



Annual Operating Budget

For the School Year 2024-25

For Fiscal Year ending June 30, 2025

School Board of Volusia County

Ms. Jamie M. Haynes, Chairman

Mrs. Anita Burnette, Vice Chairman

Mr. Ruben Colón

Mr. Carl Persis

Mrs. Jessie Thompson

Superintendent of Schools

Dr. Carmen J. Balgobin



EMPOWERING A CULTURE OF EXCELLENCE



VCS GRADUATION RATE



91.6%

3.6 % Points higher than the state average



SCHOOL GRADES

63% A and B Schools

29th in the State of Florida



Over 900 Industry Scholars



VOLUSIA COUNTY SCHOOLS
Annual 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, September 10, 2024

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

5.01 - added attachment 9/3/2024

10.03 - added attachment 9/4/2024

1. Opening

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

2.01 Agenda Changes

2.02 Approval of Agenda

3. Superintendent's Announcements & Comments

3.01 Announcements by Dr. Carmen J. Balgobin, Superintendent

4. Administrative Appointments

4.01 Administrative Appointments/Transfers

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

5.01 Presentation of the Proposed Final District Ad Valorem Property Tax Levy and Recommended Final Volusia County Schools' Operating Budget for Fiscal Year 2024-2025

5.02 Public Participation

5.03 Resolution 2024-15 - Levying the Final District Ad Valorem Property Tax Millage Rates for Fiscal Year 2024-2025

5.04 Resolution 2024-16 - Adopting the Final Volusia County Schools' Operating Budget for Fiscal Year 2024-2025

6. Public Hearing Adjourned

7. Public Participation Concerning Items on the Consent Agenda

7.01 Public Participation Concerning Items on the Consent Agenda

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

8.01 Removal of Items from the Consent Agenda

8.02 Approval of the Consent Agenda Items

8.03 Board Member Comments on the Approved Consent Agenda

9. Items Removed from Consent

9.01 Discussion and Approval of Items Removed from the Consent Agenda

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

RESOLUTION NUMBER 2024-15
FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025.

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

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>68,868,379,745</u>	Required Local Effort	\$ <u>200,522,684</u>	<u>3.0330</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>264,455</u>	<u>0.0040</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>200,787,139</u>	<u>3.0370</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>68,868,379,745</u>	Discretionary Operating	\$ <u>49,453,006</u>	<u>0.7480</u> mills <small>s. 1011.7(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.7(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>68,868,379,745</u>	Local Capital Improvement	\$ <u>99,170,467</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ _____	_____ mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 3.87 PERCENT.

STATE OF FLORIDA

COUNTY OF VOLUSIA

I, Carmen J. Balgobin, superintendent of schools and ex-officio secretary of the District School Board of Volusia County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Volusia County, Florida, on September 10, 2024.

Signature of District School Superintendent

September 10, 2024
Date of Signature

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

RESOLUTION NUMBER 2024-16 ADOPTING FINAL BUDGET

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

WHEREAS, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve Final millage rates and the Final budget for the fiscal year July 1, 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 Final millage rates and the budget in amount of **\$ 1,536,138,435** 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 Final budget for the categories indicated for the fiscal year July 1, 2024, to June 30, 2025, on September 10, 2024.

Ms. Jamie M. Haynes
Chairman

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
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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)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/27/2024 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	(17)

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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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority		Date : 8/1/2024 8:54:53 AM	
	Title : Carmen Balgobin - Superintendent of Schools		Contact Name And Contact Title : Carmen Balgobin - Superintendent of Schools	
	Mailing Address : Post Office Box 2118,		Physical Address : 200 North Clara Avenue, DeLand Florida 32720	
	City, State, Zip : DeLand Florida 32721		Phone Number : (386) 734-7189, ext. 20210	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
1 Millage Set by Law:					
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%
4 (A) Total Required Local Effort	3.2340	3.1610	3.0370	-0.1240	-3.92%
5 Discretionary Millage Set by School Board:					
6 Basic Discretionary	0.7480	0.7480	0.7480	0.0000	0.00%
7 Capital Outlay	1.5000	1.5000	1.5000	0.0000	0.00%
8 (B) Total Board Discretionary Levies	2.2480	2.2480	2.2480	0.0000	0.00%
9 Additional Voter Approved Millage:					
10 Additional Operating	0.0000	0.0000	0.0000	0.0000	0.00%
11 Additional Capital Improvement	0.0000	0.0000	0.0000	0.0000	0.00%
12 (C) Total Voted Additional Operating Millage	0.0000	0.0000	0.0000	0.0000	0.00%
13 Total of Levies (A) + (B) + (C)	5.4820	5.4090	5.2850	-0.1240	-2.29%

Description	2022-23 Actual Tax Revenues	2023-24 Actual Tax Revenues	2024-25 Estimated Tax Revenue	Difference 2024-25 vs 2023-24	Percent Change
14 Assessed Taxable Value	\$ 56,003,169,364	\$ 63,446,521,739	\$ 68,868,379,745	\$ 5,421,858,006	8.55%
15 Revenue Generated from the following sources:					
16 Millage Set by Law					
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	
19 (A) Total Required Local Effort	\$ 173,869,680	\$ 192,532,277	\$ 200,787,139	\$ 8,254,862	4.29%
20 Discretionary Millage Set by School Board					
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	
23 (B) Total of Board Discretionary Levies	\$ 120,859,320	\$ 136,922,669	\$ 148,623,473	\$ 11,700,804	\$ -
24 Additional Voter Approved Millage:					
25 Additional Operating	-	-	-	-	
26 Additional Capital Improvement	-	-	-	-	
27 (C) Total Voted Additional Operating Millage	\$ -	\$ -	\$ -	\$ -	\$ -
28 Total of Levies (A) + (B) + (C)	\$ 294,729,000	\$ 329,454,946	\$ 349,410,612	\$ 19,955,666	6.06%

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
- Interdependent Relationships between Funds

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	\$ 683,480,728
1101	General Fund - Extended Day Program	6,238,511
1103	General Fund - Voluntary Pre-K Programs	4,876,668
1104	General Fund - Maintenance of Plant	24,536,969
2XXX	Debt Service Funds	48,184,099
3XXX	Capital Projects Funds	599,994,352
4110	Special Revenue Funds - Food Service	62,600,251
4210	Special Revenue Funds - Other Federal Programs	67,712,580
44XX	Special Revenue Funds - Federal Stabilization Funds - Consolidated	10,346,094
4910	Special Revenue Funds - School Internal Funds	10,114,967
7110	Internal Service Funds - Self Insurance - Workers Compensation	3,454,012
7120	Internal Service Funds - Self Insurance - Property	9,050,770
7130	Internal Service Funds - Self Insurance - General Liability	2,254,616
7140	Internal Service Funds - Self Insurance - Fleet	1,666,986
7910	Internal Service Funds - Print Shop	1,626,832
	Total	\$ 1,536,138,435

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

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Federal Sources	\$ 400,000	\$ -	\$ -	\$ -
Federal Through State Sources	3,000,000	116,058,675	-	-
State Sources	299,928,896	327,000	-	2,266,500
Local Sources	266,348,400	1,335,000	-	176,377,464
TOTAL SOURCES	569,677,296	117,720,675	-	178,643,964
Transfers In	32,414,774	827,089	46,249,606	-
Non-Revenue Receipts	-	-	-	164,000,000
Fund Balances, Beginning	117,040,806	32,226,129	1,934,493	257,350,388
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 719,132,876	\$ 150,773,893	\$ 48,184,099	\$ 599,994,352

APPROPRIATIONS (EXPENDITURES)

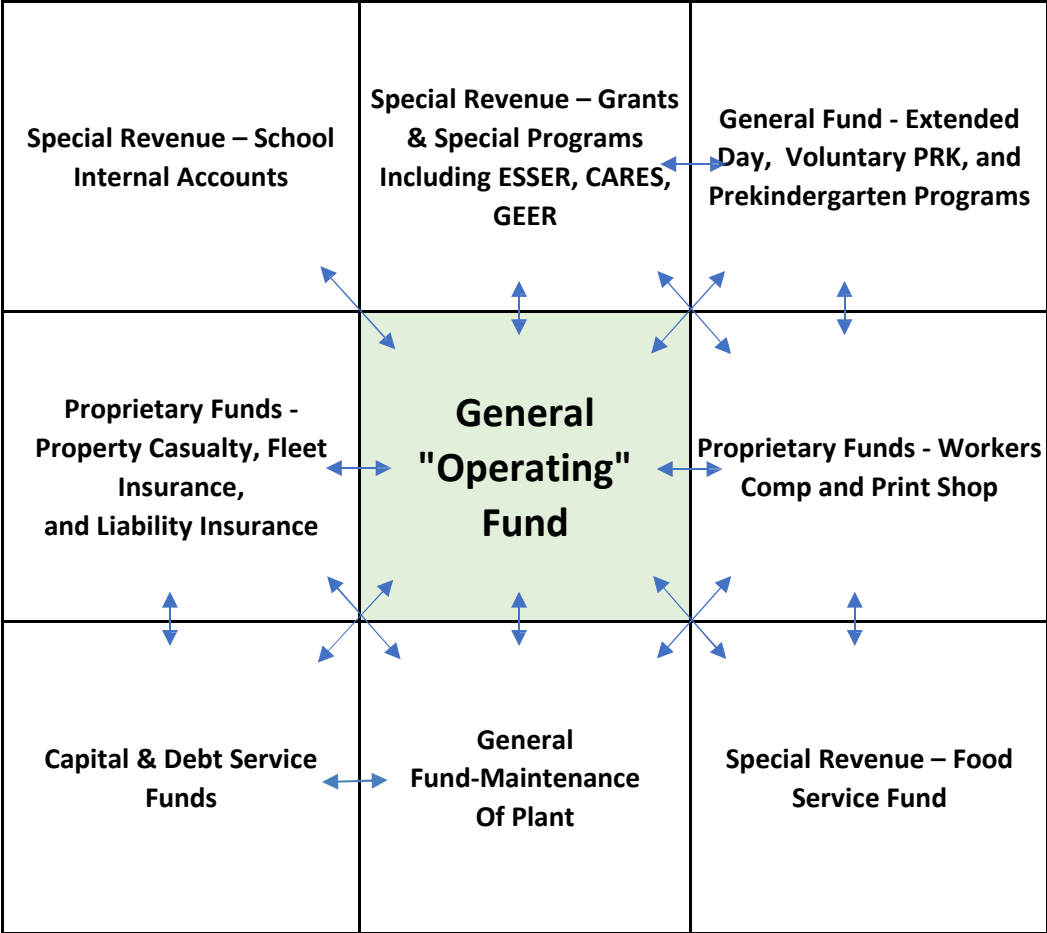
Instruction	\$ 398,249,908	\$ 40,320,524	\$ -	\$ -
Pupil Personnel Services	32,825,885	9,570,715	-	-
Instructional Media Services	6,354,950	-	-	-
Instructional & Curriculum Development Services	18,208,614	9,689,318	-	-
Instructional Staff Training	2,014,466	13,551,301	-	-
Instruction Related Technology	9,809,554	416,936	-	-
School Board	1,145,242	-	-	-
General Administration	1,863,170	2,053,194	-	-
School Administration	41,688,602	2,144,175	-	-
Facilities Acquisition and Construction	149,461	-	-	369,704,795
Fiscal Services	5,901,475	-	-	-
Food Services	-	44,777,966	-	-
Central Services	15,123,471	4,625	-	-
Pupil Transportation Services	21,912,162	307,886	-	-
Operation of Plant	69,326,351	-	-	-
Maintenance of Plant	27,857,962	-	-	-
Administrative Technology Services	12,564,997	-	-	-
Community Services	6,325,675	10,114,967	-	-
Debt Service	891,084	-	46,194,793	28,666
TOTAL APPROPRIATIONS	672,213,029	132,951,607	46,194,793	369,733,461
Transfers Out	827,089	-	-	78,664,380
Fund Balances, Ending	46,092,758	17,822,286	1,989,306	151,596,511
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 719,132,876	\$ 150,773,893	\$ 48,184,099	\$ 599,994,352

Continued on next page

TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
\$ 400,000	\$ -	\$ 400,000
119,058,675	-	119,058,675
302,522,396	-	302,522,396
444,060,864	9,972,000	454,032,864
866,041,935	9,972,000	876,013,935
79,491,469	-	79,491,469
164,000,000	-	164,000,000
408,551,816	8,081,215	416,633,031
		-
\$ 1,518,085,220	\$ 18,053,215	\$ 1,536,138,435

\$ 438,570,432	\$ -	\$ 438,570,432
42,396,600	-	42,396,600
6,354,950	-	6,354,950
27,897,932	-	27,897,932
15,565,767	-	15,565,767
10,226,490	-	10,226,490
1,145,242	-	1,145,242
3,916,364	-	3,916,364
43,832,777	-	43,832,777
369,854,256	-	369,854,256
5,901,475	-	5,901,475
44,777,966	-	44,777,966
15,128,096	4,470,900	19,598,996
22,220,048	-	22,220,048
69,326,351	5,580,000	74,906,351
27,857,962	-	27,857,962
12,564,997	-	12,564,997
16,440,642	-	16,440,642
47,114,543	-	47,114,543
1,221,092,890	10,050,900	1,231,143,790
79,491,469	-	79,491,469
217,500,861	8,002,315	225,503,176
\$ 1,518,085,220	\$ 18,053,215	\$ 1,536,138,435

Volusia County Public Schools
Interdependent Relationships between Funds



Note: Not all inclusive.

GENERAL FUND – CONSOLIDATED

This section contains the following subsections:

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

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 of activities associated with the Capital Project Fund - Local Capital Improvement Fund. The Maintenance of Plant Fund gets its funding from transfers in from the Capital Project Fund--Local Capital Improvement Fund 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 Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 4,444,759	\$ 4,444,759	\$ 400,000	\$ (4,044,759)
Total federal direct sources	4,444,759	4,444,759	400,000	(4,044,759)
Federal through state sources:				
Medicaid	3,306,377	3,306,377	3,000,000	(306,377)
Federal through Local	188,177	188,177	-	(188,177)
Total federal through state sources	3,494,554	3,494,554	3,000,000	(494,554)
State sources:				
Florida Education Finance Program (FEFP)	220,218,903	220,218,903	235,933,422	15,714,519
CO&DS distribution	37,524	37,524	34,900	(2,624)
State funds from forest, lic., and lottery	851,401	851,401	864,000	12,599
Class size reduction	59,544,460	59,544,460	59,879,349	334,889
School recognition funds	4,072,817	4,072,817	-	(4,072,817)
Other miscellaneous state sources	3,895,557	3,890,557	3,217,225	(673,332)
Total state sources	288,620,662	288,615,662	299,928,896	11,313,234
Local sources:				
Ad valorem property taxes - RLE & Discr	239,598,952	239,598,952	250,240,145	10,641,193
Charges for service	751,520	751,520	339,485	(412,035)
Investment income	7,084,282	8,855,839	3,000,000	(5,855,839)
Gift, grants, and bequests	221,968	221,968	-	(221,968)
Other fees	6,755,805	6,755,805	6,753,683	(2,122)
Miscellaneous local	12,129,622	12,161,993	6,015,087	(6,146,906)
Total local sources	266,542,149	268,346,077	266,348,400	(1,997,677)
Total sources	563,102,124	564,901,052	569,677,296	4,776,244
Uses - expenditures				
Instruction				
Salaries	217,295,802	207,133,925	223,897,126	16,763,201
Benefits	68,557,671	67,426,782	72,275,750	4,848,968
Purchased Services	39,994,256	36,362,975	75,496,616	39,133,641
Energy Services	9,153	9,117	50,013	40,896
Materials & Supplies	22,264,482	8,194,361	20,596,092	12,401,731
Capital Outlay	1,439,993	408,971	1,031,022	622,051
Other	7,908,711	6,719,959	4,903,291	(1,816,668)
Total Instruction	357,470,068	326,256,090	398,249,910	71,993,820
Student Support Services				
Salaries	24,992,051	21,833,066	23,629,449	1,796,383

Volusia County Schools
General Fund - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Benefits	6,946,216	6,927,138	7,265,197	338,059
Purchased Services	2,192,379	2,071,941	1,667,593	(404,348)
Energy Services	2,834	1,417	1,417	-
Materials & Supplies	262,539	201,346	252,660	51,314
Capital Outlay	8,444	6,732	1,712	(5,020)
Other	56,705	56,705	7,857	(48,848)
Total Student Support Services	34,461,168	31,098,345	32,825,885	1,727,540
Instructional Media Services				
Salaries	4,808,271	4,806,721	3,897,202	(909,519)
Benefits	1,626,713	1,623,862	1,387,831	(236,031)
Purchased Services	447,511	223,440	655,394	431,954
Materials & Supplies	73,871	56,805	43,827	(12,978)
Capital Outlay	412,848	191,148	370,696	179,548
Total Instructional Media Services	7,369,214	6,901,976	6,354,950	(547,026)
Instructional and Curriculum Development Services				
Salaries	12,264,451	10,055,654	11,332,623	1,276,969
Benefits	3,037,964	2,999,622	3,770,261	770,639
Purchased Services	1,174,626	924,799	766,720	(158,079)
Energy Services	650	209	-	(209)
Materials & Supplies	2,410,654	318,009	2,315,247	1,997,238
Capital Outlay	31,671	29,513	2,754	(26,759)
Other	224,369	224,203	21,010	(203,193)
Total Instructional and Curriculum Development Services	19,144,385	14,552,009	18,208,615	3,656,606
Instructional Staff Training Services				
Salaries	450,686	448,834	587,103	138,269
Benefits	293,970	200,427	404,289	203,862
Purchased Services	397,840	324,084	572,978	248,894
Materials & Supplies	443,938	113,010	377,235	264,225
Capital Outlay	7,391	4,391	6,000	1,609
Other	78,288	20,697	66,861	46,164
Total Instructional Staff Training Services	1,672,113	1,111,443	2,014,466	903,023
Instructional Related Technology				
Salaries	2,910,496	2,910,485	2,978,402	67,917
Benefits	949,284	938,282	1,011,906	73,624
Purchased Services	1,315,399	1,156,323	1,216,403	60,080
Materials & Supplies	240,914	99,388	198,551	99,163
Capital Outlay	3,267,000	15,234	4,404,292	4,389,058
Total Instructional Related Technology	8,683,093	5,119,712	9,809,554	4,689,842
Board				
Salaries	360,610	360,610	431,512	70,902
Benefits	265,158	259,975	309,564	49,589

Volusia County Schools
General Fund - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	617,047	558,481	376,066	(182,415)
Materials & Supplies	1,188	1,188	1,100	(88)
Other	23,906	23,906	27,000	3,094
Total Board	1,267,909	1,204,160	1,145,242	(58,918)
General Administration				
Salaries	803,737	803,737	982,304	178,567
Benefits	334,833	334,833	329,502	(5,331)
Purchased Services	536,004	383,360	493,580	110,220
Energy Services	15,000	6,154	-	(6,154)
Materials & Supplies	10,595	8,936	10,400	1,464
Capital Outlay	369	70	299	229
Other	46,907	29,451	47,084	17,633
Total General Administration	1,747,445	1,566,541	1,863,169	296,628
School Administration				
Salaries	27,938,165	27,838,272	27,580,595	(257,677)
Benefits	8,901,021	8,877,346	13,531,504	4,654,158
Purchased Services	139,280	118,724	78,972	(39,752)
Energy Services	455	455	-	(455)
Materials & Supplies	461,991	267,640	481,568	213,928
Capital Outlay	23,011	11,304	13,007	1,703
Other	22,402	20,597	2,955	(17,642)
Total School Administration	37,486,325	37,134,338	41,688,601	4,554,263
Facilities Acquisition and Construction				
Salaries	11,803	11,553	14,644	3,091
Benefits	3,207	3,199	1,295	(1,904)
Purchased Services	200,078	194,489	127,173	(67,316)
Energy Services	6,295	-	6,295	6,295
Capital Outlay	55,559	55,505	54	(55,451)
Other	2,534,848	2,534,848	-	(2,534,848)
Total Facilities Acquisition and Construction	2,811,790	2,799,594	149,461	(2,650,133)
Fiscal Services				
Salaries	2,874,046	2,867,396	2,208,308	(659,088)
Benefits	135,912	122,731	755,990	633,259
Purchased Services	1,088,963	878,643	2,265,051	1,386,408
Materials & Supplies	517,955	117,773	646,100	528,327
Capital Outlay	1,868	1,868	2,581	713
Other	189,436	108,633	23,445	(85,188)
Total Fiscal Services	4,808,180	4,097,044	5,901,475	1,804,431
Central Services				-
Salaries	6,055,236	5,991,705	7,570,857	1,579,152
Benefits	2,232,403	2,230,879	2,824,241	593,362

Volusia County Schools
General Fund - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	2,678,952	2,657,714	1,720,325	(937,389)
Energy Services	221,722	144,349	250,000	105,651
Materials & Supplies	2,957,995	859,119	2,736,709	1,877,590
Capital Outlay	264,823	264,727	696	(264,031)
Other	135,923	130,894	20,642	(110,252)
Total Central Services	14,547,054	12,279,387	15,123,470	2,844,083
Student Transportation Services				
Salaries	12,061,323	11,664,514	13,219,400	1,554,886
Benefits	4,547,694	4,547,360	5,254,034	706,674
Purchased Services	1,077,918	890,155	1,088,933	198,778
Energy Services	1,429,906	1,429,906	2,032,000	602,094
Materials & Supplies	512,549	497,691	221,000	(276,691)
Capital Outlay	175,369	89,124	86,245	(2,879)
Other	302,822	302,497	10,550	(291,947)
Total Student Transportation Services	20,107,581	19,421,247	21,912,162	2,490,915
Operation of the Plant				
Salaries	21,082,192	20,580,991	22,851,687	2,270,696
Benefits	6,870,819	6,825,851	11,797,083	4,971,232
Purchased Services	15,425,461	13,623,253	16,804,934	3,181,681
Energy Services	13,752,652	13,628,972	13,493,444	(135,528)
Materials & Supplies	4,280,377	3,883,184	4,058,767	175,583
Capital Outlay	201,110	176,074	25,067	(151,007)
Other	173,074	171,066	295,370	124,304
Total Operation of the Plant	61,785,685	58,889,391	69,326,352	10,436,961
Maintenance of Plant				
Salaries	8,350,926	8,350,626	9,526,569	1,175,943
Benefits	3,467,041	3,028,125	3,754,861	726,736
Purchased Services	6,437,840	5,252,739	8,911,048	3,658,309
Energy Services	397,753	391,926	524,394	132,468
Materials & Supplies	2,829,905	2,784,933	4,105,872	1,320,939
Capital Outlay	1,268,680	284,302	984,378	700,076
Other	11,655	11,655	50,840	39,185
Total Maintenance of Plant	22,763,800	20,104,306	27,857,962	7,753,656
Administrative Technology Services				
Salaries	3,850,973	3,850,823	3,771,797	(79,026)
Benefits	1,193,449	1,190,626	1,238,757	48,131
Purchased Services	6,448,227	3,115,001	7,194,727	4,079,726
Energy Services	15,000	14,986	-	(14,986)
Materials & Supplies	54,831	38,466	48,916	10,450
Capital Outlay	625,640	476,417	265,799	(210,618)
Other	36,813	36,813	45,000	8,187

Volusia County Schools
General Fund - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Administrative Technology Services	12,224,933	8,723,132	12,564,996	3,841,864
Community Services				
Salaries	3,907,118	3,147,341	3,920,177	772,836
Benefits	1,140,200	1,128,312	1,287,051	158,739
Purchased Services	382,101	373,978	143,223	(230,755)
Energy Services	1,565	136	-	(136)
Materials & Supplies	173,721	105,265	98,093	(7,172)
Capital Outlay	49,068	48,688	25,799	(22,889)
Other	1,233,726	1,233,583	851,332	(382,251)
Total Community Services	6,887,499	6,037,303	6,325,675	288,372
Debt Service				
Principal	9,133,162	9,133,162	884,149	(8,249,013)
Interest	279,310	279,310	6,935	(272,375)
Total Debt Service	9,412,472	9,412,472	891,084	(8,521,388)
Total uses	624,650,714	566,708,490	672,213,029	105,504,539
Deficiency of revenues under expenditures	(61,548,590)	(1,807,438)	(102,535,733)	(100,728,295)
Other financing sources				
Transfers in from capital outlay funds	31,368,958	31,348,958	32,414,774	1,065,816
Transfers out to federal funds	(1,923,643)	(1,923,643)	(827,089)	1,096,554
Transfers out to internal service funds	(78,900)	(78,900)	-	78,900
Proceeds from sale of assets	590,391	590,391	-	(590,391)
Loss Recoveries	773,313	773,313	-	(773,313)
Total other financing sources	30,730,119	30,710,119	31,587,685	877,566
Net change in fund balance	(30,818,471)	28,902,681	(70,948,048)	(40,129,577)
Fund balance				
Beginning of year	88,138,125	88,138,125	117,040,806	28,902,681
Ending Balance	<u>\$ 57,319,654</u>	<u>\$ 117,040,806</u>	<u>\$ 46,092,758</u>	<u>\$ (11,226,896)</u>

Volusia County Schools
All Funds Combined School District Benchmarks
Expenditures By Function as a Percentage of Total Expenditures 2022-23

	2023-24 District Grade	Instruction 5000	Pupil Pers. 6100	Instr. Media 6200	Instr. & Curriculum Develop. 6300	Instr. Training 6400	Instr. Tech 6500
Volusia	B	54.84	5.64	1.02	3.99	1.28	2.58
Comparable Districts							
Brevard	A	54.67	4.67	1.02	4.65	1.29	3.99
Flagler	B	56.47	7.94	0.87	1.81	2.01	0.70
Lake	B	51.91	6.72	0.75	3.68	2.20	0.27
Seminole	A	57.48	5.36	0.13	1.96	2.22	0.86
Average of Comparable Districts		55.13	6.17	0.69	3.03	1.93	1.46
Difference Between Volusia & Avg of Surrounding Districts		(0.29)	(0.53)	0.33	0.96	(0.65)	1.12
State Average		55.86	5.68	0.85	2.99	1.89	1.35
Difference Between Volusia & State Average		(1.02)	(0.04)	0.17	1.00	(0.61)	1.23

Notes:

Differences indicated in parenthesis () were less than average.

* General Administration, Function 7200: Includes Legal Services. In other districts, Legal Services fall under the School Board.

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

Board of Educ. 7100	*General Admin. 7200	School Admin. 7300	Facilities 7400	Fiscal Services 7500	Food Services 7600	Central Services 7700	Student Transport 7800	Operation of Plant 7900	Maint. of Plant 8100	Admin Tech. 8200
0.17	0.25	6.41	0.05	0.53	5.75	1.72	2.91	8.93	2.56	1.37
0.19	0.25	6.32	0.26	0.56	5.79	1.20	2.43	9.12	2.83	0.76
0.50	0.60	4.81	0.44	0.85	5.57	0.83	4.47	8.87	2.58	0.68
0.23	0.31	5.75	0.21	0.71	5.98	1.62	4.86	9.60	2.45	2.75
0.27	0.09	6.49	0.08	0.46	6.64	0.84	4.56	8.16	3.02	1.38
0.30	0.31	5.84	0.25	0.65	6.00	1.12	4.08	8.94	2.72	1.39
(0.13)	(0.06)	0.57	(0.20)	(0.12)	(0.25)	0.60	(1.17)	(0.01)	(0.16)	(0.02)
0.32	0.50	5.84	0.59	0.53	5.65	1.71	3.98	8.77	2.72	0.77
(0.15)	(0.25)	0.57	(0.54)	-	0.10	0.01	(1.07)	0.16	(0.16)	0.60

GENERAL FUND – OPERATING

This section contains the following subsections:

- Narrative
- General Fund - Budget Comparison to Prior Year's Actuals
- 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 (Graph)
- General Fund - Operating - Recurring Budget by Major Object Grouping (Graph)
- General Fund - Operating - Recurring Beginning Budget Comparison by School
- General Fund - Operating - Recurring Beginning Budget Comparison by Department

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 2,156.97 for the 2024-25 school year. The district is also holding back 2,186.03 in undistributed UFTE that will be allocated once the student enrollment is known.

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

Volusia County Schools
General Fund - Operating
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	\$ 4,444,759	\$ 4,444,759	\$ 400,000	\$ (4,044,759)
Total federal direct sources	4,444,759	4,444,759	400,000	(4,044,759)
Federal through state sources:				
Medicaid	3,306,377	3,306,377	3,000,000	(306,377)
Federal through Local	188,177	188,177	-	(188,177)
Total federal through state sources	3,494,554	3,494,554	3,000,000	(494,554)
State sources:				
Florida Education Finance Program (FEFP)	220,218,903	220,218,903	235,933,422	15,714,519
CO&DS distribution	37,524	37,524	34,900	(2,624)
State funds from forest, lic., and lottery	851,401	851,401	864,000	12,599
Class size reduction	59,544,460	59,544,460	59,879,349	334,889
School recognition funds	4,072,817	4,072,817	-	(4,072,817)
Other miscellaneous state sources	1,914,980	1,909,980	811,225	(1,098,755)
Total state sources	286,640,085	286,635,085	297,522,896	10,887,811
Local sources:				
Ad valorem property taxes - RLE & Discr	239,598,952	239,598,952	250,240,145	10,641,193
Charges for service	751,520	751,520	339,485	(412,035)
Investment income	7,024,759	8,796,317	3,000,000	(5,796,317)
Gift, grants, and bequests	221,968	221,968	-	(221,968)
Miscellaneous local	12,129,022	12,161,392	6,015,087	(6,146,305)
Total local sources	259,726,221	261,530,149	259,594,717	(1,935,432)
Total sources	554,305,619	556,104,547	560,517,613	4,413,066
Uses - expenditures				
Instruction				
Salaries	215,700,609	205,831,551	221,403,106	15,571,555
Benefits	67,954,924	66,965,204	71,519,181	4,553,977
Purchased Services	39,988,107	36,361,222	75,491,121	39,129,899
Energy Services	9,153	9,117	50,013	40,896
Materials & Supplies	22,252,681	8,185,810	20,552,842	12,367,032
Capital Outlay	1,439,993	408,971	1,031,022	622,051
Other	7,894,155	6,705,403	4,889,191	(1,816,212)
Total Instruction	355,239,622	324,467,278	394,936,476	70,469,198
Student Support Services				
Salaries	24,992,051	21,833,066	23,629,449	1,796,383
Benefits	6,946,216	6,927,138	7,265,197	338,059

Volusia County Schools
General Fund - Operating
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	2,192,379	2,071,941	1,667,593	(404,348)
Energy Services	2,834	1,417	1,417	-
Materials & Supplies	262,539	201,346	252,660	51,314
Capital Outlay	8,444	6,732	1,712	(5,020)
Other	56,705	56,705	7,857	(48,848)
Total Student Support Services	34,461,168	31,098,345	32,825,885	1,727,540
Instructional Media Services				
Salaries	4,808,271	4,806,721	3,897,202	(909,519)
Benefits	1,626,713	1,623,862	1,387,831	(236,031)
Purchased Services	447,511	223,440	655,394	431,954
Materials & Supplies	73,871	56,805	43,827	(12,978)
Capital Outlay	412,848	191,148	370,696	179,548
Total Instructional Media Services	7,369,214	6,901,976	6,354,950	(547,026)
Instructional and Curriculum Development Services				
Salaries	12,052,756	9,843,959	11,036,223	1,192,264
Benefits	2,967,594	2,929,253	3,675,461	746,208
Purchased Services	1,170,285	920,458	762,820	(157,638)
Energy Services	650	209	-	(209)
Materials & Supplies	2,389,154	318,009	2,262,247	1,944,238
Capital Outlay	31,671	29,513	2,754	(26,759)
Other	224,369	224,203	21,010	(203,193)
Total Instructional and Curriculum Development Services	18,836,479	14,265,604	17,760,515	3,494,911
Instructional Staff Training Services				
Salaries	450,686	448,834	587,103	138,269
Benefits	293,970	200,427	404,289	203,862
Purchased Services	397,840	324,084	572,978	248,894
Materials & Supplies	443,938	113,010	377,235	264,225
Capital Outlay	7,391	4,391	6,000	1,609
Other	78,288	20,697	66,861	46,164
Total Instructional Staff Training Services	1,672,113	1,111,443	2,014,466	903,023
Instructional Related Technology				
Salaries	2,910,496	2,910,485	2,978,402	67,917
Benefits	949,284	938,282	1,011,906	73,624
Purchased Services	1,315,399	1,156,323	1,216,403	60,080
Materials & Supplies	240,914	99,388	198,551	99,163
Capital Outlay	3,267,000	15,234	4,404,292	4,389,058
Total Instructional Related Technology	8,683,093	5,119,712	9,809,554	4,689,842
Board				
Salaries	360,610	360,610	431,512	70,902
Benefits	265,158	259,975	309,564	49,589
Purchased Services	617,047	558,481	376,066	(182,415)

Volusia County Schools
General Fund - Operating
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Materials & Supplies	1,188	1,188	1,100	(88)
Other	23,906	23,906	27,000	3,094
Total Board	1,267,909	1,204,160	1,145,242	(58,918)
General Administration				
Salaries	803,737	803,737	982,304	178,567
Benefits	334,833	334,833	329,502	(5,331)
Purchased Services	536,004	383,360	493,580	110,220
Energy Services	15,000	6,154	-	(6,154)
Materials & Supplies	10,595	8,936	10,400	1,464
Capital Outlay	369	70	299	229
Other	46,907	29,451	47,084	17,633
Total General Administration	1,747,445	1,566,541	1,863,169	296,628
School Administration				
Salaries	27,938,165	27,838,272	27,580,595	(257,677)
Benefits	8,901,021	8,877,346	13,531,504	4,654,158
Purchased Services	139,280	118,724	78,972	(39,752)
Energy Services	455	455	-	(455)
Materials & Supplies	461,991	267,640	481,568	213,928
Capital Outlay	23,011	11,304	13,007	1,703
Other	22,402	20,597	2,955	(17,642)
Total School Administration	37,486,325	37,134,338	41,688,601	4,554,263
Facilities Acquisition and Construction				
Salaries	11,803	11,553	14,644	3,091
Benefits	3,207	3,199	1,295	(1,904)
Purchased Services	200,078	194,489	127,173	(67,316)
Energy Services	6,295	-	6,295	6,295
Capital Outlay	55,559	55,505	54	(55,451)
Other	2,534,848	2,534,848	-	(2,534,848)
Total Facilities Acquisition and Construction	2,811,790	2,799,594	149,461	(2,650,133)
Fiscal Services				
Salaries	2,874,046	2,867,396	2,208,308	(659,088)
Benefits	135,912	122,731	755,990	633,259
Purchased Services	1,088,963	878,643	2,265,051	1,386,408
Materials & Supplies	517,955	117,773	646,100	528,327
Capital Outlay	1,868	1,868	2,581	713
Other	189,436	108,633	23,445	(85,188)
Total Fiscal Services	4,808,180	4,097,044	5,901,475	1,804,431
Central Services				-
Salaries	6,055,236	5,991,705	7,570,857	1,579,152
Benefits	2,232,403	2,230,879	2,824,241	593,362
Purchased Services	2,678,952	2,657,714	1,720,325	(937,389)

Volusia County Schools
General Fund - Operating
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Energy Services	221,722	144,349	250,000	105,651
Materials & Supplies	2,957,995	859,119	2,736,709	1,877,590
Capital Outlay	264,823	264,727	696	(264,031)
Other	135,923	130,894	20,642	(110,252)
Total Central Services	14,547,054	12,279,387	15,123,470	2,844,083
Student Transportation Services				
Salaries	12,061,323	11,664,514	13,219,400	1,554,886
Benefits	4,547,694	4,547,360	5,254,034	706,674
Purchased Services	1,077,918	890,155	1,088,933	198,778
Energy Services	1,429,906	1,429,906	2,032,000	602,094
Materials & Supplies	512,549	497,691	221,000	(276,691)
Capital Outlay	175,369	89,124	86,245	(2,879)
Other	302,822	302,497	10,550	(291,947)
Total Student Transportation Services	20,107,581	19,421,247	21,912,162	2,490,915
Operation of the Plant				
Salaries	21,082,192	20,580,991	22,851,687	2,270,696
Benefits	6,870,819	6,825,851	11,797,083	4,971,232
Purchased Services	15,425,461	13,623,253	16,804,934	3,181,681
Energy Services	13,752,652	13,628,972	13,493,444	(135,528)
Materials & Supplies	4,280,377	3,883,184	4,058,767	175,583
Capital Outlay	201,110	176,074	25,067	(151,007)
Other	173,074	171,066	295,370	124,304
Total Operation of the Plant	61,785,685	58,889,391	69,326,352	10,436,961
Maintenance of Plant				
Salaries	8,350,926	8,350,626	92,812	(8,257,814)
Benefits	3,467,041	3,028,125	504,836	(2,523,289)
Purchased Services	6,437,840	5,252,739	1,685,101	(3,567,638)
Energy Services	397,753	391,926	8,894	(383,032)
Materials & Supplies	2,829,905	2,784,933	44,972	(2,739,961)
Capital Outlay	1,268,680	284,302	984,378	700,076
Other	11,655	11,655	-	(11,655)
Total Maintenance of Plant	22,763,800	20,104,306	3,320,993	(16,783,313)
Administrative Technology Services				
Salaries	3,850,973	3,850,823	3,771,797	(79,026)
Benefits	1,193,449	1,190,626	1,238,757	48,131
Purchased Services	6,448,227	3,115,001	7,194,727	4,079,726
Energy Services	15,000	14,986	-	(14,986)
Materials & Supplies	54,831	38,466	48,916	10,450
Capital Outlay	625,640	476,417	265,799	(210,618)
Other	36,813	36,813	45,000	8,187
Total Administrative Technology Services	12,224,933	8,723,132	12,564,996	3,841,864

Volusia County Schools
General Fund - Operating
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Community Services				
Salaries	495,817	333,587	465,833	132,246
Benefits	109,042	97,154	108,688	11,534
Purchased Services	294,429	293,412	37,139	(256,273)
Energy Services	1,565	136	-	(136)
Materials & Supplies	5,045	2,852	193	(2,659)
Other	1,115	1,096	19	(1,077)
Total Community Services	907,013	728,237	611,872	(116,365)
Debt Service				
Principal	9,133,162	9,133,162	884,149	(8,249,013)
Interest	279,310	279,310	6,935	(272,375)
Total Debt Service	9,412,472	9,412,472	891,084	(8,521,388)
Total uses	616,131,876	559,324,207	638,200,723	78,876,516
Deficiency of revenues under expenditures	(61,826,257)	(3,219,660)	(77,683,110)	(74,463,450)
Other financing sources				
Transfers in from capital outlay funds	31,368,958	31,348,958	7,877,805	(23,471,153)
Interfund Transfers	(847,140)	(847,140)	-	847,140
Transfers out to federal funds	(338,255)	(338,255)	-	338,255
Proceeds from sale of assets	590,391	590,391	-	(590,391)
Loss Recoveries	773,313	773,313	-	(773,313)
Total other financing sources	31,547,267	31,527,267	7,877,805	(23,649,462)
Net change in fund balance	(30,278,990)	28,307,607	(69,805,305)	(39,526,315)
Fund balance				
Beginning of year	86,777,703	86,777,703	115,085,310	28,307,607
Ending Balance	\$ 56,498,713	\$ 115,085,310	\$ 45,280,005	\$ (11,218,708)

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.



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 Second Calculation	2024 Fourth Calculation	2025 Second Calculation		
FEFP ELEMENTS:						
Unweighted Full-Time-Equivalent (UFTE) Students						
1	Traditional including Virtual	58,054.00	57,172.96	56,372.00	(800.96)	-1.40%
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	2,186.03	2,186.03	n/a
5	Total UFTE	66,219.17	65,498.30	68,886.65	3,388.35	5.17%
Weighted Full-Time-Equivalent (WFTE) Students						
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 (BWFE) (AP,IB, IC, etc.)	1,543.52	1,786.21	1,786.21	0.00	0.00%
11	Total WFTE	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%
Tax Roll						
13	School Taxable Value	63,446,521,739	63,446,521,739	68,868,379,745	5,421,858,006	8.55%
Millage Rates						
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	Total Millages	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	BSA * CWF	5,139.73	5,139.73	5,330.98	191.25	3.72%
FEFP BASIC PROGRAM SOURCES:						
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 (BWFE 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	Total Base Funding	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	Total FEFP Basic Programs	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 Second Calculation	2024 Fourth Calculation	2025 Second Calculation		
State Categorical Programs:						
33	Class Size Reduction	59,601,106	59,544,460	59,879,349	334,889	0.56%
34	State Funded Discretionary Supplement (Scholarship Only)	8,049,356	8,192,132	11,556,753	3,364,621	41.07%
35	Total State Categorical Program	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	Total State Funding Adjustments	(510,315)	0	(510,853)	(510,853)	n/a
Additional Local Funding:						
38	.748 Mills Discretionary Tax	45,559,678	45,559,678	49,453,006	3,893,328	8.55%
39	Total Additional Local Funding	45,559,678	45,559,678	49,453,006	3,893,328	8.55%
40	Total FEFP, Discretionary, and Categorical Sources	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%
Volusia County K-12 Funding by Source:						
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	Total Volusia County K-12 Funding by Source	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	Total FEFP ALL Sources minus Adjustments	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)	(30,964,142)	(1,480,904)	5.02%
50	Undistributed	(4,304,573)	0	(18,504,440)	(18,504,440)	n/a
51	Total Choice Schools & Undistributed Funding	(69,989,246)	(72,724,808)	(108,034,464)	(35,309,656)	48.55%
52	Funding for Traditional and Virtual Programs	490,712,771	486,364,170	496,327,215	9,963,045	2.05%

* 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
ESTIMATED REVENUES						
FEDERAL & FEDERAL THROUGH STATE SOURCES:						
	Acct	Account Name				
1	3190	Other Miscellaneous Federal Direct	\$ 1,179,607	\$ 3,929,853	\$ -	\$ (3,929,853)
2	3191	ROTC	372,722	514,907	400,000	(114,907)
3	3202	Medicaid Funding	1,669,180	3,306,377	3,000,000	(306,377)
4	3280	Federal Through Local	-	188,177	-	(188,177)
5	Total Federal & Federal through State Sources		3,221,509	7,939,314	3,400,000	(4,539,314)
STATE SOURCES:						
	Acct	Account Name				
6	3310	Net State FEFP	263,130,773	263,460,473	294,499,304	31,038,831
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	37,524	34,900	(2,624)
10	3341	Racing Commission Funds	314,000	314,000	314,000	-
11	3343	State License Tax	550,000	537,401	550,000	12,599
12	3361	Florida School Recognition	-	4,072,817	-	(4,072,817)
13	3399	Other Miscellaneous State Revenue	793,315	1,914,980	811,225	(1,103,755)
14	Total State Sources		283,988,864	286,640,085	297,522,896	10,882,811
LOCAL SOURCES:						
	Acct	Account Name				
15	3411	Ad Valorem Taxes	237,970,138	239,477,135	249,975,690	10,498,555
16	3411	Prior Period Tax Adjustment	121,817	121,817	264,455	142,638
17	3425	Lease Revenue	225,000	751,520	339,485	(412,035)
18	343X	Investment Income	1,750,000	7,024,759	3,000,000	(4,024,759)
19	344X	Gifts, Grants and Bequests	-	221,968	-	(221,968)
20	3491	Bus Fees	-	279,022	-	(279,022)
21	3493	Sale of Junk	-	9,530	-	(9,530)
22	3494	Receipt of Federal Indirect Cost	5,600,000	5,779,430	2,600,000	(3,179,430)
23	3495	Miscellaneous Local Sources	2,909,443	4,972,316	2,415,087	(2,557,229)
24	3497	Refunds of Prior Year Expenditures	100,000	87,515	-	(87,515)
25	3498	Collections for Lost, Damaged and Sold Textbox	-	154,555	-	(154,555)
26	3499	Receipt of Food Service Indirect Cost	1,000,000	846,654	1,000,000	153,346
27	Total Local Sources		249,676,398	259,726,221	259,594,717	(131,504)
28	Total Estimated Revenues		536,886,771	554,305,620	560,517,613	6,211,993



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
ESTIMATED REVENUES					
Other Funding Sources:					
	Acct Account Name				
29	3630 Interfund Transfer	(847,140)	(847,140)	-	847,140
30	3630 Transfer from Capital Outlay Funds	28,006,049	31,368,958	7,877,805	(23,491,153)
31	3733 Sale of Equipment	500,000	590,391	-	(590,391)
32	3741 Insurance Loss Recovery	-	71,315	-	(71,315)
33	3742 Other Loss Recovery	-	701,998	-	(701,998)
34	Total Other Funding Sources	27,658,909	31,885,522	7,877,805	(24,007,717)
35	Total Estimated Revenues and Transfers In	\$ 564,545,680	\$ 586,191,142	\$ 568,395,418	\$ (17,795,724)

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	2,295,493	
2 Non-spendable - Prepaid	4,048,036	
3 Restricted for State Categorical Programs	3,080,368	
4 Assigned for Contract Commitments	9,159,107	
5 Assigned for Carryover Appropriations	31,787,971	
6 Unassigned Fund Balance	64,714,335	
7 Total Beginning Recurring Fund Balance	\$ 115,085,310	
ESTIMATED RECURRING REVENUES (SOURCES) AND TRANSFERS IN		
Estimated Sources		
8 Federal & Federal Through State Sources	3,400,000	0.6%
9 State Sources	297,522,896	53.1%
10 Local Sources	259,594,717	46.3%
11 Total Estimated Sources	560,517,613	100.0%
Other Funding Sources		
12 Transfers from Capital Outlay Funds	7,877,805	100.0%
13 Total Other Funding Sources	7,877,805	100.0%
14 Total Estimated Recurring Revenues and Transfers In	568,395,418	

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

CURRENT RECURRING APPROPRIATIONS			
FEFP Basic Programs			
15	Total Salaries & Benefits	442,385,702	74.5%
16	Teacher Salary Increase Allocation	4,175,023	0.7%
17	Schools Base Budget (non-salaries)	1,053,199	0.2%
18	Department Base Budget (non-salaries)	7,820,206	1.3%
19	Line Item Budgets (non-salaries)	59,422,498	10.0%
20	Line Items-Capital Projects	4,257,805	0.7%
21	Line Items-SAI-Contracted Sites	694,981	0.1%
22	Line Items-Futures and Other Grants	296,947	0.0%
FEFP Pass Through Programs and Undistributed FTE			
23	Charter Schools & Undistributed	49,468,582	8.3%
FEFP Other Programs (non-salaries)			
24	Bonus FTE Programs (AP, IB, IC, and DE)	9,272,976	1.6%
25	Safe Schools Program	1,513,263	0.3%
26	Reading Instruction Allocation	2,552,772	0.4%
27	Instructional Materials	9,304,241	1.6%
28	Teacher Classroom Supply Assistance	1,300,000	0.2%
29	DJJ Supplemental	97,142	0.0%
30	Mental Health Allocation	323,688	0.1%
Other Programs (non-salaries)			
31	Dori Slosberg Drivers Ed	234,252	0.0%
32	Total Current Recurring Appropriations	594,173,277	100.0%
33	Projected Operating Recurring Surplus/(Deficit)	(25,777,859)	
34	Carryover Appropriations	44,027,446	
35	Total Appropriations	638,200,723	
36	Total Change in Fund Balance Surplus/(Deficit)	(69,805,305)	
PROJECTED ENDING RECURRING FUND BALANCE			
37	Non-spendable - Inventory	2,295,493	0.4%
38	Non-spendable - Prepaid	4,048,036	0.7%
39	Assigned for Projected Operating Deficient	10,910,595	1.8%
40	Unassigned Fund Balance	28,025,881	5.0%
41	Projected Recurring Ending Fund Balance and as a Percent of Revenues	\$ 45,280,005	8.1%

Volusia County Schools

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

Fiscal Years 2021-22 thru 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Actual
EXPENDITURES AND TRANSFERS			
5000 Instruction	\$ 292,112,792	\$ 310,798,942	\$ 324,467,275
6100 Pupil Personnel Services	21,904,848	29,055,454	31,098,346
6200 Instructional Media Services	6,405,197	6,495,605	6,901,976
6300 Instructional and Curriculum Development	10,592,136	13,818,077	14,265,605
6400 Instructional Staff Training	1,164,996	1,240,301	1,111,443
6500 Instructional Related Technology	4,226,869	15,353,375	5,119,713
7100 School Board	889,940	1,074,589	1,204,160
7200 General Administration	2,342,631	1,603,788	1,566,540
7300 School Administration	37,064,377	36,226,980	37,134,338
7400 Facilities Acquisition and Construction	5,672,602	2,264,420	2,799,593
7500 Fiscal Services	3,066,831	3,347,561	4,097,044
7600 Food Services	-	-	-
7700 Central Services	9,719,946	9,319,654	12,279,387
7800 Pupil Transportation Services	18,002,146	18,388,228	19,421,248
7900 Operation of Plant	45,455,070	54,016,232	58,889,391
8100 Maintenance of Plant	13,913,637	16,187,212	20,104,306
8200 Administrative Technology Services	9,675,017	8,176,455	8,723,132
9100 Community Services	795,202	650,244	728,238
9200 Debt Service	7,249,947	9,145,663	9,412,472
9700 Transfers Out	-	-	338,255
TOTAL EXPENDITURES AND TRANSFERS	\$ 490,254,184	\$ 537,162,780	\$ 559,662,462

2023-24 Beginning Budget	2024-25 Beginning Budget	2024-25 Recurring Beginning Budget	2024-25 Non-Recurring Beginning Budget
\$ 347,918,695	\$ 394,936,478	\$ 373,098,201	\$ 21,838,277
34,569,290	32,825,884	29,683,265	3,142,619
7,700,636	6,354,950	5,974,675	380,275
15,784,642	17,760,513	15,391,393	2,369,120
1,819,501	2,014,466	1,424,372	590,094
13,382,365	9,809,555	5,311,279	4,498,276
948,884	1,145,242	1,101,476	43,766
1,934,638	1,863,170	1,829,406	33,764
35,811,959	41,688,601	41,446,746	241,855
297,470	149,461	137,523	11,938
3,802,093	5,901,454	5,201,272	700,182
-	21	21	-
14,177,624	15,123,470	12,568,725	2,554,745
19,449,128	21,912,162	21,767,366	144,796
60,732,924	69,326,351	67,561,501	1,764,850
20,959,040	3,320,993	1,088,510	2,232,483
9,320,720	12,564,997	9,238,567	3,326,430
515,839	611,871	457,895	153,976
6,462,992	891,084	891,084	-
-	-	-	-
\$ 595,588,439	\$ 638,200,723	\$ 594,173,277	\$ 44,027,446

Volusia County Schools

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

Fiscal Years 2021-22 thru 2024-25

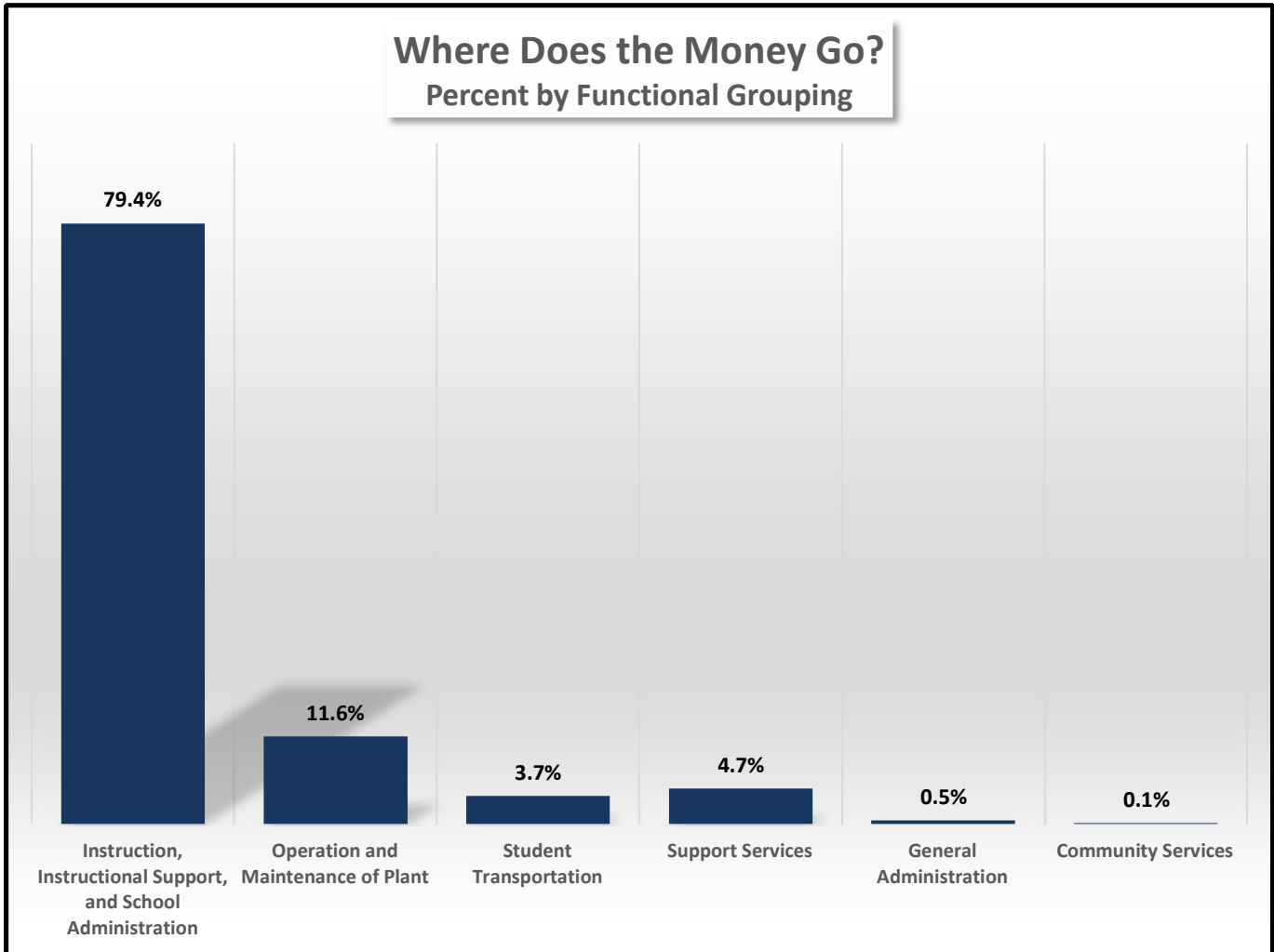
	2021-22 Actual	2022-23 Actual	2023-24 Actual
EXPENDITURES AND TRANSFERS			
100 - Salaries	\$ 292,368,274	\$ 313,830,105	\$ 328,328,430
200 - Employee Benefits	91,543,195	98,640,207	107,102,245
310 - Purchased Services	6,660,097	7,529,446	10,085,848
320 - Ins & Bond Premiums	5,021,179	6,571,004	5,595,562
330 - Travel	346,640	520,472	561,380
350 - Repairs & Maintenance	3,072,888	4,657,455	7,499,908
360 - Rentals	5,261,464	4,722,390	5,614,939
370 - Communications	1,882,358	2,165,479	1,955,333
380 - Public Utility Services	2,974,637	3,522,046	3,708,982
390 - Other Purchased Serv	32,721,626	33,075,440	34,001,486
410 - Natural Gas	155,744	172,022	237,266
430 - Electricity	12,120,043	12,585,712	13,273,297
440 - Heating Oil	1,604	1,815	1,064
450 - Gasoline	261,251	370,961	353,369
460 - Diesel Fuel	1,804,767	2,230,067	1,762,630
490 - Other Energy Service	16	-	-
510 - Supplies	6,098,856	6,171,899	8,522,899
520 - Textbooks	5,299,564	6,215,737	5,655,045
530 - Periodicals	2,661	441	13,747
540 - Oil & Grease	21,732	35,025	35,582
550 - Repair Parts	399,201	245,923	366,632
560 - Tires & Tubes	96,600	139,627	160,497
570 - Food	-	6,574	-
590 - Other Materials & Supplies	1,631,220	1,875,393	2,681,750
610 - Library Books	158,982	135,012	186,453
620 - Audio Visual Materials	1,292	1,048	2,076
630 - Bldgs & Fixed Equipment	-	-	-
640 - Furniture & Equip	4,460,769	13,426,246	1,298,729
650 - Motor Vehicles	257,480	564,270	453,303
670 - Improvements	-	-	-
680 - Remodeling	-	-	19,072
690 - Computer Software	9,509	79,098	55,747
710 - Principal	7,155,360	9,019,946	9,133,162
720 - Interest	94,587	125,717	279,310
730 - Dues and Fees	1,638,635	1,962,028	2,088,114
750 - Other Personal Serv	4,261,582	4,575,766	5,758,972
770 - Claims Expense	-	-	-
790 - Misc Expenses	2,470,371	1,988,409	2,531,378
900 - Transfers Out	-	-	338,255
TOTAL EXPENDITURES AND TRANSFERS	\$ 490,254,184	\$ 537,162,780	\$ 559,662,462

2023-24 Beginning Budget	2024-25 Beginning Budget	2024-25 Recurring Beginning Budget	2024-25 Non-Recurring Beginning Budget
\$ 347,909,472	\$ 342,721,232	\$ 337,517,885	\$ 5,203,347
110,699,781	121,919,357	121,575,709	343,648
6,902,772	16,042,901	10,672,673	5,370,228
4,927,535	5,313,116	5,309,067	4,049
415,588	456,546	377,076	79,470
7,558,518	5,528,704	3,784,717	1,743,987
8,997,795	13,182,171	12,146,087	1,036,084
1,961,903	10,558,343	10,464,330	94,013
3,705,245	3,730,686	3,650,000	80,686
36,191,716	57,425,842	56,322,327	1,103,515
185,000	250,000	250,000	-
12,888,281	13,100,000	13,100,000	-
4,000	3,000	3,000	-
681,446	313,914	307,000	6,914
2,587,701	2,175,146	2,141,500	33,646
4	4	-	4
17,999,631	28,523,021	9,579,123	18,943,898
9,467,083	2,650,076	530,000	2,120,076
1,565	1,393	-	1,393
33,700	22,112	22,000	112
516,753	354,351	350,000	4,351
149,000	113,000	113,000	-
-	-	-	-
2,765,835	273,135	232,500	40,635
418,095	367,978	139,907	228,071
-	-	-	-
1,600	1,600	-	1,600
5,808,650	5,752,802	182,179	5,570,623
7,430	1,072,223	-	1,072,223
-	-	-	-
-	-	-	-
-	-	-	-
6,394,568	884,149	884,149	-
68,424	6,935	6,935	-
1,020,814	1,475,999	563,262	912,737
2,929,635	3,752,657	3,743,851	8,806
2,388,200	205,000	205,000	-
700	23,330	-	23,330
-	-	-	-
\$ 595,588,439	\$ 638,200,723	\$ 594,173,277	\$ 44,027,446



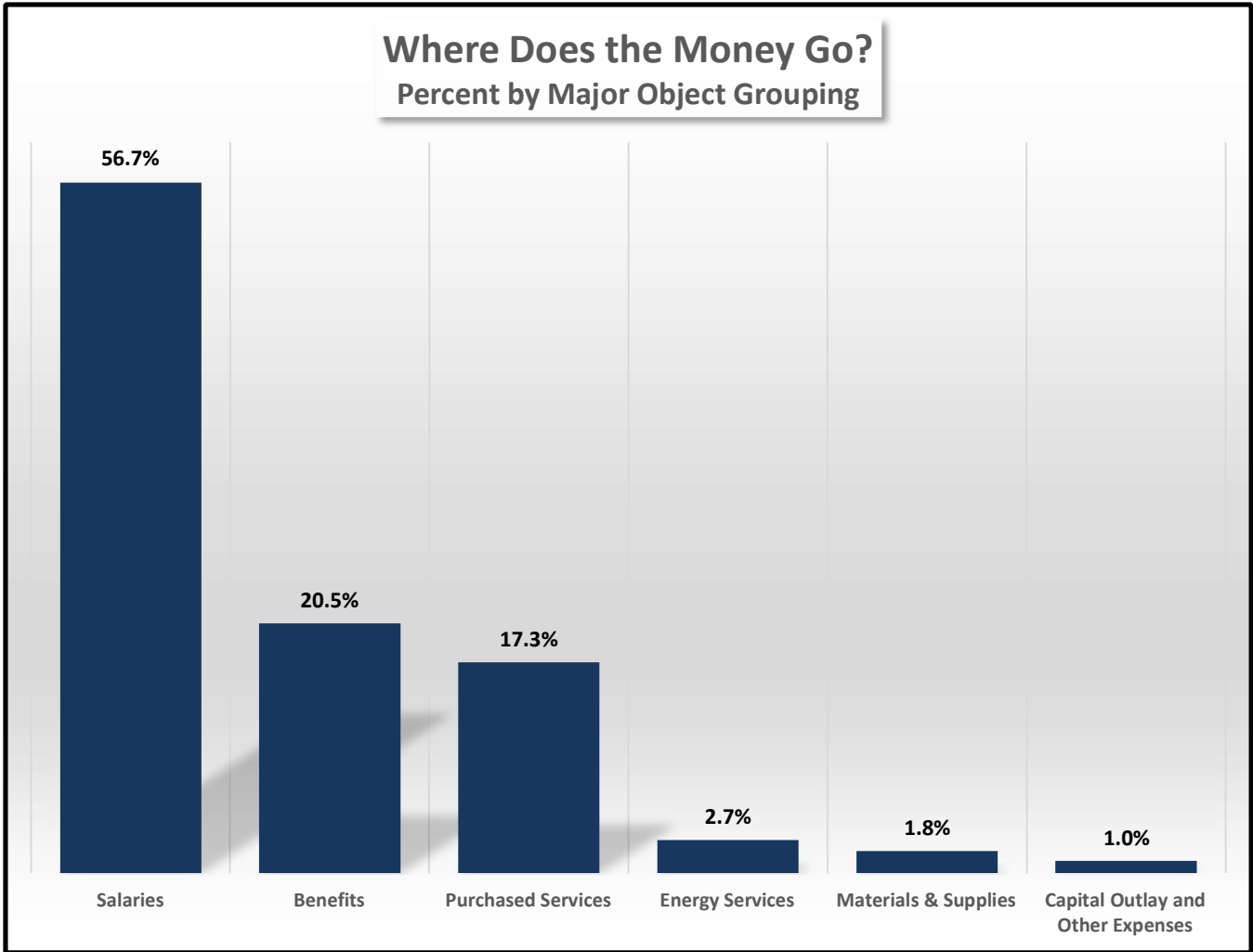
Volusia County Schools
General Fund - Operating - Recurring Budget by Functional Grouping
Fiscal Year 2024-25

Functional Grouping	% of Budget	2024-25 Budget
Instruction, Instructional Support, and School Administration	79.4%	\$ 472,329,930
Operation and Maintenance of Plant	11.6%	68,650,011
Student Transportation	3.7%	21,767,366
Support Services	4.7%	28,037,193
General Administration	0.5%	2,930,882
Community Services	0.1%	457,895
Total Recurring Budget	100.0%	\$ 594,173,277



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

Major Object Grouping	% of Budget	2024-25 Budget
Salaries	56.7%	\$ 337,517,885
Benefits	20.5%	121,575,709
Purchased Services	17.3%	102,726,277
Energy Services	2.7%	15,801,500
Materials & Supplies	1.8%	10,826,623
Capital Outlay and Other Expenses	1.0%	5,725,283
Total Recurring Budget	100.0%	\$ 594,173,277



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

		2024-25			
		Projected UFTE	Budget		
			Salaries & Benefits	All Other	Total
ELEMENTARY SCHOOLS					
625	Beachside Elementary School	653	\$ 4,200,582	\$ 33,070	\$ 4,233,652
645	Blue Lake Elementary School	509	3,665,059	26,126	3,691,185
614	Champion Elementary School	480	3,562,320	25,641	3,587,961
611	Chisholm Elementary School	495	3,422,831	26,631	3,449,462
671	Citrus Grove Elementary	749	4,844,475	38,819	4,883,294
606	Coronado Beach Elementary School	244	1,932,841	12,351	1,945,192
662	Cypress Creek Elementary School	785	4,921,648	40,269	4,961,917
656	Debary Elementary School	796	4,850,321	39,593	4,889,914
640	Deltona Lakes Elementary School	800	5,486,692	42,881	5,529,573
646	Discovery Elementary School	626	4,199,475	32,132	4,231,607
621	Edgewater Public School	437	3,469,180	24,444	3,493,624
637	Edith I. Starke Elementary School	269	2,129,082	14,160	2,143,242
609	Enterprise Elementary School	575	3,928,683	29,440	3,958,123
659	Forest Lake Elementary School	581	4,063,759	31,058	4,094,817
652	Freedom Elementary School	755	4,834,197	38,649	4,872,846
655	Friendship Elementary School	435	3,070,224	22,375	3,092,599
619	George Marks Elementary School	800	5,228,261	43,360	5,271,621
647	Horizon Elementary School	663	4,787,039	37,210	4,824,249
642	Holly Hill School	649	4,326,235	31,475	4,357,710
650	Indian River Elementary School	602	4,059,123	30,480	4,089,603
608	Louise S. McInnis Elementary School	375	2,917,876	19,686	2,937,562
661	Manatee Cove Elementary School	803	5,137,235	42,264	5,179,499
623	Orange City Elementary School	590	3,747,569	29,652	3,777,221
605	Ormond Beach Elementary School	332	2,352,283	16,718	2,369,001
641	Osteen Elementary School	495	3,532,701	25,556	3,558,257
648	Palm Terrace Elementary School	629	4,513,782	33,268	4,547,050
651	Pathways Elementary School	722	4,945,427	40,563	4,985,990
627	Pierson Elementary School	505	3,320,229	26,658	3,346,887
644	Pine Trail Elementary School	717	4,491,735	37,523	4,529,258
628	Port Orange Elementary School	370	2,647,080	19,251	2,666,331
670	Pride Elementary School	593	3,977,168	30,633	4,007,801
617	R.J. Longstreet Elementary School	333	2,518,695	17,313	2,536,008
629	Read Pattillo Elementary School	344	2,480,619	17,388	2,498,007
636	South Daytona Elementary School	770	4,990,683	39,176	5,029,859
660	Spirit Elementary School	707	4,840,180	37,583	4,877,763
639	Spruce Creek Elementary School	749	5,197,933	40,041	5,237,974
643	Sugar Mill Elementary School	543	3,869,704	27,982	3,897,686
654	Sunrise Elementary School	426	3,148,019	22,591	3,170,610
658	Sweetwater Elementary School	662	4,280,334	33,729	4,314,063
649	Timbercrest Elementary School	655	4,283,863	33,555	4,317,418
604	Tomoka Elementary School	620	4,321,256	33,124	4,354,380
635	Turie T. Small Elementary School	612	3,877,079	30,892	3,907,971
657	Volusia Pines Elementary School	500	3,429,026	25,640	3,454,666
618	Westside Elementary School	695	4,598,236	35,411	4,633,647
607	Woodward Avenue Elementary School	556	3,912,168	29,751	3,941,919
TOTAL ELEMENTARY SCHOOLS		26,206	\$ 178,312,907	\$ 1,366,112	\$ 179,679,019

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
MIDDLE SCHOOLS					
721	Campbell Middle School	923	\$ 5,484,927	\$ 39,910	\$ 5,524,837
702	Creekside Middle School	1,103	6,473,725	48,729	6,522,454
705	David C. Hinson Middle School	897	5,669,892	40,775	5,710,667
737	Deland Middle School	1,070	6,448,416	46,870	6,495,286
732	Deltona Middle School	1,166	6,763,208	51,636	6,814,844
701	Galaxy Middle School	1,017	6,005,962	44,888	6,050,850
738	Heritage Middle School	1,005	5,951,082	43,405	5,994,487
735	New Smyrna Middle School	970	5,899,627	43,114	5,942,741
733	Ormond Beach Middle School	994	5,946,917	43,673	5,990,590
739	River Springs Middle School	1,197	6,787,657	51,867	6,839,524
736	Silver Sands Middle School	1,180	6,864,564	52,412	6,916,976
713	Southwestern Middle School	707	4,405,571	30,691	4,436,262
TOTAL MIDDLE SCHOOLS		12,229	\$ 72,701,548	\$ 537,970	\$ 73,239,518
HIGH SCHOOLS					
757	Atlantic High School	1,151	\$ 7,333,145	\$ 50,272	\$ 7,383,417
751	Deland High School	2,682	13,530,273	114,341	13,644,614
756	Deltona High School	1,698	9,013,280	71,790	9,085,070
752	Mainland High School	1,887	10,073,786	79,449	10,153,235
753	New Smyrna Beach High School	1,628	8,894,321	68,887	8,963,208
758	Pine Ridge High School	1,566	8,643,537	65,388	8,708,925
755	Seabreeze High School	1,614	8,829,128	70,443	8,899,571
754	Spruce Creek High School	2,385	11,798,707	100,381	11,899,088
741	T. Dewitt Taylor Middle-High School	1,054	6,951,557	45,404	6,996,961
759	University High School	2,685	13,736,101	116,271	13,852,372
TOTAL HIGH SCHOOLS		18,350	\$ 98,803,835	\$ 782,626	\$ 99,586,461
CHARTER SCHOOLS					
863	Burns Science and Technology Charter School	1,106	\$ -	\$ 7,374,966	\$ 7,374,966
858	Easter Seals	-	-	1,421,860	1,421,860
862	Ivy Hawn Charter School of the Arts	980	-	797,584	797,584
851	Reading Edge Academy	305	-	732,532	732,532
857	Richard Milburn Academy	858	-	849,414	849,414
866	Richard Milburn Academy Middle School	-	-	675,602	675,602
861	Richard Milburn Academy West	-	-	718,859	718,859
865	Samsula Academy	173	-	927,060	927,060
856	The Chiles Academy	107	-	418,484	418,484
TOTAL CHARTER SCHOOLS		3,529	\$ -	\$ 13,916,361	\$ 13,916,361
VIRTUAL SCHOOLS					
599	Online Learning-FLVS	513	\$ -	\$ 822.00	\$ 822.00
509	Volusia Online Learning-FT	178	3,193,252	1,108,609	4,301,861
549	Volusia Online Lrng - PT	123	-	1,268	1,268
TOTAL VIRTUAL SCHOOLS		814	\$ 3,193,252	\$ 1,110,699	\$ 4,303,951

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
OTHER EDUCATIONAL PROGRAMS					
535	Branch Jail - Instructional Program	15	\$ 138,958	\$ 1,149	\$ 140,107
507	Detention Center	117	790,785	8,357	799,142
3X1	Family Empowerment Scholarship - EO	6,799	-	-	-
512	Halifax Behavioral Center	13	325,030	3,247	328,277
506	Highbanks Learning Center	45	1,923,044	4,103	1,927,147
503	Hospital/Homebound	32	634,829	3,564	638,393
539	Legacy Scholars Academy	23	672,112	2,382	674,494
516	PACE Program	63	-	-	-
500	PK Program	34	-	-	-
505	Riverview Learning Center	57	1,773,861	6,041	1,779,902
508	Stewart Treatment Center	26	427,525	1,795	429,320
998	Undistributed FTE	2,186	-	-	-
997	Adjustment for Over Allocated FTE at Traditional	(1,653)	-	-	-
TOTAL OTHER EDUCATIONAL PROGRAMS		7,757	\$ 6,686,144	\$ 30,638	\$ 6,716,782

Note: Adjustment for Over Allocated FTE at Traditional (Difference Between Budgeted and Actual FTE as of Day 11)
The District begins its budgetary process in January each year, using the Department of Education's preliminary projections for the upcoming school year as a guide to allocate FTE for traditional schools. This occurs before the final FTE numbers for the previous year are available. Once the new school year begins, these preliminary projections are recalculated and adjusted based on the actual enrollment counts from day 11.

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

DEPARTMENTS	2024-25 Budget			Total
	Salaries & Benefits	Non-Salary Discretionary	Non-Salary Line Items	
School Board	\$ 690,392	\$ 61,000	\$ -	\$ 751,392
Futures, Inc.	432,286	2,700	-	434,986
Office of the Superintendent	514,249	57,000	-	571,249
Community Information Services	1,423,209	26,100	-	1,449,309
Elementary Curriculum & Instruction	4,011,198	16,003	97,791	4,124,992
High Curriculum & Instruction	2,209,063	21,000	9,065,188	11,295,251
Teaching, Leading and Learning	5,350,350	85,731	10,946,965	16,383,046
Exceptional Student Services	4,295,267	99,357	7,864,655	12,259,279
Health Services	1,571,305	5,125	71,089	1,647,519
Federal Compensatory Education	135,061	2,623	7,541	145,225
Student Services	8,690,024	101,940	844,292	9,636,256
District Legal Counsel	553,607	13,530	513,837	1,080,974
Professional Standards	507,678	5,540	40,213	553,431
Financial Services	403,702	12,250	200,000	615,952
Finance	1,075,531	24,171	372,351	1,472,053
Payroll	791,024	10,000	40,000	841,024
Risk & Benefits Management	372,270	5,000	9,973,553	10,350,823
Budget	344,824	8,000	52,000	404,824
Maintenance	3,264,081	5,416,230	1,911,313	10,591,624
Planning	119,419	5,569	23,000	147,988
Custodial Administrative Support	1,581,873	191,761	3,419,170	5,192,804
Technology Services	8,668,699	249,152	15,085,296	24,003,147
Operational Services	270,914	11,000	36,903	318,817
Safety and Security	4,809,835	5,118	2,295,602	7,110,555
Purchasing and Warehousing	711,552	56,158	81,306	849,016
Transportation Services	16,423,920	3,223,277	1,836,312	21,483,509
Human Resources Administration	2,565,197	47,022	1,328,645	3,940,864
All Other Department Non Assigned Line Items	-	-	14,998,454	14,998,454
TOTAL	\$ 71,786,530	\$ 9,762,357	\$ 81,105,476	\$ 162,654,363

GENERAL FUND – EXTENDED DAY PROGRAM

This section contains the following subsections:

- General Fund – Extended Day Program Narrative
- Beginning Budget Comparison to Prior Year's Actuals

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 Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 59,523	\$ 59,523	\$ -	\$ (59,523)
Other fees	5,801,005	5,801,005	5,898,283	97,278
Miscellaneous local	601	601	-	(601)
Total local sources	5,861,129	5,861,129	5,898,283	37,154
Total sources	5,861,129	5,861,129	5,898,283	37,154
Uses - expenditures				
Community Services				
Salaries	2,746,450	2,746,451	2,856,797	110,346
Benefits	1,006,599	1,006,599	1,178,364	171,765
Purchased Services	87,672	80,565	106,084	25,519
Materials & Supplies	168,759	102,245	98,150	(4,095)
Capital Outlay	49,068	48,688	25,799	(22,889)
Other	1,232,612	1,232,487	851,313	(381,174)
Total Community Services	5,291,160	5,217,035	5,116,507	(100,528)
Total uses	5,291,160	5,217,035	5,116,507	(100,528)
Excess of revenues over expenditures	569,969	644,094	781,776	137,682
Other financing uses				
Transfers out to federal funds	(1,585,388)	(1,585,388)	(827,089)	758,299
Total other financing uses	(1,585,388)	(1,585,388)	(827,089)	758,299
Net change in fund balance	(1,015,419)	(941,294)	(45,313)	970,106
Fund balance				
Beginning of year	1,281,522	1,281,522	340,228	(941,294)
Ending Balance	\$ 266,103	\$ 340,228	\$ 294,915	\$ 28,812

GENERAL FUND – VCS PRINT SHOP

This section contains the following subsections:

- Beginning Budget Comparison to Prior Year's Actuals

Volusia County Schools
General Fund - VCS Print Shop
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Other financing uses				
Transfers out to internal service funds	\$ (78,900)	\$ (78,900)	\$ -	\$ 78,900
Total other financing uses	(78,900)	(78,900)	-	78,900
Net change in fund balance	(78,900)	(78,900)	-	78,900
Fund balance				
Beginning of year	78,900	78,900	-	(78,900)
Ending Balance	\$ -	\$ -	\$ -	\$ -

Note: This activity was moved to Internal Services Fund - Print Shop.

INTERNAL SERVICE FUNDS - VOLUNTARY PRE-KINDERGARTEN PROGRAM

This section contains the following subsections:

- Beginning Budget Comparison to Prior Year's Actuals

Volusia County Schools
General Fund - Voluntary Pre-K Programs
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
Other miscellaneous state sources	\$ 1,980,577	\$ 1,980,577	\$ 2,406,000	\$ 425,423
Total state sources	1,980,577	1,980,577	2,406,000	425,423
Local sources:				
Other fees	954,800	954,800	855,400	(99,400)
Total local sources	954,800	954,800	855,400	(99,400)
Total sources	2,935,377	2,935,377	3,261,400	326,023
Uses - expenditures				
Instruction				
Salaries	1,595,196	1,302,376	2,494,020	1,191,644
Benefits	602,747	461,578	756,569	294,991
Purchased Services	6,148	1,754	5,495	3,741
Materials & Supplies	11,719	8,719	43,000	34,281
Other	14,555	14,555	14,100	(455)
Total Instruction	2,230,365	1,788,982	3,313,184	1,524,202
Instructional and Curriculum Development Services				
Salaries	211,695	211,695	296,400	84,705
Benefits	70,369	70,369	94,800	24,431
Purchased Services	4,339	4,339	3,900	(439)
Materials & Supplies	21,500	-	53,000	53,000
Total Instructional and Curriculum Development Services	307,903	286,403	448,100	161,697
Community Services				
Salaries	664,852	67,305	597,547	530,242
Benefits	24,559	24,559	-	(24,559)
Total Community Services	689,411	91,864	597,547	505,683
Total uses	3,227,679	2,167,249	4,358,831	2,191,582
Excess (deficiency) of revenues over expenditures	(292,302)	768,128	(1,097,431)	(1,865,559)
Other financing sources				
Interfund Transfers	847,140	847,140	-	(847,140)
Total other financing sources	847,140	847,140	-	(847,140)
Net change in fund balance	554,838	1,615,268	(1,097,431)	(1,652,269)
Fund balance				
Beginning of year	-	-	1,615,268	1,615,268

Volusia County Schools
General Fund - Voluntary Pre-K Programs
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Ending Balance	\$ 554,838	\$ 1,615,268	\$ 517,837	\$ (37,001)

GENERAL FUND – MAINTENANCE OF PLANT

This section contains the following subsections:

- Beginning Budget Comparison to Prior Year's Actuals

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 Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Uses - expenditures				
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
Excess of revenues over expenditures	-	-	(24,536,969)	(24,536,969)
Other financing sources				
Transfers in from capital outlay funds	-	-	24,536,969	24,536,969
Total other financing sources	-	-	24,536,969	24,536,969
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUNDS

This section contains the following subsections:

- Debt Service Funds Narrative
- Debt Service Funds Budget Comparison to Prior Year's Actuals
- 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 Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 16,510	\$ 16,510	\$ -	\$ (16,510)
Miscellaneous local	1	1	-	(1)
Total local sources	<u>16,511</u>	<u>16,511</u>	<u>-</u>	<u>(16,511)</u>
Total sources	<u>16,511</u>	<u>16,511</u>	<u>-</u>	<u>(16,511)</u>
Uses - expenditures				
Major category				
Major Accounts				
Redemption of principal	36,125,000	36,125,000	28,810,000	(7,315,000)
Interest	10,596,027	10,596,027	17,384,793	6,788,766
Dues and fees	16,453	16,453	-	(16,453)
Total major account	<u>46,737,480</u>	<u>46,737,480</u>	<u>46,194,793</u>	<u>(542,687)</u>
Total uses	<u>46,737,480</u>	<u>46,737,480</u>	<u>46,194,793</u>	<u>(542,687)</u>
Deficiency of revenues under expenditures	<u>(46,720,969)</u>	<u>(46,720,969)</u>	<u>(46,194,793)</u>	<u>526,176</u>
Other financing sources				
Transfers in from capital outlay funds	<u>46,782,059</u>	<u>46,782,059</u>	<u>46,249,606</u>	<u>(532,453)</u>
Total other financing sources	<u>46,782,059</u>	<u>46,782,059</u>	<u>46,249,606</u>	<u>(532,453)</u>
Net change in fund balance	<u>61,090</u>	<u>61,090</u>	<u>54,813</u>	<u>(6,277)</u>
Fund balance				
Beginning of year	<u>1,873,403</u>	<u>1,873,403</u>	<u>1,934,493</u>	<u>61,090</u>
Ending Balance	<u>\$ 1,934,493</u>	<u>\$ 1,934,493</u>	<u>\$ 1,989,306</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>
Uses - expenditures					
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
Total major accounts	<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>
Excess (deficiency) of revenues over expenditures	(46,194,793)	(51,205,975)	(51,202,950)	(51,207,475)	(51,205,175)
Other financing sources					
Transfers - Debt Service Funds	46,249,606	51,263,163	51,266,200	51,272,913	51,268,988
Total other financing uses	<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>
Net change in fund balances	<u>54,813</u>	<u>57,188</u>	<u>63,250</u>	<u>65,438</u>	<u>63,813</u>
Fund balances					
Beginning Balance	1,934,493	1,989,306	2,046,494	2,109,744	2,175,182
Ending Balance	<u>\$ 1,989,306</u>	<u>\$ 2,046,494</u>	<u>\$ 2,109,744</u>	<u>\$ 2,175,182</u>	<u>\$ 2,238,995</u>



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**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	-	-	-
Total	\$ 13,380,000.00	\$ 1,439,400.00	\$ 14,819,400.00	\$ 51,820,000.00	\$ 14,591,900.00	\$ 66,411,900.00	\$ 62,800,000.00	\$ 13,171,750.00	\$ 75,971,750.00

**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
Total	\$ 21,150,000.00	\$ 4,500,250.00	\$ 25,650,250.00

**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
\$ 73,730,000.00	\$ 16,184,468.06	\$ 89,914,468.06	\$ 201,730,000.00	\$ 45,387,518.06	\$ 247,117,518.06

**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		
	Principal	Interest	Total
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
Total	\$ 151,800,000.00	\$ 66,466,000.00	\$ 218,266,000.00

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>
Current Student Stations, pre-construction	671	493	774	725
Expected Student Stations, post-construction	1350	1350	994	945
Increase in Stations (difference/expected)	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
Total Project Budget	<u>66,000,000</u>	<u>66,000,000</u>	<u>13,200,000</u>	<u>13,200,000</u>
Maximum Impact Allocation	<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>



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CAPITAL PROJECTS FUNDS

This section contains the following subsections:

- Capital Projects Funds Narrative
- By Function and Object - Budget Comparison to Prior Year's Actuals
- By Project - Comparison to Prior Year's Actuals
- 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 \$65.6 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
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 2,405,170	\$ 2,536,938	\$ 2,266,500	\$ (270,438)
Other miscellaneous state sources	2,637,456	2,637,456	-	(2,637,456)
Total state sources	<u>5,042,626</u>	<u>5,174,394</u>	<u>2,266,500</u>	<u>(2,907,894)</u>
Local sources:				
Ad valorem property taxes - Capital	91,362,991	91,897,842	99,170,467	7,272,625
Local sales tax	63,910,024	64,840,560	65,626,997	786,437
Investment income	11,830,349	11,830,349	1,580,000	(10,250,349)
Other miscellaneous local	21,503	21,503	-	(21,503)
Impact fees	19,188,034	19,188,034	10,000,000	(9,188,034)
Refund of prior year expenditure	3,921	3,921	-	(3,921)
Total local sources	<u>186,316,822</u>	<u>187,782,209</u>	<u>176,377,464</u>	<u>(11,404,745)</u>
Total sources	<u>191,359,448</u>	<u>192,956,603</u>	<u>178,643,964</u>	<u>(14,312,639)</u>
Uses - expenditures				
Facilities Acquisition and Construction				
Capital Outlay	336,516,770	135,559,722	368,670,668	233,110,946
Other	-	-	1,034,127	1,034,127
Total Facilities Acquisition and Construction	<u>336,516,770</u>	<u>135,559,722</u>	<u>369,704,795</u>	<u>234,145,073</u>
Debt Service				
Principal	569,040	569,040	12,034	(557,006)
Interest	39,471	39,471	16,632	(22,839)
Other charges	2,980	2,980	-	(2,980)
Total Debt Service	<u>611,491</u>	<u>611,491</u>	<u>28,666</u>	<u>(582,825)</u>
Total uses	<u>337,128,261</u>	<u>136,171,213</u>	<u>369,733,461</u>	<u>233,562,248</u>
Excess (deficiency) of revenues over expenditures	<u>(145,768,813)</u>	<u>56,785,390</u>	<u>(191,089,497)</u>	<u>(247,874,887)</u>
Other financing uses				
Transfers out to general fund	(31,368,958)	(31,348,958)	(32,414,774)	(1,065,816)
Transfers out to debt service funds	(46,782,059)	(46,782,059)	(46,249,606)	532,453
Loss Recoveries	1,620,767	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>(76,530,250)</u>	<u>(76,510,250)</u>	<u>85,335,620</u>	<u>161,845,870</u>
Net change in fund balance	<u>(222,299,063)</u>	<u>(19,724,860)</u>	<u>(105,753,877)</u>	<u>116,545,186</u>

Volusia County Schools
Capital Projects Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Fund balance				
Beginning of year	277,075,248	277,075,248	257,350,388	(19,724,860)
Ending Balance	<u>\$ 54,776,185</u>	<u>\$ 257,350,388</u>	<u>\$ 151,596,511</u>	<u>\$ 96,820,326</u>

Volusia County Schools
Capital Projects Funds - Consolidated - By Project
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
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Sources - revenues

State sources:

CO&DS distribution	\$ 2,405,170	\$ 2,536,938	\$ 2,266,500	\$ (270,438)
Other miscellaneous state sources	2,637,456	2,637,456	-	(2,637,456)
Total state sources	5,042,626	5,174,394	2,266,500	(2,907,894)

Local sources:

Ad valorem property taxes - Capital	91,362,991	91,897,842	99,170,467	7,272,625
Local sales tax	63,910,024	64,840,560	65,626,997	786,437
Investment income	11,830,349	11,830,349	1,580,000	(10,250,349)
Other miscellaneous local	21,503	21,503	-	(21,503)
Impact fees	19,188,034	19,188,034	10,000,000	(9,188,034)
Refund of prior year expenditure	3,921	3,921	-	(3,921)
Total local sources	186,316,822	187,782,209	176,377,464	(11,404,745)
Total sources	191,359,448	192,956,603	178,643,964	(14,312,639)

Uses - expenditures

Projects:

All High Schools - Athletic Facility Leases	176,328	171,933	184,395	12,462
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 1	211,920	28,956	182,964	154,008
Atlantic HS - CTE Metal Building	164,082	-	164,082	164,082
Atlantic HS - Install Grandstands	355,933	9,874	346,059	336,185
Atlantic HS - Pressbox Concession	300,000	-	300,000	300,000
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,242,346	176,472	1,065,874	889,402
Atlantic High - Rekey Doors Campus Wide	118,910	89,419	29,492	(59,927)
Atlantic High - Football Field Lighting	35,331	35,331	-	(35,331)
Atlantic HS - Ticket Booth Concrete and Fencing	52,649	52,649	-	(52,649)
Atlantic HS - Baseball Field Lighting	1,300,000	-	1,300,000	1,300,000
Atlantic HS - Install Concrete Slab for Dumpsters	45,078	3,154	41,924	38,770
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	199,285
Blue Lake Elm - Intermediate Playground	126,909	126,909	-	(126,909)
Blue Lake Elm - Bus Loop Security	50,493	50,493	-	(50,493)
Blue Lake Elm - Asphalt and Concrete Repairs Campus Wide	44,899	-	44,899	44,899
Blue Lake Elm - Renovate Basketball Courts	-	-	318,324	318,324
Brewster Center - Replace Outside Air Units	508,260	480,829	27,431	(453,398)
Brewster Center - Replace Emergency Generator	-	-	601,200	601,200
Bus and Safety	3,575,829	-	6,165,829	6,165,829
Campbell Mid - Repair Security Gates	111,192	111,192	-	(111,192)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	861,443	855,550	5,893	(849,657)
Campbell Mid - Upgrade Lighting, Painting Flooring and Fenc	45,003	45,003	-	(45,003)

Volusia County Schools
Capital Projects Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
CAP: Atlantic HS - Campus Wide Reroof	1,575	1,575	-	(1,575)
CAP: R.J. Longstreet Elm - Metal Reroof Bldgs. 3-8	23,071	23,071	-	(23,071)
CAP: Seabreeze HS - Reroof Media Center	459,181	459,181	-	(459,181)
Centegix	1,022,130	-	1,478,460	1,478,460
Charter School Capital Outlay LCIF Disbursements	-	-	1,034,127	1,034,127
Chisholm Elm - Perimeter Fencing	62,352	513	61,839	61,326
Chisholm Elm - Security Fencing	73,646	73,646	-	(73,646)
Citrus Grove Elm – Perimeter Fencing	61,580	61,580	-	(61,580)
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitor	-	-	174,000	174,000
COBI Bonds - Closing Cost	2,980	2,980	-	(2,980)
Contingency	8,794,761	-	17,294,761	17,294,761
Contingency - Operations	11,316,559	-	13,316,559	13,316,559
Coronado Beach Elm – Replace AC in Buildings 9 and 10	44,992	44,992	-	(44,992)
Coronado Beach Elem - Install New Lighting at Parking Lot an	283,510	12,511	270,999	258,488
Creekside Middle - Fire Alarm Replacement	277,593	264,980	12,613	(252,367)
Cypress Creek Elm - Security Fencing	70,272	70,272	-	(70,272)
DeBary Elm - Resurface Bus Loop and Parking	338,764	7,771	330,993	323,222
Debary Elm - Security Fencing	44,040	44,040	-	(44,040)
Debary Elem - New Marquee	216,355	14,355	202,000	187,645
Debary Elm - Relocate Sidewalk and Fence	53,871	53,871	-	(53,871)
DeLand Administrative Complex - Upgrade Data Center Backu	275,000	-	525,000	525,000
Deland Administration – Data Center HVAC	650,797	606,384	44,413	(561,971)
Deland Administrative Complex - Upgrade Access Control Key	153,594	145,196	8,399	(136,797)
DeLand HS - Replace Cafeteria Chiller	781,064	415,321	365,743	(49,578)
DeLand HS - Replace Site Generator	314,208	24,940	289,268	264,328
DeLand HS - Baseball Field Lighting	1,285,966	842,101	443,865	(398,236)
DeLand HS - Sand Volleyball Courts	255,603	232,623	22,980	(209,643)
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	3,043,354	846,881	2,196,473	1,349,592
DeLand HS - Softball Field Lighting	716,511	28,716	687,795	659,079
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	-	-	1,740,000	1,740,000
DeLand Warehouse - Lease	231,186	231,186	238,122	6,936
Deltona Middle - Master Plan	5,670,767	675,977	4,994,790	4,318,813
Deltona High - Intercom Replacement	7,981	5,846	2,135	(3,711)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg:	17,603	17,603	-	(17,603)
Deltona HS - Re-Sod Football Field	219,000	219,000	-	(219,000)
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	1,400,000	1,400,000
Deltona HS - Repair Building Cracks Campus Wide	1,225,807	1,063,384	162,424	(900,960)
Deltona HS - Upgrade Stage Lighting	-	-	900,000	900,000
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg:	1,627,145	1,476,032	151,114	(1,324,918)
Deltona Mid – Paint Interior of Bldgs. 3 and 4	68,934	68,934	-	(68,934)
Deltona Mid - Upgrade Interior Lighting Bldg. 10	66,195	25,133	41,062	15,929
Deltona Mid - Replace Flooring Bldg. 3	54,366	54,366	-	(54,366)

Volusia County Schools
Capital Projects Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Deltona Mid - Replace Flooring Bldg. 4	70,717	70,717	-	(70,717)
Deltona Mid – Playground	71,318	-	71,318	71,318
Deltona HS - Foundation Repairs Bldgs. 12	2,519,044	1,263,710	1,255,334	(8,376)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 12	2,800,685	212,049	2,588,636	2,376,587
Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 & 4	135,600	-	135,600	135,600
Deltona HS – Replace Outdoor Dining Cover	108,862	108,862	-	(108,862)
Deltona HS – Repair Fencing	98,871	29,407	69,464	40,057
Deltona HS – Install Security Gate	50,058	2,346	47,712	45,366
Deltona HS - Foundation Repairs Bldg. 2	-	-	3,000,000	3,000,000
Deltona HS - Replace Intercom Wiring	-	-	786,000	786,000
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	105,114	4,614	100,500	95,886
Discovery Elm - Replace Chillers 1 and 2	-	-	1,500,000	1,500,000
Edgewater Public Elm - Security Fencing	42,027	-	42,027	42,027
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	105,114	4,614	100,500	95,886
Edgewater Elm - Replace Primary Playground	177,662	107,528	70,134	(37,394)
Edgewater Public Elm - Renovate Media Center	-	-	360,000	360,000
Enterprise Elm - K-8 Replacement School	6,786,288	4,749,673	68,036,616	63,286,943
Enterprise Elm - Replace Intermediate Playground	110,317	110,317	-	(110,317)
Enterprise Elm - Security Fencing	33,200	33,200	-	(33,200)
Enterprise Elm – Replace Chiller Bldg. 13	54,955	54,955	-	(54,955)
ERP Software - Enterprise Resource Planning	1,000,000	194,829	805,171	610,342
Facilities Management	-	-	2,800,000	2,800,000
Facilities Services - Upgrade Chiller Plant	7,157	7,157	-	(7,157)
Facilities Services - Replace Carpet in Entire Building	115,079	115,079	-	(115,079)
Forest Lake Elm - Replace OAU and Duct Work	1,142,984	1,142,984	-	(1,142,984)
Forest Lake Elm - Resurface Basketball Court	3,826	3,826	-	(3,826)
Forest Lake Elm - Intermediate Playground	105,765	54,075	51,690	(2,385)
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,943,531	26,957	1,916,574	1,889,617
Forest Lake Elm - Parent Loop Extension	-	-	1,000,000	1,000,000
Freedom Elm – Replace AC Unit in Cafeteria	39,144	39,144	-	(39,144)
Freedom Elm - Security Fencing	112,598	112,598	-	(112,598)
Freedom Elm - Replace Small Chiller Bldg. 7	308,779	31,463	277,316	245,853
Freedom Elm - Replace DOAS Bldgs. 3 and 4	-	-	1,300,000	1,300,000
Friendship Elm - Replace Intercom	488,173	208,963	279,209	70,246
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	-	-	3,235,445	3,235,445
Furn, Fix, Equip, Veh	2,760,368	1,931,860	2,028,508	96,648
Furn, Fix, Equip, Veh - Internal Account Funded	60,137	60,137	-	(60,137)
Galaxy Mid - Upgrade Door Hardware	1,846	1,846	-	(1,846)
Galaxy Mid - Replace 50 KW Kitchen Generator	196,521	114,238	82,282	(31,956)
Galaxy Mid - Replace Gymnasium Bleachers	149,234	149,234	-	(149,234)
Galaxy Mid - Upgrade Intrusion and Monitoring	6,820	6,820	-	(6,820)
George Marks Elem - Roof Replacement, Bldg. 3	4,845	4,845	-	(4,845)

Volusia County Schools
Capital Projects Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
George Marks Elm - Coat Roof Bldg 2	27,583	27,583	-	(27,583)
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	150,162	6,552	143,610	137,058
George Marks Elm – Portables Installation	182,309	93,271	89,038	(4,233)
George Marks Elm – Portables Power, Communications and F	122,661	112,516	10,145	(102,371)
Herbert Street – Upgrade Interior Lighting	45,515	23,305	22,210	(1,095)
Herbert Street - Playground	71,175	-	71,175	71,175
Heritage Mid - Replace Gymnasium Bleachers	149,630	149,630	-	(149,630)
Heritage Mid - Replace Roof Campus Wide	81,873	4,389	3,827,484	3,823,095
Heritage Mid - Resurface Tennis and Basketball Courts	3,826	3,826	-	(3,826)
Heritage Mid - Replace Fire Alarm	1,289,031	82,031	1,207,000	1,124,969
Heritage Mid – Reclaimed Water Connection	250,632	25,519	225,113	199,594
Heritage Mid - Replace AC in Gym and Cafeteria Osceola/Tom	85,963	-	85,963	85,963
Hinson Mid - Upgrade HVAC and Lighting Bldg. 9	9,708	9,708	-	(9,708)
Hinson Mid - Replace Gutters and Downspouts	505,612	505,612	-	(505,612)
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 a	2,986,293	2,709,224	277,068	(2,432,156)
Hinson Mid - Security Fencing	109,877	109,877	-	(109,877)
Holly Hill School - Replace Switchgear Bldg. 6	365,649	14,085	351,564	337,479
Holly Hill Elm - Replace Intercom System	20,634	20,634	-	(20,634)
Horizon Elm - Pavilion	250,000	-	250,000	250,000
Indian River Elm - Door Replacement Bldgs 1 and 4	157,303	124,847	32,455	(92,392)
Indian River Elm - Replace Doors and Hardware Buildings 2 ar	831,760	6,460	825,300	818,840
Indian River Elm - Upgrade Intrusion and Monitoring	5,640	5,640	-	(5,640)
Indian River Elm - Renovate Media Center	517,351	31,172	486,179	455,007
Indian River Elm - New Marquee	216,153	15,893	200,260	184,367
Mainland HS - Upgrade Chiller Plant	79,091	79,091	-	(79,091)
Mainland HS - Upgrade Chiller Plant	2,480,410	87,830	2,392,580	2,304,750
Mainland HS - Stormwater Upgrades	-	-	1,500,000	1,500,000
Manatee Cove Elm - Security Fencing	67,272	67,272	-	(67,272)
Manatee Cove Elm - 11 Classroom Addition	-	-	700,000	700,000
McInnis Elementary - Replace Fire Alarm	6,152	6,152	-	(6,152)
McInnis Elementary - Potable Water and Sanitary Sewer	525,735	223,583	302,152	78,569
McInnis Elm - Renovations and Administration Addition	598,344	7,902	590,442	582,540
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Floor	3,208	3,208	-	(3,208)
New Smyrna Beach HS - Replace Intercom	698,581	346,642	351,939	5,297
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	709,488	709,488	-	(709,488)
New Smyrna Beach HS - Traffic Signal	303,855	155,725	148,129	(7,596)
New Smyrna Beach HS – Sand Volleyball Courts	6,188	6,188	-	(6,188)
New Smyrna Beach HS – Replace Media Center Flooring	33,569	33,569	-	(33,569)
New Smyrna Beach HS – Upgrade Chillers 1 and 2	396,133	-	396,133	396,133
New Smyrna Beach HS - Repair Storm Drains	123,800	-	123,800	123,800
New Smyrna Beach HS - Storm Drain and Concrete Work Carr	56,451	26,451	30,000	3,549
New Smyrna Beach Mid - Demolish Racquetball Court	40,000	-	40,000	40,000

Volusia County Schools
Capital Projects Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
New Smyrna Transportation - Vehicle Lift Foundation	-	-	111,840	111,840
Orange City Elm - Renovations and Additions	51,230,935	5,072,882	46,158,053	41,085,171
Ormond Beach Elm - Replace Intermediate Playground	178,023	122,099	55,924	(66,175)
Ormond Beach Elm - Replace HVAC System Bldg. 2	36,617	36,617	-	(36,617)
Ormond Beach Mid – Security Fencing	141,945	141,945	-	(141,945)
Ormond Beach Elm – Replace Perimeter Fencing	35,789	31,870	3,919	(27,951)
Osceola Elementary - Master Plan	947,136	439,129	508,007	68,878
Osceola Elm - Reroof Bldgs. 4 and 9	-	-	94,000	94,000
Osceola/Tomoka Elm – Replace AC in Kitchen	123,312	37,426	85,886	48,460
Osceola/Tomoka Elm - Reroof Bldg. 9	40,000	-	40,000	40,000
Osteen Elm - Replace Gutters and Downspouts	-	-	556,390	556,390
Palm Terrace Elementary - Replace Roof	1,596,518	1,250,511	346,006	(904,505)
Palm Terrace Elm - Replace Fire Alarm	294,248	228,032	66,216	(161,816)
Palm Terrace Elm - Replace Intermediate Playground	178,374	136,293	42,081	(94,212)
Parking Lot Lease - City of DeLand	28,666	28,666	28,666	-
Pathways Elm - Replace Fire Alarm	934,076	249,083	684,993	435,910
Pathways Elm - Replace Intermediate Playground	178,054	123,375	54,679	(68,696)
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 Suppression Water Tank	96,011	20,782	75,230	54,448
Pierson Transportation - Remove Underground Fuel Tank and	151,753	70,823	80,930	10,107
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg 3	11,863	11,863	-	(11,863)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 a	2,577,613	2,399,086	178,528	(2,220,558)
Pine Ridge High - Security Fencing	97,469	97,469	-	(97,469)
Pine Ridge HS – Repair Intercom Campus Wide	159,248	159,248	-	(159,248)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	2,652,410	233,877	2,418,533	2,184,656
Pine Ridge HS – Reclaimed Water Connection	250,677	27,356	223,321	195,965
Pine Ridge HS - Replace Irrigation Controls	57,427	57,427	-	(57,427)
Pine Ridge HS - Grade and Sod Football Field	172,878	-	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	150,000
Port Orange Elm - Parking Area	348,190	21,810	326,380	304,570
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	150,083	3,356	146,727	143,371
Port Orange Elm - Renovate Reception	130,095	3,831	126,264	122,433
Port Orange Elm – Water Intrusion	4,344,447	32,624	4,311,823	4,279,199
Port Orange Elm – Replace AC in Kitchen	64,630	-	64,630	64,630
Portables - Moves and Compliance	480,684	182,363	1,198,321	1,015,958
Pride Elm - Replace Shelter Generators	404,333	123,149	281,184	158,035
Read Pattillo Elm – Replace AC in Cafeteria	47,508	47,508	-	(47,508)
Read Pattillo Elm - Replace Intermediate Playground	178,030	122,417	55,614	(66,803)

Volusia County Schools
Capital Projects Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Read Pattillo Elm - K-8 Replacement School	-	-	2,000,000	2,000,000
River Springs Mid - Security Fencing	41,295	41,295	-	(41,295)
River Springs Mid - Replace Gutters and Downspouts	-	-	648,000	648,000
Riverview Learning Center - Fire Alarm/Intercom System	363,619	196,671	166,948	(29,723)
RJ Longstreet Elm - Replace Perimeter Fencing	107,995	107,995	-	(107,995)
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito	105,114	4,614	100,500	95,886
RJ Longstreet Elm - Replace AC Pit Fencing	80,002	64	79,938	79,874
Seabreeze HS - Intercom Replacement	34,205	34,205	-	(34,205)
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	933,151	40,365	892,785	852,420
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	3,239,177	3,087,311	151,867	(2,935,444)
Seabreeze HS - Resurface Tennis Courts and Replace Fence	102,297	92,797	9,500	(83,297)
Seabreeze HS - Replace Perimeter Fencing	92,627	92,627	-	(92,627)
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14	957,553	46,850	910,703	863,853
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,656,240	507,125	3,149,115	2,641,990
Seabreeze HS – Replace Track Fencing	41,450	41,450	-	(41,450)
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	87,661
Silver Sands Mid - Renovate Culinary Lab	753,340	577,329	176,011	(401,318)
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	253,984	252,587	1,397	(251,190)
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	414,870	122,501	292,369	169,868
Silver Sands Mid – Replace Dining Room Flooring	58,270	58,270	-	(58,270)
Silver Sands Mid - Replace Stage Lighting and Sound System	-	-	900,000	900,000
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	661,409	11,544	649,865	638,321
Southwestern Mid – Replace AC in Cafeteria	76,362	76,362	-	(76,362)
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	51,020	51,020	-	(51,020)
Spirit Elm - Upgrade HVAC Bldgs. 4	1,603,493	385,041	1,218,452	833,411
Spruce Creek HS - Classroom Addition and Auditorium Remov	1,200,000	-	1,200,000	1,200,000
Spruce Creek HS - Sand Volleyball Courts	118,599	91,099	27,500	(63,599)
Spruce Creek HS - Replace AC Units on Auditorium Roof	104,161	104,161	-	(104,161)
Spruce Creek Elm - Security Fencing	106,924	77,740	29,184	(48,556)
Spruce Creek HS - Replace 7 AC Roof Top Units	2,409,852	96,764	2,313,088	2,216,324
Spruce Creek HS – Renovate Culinary Lab	1,721,655	478,220	1,243,435	765,215
Spruce Creek HS - Replace Culinary Flooring, Lights, Ceiling ar	40,822	40,822	-	(40,822)
Spruce Creek HS – Replace HVAC Unit Bldg. 14	40,886	35,781	5,105	(30,676)
Spruce Creek HS – Replace Perimeter Fencing	72,478	72,478	-	(72,478)
Spruce Creek HS - Upgrade Main Electrical Switchgear	-	-	2,115,200	2,115,200
Starke Elm - Renovations and Additions	37,928,516	1,483,522	38,194,993	36,711,471

Volusia County Schools
Capital Projects Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Stem Bus	97,353	22,467	74,886	52,419
Stem Bus 2	120,000	21,075	98,925	77,850
Sugar Mill Elm - Intercom Replacement	250,000	-	250,000	250,000
Sugar Mill Elm - Replace AC in Kitchen	39,229	39,229	-	(39,229)
Sugar Mill Elm – Potable Water Lines	492,796	254,592	238,205	(16,387)
Sugar Mill Elm – Interior and Exterior Painting Campus Wide	131,554	131,554	-	(131,554)
Sunrise Elm - Campus Wide Reroof	108,939	108,939	-	(108,939)
Sunrise Elm – Replace Cafeteria A/C and Heat Pump	64,177	-	64,177	64,177
Sweetwater Elm – Interior and Exterior Painting Campus Wid	214,582	214,582	-	(214,582)
Sweetwater Elm – Upgrade Fresh Air Unit Controls	69,278	35,073	34,205	(868)
Sweetwater Elm - Replace 60 Ton Chiller	-	-	308,827	308,827
T. Dewitt Taylor Middle High - Replace Gutters	1,741	1,741	-	(1,741)
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	800,000	800,000
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co	60,140	2,048	58,092	56,044
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	122,069	122,069	-	(122,069)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion N	105,114	4,614	100,500	95,886
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	52,908	52,908	-	(52,908)
T. Dewitt Taylor Mid-HS - Hog Barn at Ag Farm	65,514	61,141	4,373	(56,768)
Timbercrest Elm – Repair Towers 2 & 3	136,300	136,300	-	(136,300)
Timbercrest Elm - Upgrade Chiller Plant Controls Bldg. 5	116,189	47,809	68,381	20,572
Tomoka Elm - Master Plan	49,822,644	41,392,437	8,430,207	(32,962,230)
Transportation - Warehouse DeLand - Warehouse Addition	2,500,019	784	2,499,235	2,498,451
Transportation Warehouse - DeLand - Replace Emergency Ge	851,009	56,917	794,092	737,175
Turie T. Small Elementary - Master Plan	46,099,397	34,434,704	11,664,693	(22,770,011)
Turie T. Small - Replace AC Unit in Cafeteria	3,973	-	3,973	3,973
University HS - Upgrade Chiller Plant	19,173	19,173	-	(19,173)
University HS - Install Grandstands	430,838	4,233	426,605	422,372
University HS - Pressbox Concession	300,000	-	300,000	300,000
University HS - Repair Wall Flashings Bldg 2	163,361	4,071	159,290	155,219
University HS - Upgrade AHU Sensors, Dampers and Duct Hez	992,059	956,760	35,299	(921,461)
University HS - Resurface Tennis Courts	98,462	95,827	2,635	(93,192)
University HS - Security Fencing	62,601	62,601	-	(62,601)
University High – Football Walkway Lighting	30,363	30,363	-	(30,363)
University HS - Seal Abandoned Wells	447,847	9,982	437,865	427,883
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	1,033,680	3,428,006	2,394,326
Various - Infrastructure for Technology	250,000	188,662	311,338	122,676
Various - Minor Projects	2,670,529	2,420,506	4,250,020	1,829,514
Various Schools - High School Athletics	-	-	1,602,200	1,602,200

Volusia County Schools
Capital Projects Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Various Schools - 22 School Hardening - Safety and Security o	274,081	274,081	-	(274,081)
Various Locations - Rural Broadband	2,500,000	500,000	2,000,000	1,500,000
Various Schools - BDA	951,882	240,111	1,657,709	1,417,598
Various Schools - Playgrounds	-	-	300,000	300,000
Various Schools – 23 School Hardening – Safety and Security	405,786	347,282	58,504	(288,778)
Various Schools - Leased Portables	-	-	100,000	100,000
Various Schools & Depts - District Wide Technology Equipme	2,842,045	1,407,129	10,721,852	9,314,723
Various Secondary Schools - CTE Technology Equipment	-	-	650,000	650,000
Volusia Pines Elm- Replace AC Unit in Cafeteria	113,761	100,761	13,000	(87,761)
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	741,000
White Fleet	806,218	20,664	1,695,554	1,674,890
Woodward Elementary - Renovations and Addition	5,837,786	4,347,170	1,490,615	(2,856,555)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1	-	-	4,500,000	4,500,000
Total projects	337,128,261	136,171,213	369,733,461	233,562,248
Total uses	337,128,261	136,171,213	369,733,461	233,562,248
Excess (deficiency) of revenues over expenditures	(145,768,813)	56,785,390	(191,089,497)	(247,874,887)
Other financing uses				
Transfers out to general fund	(31,368,958)	(31,348,958)	(32,414,774)	(1,065,816)
Transfers out to debt service funds	(46,782,059)	(46,782,059)	(46,249,606)	532,453
Loss Recoveries	1,620,767	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	(76,530,250)	(76,510,250)	85,335,620	161,845,870
Net change in fund balance	(222,299,063)	(19,724,860)	(105,753,877)	116,545,186
Fund balance				
Beginning of year	277,075,248	277,075,248	257,350,388	(19,724,860)
Ending Balance	<u>\$ 54,776,185</u>	<u>\$ 257,350,388</u>	<u>\$ 151,596,511</u>	<u>\$ 96,820,326</u>

Volusia County Schools
Capital Projects Funds - Capital Outlay and Debt Service (CO&DS) Program - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	\$ 2,405,170	\$ 2,536,938	\$ 2,266,500	\$ (270,438)
Total state sources	<u>2,405,170</u>	<u>2,536,938</u>	<u>2,266,500</u>	<u>(270,438)</u>
Local sources:				
Investment income	469,752	469,752	-	(469,752)
Total local sources	<u>469,752</u>	<u>469,752</u>	<u>-</u>	<u>(469,752)</u>
Total sources	<u>2,874,922</u>	<u>3,006,690</u>	<u>2,266,500</u>	<u>(740,190)</u>
Uses - expenditures				
Projects:				
COBI Bonds - Closing Cost	2,980	2,980	-	(2,980)
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
Seabreeze HS - Reroof Bldg. 13	-	-	630,672	630,672
Spruce Creek HS - Upgrade Main Electrical Switchgear	-	-	2,115,200	2,115,200
Total projects	<u>2,980</u>	<u>2,980</u>	<u>9,731,317</u>	<u>9,728,337</u>
Total uses	<u>2,980</u>	<u>2,980</u>	<u>9,731,317</u>	<u>9,728,337</u>
Excess of revenues over expenditures	<u>2,871,942</u>	<u>3,003,710</u>	<u>(7,464,817)</u>	<u>(10,468,527)</u>
Net change in fund balance	<u>2,871,942</u>	<u>3,003,710</u>	<u>(7,464,817)</u>	<u>(10,336,759)</u>
Fund balance				
Beginning of year	11,897,571	11,897,571	14,901,281	3,003,710
Ending Balance	<u>\$ 14,769,513</u>	<u>\$ 14,901,281</u>	<u>\$ 7,436,464</u>	<u>\$ (7,333,049)</u>

Volusia County Schools
Capital Projects Funds - Local Capital Improvement Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
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Sources - revenues

State sources:

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

Local sources:

Ad valorem property taxes - Capital	91,362,991	91,897,842	99,170,467	7,272,625
Investment income	3,491,416	3,491,416	80,000	(3,411,416)
Other miscellaneous local	14,149	14,149	-	(14,149)
Total local sources	94,868,556	95,403,407	99,250,467	3,847,060
Total sources	94,908,051	95,442,902	99,250,467	3,807,565

Uses - expenditures

Projects:

Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 10	211,920	28,956	182,964	154,008
Atlantic HS - CTE Metal Building	164,082	-	164,082	164,082
Atlantic HS - Install Grandstands	355,933	9,874	346,059	336,185
Atlantic HS - Pressbox Concession	300,000	-	300,000	300,000
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,242,346	176,472	1,065,874	889,402
Atlantic High - Football Field Lighting	35,331	35,331	-	(35,331)
Atlantic HS - Install Concrete Slab for Dumpsters	45,078	3,154	41,924	38,770
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	199,285
Blue Lake Elm - Intermediate Playground	126,909	126,909	-	(126,909)
Blue Lake Elm - Asphalt and Concrete Repairs Campus Wide	44,899	-	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	3,575,829	-	6,165,829	6,165,829
Campbell Mid - Repair Security Gates	111,192	111,192	-	(111,192)
Campbell Mid - Upgrade Lighting, Painting Flooring and Fencing	45,003	45,003	-	(45,003)
CAP: R.J. Longstreet Elm - Metal Reroof Bldgs. 3-8	23,071	23,071	-	(23,071)
Charter School Capital Outlay LCIF Disbursements	-	-	1,034,127	1,034,127
Chisholm Elm - Perimeter Fencing	62,352	513	61,839	61,326
Contingency	5,250,631	-	11,250,631	11,250,631
Contingency - Operations	4,331,102	-	4,331,102	4,331,102
Coronado Beach Elm - Replace AC in Buildings 9 and 10	44,992	44,992	-	(44,992)
Coronado Beach Elem - Install New Lighting at Parking Lot and	283,510	12,511	270,999	258,488
Creekside Middle - Fire Alarm Replacement	277,593	264,980	12,613	(252,367)
DeBary Elm - Resurface Bus Loop and Parking	338,764	7,771	330,993	323,222
DeBary Elem - New Marquee	216,355	14,355	202,000	187,645
DeLand Administrative Complex - Upgrade Data Center Back	275,000	-	525,000	525,000

Volusia County Schools
Capital Projects Funds - Local Capital Improvement Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Deland Administration – Data Center HVAC	650,797	606,384	44,413	(561,971)
DeLand HS - Replace Site Generator	314,208	24,940	289,268	264,328
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	3,043,354	846,881	2,196,473	1,349,592
Deltona High - Intercom Replacement	7,981	5,846	2,135	(3,711)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg:	17,603	17,603	-	(17,603)
Deltona HS - Re-Sod Football Field	219,000	219,000	-	(219,000)
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	1,400,000	1,400,000
Deltona HS - Repair Building Cracks Campus Wide	1,225,807	1,063,384	162,424	(900,960)
Deltona HS - Upgrade Stage Lighting	-	-	900,000	900,000
Deltona Mid – Paint Interior of Bldgs. 3 and 4	68,934	68,934	-	(68,934)
Deltona Mid - Upgrade Interior Lighting Bldg. 10	66,195	25,133	41,062	15,929
Deltona Mid - Replace Flooring Bldg. 3	54,366	54,366	-	(54,366)
Deltona Mid - Replace Flooring Bldg. 4	70,717	70,717	-	(70,717)
Deltona Mid – Playground	71,318	-	71,318	71,318
Deltona HS - Foundation Repairs Bldgs. 12	2,519,044	1,263,710	1,255,334	(8,376)
Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 &	135,600	-	135,600	135,600
Deltona HS – Replace Outdoor Dining Cover	108,862	108,862	-	(108,862)
Deltona HS - Foundation Repairs Bldg. 2	-	-	3,000,000	3,000,000
Edgewater Elm - Replace Primary Playground	177,662	107,528	70,134	(37,394)
Edgewater Public Elm - Renovate Media Center	-	-	360,000	360,000
Enterprise Elm - K-8 Replacement School	1,963,038	22,288	4,940,750	4,918,462
Enterprise Elm - Replace Intermediate Playground	110,317	110,317	-	(110,317)
Enterprise Elm – Replace Chiller Bldg. 13	54,955	54,955	-	(54,955)
ERP Software - Enterprise Resource Planning	1,000,000	194,829	805,171	610,342
Facilities Management	-	-	1,300,000	1,300,000
Facilities Services - Upgrade Chiller Plant	7,157	7,157	-	(7,157)
Facilities Services - Replace Carpet in Entire Building	115,079	115,079	-	(115,079)
Forest Lake Elm - Replace OAU and Duct Work	1,142,984	1,142,984	-	(1,142,984)
Forest Lake Elm - Resurface Basketball Court	3,826	3,826	-	(3,826)
Forest Lake Elm - Intermediate Playground	105,765	54,075	51,690	(2,385)
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,943,531	26,957	1,916,574	1,889,617
Forest Lake Elm - Parent Loop Extension	-	-	1,000,000	1,000,000
Freedom Elm – Replace AC Unit in Cafeteria	39,144	39,144	-	(39,144)
Freedom Elm - Replace DOAS Bldgs. 3 and 4	-	-	1,300,000	1,300,000
Furn, Fix, Equip, Veh	2,760,368	1,931,860	2,028,508	96,648
Furn, Fix, Equip, Veh - Internal Account Funded	60,137	60,137	-	(60,137)
Galaxy Mid - Upgrade Door Hardware	1,846	1,846	-	(1,846)
Galaxy Mid - Replace 50 KW Kitchen Generator	196,521	114,238	82,282	(31,956)
Galaxy Mid - Replace Gymnasium Bleachers	149,234	149,234	-	(149,234)
Galaxy Mid - Upgrade Intrusion and Monitoring	6,820	6,820	-	(6,820)
George Marks Elem - Roof Replacement, Bldg. 3	4,845	4,845	-	(4,845)
George Marks Elm - Coat Roof Bldg 2	27,583	27,583	-	(27,583)
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	150,162	6,552	143,610	137,058

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For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
George Marks Elm – Portables Installation	182,309	93,271	89,038	(4,233)
George Marks Elm – Portables Power, Communications and F	122,661	112,516	10,145	(102,371)
Herbert Street – Upgrade Interior Lighting	45,515	23,305	22,210	(1,095)
Herbert Street - Playground	71,175	-	71,175	71,175
Heritage Mid - Replace Gymnasium Bleachers	149,630	149,630	-	(149,630)
Heritage Mid - Resurface Tennis and Basketball Courts	3,826	3,826	-	(3,826)
Heritage Mid – Reclaimed Water Connection	250,632	25,519	225,113	199,594
Heritage Mid - Replace AC in Gym and CafeteriaOsceola/Tom	85,963	-	85,963	85,963
Hinson Mid - Upgrade HVAC and Lighting Bldg. 9	9,708	9,708	-	(9,708)
Hinson Mid - Replace Gutters and Downspouts	505,612	505,612	-	(505,612)
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 &	2,986,293	2,709,224	277,068	(2,432,156)
Holly Hill Elm - Replace Intercom System	20,634	20,634	-	(20,634)
Horizon Elm - Pavilion	250,000	-	250,000	250,000
Indian River Elm - Door Replacement Bldgs 1 and 4	157,303	124,847	32,455	(92,392)
Indian River Elm - Replace Doors and Hardware Buildings 2 ar	831,760	6,460	825,300	818,840
Indian River Elm - Upgrade Intrusion and Monitoring	5,640	5,640	-	(5,640)
Indian River Elm - Renovate Media Center	517,351	31,172	486,179	455,007
Indian River Elm - New Marquee	216,153	15,893	200,260	184,367
Mainland HS - Upgrade Chiller Plant	79,091	79,091	-	(79,091)
Mainland HS - Stormwater Upgrades	-	-	1,500,000	1,500,000
Manatee Cove Elm - 11 Classroom Addition	-	-	550,000	550,000
Mclnnis Elementary - Replace Fire Alarm	6,152	6,152	-	(6,152)
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	709,488	709,488	-	(709,488)
New Smyrna Beach HS - Traffic Signal	303,855	155,725	148,129	(7,596)
New Smyrna Beach HS – Replace Media Center Flooring	33,569	33,569	-	(33,569)
New Smyrna Beach HS – Upgrade Chillers 1 and 2	396,133	-	396,133	396,133
New Smyrna Beach HS - Repair Storm Drains	123,800	-	123,800	123,800
New Smyrna Beach HS - Storm Drain and Concrete Work Carr	56,451	26,451	30,000	3,549
New Smyrna Beach Mid - Demolish Racquetball Court	40,000	-	40,000	40,000
New Smyrna Transportation - Vehicle Lift Foundation	-	-	111,840	111,840
Orange City Elm - Renovations and Additions	3,775,180	70,068	3,705,112	3,635,044
Ormond Beach Elm - Replace Intermediate Playground	178,023	122,099	55,924	(66,175)
Ormond Beach Elm - Replace HVAC System Bldg. 2	36,617	36,617	-	(36,617)
Osceola Elementary - Master Plan	27,707	27,707	-	(27,707)
Osceola Elm - Reroof Bldgs. 4 and 9	-	-	94,000	94,000
Osceola/Tomoka Elm – Replace AC in Kitchen	123,312	37,426	85,886	48,460
Osceola/Tomoka Elm - Reroof Bldg. 9	40,000	-	40,000	40,000
Osteen Elm - Replace Gutters and Downspouts	-	-	556,390	556,390
Palm Terrace Elementary - Replace Roof	190,160	188,927	1,233	(187,694)
Palm Terrace Elm - Replace Fire Alarm	294,248	228,032	66,216	(161,816)
Palm Terrace Elm - Replace Intermediate Playground	178,374	136,293	42,081	(94,212)
Parking Lot Lease - City of DeLand	28,665	28,665	28,665	-
Pathways Elm - Replace Intermediate Playground	178,054	123,375	54,679	(68,696)

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Pathways Elm - 11 Classroom Addition	-	-	550,000	550,000
Pierson Elm - Upgrade Fire Suppression Water Tank	96,011	20,782	75,230	54,448
Pierson Transportation - Remove Underground Fuel Tank and	151,753	70,823	80,930	10,107
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg 3	11,863	11,863	-	(11,863)
Pine Ridge HS - Replace Irrigation Controls	57,427	57,427	-	(57,427)
Pine Ridge HS - Grade and Sod Football Field	172,878	-	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 Elm - Parking Area	348,190	21,810	326,380	304,570
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	150,083	3,356	146,727	143,371
Port Orange Elm - Renovate Reception	130,095	3,831	126,264	122,433
Port Orange Elm – Water Intrusion	4,344,447	32,625	4,311,825	4,279,200
Port Orange Elm – Replace AC in Kitchen	64,630	-	64,630	64,630
Portables - Moves and Compliance	480,684	182,363	1,198,321	1,015,958
Pride Elm - Replace Shelter Generators	404,333	123,149	281,184	158,035
Read Pattillo Elm – Replace AC in Cafeteria	47,508	47,508	-	(47,508)
Read Pattillo Elm - Replace Intermediate Playground	178,030	122,417	55,614	(66,803)
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	363,619	196,671	166,948	(29,723)
RJ Longstreet Elm - Replace AC Pit Fencing	80,002	64	79,938	79,874
Seabreeze HS - Intercom Replacement	34,205	34,205	-	(34,205)
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	933,151	40,365	892,785	852,420
Seabreeze HS - Resurface Tennis Courts and Replace Fence	102,297	92,797	9,500	(83,297)
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14	957,553	46,850	910,703	863,853
Seabreeze HS – Replace Track Fencing	41,450	41,450	-	(41,450)
Silver Sands Middle - Bldg. 12 WHSP Replacement	87,661	-	87,661	87,661
Silver Sands Mid - Renovate Culinary Lab	753,340	577,329	176,011	(401,318)
Silver Sands Mid – Replace Dining Room Flooring	58,270	58,270	-	(58,270)
Silver Sands Mid - Replace Stage Lighting and Sound System	-	-	900,000	900,000
Southwestern Mid – Replace AC in Cafeteria	76,362	76,362	-	(76,362)
Southwestern Mid - Renovate Kitchen and Multipurpose	-	-	6,000,000	6,000,000
Spirit Elm – Replace HVAC Bldg. 1	51,021	51,021	-	(51,021)
Spirit Elm - Upgrade HVAC Bldgs. 4	1,603,493	385,041	1,218,452	833,411
Spruce Creek HS - Replace AC Units on Auditorium Roof	104,161	104,161	-	(104,161)
Spruce Creek HS – Renovate Culinary Lab	1,721,655	478,220	1,243,435	765,215
Spruce Creek HS - Replace Culinary Flooring, Lights, Ceiling and	40,822	40,822	-	(40,822)
Spruce Creek HS – Replace HVAC Unit Bldg. 14	40,886	35,781	5,105	(30,676)
Starke Elm - Renovations and Additions	18,000,000	-	17,999,998	17,999,998
Sugar Mill Elm - Replace AC in Kitchen	39,229	39,229	-	(39,229)
Sugar Mill Elm – Potable Water Lines	492,796	254,592	238,205	(16,387)
Sugar Mill Elm – Interior and Exterior Painting Campus Wide	131,554	131,554	-	(131,554)
Sunrise Elm - Campus Wide Reroof	108,939	108,939	-	(108,939)

Volusia County Schools
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For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sunrise Elm – Replace Cafeteria A/C and Heat Pump	64,177	-	64,177	64,177
Sweetwater Elm – Interior and Exterior Painting Campus Wid	214,582	214,582	-	(214,582)
Sweetwater Elm – Upgrade Fresh Air Unit Controls	69,278	35,073	34,205	(868)
T. Dewitt Taylor Middle High - Replace Gutters	1,741	1,741	-	(1,741)
T. Dewitt Taylor Mid-HS - Hog Barn at Ag Farm	65,514	61,141	4,373	(56,768)
Timbercrest Elm – Repair Towers 2 & 3	136,300	136,300	-	(136,300)
Timbercrest Elm - Upgrade Chiller Plant Controls Bldg. 5	116,189	47,809	68,381	20,572
Tomoka Elm - Master Plan	6,550,657	5,854,798	695,859	(5,158,939)
Transportation - Warehouse DeLand - Warehouse Addition	2,500,019	784	2,499,235	2,498,451
Transportation Warehouse - DeLand - Replace Emergency Ge	851,009	56,917	794,092	737,175
Turie T. Small Elementary - Master Plan	24,280,218	16,286,825	7,993,393	(8,293,432)
Turie T. Small - Replace AC Unit in Cafeteria	3,973	-	3,973	3,973
University HS - Upgrade Chiller Plant	19,173	19,173	-	(19,173)
University HS - Install Grandstands	430,838	4,233	426,605	422,372
University HS - Pressbox Concession	300,000	-	300,000	300,000
University HS - Repair Wall Flashings Bldg 2	163,361	4,071	159,290	155,219
University High – Football Walkway Lighting	30,363	30,363	-	(30,363)
University HS - Seal Abandoned Wells	447,847	9,982	437,865	427,883
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
Various - Minor Projects	2,626,724	2,376,706	4,250,018	1,873,312
Various Locations - Rural Broadband	2,500,000	500,000	2,000,000	1,500,000
Various Schools - BDA	951,882	240,111	1,657,709	1,417,598
Various Schools - Playgrounds	-	-	300,000	300,000
Various Schools - Leased Portables	-	-	100,000	100,000
Volusia Pines Elm- Replace AC Unit in Cafeteria	113,761	100,761	13,000	(87,761)
Westside Elm - Replace Doors and Hardware Bldg. 1	741,000	-	741,000	741,000
White Fleet	806,218	20,664	1,695,554	1,674,890
Total projects	127,212,203	44,803,751	129,812,497	85,008,746
Total uses	127,212,203	44,803,751	129,812,497	85,008,746
Excess (deficiency) of revenues over expenditures	(32,304,152)	50,639,151	(30,562,030)	(81,201,181)
Other financing uses				
Transfers out to general fund	(22,759,560)	(22,739,560)	(31,701,710)	(8,962,150)
Transfers out to debt service funds	(19,342,792)	(19,342,792)	(21,317,043)	(1,974,251)
Loss Recoveries	29,899	29,899	-	(29,899)
Total other financing uses	(42,072,453)	(42,052,453)	(53,018,753)	(10,966,300)
Net change in fund balance	(74,376,605)	8,586,698	(83,580,783)	(9,204,178)

Volusia County Schools
Capital Projects Funds - Local Capital Improvement Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
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Fund balance

Beginning of year	82,818,233	82,818,233	91,404,931	8,586,698
Ending Balance	\$ 8,441,628	\$ 91,404,931	\$ 7,824,148	\$ (617,480)

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Local sales tax	\$ 63,910,024	\$ 64,840,560	\$ 65,626,997	\$ 786,437
Investment income	5,182,901	5,182,901	900,000	(4,282,901)
Other miscellaneous local	429	429	-	(429)
Total local sources	<u>69,093,354</u>	<u>70,023,890</u>	<u>66,526,997</u>	<u>(3,496,893)</u>
Total sources	<u>69,093,354</u>	<u>70,023,890</u>	<u>66,526,997</u>	<u>(3,496,893)</u>

Uses - expenditures

Projects:

All High Schools - Athletic Facility Leases	176,328	171,933	184,395	12,462
Atlantic High - Rekey Doors Campus Wide	118,910	89,419	29,492	(59,927)
Atlantic HS - Ticket Booth Concrete and Fencing	52,649	52,649	-	(52,649)
Atlantic HS - Baseball Field Lighting	1,300,000	-	1,300,000	1,300,000
Blue Lake Elm - Bus Loop Security	50,493	50,493	-	(50,493)
Brewster Center - Replace Outside Air Units	508,260	480,829	27,431	(453,398)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	861,443	855,550	5,893	(849,657)
CAP: Atlantic HS - Campus Wide Reroof	1,575	1,575	-	(1,575)
CAP: Seabreeze HS - Reroof Media Center	459,181	459,181	-	(459,181)
Centegix	1,022,130	-	1,478,460	1,478,460
Chisholm Elm - Security Fencing	73,646	73,646	-	(73,646)
Citrus Grove Elm – Perimeter Fencing	61,580	61,580	-	(61,580)
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitor	-	-	174,000	174,000
Contingency	3,544,130	-	6,044,130	6,044,130
Contingency - Operations	5,083,707	-	5,083,707	5,083,707
Cypress Creek Elm - Security Fencing	70,272	70,272	-	(70,272)
Debary Elm - Security Fencing	44,040	44,040	-	(44,040)
Debary Elm - Relocate Sidewalk and Fence	53,871	53,871	-	(53,871)
DeLand Administrative Complex - Upgrade Access Control Key	153,594	145,196	8,399	(136,797)
DeLand HS - Replace Cafeteria Chiller	781,064	415,321	365,743	(49,578)
DeLand HS - Baseball Field Lighting	1,285,966	842,101	443,865	(398,236)
DeLand HS - Sand Volleyball Courts	255,603	232,623	22,980	(209,643)
DeLand HS - Softball Field Lighting	716,511	28,716	687,795	659,079
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	-	-	1,740,000	1,740,000
Deltona Middle - Master Plan	5,178,665	675,977	4,502,689	3,826,712
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg:	1,627,145	1,476,032	151,114	(1,324,918)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldg:	2,800,685	212,049	2,588,636	2,376,587
Deltona HS – Repair Fencing	98,871	29,407	69,464	40,057
Deltona HS – Install Security Gate	50,058	2,346	47,712	45,366
Deltona HS - Replace Intercom Wiring	-	-	786,000	786,000
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	105,114	4,614	100,500	95,886
Discovery Elm - Replace Chillers 1 and 2	-	-	1,500,000	1,500,000

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	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Edgewater Public Elm - Security Fencing	42,027	-	42,027	42,027
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitorin	105,114	4,614	100,500	95,886
Enterprise Elm - Security Fencing	33,200	33,200	-	(33,200)
Facilities Management	-	-	1,200,000	1,200,000
Freedom Elm - Security Fencing	112,598	112,598	-	(112,598)
Freedom Elm - Replace Small Chiller Bldg. 7	308,779	31,463	277,316	245,853
Friendship Elm - Replace Intercom	488,173	208,963	279,209	70,246
Heritage Mid - Replace Roof Campus Wide	81,873	4,389	77,484	73,095
Heritage Mid - Replace Fire Alarm	1,289,031	82,031	1,207,000	1,124,969
Hinson Mid - Security Fencing	109,877	109,877	-	(109,877)
Holly Hill School - Replace Switchgear Bldg. 6	365,649	14,085	351,564	337,479
Mainland HS - Upgrade Chiller Plant	2,480,410	87,830	2,392,580	2,304,750
Manatee Cove Elm - Security Fencing	67,272	67,272	-	(67,272)
McInnis Elementary - Potable Water and Sanitary Sewer	525,735	223,583	302,152	78,569
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Floor	3,208	3,208	-	(3,208)
New Smyrna Beach HS - Replace Intercom	698,581	346,642	351,939	5,297
New Smyrna Beach HS – Sand Volleyball Courts	6,188	6,188	-	(6,188)
Orange City Elm - Renovations and Additions	36,655,755	4,285,643	32,370,112	28,084,469
Ormond Beach Mid – Security Fencing	141,945	141,945	-	(141,945)
Ormond Beach Elm – Replace Perimeter Fencing	35,789	31,870	3,919	(27,951)
Osceola Elementary - Master Plan	590,823	310,771	280,052	(30,719)
Palm Terrace Elementary - Replace Roof	1,406,358	1,061,584	344,773	(716,811)
Pathways Elm - Replace Fire Alarm	934,076	249,083	684,993	435,910
Pathways Elm - Replace Outside Air Units	-	-	1,000,000	1,000,000
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 a	2,577,613	2,399,086	178,528	(2,220,558)
Pine Ridge High - Security Fencing	97,469	97,469	-	(97,469)
Pine Ridge HS – Repair Intercom Campus Wide	159,248	159,248	-	(159,248)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	2,652,410	233,877	2,418,533	2,184,656
Pine Ridge HS – Reclaimed Water Connection	250,677	27,356	223,321	195,965
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	150,000
River Springs Mid - Security Fencing	41,295	41,295	-	(41,295)
RJ Longstreet Elm - Replace Perimeter Fencing	107,995	107,995	-	(107,995)
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito	105,114	4,614	100,500	95,886
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	3,239,177	3,087,311	151,867	(2,935,444)
Seabreeze HS - Replace Perimeter Fencing	92,627	92,627	-	(92,627)
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,656,240	507,125	3,149,115	2,641,990
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	-	-	3,800,000	3,800,000
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	253,984	252,587	1,397	(251,190)
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	414,870	122,501	292,369	169,868
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	661,409	11,544	649,865	638,321

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Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	-	-	1,040,000	1,040,000
Spruce Creek HS - Sand Volleyball Courts	118,599	91,099	27,500	(63,599)
Spruce Creek Elm - Security Fencing	106,924	77,740	29,184	(48,556)
Spruce Creek HS - Replace 7 AC Roof Top Units	2,409,852	96,764	2,313,088	2,216,324
Spruce Creek HS – Replace Perimeter Fencing	72,478	72,478	-	(72,478)
Starke Elm - Renovations and Additions	18,727,956	1,309,228	19,168,728	17,859,500
Stem Bus	97,353	22,467	74,886	52,419
Stem Bus 2	120,000	21,075	98,925	77,850
Sugar Mill Elm - Intercom Replacement	250,000	-	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	800,000
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co	60,140	2,048	58,092	56,044
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	122,069	122,069	-	(122,069)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion M	105,114	4,614	100,500	95,886
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	52,908	52,908	-	(52,908)
Tomoka Elm - Master Plan	33,720,692	28,171,517	5,549,175	(22,622,342)
University HS - Upgrade AHU Sensors, Dampers and Duct Hea	992,059	956,760	35,299	(921,461)
University HS - Resurface Tennis Courts	98,462	95,827	2,635	(93,192)
University HS - Security Fencing	62,601	62,601	-	(62,601)
University HS - Upgrade Fire Alarm and Intrusion Monitoring	-	-	252,000	252,000
Various - Security	1,918,016	1,033,680	3,428,006	2,394,326
Various - Infrastructure for Technology	250,000	188,662	311,338	122,676
Various Schools - High School Athletics	-	-	1,602,200	1,602,200
Various Schools & Depts - District Wide Technology Equipme	2,842,045	1,407,129	10,721,852	9,314,723
Various Secondary Schools - CTE Technology Equipment	-	-	650,000	650,000
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	5,076,885	3,921,758	1,155,127	(2,766,631)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1	-	-	4,500,000	4,500,000
Total projects	155,482,233	58,801,318	141,233,849	82,432,531
Total uses	155,482,233	58,801,318	141,233,849	82,432,531
Excess (deficiency) of revenues over expenditures	(86,388,879)	11,222,572	(74,706,852)	(85,929,424)
Other financing uses				
Transfers out to general fund	(6,474,117)	(6,474,117)	(713,064)	5,761,053
Transfers out to debt service funds	(27,439,267)	(27,439,267)	(16,932,563)	10,506,704
Loss Recoveries	1,590,868	1,590,868	-	(1,590,868)
Total other financing uses	(32,322,516)	(32,322,516)	(17,645,627)	14,676,889
Net change in fund balance	(118,711,395)	(21,099,944)	(92,352,479)	26,358,916

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
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Fund balance

Beginning of year	122,389,849	122,389,849	101,289,905	(21,099,944)
Ending Balance	<u>\$ 3,678,454</u>	<u>\$ 101,289,905</u>	<u>\$ 8,937,426</u>	<u>\$ 5,258,972</u>

Volusia County Schools
Capital Projects Funds - Impact Fees Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 2,153,029	\$ 2,153,029	\$ 600,000	\$ (1,553,029)
Other miscellaneous local	250	250	-	(250)
Impact fees	19,188,034	19,188,034	10,000,000	(9,188,034)
Total local sources	<u>21,341,313</u>	<u>21,341,313</u>	<u>10,600,000</u>	<u>(10,741,313)</u>
Total sources	<u>21,341,313</u>	<u>21,341,313</u>	<u>10,600,000</u>	<u>(10,741,313)</u>
Uses - expenditures				
Projects:				
Deltona Middle - Master Plan	492,102	-	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	598,344	7,902	590,442	582,540
Orange City Elm - Renovations and Additions	10,800,000	717,171	10,082,829	9,365,658
Osceola Elementary - Master Plan	328,606	100,651	227,956	127,305
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 Remov	1,200,000	-	1,200,000	1,200,000
Starke Elm - Renovations and Additions	1,200,560	174,293	1,026,267	851,974
Tomoka Elm - Master Plan	9,551,295	7,366,122	2,185,173	(5,180,949)
Turie T. Small Elementary - Master Plan	21,819,179	18,147,879	3,671,300	(14,476,579)
Woodward Elementary - Renovations and Addition	760,901	425,413	335,488	(89,925)
Total projects	<u>46,750,987</u>	<u>26,939,431</u>	<u>22,661,557</u>	<u>(4,277,874)</u>
Total uses	<u>46,750,987</u>	<u>26,939,431</u>	<u>22,661,557</u>	<u>(4,277,874)</u>
Deficiency of revenues under expenditures	<u>(25,409,674)</u>	<u>(5,598,118)</u>	<u>(12,061,557)</u>	<u>(6,463,439)</u>
Other financing sources				
Transfers out to debt service funds	-	-	(8,000,000)	(8,000,000)
Total other financing sources	<u>-</u>	<u>-</u>	<u>(8,000,000)</u>	<u>(8,000,000)</u>
Net change in fund balance	<u>(25,409,674)</u>	<u>(5,598,118)</u>	<u>(20,061,557)</u>	<u>5,348,117</u>
Fund balance				
Beginning of year	<u>49,713,415</u>	<u>49,713,415</u>	<u>44,115,297</u>	<u>(5,598,118)</u>
Ending Balance	<u>\$ 24,303,741</u>	<u>\$ 44,115,297</u>	<u>\$ 24,053,740</u>	<u>\$ (250,001)</u>

Volusia County Schools
Capital Projects Funds - Other Capital Projects - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
Other miscellaneous state sources	\$ 2,597,961	\$ 2,597,961	\$ -	\$ (2,597,961)
Total state sources	<u>2,597,961</u>	<u>2,597,961</u>	<u>-</u>	<u>(2,597,961)</u>
Local sources:				
Investment income	533,250	533,250	-	(533,250)
Other miscellaneous local	6,675	6,675	-	(6,675)
Refund of prior year expenditure	3,921	3,921	-	(3,921)
Total local sources	<u>543,846</u>	<u>543,846</u>	<u>-</u>	<u>(543,846)</u>
Total sources	<u>3,141,807</u>	<u>3,141,807</u>	<u>-</u>	<u>(3,141,807)</u>
Uses - expenditures				
Projects:				
Contingency - Operations	1,901,750	-	3,901,750	3,901,750
DeLand Warehouse - Lease	231,186	231,186	238,122	6,936
Enterprise Elm - K-8 Replacement School	4,823,250	4,727,384	95,866	(4,631,518)
Various - Minor Projects	43,804	43,804	-	(43,804)
Various Schools - 22 School Hardening - Safety and Security c	274,081	274,081	-	(274,081)
Various Schools – 23 School Hardening – Safety and Security	405,786	347,282	58,504	(288,778)
Total projects	<u>7,679,857</u>	<u>5,623,737</u>	<u>4,294,242</u>	<u>(1,329,495)</u>
Total uses	<u>7,679,857</u>	<u>5,623,737</u>	<u>4,294,242</u>	<u>(1,329,495)</u>
Deficiency of revenues under expenditures	<u>(4,538,050)</u>	<u>(2,481,930)</u>	<u>(4,294,242)</u>	<u>(1,812,312)</u>
Other financing uses				
Transfers out to general fund	(2,135,281)	(2,135,281)	-	2,135,281
Total other financing uses	<u>(2,135,281)</u>	<u>(2,135,281)</u>	<u>-</u>	<u>2,135,281</u>
Net change in fund balance	<u>(6,673,331)</u>	<u>(4,617,211)</u>	<u>(4,294,242)</u>	<u>2,379,089</u>
Fund balance				
Beginning of year	10,256,180	10,256,180	5,638,969	(4,617,211)
Ending Balance	<u>\$ 3,582,849</u>	<u>\$ 5,638,969</u>	<u>\$ 1,344,727</u>	<u>\$ (2,238,122)</u>

Volusia County Schools
Capital Projects Funds - Certificates of Participation Debt Issues - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
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
Excess of revenues over expenditures	-	-	(62,000,000)	(62,000,000)
Other financing sources				
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
Net change in fund balance	-	-	102,000,000	102,000,000
Fund balance				
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>
Sources - revenues					
State sources:					
CO&DS distributed	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Interest on undistributed CO & DS	16,500	16,500	16,500	16,500	16,500
Total state sources	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Local sources:					
Ad valorem property taxes	99,170,467	94,018,320	97,250,400	102,439,152	106,686,288
Local Sales tax	65,626,997	66,539,629	67,464,953	68,403,144	69,354,383
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
Total local sources	<u>176,377,464</u>	<u>171,927,949</u>	<u>175,875,353</u>	<u>181,792,296</u>	<u>186,780,671</u>
Total sources	<u>178,643,964</u>	<u>174,194,449</u>	<u>178,141,853</u>	<u>184,058,796</u>	<u>189,047,171</u>
Uses - expenditures					
Categories					
New Construction	82,350,000	102,000,000	7,950,000	40,000,000	21,200,000
Projects at Existing Schools and Facilities	56,999,020	61,012,020	40,042,729	14,047,850	9,258,665
Facilities Management	13,300,000	11,300,000	11,800,000	11,800,000	11,800,000
Technology	10,393,266	11,106,330	11,106,330	11,106,330	10,650,000
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
Total categories	<u>168,776,413</u>	<u>191,431,542</u>	<u>77,537,367</u>	<u>84,407,258</u>	<u>60,619,197</u>
Roll Forward					
Prior Year Carryover Encumbrances	138,347,335	-	-	-	-
Prior Year Carryover Appropriations	62,629,713	-	-	-	-
Total roll forward	<u>200,977,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>369,753,461</u>	<u>191,431,542</u>	<u>77,537,367</u>	<u>84,407,258</u>	<u>60,619,197</u>
Excess (deficiency) of revenues over expenditures	(191,109,497)	(17,237,093)	100,604,486	99,651,538	128,427,974
Other financing uses					
Transfers - General Fund	(32,394,774)	(33,015,595)	(34,416,175)	(35,886,784)	(37,430,924)
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	-	-	-	-
Total other financing uses	<u>85,355,620</u>	<u>(84,278,758)</u>	<u>(85,682,375)</u>	<u>(87,159,697)</u>	<u>(88,699,911)</u>
Net change in fund balances	<u>(105,753,877)</u>	<u>(101,515,851)</u>	<u>14,922,111</u>	<u>12,491,841</u>	<u>39,728,063</u>
Fund balances					
Beginning Balance	257,350,388	151,596,511	50,080,660	65,002,770	77,494,611
Ending Balance	<u>\$ 151,596,511</u>	<u>\$ 50,080,660</u>	<u>\$ 65,002,770</u>	<u>\$ 77,494,611</u>	<u>\$ 117,222,674</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>
Sources - revenues					
State sources:					
CO&DS distributed	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Interest on undistributed CO & DS	16,500	16,500	16,500	16,500	16,500
Total state sources	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Local sources:					
Ad valorem property taxes	99,170,467	94,018,320	97,250,400	102,439,152	106,686,288
Local Sales tax	65,626,997	66,539,629	67,464,953	68,403,144	69,354,383
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
Total local sources	<u>176,377,464</u>	<u>171,927,949</u>	<u>175,875,353</u>	<u>181,792,296</u>	<u>186,780,671</u>
Total sources	<u>178,643,964</u>	<u>174,194,449</u>	<u>178,141,853</u>	<u>184,058,796</u>	<u>189,047,171</u>
Uses - expenditures					
New Construction					
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	-	-	-	-
Total New Construction	<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>
Projects at Existing Schools and Facilities					
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	238,122	250,028	262,529	275,655	-
DeLand Administrative Complex - Upgrade Data Center Ba	250,000	-	-	-	-
Deltona HS - Upgrade Stage Lighting	900,000	-	-	-	-
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 - Foundation Repairs Bldg. 2	3,000,000	-	-	-	-

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 - Replace Intercom Wiring	786,000	-	-	-	-
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 System	-	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 and 4	-	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	900,000	400,000	400,000	400,000	400,000
R.J. Longstreet Elm - Upgrade Parking Lot and Canopy Lighting	-	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 Lab	-	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 Monitoring	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	-	-	-
Total Projects at Existing Schools and Facilities	<u>56,999,020</u>	<u>61,012,020</u>	<u>40,042,729</u>	<u>14,047,850</u>	<u>9,258,665</u>
Facilities Management					
Contingency	8,500,000	8,500,000	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
Total Facilities Management	<u>13,300,000</u>	<u>11,300,000</u>	<u>11,800,000</u>	<u>11,800,000</u>	<u>11,800,000</u>
Technology					
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	650,000	650,000	650,000
Centegix	456,330	456,330	456,330	456,330	-
Various Schools & Depts - District Wide Technology Equipm	9,286,936	10,000,000	10,000,000	10,000,000	10,000,000
Total Technology	<u>10,393,266</u>	<u>11,106,330</u>	<u>11,106,330</u>	<u>11,106,330</u>	<u>10,650,000</u>
System Wide Equipment and Vehicles					
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
Total System Wide Equipment and Vehicles	<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>
Buses					
Bus and Safety	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000
Total Buses	<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>
Charter School Disbursements					
Charter School Capital Outlay LCFI Disbursements	1,034,127	1,313,192	1,938,308	2,753,078	3,010,532
Total Charter School Disbursements	<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>
Roll Forward					

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>
Prior Year Carryover Encumbrances	138,347,335	-	-	-	-
Prior Year Carryover Appropriations	62,629,713	-	-	-	-
Total roll forward	200,977,048	-	-	-	-
Total uses	369,753,461	191,431,542	77,537,367	84,407,258	60,619,197
Excess (deficiency) of revenues over expenditures	(191,109,497)	(17,237,093)	100,604,486	99,651,538	128,427,974
Other financing uses					
Transfers - General Fund	(32,394,774)	(33,015,595)	(34,416,175)	(35,886,784)	(37,430,924)
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	-	-	-	-
Total other financing uses	85,355,619	(84,278,758)	(85,682,375)	(87,159,697)	(88,699,911)
Net change in fund balances	(105,753,877)	(101,515,851)	14,922,111	12,491,841	39,728,063
Fund balances					
Beginning Balance	257,350,388	151,596,511	50,080,660	65,002,770	77,494,611
Ending Balance	\$ 151,596,511	\$ 50,080,660	\$ 65,002,770	\$ 77,494,611	\$ 117,222,674

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

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Sources - revenues					
State sources:					
CO&DS distributed	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Interest on undistributed CO & DS	16,500	16,500	16,500	16,500	16,500
Total state sources	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Total sources	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Uses - expenditures					
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Tower:	3,235,445	-	-	-	-
Heritage Mid - Replace Roof Campus Wide	3,750,000	-	-	-	-
Seabreeze HS - Reroof Bldg. 13	630,672	-	-	-	-
Spruce Creek HS - Upgrade Main Electrical Switchgear	2,115,200	-	-	-	-
Total Projects at Existing Schools and Facilities	<u>9,731,317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>9,731,317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(7,464,817)	2,266,500	2,266,500	2,266,500	2,266,500
Net change in fund balances	<u>(7,464,817)</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Fund balances					
Beginning Balance	14,901,281	7,436,464	9,702,964	11,969,464	14,235,964
Ending Balance	<u>\$ 7,436,464</u>	<u>\$ 9,702,964</u>	<u>\$ 11,969,464</u>	<u>\$ 14,235,964</u>	<u>\$ 16,502,464</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>
Sources - revenues					
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
Total local sources	<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>
Total sources	<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>
Uses - expenditures					
New Construction					
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
Total New Construction	<u>11,550,000</u>	<u>-</u>	<u>7,950,000</u>	<u>24,250,000</u>	<u>21,000,000</u>
Projects at Existing Schools and Facilities					
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 - Upgrade Stage Lighting	900,000	-	-	-	-
Deltona HS - Foundation Repairs Bldg. 2	3,000,000	-	-	-	-
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 - Reroof Bldgs. 4 and 9	94,000	-	-	-	-
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

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>
Pathways Elm - Upgrade Parking Lot Lighting	-	-	258,000	-	-
Pine Ridge HS - Repair Wall Flashings Bldg. 8	319,200	-	-	-	-
Portables - Moves and Compliance	900,000	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 System	900,000	-	-	-	-
Silver Sands Mid - Replace Gymnasium Bleachers	-	400,000	-	-	-
South Daytona Elm - Upgrade Kitchen Flooring, Lighting and	-	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
Total Projects at Existing Schools and Facilities	<u>22,819,917</u>	<u>26,021,847</u>	<u>8,786,665</u>	<u>4,828,665</u>	<u>4,828,665</u>
Facilities Management					
Contingency	6,000,000	6,000,000	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
Total Facilities Management	<u>7,300,000</u>	<u>7,300,000</u>	<u>7,300,000</u>	<u>7,300,000</u>	<u>7,300,000</u>
System Wide Equipment and Vehicles					
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
Total System Wide Equipment and Vehicles	<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>
Buses					
Bus and Safety	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000
Total Buses	<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>
Charter School Disbursements					
Charter School Capital Outlay LCIF Disbursements	1,034,127	1,313,192	1,938,308	2,753,078	3,010,532
Total Charter School Disbursements	<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>
Roll Forward					
Prior Year Carryover Encumbrances	50,658,975	-	-	-	-
Prior Year Carryover Appropriations	31,769,478	-	-	-	-
Total roll forward	<u>82,428,453</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>129,832,497</u>	<u>39,335,039</u>	<u>30,674,973</u>	<u>43,831,743</u>	<u>40,839,197</u>
Excess (deficiency) of revenues over expenditures	(30,582,030)	54,753,281	66,635,427	58,657,409	65,887,091
Other financing uses					
Transfers - General Fund	(31,681,710)	(33,015,595)	(34,416,175)	(35,886,784)	(37,430,924)
Transfers - Debt Service Funds	(21,317,043)	(23,546,350)	(23,549,950)	(23,553,850)	(23,551,300)
Total other financing uses	<u>(52,998,753)</u>	<u>(56,561,945)</u>	<u>(57,966,125)</u>	<u>(59,440,634)</u>	<u>(60,982,224)</u>
Net change in fund balances	<u>(83,580,783)</u>	<u>(1,808,664)</u>	<u>8,669,302</u>	<u>(783,225)</u>	<u>4,904,867</u>
Fund balances					
Beginning Balance	91,404,931	7,824,148	6,015,483	14,684,785	13,901,559

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

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Ending Balance	\$ 7,824,148	\$ 6,015,483	\$ 14,684,785	\$ 13,901,559	\$ 18,806,427

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>
Sources - revenues					
Local sources:					
Local Sales tax	\$ 65,626,997	\$ 66,539,629	\$ 67,464,953	\$ 68,403,144	\$ 69,354,383
Investment income	900,000	800,000	700,000	600,000	500,000
Total local sources	<u>66,526,997</u>	<u>67,339,629</u>	<u>68,164,953</u>	<u>69,003,144</u>	<u>69,854,383</u>
Total sources	<u>66,526,997</u>	<u>67,339,629</u>	<u>68,164,953</u>	<u>69,003,144</u>	<u>69,854,383</u>
Uses - expenditures					
New Construction					
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	-	-	-	-
Total New Construction	<u>6,250,000</u>	<u>-</u>	<u>-</u>	<u>15,500,000</u>	<u>-</u>
Projects at Existing Schools and Facilities					
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 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>
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	-	-	-
Total Projects at Existing Schools and Facilities	<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>
Facilities Management					
Contingency	2,500,000	2,500,000	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
Total Facilities Management	<u>3,700,000</u>	<u>3,700,000</u>	<u>4,200,000</u>	<u>4,200,000</u>	<u>4,200,000</u>
Technology					
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	650,000	650,000	650,000
Centegix	456,330	456,330	456,330	456,330	-
Various Schools & Depts - District Wide Technology Equipm	9,286,936	10,000,000	10,000,000	10,000,000	10,000,000
Total Technology	<u>10,393,266</u>	<u>11,106,330</u>	<u>11,106,330</u>	<u>11,106,330</u>	<u>10,650,000</u>
Roll Forward					
Prior Year Carryover Encumbrances	70,681,016	-	-	-	-
Prior Year Carryover Appropriations	25,999,903	-	-	-	-
Total roll forward	<u>96,680,919</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>141,233,849</u>	<u>49,546,475</u>	<u>46,299,865</u>	<u>39,749,859</u>	<u>19,280,000</u>
Excess (deficiency) of revenues over expenditures	(74,706,852)	17,793,154	21,865,088	29,253,285	50,574,383
Other financing uses					
Transfers - General Fund	(713,064)	-	-	-	-
Transfers - Debt Service Funds	(16,932,563)	(19,716,813)	(19,716,250)	(19,719,063)	(21,717,688)
Total other financing uses	<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>
Net change in fund balances	<u>(92,352,479)</u>	<u>(1,923,659)</u>	<u>2,148,838</u>	<u>9,534,222</u>	<u>28,856,696</u>
Fund balances					
Beginning Balance	101,289,905	8,937,426	7,013,767	9,162,605	18,696,827
Ending Balance	<u>\$ 8,937,426</u>	<u>\$ 7,013,767</u>	<u>\$ 9,162,605</u>	<u>\$ 18,696,827</u>	<u>\$ 47,553,522</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>
Sources - revenues					
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
Total local sources	<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>
Total sources	<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>
Uses - expenditures					
New Construction					
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
Total New Construction	<u>2,550,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>200,000</u>
Facilities Management					
Facilities Management	300,000	300,000	300,000	300,000	300,000
Total Facilities Management	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Roll Forward					
Prior Year Carryover Encumbrances	16,948,840	-	-	-	-
Prior Year Carryover Appropriations	2,862,717	-	-	-	-
Total roll forward	<u>19,811,557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>22,661,557</u>	<u>300,000</u>	<u>300,000</u>	<u>550,000</u>	<u>500,000</u>
Excess (deficiency) of revenues over expenditures	(12,061,557)	10,200,000	10,100,000	9,750,000	9,700,000
Other financing uses					
Transfers - Debt Service Funds	(8,000,000)	(8,000,000)	(8,000,000)	(8,000,000)	(6,000,000)
Total other financing uses	<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>
Net change in fund balances	<u>(20,061,557)</u>	<u>2,200,000</u>	<u>2,100,000</u>	<u>1,750,000</u>	<u>3,700,000</u>
Fund balances					
Beginning Balance	44,115,297	24,053,740	26,253,740	28,353,740	30,103,740
Ending Balance	<u>\$ 24,053,740</u>	<u>\$ 26,253,740</u>	<u>\$ 28,353,740</u>	<u>\$ 30,103,740</u>	<u>\$ 33,803,740</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>
Uses - expenditures					
Projects at Existing Schools and Facilities					
DeLand Warehouse - Lease	\$ 238,122	\$ 250,028	\$ 262,529	\$ 275,655	\$ -
Total Projects at Existing Schools and Facilities	<u>238,122</u>	<u>250,028</u>	<u>262,529</u>	<u>275,655</u>	<u>-</u>
Facilities Management					
Contingency - Operations	2,000,000	-	-	-	-
Total Facilities Management	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Roll Forward					
Prior Year Carryover Encumbrances	58,504	-	-	-	-
Prior Year Carryover Appropriations	1,997,616	-	-	-	-
Total roll forward	<u>2,056,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>4,294,242</u>	<u>250,028</u>	<u>262,529</u>	<u>275,655</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,294,242)	(250,028)	(262,529)	(275,655)	-
Other financing uses					
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(4,294,242)</u>	<u>(250,028)</u>	<u>(262,529)</u>	<u>(275,655)</u>	<u>-</u>
Fund balances					
Beginning Balance	5,638,969	1,344,727	1,094,700	832,171	556,515
Ending Balance	<u>\$ 1,344,727</u>	<u>\$ 1,094,700</u>	<u>\$ 832,171</u>	<u>\$ 556,515</u>	<u>\$ 556,515</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>
Uses - expenditures					
New Construction					
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	-	-	-
Total New Construction	<u>62,000,000</u>	<u>102,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>62,000,000</u>	<u>102,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(62,000,000)	(102,000,000)	-	-	-
Other financing uses					
Proceeds of Lease-Purchase Agreements	151,800,000	-	-	-	-
Premiums on Long-term Debt	12,200,000	-	-	-	-
Total other financing uses	<u>164,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>102,000,000</u>	<u>(102,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances					
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 Prior Year's Actuals
- Other Federal Programs Budget Comparison to Prior Year's Actuals
- Federal Education Stabilization Fund Budget Comparison to Prior Year's Actuals
- School Internal Fund Budget Comparison to Prior Year's Actuals

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.

School Internal Funds

School internal funds are the money collected and managed within a school, separate from district or state funding. These funds come from various sources such as student activities, fundraising activities, donations, concession sales, ticket sales and school stores. The management of these funds involves strict accounting practices to ensure transparency and accountability, with specific guidelines for collecting, depositing, and spending the money. Annual audits are conducted to verify that the funds are being used appropriately and in accordance with established policies. This ensures that the funds support the school's activities and benefit the students.

Volusia County Schools
Special Revenue Funds - Food Service
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
National school lunch program	\$ 38,709,980	\$ 38,709,980	\$ 38,000,000	\$ (709,980)
Other federal through state sources	1,529,540	1,529,540	-	(1,529,540)
Total federal through state sources	<u>40,239,520</u>	<u>40,239,520</u>	<u>38,000,000</u>	<u>(2,239,520)</u>
State sources:				
School breakfast supplement	165,926	165,926	165,000	(926)
School lunch supplement	162,606	162,606	162,000	(606)
Total state sources	<u>328,532</u>	<u>328,532</u>	<u>327,000</u>	<u>(1,532)</u>
Local sources:				
Investment income	902,881	902,881	400,000	(502,881)
Food service	800,073	800,073	770,000	(30,073)
Miscellaneous local	171,567	171,567	165,000	(6,567)
Total local sources	<u>1,874,521</u>	<u>1,874,521</u>	<u>1,335,000</u>	<u>(539,521)</u>
Total sources	<u>42,442,573</u>	<u>42,442,573</u>	<u>39,662,000</u>	<u>(2,780,573)</u>
Uses - expenditures				
School Food Service				
Salaries	9,788,510	9,788,510	9,491,000	(297,510)
Benefits	4,361,926	4,360,960	4,575,026	214,066
Purchased Services	3,411,014	2,283,423	2,941,610	658,187
Energy Services	715,000	636,611	731,906	95,295
Materials & Supplies	23,647,497	23,647,497	22,028,424	(1,619,073)
Capital Outlay	1,937,785	1,138,785	3,959,999	2,821,214
Other	1,047,026	891,218	1,050,000	158,782
Total School Food Service	<u>44,908,758</u>	<u>42,747,004</u>	<u>44,777,965</u>	<u>2,030,961</u>
Debt Service				
Principal	60,409	-	-	-
Total Debt Service	<u>60,409</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>44,969,167</u>	<u>42,747,004</u>	<u>44,777,965</u>	<u>2,030,961</u>
Deficiency of revenues under expenditures	<u>(2,526,594)</u>	<u>(304,431)</u>	<u>(5,115,965)</u>	<u>(4,811,534)</u>
Net change in fund balance	<u>(2,526,594)</u>	<u>(304,431)</u>	<u>(5,115,965)</u>	<u>(2,589,371)</u>
Fund balance				
Beginning of year	23,242,682	23,242,682	22,938,251	(304,431)
Ending Balance	<u>\$ 20,716,088</u>	<u>\$ 22,938,251</u>	<u>\$ 17,822,286</u>	<u>\$ (2,893,802)</u>



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Volusia County Schools
Special Revenue Funds - Other Federal Programs
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
Career and technical education	\$ 839,036	\$ 712,700	\$ 932,029	\$ 219,329
Title II, grant to improve teacher quality	3,987,570	2,623,620	4,363,950	1,740,330
Individuals with disabilities education act	19,159,582	18,157,647	19,801,534	1,643,887
Title I, grant to improve academic standards	30,515,619	21,125,727	35,994,780	14,869,053
Title III, language instruction	577,805	491,514	628,432	136,918
Title IV, twenty-first century schools	1,192,766	1,039,728	1,178,039	138,311
Other federal through state sources	4,517,399	2,035,603	4,813,817	2,778,214
Total federal through state sources	<u>60,789,777</u>	<u>46,186,539</u>	<u>67,712,581</u>	<u>21,526,042</u>
Total sources	<u>60,789,777</u>	<u>46,186,539</u>	<u>67,712,581</u>	<u>21,526,042</u>
Uses - expenditures				
Instruction				
Salaries	11,347,221	9,964,286	12,042,701	2,078,415
Benefits	3,952,491	3,365,566	4,648,148	1,282,582
Purchased Services	7,134,708	5,422,639	8,021,970	2,599,331
Materials & Supplies	3,157,609	1,185,288	3,360,322	2,175,034
Capital Outlay	1,382,743	1,024,677	1,876,110	851,433
Other	1,091,379	400,916	1,053,415	652,499
Total Instruction	<u>28,066,151</u>	<u>21,363,372</u>	<u>31,002,666</u>	<u>9,639,294</u>
Student Support Services				
Salaries	5,549,369	4,891,910	6,213,726	1,321,816
Benefits	1,895,536	1,577,753	2,245,594	667,841
Purchased Services	240,639	115,015	410,163	295,148
Materials & Supplies	318,630	201,776	265,075	63,299
Capital Outlay	1,660	-	1,660	1,660
Other	78,467	64,333	61,841	(2,492)
Total Student Support Services	<u>8,084,301</u>	<u>6,850,787</u>	<u>9,198,059</u>	<u>2,347,272</u>
Instructional and Curriculum Development Services				
Salaries	6,557,458	5,258,973	6,906,274	1,647,301
Benefits	1,922,839	1,632,136	2,110,079	477,943
Purchased Services	333,554	120,392	371,960	251,568
Materials & Supplies	167,321	72,670	183,000	110,330
Capital Outlay	10,097	6,432	12,447	6,015
Other	30,800	561	105,558	104,997
Total Instructional and Curriculum Development Services	<u>9,022,069</u>	<u>7,091,164</u>	<u>9,689,318</u>	<u>2,598,154</u>
Instructional Staff Training Services				
Salaries	5,633,388	3,820,800	7,389,870	3,569,070
Benefits	1,702,057	1,161,261	2,419,123	1,257,862

Volusia County Schools
Special Revenue Funds - Other Federal Programs
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Purchased Services	1,559,525	813,428	1,696,237	882,809
Materials & Supplies	1,046,455	350,293	867,828	517,535
Capital Outlay	4,522	4,094	11,528	7,434
Other	454,985	187,582	564,170	376,588
Total Instructional Staff Training Services	10,400,932	6,337,458	12,948,756	6,611,298
Instructional Related Technology				
Salaries	125,614	125,068	121,362	(3,706)
Benefits	16,415	27,364	16,416	(10,948)
Purchased Services	127,500	19,961	279,159	259,198
Total Instructional Related Technology	269,529	172,393	416,937	244,544
General Administration				
Benefits	13,696	1,806	17,254	15,448
Other	2,696,970	2,173,678	2,035,940	(137,738)
Total General Administration	2,710,666	2,175,484	2,053,194	(122,290)
School Administration				
Salaries	1,586,137	1,611,589	1,593,128	(18,461)
Benefits	502,915	493,535	498,012	4,477
Total School Administration	2,089,052	2,105,124	2,091,140	(13,984)
Central Services				
Purchased Services	16,604	12,329	4,275	(8,054)
Other	750	400	350	(50)
Total Central Services	17,354	12,729	4,625	(8,104)
Student Transportation Services				
Salaries	31,518	22,911	52,965	30,054
Benefits	13,182	5,359	30,156	24,797
Purchased Services	76,656	40,759	207,897	167,138
Energy Services	4,500	4,179	8,821	4,642
Materials & Supplies	3,250	4,820	7,430	2,610
Capital Outlay	617	-	617	617
Total Student Transportation Services	129,723	78,028	307,886	229,858
Total uses	60,789,777	46,186,539	67,712,581	21,526,042
Excess of revenues over expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
Educ Stabilization K-12	\$ 74,056,178	\$ 63,710,084	\$ 10,346,094	\$ (53,363,990)
Other federal through state sources	807,000	807,000	-	(807,000)
Total federal through state sources	<u>74,863,178</u>	<u>64,517,084</u>	<u>10,346,094</u>	<u>(54,170,990)</u>
Total sources	<u>74,863,178</u>	<u>64,517,084</u>	<u>10,346,094</u>	<u>(54,170,990)</u>
Uses - expenditures				
Instruction				
Salaries	39,709,320	30,405,985	9,303,335	(21,102,650)
Benefits	9,766,898	9,766,898	-	(9,766,898)
Purchased Services	1,466,693	1,466,693	-	(1,466,693)
Materials & Supplies	1,041,169	1,026,648	14,521	(1,012,127)
Capital Outlay	210,662	210,662	-	(210,662)
Other	3,150,584	3,150,584	-	(3,150,584)
Total Instruction	<u>55,345,326</u>	<u>46,027,470</u>	<u>9,317,856</u>	<u>(36,709,614)</u>
Student Support Services				
Salaries	741,596	368,939	372,657	3,718
Benefits	114,797	114,797	-	(114,797)
Purchased Services	64,963	64,963	-	(64,963)
Materials & Supplies	86,380	86,380	-	(86,380)
Total Student Support Services	<u>1,007,736</u>	<u>635,079</u>	<u>372,657</u>	<u>(262,422)</u>
Instructional and Curriculum Development Services				
Salaries	2,937,763	2,937,763	-	(2,937,763)
Benefits	871,209	871,209	-	(871,209)
Purchased Services	279,061	279,061	-	(279,061)
Materials & Supplies	55,184	55,184	-	(55,184)
Other	8,138	8,138	-	(8,138)
Total Instructional and Curriculum Development Services	<u>4,151,355</u>	<u>4,151,355</u>	<u>-</u>	<u>(4,151,355)</u>
Instructional Staff Training Services				
Salaries	1,931,600	1,460,556	471,044	(989,512)
Benefits	252,221	252,221	-	(252,221)
Purchased Services	2,446,452	2,446,452	-	(2,446,452)
Materials & Supplies	135,072	3,570	131,502	127,932
Capital Outlay	178,411	178,411	-	(178,411)
Other	12,645	12,645	-	(12,645)
Total Instructional Staff Training Services	<u>4,956,401</u>	<u>4,353,855</u>	<u>602,546</u>	<u>(3,751,309)</u>
Instructional Related Technology				
Purchased Services	32,879	32,879	-	(32,879)
Capital Outlay	555,570	555,570	-	(555,570)

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Instructional Related Technology	588,449	588,449	-	(588,449)
General Administration				
Benefits	16,027	16,027	-	(16,027)
Other	2,843,628	2,843,628	-	(2,843,628)
Total General Administration	2,859,655	2,859,655	-	(2,859,655)
School Administration				
Salaries	1,936,949	1,883,914	53,035	(1,830,879)
Benefits	771,260	771,260	-	(771,260)
Materials & Supplies	2,803	2,803	-	(2,803)
Total School Administration	2,711,012	2,657,977	53,035	(2,604,942)
Central Services				-
Salaries	58,038	58,038	-	(58,038)
Benefits	12,381	12,381	-	(12,381)
Purchased Services	49,310	49,310	-	(49,310)
Total Central Services	119,729	119,729	-	(119,729)
Student Transportation Services				
Salaries	13,681	13,681	-	(13,681)
Purchased Services	6,497	6,497	-	(6,497)
Total Student Transportation Services	20,178	20,178	-	(20,178)
Operation of the Plant				
Salaries	2,257,535	2,257,535	-	(2,257,535)
Benefits	762,834	762,834	-	(762,834)
Total Operation of the Plant	3,020,369	3,020,369	-	(3,020,369)
Administrative Technology Services				
Purchased Services	82,968	82,968	-	(82,968)
Total Administrative Technology Services	82,968	82,968	-	(82,968)
Total uses	74,863,178	64,517,084	10,346,094	(54,170,990)
Excess of revenues over expenditures	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -

Volusia County Schools
Special Revenue Funds - School Internal Funds
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	\$ 142,974	\$ 142,974	\$ -	\$ (142,974)
Miscellaneous local	14,213,457	14,213,457	-	(14,213,457)
Total local sources	<u>14,356,431</u>	<u>14,356,431</u>	<u>-</u>	<u>(14,356,431)</u>
Total sources	<u>14,356,431</u>	<u>14,356,431</u>	<u>-</u>	<u>(14,356,431)</u>
Uses - expenditures				
Community Services				
Materials & Supplies	13,889,075	13,889,075	10,114,967	(3,774,108)
Total Community Services	<u>13,889,075</u>	<u>13,889,075</u>	<u>10,114,967</u>	<u>(3,774,108)</u>
Total uses	<u>13,889,075</u>	<u>13,889,075</u>	<u>10,114,967</u>	<u>(3,774,108)</u>
Excess of revenues over expenditures	<u>467,356</u>	<u>467,356</u>	<u>(10,114,967)</u>	<u>(10,582,323)</u>
Other financing sources				
Transfers in from general fund	1,923,643	1,923,643	827,089	(1,096,554)
Total other financing sources	<u>1,923,643</u>	<u>1,923,643</u>	<u>827,089</u>	<u>(1,096,554)</u>
Net change in fund balance	<u>2,390,999</u>	<u>2,390,999</u>	<u>(9,287,878)</u>	<u>(11,678,877)</u>
Fund balance				
Beginning of year	6,896,879	6,896,879	9,287,878	2,390,999
Ending Balance	<u>\$ 9,287,878</u>	<u>\$ 9,287,878</u>	<u>\$ -</u>	<u>\$ (9,287,878)</u>

INTERNAL SERVICE FUNDS

This section contains the following subsections:

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

**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 Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating revenues	\$ 2,839,247	\$ 2,839,247	\$ 2,738,000	\$ (101,247)
Total operating revenues	<u>2,839,247</u>	<u>2,839,247</u>	<u>2,738,000</u>	<u>(101,247)</u>
Total sources	<u>2,839,247</u>	<u>2,839,247</u>	<u>2,738,000</u>	<u>(101,247)</u>
Operating expenses				
Central Services				-
Salaries	81,099	81,099	110,933	29,834
Benefits	291,264	291,264	303,595	12,331
Purchased Services	339,330	339,330	342,472	3,142
Other	2,328,729	2,328,729	2,131,000	(197,729)
Total Central Services	<u>3,040,422</u>	<u>3,040,422</u>	<u>2,888,000</u>	<u>(152,422)</u>
Total uses	<u>3,040,422</u>	<u>3,040,422</u>	<u>2,888,000</u>	<u>(152,422)</u>
Operating loss	<u>(201,175)</u>	<u>(201,175)</u>	<u>(150,000)</u>	<u>51,175</u>
Nonoperating revenues				
Investment income	201,175	201,175	150,000	(51,175)
Total nonoperating revenues	<u>201,175</u>	<u>201,175</u>	<u>150,000</u>	<u>(51,175)</u>
Income before transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position				
Beginning of year	566,012	566,012	566,012	-
Ending Balance	<u>\$ 566,012</u>	<u>\$ 566,012</u>	<u>\$ 566,012</u>	<u>\$ -</u>

Volusia County Schools
Internal Service Funds - Self Insurance - Property
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating revenues	\$ 4,209,921	\$ 4,209,921	\$ 4,173,000	\$ (36,921)
Total operating revenues	<u>4,209,921</u>	<u>4,209,921</u>	<u>4,173,000</u>	<u>(36,921)</u>
Total sources	<u>4,209,921</u>	<u>4,209,921</u>	<u>4,173,000</u>	<u>(36,921)</u>
Operating expenses				
Operation of the Plant				
Salaries	17,381	17,381	17,766	385
Benefits	1,266	1,266	5,234	3,968
Purchased Services	4,366,860	4,366,860	4,300,000	(66,860)
Materials & Supplies	2,765	2,765	-	(2,765)
Capital Outlay	34,276	34,276	-	(34,276)
Total Operation of the Plant	<u>4,422,548</u>	<u>4,422,548</u>	<u>4,323,000</u>	<u>(99,548)</u>
Total uses	<u>4,422,548</u>	<u>4,422,548</u>	<u>4,323,000</u>	<u>(99,548)</u>
Operating loss	<u>(212,627)</u>	<u>(212,627)</u>	<u>(150,000)</u>	<u>62,627</u>
Nonoperating revenues				
Investment income	206,270	206,270	150,000	(56,270)
Total nonoperating revenues	<u>206,270</u>	<u>206,270</u>	<u>150,000</u>	<u>(56,270)</u>
Loss before transfers	<u>(6,357)</u>	<u>(6,357)</u>	<u>-</u>	<u>6,358</u>
Loss Recoveries	6,357	6,357	-	(6,357)
Total other financing sources	<u>6,357</u>	<u>6,357</u>	<u>-</u>	<u>(6,357)</u>
Change in net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position				
Beginning of year	4,727,770	4,727,770	4,727,770	-
Ending Balance	<u>\$ 4,727,770</u>	<u>\$ 4,727,770</u>	<u>\$ 4,727,770</u>	<u>\$ -</u>

Volusia County Schools
Internal Service Funds - Self Insurance - General Liability
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

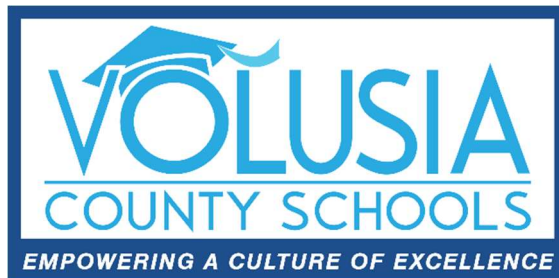
	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating revenues	\$ 818,115	\$ 818,115	\$ 500,000	\$ (318,115)
Total operating revenues	818,115	818,115	500,000	(318,115)
Total sources	818,115	818,115	500,000	(318,115)
Operating expenses				
Operation of the Plant				
Purchased Services	370,017	370,017	390,000	19,983
Other	558,292	558,292	120,000	(438,292)
Total Operation of the Plant	928,309	928,309	590,000	(338,309)
Total uses	928,309	928,309	590,000	(338,309)
Operating loss	(110,194)	(110,194)	(90,000)	20,194
Nonoperating revenues				
Investment income	110,194	110,194	90,000	(20,194)
Total nonoperating revenues	110,194	110,194	90,000	(20,194)
Income before transfers	-	-	-	-
Net position				
Beginning of year	1,664,616	1,664,616	1,664,616	-
Ending Balance	\$ 1,664,616	\$ 1,664,616	\$ 1,664,616	-

Volusia County Schools
Internal Service Funds - Self Insurance - Fleet
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating revenues	\$ 474,037	\$ 474,037	\$ 597,000	\$ 122,963
Total operating revenues	474,037	474,037	597,000	122,963
Total sources	474,037	474,037	597,000	122,963
Operating expenses				
Operation of the Plant				
Purchased Services	574,603	574,603	630,000	55,397
Total Operation of the Plant	574,603	574,603	667,000	92,397
Total uses	574,603	574,603	667,000	92,397
Operating loss	(100,566)	(100,566)	(70,000)	30,566
Nonoperating revenues				
Investment income	100,566	100,566	70,000	(30,566)
Total nonoperating revenues	100,566	100,566	70,000	(30,566)
Income before transfers	-	-	-	-
Net position				
Beginning of year	999,986	999,986	999,986	-
Ending Balance	\$ 999,986	\$ 999,986	\$ 999,986	\$ -

Volusia County Schools
Internal Service Funds - Print Shop
Budget Comparison to Prior Year's Actual
For Fiscal Years 2024 and 2025

	2024 Final Budget	2024 Actual	2025 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating Revenues	\$ 1,461,091	\$ 1,461,091	\$ 1,504,000	\$ 42,909
Total operating revenues	<u>1,461,091</u>	<u>1,461,091</u>	<u>1,504,000</u>	<u>42,909</u>
Total sources	<u>1,461,091</u>	<u>1,461,091</u>	<u>1,504,000</u>	<u>42,909</u>
Operating expenses				
Central Services				-
Salaries	425,829	369,763	346,200	(23,563)
Benefits	24,555	80,621	133,400	52,779
Purchased Services	384,330	384,330	391,535	7,205
Materials & Supplies	549,699	549,699	572,765	23,066
Capital Outlay	32,747	32,747	139,000	106,253
Total Central Services	<u>1,417,160</u>	<u>1,417,160</u>	<u>1,582,900</u>	<u>165,740</u>
Total uses	<u>1,417,160</u>	<u>1,417,160</u>	<u>1,582,900</u>	<u>165,740</u>
Operating income	<u>43,931</u>	<u>43,931</u>	<u>(78,900)</u>	<u>(122,831)</u>
Other financing sources				
Transfers in from general fund	78,900	78,900	-	(78,900)
Total other financing sources	<u>78,900</u>	<u>78,900</u>	<u>-</u>	<u>(78,900)</u>
Change in net position	<u>122,831</u>	<u>122,831</u>	<u>(78,900)</u>	<u>(201,731)</u>
Net position				
Beginning of year	-	-	122,831	122,831
Ending Balance	<u>\$ 122,831</u>	<u>\$ 122,831</u>	<u>\$ 43,931</u>	<u>\$ (78,900)</u>



**Volusia County Schools
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