recovery	-	701,998	-	(701,998)
34	<b>Total Other Funding Sources</b>	<b>27,658,909</b>	<b>31,483,955</b>	<b>8,598,060</b>	<b>(22,885,895)</b>
35	<b>Total Estimated Revenues and Transfers In</b>	<b>\$ 564,545,680</b>	<b>\$ 577,926,859</b>	<b>\$ 569,115,673</b>	<b>\$ (8,811,186)</b>



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**VOLUSIA COUNTY SCHOOLS**

**GENERAL FUND - RECURRING OPERATING FUND BUDGET SUMMARY**

Fiscal Year Ending June 30, 2025

As of the Florida Education Finance Program Second Calculation Report

**For Projected Recurring Estimated Revenues and Appropriations**

BEGINNING PROJECTED RECURRING UNASSIGNED FUND BALANCE	AMOUNT
1 Non-spendable - Inventory	2,151,762
2 Non-spendable - Prepaid	3,978,286
3 Unassigned Fund Balance	46,469,989
<b>4 Total Beginning Recurring Fund Balance (As of May 31, 2024)</b>	<b>\$ 52,600,037</b>

ESTIMATED RECURRING REVENUES (SOURCES) AND TRANSFERS IN		
<b>Estimated Sources</b>		
5 Federal & Federal Through State Sources	3,400,000	0.6%
6 State Sources	297,522,896	53.1%
7 Local Sources	259,594,717	46.3%
<b>8 Total Estimated Sources</b>	<b>560,517,613</b>	<b>100.0%</b>
<b>Other Funding Sources</b>		
9 Transfers from Capital Outlay Funds	8,598,060	100.0%
<b>10 Total Other Funding Sources</b>	<b>8,598,060</b>	<b>100.0%</b>
<b>11 Total Estimated Recurring Revenues and Transfers In</b>	<b>569,115,673</b>	

CURRENT RECURRING APPROPRIATIONS		
<b>FEFP Basic Programs</b>		
12 Total Salaries & Benefits	437,092,450	74.7%
13 Teacher Salary Increase Allocation	4,175,023	0.7%
14 Schools Base Budget (non-salaries)	1,053,199	0.2%
15 Department Base Budget (non-salaries)	7,820,206	1.3%
16 Line Item Budgets	61,184,958	10.5%
17 Line Items-Capital Projects	4,831,973	0.8%
18 Line Items-SAI-Contracted Sites	694,981	0.1%
19 Line Items-Futures and Other Grants	296,947	0.1%
<b>FEFP Pass Through Programs</b>		
20 Charter Schools & Undistributed	43,599,876	7.4%
<b>FEFP Other Programs (non-salaries)</b>		
21 Bonus FTE Programs (AP, IB, IC, and DE)	9,272,976	1.6%
22 Safe Schools Program	1,513,263	0.3%
23 Reading Instruction Allocation	2,552,772	0.4%
24 Instructional Materials	9,304,241	1.6%
25 Teacher Classroom Supply Assistance	1,300,000	0.2%
26 DJJ Supplemental	97,142	0.0%
27 Mental Health Allocation	323,688	0.1%
<b>Other Programs (non-salaries)</b>		
28 Dori Slosberg Drivers Ed	234,252	0.0%
<b>29 Total Current Recurring Appropriations</b>	<b>585,347,947</b>	<b>100.0%</b>
30 Projected Operating Recurring Surplus/(Deficit)	(16,232,274)	

PROJECTED ENDING RECURRING FUND BALANCE		
31 Non-spendable - Inventory	2,151,762	0.4%
32 Non-spendable - Prepaid	3,978,286	0.7%
33 Unassigned Fund Balance	30,237,715	5.4%
<b>34 Projected Recurring Ending Fund Balance and as a Percent of Revenues</b>	<b>\$ 36,367,763</b>	<b>6.5%</b>

## Volusia County Schools

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

Fiscal Years 2021-22 thru 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Recurring Beginning Budget	% of Total
<b>EXPENDITURES AND TRANSFERS</b>					
5000 Instruction	\$ 292,112,792	\$ 310,798,942	\$ 353,003,603	\$ 364,015,585	62.20%
6100 Pupil Personnel Services	21,904,848	29,055,454	35,581,052	29,224,125	4.99%
6200 Instructional Media Services	6,405,197	6,495,605	7,795,318	5,928,567	1.01%
6300 Instructional and Curriculum Development	10,592,136	13,818,077	17,533,309	14,945,478	2.55%
6400 Instructional Staff Training	1,164,996	1,240,301	1,917,483	1,419,468	0.24%
6500 Instructional Related Technology	4,226,869	15,353,375	11,958,777	5,285,080	0.90%
7100 School Board	889,940	1,074,589	951,885	1,097,152	0.19%
7200 General Administration	2,342,631	1,603,788	1,932,986	1,819,797	0.31%
7300 School Administration	37,064,377	36,226,980	36,542,520	40,506,949	6.92%
7400 Facilities Acquisition and Construction	5,672,602	2,264,420	2,662,345	137,412	0.02%
7500 Fiscal Services	3,066,831	3,347,561	5,121,150	5,177,368	0.88%
7700 Central Services	9,719,946	9,319,654	14,918,376	14,688,050	2.51%
7800 Pupil Transportation Services	18,002,146	18,388,228	19,975,949	21,641,880	3.70%
7900 Operation of Plant	45,455,070	54,016,232	61,730,702	67,345,690	11.51%
8100 Maintenance of Plant	13,913,637	16,187,212	21,292,212	999,614	0.17%
8200 Administrative Technology Services	9,675,017	8,176,455	11,913,775	9,769,646	1.67%
9100 Community Services	795,202	650,244	810,090	455,002	0.08%
9200 Debt Service	7,249,947	9,145,663	6,462,992	891,084	0.15%
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 490,254,184</b>	<b>\$ 537,162,780</b>	<b>\$ 612,104,524</b>	<b>\$ 585,347,947</b>	<b>100.00%</b>

## Volusia County Schools

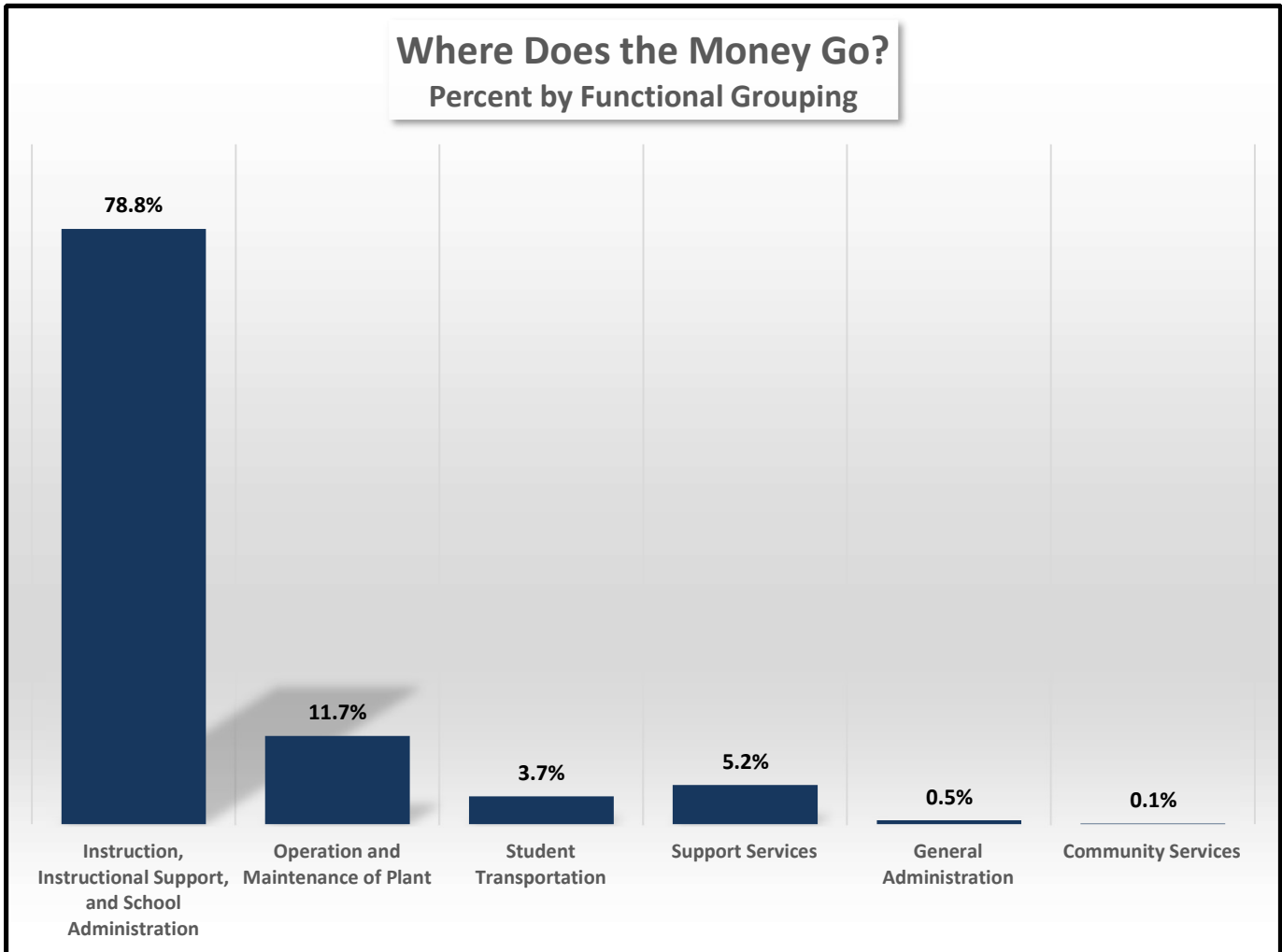
### General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Object Fiscal Years 2021-22 thru 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Recurring Beginning Budget	% of Total
<b>EXPENDITURES AND TRANSFERS</b>					
100 - Salaries	\$ 292,368,274	\$ 313,830,105	\$ 349,770,566	\$ 335,422,301	57.31%
200 - Employee Benefits	91,543,195	98,640,207	111,336,533	117,477,820	20.07%
310 - Purchased Services	6,660,097	7,529,446	11,750,501	10,672,673	1.82%
320 - Ins & Bond Premiums	5,021,179	6,571,004	5,504,508	5,309,067	0.91%
330 - Travel	346,640	520,472	527,170	347,576	0.06%
350 - Repairs & Maintenance	3,072,888	4,657,455	7,930,233	3,784,717	0.65%
360 - Rentals	5,261,464	4,722,390	8,631,389	12,720,255	2.17%
370 - Communications	1,882,358	2,165,479	2,068,377	10,460,180	1.79%
380 - Public Utility Services	2,974,637	3,522,046	3,705,245	3,650,000	0.62%
390 - Other Purchased Serv	32,721,626	33,075,440	34,141,800	50,927,482	8.70%
410 - Natural Gas	155,744	172,022	223,381	250,000	0.04%
430 - Electricity	12,120,043	12,585,712	12,849,900	13,100,000	2.24%
440 - Heating Oil	1,604	1,815	4,000	3,000	0.00%
450 - Gasoline	261,251	370,961	670,281	307,000	0.05%
460 - Diesel Fuel	1,804,767	2,230,067	2,595,214	2,141,500	0.37%
490 - Other Energy Service	16	-	4	-	0.00%
510 - Supplies	6,098,856	6,171,899	22,994,920	9,616,603	1.64%
520 - Textbooks	5,299,564	6,215,737	8,198,641	530,000	0.09%
530 - Periodicals	2,661	441	1,627	-	0.00%
540 - Oil & Grease	21,732	35,025	33,943	22,000	0.00%
550 - Repair Parts	399,201	245,923	467,292	350,000	0.06%
560 - Tires & Tubes	96,600	139,627	149,480	113,000	0.02%
570 - Food	-	6,574	-	-	0.00%
590 - Other Materials & Supplies	1,631,220	1,875,393	2,301,159	232,500	0.04%
610 - Library Books	158,982	135,012	416,399	139,907	0.02%
620 - Audio Visual Materials	1,292	1,048	11	-	0.00%
630 - Bldgs & Fixed Equipment	-	-	1,600	-	0.00%
640 - Furniture & Equip	4,460,769	13,426,246	7,069,698	182,179	0.03%
650 - Motor Vehicles	257,480	564,270	481,995	-	0.00%
680 - Remodeling	-	-	19,072	-	0.00%
690 - Computer Software	9,509	79,098	28,152	-	0.00%
710 - Principal	7,155,360	9,019,946	6,400,801	884,149	0.15%
720 - Interest	94,587	125,717	62,191	6,935	0.00%
730 - Dues and Fees	1,638,635	1,962,028	2,105,282	565,052	0.10%
750 - Other Personal Serv	4,261,582	4,575,766	5,429,688	3,743,851	0.64%
770 - Claims Expense	-	-	1,954,414	2,388,200	0.41%
790 - Misc Expenses	2,470,371	1,988,409	2,279,057	-	0.00%
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 490,254,184</b>	<b>\$ 537,162,780</b>	<b>\$ 612,104,524</b>	<b>\$ 585,347,947</b>	<b>100.00%</b>



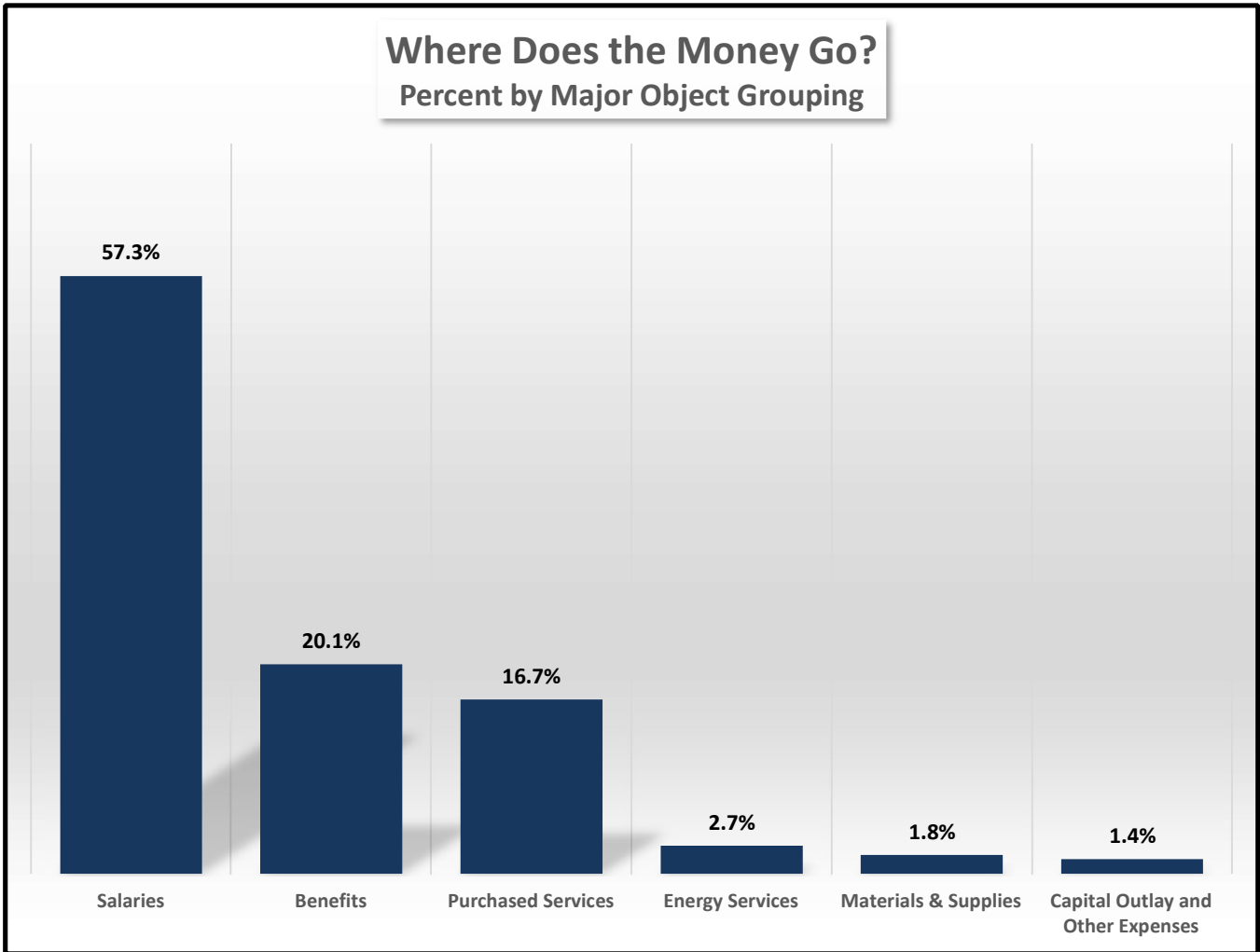
**Volusia County Schools**  
**General Fund - Operating - Recurring Budget by Functional Grouping**  
**Fiscal Year 2024-25**

<i>Functional Grouping</i>	<i>% of Budget</i>	<i>2024-25 Budget</i>
Instruction, Instructional Support, and School Administration	78.8%	\$ 461,325,251
Operation and Maintenance of Plant	11.7%	68,345,304
Student Transportation	3.7%	21,641,880
Support Services	5.2%	30,663,561
General Administration	0.5%	2,916,949
Community Services	0.1%	455,002
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 585,347,947</b>



**Volusia County Schools**  
**General Fund - Operating - Recurring Budget by Major Object Grouping**  
**Fiscal Year 2024-25**

<b>Major Object Grouping</b>	<b>% of Budget</b>	<b>2024-25 Budget</b>
Salaries	57.3%	\$ 335,422,301
Benefits	20.1%	117,477,820
Purchased Services	16.7%	97,871,950
Energy Services	2.7%	15,801,500
Materials & Supplies	1.8%	10,864,103
Capital Outlay and Other Expenses	1.4%	7,910,273
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 585,347,947</b>



**Volusia County Schools**  
**General Fund - Operating - Recurring Beginning Budget by School**  
**Fiscal Year 2024-25**

		Projected UFTE	2024-25 Budget		
			Salaries & Benefits	All Other	Total
<b>ELEMENTARY SCHOOLS</b>					
625	Beachside Elementary School	653.00	\$ 4,084,045	\$ 33,070	\$ 4,117,115
645	Blue Lake Elementary School	509.00	3,607,349	26,126	3,633,475
614	Champion Elementary School	480.01	3,430,196	25,641	3,455,837
611	Chisholm Elementary School	495.01	3,452,376	26,631	3,479,007
671	Citrus Grove Elementary	749.00	4,769,082	38,819	4,807,901
606	Coronado Beach Elementary School	244.00	1,834,685	12,351	1,847,036
662	Cypress Creek Elementary School	785.00	4,864,729	40,269	4,904,998
656	Debary Elementary School	796.01	4,669,023	39,593	4,708,616
640	Deltona Lakes Elementary School	800.01	5,302,507	42,881	5,345,388
646	Discovery Elementary School	626.01	4,163,907	32,132	4,196,039
621	Edgewater Public School	437.00	3,372,541	24,444	3,396,985
637	Edith I. Starke Elementary School	269.01	2,060,060	14,160	2,074,220
609	Enterprise Elementary School	574.99	3,780,557	29,440	3,809,997
659	Forest Lake Elementary School	581.00	3,980,909	31,058	4,011,967
652	Freedom Elementary School	755.01	4,724,350	38,649	4,762,999
655	Friendship Elementary School	435.01	2,976,296	22,375	2,998,671
619	George Marks Elementary School	800.01	5,146,401	43,360	5,189,761
647	Horizon Elementary School	662.99	4,689,570	37,210	4,726,780
642	Holly Hill School	649.00	4,216,193	31,475	4,247,668
650	Indian River Elementary School	602.00	3,905,861	30,480	3,936,341
608	Louise S. McInnis Elementary School	375.01	2,831,350	19,686	2,851,036
661	Manatee Cove Elementary School	803.00	5,055,065	42,264	5,097,329
623	Orange City Elementary School	590.01	3,629,494	29,652	3,659,146
605	Ormond Beach Elementary School	332.00	2,240,355	16,718	2,257,073
641	Osteen Elementary School	495.01	3,428,025	25,556	3,453,581
648	Palm Terrace Elementary School	628.99	4,393,234	33,268	4,426,502
651	Pathways Elementary School	721.99	4,940,873	40,563	4,981,436
627	Pierson Elementary School	505.01	3,308,679	26,658	3,335,337
644	Pine Trail Elementary School	717.00	4,455,075	37,523	4,492,598
628	Port Orange Elementary School	369.99	2,606,708	19,251	2,625,959
670	Pride Elementary School	592.99	3,940,988	30,633	3,971,621
617	R.J. Longstreet Elementary School	333.00	2,411,920	17,313	2,429,233
629	Read Pattillo Elementary School	344.00	2,411,005	17,388	2,428,393
636	South Daytona Elementary School	769.99	4,894,044	39,176	4,933,220
660	Spirit Elementary School	707.00	4,670,221	37,583	4,707,804
639	Spruce Creek Elementary School	749.00	5,021,605	40,041	5,061,646
643	Sugar Mill Elementary School	543.00	3,725,587	27,982	3,753,569
654	Sunrise Elementary School	425.99	3,086,911	22,591	3,109,502
658	Sweetwater Elementary School	661.99	4,152,473	33,729	4,186,202
649	Timbercrest Elementary School	655.00	4,123,930	33,555	4,157,485
604	Tomoka Elementary School	620.01	4,319,752	33,124	4,352,876
635	Turie T. Small Elementary School	612.00	3,804,170	30,892	3,835,062
657	Volusia Pines Elementary School	500.00	3,349,666	25,640	3,375,306
618	Westside Elementary School	695.00	4,474,509	35,411	4,509,920
607	Woodward Avenue Elementary School	555.99	3,899,933	29,751	3,929,684
<b>TOTAL ELEMENTARY SCHOOLS</b>			<b>\$ 174,206,209</b>	<b>\$ 1,366,112</b>	<b>\$ 175,572,321</b>



**Volusia County Schools**  
**General Fund - Operating - Recurring Beginning Budget by School**  
**Fiscal Year 2024-25**

		Projected UFTE	2024-25 Budget		
			Salaries & Benefits	All Other	Total
<b>MIDDLE SCHOOLS</b>					
721	Campbell Middle School	922.99	\$ 5,298,965	\$ 39,910	\$ 5,338,875
702	Creekside Middle School	1103.00	6,292,309	48,729	6,341,038
705	David C. Hinson Middle School	896.99	5,523,054	40,775	5,563,829
737	Deland Middle School	1070.00	6,239,484	46,870	6,286,354
732	Deltona Middle School	1165.99	6,575,638	51,636	6,627,274
701	Galaxy Middle School	1017.00	5,838,770	44,888	5,883,658
738	Heritage Middle School	1005.00	5,737,155	43,405	5,780,560
735	New Smyrna Middle School	970.00	5,738,687	43,114	5,781,801
733	Ormond Beach Middle School	994.00	5,884,189	43,673	5,927,862
739	River Springs Middle School	1197.01	6,627,532	51,867	6,679,399
736	Silver Sands Middle School	1180.00	6,719,758	52,412	6,772,170
713	Southwestern Middle School	707.01	4,249,561	30,691	4,280,252
<b>TOTAL MIDDLE SCHOOLS</b>			<b>\$ 70,725,102</b>	<b>\$ 537,970</b>	<b>\$ 71,263,072</b>
<b>HIGH SCHOOLS</b>					
757	Atlantic High School	1151.00	\$ 7,115,441	\$ 50,272	\$ 7,165,713
751	Deland High School	2682.00	13,011,608	114,341	13,125,949
756	Deltona High School	1698.01	8,868,981	71,790	8,940,771
752	Mainland High School	1886.99	9,527,753	79,449	9,607,202
753	New Smyrna Beach High School	1627.99	8,558,017	68,887	8,626,904
758	Pine Ridge High School	1566.00	8,220,292	65,388	8,285,680
755	Seabreeze High School	1614.01	8,560,695	70,443	8,631,138
754	Spruce Creek High School	2385.00	11,348,706	100,381	11,449,087
741	T. Dewitt Taylor Middle-High School	1054.00	6,693,745	45,404	6,739,149
759	University High School	2685.00	13,189,133	116,271	13,305,404
<b>TOTAL HIGH SCHOOLS</b>			<b>\$ 95,094,371</b>	<b>\$ 782,626</b>	<b>\$ 95,876,997</b>
<b>VIRTUAL SCHOOLS</b>					
599	Online Learning-FLVS	513.46	\$ -	\$ -	\$ -
509	Volusia Online Learning-FT	178.00	-	685,000	685,000
549	Volusia Online Lrng - PT	122.99	-	1,268	1,268
<b>TOTAL VIRTUAL SCHOOLS</b>			<b>\$ -</b>	<b>\$ 686,268</b>	<b>\$ 686,268</b>
<b>OTHER EDUCATIONAL PROGRAMS</b>					
535	Branch Jail - Instructional Program	15.00	137,722	1,149	138,871
507	Detention Center	116.92	767,510	8,357	775,867
512	Halifax Behavioral Center	13.00	318,743	3,247	321,990
506	Highbanks Learning Center	45.00	1,843,664	4,103	1,847,767
503	Hospital/Homebound	32.00	626,995	3,564	630,559
539	Legacy Scholars Academy	23.00	661,694	2,382	664,076
505	Riverview Learning Center	57.00	1,695,620	6,041	1,701,661
508	Stewart Treatment Center	26.00	420,013	1,795	421,808
<b>TOTAL OTHER EDUCATIONAL PROGRAMS</b>			<b>\$ 6,471,961</b>	<b>\$ 30,638</b>	<b>\$ 6,502,599</b>

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

This section contains the following subsections:

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

**Volusia County Schools**  
**Extended Day Enrichment Programs Narrative**  
**Fiscal Year Ending June 30, 2025**

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 2024-25 school year, the Volusia County Schools will offer AM programs at 13 Elementary schools, 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 Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Investment income	\$ 54,604	\$ -	\$ (54,604)
Other fees	9,096,120	5,898,283	(3,197,837)
Miscellaneous local	601	-	(601)
Total local sources	<u>9,151,325</u>	<u>5,898,283</u>	<u>(3,253,042)</u>
Total sources	<u>9,151,325</u>	<u>5,898,283</u>	<u>(3,253,042)</u>
<b>Uses - expenditures</b>			
Instruction			
Purchased Services	3,326	-	(3,326)
Materials & Supplies	250	-	(250)
Total Instruction	<u>3,576</u>	<u>-</u>	<u>(3,576)</u>
Instructional and Curriculum Development Services			
Materials & Supplies	126	-	(126)
Total Instructional and Curriculum Development Services	<u>126</u>	<u>-</u>	<u>(126)</u>
Community Services			
Salaries	5,065,624	2,856,797	(2,208,827)
Benefits	878,078	1,178,364	300,286
Purchased Services	65,938	98,977	33,039
Materials & Supplies	824,881	31,637	(793,244)
Capital Outlay	95,839	25,418	(70,421)
Other	1,106,037	851,189	(254,848)
Total Community Services	<u>8,036,397</u>	<u>5,042,382</u>	<u>(2,994,015)</u>
Total uses	<u>8,040,099</u>	<u>5,042,382</u>	<u>(2,997,717)</u>
<b>Excess of revenues over expenditures</b>	<u>1,111,226</u>	<u>855,901</u>	<u>(255,325)</u>
<b>Other financing uses</b>			
Transfers out to federal funds	(1,539,650)	(1,414,085)	125,565
Total other financing uses	<u>(1,539,650)</u>	<u>(1,414,085)</u>	<u>125,565</u>
<b>Net change in fund balance</b>	<u>(428,424)</u>	<u>(558,184)</u>	<u>(129,760)</u>
<b>Fund balance</b>			
Beginning of year	<u>1,281,522</u>	<u>853,098</u>	<u>(428,424)</u>
Ending Balance	<u>\$ 853,098</u>	<u>\$ 294,914</u>	<u>\$ (558,184)</u>

## **GENERAL FUND - VCS PRINT SHOP**

**This section contains the following subsections:**

- Budget Comparison to Current Fiscal Year 2024 Period 11 Budget

**Volusia County Schools**  
**General Fund - VCS Print Shop**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Other financing uses</b>			
Transfers out to internal service funds	(78,900)	-	78,900
Total other financing uses	(78,900)	-	78,900
<b>Net change in fund balance</b>	(78,900)	-	78,900
<b>Fund balance</b>			
Beginning of year	78,900	-	(78,900)
Ending Balance	\$ -	\$ -	\$ -

## **GENERAL FUND – VOLUNTARY PRE-KINDERGARTEN PROGRAM**

This section contains the following subsections:

- Beginning Budget Comparison to Current Fiscal Year Period 11 Budget

**Volusia County Schools**  
**General Fund - Voluntary Pre-K Programs**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
Other miscellaneous state sources	\$ 2,396,116	\$ 2,406,000	\$ 9,884
Total state sources	<u>2,396,116</u>	<u>2,406,000</u>	<u>9,884</u>
Local sources:			
Other fees	953,035	855,400	(97,635)
Total local sources	<u>953,035</u>	<u>855,400</u>	<u>(97,635)</u>
Total sources	<u>3,349,151</u>	<u>3,261,400</u>	<u>(87,751)</u>
<b>Uses - expenditures</b>			
Instruction			
Salaries	2,288,382	2,201,200	(87,182)
Benefits	614,785	615,400	615
Purchased Services	1,003	1,100	97
Materials & Supplies	5,045	3,000	(2,045)
Other	14,085	14,100	15
Total Instruction	<u>2,923,300</u>	<u>2,834,800</u>	<u>(88,500)</u>
Instructional and Curriculum Development Services			
Salaries	296,294	296,400	106
Benefits	94,199	94,800	601
Purchased Services	3,889	3,900	11
Materials & Supplies	31,469	31,500	31
Total Instructional and Curriculum Development Services	<u>425,851</u>	<u>426,600</u>	<u>749</u>
Total uses	<u>3,349,151</u>	<u>3,261,400</u>	<u>(87,751)</u>
<b>Excess of revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources</b>			
Interfund Transfers	847,140	-	(847,140)
Total other financing sources	<u>847,140</u>	<u>-</u>	<u>(847,140)</u>
<b>Net change in fund balance</b>	<u>847,140</u>	<u>-</u>	<u>(847,140)</u>
<b>Fund balance</b>			
Beginning of year	-	847,140	847,140
Ending Balance	<u>\$ 847,140</u>	<u>\$ 847,140</u>	<u>\$ -</u>



## **GENERAL FUND – MAINTENANCE OF PLANT**

This section contains the following subsections:

- Beginning Budget Comparison to Current Fiscal Year Period 11 Budget

**Volusia County Schools**  
**General Fund – Maintenance of Plant Narrative**  
**Fiscal Year Ending June 30, 2025**

The General Fund - Maintenance of Plant has been established to account for maintenance activities that are associated with the Capital Outlay Fund – Non-voted Capital Improvement Fund District School Tax. This Maintenance of Plant Fund is financed through transfers from the Capital Outlay Fund. These transfers are used to cover maintenance-related and other authorized expenditures, as advertised in the Notice of Tax for School Capital Outlay, which cannot be directly charged to the Capital Project Fund.

The Maintenance of Plant activities encompass the upkeep of buildings and equipment to maintain an acceptable level of efficiency. This is accomplished through a combination of repairs and preventive maintenance. The facility maintenance program is strategically designed to maximize the efficiency of each building, minimize the need for major repairs and replacements, and to promote a safe and efficient use of space. This approach ensures the longevity and optimal utilization of the facilities.

**Volusia County Schools**  
**General Fund - Maintenance of Plant**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Maintenance of Plant			
Salaries	\$ -	\$ 9,433,757	\$ 9,433,757
Benefits	-	3,250,025	3,250,025
Purchased Services	-	7,225,947	7,225,947
Energy Services	-	515,500	515,500
Materials & Supplies	-	4,060,900	4,060,900
Other	-	50,840	50,840
Total Maintenance of Plant	-	24,536,969	24,536,969
Total uses	-	24,536,969	24,536,969
<b>Excess of revenues over expenditures</b>	-	(24,536,969)	(24,536,969)
<b>Other financing sources</b>			
Transfers in from capital outlay funds	-	24,536,969	24,536,969
Total other financing sources	-	24,536,969	24,536,969
<b>Net change in fund balance</b>	-	-	-
<b>Fund balance</b>			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

## **DEBT SERVICE FUNDS**

This section contains the following subsections:

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

**Volusia County Schools**  
**Debt Service Funds Narrative**  
**Fiscal Year Ending June 30, 2025**

Debt Service Funds serve the purpose of documenting the principal and interest payments, along with associated costs, on debt that has been incurred for capital outlay projects. The expenditures for Certificates of Participation (COPs), which are essentially financing arrangements in the form of lease-purchase agreements for capital outlay projects, are typically funded by 1.50 Mill property tax levy and surtax proceeds.

On the other hand, the expenditures for Sales Surtax Bonds, which are secured by a pledge of proceeds received from the levy and collection of Sales Surtax, are generally funded by surtax proceeds. The proceeds of these bonds have been utilized to finance the construction of new school facilities, renovations of existing school facilities, and technology.

The revenue generated from the 1.50 Mill property tax levy and surtax proceeds are recorded in their respective Capital Projects Fund. These funds are then transferred to the Debt Service Fund to cover principal and interest payments. The amount transferred each year from the Capital Projects Fund is determined by the current annual debt service requirements, subtracting any available Debt Service Fund carryover balances and any interest earnings in the Debt Service Funds. These original Debt Service payments are scheduled to continue through 2032.

As of June 30, 2024, the outstanding principal balances for the COPs and Sales Surtax Bond stand at \$201,730,000 and \$21,150,000 respectively. The district is considering issuing additional debt to fund new construction projects starting in the 2024-25 school year. This could potentially increase the outstanding principal balance from the additional debt proceeds by approximately \$160,000,000.

**Volusia County Schools**  
**Debt Service Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Investment income	\$ 10,547	\$ -	\$ (10,547)
Miscellaneous local	1	-	(1)
Total local sources	<u>10,548</u>	<u>-</u>	<u>(10,548)</u>
Total sources	<u>10,548</u>	<u>-</u>	<u>(10,548)</u>
<b>Uses - expenditures</b>			
Debt Service			
Principal	36,124,999	28,810,000	(7,314,999)
Interest	12,776,250	17,384,793	4,608,543
Other charges	14,375	-	(14,375)
Total Debt Service	<u>48,915,624</u>	<u>46,194,793</u>	<u>(2,720,831)</u>
Total uses	<u>48,915,624</u>	<u>46,194,793</u>	<u>(2,720,831)</u>
<b>Deficiency of revenues under expenditures</b>	<u>(48,905,076)</u>	<u>(46,194,793)</u>	<u>2,710,283</u>
<b>Other financing sources</b>			
Transfers in from capital outlay funds	48,968,000	46,249,606	(2,718,394)
Total other financing sources	<u>48,968,000</u>	<u>46,249,606</u>	<u>(2,718,394)</u>
<b>Net change in fund balance</b>	<u>62,924</u>	<u>54,813</u>	<u>(8,111)</u>
<b>Fund balance</b>			
Beginning of year	<u>1,873,403</u>	<u>1,936,327</u>	<u>62,924</u>
Ending Balance	<u>\$ 1,936,327</u>	<u>\$ 1,991,140</u>	<u>\$ 54,813</u>

**Volusia County Schools**  
**2025-2029 Debt Service Five-Year Forecast**  
**Debt Service Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b>Uses - expenditures</b>					
Major accounts					
Redemption of principal	\$ 28,810,000	\$ 34,255,000	\$ 35,925,000	\$ 37,685,000	\$ 39,525,000
Interest	17,384,793	16,950,975	15,277,950	13,522,475	11,680,175
<b>Total major accounts</b>	<u>46,194,793</u>	<u>51,205,975</u>	<u>51,202,950</u>	<u>51,207,475</u>	<u>51,205,175</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(46,194,793)	(51,205,975)	(51,202,950)	(51,207,475)	(51,205,175)
<b>Other financing sources</b>					
Transfers - Debt Service Funds	46,249,606	51,263,163	51,266,200	51,272,913	51,268,988
<b>Total other financing uses</b>	<u>46,249,606</u>	<u>51,263,163</u>	<u>51,266,200</u>	<u>51,272,913</u>	<u>51,268,988</u>
<b>Net change in fund balances</b>	<u>54,813</u>	<u>57,188</u>	<u>63,250</u>	<u>65,438</u>	<u>63,813</u>
<b>Fund balances</b>					
Beginning Balance	1,936,326	1,991,139	2,048,327	2,111,577	2,177,015
Ending Balance	<u>\$ 1,991,139</u>	<u>\$ 2,048,327</u>	<u>\$ 2,111,577</u>	<u>\$ 2,177,015</u>	<u>\$ 2,240,828</u>

**Volusia County Schools  
Certificates of Participation  
Debt Service Schedule  
Fiscal Years 2025 Through 2032**

**Series 2014A (2005C)**  
Due Dates: December 31 and June 30  
Principal Due: June 30  
Maturity Date: August, 2030  
Fund Source: **Fund 2913 (29J)**  
Trustee: Bank of New York  
Disclosure Due Date: April 30  
**Advance Refunding**  
Repayment Source: LCIF

**Series 2016A (2007)**  
Due Dates: December 31 and June 30  
Principal Due: June 30  
Maturity Date: August, 2032  
Fund Source: **Fund 2915 (29M)**  
Trustee: Bank of New York  
Disclosure Due Date: April 30  
**Advance Refunding**  
Repayment Source: LCIF

**Series 2021**  
Due Dates: December 31 and June 30  
Principal Due: June 30  
Maturity Date: August, 2031  
Fund Source: **Fund 2917**  
Trustee: Bank of New York  
Disclosure Due Date: April 30  
**New**  
Repayment Source: Sales Tax

Year	2014A - \$29,760,000			2016A - \$73,150,000			2021 - \$62,800,000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024-25	2,070,000.00	401,400.00	2,471,400.00	3,675,000.00	2,532,800.00	6,207,800.00	7,710,000.00	3,140,000.00	10,850,000.00
2025-26	2,130,000.00	339,300.00	2,469,300.00	3,855,000.00	2,349,050.00	6,204,050.00	8,100,000.00	2,754,500.00	10,854,500.00
2026-27	2,195,000.00	275,400.00	2,470,400.00	4,050,000.00	2,156,300.00	6,206,300.00	8,505,000.00	2,349,500.00	10,854,500.00
2027-28	2,260,000.00	209,550.00	2,469,550.00	4,250,000.00	1,953,800.00	6,203,800.00	8,930,000.00	1,924,250.00	10,854,250.00
2028-29	2,325,000.00	141,750.00	2,466,750.00	4,465,000.00	1,741,300.00	6,206,300.00	9,375,000.00	1,477,750.00	10,852,750.00
2029-30	2,400,000.00	72,000.00	2,472,000.00	4,695,000.00	1,518,050.00	6,213,050.00	9,845,000.00	1,009,000.00	10,854,000.00
2030-31			-	4,920,000.00	1,283,300.00	6,203,300.00	10,335,000.00	516,750.00	10,851,750.00
2031-32			-	21,910,000.00	1,057,300.00	22,967,300.00	-	-	-
<b>Total</b>	<b>\$ 13,380,000.00</b>	<b>\$ 1,439,400.00</b>	<b>\$ 14,819,400.00</b>	<b>\$ 51,820,000.00</b>	<b>\$ 14,591,900.00</b>	<b>\$ 66,411,900.00</b>	<b>\$ 62,800,000.00</b>	<b>\$ 13,171,750.00</b>	<b>\$ 75,971,750.00</b>

**Debt Service Schedule  
Fiscal Years 2025 Through 2032**

**Series 2016**  
Due Dates: October 1 and April 1  
Principal Due: October 1  
Maturity Date: October 31  
Fund Source: **Fund 29N (2924)**  
Trustee: Bank of New York  
Disclosure Due Date: April 1  
Repayment Source: Sales Tax

Year	2014A		
	Principal	Interest	Total
2024-25	2,215,000.00	1,002,125.00	3,217,125.00
2025-26	2,325,000.00	888,625.00	3,213,625.00
2026-27	2,440,000.00	769,500.00	3,209,500.00
2027-28	2,565,000.00	644,375.00	3,209,375.00
2028-29	2,695,000.00	512,875.00	3,207,875.00
2029-30	2,825,000.00	374,875.00	3,199,875.00
2030-31	2,970,000.00	230,000.00	3,200,000.00
2031-32	3,115,000.00	77,875.00	3,192,875.00
<b>Total</b>	<b>\$ 21,150,000.00</b>	<b>\$ 4,500,250.00</b>	<b>\$ 25,650,250.00</b>



**Volusia County Schools  
Certificates of Participation  
Debt Service Schedule  
Fiscal Years 2025 Through 2032**

**Series 2024A (2014B/2006A)**

Due Dates: December 31 and June 30  
Principal Due: June 30  
Maturity Date: August, 2031  
Fund Source: **Fund 2918**  
Trustee: Bank of New York  
Disclosure Due Date: April 30  
**Refunding**  
Repayment Source: LCIF

2024 - \$73,730,000			Grand Totals		
Principal	Interest	Total	Principal	Interest	Total
8,475,000.00	3,983,468.06	12,458,468.06	21,930,000.00	10,057,668.06	31,987,668.06
9,195,000.00	3,262,750.00	12,457,750.00	23,280,000.00	8,705,600.00	31,985,600.00
9,655,000.00	2,803,000.00	12,458,000.00	24,405,000.00	7,584,200.00	31,989,200.00
10,145,000.00	2,320,250.00	12,465,250.00	25,585,000.00	6,407,850.00	31,992,850.00
10,650,000.00	1,813,000.00	12,463,000.00	26,815,000.00	5,173,800.00	31,988,800.00
11,180,000.00	1,280,500.00	12,460,500.00	28,120,000.00	3,879,550.00	31,999,550.00
14,430,000.00	721,500.00	15,151,500.00	29,685,000.00	2,521,550.00	32,206,550.00
-	-	-	21,910,000.00	1,057,300.00	22,967,300.00
<b>\$ 73,730,000.00</b>	<b>\$ 16,184,468.06</b>	<b>\$ 89,914,468.06</b>	<b>\$ 201,730,000.00</b>	<b>\$ 45,387,518.06</b>	<b>\$ 247,117,518.06</b>

**Debt Service Schedule  
Fiscal Years 2025 Through 2039**

**Series 2024B**

Due Dates: TBD  
Principal Due: TBD  
Maturity Date: TBD  
Fund Source: TBD  
Trustee: TBD  
Disclosure Due Date: TBD  
Repayment Sources: Sales Tax, LCIF and Impact Fees

Year	2024B		Total
	Principal	Interest	
2024-25	4,665,000.00	6,325,000.00	10,990,000.00
2025-26	8,650,000.00	7,356,750.00	16,006,750.00
2026-27	9,080,000.00	6,924,250.00	16,004,250.00
2027-28	9,535,000.00	6,470,250.00	16,005,250.00
2028-29	10,015,000.00	5,993,500.00	16,008,500.00
2029-30	10,510,000.00	5,492,750.00	16,002,750.00
2030-31	11,040,000.00	4,967,250.00	16,007,250.00
2030-32	-	4,415,250.00	4,415,250.00
2030-33	10,845,000.00	4,415,250.00	15,260,250.00
2030-34	11,390,000.00	3,873,000.00	15,263,000.00
2030-35	11,955,000.00	3,303,500.00	15,258,500.00
2030-36	12,555,000.00	2,705,750.00	15,260,750.00
2030-37	13,185,000.00	2,078,000.00	15,263,000.00
2030-38	13,840,000.00	1,418,750.00	15,258,750.00
2030-39	14,535,000.00	726,750.00	15,261,750.00
<b>Total</b>	<b>\$ 151,800,000.00</b>	<b>\$ 66,466,000.00</b>	<b>\$ 218,266,000.00</b>

**Volusia County Schools**  
**Maximum Impact Fee Allocation**  
**Estimated Impact Fee Uses - By School - New Debt Issuance**

	<u>Enterprise Elm - K-8 Replacement School</u>	<u>Read-Patillo Elm - K-8 Replacement School</u>	<u>Mantee Cove Elm - 11 Classroom Addition</u>	<u>Pathways Elm - 11 Classroom Addition</u>
<b>Current Student Stations, pre-construction</b>	671	493	774	725
<b>Expected Student Stations, post-construction</b>	1350	1350	994	945
<b>Increase in Stations (difference/expected)</b>	50.30%	63.48%	22.13%	23.28%
Estimated Design Budget	2,000,000	2,000,000	700,000	700,000
Impact Allocation, Based on Increase in Stations	1,005,926	1,269,630	154,930	162,963
Estimated Construction Budget	62,000,000	62,000,000	12,000,000	12,000,000
Impact Allocation, Based on Increase in Stations	31,183,704	39,358,519	2,655,936	2,793,651
Estimated Furniture, Fixtures and Equipment Budget	2,000,000	2,000,000	500,000	500,000
Impact Allocation, Based on Increase in Stations	1,005,926	1,269,630	110,664	116,402
<b>Total Project Budget</b>	<u>66,000,000</u>	<u>66,000,000</u>	<u>13,200,000</u>	<u>13,200,000</u>
<b>Maximum Impact Allocation</b>	<u>33,195,556</u>	<u>41,897,778</u>	<u>2,921,529</u>	<u>3,073,016</u>

**Volusia County Schools**  
**Sample Payment Plan**  
**Estimated Payment - By Fund - New Debt Issuance**

	<u>Nonvoted Capital Improvement Fund</u>	<u>Sales Tax Fund</u>	<u>Impact Fees Fund</u>	<u>Total</u>
Fiscal Year 2024-25	179,375	2,810,625	8,000,000	10,990,000
Fiscal Year 2025-26	2,415,250	5,591,500	8,000,000	16,006,750
Fiscal Year 2026-27	2,415,250	5,589,000	8,000,000	16,004,250
Fiscal Year 2027-28	2,415,250	5,590,000	8,000,000	16,005,250
Fiscal Year 2028-29	2,415,250	7,593,250	6,000,000	16,008,500
Fiscal Year 2029-30	2,415,250	7,587,500	6,000,000	16,002,750
Fiscal Year 2030-31	2,415,250	7,592,000	6,000,000	16,007,250
Fiscal Year 2031-32	415,250		4,000,000	4,415,250
Fiscal Year 2032-33	11,260,250		4,000,000	15,260,250
Fiscal Year 2033-34	11,263,000		4,000,000	15,263,000
Fiscal Year 2034-35	11,258,500		4,000,000	15,258,500
Fiscal Year 2035-36	11,260,750		4,000,000	15,260,750
Fiscal Year 2036-37	11,263,000		4,000,000	15,263,000
Fiscal Year 2037-38	13,258,750		2,000,000	15,258,750
Fiscal Year 2038-39	13,261,750		2,000,000	15,261,750
	<u>97,912,125</u>	<u>42,353,875</u>	<u>78,000,000</u>	<u>218,266,000</u>

## **CAPITAL PROJECTS FUNDS**

This section contains the following subsections:

- Capital Projects Funds Narrative
- By Function and Object - Budget Comparison to Current Fiscal Year 2024 Period 11 Budget
- By Project - Comparison to Current Fiscal Year 2024 Period 11 Budget
- Capital Projects Funds – Capital Outlay and Debt Service (CO&DS) – Consolidated
- Capital Projects Funds – Local Capital Improvement Funds (LCIF) - Consolidated
- Capital Projects Funds – Sales Tax Funds - Consolidated
- Capital Projects Funds – Impact Fee Funds - Consolidated
- Capital Projects Funds – Other Capital Projects Funds - Consolidated
- Capital Projects Funds – Certificates of Participation Debt Issues - Consolidated
- Capital Five-Year Fiscal Forecast (Summary)
- Capital Five-Year Work Program Forecast (Detail) – Consolidated
- Capital Five-Year Work Program Forecast (Detail) - Capital Outlay and Debt Service (CO&DS) Program
- Five-Year Work Program Forecast (Detail) – Local Capital Improvement Fund (LCIF)
- Five-Year Work Program Forecast (Detail) - Sales Tax Funds
- Five-Year Work Program Forecast (Detail) - Impact Fees Fund
- Five-Year Work Program Forecast (Detail) - Other Capital Projects
- Five-Year Work Program Forecast (Detail) - Certificates of Participation Debt Issue

## **Volusia County Schools Capital Projects Funds Narrative Fiscal Year Ending June 30, 2025**

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 Projects Funds. Each fund is tied to a specific revenue source. The major revenue sources for the Capital Projects Fund are property tax, sales tax, impact fees, and grants.

### **Property Tax**

The 1.50 mill property tax levy will generate \$99.2 million in revenue in the 2024-25 school year based on tax roll information as published in the 2024-25 FEFP Conference report. This revenue will be used for the following projects:

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

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

### **Sales Tax**

Currently, we are in the eighth calendar year of a fifteen-year Volusia County Discretionary Sales Surtax that commenced on January 1, 2017, and will conclude on December 31, 2031. For the 2024-25 school year, the Discretionary Sales Surtax revenues are expected to generate \$64.8 million. These funds are earmarked exclusively for Sales Tax projects listed in Exhibit A of Resolution 2014-05.

### **Impact Fees**

Volusia County Educational Facilities Impact Fees, collected for all new residential construction, are anticipated to generate \$10.0 million during the 2024-25 school year. These funds will be utilized for the construction of new capacity to accommodate enrollment growth.

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Function and Object**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Other miscellaneous state sources	2,379,865	-	(2,379,865)
Total state sources	<u>4,646,365</u>	<u>2,266,500</u>	<u>(2,379,865)</u>
Local sources:			
Ad valorem property taxes - Capital	91,362,991	99,170,467	7,807,476
Local sales tax	63,910,024	64,798,780	888,756
Investment income	10,532,114	1,580,000	(8,952,114)
Other miscellaneous local	21,253	-	(21,253)
Impact fees	14,815,763	10,000,000	(4,815,763)
Refund of prior year expenditure	3,921	-	(3,921)
Total local sources	<u>180,646,066</u>	<u>175,549,247</u>	<u>(5,096,819)</u>
Total sources	<u>185,292,431</u>	<u>177,815,747</u>	<u>(7,476,684)</u>
<b>Uses - expenditures</b>			
Facilities Acquisition and Construction			
Capital Outlay	335,235,142	163,556,685	(171,678,457)
Other	291,122	1,034,127	743,005
Total Facilities Acquisition and Construction	<u>335,526,264</u>	<u>164,590,812</u>	<u>(170,935,452)</u>
Debt Service			
Principal	559,988	12,034	(547,954)
Interest	48,524	16,632	(31,892)
Total Debt Service	<u>608,512</u>	<u>28,666</u>	<u>(579,846)</u>
Total uses	<u>336,134,776</u>	<u>164,619,478</u>	<u>(171,515,298)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(150,842,345)</u>	<u>13,196,269</u>	<u>164,038,614</u>
<b>Other financing uses</b>			
Transfers out to general fund	(31,012,452)	(33,135,029)	(2,122,577)
Transfers out to debt service funds	(48,968,000)	(46,249,606)	2,718,394
Loss Recoveries	1,620,767	-	(1,620,767)
Issuance of certificates of participation	-	151,800,000	151,800,000
Premiums on long-term debt issued	-	12,200,000	12,200,000
Total other financing uses	<u>(78,359,685)</u>	<u>84,615,365</u>	<u>162,975,050</u>
<b>Net change in fund balance</b>	<u>(229,202,030)</u>	<u>97,811,634</u>	<u>327,013,664</u>

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Function and Object**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
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**Fund balance**

Beginning of year	277,075,248	47,873,218	(229,202,030)
Ending Balance	<u>\$ 47,873,218</u>	<u>\$ 145,684,852</u>	<u>\$ 97,811,634</u>

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Project**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Other miscellaneous state sources	2,379,865	-	(2,379,865)
Total state sources	4,646,365	2,266,500	(2,379,865)
Local sources:			
Ad valorem property taxes - Capital	91,362,991	99,170,467	7,807,476
Local sales tax	63,910,024	64,798,780	888,756
Investment income	10,532,114	1,580,000	(8,952,114)
Other miscellaneous local	21,253	-	(21,253)
Impact fees	14,815,763	10,000,000	(4,815,763)
Refund of prior year expenditure	3,921	-	(3,921)
Total local sources	180,646,066	175,549,247	(5,096,819)
Total sources	185,292,431	177,815,747	(7,476,684)

**Uses - expenditures**

Projects:

All High Schools - Athletic Facility Leases	180,000	180,000	-
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 10	211,203	-	(211,203)
Atlantic HS - CTE Metal Building	164,082	-	(164,082)
Atlantic HS - Install Grandstands	354,778	-	(354,778)
Atlantic HS - Pressbox Concession	300,000	-	(300,000)
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,240,557	-	(1,240,557)
Atlantic High - Rekey Doors Campus Wide	116,697	-	(116,697)
Atlantic High - Football Field Lighting	35,958	-	(35,958)
Atlantic HS - Ticket Booth Concrete and Fencing	60,000	-	(60,000)
Atlantic HS - Baseball Field Lighting	1,300,000	-	(1,300,000)
Atlantic HS - Install Concrete Slab for Dumpsters	45,000	-	(45,000)
Atlantic HS - Press Box and Restroom Buildings	-	1,383,000	1,383,000
Atlantic HS - Renovate Group Restrooms Campus Wide	-	2,160,000	2,160,000
Blue Lake Elm - Resurface Basketball Court	199,285	-	(199,285)
Blue Lake Elm - Intermediate Playground	123,767	-	(123,767)
Blue Lake Elm - Bus Loop Security	49,938	-	(49,938)
Blue Lake Elm - Asphalt and Concrete Repairs Campus Wide	44,899	-	(44,899)
Blue Lake Elm - Renovate Basketball Courts	-	318,324	318,324
Brewster Center - Replace Outside Air Units	496,357	-	(496,357)
Brewster Center - Replace Emergency Generator	-	601,200	601,200
Bus and Safety	2,648,978	2,590,000	(58,978)
Campbell Mid - Media Center HVAC	25,329	-	(25,329)

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Project**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Campbell Mid - Repair Security Gates	156,000	-	(156,000)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	840,265	-	(840,265)
Campbell Mid – Upgrade Lighting, Painting Flooring and Fenc	55,000	-	(55,000)
CAP: Atlantic HS - Campus Wide Reroof	1,536	-	(1,536)
CAP: Deland HS - Upgrade Fire Alarm and Intercom	1,103	-	(1,103)
CAP: R.J. Longstreet Elm - Metal Reroof Bldgs. 3-8	23,500	-	(23,500)
CAP: Seabreeze HS - Reroof Media Center	447,814	-	(447,814)
Centegix	1,022,130	456,330	(565,800)
Charter School Capital Outlay LCIF Disbursements	291,122	1,034,127	743,005
Chisholm Elm - Perimeter Fencing	62,339	-	(62,339)
Chisholm Elm - Security Fencing	80,000	-	(80,000)
Citrus Grove Elm – Perimeter Fencing	62,500	-	(62,500)
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitor	-	174,000	174,000
Contingency	7,318,429	6,500,000	(818,429)
Contingency - Operations	9,836,970	2,000,000	(7,836,970)
Coronado Beach Elm - Replace Intermediate Playground	5,530	-	(5,530)
Coronado Beach Elm – Replace AC in Buildings 9 and 10	43,878	-	(43,878)
Coronado Beach Elem - Install New Lighting at Parking Lot an	283,200	-	(283,200)
Creekside Middle - Fire Alarm Replacement	271,034	-	(271,034)
Cypress Creek Elm - Security Fencing	72,000	-	(72,000)
DeBary Elm - Resurface Bus Loop and Parking	338,572	-	(338,572)
Debary Elm - Security Fencing	42,950	-	(42,950)
Debary Elem - New Marquee	216,000	-	(216,000)
Debary Elm - Relocate Sidewalk and Fence	64,500	-	(64,500)
DeLand Administrative Complex - Upgrade Data Center Backl	275,000	-	(275,000)
DeLand Administration – Data Center HVAC	635,786	-	(635,786)
DeLand Administrative Complex - Upgrade Access Control Key	150,000	-	(150,000)
DeLand Administrative Complex - Upgrade Data Center Back-	-	250,000	250,000
DeLand HS - Replace Cafeteria Chiller	780,480	-	(780,480)
DeLand HS - Replace Site Generator	313,591	-	(313,591)
DeLand HS - Baseball Field Lighting	1,265,120	-	(1,265,120)
DeLand HS - Sand Volleyball Courts	249,844	-	(249,844)
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	3,022,390	-	(3,022,390)
DeLand HS - Softball Field Lighting	715,800	-	(715,800)
DeLand Mid - Campus Wide VAV Insulation	148,531	-	(148,531)
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	-	1,740,000	1,740,000
DeLand Warehouse - Lease	231,186	231,186	-
Deltona Middle - Master Plan	5,655,149	-	(5,655,149)
Deltona High - Intercom Replacement	7,836	-	(7,836)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg	17,167	-	(17,167)
Deltona HS - Building Cracks	125	-	(125)



**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Project**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Deltona HS - Re-Sod Football Field	262,588	-	(262,588)
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	(1,400,000)
Deltona HS - Repair Building Cracks Campus Wide	1,199,484	-	(1,199,484)
Deltona HS - Upgrade Stage Lighting	97,300	-	(97,300)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg	1,590,607	-	(1,590,607)
Deltona Mid – Paint Interior of Bldgs. 3 and 4	67,227	-	(67,227)
Deltona Mid - Upgrade Interior Lighting Bldg. 10	65,573	-	(65,573)
Deltona Mid - Replace Flooring Bldg. 3	53,021	-	(53,021)
Deltona Mid - Replace Flooring Bldg. 4	68,967	-	(68,967)
Deltona Mid – Playground	71,318	-	(71,318)
Deltona HS - Foundation Repairs Bldgs. 12	2,500,000	-	(2,500,000)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg	2,795,436	-	(2,795,436)
Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 & 4	135,600	-	(135,600)
Deltona HS – Replace Outdoor Dining Cover	150,000	-	(150,000)
Deltona HS – Repair Fencing	98,143	-	(98,143)
Deltona HS – Install Security Gate	50,000	-	(50,000)
Deltona HS - Foundation Repairs Bldg. 2	-	3,000,000	3,000,000
Deltona HS - Replace Intercom Wiring	-	786,000	786,000
Deltona HS - Upgrade Stage Lighting	-	900,000	900,000
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	105,000	-	(105,000)
Discovery Elm - Replace Chillers 1 and 2	-	1,500,000	1,500,000
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	105,000	-	(105,000)
Edgewater Elm - Replace Primary Playground	175,000	-	(175,000)
Edgewater Public Elm - Renovate Media Center	-	360,000	360,000
Enterprise Elm - K-8 Replacement School	6,785,737	66,000,000	59,214,263
Enterprise Elm - Replace Intermediate Playground	107,586	-	(107,586)
Enterprise Elm - Security Fencing	40,000	-	(40,000)
Enterprise Elm – Replace Chiller Bldg. 13	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 - Upgrade Chiller Plant	6,980	-	(6,980)
Facilities Services - Replace Carpet in Entire Building	137,173	-	(137,173)
Forest Lake Elm - Replace OAU and Duct Work	1,118,450	-	(1,118,450)
Forest Lake Elm - Resurface Basketball Court	3,731	-	(3,731)
Forest Lake Elm - Intermediate Playground	104,427	-	(104,427)
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,942,864	-	(1,942,864)
Forest Lake Elm - Parent Loop Extension	-	1,000,000	1,000,000
Freedom Elm – Replace AC Unit in Cafeteria	38,175	-	(38,175)
Freedom Elm - Security Fencing	120,000	-	(120,000)
Freedom Elm - Replace Small Chiller Bldg. 7	308,000	-	(308,000)

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Project**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Freedom Elm - Replace DOAS Bldgs. 3 and 4	-	1,300,000	1,300,000
Friendship Elm - Replace Intercom	483,000	-	(483,000)
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	-	3,235,445	3,235,445
Furn, Fix, Equip, Veh	3,687,235	1,200,000	(2,487,235)
Furn, Fix, Equip, Veh - Internal Account Funded	60,137	-	(60,137)
Galaxy Mid - Upgrade Door Hardware	110,108	-	(110,108)
Galaxy Mid - Replace 50 KW Kitchen Generator	193,693	-	(193,693)
Galaxy Mid - Replace Gymnasium Bleachers	145,540	-	(145,540)
Galaxy Mid - Upgrade Intrusion and Monitoring	316,909	-	(316,909)
George Marks Elem - Roof Replacement, Bldg. 3	5,725	-	(5,725)
George Marks Elm - Coat Roof Bldg 2	26,900	-	(26,900)
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	150,000	-	(150,000)
George Marks Elm – Portables Installation	180,000	-	(180,000)
George Marks Elm – Portables Power, Communications and F	119,876	-	(119,876)
Herbert Street – Upgrade Interior Lighting	44,938	-	(44,938)
Herbert Street - Playground	71,175	-	(71,175)
Heritage Mid - Replace Gymnasium Bleachers	145,926	-	(145,926)
Heritage Mid - Replace Roof Campus Wide	81,764	3,750,000	3,668,236
Heritage Mid - Resurface Tennis and Basketball Courts	3,731	-	(3,731)
Heritage Mid - Replace Fire Alarm	1,287,000	-	(1,287,000)
Heritage Mid – Reclaimed Water Connection	250,000	-	(250,000)
Heritage Mid - Replace AC in Gym and CafeteriaOsceola/Tom	85,963	-	(85,963)
Hinson Mid - Upgrade HVAC and Lighting Bldg. 9	9,468	-	(9,468)
Hinson Mid - Replace Gutters and Downspouts	493,306	-	(493,306)
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 a	2,919,227	-	(2,919,227)
Hinson Mid - Security Fencing	130,000	-	(130,000)
Holly Hill School - Replace Switchgear Bldg. 6	365,300	-	(365,300)
Holly Hill Elm - Replace Intercom System	45,000	-	(45,000)
Horizon Elm - Pavilion	250,000	-	(250,000)
Indian River Elm - Door Replacement Bldgs 1 and 4	154,212	-	(154,212)
Indian River Elm - Replace Doors and Hardware Buildings 2 a	831,600	-	(831,600)
Indian River Elm - Upgrade Intrusion and Monitoring	317,030	-	(317,030)
Indian River Elm - Renovate Media Center	516,579	-	(516,579)
Indian River Elm - New Marquee	215,760	-	(215,760)
Mainland HS - Upgrade Chiller Plant	77,133	-	(77,133)
Mainland HS - Security Fencing	46,000	-	(46,000)
Mainland HS - Upgrade Chiller Plant	2,478,235	-	(2,478,235)
Mainland HS - Stormwater Upgrades	-	1,500,000	1,500,000
Manatee Cove Elm - Security Fencing	69,366	-	(69,366)
Manatee Cove Elm - 11 Classroom Addition	-	700,000	700,000
McInnis Elementary - Replace Fire Alarm	6,100	-	(6,100)

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Project**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
McInnis Elementary - Potable Water and Sanitary Sewer	520,200	-	(520,200)
McInnis Elementary - Media Center Retrofit	85,297	-	(85,297)
McInnis Elm - Renovations and Administration Addition	598,148	-	(598,148)
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Floo	3,208	-	(3,208)
New Smyrna Beach Transportation - Refurbish Fuel Island	40,575	-	(40,575)
New Smyrna Beach Mid - New Parent Loop and Parking	71,629	-	(71,629)
New Smyrna Beach HS - Replace Intercom	690,000	-	(690,000)
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	691,925	-	(691,925)
New Smyrna Beach HS - Traffic Signal	300,000	-	(300,000)
New Smyrna Beach HS – Sand Volleyball Courts	6,035	-	(6,035)
New Smyrna Beach HS – Replace Media Center Flooring	35,000	-	(35,000)
New Smyrna Beach HS – Upgrade Chillers 1 and 2	396,133	-	(396,133)
New Smyrna Beach HS - Repair Storm Drains	123,800	-	(123,800)
New Smyrna Beach HS - Storm Drain and Concrete Work Car	55,796	-	(55,796)
New Smyrna Beach Mid - Demolish Racquetball Court	40,000	-	(40,000)
New Smyrna Transportation - Vehicle Lift Foundation	-	111,840	111,840
Orange City Elm - Renovations and Additions	50,935,388	-	(50,935,388)
Ormond Beach Elm - Coat Roof East Side Bldg. 1	47,893	-	(47,893)
Ormond Beach Elm - Replace Intermediate Playground	175,000	-	(175,000)
Ormond Beach Elm - Replace HVAC System Bldg. 2	35,711	-	(35,711)
Ormond Beach Mid – Security Fencing	150,000	-	(150,000)
Ormond Beach Elm – Replace Perimeter Fencing	35,000	-	(35,000)
Osceola Elementary - Master Plan	937,564	-	(937,564)
Osceola Elm - Reroof Bldgs. 4 and 9	-	94,000	94,000
Osceola/Tomoka Elm – Replace AC in Kitchen	122,386	-	(122,386)
Osceola/Tomoka Elm - Reroof Bldg. 9	40,000	-	(40,000)
Osteen Elm - Replace Gutters and Downspouts	-	556,390	556,390
Palm Terrace Elementary - Replace Roof	1,565,562	-	(1,565,562)
Palm Terrace Elm - Replace Fire Alarm	288,603	-	(288,603)
Palm Terrace Elm - Replace Intermediate Playground	175,000	-	(175,000)
Parking Lot Lease - City of DeLand	28,665	28,666	1
Pathways Elm - Replace Fire Alarm	933,925	-	(933,925)
Pathways Elm - Replace Intermediate Playground	175,000	-	(175,000)
Pathways Elm - Replace Outside Air Units	-	1,000,000	1,000,000
Pathways Elm - 11 Classroom Addition	-	700,000	700,000
Pierson Elm - Upgrade Fire Supression Water Tank	95,497	-	(95,497)
Pierson Transportation - Remove Underground Fuel Tank and	150,000	-	(150,000)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg 3	11,570	-	(11,570)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 a	2,518,225	-	(2,518,225)
Pine Ridge High - Security Fencing	101,887	-	(101,887)
Pine Ridge HS – Repair Intercom Campus Wide	159,969	-	(159,969)

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Project**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
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)
Pine Ridge HS - Replace Irrigation Controls	56,006	-	(56,006)
Pine Ridge HS - Grade and Sod Football Field	172,878	-	(172,878)
Pine Ridge HS - Repair Wall Flashings Bldg. 8	-	319,200	319,200
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	3,153,967	3,153,967
Pine Ridge HS - 14 Classroom Addition	-	700,000	700,000
Pine Trail Elm - Intercom Replacement	150,000	-	(150,000)
Port Orange Elementary - Replace Fire Alarm	43,798	-	(43,798)
Port Orange Elm - Parking Area	347,650	-	(347,650)
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	150,000	-	(150,000)
Port Orange Elm - Renovate Reception	130,000	-	(130,000)
Port Orange Elm – Water Intrusion	4,343,640	-	(4,343,640)
Port Orange Elm – Replace AC in Kitchen	64,630	-	(64,630)
Portables - Moves and Compliance	481,284	400,000	(81,284)
Pride Elm - Replace Shelter Generators	401,284	-	(401,284)
Read Pattillo Elm – Replace AC in Cafeteria	46,332	-	(46,332)
Read Pattillo Elm - Replace Intermediate Playground	175,000	-	(175,000)
Read Pattillo Elm - K-8 Replacement School	-	2,000,000	2,000,000
River Springs Mid - Security Fencing	44,969	-	(44,969)
River Springs Mid - Replace Gutters and Downspouts	-	648,000	648,000
Riverview Learning Center - Fire Alarm/Intercom System	358,751	-	(358,751)
RJ Longstreet Elm - Replace Perimeter Fencing	105,322	-	(105,322)
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito	105,000	-	(105,000)
RJ Longstreet Elm - Replace AC Pit Fencing	80,000	-	(80,000)
Seabreeze HS - Intercom Replacement	33,358	-	(33,358)
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	932,151	-	(932,151)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	3,162,752	-	(3,162,752)
Seabreeze HS - Resurface Tennis Courts and Replace Fence	100,000	-	(100,000)
Seabreeze HS - Replace Perimeter Fencing	100,000	-	(100,000)
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14	956,393	-	(956,393)
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,643,686	-	(3,643,686)
Seabreeze HS – Replace Track Fencing	40,424	-	(40,424)
Seabreeze HS - Reroof Bldg. 13	-	630,672	630,672
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	-	3,800,000	3,800,000
Silver Sands Middle - Bldg. 12 WHSP Replacement	87,661	-	(87,661)
Silver Sands Mid - Renovate Culinary Lab	739,049	-	(739,049)
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	247,732	-	(247,732)
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	411,838	-	(411,838)
Silver Sands Mid – Replace Dining Room Flooring	60,000	-	(60,000)
Silver Sands Mid - Replace Stage Lighting and Sound System	-	900,000	900,000

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Project**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	-	1,467,000	1,467,000
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monit	-	174,000	174,000
Southwestern Mid - Replace 250 Ton Chiller	661,123	-	(661,123)
Southwestern Mid – Replace AC in Cafeteria	74,472	-	(74,472)
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	-	1,040,000	1,040,000
Southwestern Mid - Renovate Kitchen and Multipurpose	-	6,000,000	6,000,000
Spirit Elm – Replace HVAC Bldg. 1	49,758	-	(49,758)
Spirit Elm - Upgrade HVAC Bldgs. 4	1,600,000	-	(1,600,000)
Spruce Creek HS - Classroom Addition and Auditorium Remo	1,200,000	-	(1,200,000)
Spruce Creek HS - Sand Volleyball Courts	116,344	-	(116,344)
Spruce Creek HS - Replace AC Units on Auditorium Roof	101,583	-	(101,583)
Spruce Creek Elm - Security Fencing	105,000	-	(105,000)
Spruce Creek HS - Replace 7 AC Roof Top Units	2,088,420	-	(2,088,420)
Spruce Creek HS – Renovate Culinary Lab	1,717,740	-	(1,717,740)
Spruce Creek HS - Replace Culinary Flooring, Lights, Ceiling ar	39,812	-	(39,812)
Spruce Creek HS – Replace HVAC Unit Bldg. 14	40,000	-	(40,000)
Spruce Creek HS – Replace Perimeter Fencing	75,000	-	(75,000)
Spruce Creek HS - Upgrade Main Electrical Switchgear	-	2,115,200	2,115,200
Starke Elm - Renovations and Additions	37,898,204	1,750,000	(36,148,204)
Starke Elm - Replace Intermediate Playground	365	-	(365)
Stem Bus	97,353	-	(97,353)
Stem Bus 2	120,000	-	(120,000)
Sugar Mill Elementary - Replace Gutters and Downspouts	3,975	-	(3,975)
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)
Sugar Mill Elm - Replace AC in Kitchen	38,258	-	(38,258)
Sugar Mill Elm – Potable Water Lines	486,494	-	(486,494)
Sugar Mill Elm – Interior and Exterior Painting Campus Wide	128,375	-	(128,375)
Sunrise Elm - Campus Wide Reroof	106,243	-	(106,243)
Sunrise Elm – Replace Cafeteria A/C and Heat Pump	64,177	-	(64,177)
Sweetwater Elementary - Replace Fire Alarm	1,489	-	(1,489)
Sweetwater Elm – Interior and Exterior Painting Campus Wid	209,270	-	(209,270)
Sweetwater Elm – Upgrade Fresh Air Unit Controls	68,410	-	(68,410)
Sweetwater Elm - Replace 60 Ton Chiller	-	308,827	308,827
T. Dewitt Taylor Middle High - Replace Gutters	1,698	-	(1,698)
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co	60,089	-	(60,089)
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	119,047	-	(119,047)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion M	105,000	-	(105,000)
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	52,000	-	(52,000)
T. Dewitt Taylor Mid-HS - Hog Barn at Ag Farm	64,000	-	(64,000)
Timbercrest Elm – Repair Towers 2 & 3	132,926	-	(132,926)

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Project**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Timbercrest Elm - Upgrade Chiller Plant Controls Bldg. 5	115,006	-	(115,006)
Tomoka Elm - Master Plan	48,852,739	-	(48,852,739)
Transportation - Warehouse DeLand - Warehouse Addition	2,500,000	-	(2,500,000)
Transportation Warehouse - DeLand - Replace Emergency Ge	849,600	-	(849,600)
Turie T. Small Elementary - Master Plan	45,333,572	-	(45,333,572)
Turie T. Small - Replace AC Unit in Cafeteria	3,973	-	(3,973)
University High - Intercom Replacement	123,835	-	(123,835)
University HS - Upgrade Chiller Plant	18,699	-	(18,699)
University HS - Install Grandstands	430,733	-	(430,733)
University HS - Pressbox Concession	300,000	-	(300,000)
University HS - Repair Wall Flashings Bldg 2	163,260	-	(163,260)
University HS - Upgrade AHU Sensors, Dampers and Duct Hea	969,962	-	(969,962)
University HS - Resurface Tennis Courts	96,090	-	(96,090)
University HS – Track and Field Security Fencing	4,789	-	(4,789)
University HS - Security Fencing	63,375	-	(63,375)
University High – Football Walkway Lighting	34,325	-	(34,325)
University HS - Seal Abandoned Wells	447,600	-	(447,600)
University HS - New Marquee	-	102,000	102,000
University HS - Press Box	-	507,360	507,360
University HS - Upgrade Fire Booster Pump and Controls	-	534,000	534,000
University HS - Upgrade Fire Alarm and Intrusion Monitoring	-	252,000	252,000
Various - Security	1,918,016	2,543,670	625,654
Various - Infrastructure for Technology	250,000	250,000	-
Various - Minor Projects	2,676,688	4,000,000	1,323,312
Various Schools - High School Athletics	-	1,602,200	1,602,200
Various Schools - 22 School Hardening - Safety and Security c	274,081	-	(274,081)
Various Locations - Rural Broadband	2,500,000	-	(2,500,000)
Various Schools - BDA	945,938	945,938	-
Various Schools - Playgrounds	125,000	300,000	175,000
Various Schools – 23 School Hardening – Safety and Security	405,786	-	(405,786)
Various Schools - Leased Portables	189,187	100,000	(89,187)
Various Schools & Depts - District Wide Technology Equipme	2,842,045	8,286,936	5,444,891
Volusia Pines Elm- Replace AC Unit in Cafeteria	111,267	-	(111,267)
Volusia Pines Elm - Replace Fire Alarm	-	1,260,000	1,260,000
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	-	2,978,000	2,978,000
Westside Elm - Replace Doors and Hardware Bldg. 1	741,000	-	(741,000)
White Fleet	829,186	910,000	80,814
Woodward Elementary - Renovations and Addition	5,758,006	-	(5,758,006)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1	-	4,500,000	4,500,000
<b>Total projects</b>	<b>336,134,776</b>	<b>164,619,478</b>	<b>(171,515,298)</b>

**Volusia County Schools**  
**Capital Projects Funds - Consolidated By Project**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Total uses	336,134,776	164,619,478	(171,515,298)
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(150,842,345)</b>	<b>13,196,269</b>	<b>164,038,614</b>
<b>Other financing uses</b>			
Transfers out to general fund	(31,012,452)	(33,135,029)	(2,122,577)
Transfers out to debt service funds	(48,968,000)	(46,249,606)	2,718,394
Loss Recoveries	1,620,767	-	(1,620,767)
Issuance of certificates of participation	-	151,800,000	151,800,000
Premiums on long-term debt issued	-	12,200,000	12,200,000
Total other financing uses	(78,359,685)	84,615,365	162,975,050
<b>Net change in fund balance</b>	<b>(229,202,030)</b>	<b>97,811,634</b>	<b>327,013,664</b>
<b>Fund balance</b>			
Beginning of year	277,075,248	47,873,218	(229,202,030)
Ending Balance	<u>\$ 47,873,218</u>	<u>\$ 145,684,852</u>	<u>\$ 97,811,634</u>

**Volusia County Schools**  
**Capital Projects Funds - Capital Outlay and Debt Service (CO&DS) Program**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Total state sources	2,266,500	2,266,500	-
Local sources:			
Investment income	420,394	-	(420,394)
Total local sources	420,394	-	(420,394)
Total sources	2,686,894	2,266,500	(420,394)
<b>Uses - expenditures</b>			
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	-	3,235,445	3,235,445
Heritage Mid - Replace Roof Campus Wide	-	3,750,000	3,750,000
Osceola Elm - Reroof Bldgs. 4 and 9	-	94,000	94,000
Seabreeze HS - Reroof Bldg. 13	-	630,672	630,672
Spruce Creek HS - Upgrade Main Electrical Switchgear	-	2,115,200	2,115,200
Total uses	-	9,825,317	9,825,317
<b>Excess of revenues over expenditures</b>	2,686,894	(7,558,817)	(10,245,711)
<b>Net change in fund balance</b>	2,686,894	(7,558,817)	(10,245,711)
<b>Fund balance</b>			
Beginning of year	11,897,571	14,584,465	2,686,894
Ending Balance	\$ 14,584,465	\$ 7,025,648	\$ (7,558,817)



**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
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**Sources - revenues**

State sources:

Other miscellaneous state sources	\$ 39,495	\$ -	\$ (39,495)
Total state sources	39,495	-	(39,495)

Local sources:

Ad valorem property taxes - Capital	91,362,991	99,170,467	7,807,476
Investment income	3,171,874	80,000	(3,091,874)
Other miscellaneous local	14,149	-	(14,149)
Total local sources	94,549,014	99,250,467	4,701,453
Total sources	94,588,509	99,250,467	4,661,958

**Uses - expenditures**

Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 10	211,203	-	(211,203)
Atlantic HS - CTE Metal Building	164,082	-	(164,082)
Atlantic HS - Install Grandstands	354,778	-	(354,778)
Atlantic HS - Pressbox Concession	300,000	-	(300,000)
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,240,557	-	(1,240,557)
Atlantic High – Football Field Lighting	35,958	-	(35,958)
Atlantic HS - Install Concrete Slab for Dumpsters	45,000	-	(45,000)
Atlantic HS - Press Box and Restroom Buildings	-	1,383,000	1,383,000
Atlantic HS - Renovate Group Restrooms Campus Wide	-	2,160,000	2,160,000
Blue Lake Elm - Resurface Basketball Court	199,285	-	(199,285)
Blue Lake Elm - Intermediate Playground	123,767	-	(123,767)
Blue Lake Elm - Asphalt and Concrete Repairs Campus Wide	44,899	-	(44,899)
Blue Lake Elm - Renovate Basketball Courts	-	318,324	318,324
Brewster Center - Replace Emergency Generator	-	601,200	601,200
Bus and Safety	2,648,978	2,590,000	(58,978)
Campbell Mid - Media Center HVAC	25,329	-	(25,329)
Campbell Mid - Repair Security Gates	156,000	-	(156,000)
Campbell Mid – Upgrade Lighting, Painting Flooring and Fencing	55,000	-	(55,000)
CAP: Deland HS - Upgrade Fire Alarm and Intercom	1,103	-	(1,103)
CAP: R.J. Longstreet Elm - Metal Reroof Bldgs. 3-8	23,500	-	(23,500)
Charter School Capital Outlay LCIF Disbursements	291,122	1,034,127	743,005
Chisholm Elm - Perimeter Fencing	62,339	-	(62,339)
Contingency	4,293,367	1,500,000	(2,793,367)
Contingency - Operations	2,936,810	-	(2,936,810)
Coronado Beach Elm - Replace Intermediate Playground	5,530	-	(5,530)
Coronado Beach Elm – Replace AC in Buildings 9 and 10	43,878	-	(43,878)
Coronado Beach Elem - Install New Lighting at Parking Lot and	283,200	-	(283,200)
Creekside Middle - Fire Alarm Replacement	271,034	-	(271,034)

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
DeBary Elm - Resurface Bus Loop and Parking	338,572	-	(338,572)
DeBary Elem - New Marquee	216,000	-	(216,000)
DeLand Administrative Complex - Upgrade Data Center Back	275,000	-	(275,000)
DeLand Administration – Data Center HVAC	635,786	-	(635,786)
DeLand Administrative Complex - Upgrade Data Center Back-	-	250,000	250,000
DeLand HS - Replace Site Generator	313,591	-	(313,591)
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	3,022,390	-	(3,022,390)
DeLand Mid - Campus Wide VAV Insulation	148,531	-	(148,531)
Deltona High - Intercom Replacement	7,836	-	(7,836)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg	17,167	-	(17,167)
Deltona HS - Building Cracks	125	-	(125)
Deltona HS - Re-Sod Football Field	262,588	-	(262,588)
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	(1,400,000)
Deltona HS - Repair Building Cracks Campus Wide	1,199,484	-	(1,199,484)
Deltona HS - Upgrade Stage Lighting	97,300	-	(97,300)
Deltona Mid – Paint Interior of Bldgs. 3 and 4	67,227	-	(67,227)
Deltona Mid - Upgrade Interior Lighting Bldg. 10	65,573	-	(65,573)
Deltona Mid - Replace Flooring Bldg. 3	53,021	-	(53,021)
Deltona Mid - Replace Flooring Bldg. 4	68,967	-	(68,967)
Deltona Mid – Playground	71,318	-	(71,318)
Deltona HS - Foundation Repairs Bldgs. 12	2,500,000	-	(2,500,000)
Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 ;	135,600	-	(135,600)
Deltona HS – Replace Outdoor Dining Cover	150,000	-	(150,000)
Deltona HS - Foundation Repairs Bldg. 2	-	3,000,000	3,000,000
Deltona HS - Upgrade Stage Lighting	-	900,000	900,000
Edgewater Elm - Replace Primary Playground	175,000	-	(175,000)
Edgewater Public Elm - Renovate Media Center	-	360,000	360,000
Enterprise Elm - K-8 Replacement School	1,962,487	3,000,000	1,037,513
Enterprise Elm - Replace Intermediate Playground	107,586	-	(107,586)
Enterprise Elm – Replace Chiller Bldg. 13	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 - Upgrade Chiller Plant	6,980	-	(6,980)
Facilities Services - Replace Carpet in Entire Building	137,173	-	(137,173)
Forest Lake Elm - Replace OAU and Duct Work	1,118,450	-	(1,118,450)
Forest Lake Elm - Resurface Basketball Court	3,731	-	(3,731)
Forest Lake Elm - Intermediate Playground	104,427	-	(104,427)
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,942,864	-	(1,942,864)
Forest Lake Elm - Parent Loop Extension	-	1,000,000	1,000,000
Freedom Elm – Replace AC Unit in Cafeteria	38,175	-	(38,175)
Freedom Elm - Replace DOAS Bldgs. 3 and 4	-	1,300,000	1,300,000

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Furn, Fix, Equip, Veh	3,687,235	1,200,000	(2,487,235)
Furn, Fix, Equip, Veh - Internal Account Funded	60,137	-	(60,137)
Galaxy Mid - Upgrade Door Hardware	110,108	-	(110,108)
Galaxy Mid - Replace 50 KW Kitchen Generator	193,693	-	(193,693)
Galaxy Mid - Replace Gymnasium Bleachers	145,540	-	(145,540)
Galaxy Mid - Upgrade Intrusion and Monitoring	316,909	-	(316,909)
George Marks Elem - Roof Replacement, Bldg. 3	5,725	-	(5,725)
George Marks Elm - Coat Roof Bldg 2	26,900	-	(26,900)
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	150,000	-	(150,000)
George Marks Elm – Portables Installation	180,000	-	(180,000)
George Marks Elm – Portables Power, Communications and F	119,876	-	(119,876)
Herbert Street – Upgrade Interior Lighting	44,938	-	(44,938)
Herbert Street - Playground	71,175	-	(71,175)
Heritage Mid - Replace Gymnasium Bleachers	145,926	-	(145,926)
Heritage Mid - Resurface Tennis and Basketball Courts	3,731	-	(3,731)
Heritage Mid – Reclaimed Water Connection	250,000	-	(250,000)
Heritage Mid - Replace AC in Gym and CafeteriaOsceola/Tom	85,963	-	(85,963)
Hinson Mid - Upgrade HVAC and Lighting Bldg. 9	9,468	-	(9,468)
Hinson Mid - Replace Gutters and Downspouts	493,306	-	(493,306)
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 a	2,919,227	-	(2,919,227)
Holly Hill Elm - Replace Intercom System	45,000	-	(45,000)
Horizon Elm - Pavilion	250,000	-	(250,000)
Indian River Elm - Door Replacement Bldgs 1 and 4	154,212	-	(154,212)
Indian River Elm - Replace Doors and Hardware Buildings 2 a	831,600	-	(831,600)
Indian River Elm - Upgrade Intrusion and Monitoring	317,030	-	(317,030)
Indian River Elm - Renovate Media Center	516,579	-	(516,579)
Indian River Elm - New Marquee	215,760	-	(215,760)
Mainland HS - Upgrade Chiller Plant	77,133	-	(77,133)
Mainland HS - Stormwater Upgrades	-	1,500,000	1,500,000
Manatee Cove Elm - 11 Classroom Addition	-	550,000	550,000
McInnis Elementary - Replace Fire Alarm	6,100	-	(6,100)
New Smyrna Beach Transportation - Refurbish Fuel Island	40,575	-	(40,575)
New Smyrna Beach Mid - New Parent Loop and Parking	71,629	-	(71,629)
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	691,925	-	(691,925)
New Smyrna Beach HS - Traffic Signal	300,000	-	(300,000)
New Smyrna Beach HS – Replace Media Center Flooring	35,000	-	(35,000)
New Smyrna Beach HS – Upgrade Chillers 1 and 2	396,133	-	(396,133)
New Smyrna Beach HS - Repair Storm Drains	123,800	-	(123,800)
New Smyrna Beach HS - Storm Drain and Concrete Work Carr	55,796	-	(55,796)
New Smyrna Beach Mid - Demolish Racquetball Court	40,000	-	(40,000)
New Smyrna Transportation - Vehicle Lift Foundation	-	111,840	111,840

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Orange City Elm - Renovations and Additions	3,775,000	-	(3,775,000)
Ormond Beach Elm - Coat Roof East Side Bldg. 1	47,893	-	(47,893)
Ormond Beach Elm - Replace Intermediate Playground	175,000	-	(175,000)
Ormond Beach Elm - Replace HVAC System Bldg. 2	35,711	-	(35,711)
Osceola Elementary - Master Plan	27,021	-	(27,021)
Osceola/Tomoka Elm – Replace AC in Kitchen	122,386	-	(122,386)
Osceola/Tomoka Elm - Reroof Bldg. 9	40,000	-	(40,000)
Osteen Elm - Replace Gutters and Downspouts	-	556,390	556,390
Palm Terrace Elementary - Replace Roof	185,483	-	(185,483)
Palm Terrace Elm - Replace Fire Alarm	288,603	-	(288,603)
Palm Terrace Elm - Replace Intermediate Playground	175,000	-	(175,000)
Parking Lot Lease - City of DeLand	28,665	28,666	1
Pathways Elm - Replace Intermediate Playground	175,000	-	(175,000)
Pathways Elm - 11 Classroom Addition	-	550,000	550,000
Pierson Elm - Upgrade Fire Supression Water Tank	95,497	-	(95,497)
Pierson Transportation - Remove Underground Fuel Tank and	150,000	-	(150,000)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg 3	11,570	-	(11,570)
Pine Ridge HS - Replace Irrigation Controls	56,006	-	(56,006)
Pine Ridge HS - Grade and Sod Football Field	172,878	-	(172,878)
Pine Ridge HS - Repair Wall Flashings Bldg. 8	-	319,200	319,200
Pine Ridge HS - 14 Classroom Addition	-	700,000	700,000
Port Orange Elementary - Replace Fire Alarm	43,798	-	(43,798)
Port Orange Elm - Parking Area	347,650	-	(347,650)
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	150,000	-	(150,000)
Port Orange Elm - Renovate Reception	130,000	-	(130,000)
Port Orange Elm – Water Intrusion	4,343,640	-	(4,343,640)
Port Orange Elm – Replace AC in Kitchen	64,630	-	(64,630)
Portables - Moves and Compliance	481,284	400,000	(81,284)
Pride Elm - Replace Shelter Generators	401,284	-	(401,284)
Read Pattillo Elm – Replace AC in Cafeteria	46,332	-	(46,332)
Read Pattillo Elm - Replace Intermediate Playground	175,000	-	(175,000)
Read Pattillo Elm - K-8 Replacement School	-	750,000	750,000
River Springs Mid - Replace Gutters and Downspouts	-	648,000	648,000
Riverview Learning Center - Fire Alarm/Intercom System	358,751	-	(358,751)
RJ Longstreet Elm - Replace AC Pit Fencing	80,000	-	(80,000)
Seabreeze HS - Intercom Replacement	33,358	-	(33,358)
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	932,151	-	(932,151)
Seabreeze HS - Resurface Tennis Courts and Replace Fence	100,000	-	(100,000)
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14	956,393	-	(956,393)
Seabreeze HS – Replace Track Fencing	40,424	-	(40,424)
Silver Sands Middle - Bldg. 12 WHSP Replacement	87,661	-	(87,661)

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Silver Sands Mid - Renovate Culinary Lab	739,049	-	(739,049)
Silver Sands Mid – Replace Dining Room Flooring	60,000	-	(60,000)
Silver Sands Mid - Replace Stage Lighting and Sound System	-	900,000	900,000
Southwestern Mid – Replace AC in Cafeteria	74,472	-	(74,472)
Southwestern Mid - Renovate Kitchen and Multipurpose	-	6,000,000	6,000,000
Spirit Elm – Replace HVAC Bldg. 1	49,758	-	(49,758)
Spirit Elm - Upgrade HVAC Bldgs. 4	1,600,000	-	(1,600,000)
Spruce Creek HS - Replace AC Units on Auditorium Roof	101,583	-	(101,583)
Spruce Creek HS – Renovate Culinary Lab	1,717,740	-	(1,717,740)
Spruce Creek HS - Replace Culinary Flooring, Lights, Ceiling ar	39,812	-	(39,812)
Spruce Creek HS – Replace HVAC Unit Bldg. 14	40,000	-	(40,000)
Starke Elm - Renovations and Additions	18,000,000	-	(18,000,000)
Starke Elm - Replace Intermediate Playground	365	-	(365)
Sugar Mill Elementary - Replace Gutters and Downspouts	3,975	-	(3,975)
Sugar Mill Elm - Replace AC in Kitchen	38,258	-	(38,258)
Sugar Mill Elm – Potable Water Lines	486,494	-	(486,494)
Sugar Mill Elm – Interior and Exterior Painting Campus Wide	128,375	-	(128,375)
Sunrise Elm - Campus Wide Reroof	106,243	-	(106,243)
Sunrise Elm – Replace Cafeteria A/C and Heat Pump	64,177	-	(64,177)
Sweetwater Elementary - Replace Fire Alarm	1,489	-	(1,489)
Sweetwater Elm – Interior and Exterior Painting Campus Wid	209,270	-	(209,270)
Sweetwater Elm – Upgrade Fresh Air Unit Controls	68,410	-	(68,410)
T. Dewitt Taylor Middle High - Replace Gutters	1,698	-	(1,698)
T. Dewitt Taylor Mid-HS - Hog Barn at Ag Farm	64,000	-	(64,000)
Timbercrest Elm – Repair Towers 2 & 3	132,926	-	(132,926)
Timbercrest Elm - Upgrade Chiller Plant Controls Bldg. 5	115,006	-	(115,006)
Tomoka Elm - Master Plan	6,399,665	-	(6,399,665)
Transportation - Warehouse DeLand - Warehouse Addition	2,500,000	-	(2,500,000)
Transportation Warehouse - DeLand - Replace Emergency Ge	849,600	-	(849,600)
Turie T. Small Elementary - Master Plan	23,925,359	-	(23,925,359)
Turie T. Small - Replace AC Unit in Cafeteria	3,966	-	(3,966)
University High - Intercom Replacement	123,835	-	(123,835)
University HS - Upgrade Chiller Plant	18,699	-	(18,699)
University HS - Install Grandstands	430,733	-	(430,733)
University HS - Pressbox Concession	300,000	-	(300,000)
University HS - Repair Wall Flashings Bldg 2	163,260	-	(163,260)
University High – Football Walkway Lighting	34,325	-	(34,325)
University HS - Seal Abandoned Wells	447,600	-	(447,600)
University HS - New Marquee	-	102,000	102,000
University HS - Press Box	-	507,360	507,360
University HS - Upgrade Fire Booster Pump and Controls	-	534,000	534,000

**Volusia County Schools**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
University HS - Press Box	-	507,360	507,360
University HS - Upgrade Fire Booster Pump and Controls	-	534,000	534,000
Various - Minor Projects	2,632,910	4,000,000	1,367,090
Various Locations - Rural Broadband	2,500,000	-	(2,500,000)
Various Schools - BDA	945,938	945,938	-
Various Schools - Playgrounds	125,000	300,000	175,000
Various Schools - Leased Portables	189,187	100,000	(89,187)
Volusia Pines Elm- Replace AC Unit in Cafeteria	111,267	-	(111,267)
Westside Elm - Replace Doors and Hardware Bldg. 1	741,000	-	(741,000)
White Fleet	829,186	910,000	80,814
<b>Total projects</b>	<b>127,450,091</b>	<b>42,310,045</b>	<b>(85,140,046)</b>
<b>Total uses</b>	<b>127,450,091</b>	<b>42,310,045</b>	<b>(85,140,046)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(32,861,582)</b>	<b>56,860,422</b>	<b>89,722,004</b>
<b>Other financing uses</b>			
Transfers out to general fund	(22,660,645)	(32,421,965)	(9,761,320)
Transfers out to debt service funds	(21,408,450)	(21,317,043)	91,407
Loss Recoveries	29,899	-	(29,899)
<b>Total other financing uses</b>	<b>(44,039,196)</b>	<b>(53,739,008)</b>	<b>(9,699,812)</b>
<b>Net change in fund balance</b>	<b>(76,900,778)</b>	<b>3,121,414</b>	<b>80,022,192</b>
<b>Fund balance</b>			
Beginning of year	82,818,233	5,917,455	(76,900,778)
Ending Balance	\$ 5,917,455	\$ 9,038,869	\$ 3,121,414

**Volusia County Schools**  
**Capital Projects Funds - Sales Tax Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
Other miscellaneous state sources	\$ 56,894	\$ -	\$ (56,894)
Total state sources	<u>56,894</u>	<u>-</u>	<u>(56,894)</u>
Local sources:			
Local sales tax	63,910,024	64,798,780	888,756
Investment income	4,689,119	900,000	(3,789,119)
Miscellaneous local	429	-	(429)
Total local sources	<u>68,599,572</u>	<u>65,698,780</u>	<u>(2,900,792)</u>
Total sources	<u>68,656,466</u>	<u>65,698,780</u>	<u>(2,957,686)</u>

**Uses - expenditures**

Projects:

All High Schools - Athletic Facility Leases	180,000	180,000	-
Atlantic High - Rekey Doors Campus Wide	116,697	-	(116,697)
Atlantic HS - Ticket Booth Concrete and Fencing	60,000	-	(60,000)
Atlantic HS - Baseball Field Lighting	1,300,000	-	(1,300,000)
Blue Lake Elm - Bus Loop Security	49,938	-	(49,938)
Brewster Center - Replace Outside Air Units	496,357	-	(496,357)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	840,265	-	(840,265)
CAP: Atlantic HS - Campus Wide Reroof	1,536	-	(1,536)
CAP: Seabreeze HS - Reroof Media Center	447,814	-	(447,814)
Centegix	1,022,130	456,330	(565,800)
Chisholm Elm - Security Fencing	80,000	-	(80,000)
Citrus Grove Elm – Perimeter Fencing	62,500	-	(62,500)
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitor	-	174,000	174,000
Contingency	3,025,062	5,000,000	1,974,938
Contingency - Operations	4,998,409	-	(4,998,409)
Cypress Creek Elm - Security Fencing	72,000	-	(72,000)
Debary Elm - Security Fencing	42,950	-	(42,950)
Debary Elm - Relocate Sidewalk and Fence	64,500	-	(64,500)
DeLand Administrative Complex - Upgrade Access Control Key	150,000	-	(150,000)
DeLand HS - Replace Cafeteria Chiller	780,480	-	(780,480)
DeLand HS - Baseball Field Lighting	1,265,120	-	(1,265,120)
DeLand HS - Sand Volleyball Courts	249,844	-	(249,844)
DeLand HS - Softball Field Lighting	715,800	-	(715,800)
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	-	1,740,000	1,740,000
Deltona Middle - Master Plan	5,163,048	-	(5,163,048)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg.	1,590,607	-	(1,590,607)

**Volusia County Schools**  
**Capital Projects Funds - Sales Tax Funds - Consolidated**  
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**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg	2,795,436	-	(2,795,436)
Deltona HS – Repair Fencing	98,143	-	(98,143)
Deltona HS – Install Security Gate	50,000	-	(50,000)
Deltona HS - Replace Intercom Wiring	-	786,000	786,000
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	105,000	-	(105,000)
Discovery Elm - Replace Chillers 1 and 2	-	1,500,000	1,500,000
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitorin	105,000	-	(105,000)
Enterprise Elm - Security Fencing	40,000	-	(40,000)
Facilities Management	1,200,000	1,200,000	-
Freedom Elm - Security Fencing	120,000	-	(120,000)
Freedom Elm - Replace Small Chiller Bldg. 7	308,000	-	(308,000)
Friendship Elm - Replace Intercom	483,000	-	(483,000)
Heritage Mid - Replace Roof Campus Wide	81,764	-	(81,764)
Heritage Mid - Replace Fire Alarm	1,287,000	-	(1,287,000)
Hinson Mid - Security Fencing	130,000	-	(130,000)
Holly Hill School - Replace Switchgear Bldg. 6	365,300	-	(365,300)
Mainland HS - Security Fencing	46,000	-	(46,000)
Mainland HS - Upgrade Chiller Plant	2,478,235	-	(2,478,235)
Manatee Cove Elm - Security Fencing	69,366	-	(69,366)
McInnis Elementary - Potable Water and Sanitary Sewer	520,200	-	(520,200)
McInnis Elementary - Media Center Retrofit	85,297	-	(85,297)
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Floo	3,208	-	(3,208)
New Smyrna Beach HS - Replace Intercom	690,000	-	(690,000)
New Smyrna Beach HS – Sand Volleyball Courts	6,035	-	(6,035)
Orange City Elm - Renovations and Additions	36,360,394	-	(36,360,394)
Ormond Beach Mid – Security Fencing	150,000	-	(150,000)
Ormond Beach Elm – Replace Perimeter Fencing	35,000	-	(35,000)
Osceola Elementary - Master Plan	584,428	-	(584,428)
Palm Terrace Elementary - Replace Roof	1,380,079	-	(1,380,079)
Pathways Elm - Replace Fire Alarm	933,925	-	(933,925)
Pathways Elm - Replace Outside Air Units	-	1,000,000	1,000,000
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 a	2,518,225	-	(2,518,225)
Pine Ridge High - Security Fencing	101,887	-	(101,887)
Pine Ridge HS – Repair Intercom Campus Wide	159,969	-	(159,969)
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)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	3,153,967	3,153,967
Pine Trail Elm - Intercom Replacement	150,000	-	(150,000)
River Springs Mid - Security Fencing	44,969	-	(44,969)
RJ Longstreet Elm - Replace Perimeter Fencing	105,322	-	(105,322)



**Volusia County Schools**  
**Capital Projects Funds - Sales Tax Funds - Consolidated**  
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**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
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	3,162,752	-	(3,162,752)
Seabreeze HS - Replace Perimeter Fencing	100,000	-	(100,000)
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,643,686	-	(3,643,686)
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	-	3,800,000	3,800,000
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	247,732	-	(247,732)
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	411,838	-	(411,838)
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	-	1,467,000	1,467,000
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monit	-	174,000	174,000
Southwestern Mid - Replace 250 Ton Chiller	661,123	-	(661,123)
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	-	1,040,000	1,040,000
Spruce Creek HS - Sand Volleyball Courts	116,344	-	(116,344)
Spruce Creek Elm - Security Fencing	105,000	-	(105,000)
Spruce Creek HS - Replace 7 AC Roof Top Units	2,088,420	-	(2,088,420)
Spruce Creek HS – Replace Perimeter Fencing	75,000	-	(75,000)
Starke Elm - Renovations and Additions	18,698,204	1,750,000	(16,948,204)
Stem Bus	97,353	-	(97,353)
Stem Bus 2	120,000	-	(120,000)
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)
Sweetwater Elm - Replace 60 Ton Chiller	-	308,827	308,827
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co	60,089	-	(60,089)
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	119,047	-	(119,047)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion M	105,000	-	(105,000)
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	52,000	-	(52,000)
Tomoka Elm - Master Plan	33,073,667	-	(33,073,667)
University HS - Upgrade AHU Sensors, Dampers and Duct Hea	969,962	-	(969,962)
University HS - Resurface Tennis Courts	96,090	-	(96,090)
University HS – Track and Field Security Fencing	4,789	-	(4,789)
University HS - Security Fencing	63,375	-	(63,375)
University HS - Upgrade Fire Alarm and Intrusion Monitoring	-	252,000	252,000
Various - Security	1,918,016	2,543,670	625,654
Various - Infrastructure for Technology	250,000	250,000	-
Various Schools - High School Athletics	-	1,602,200	1,602,200
Various Schools & Depts - District Wide Technology Equipme	2,842,045	8,286,936	5,444,891
Volusia Pines Elm - Replace Fire Alarm	-	1,260,000	1,260,000
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	-	2,978,000	2,978,000
Woodward Elementary - Renovations and Addition	5,007,634	-	(5,007,634)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1	-	4,500,000	4,500,000
<b>Total projects</b>	<b>154,550,496</b>	<b>45,402,930</b>	<b>(109,147,566)</b>

**Volusia County Schools**  
**Capital Projects Funds - Sales Tax Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Total uses	154,550,496	45,402,930	(109,147,566)
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(85,894,030)</b>	<b>20,295,850</b>	<b>106,189,880</b>
<b>Other financing uses</b>			
Transfers out to general fund	(6,474,117)	(713,064)	5,761,053
Transfers out to debt service funds	(27,559,550)	(16,932,563)	10,626,987
Loss Recoveries	1,590,868	-	(1,590,868)
Total other financing uses	(32,442,799)	(17,645,627)	14,797,172
<b>Net change in fund balance</b>	<b>(118,336,829)</b>	<b>2,650,223</b>	<b>120,987,052</b>
<b>Fund balance</b>			
Beginning of year	122,389,849	4,053,020	(118,336,829)
Ending Balance	<b>\$ 4,053,020</b>	<b>\$ 6,703,243</b>	<b>\$ 2,650,223</b>

**Volusia County Schools**  
**Capital Projects Funds - Impact Fees Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Investment income	\$ 1,808,982	\$ 600,000	\$ (1,208,982)
Miscellaneous local	14,815,763	10,000,000	(4,815,763)
Total local sources	<u>16,624,745</u>	<u>10,600,000</u>	<u>(6,024,745)</u>
Total sources	<u>16,624,745</u>	<u>10,600,000</u>	<u>(6,024,745)</u>
<b>Uses - expenditures</b>			
Projects:			
Deltona Middle - Master Plan	492,102	-	(492,102)
Enterprise Elm - K-8 Replacement School	-	1,000,000	1,000,000
Facilities Management	300,000	300,000	-
Manatee Cove Elm - 11 Classroom Addition	-	150,000	150,000
McInnis Elm - Renovations and Administration Addition	598,148	-	(598,148)
Orange City Elm - Renovations and Additions	10,800,000	-	(10,800,000)
Osceola Elementary - Master Plan	326,115	-	(326,115)
Pathways Elm - 11 Classroom Addition	-	150,000	150,000
Read Pattillo Elm - K-8 Replacement School	-	1,250,000	1,250,000
Spruce Creek HS - Classroom Addition and Auditorium Remo	1,200,000	-	(1,200,000)
Starke Elm - Renovations and Additions	1,200,000	-	(1,200,000)
Tomoka Elm - Master Plan	9,379,407	-	(9,379,407)
Turie T. Small Elementary - Master Plan	21,408,212	-	(21,408,212)
Woodward Elementary - Renovations and Addition	750,372	-	(750,372)
Total projects	<u>46,454,356</u>	<u>2,850,000</u>	<u>(43,604,356)</u>
Total uses	<u>46,454,356</u>	<u>2,850,000</u>	<u>(43,604,356)</u>
<b>Deficiency of revenues under expenditures</b>	<u>(29,829,611)</u>	<u>7,750,000</u>	<u>37,579,611</u>
<b>Other financing sources</b>			
Transfers out to debt service funds	-	(8,000,000)	(8,000,000)
Total other financing sources	<u>-</u>	<u>(8,000,000)</u>	<u>(8,000,000)</u>
<b>Net change in fund balance</b>	<u>(29,829,611)</u>	<u>(250,000)</u>	<u>29,579,611</u>
<b>Fund balance</b>			
Beginning of year	<u>49,713,415</u>	<u>19,883,804</u>	<u>(29,829,611)</u>
Ending Balance	<u>\$ 19,883,804</u>	<u>\$ 19,633,804</u>	<u>\$ (250,000)</u>

**Volusia County Schools**  
**Capital Projects Funds - Other Capital Projects - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
Other miscellaneous state sources	\$ 2,283,476	\$ -	\$ (2,283,476)
Total state sources	<u>2,283,476</u>	<u>-</u>	<u>(2,283,476)</u>
Local sources:			
Investment income	441,744	-	(441,744)
Other miscellaneous local	6,675	-	(6,675)
Refund of prior year expenditure	3,921	-	(3,921)
Total local sources	<u>452,340</u>	<u>-</u>	<u>(452,340)</u>
Total sources	<u>2,735,816</u>	<u>-</u>	<u>(2,735,816)</u>
<b>Uses - expenditures</b>			
Projects:			
Contingency - Operations	1,901,750	2,000,000	98,250
DeLand Warehouse - Lease	231,186	231,186	-
Enterprise Elm - K-8 Replacement School	4,823,250	-	(4,823,250)
Various - Minor Projects	43,779	-	(43,779)
Various Schools - 22 School Hardening - Safety and Security of	274,081	-	(274,081)
Various Schools – 23 School Hardening – Safety and Security c	405,786	-	(405,786)
Total projects	<u>7,679,832</u>	<u>2,231,186</u>	<u>(5,448,646)</u>
Total uses	<u>7,679,832</u>	<u>2,231,186</u>	<u>(5,448,646)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(4,944,016)</u>	<u>(2,231,186)</u>	<u>2,712,830</u>
<b>Other financing uses</b>			
Transfers out to general fund	(1,877,690)	-	1,877,690
Total other financing uses	<u>(1,877,690)</u>	<u>-</u>	<u>1,877,690</u>
<b>Net change in fund balance</b>	<u>(6,821,706)</u>	<u>(2,231,186)</u>	<u>4,590,520</u>
<b>Fund balance</b>			
Beginning of year	<u>10,256,180</u>	<u>3,434,474</u>	<u>(6,821,706)</u>
Ending Balance	<u>\$ 3,434,474</u>	<u>\$ 1,203,288</u>	<u>\$ (2,231,186)</u>

**Volusia County Schools**  
**Capital Projects Funds - Certificates of Participation Debt Issues - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Uses - expenditures</b>			
Projects:			
Enterprise Elm - K-8 Replacement School	\$ -	\$ 62,000,000	\$ 62,000,000
Total projects	-	62,000,000	62,000,000
Total uses	-	62,000,000	62,000,000
<b>Excess of revenues over expenditures</b>	-	(62,000,000)	(62,000,000)
<b>Other financing sources</b>			
Issuance of certificates of participation	-	151,800,000	151,800,000
Premiums on long-term debt issued	-	12,200,000	12,200,000
Total other financing sources	-	164,000,000	164,000,000
<b>Net change in fund balance</b>	-	102,000,000	102,000,000
<b>Fund balance</b>			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ 102,000,000	\$ 102,000,000

**Volusia County Schools**  
**2025-2029 Capital Five-Year Fiscal Forecast (Summary)**  
**Capital Projects Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<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>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Local sources:					
Ad valorem property taxes	99,170,467	94,018,320	97,250,400	102,439,152	106,686,288
Local Sales tax	64,798,780	65,699,894	66,613,540	67,539,892	68,479,126
Investment income	1,580,000	1,370,000	1,160,000	950,000	740,000
Impact fees	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total local sources</b>	<u>175,549,247</u>	<u>171,088,214</u>	<u>175,023,940</u>	<u>180,929,044</u>	<u>185,905,414</u>
<b>Total sources</b>	<u><b>177,815,747</b></u>	<u><b>173,354,714</b></u>	<u><b>177,290,440</b></u>	<u><b>183,195,544</b></u>	<u><b>188,171,914</b></u>
<b>Uses - expenditures</b>					
Categories					
New Construction	82,350,000	102,000,000	7,950,000	40,000,000	21,200,000
Projects at Existing Schools and Facilities	56,492,084	60,993,178	40,011,386	14,003,380	9,258,665
Facilities Management	11,300,000	7,800,000	11,800,000	11,800,000	11,800,000
Technology	8,743,266	9,456,330	9,456,330	9,456,330	9,000,000
System Wide Equipment and Vehicles	2,110,000	2,110,000	2,110,000	2,110,000	2,110,000
Buses	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000
Charter School Disbursements	1,034,127	1,313,192	1,938,308	2,753,078	3,010,532
<b>Total categories</b>	<u><b>164,619,477</b></u>	<u><b>186,262,700</b></u>	<u><b>75,856,024</b></u>	<u><b>82,712,788</b></u>	<u><b>58,969,197</b></u>
<b>Excess (deficiency) of revenues over expenditures</b>	13,196,270	(12,907,986)	101,434,416	100,482,756	129,202,717
<b>Other financing uses</b>					
Transfers - General Fund	(33,135,029)	(33,792,863)	(35,232,306)	(36,743,722)	(38,330,708)
Transfers - Debt Service Funds	(46,249,606)	(51,263,163)	(51,266,200)	(51,272,913)	(51,268,988)
Proceeds of Lease-Purchase Agreements	151,800,000	-	-	-	-
Premiums on Long-term Debt	12,200,000	-	-	-	-
<b>Total other financing uses</b>	<u><b>84,615,365</b></u>	<u><b>(85,056,026)</b></u>	<u><b>(86,498,506)</b></u>	<u><b>(88,016,635)</b></u>	<u><b>(89,599,696)</b></u>
<b>Net change in fund balances</b>	<u>97,811,635</u>	<u>(97,964,012)</u>	<u>14,935,909</u>	<u>12,466,121</u>	<u>39,603,021</u>
<b>Fund balances</b>					
Beginning Balance	47,873,218	145,684,853	47,720,840	62,656,750	75,122,871
Ending Balance	<u><b>\$ 145,684,853</b></u>	<u><b>\$ 47,720,840</b></u>	<u><b>\$ 62,656,750</b></u>	<u><b>\$ 75,122,871</b></u>	<u><b>\$ 114,725,892</b></u>

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<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>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Local sources:					
Ad valorem property taxes	99,170,467	94,018,320	97,250,400	102,439,152	106,686,288
Local Sales tax	64,798,780	65,699,894	66,613,540	67,539,892	68,479,126
Investment income	1,580,000	1,370,000	1,160,000	950,000	740,000
Impact fees	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total local sources</b>	<u>175,549,247</u>	<u>171,088,214</u>	<u>175,023,940</u>	<u>180,929,044</u>	<u>185,905,414</u>
<b>Total sources</b>	<u><b>177,815,747</b></u>	<u><b>173,354,714</b></u>	<u><b>177,290,440</b></u>	<u><b>183,195,544</b></u>	<u><b>188,171,914</b></u>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Central Warehouse	-	-	2,500,000	15,000,000	-
Enterprise Elm - K-8 Replacement School	66,000,000	-	-	-	-
Hinson Mid - Classroom Addition	-	-	-	1,000,000	10,000,000
Indian River Elm - Classroom Addition	-	-	-	-	500,000
Manatee Cove Elm - 11 Classroom Addition	700,000	12,000,000	500,000	-	-
Pathways Elm - 11 Classroom Addition	700,000	12,000,000	500,000	-	-
Pine Ridge HS - 14 Classroom Addition	700,000	16,000,000	500,000	-	-
Port Orange Elm - Renovations	-	-	750,000	8,500,000	10,000,000
Read Pattillo Elm - K-8 Replacement School	2,000,000	62,000,000	2,000,000	-	-
Southwestern Mid - Renovate Kitchen and Multipurpose	6,000,000	-	-	-	-
Spruce Creek Elm - Campuswide HVAC and Lighting	-	-	1,200,000	15,500,000	-
Starke Elm - Renovations and Additions	1,750,000	-	-	-	-
Volusia Pines Elm - Classroom Addition	-	-	-	-	700,000
Woodward Avenue Elm - Finishes and Infrastructure Bldgs	4,500,000	-	-	-	-
<b>Total New Construction</b>	<u>82,350,000</u>	<u>102,000,000</u>	<u>7,950,000</u>	<u>40,000,000</u>	<u>21,200,000</u>
<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 - Press Box and Restroom Buildings	1,383,000	-	-	-	-
Atlantic HS - Renovate Group Restrooms Campus Wide	2,160,000	-	-	-	-
Atlantic HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	2,786,400	-	-	-
Atlantic HS - Technology Lab Conversion	-	-	-	500,000	-
Blue Lake Elm - Renovate Basketball Courts	318,324	-	-	-	-
Brewster Center - Replace Emergency Generator	601,200	-	-	-	-
Brewster Center - Repair Floor Joists	-	117,600	-	-	-
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	-	-
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monit	174,000	-	-	-	-
Creekside Mid - Replace Stage Lighting and Sound System	-	-	900,000	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 & 2	-	-	4,277,362	-	-
DeLand Warehouse - Lease	231,186	231,186	231,186	231,186	-
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	-	2,700,000	-	-	-
DeLand Administrative Complex - Upgrade Data Center Ba	250,000	-	-	-	-
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	1,740,000	-	-	-	-
Deltona HS - Foundation Repairs Bldg. 2	3,000,000	-	-	-	-
Deltona HS - Replace Intercom Wiring	786,000	-	-	-	-

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Deltona HS - Upgrade Stage Lighting	900,000	-	-	-	-
DeLand Mid - School Envelope Improvement	-	3,900,000	-	-	-
DeLand HS - Upgrade HVAC Bldg. 17	-	-	1,890,850	-	-
Deltona HS - Technology Lab Conversion	-	-	-	500,000	-
Discovery Elm - Replace Chillers 1 and 2	1,500,000	-	-	-	-
Edgewater Public Elm - Renovate Media Center	360,000	-	-	-	-
Edgewater Public Elm - Upgrade Parking Lot and Bus Loop	-	-	400,000	-	-
Edgewater Public Elm - Replace Stage Lighting and Sound S	-	600,000	-	-	-
Forest Lake Elm - Parent Loop Extension	1,000,000	-	-	-	-
Freedom Elm - Replace DOAS Bldgs. 3 and 4	1,300,000	-	-	-	-
Freedom Elm - Replace Stage Lighting and Sound System	-	600,000	-	-	-
Freedom Elm - Replace DOAS Bldgs. 1 and 2	-	1,400,000	-	-	-
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Tower	3,235,445	-	-	-	-
Friendship Elm - Upgrade HVAC Bldgs. 1 and 2	-	-	3,368,400	-	-
Friendship Elm - Replace Switchgear Bldg. 4	-	284,000	-	-	-
Heritage Mid - Replace Roof Campus Wide	3,750,000	-	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 2	-	3,500,000	-	-	-
Herbert Street Center - Upgrade HVAC	-	-	-	1,969,859	-
Heritage Mid - New Marquee	-	216,000	-	-	-
Heritage Mid - Convert Computer Lab to Science Lab Bldg.	-	648,000	-	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldg. 7	-	1,800,000	-	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 &	-	3,778,307	-	-	-
Horizon Elm - Replace Chiller Bldg. 11	-	345,000	-	-	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldg	-	-	3,115,348	-	-
Indian River Elm - Replace Switchgear Bldg. 4	-	360,000	-	-	-
Mainland HS - Stormwater Upgrades	1,500,000	-	-	-	-
Mainland HS - Upgrade Site Lighting	-	-	900,000	-	-
Mainland HS - Renovate Cafeteria	-	2,640,000	-	-	-
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	-	-	-
New Smyrna Beach HS - Upgrade BAS Bldgs. 1-4	-	1,488,044	-	-	-
New Smyrna Beach Mid - Replace Millwork Campus Wide	-	-	1,500,000	-	-
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	-	-	-
Osceola Elm - Renovation for Riverview Move	-	3,426,000	-	-	-
Osteen Elm - Replace Gutters and Downspouts	556,390	-	-	-	-
Palm Terrace Elm - Upgrade CEP	-	2,159,740	-	-	-
Parking Lot Lease - City of DeLand	28,665	28,665	28,665	28,665	28,665
Pathways Elm - Replace Outside Air Units	1,000,000	-	-	-	-
Pathways Elm - Upgrade Parking Lot Lighting	-	-	258,000	-	-
Pine Ridge HS - Repair Wall Flashings Bldg. 8	319,200	-	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	3,153,967	-	-	-	-
Pine Ridge HS - Replace Intercom	-	834,000	-	-	-
Pine Ridge HS - Technology Lab Conversion	-	-	-	500,000	-
Portables - Moves and Compliance	400,000	400,000	400,000	400,000	400,000
R.J. Longstreet Elm - Upgrade Parking Lot and Canopy Light	-	200,000	-	-	-
River Springs Mid - Replace Gutters and Downspouts	648,000	-	-	-	-
River Springs Mid - New Chiller Plant	-	-	3,500,000	-	-
River Springs Mid - Convert Three Classrooms to Science La	-	1,656,000	-	-	-
Seabreeze HS - Reroof Bldg. 13	630,672	-	-	-	-
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	3,800,000	-	-	-	-
Seabreeze HS - New Marquee	-	216,000	-	-	-
Seabreeze HS - Upgrade Parking Lot Lighting	-	546,000	-	-	-
Silver Sands Mid - Renovate Media Center	-	456,000	-	-	-
Silver Sands Mid - Replace Stage Lighting and Sound System	900,000	-	-	-	-
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	1,467,000	-	-	-	-
Silver Sands Mid - Replace Gymnasium Bleachers	-	400,000	-	-	-
South Daytona Elm - Upgrade Fire Alarm and Intrusion Mo	174,000	-	-	-	-



**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Southwestern Mid - Convert Classroom to Science Lab Bldg	1,040,000	-	-	-	-
South Daytona Elm - Upgrade Kitchen Flooring, Lighting an	-	354,000	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 6	-	1,668,455	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 7	-	-	539,918	-	-
Spirit Elm - Upgrade HVAC Bldgs. 1 and 2	-	-	2,780,780	-	-
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	-	-	2,799,215	-	-
Spruce Creek HS - Upgrade Main Electrical Switchgear	2,115,200	-	-	-	-
Spruce Creek Elm - Replace 60 Ton Chiller	-	321,369	-	-	-
Spruce Creek HS - Auditorium Seating and Flooring	-	1,290,000	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling, Lighting Bldg. 2 and C	-	2,733,566	-	-	-
Sweetwater Elm - Replace 60 Ton Chiller	308,827	-	-	-	-
T. Dewitt Taylor Mid-HS - Upgrade Chiller Plant	-	-	-	1,500,000	-
University HS - New Marquee	102,000	-	-	-	-
University HS - Press Box	507,360	-	-	-	-
University HS - Upgrade Fire Booster Pump and Controls	534,000	-	-	-	-
University HS - Upgrade Fire Alarm and Intrusion Monitori	252,000	-	-	-	-
Various - Security	2,543,670	2,543,670	2,543,670	2,543,670	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	1,602,200	2,377,200	1,000,000	1,000,000	1,000,000
Various Schools - BDA	945,938	945,938	-	-	-
Various Schools - Playgrounds	300,000	300,000	300,000	300,000	300,000
Various Schools - Leased Portables	100,000	100,000	100,000	100,000	100,000
Volusia Pines Elm - Replace Fire Alarm	1,260,000	-	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,978,000	-	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	-	2,978,000	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	-	-	1,100,000	-	-
Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11	-	819,422	-	-	-
<b>Total Projects at Existing Schools and Facilities</b>	<u>56,492,084</u>	<u>60,993,178</u>	<u>40,011,386</u>	<u>14,003,380</u>	<u>9,258,665</u>
<b>Facilities Management</b>					
Contingency	6,500,000	5,000,000	9,000,000	9,000,000	9,000,000
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>	<u>11,300,000</u>	<u>7,800,000</u>	<u>11,800,000</u>	<u>11,800,000</u>	<u>11,800,000</u>
<b>Technology</b>					
Centegix	456,330	456,330	456,330	456,330	-
Various Schools & Depts - District Wide Technology Equipm	8,286,936	9,000,000	9,000,000	9,000,000	9,000,000
<b>Total Technology</b>	<u>8,743,266</u>	<u>9,456,330</u>	<u>9,456,330</u>	<u>9,456,330</u>	<u>9,000,000</u>
<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	910,000	910,000	910,000	910,000	910,000
<b>Total System Wide Equipment and Vehicles</b>	<u>2,110,000</u>	<u>2,110,000</u>	<u>2,110,000</u>	<u>2,110,000</u>	<u>2,110,000</u>
<b>Buses</b>					
Bus and Safety	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000
<b>Total Buses</b>	<u>2,590,000</u>	<u>2,590,000</u>	<u>2,590,000</u>	<u>2,590,000</u>	<u>2,590,000</u>
<b>Charter School Disbursements</b>					
Charter School Capital Outlay LCIF Disbursements	1,034,127	1,313,192	1,938,308	2,753,078	3,010,532
<b>Total Charter School Disbursements</b>	<u>1,034,127</u>	<u>1,313,192</u>	<u>1,938,308</u>	<u>2,753,078</u>	<u>3,010,532</u>
<b>Total uses</b>	<u>164,619,477</u>	<u>186,262,700</u>	<u>75,856,024</u>	<u>82,712,788</u>	<u>58,969,197</u>
<b>Excess (deficiency) of revenues over expenditures</b>	13,196,270	(12,907,986)	101,434,416	100,482,756	129,202,717

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b>Other financing uses</b>					
Transfers - General Fund	(33,135,029)	(33,792,863)	(35,232,306)	(36,743,722)	(38,330,708)
Transfers - Debt Service Funds	(46,249,606)	(51,263,163)	(51,266,200)	(51,272,913)	(51,268,988)
Proceeds of Lease-Purchase Agreements	151,800,000	-	-	-	-
Premiums on Long-term Debt	12,200,000	-	-	-	-
<b>Total other financing uses</b>	<u>84,615,365</u>	<u>(85,056,026)</u>	<u>(86,498,506)</u>	<u>(88,016,635)</u>	<u>(89,599,696)</u>
<b>Net change in fund balances</b>	<u>97,811,634</u>	<u>(97,964,012)</u>	<u>14,935,909</u>	<u>12,466,121</u>	<u>39,603,021</u>
<b>Fund balances</b>					
Beginning Balance	47,873,218	145,684,852	47,720,840	62,656,750	75,122,871
Ending Balance	<u>\$ 145,684,852</u>	<u>\$ 47,720,840</u>	<u>\$ 62,656,750</u>	<u>\$ 75,122,871</u>	<u>\$ 114,725,892</u>

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Capital Outlay and Debt Service (CO&DS) Program**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<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>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
<b>Total sources</b>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
<b>Uses - expenditures</b>					
<b>Projects at Existing Schools and Facilities</b>					
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Tower:	3,235,445	-	-	-	-
Heritage Mid - Replace Roof Campus Wide	3,750,000	-	-	-	-
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	-	-	-
Seabreeze HS - Reroof Bldg. 13	630,672	-	-	-	-
Spruce Creek HS - Upgrade Main Electrical Switchgear	2,115,200	-	-	-	-
<b>Total Projects at Existing Schools and Facilities</b>	<u>9,825,317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total uses</b>	<u>9,825,317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(7,558,817)	2,266,500	2,266,500	2,266,500	2,266,500
<b>Net change in fund balances</b>	<u>(7,558,817)</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
<b>Fund balances</b>					
Beginning Balance	14,584,465	7,025,648	9,292,148	11,558,648	13,825,148
Ending Balance	<u>\$ 7,025,648</u>	<u>\$ 9,292,148</u>	<u>\$ 11,558,648</u>	<u>\$ 13,825,148</u>	<u>\$ 16,091,648</u>

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b>Sources - revenues</b>					
Local sources:					
Ad valorem property taxes	\$ 99,170,467	\$ 94,018,320	\$ 97,250,400	\$ 102,439,152	\$ 106,686,288
Investment income	80,000	70,000	60,000	50,000	40,000
<b>Total local sources</b>	<u>99,250,467</u>	<u>94,088,320</u>	<u>97,310,400</u>	<u>102,489,152</u>	<u>106,726,288</u>
<b>Total sources</b>	<u>99,250,467</u>	<u>94,088,320</u>	<u>97,310,400</u>	<u>102,489,152</u>	<u>106,726,288</u>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Central Warehouse	-	-	2,500,000	15,000,000	-
Enterprise Elm - K-8 Replacement School	3,000,000	-	-	-	-
Hinson Mid - Classroom Addition	-	-	-	750,000	10,000,000
Indian River Elm - Classroom Addition	-	-	-	-	400,000
Manatee Cove Elm - 11 Classroom Addition	550,000	-	500,000	-	-
Pathways Elm - 11 Classroom Addition	550,000	-	500,000	-	-
Pine Ridge HS - 14 Classroom Addition	700,000	-	500,000	-	-
Port Orange Elm - Renovations	-	-	750,000	8,500,000	10,000,000
Read Pattillo Elm - K-8 Replacement School	750,000	-	2,000,000	-	-
Southwestern Mid - Renovate Kitchen and Multipurpose	6,000,000	-	-	-	-
Spruce Creek Elm - Campuswide HVAC and Lighting	-	-	1,200,000	-	-
Volusia Pines Elm - Classroom Addition	-	-	-	-	600,000
<b>Total New Construction</b>	<u>11,550,000</u>	<u>-</u>	<u>7,950,000</u>	<u>24,250,000</u>	<u>21,000,000</u>
<b>Projects at Existing Schools and Facilities</b>					
Atlantic HS - Press Box and Restroom Buildings	1,383,000	-	-	-	-
Atlantic HS - Renovate Group Restrooms Campus Wide	2,160,000	-	-	-	-
Blue Lake Elm - Renovate Basketball Courts	318,324	-	-	-	-
Brewster Center - Replace Emergency Generator	601,200	-	-	-	-
Brewster Center - Repair Floor Joists	-	117,600	-	-	-
Campbell Mid - Replace Emergency Generator	-	597,600	-	-	-
Creekside Mid - Replace Stage Lighting and Sound System	-	-	900,000	-	-
DeLand Administrative Complex - Upgrade Data Center Ba	250,000	-	-	-	-
Deltona HS - Foundation Repairs Bldg. 2	3,000,000	-	-	-	-
Deltona HS - Upgrade Stage Lighting	900,000	-	-	-	-
DeLand Mid - School Envelope Improvement	-	3,900,000	-	-	-
Edgewater Public Elm - Renovate Media Center	360,000	-	-	-	-
Edgewater Public Elm - Upgrade Parking Lot and Bus Loop	-	-	400,000	-	-
Edgewater Public Elm - Replace Stage Lighting and Sound S	-	600,000	-	-	-
Forest Lake Elm - Parent Loop Extension	1,000,000	-	-	-	-
Freedom Elm - Replace DOAS Bldgs. 3 and 4	1,300,000	-	-	-	-
Freedom Elm - Replace Stage Lighting and Sound System	-	600,000	-	-	-
Freedom Elm - Replace DOAS Bldgs. 1 and 2	-	1,400,000	-	-	-
Heritage Mid - New Marquee	-	216,000	-	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldg. 7	-	1,800,000	-	-	-
Mainland HS - Stormwater Upgrades	1,500,000	-	-	-	-
Mainland HS - Upgrade Site Lighting	-	-	900,000	-	-
Mainland HS - Renovate Cafeteria	-	2,640,000	-	-	-
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	-	-	-
New Smyrna Beach HS - Upgrade BAS Bldgs. 1-4	-	1,488,044	-	-	-
New Smyrna Beach Mid - Replace Millwork Campus Wide	-	-	1,500,000	-	-
Osceola Elm - Renovation for Riverview Move	-	3,426,000	-	-	-
Osteen Elm - Replace Gutters and Downspouts	556,390	-	-	-	-
Parking Lot Lease - City of DeLand	28,665	28,665	28,665	28,665	28,665
Pathways Elm - Upgrade Parking Lot Lighting	-	-	258,000	-	-

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Local Capital Improvement Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Pine Ridge HS - Repair Wall Flashings Bldg. 8	319,200	-	-	-	-
Portables - Moves and Compliance	400,000	400,000	400,000	400,000	400,000
R.J. Longstreet Elm - Upgrade Parking Lot and Canopy Light	-	200,000	-	-	-
River Springs Mid - Replace Gutters and Downspouts	648,000	-	-	-	-
Seabreeze HS - New Marquee	-	216,000	-	-	-
Seabreeze HS - Upgrade Parking Lot Lighting	-	546,000	-	-	-
Silver Sands Mid - Renovate Media Center	-	456,000	-	-	-
Silver Sands Mid - Replace Stage Lighting and Sound Syster	900,000	-	-	-	-
Silver Sands Mid - Replace Gymnasium Bleachers	-	400,000	-	-	-
South Daytona Elm - Upgrade Kitchen Flooring, Lighting an	-	354,000	-	-	-
Spruce Creek HS - Auditorium Seating and Flooring	-	1,290,000	-	-	-
University HS - New Marquee	102,000	-	-	-	-
University HS - Press Box	507,360	-	-	-	-
University HS - Upgrade Fire Booster Pump and Controls	534,000	-	-	-	-
Various - Minor Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Various Schools - BDA	945,938	945,938	-	-	-
Various Schools - Playgrounds	300,000	300,000	300,000	300,000	300,000
Various Schools - Leased Portables	100,000	100,000	100,000	100,000	100,000
<b>Total Projects at Existing Schools and Facilities</b>	<u>22,225,917</u>	<u>26,021,847</u>	<u>8,786,665</u>	<u>4,828,665</u>	<u>4,828,665</u>
<b>Facilities Management</b>					
Contingency	1,500,000	2,000,000	6,000,000	6,000,000	6,000,000
Facilities Management	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
<b>Total Facilities Management</b>	<u>2,800,000</u>	<u>3,300,000</u>	<u>7,300,000</u>	<u>7,300,000</u>	<u>7,300,000</u>
<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	910,000	910,000	910,000	910,000	910,000
<b>Total System Wide Equipment and Vehicles</b>	<u>2,110,000</u>	<u>2,110,000</u>	<u>2,110,000</u>	<u>2,110,000</u>	<u>2,110,000</u>
<b>Buses</b>					
Bus and Safety	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000
<b>Total Buses</b>	<u>2,590,000</u>	<u>2,590,000</u>	<u>2,590,000</u>	<u>2,590,000</u>	<u>2,590,000</u>
<b>Charter School Disbursements</b>					
Charter School Capital Outlay LCIF Disbursements	1,034,127	1,313,192	1,938,308	2,753,078	3,010,532
<b>Total Charter School Disbursements</b>	<u>1,034,127</u>	<u>1,313,192</u>	<u>1,938,308</u>	<u>2,753,078</u>	<u>3,010,532</u>
<b>Total uses</b>	<u>42,310,044</u>	<u>35,335,039</u>	<u>30,674,973</u>	<u>43,831,743</u>	<u>40,839,197</u>
<b>Excess (deficiency) of revenues over expenditures</b>	56,940,423	58,753,281	66,635,427	58,657,409	65,887,091
<b>Other financing uses</b>					
Transfers - General Fund	(32,421,965)	(33,792,863)	(35,232,306)	(36,743,722)	(38,330,708)
Transfers - Debt Service Funds	(21,317,043)	(23,546,350)	(23,549,950)	(23,553,850)	(23,551,300)
<b>Total other financing uses</b>	<u>(53,739,008)</u>	<u>(57,339,213)</u>	<u>(58,782,256)</u>	<u>(60,297,572)</u>	<u>(61,882,008)</u>
<b>Net change in fund balances</b>	<u>3,201,415</u>	<u>1,414,068</u>	<u>7,853,170</u>	<u>(1,640,163)</u>	<u>4,005,083</u>
<b>Fund balances</b>					
Beginning Balance	5,917,455	9,118,870	10,532,937	18,386,108	16,745,945
Ending Balance	<u>\$ 9,118,870</u>	<u>\$ 10,532,937</u>	<u>\$ 18,386,108</u>	<u>\$ 16,745,945</u>	<u>\$ 20,751,028</u>

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Sales Tax Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b>Sources - revenues</b>					
Local sources:					
Local Sales tax	\$ 64,798,780	\$ 65,699,894	\$ 66,613,540	\$ 67,539,892	\$ 68,479,126
Investment income	900,000	800,000	700,000	600,000	500,000
<b>Total local sources</b>	<u>65,698,780</u>	<u>66,499,894</u>	<u>67,313,540</u>	<u>68,139,892</u>	<u>68,979,126</u>
<b>Total sources</b>	<u>65,698,780</u>	<u>66,499,894</u>	<u>67,313,540</u>	<u>68,139,892</u>	<u>68,979,126</u>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Spruce Creek Elm - Campuswide HVAC and Lighting	-	-	-	15,500,000	-
Starke Elm - Renovations and Additions	1,750,000	-	-	-	-
Woodward Avenue Elm - Finishes and Infrastructure Bldgs	4,500,000	-	-	-	-
<b>Total New Construction</b>	<u>6,250,000</u>	<u>-</u>	<u>-</u>	<u>15,500,000</u>	<u>-</u>
<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 - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	2,786,400	-	-	-
Atlantic HS - Technology Lab Conversion	-	-	-	500,000	-
Brewster Center - Upgrade Main Electrical Distribution	-	-	2,000,000	-	-
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	-	-
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monit	174,000	-	-	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 &	-	-	4,277,362	-	-
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	-	2,700,000	-	-	-
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	1,740,000	-	-	-	-
Deltona HS - Replace Intercom Wiring	786,000	-	-	-	-
DeLand HS - Upgrade HVAC Bldg. 17	-	-	1,890,850	-	-
Deltona HS - Technology Lab Conversion	-	-	-	500,000	-
Discovery Elm - Replace Chillers 1 and 2	1,500,000	-	-	-	-
Friendship Elm - Upgrade HVAC Bldgs. 1 and 2	-	-	3,368,400	-	-
Friendship Elm - Replace Switchgear Bldg. 4	-	284,000	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 2	-	3,500,000	-	-	-
Herbert Street Center - Upgrade HVAC	-	-	-	1,969,859	-
Heritage Mid - Convert Computer Lab to Science Lab Bldg.	-	648,000	-	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 &	-	3,778,307	-	-	-
Horizon Elm - Replace Chiller Bldg. 11	-	345,000	-	-	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldg	-	-	3,115,348	-	-
Indian River Elm - Replace Switchgear Bldg. 4	-	360,000	-	-	-
Palm Terrace Elm - Upgrade CEP	-	2,159,740	-	-	-
Pathways Elm - Replace Outside Air Units	1,000,000	-	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	3,153,967	-	-	-	-
Pine Ridge HS - Replace Intercom	-	834,000	-	-	-
Pine Ridge HS - Technology Lab Conversion	-	-	-	500,000	-
River Springs Mid - New Chiller Plant	-	-	3,500,000	-	-
River Springs Mid - Convert Three Classrooms to Science La	-	1,656,000	-	-	-
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	3,800,000	-	-	-	-
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	1,467,000	-	-	-	-
South Daytona Elm - Upgrade Fire Alarm and Intrusion Mo	174,000	-	-	-	-
Southwestern Mid - Convert Classroom to Science Lab Bldg	1,040,000	-	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 6	-	1,668,455	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 7	-	-	539,918	-	-
Spirit Elm - Upgrade HVAC Bldgs. 1 and 2	-	-	2,780,780	-	-
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	-	-	2,799,215	-	-

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects - Sales Tax Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Spruce Creek Elm - Replace 60 Ton Chiller	-	321,369	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling, Lighting Bldg. 2 and C	-	2,733,566	-	-	-
Sweetwater Elm - Replace 60 Ton Chiller	308,827	-	-	-	-
T. Dewitt Taylor Mid-HS - Upgrade Chiller Plant	-	-	-	1,500,000	-
University HS - Upgrade Fire Alarm and Intrusion Monitorii	252,000	-	-	-	-
Various - Security	2,543,670	2,543,670	2,543,670	2,543,670	3,000,000
Various - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various Schools - High School Athletics	1,602,200	2,377,200	1,000,000	1,000,000	1,000,000
Volusia Pines Elm - Replace Fire Alarm	1,260,000	-	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,978,000	-	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	-	2,978,000	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	-	-	1,100,000	-	-
Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11	-	819,422	-	-	-
<b>Total Projects at Existing Schools and Facilities</b>	<u>24,209,664</u>	<u>34,740,145</u>	<u>30,993,535</u>	<u>8,943,529</u>	<u>4,430,000</u>
<b>Facilities Management</b>					
Contingency	5,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Facilities Management	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>Total Facilities Management</b>	<u>6,200,000</u>	<u>4,200,000</u>	<u>4,200,000</u>	<u>4,200,000</u>	<u>4,200,000</u>
<b>Technology</b>					
Centegix	456,330	456,330	456,330	456,330	-
Various Schools & Depts - District Wide Technology Equipm	8,286,936	9,000,000	9,000,000	9,000,000	9,000,000
<b>Total Technology</b>	<u>8,743,266</u>	<u>9,456,330</u>	<u>9,456,330</u>	<u>9,456,330</u>	<u>9,000,000</u>
<b>Total uses</b>	<u>45,402,930</u>	<u>48,396,475</u>	<u>44,649,865</u>	<u>38,099,859</u>	<u>17,630,000</u>
<b>Excess (deficiency) of revenues over expenditures</b>	20,295,850	18,103,419	22,663,675	30,040,033	51,349,126
<b>Other financing uses</b>					
Transfers - General Fund	(713,064)	-	-	-	-
Transfers - Debt Service Funds	(16,932,563)	(19,716,813)	(19,716,250)	(19,719,063)	(21,717,688)
<b>Total other financing uses</b>	<u>(17,645,627)</u>	<u>(19,716,813)</u>	<u>(19,716,250)</u>	<u>(19,719,063)</u>	<u>(21,717,688)</u>
<b>Net change in fund balances</b>	<u>2,650,223</u>	<u>(1,613,394)</u>	<u>2,947,425</u>	<u>10,320,970</u>	<u>29,631,439</u>
<b>Fund balances</b>					
Beginning Balance	4,053,020	6,703,243	5,089,849	8,037,274	18,358,244
Ending Balance	<u>\$ 6,703,243</u>	<u>\$ 5,089,849</u>	<u>\$ 8,037,274</u>	<u>\$ 18,358,244</u>	<u>\$ 47,989,683</u>

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Impact Fees Funds - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b>Sources - revenues</b>					
Local sources:					
Investment income	\$ 600,000	\$ 500,000	\$ 400,000	\$ 300,000	\$ 200,000
Impact fees	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total local sources</b>	<u>10,600,000</u>	<u>10,500,000</u>	<u>10,400,000</u>	<u>10,300,000</u>	<u>10,200,000</u>
<b>Total sources</b>	<u>10,600,000</u>	<u>10,500,000</u>	<u>10,400,000</u>	<u>10,300,000</u>	<u>10,200,000</u>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Enterprise Elm - K-8 Replacement School	1,000,000	-	-	-	-
Hinson Mid - Classroom Addition	-	-	-	250,000	-
Indian River Elm - Classroom Addition	-	-	-	-	100,000
Manatee Cove Elm - 11 Classroom Addition	150,000	-	-	-	-
Pathways Elm - 11 Classroom Addition	150,000	-	-	-	-
Read Pattillo Elm - K-8 Replacement School	1,250,000	-	-	-	-
Volusia Pines Elm - Classroom Addition	-	-	-	-	100,000
<b>Total New Construction</b>	<u>2,550,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>200,000</u>
<b>Facilities Management</b>					
Facilities Management	300,000	300,000	300,000	300,000	300,000
<b>Total Facilities Management</b>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
<b>Total uses</b>	<u>2,850,000</u>	<u>300,000</u>	<u>300,000</u>	<u>550,000</u>	<u>500,000</u>
<b>Excess (deficiency) of revenues over expenditures</b>	7,750,000	10,200,000	10,100,000	9,750,000	9,700,000
<b>Other financing uses</b>					
Transfers - Debt Service Funds	(8,000,000)	(8,000,000)	(8,000,000)	(8,000,000)	(6,000,000)
<b>Total other financing uses</b>	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(6,000,000)</u>
<b>Net change in fund balances</b>	<u>(250,000)</u>	<u>2,200,000</u>	<u>2,100,000</u>	<u>1,750,000</u>	<u>3,700,000</u>
<b>Fund balances</b>					
Beginning Balance	19,883,804	19,633,804	21,833,804	23,933,804	25,683,804
Ending Balance	<u>\$ 19,633,804</u>	<u>\$ 21,833,804</u>	<u>\$ 23,933,804</u>	<u>\$ 25,683,804</u>	<u>\$ 29,383,804</u>



**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Other Capital Projects - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b>Uses - expenditures</b>					
<b>Projects at Existing Schools and Facilities</b>					
DeLand Warehouse - Lease	\$ 231,186	\$ 231,186	\$ 231,186	\$ 231,186	\$ -
<b>Total Projects at Existing Schools and Facilities</b>	<u>231,186</u>	<u>231,186</u>	<u>231,186</u>	<u>231,186</u>	<u>-</u>
<b>Facilities Management</b>					
Contingency - Operations	2,000,000	-	-	-	-
<b>Total Facilities Management</b>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total uses</b>	<u><b>2,231,186</b></u>	<u><b>231,186</b></u>	<u><b>231,186</b></u>	<u><b>231,186</b></u>	<u><b>-</b></u>
<b>Excess (deficiency) of revenues over expenditures</b>	(2,231,186)	(231,186)	(231,186)	(231,186)	-
<b>Net change in fund balances</b>	<u>(2,231,186)</u>	<u>(231,186)</u>	<u>(231,186)</u>	<u>(231,186)</u>	<u>-</u>
<b>Fund balances</b>					
Beginning Balance	3,434,474	1,203,288	972,102	740,916	509,730
Ending Balance	<u><u><b>\$ 1,203,288</b></u></u>	<u><u><b>\$ 972,102</b></u></u>	<u><u><b>\$ 740,916</b></u></u>	<u><u><b>\$ 509,730</b></u></u>	<u><u><b>\$ 509,730</b></u></u>

**Volusia County Schools**  
**2025-2029 Capital Five-Year Work Program Forecast (Detail)**  
**Capital Projects Funds - Certificates of Participation Debt Issues - Consolidated**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Enterprise Elm - K-8 Replacement School	\$ 62,000,000	\$ -	\$ -	\$ -	\$ -
Manatee Cove Elm - 11 Classroom Addition	-	12,000,000	-	-	-
Pathways Elm - 11 Classroom Addition	-	12,000,000	-	-	-
Pine Ridge HS - 14 Classroom Addition	-	16,000,000	-	-	-
Read Pattillo Elm - K-8 Replacement School	-	62,000,000	-	-	-
<b>Total New Construction</b>	<u>62,000,000</u>	<u>102,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total uses</b>	<u>62,000,000</u>	<u>102,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(62,000,000)	(102,000,000)	-	-	-
<b>Other financing uses</b>					
Proceeds of Lease-Purchase Agreements	151,800,000	-	-	-	-
Premiums on Long-term Debt	12,200,000	-	-	-	-
<b>Total other financing uses</b>	<u>164,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>102,000,000</u>	<u>(102,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>					
Beginning Balance	-	102,000,000	-	-	-
Ending Balance	<u>\$ 102,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## **SPECIAL REVENUE FUNDS**

This section contains the following subsections:

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

## **Volusia County Schools Special Revenue Fund Narrative Fiscal Year Ending June 30, 2025**

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

### **Food Service (School Way Café)**

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

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

### **Other Federal Programs**

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

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

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

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

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

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

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

## **Federal Education Stabilization**

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

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

The CARES Act provided emergency funding to support school districts as they actively respond to and mitigate impacts from the Coronavirus pandemic.
- Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act**

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

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

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

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

**Volusia County Schools**  
**Special Revenue Funds - Food Service**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal through state sources:			
National school lunch program	\$ 37,597,216	\$ 38,000,000	\$ 402,784
Other federal through state sources	1,529,540	-	(1,529,540)
Total federal through state sources	39,126,756	38,000,000	(1,126,756)
State sources:			
School breakfast supplement	165,926	165,000	(926)
School lunch supplement	162,606	162,000	(606)
Total state sources	328,532	327,000	(1,532)
Local sources:			
Investment income	583,606	400,000	(183,606)
Food service	4,400,000	770,000	(3,630,000)
Miscellaneous local	171,267	165,000	(6,267)
Total local sources	5,154,873	1,335,000	(3,819,873)
Total sources	44,610,161	39,662,000	(4,948,161)
<b>Uses - expenditures</b>			
School Food Service			
Salaries	8,899,812	9,491,000	591,188
Benefits	4,599,600	4,575,026	(24,574)
Purchased Services	3,911,014	2,941,610	(969,404)
Energy Services	715,000	731,906	16,906
Materials & Supplies	21,491,288	22,028,424	537,136
Capital Outlay	2,290,000	3,959,999	1,669,999
Other	1,047,026	1,050,000	2,974
Total School Food Service	42,953,740	44,777,965	1,824,225
Debt Service			
Principal	60,409	-	(60,409)
Total Debt Service	60,409	-	(60,409)
Total uses	43,014,149	44,777,965	1,763,816
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,596,012</b>	<b>(5,115,965)</b>	<b>(6,711,977)</b>
<b>Net change in fund balance</b>	<b>1,596,012</b>	<b>(5,115,965)</b>	<b>(6,711,977)</b>
<b>Fund balance</b>			
Beginning of year	23,242,682	24,838,694	1,596,012



**Volusia County Schools**  
**Special Revenue Funds - Food Service**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Ending Balance	\$ 24,838,694	\$ 19,722,729	\$ (5,115,965)

**Volusia County Schools**  
**Special Revenue Funds - Other Federal Programs**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
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**Sources - revenues**

Federal through state sources:

Career and technical education	\$ 839,036	\$ 805,693	\$ (33,343)
Title II, grant to improve teacher quality	3,079,629	3,000,000	(79,629)
Individuals with disabilities education act	18,439,519	18,799,599	360,080
Title I, grant to improve academic standards	29,529,641	26,604,888	(2,924,753)
Title III, language instruction	563,555	542,141	(21,414)
Title IV, twenty-first century schools	1,185,727	1,025,000	(160,727)
Other federal through state sources	2,815,214	2,332,021	(483,193)
<b>Total federal through state sources</b>	<b>56,452,321</b>	<b>53,109,342</b>	<b>(3,342,979)</b>
<b>Total sources</b>	<b>56,452,321</b>	<b>53,109,342</b>	<b>(3,342,979)</b>

**Uses - expenditures**

Instruction

Salaries	10,796,787	10,659,768	(137,019)
Benefits	3,831,613	4,061,223	229,610
Purchased Services	6,293,282	6,309,901	16,619
Materials & Supplies	3,024,692	1,388,001	(1,636,691)
Capital Outlay	1,217,429	1,518,044	300,615
Other	1,082,832	362,952	(719,880)

<b>Total Instruction</b>	<b>26,246,635</b>	<b>24,299,889</b>	<b>(1,946,746)</b>
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Student Support Services

Salaries	5,317,555	5,556,266	238,711
Benefits	1,803,933	1,927,810	123,877
Purchased Services	186,665	284,539	97,874
Materials & Supplies	248,077	148,220	(99,857)
Capital Outlay	8,389	-	(8,389)
Other	96,763	47,707	(49,056)

<b>Total Student Support Services</b>	<b>7,661,382</b>	<b>7,964,542</b>	<b>303,160</b>
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Instructional and Curriculum Development Services

Salaries	6,346,857	5,607,789	(739,068)
Benefits	1,883,507	1,819,375	(64,132)
Purchased Services	291,526	158,798	(132,728)
Materials & Supplies	136,614	88,350	(48,264)
Capital Outlay	9,097	8,782	(315)
Other	30,800	75,319	44,519

<b>Total Instructional and Curriculum Development Services</b>	<b>8,698,401</b>	<b>7,758,413</b>	<b>(939,988)</b>
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Instructional Staff Training Services

Salaries	5,200,046	5,577,282	377,236
Benefits	1,566,087	1,878,327	312,240

**Volusia County Schools**  
**Special Revenue Funds - Other Federal Programs**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Purchased Services	1,296,417	950,140	(346,277)
Materials & Supplies	829,360	171,666	(657,694)
Capital Outlay	4,094	11,100	7,006
Other	461,996	296,767	(165,229)
<b>Total Instructional Staff Training Services</b>	<b>9,358,000</b>	<b>8,885,282</b>	<b>(472,718)</b>
<b>Instructional Related Technology</b>			
Salaries	123,375	120,816	(2,559)
Benefits	15,940	27,365	11,425
Purchased Services	1,500	171,620	170,120
Capital Outlay	60,000	-	(60,000)
<b>Total Instructional Related Technology</b>	<b>200,815</b>	<b>319,801</b>	<b>118,986</b>
<b>General Administration</b>			
Benefits	13,696	5,364	(8,332)
Other	2,402,170	1,512,648	(889,522)
<b>Total General Administration</b>	<b>2,415,866</b>	<b>1,518,012</b>	<b>(897,854)</b>
<b>School Administration</b>			
Salaries	1,266,936	1,618,580	351,644
Benefits	477,956	488,632	10,676
<b>Total School Administration</b>	<b>1,744,892</b>	<b>2,107,212</b>	<b>362,320</b>
<b>Central Services</b>			
Purchased Services	11,107	-	(11,107)
Other	750	-	(750)
<b>Total Central Services</b>	<b>11,857</b>	<b>-</b>	<b>(11,857)</b>
<b>Student Transportation Services</b>			
Salaries	31,518	44,358	12,840
Benefits	13,182	22,333	9,151
Purchased Services	63,806	172,000	108,194
Energy Services	4,200	8,500	4,300
Materials & Supplies	1,150	9,000	7,850
Capital Outlay	617	-	(617)
<b>Total Student Transportation Services</b>	<b>114,473</b>	<b>256,191</b>	<b>141,718</b>
<b>Total uses</b>	<b>56,452,321</b>	<b>53,109,342</b>	<b>(3,342,979)</b>
<b>Excess of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance</b>			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

**Volusia County Schools**  
**Special Revenue Funds - Federal Stabilization Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal through state sources:			
Educ Stabilization K-12	\$ 74,056,178	\$ -	\$ (74,056,178)
Other federal through state sources	807,000	-	(807,000)
Total federal through state sources	74,863,178	-	(74,863,178)
Total sources	74,863,178	-	(74,863,178)
<b>Uses - expenditures</b>			
Instruction			
Salaries	40,776,328	-	(40,776,328)
Benefits	17,052,504	-	(17,052,504)
Purchased Services	1,923,593	-	(1,923,593)
Materials & Supplies	820,170	-	(820,170)
Capital Outlay	324,266	-	(324,266)
Other	3,029,017	-	(3,029,017)
Total Instruction	63,925,878	-	(63,925,878)
Student Support Services			
Salaries	423,228	-	(423,228)
Benefits	69,247	-	(69,247)
Purchased Services	41,000	-	(41,000)
Materials & Supplies	100,000	-	(100,000)
Total Student Support Services	633,475	-	(633,475)
Instructional and Curriculum Development Services			
Salaries	1,643,056	-	(1,643,056)
Benefits	26,798	-	(26,798)
Purchased Services	210,000	-	(210,000)
Materials & Supplies	70,184	-	(70,184)
Total Instructional and Curriculum Development Services	1,950,038	-	(1,950,038)
Instructional Staff Training Services			
Salaries	1,275,471	-	(1,275,471)
Benefits	116,015	-	(116,015)
Purchased Services	1,521,013	-	(1,521,013)
Materials & Supplies	91,084	-	(91,084)
Capital Outlay	180,468	-	(180,468)
Other	34,880	-	(34,880)
Total Instructional Staff Training Services	3,218,931	-	(3,218,931)
Instructional Related Technology			
Purchased Services	32,879	-	(32,879)

**Volusia County Schools**  
**Special Revenue Funds - Federal Stabilization Funds - Consolidated**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
Capital Outlay	469,353	-	(469,353)
Total Instructional Related Technology	502,232	-	(502,232)
General Administration			
Benefits	221,922	-	(221,922)
Other	2,179,359	-	(2,179,359)
Total General Administration	2,401,281	-	(2,401,281)
School Administration			
Salaries	1,105,580	-	(1,105,580)
Total School Administration	1,105,580	-	(1,105,580)
Central Services			
Purchased Services	49,310	-	(49,310)
Total Central Services	49,310	-	(49,310)
Student Transportation Services			
Salaries	198,000	-	(198,000)
Benefits	38,729	-	(38,729)
Purchased Services	6,750	-	(6,750)
Capital Outlay	116,693	-	(116,693)
Total Student Transportation Services	360,172	-	(360,172)
Operation of the Plant			
Salaries	541,152	-	(541,152)
Benefits	92,161	-	(92,161)
Total Operation of the Plant	633,313	-	(633,313)
Administrative Technology Services			
Purchased Services	82,968	-	(82,968)
Total Administrative Technology Services	82,968	-	(82,968)
Total uses	74,863,178	-	(74,863,178)
<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 Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Investment income	\$ 184,957	\$ -	\$ (184,957)
Miscellaneous local	12,500,000	-	(12,500,000)
Total local sources	<u>12,684,957</u>	<u>-</u>	<u>(12,684,957)</u>
Total sources	<u>12,684,957</u>	<u>-</u>	<u>(12,684,957)</u>
<b>Uses - expenditures</b>			
Community Services			
Materials & Supplies	13,428,331	9,107,240	(4,321,091)
Total Community Services	<u>13,428,331</u>	<u>9,107,240</u>	<u>(4,321,091)</u>
Total uses	<u>13,428,331</u>	<u>9,107,240</u>	<u>(4,321,091)</u>
<b>Deficiency of revenues under expenditures</b>	<u>(743,374)</u>	<u>(9,107,240)</u>	<u>(8,363,866)</u>
<b>Other financing sources</b>			
Transfers in from general fund	1,539,650	1,414,085	(125,565)
Total other financing sources	<u>1,539,650</u>	<u>1,414,085</u>	<u>(125,565)</u>
<b>Net change in fund balance</b>	<u>796,276</u>	<u>(7,693,155)</u>	<u>(8,489,431)</u>
<b>Fund balance</b>			
Beginning of year	<u>6,896,879</u>	<u>7,693,155</u>	<u>796,276</u>
Ending Balance	<u>\$ 7,693,155</u>	<u>\$ -</u>	<u>\$ (7,693,155)</u>

## **INTERNAL SERVICE FUNDS**

This section contains the following subsections:

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

**Volusia County Schools  
Internal Service Funds Narrative  
Fiscal Year Ending June 30, 2025**

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.

**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.



**Volusia County Schools**  
**Internal Service Funds - Self Insurance - Workers Compensation**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Operating revenues	\$ 2,905,000	\$ 2,738,000	\$ (167,000)
Total operating revenues	<u>2,905,000</u>	<u>2,738,000</u>	<u>(167,000)</u>
Total sources	<u>2,905,000</u>	<u>2,738,000</u>	<u>(167,000)</u>
<b>Operating expenses</b>			
Central Services			
Salaries	70,000	110,933	40,933
Benefits	308,450	303,595	(4,855)
Purchased Services	491,300	342,472	(148,828)
Other	2,200,269	2,131,000	(69,269)
Total Central Services	<u>3,070,019</u>	<u>2,888,000</u>	<u>(182,019)</u>
Total uses	<u>3,070,019</u>	<u>2,888,000</u>	<u>(182,019)</u>
<b>Operating loss</b>	<u>(165,019)</u>	<u>(150,000)</u>	<u>15,019</u>
<b>Nonoperating revenues</b>			
Investment income	<u>165,019</u>	<u>150,000</u>	<u>(15,019)</u>
Total nonoperating revenues	<u>165,019</u>	<u>150,000</u>	<u>(15,019)</u>
<b>Net position</b>			
Beginning of year	<u>566,012</u>	<u>566,012</u>	<u>-</u>
Ending Balance	<u>\$ 566,012</u>	<u>\$ 566,012</u>	<u>\$ -</u>

**Volusia County Schools**  
**Internal Service Funds - Self Insurance - Property**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Operating revenues	\$ 4,253,226	\$ 4,173,000	\$ (80,226)
Total operating revenues	4,253,226	4,173,000	(80,226)
Total sources	4,253,226	4,173,000	(80,226)
<b>Operating expenses</b>			
Operation of the Plant			
Salaries	8,332	17,766	9,434
Benefits	-	5,234	5,234
Purchased Services	4,366,860	4,300,000	(66,860)
Materials & Supplies	2,765	-	(2,765)
Capital Outlay	34,276	-	(34,276)
Total Operation of the Plant	4,412,233	4,323,000	(89,233)
Maintenance of Plant			
Salaries	3,426	-	(3,426)
Total Maintenance of Plant	3,426	-	(3,426)
Total uses	4,415,659	4,323,000	(92,659)
<b>Operating loss</b>	<b>(162,433)</b>	<b>(150,000)</b>	<b>12,433</b>
<b>Nonoperating revenues</b>			
Investment income	162,433	150,000	(12,433)
Total nonoperating revenues	162,433	150,000	(12,433)
<b>Net position</b>			
Beginning of year	4,727,770	4,727,770	-
Ending Balance	\$ 4,727,770	\$ 4,727,770	\$ -

**Volusia County Schools**  
**Internal Service Funds - Self Insurance - General Liability**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

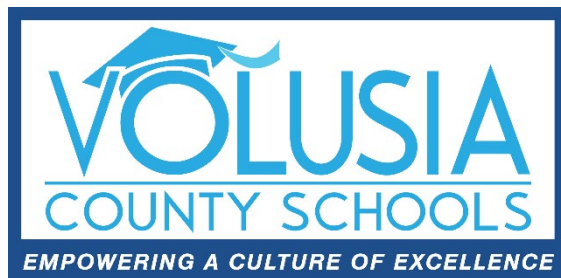
	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Operating revenues	\$ 358,638	\$ 500,000	\$ 141,362
Total operating revenues	<u>358,638</u>	<u>500,000</u>	<u>141,362</u>
Total sources	<u>358,638</u>	<u>500,000</u>	<u>141,362</u>
<b>Operating expenses</b>			
Central Services			
Purchased Services	322,670	-	(322,670)
Other	104,576	-	(104,576)
Total Central Services	<u>427,246</u>	<u>-</u>	<u>(427,246)</u>
Operation of the Plant			
Salaries	-	61,968	61,968
Benefits	-	18,032	18,032
Purchased Services	23,526	390,000	366,474
Other	-	120,000	120,000
Total Operation of the Plant	<u>23,526</u>	<u>590,000</u>	<u>566,474</u>
Total uses	<u>450,772</u>	<u>590,000</u>	<u>139,228</u>
<b>Operating loss</b>	<u>(92,134)</u>	<u>(90,000)</u>	<u>2,134</u>
<b>Nonoperating revenues</b>			
Investment income	92,134	90,000	(2,134)
Total nonoperating revenues	<u>92,134</u>	<u>90,000</u>	<u>(2,134)</u>
<b>Net position</b>			
Beginning of year	1,664,616	1,664,616	-
Ending Balance	<u>\$ 1,664,616</u>	<u>\$ 1,664,616</u>	<u>\$ -</u>

**Volusia County Schools**  
**Internal Service Funds - Self Insurance - Fleet**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Operating revenues	\$ 835,000	\$ 597,000	\$ (238,000)
Total operating revenues	<u>835,000</u>	<u>597,000</u>	<u>(238,000)</u>
Total sources	<u>835,000</u>	<u>597,000</u>	<u>(238,000)</u>
<b>Operating expenses</b>			
Student Transportation Services			
Purchased Services	1,310	-	(1,310)
Total Student Transportation Services	<u>1,310</u>	<u>-</u>	<u>(1,310)</u>
Operation of the Plant			
Salaries	-	28,507	28,507
Benefits	-	8,493	8,493
Purchased Services	901,676	630,000	(271,676)
Total Operation of the Plant	<u>901,676</u>	<u>667,000</u>	<u>(234,676)</u>
Total uses	<u>902,986</u>	<u>667,000</u>	<u>(235,986)</u>
<b>Operating loss</b>	<u>(67,986)</u>	<u>(70,000)</u>	<u>(2,014)</u>
<b>Nonoperating revenues</b>			
Investment income	68,000	70,000	2,000
Total nonoperating revenues	<u>68,000</u>	<u>70,000</u>	<u>2,000</u>
<b>Change in net position</b>	<u>14</u>	<u>-</u>	<u>(14)</u>
<b>Net position</b>			
Beginning of year	999,986	1,000,000	14
Ending Balance	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>

**Volusia County Schools**  
**Internal Service Funds - Print Shop**  
**Budget Comparison to Current Fiscal Year 2024 Period 11 Budget**  
**For Fiscal Years 2024 and 2025**

	2024 Current Budget	2025 Beginning Budget	Projected Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Miscellaneous local	\$ 1,564,323	\$ 1,504,000	\$ (60,323)
Total operating revenues	<u>1,564,323</u>	<u>1,504,000</u>	<u>(60,323)</u>
Total sources	<u>1,564,323</u>	<u>1,504,000</u>	<u>(60,323)</u>
<b>Operating expenses</b>			
Instructional and Curriculum Development Services			
Salaries	243,219	-	(243,219)
Benefits	248,346	-	(248,346)
Total Instructional and Curriculum Development Services	<u>491,565</u>	<u>-</u>	<u>(491,565)</u>
Central Services			
Salaries	81,073	346,200	265,127
Benefits	24,555	133,400	108,845
Purchased Services	359,377	391,535	32,158
Materials & Supplies	575,006	572,765	(2,241)
Capital Outlay	23,000	139,000	116,000
Total Central Services	<u>1,063,011</u>	<u>1,582,900</u>	<u>519,889</u>
Administrative Technology Services			
Capital Outlay	9,747	-	(9,747)
Total Administrative Technology Services	<u>9,747</u>	<u>-</u>	<u>(9,747)</u>
Total uses	<u>1,564,323</u>	<u>1,582,900</u>	<u>18,577</u>
<b>Operating income</b>	<u>-</u>	<u>(78,900)</u>	<u>(78,900)</u>
<b>Other financing sources</b>			
Transfers in from general fund	78,900	-	(78,900)
Total other financing sources	<u>78,900</u>	<u>-</u>	<u>(78,900)</u>
<b>Change in net position</b>	<u>78,900</u>	<u>(78,900)</u>	<u>(157,800)</u>
<b>Net position</b>			
Beginning of year	-	78,900	78,900
Ending Balance	<u>\$ 78,900</u>	<u>\$ -</u>	<u>\$ (78,900)</u>



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

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