



BUDGET AMENDMENT NO. 1

February 11, 2025

The following is a summary of significant changes from the adoption of the 2024-25 Annual Budget through October 31, 2024:

General Fund - Consolidated

- Total estimated revenues increased by \$8.5 million as indicated below:
 - Federal direct sources reported an increase of roughly \$1.4 million for the emergency connectivity grant.
 - State sources reported an increase of \$5.2 million mostly for increases to:
 - School recognition funds of \$3.9 million and workforce development capitalization of \$1.3 million.
 - Local sources increased by \$1.9 million mostly for increases to:
 - The museum of arts and science donation of \$0.1 million.
 - Extended day programs of \$1.6 million.
 - Transportation for outside agencies of \$0.1 million.
 - Textbook collections and device collection fees of \$0.1 million.
- Total appropriations increased by \$8.7 million mostly for a(n):
 - Increase to emergency connectivity fund of \$1.4 million.
 - Increase to museum of arts and science donation of \$0.1 million.
 - Increase to school recognition of \$3.9 million.
 - Increase to supplemental curriculum enhancement of \$0.1 million.
 - Increase to extended day programs of \$1.4 million.
 - Increase to workforce development of \$1.2 million.
 - Increase to charter school capital outlay of \$0.8 million.
 - Increase to school hardening of \$0.2 million.
 - Increase to stem bus and program enhancements of \$0.1 million.
 - Decrease to maintenance repairs of \$0.5 million.
- Other financing sources increased by \$0.8 million mostly for an:
 - Increase to the transfer in from capital outlay funds of \$1.0 million for:
 - Charter school capital outlay disbursement of \$0.8 million.
 - School hardening related activities of \$0.2 million.
 - Increase to the transfer out to special revenue – school internal accounts of \$0.2 million.
- The budgeted ending fund balance increased by \$0.6 million for the reasons described above. The revised budgeted ending fund balance is \$46.7 million.

Debt Service Funds - Consolidated

- Total estimated revenues increased by a minimal amount for investment earnings.
- Total appropriations increased by \$80.9 million primarily due to:
 - Dues and fees of \$0.8 million related to: the Certificates of Participation (COP), Series 2024A cost of issue of \$0.4 million and COP, Series 2019 IRS arbitrage rebate liability of \$0.4 million.
 - Refunding payment for the COP, Series 2014B totaling \$80.1 million.
- Other financing sources increased by \$80.9 million mostly for:
 - Transfers in from capital outlay funds of \$2.0 million primarily related to the COP, Series 2014B refunding.
 - Issuance of COP, Series 2024A of \$73.7 million that was used to refund the COP, Series 2014B.
 - Premium on issuance of COP, Series 2024A of \$5.2 million.

- The budgeted ending fund balance changed by a minimal amount. Revised budgeted ending fund balance is \$2.0 million.

Capital Outlay Funds – Consolidated

- Total estimated revenues increased by \$4.0 million mostly for:
 - State sources increased \$1.8 million mostly for an:
 - Increase to the charter school capital outlay of \$0.8 million.
 - Increase to other miscellaneous state sources of \$1.0 million for: school hardening grant of \$0.9 million and fuel tax revenue of \$0.1 million.
 - Local sources increased by \$2.2 million mostly for investment income.
- Total appropriations decreased by a net amount of \$1.3 million for the projects disclosed on the report called Capital Projects Funds – List of Projects with Appropriation Budgetary Amendment Changes that accompanies the Capital Projects Funds – Consolidated statement.
- Other financing sources decreased by \$3.0 million mostly for a(n):
 - Increase to transfers out to general fund of \$1.0 million for:
 - Charter school capital outlay of \$0.8 million.
 - School hardening related activities of \$0.2 million.
 - Increase to transfers out to debt service funds of \$2.0 million primarily related to the COP, Series 2014B refunding.
- The budgeted ending fund balance increased by \$2.3 million for the reasons described above. The revised budgeted ending fund balance is \$153.9 million.

Special Revenue Fund - Food Service (“School Way Café”)

- Total net revenues increased by a minimal amount for other miscellaneous state sources.
- Total net appropriations increased by a minimal amount in purchased services.
- The budgeted ending fund balance remained unchanged at \$17.8 million.

Special Revenue Fund – Other Federal Programs

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged with other reclasses between function and accounts.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

Special Revenue Fund - Federal Stabilization Funds

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged with other reclasses between function and accounts.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

Special Revenue Fund – School Internal Accounts

- Total estimated revenues increased by \$2.2 million mostly for miscellaneous local sources related to student activity fees.
- Total appropriations increased by \$2.7 million in materials and supplies.
- Other financing sources increased by \$0.2 million for a transfer in from the general fund for the schools’ share of the extended day program revenue.
- The budgeted beginning fund balance increased by \$0.3 million due to a prior-year audit adjustment.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

Internal Service Fund – Self Insurance - Workers Compensation

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged.
- The budgeted ending net position remained unchanged at \$0.6 million.

Internal Service Fund – Self Insurance - Property

- Total estimated revenues remained unchanged.
- Total appropriations increased by \$0.3 million for other financing sources related to Hurricane Ian.
- Other financing sources increased by \$0.3 million for loss recovery funds related to Hurricane Ian.
- The budgeted ending net position remained unchanged at \$4.7 million.

Internal Service Fund – Self Insurance - General Liability

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged.
- The budgeted ending net position remained unchanged at \$1.7 million.

Internal Service Fund – Self Insurance - Fleet

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged.
- The budgeted ending net position remained unchanged at \$1.0 million.

Internal Service Fund – Print Shop

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged.
- The budgeted ending net position remained unchanged.

Volusia County Schools
General Fund - Consolidated - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Federal direct sources:			
Other federal direct sources	400,000	1,844,163	1,444,163
Total federal direct sources	400,000	1,844,163	1,444,163
Federal through state sources:			
Medicaid	3,000,000	3,000,000	-
Total federal through state sources	3,000,000	3,000,000	-
State sources:			
Florida Education Finance Program (FEFP)	235,933,422	235,933,422	-
CO&DS distribution	34,900	34,900	-
Racing commission funds	314,000	314,000	-
State license tax	550,000	550,000	-
Class size reduction	59,879,349	59,879,349	-
Voluntary prekindergarden	2,406,000	2,406,000	-
School recognition funds	-	3,919,748	3,919,748
Other miscellaneous state sources	811,225	2,110,826	1,299,601
Total state sources	299,928,896	305,148,245	5,219,349
Local sources:			
Ad valorem property taxes - RLE & Discr	250,240,145	250,240,145	-
Rental income	339,485	339,485	-
Investment income	3,000,000	3,000,000	-
Gift, grants, and bequests	-	14,410	14,410
Other fees	6,753,683	8,341,726	1,588,043
Bus fees	-	95,168	95,168
Sale of surplus	-	255	255
Receipt of federal indirect	2,600,000	2,600,000	-
Other miscellaneous local sources	2,415,087	2,519,017	103,930
Refund of prior year expenditure	-	4,324	4,324
Textbook sales/loss collections	-	64,533	64,533
Receipt of food service indirect	1,000,000	1,000,000	-
Total local sources	266,348,400	268,219,063	1,870,663
Total sources	569,677,296	578,211,471	8,534,175
Uses - appropriations			
Instruction			
Salaries	223,897,127	223,940,427	43,300
Benefits	72,275,750	72,276,320	570
Purchased Services	75,496,616	75,516,616	20,000
Energy Services	50,013	50,013	-
Materials & Supplies	20,596,092	24,757,904	4,161,812
Capital Outlay	1,031,022	2,078,626	1,047,604
Other	4,903,291	5,017,843	114,552
Total Instruction	398,249,911	403,637,749	5,387,838
Student Support Services			
Salaries	23,629,449	23,638,949	9,500
Benefits	7,265,197	7,267,597	2,400
Purchased Services	1,667,593	1,667,420	(173)
Energy Services	1,417	1,417	-
Materials & Supplies	252,660	295,395	42,735
Capital Outlay	1,712	2,212	500
Other	7,857	9,357	1,500
Total Student Support Services	32,825,885	32,882,347	56,462
Instructional Media Services			

Volusia County Schools
General Fund - Consolidated - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Salaries	3,897,202	3,897,202	-
Benefits	1,387,831	1,387,831	-
Purchased Services	655,394	655,394	-
Materials & Supplies	43,827	43,827	-
Capital Outlay	370,696	370,696	-
Total Instructional Media Services	6,354,950	6,354,950	-
Instructional and Curriculum Development Services			
Salaries	11,332,623	11,332,623	-
Benefits	3,770,261	3,770,261	-
Purchased Services	766,720	761,758	(4,962)
Materials & Supplies	2,315,247	2,151,722	(163,525)
Capital Outlay	2,754	2,754	-
Other	21,010	21,760	750
Total Instructional and Curriculum Development Services	18,208,615	18,040,878	(167,737)
Instructional Staff Training Services			
Salaries	587,103	580,133	(6,970)
Benefits	404,289	404,206	(83)
Purchased Services	572,978	572,978	-
Materials & Supplies	377,235	367,235	(10,000)
Capital Outlay	6,000	16,000	10,000
Other	66,861	66,861	-
Total Instructional Staff Training Services	2,014,466	2,007,413	(7,053)
Instructional Related Technology			
Salaries	2,978,402	2,978,402	-
Benefits	1,011,906	1,011,906	-
Purchased Services	1,216,403	1,216,403	-
Materials & Supplies	198,551	256,935	58,384
Capital Outlay	4,404,292	4,404,292	-
Total Instructional Related Technology	9,809,554	9,867,938	58,384
Board			
Salaries	431,512	431,512	-
Benefits	309,564	309,564	-
Purchased Services	376,066	376,066	-
Materials & Supplies	1,100	1,100	-
Other	27,000	27,000	-
Total Board	1,145,242	1,145,242	-
General Administration			
Salaries	982,304	982,304	-
Benefits	329,502	329,502	-
Purchased Services	493,580	493,580	-
Materials & Supplies	10,400	10,400	-
Capital Outlay	299	299	-
Other	47,084	47,084	-
Total General Administration	1,863,169	1,863,169	-
School Administration			
Salaries	27,580,595	27,580,595	-
Benefits	13,531,504	13,531,504	-
Purchased Services	78,972	78,972	-
Materials & Supplies	481,568	481,568	-
Capital Outlay	13,007	13,007	-
Other	2,955	2,955	-
Total School Administration	41,688,601	41,688,601	-
Facilities Acquisition and Construction			
Salaries	14,644	14,644	-
Benefits	1,295	1,295	-

Volusia County Schools
General Fund - Consolidated - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Purchased Services	127,173	127,173	-
Energy Services	6,295	6,295	-
Capital Outlay	54	54	-
Other	-	953,980	953,980
Total Facilities Acquisition and Construction	149,461	1,103,441	953,980
Fiscal Services			
Salaries	2,208,308	2,208,308	-
Benefits	755,990	755,990	-
Purchased Services	2,265,051	2,265,051	-
Materials & Supplies	646,100	646,100	-
Capital Outlay	2,581	2,581	-
Other	23,445	23,445	-
Total Fiscal Services	5,901,475	5,901,475	-
Central Services			
Salaries	7,570,857	7,570,857	-
Benefits	2,824,241	2,824,241	-
Purchased Services	1,720,325	1,722,870	2,545
Energy Services	250,000	250,000	-
Materials & Supplies	2,736,709	2,743,489	6,780
Capital Outlay	696	696	-
Other	20,642	20,642	-
Total Central Services	15,123,470	15,132,795	9,325
Student Transportation Services			
Salaries	13,219,400	13,219,400	-
Benefits	5,254,034	5,254,034	-
Purchased Services	1,088,933	1,084,756	(4,177)
Energy Services	2,032,000	2,032,000	-
Materials & Supplies	221,000	221,000	-
Capital Outlay	86,245	89,849	3,604
Other	10,550	10,550	-
Total Student Transportation Services	21,912,162	21,911,589	(573)
Operation of the Plant			
Salaries	22,851,687	22,851,687	-
Benefits	11,797,083	11,797,083	-
Purchased Services	16,804,934	16,811,934	7,000
Energy Services	13,493,444	13,523,444	30,000
Materials & Supplies	4,058,767	4,064,767	6,000
Capital Outlay	25,067	25,067	-
Other	295,370	295,370	-
Total Operation of the Plant	69,326,352	69,369,352	43,000
Maintenance of Plant			
Salaries	9,526,569	9,526,569	-
Benefits	3,754,861	3,754,861	-
Purchased Services	8,911,048	8,430,048	(481,000)
Energy Services	524,394	494,394	(30,000)
Materials & Supplies	4,105,872	4,081,872	(24,000)
Capital Outlay	984,378	988,378	4,000
Other	50,840	50,840	-
Total Maintenance of Plant	27,857,962	27,326,962	(531,000)
Administrative Technology Services			
Salaries	3,771,797	3,771,797	-
Benefits	1,238,757	1,238,757	-
Purchased Services	7,194,727	8,496,523	1,301,796
Materials & Supplies	48,916	191,283	142,367
Capital Outlay	265,799	265,799	-

Volusia County Schools
General Fund - Consolidated - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Other	45,000	45,000	-
Total Administrative Technology Services	12,564,996	14,009,159	1,444,163
Community Services			
Salaries	3,920,177	5,253,011	1,332,834
Benefits	1,287,051	1,287,051	-
Purchased Services	143,223	265,563	122,340
Materials & Supplies	98,093	132,734	34,641
Capital Outlay	25,799	25,799	-
Other	851,332	858,419	7,087
Total Community Services	6,325,675	7,822,577	1,496,902
Debt Service			
Principal	884,149	884,149	-
Interest	6,935	6,935	-
Total Debt Service	891,084	891,084	-
Total uses	672,213,030	680,956,721	8,743,691
Deficiency of estimated revenues under appropriations	(102,535,734)	(102,745,250)	(209,516)
Other financing sources			
Transfers in from capital outlay funds	32,414,774	33,402,815	988,041
Transfers out to special revenue funds	(827,089)	(1,023,398)	(196,309)
Total other financing sources	31,587,685	32,379,417	791,732
Net change in fund balance	(70,948,049)	(70,365,833)	582,216
Fund balance			
Beginning of year	117,040,806	117,040,806	-
Ending Balance	<u>\$ 46,092,757</u>	<u>\$ 46,674,973</u>	<u>\$ 582,216</u>

Volusia County Schools
Debt Service Funds - Consolidated - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	-	6,374	6,374
Total local sources	-	6,374	6,374
Total sources	-	6,374	6,374
Uses - appropriations			
Debt Service			
Principal	28,810,000	28,810,000	-
Interest	17,384,793	17,384,793	-
Other charges	-	773,165	773,165
Payments to refunded bond escrow agent	-	80,177,257	80,177,257
Total Debt Service	46,194,793	127,145,215	80,950,422
Total uses	46,194,793	127,145,215	80,950,422
Deficiency of estimated revenues under appropriations	(46,194,793)	(127,138,841)	(80,944,048)
Other financing sources			
Transfers in from capital outlay funds	46,249,606	48,278,835	2,029,229
Issuance of certificates of participation	-	73,730,000	73,730,000
Premiums on long-term debt issued	-	5,191,193	5,191,193
Total other financing sources	46,249,606	127,200,028	80,950,422
Net change in fund balance	54,813	61,187	6,374
Fund balance			
Beginning of year	1,934,493	1,934,493	-
Ending Balance	\$ 1,989,306	\$ 1,995,680	\$ 6,374

Volusia County Schools
Capital Projects Funds - Consolidated - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
State sources:			
CO&DS distribution	2,266,500	2,266,500	-
Charter School Capital Outlay Funding	-	770,303	770,303
Other miscellaneous state sources	-	1,030,496	1,030,496
Total state sources	2,266,500	4,067,299	1,800,799
Local sources:			
Ad valorem property taxes - Capital	99,170,467	99,170,467	-
Local sales tax	65,626,997	65,626,997	-
Investment income	1,580,000	3,764,062	2,184,062
Gift, grants, and bequests	-	2,165	2,165
Impact fees	10,000,000	10,012,550	12,550
Miscellaneous local	-	24,055	24,055
Total local sources	176,377,464	178,600,296	2,222,832
Total sources	178,643,964	182,667,595	4,023,631
Uses - appropriations			
Facilities Acquisition and Construction			
Capital Outlay	368,670,669	367,392,425	(1,278,244)
Other	1,034,127	1,034,127	-
Total Facilities Acquisition and Construction	369,704,796	368,426,552	(1,278,244)
Debt Service			
Principal	12,034	12,034	-
Interest	16,632	16,632	-
Total Debt Service	28,666	28,666	-
Total uses	369,733,462	368,455,218	(1,278,244)
Deficiency of estimated revenues under appropriations	(191,089,498)	(185,787,623)	5,301,875
Other financing sources			
Transfers out to general fund	(32,414,774)	(33,402,815)	(988,041)
Transfers out to debt service funds	(46,249,606)	(48,278,835)	(2,029,229)
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	85,335,620	82,318,350	(3,017,270)
Net change in fund balance	(105,753,878)	(103,469,273)	2,284,605
Fund balance			
Beginning of year	257,350,388	257,350,388	-
Ending Balance	\$ 151,596,510	\$ 153,881,115	\$ 2,284,605

Volusia County Schools
Capital Projects Funds - List of Projects with Appropriation Budgetary Amendment Changes
from September 10, 2024 through October 31, 2024
for the Fiscal Year Ending June 30, 2025

PROJECT DESCRIPTION	CURRENT BUDGET	CHANGE	REVISED BUDGET
Atlantic HS - Install Grandstands	346,059.39	5,551.43	351,610.82
Atlantic HS - Sand and Paint Gym Floors	-	36,000.00	36,000.00
Atlantic HS - Softball Field Lighting	-	829,200.00	829,200.00
Campbell Mid - Repair Security Gates	-	1,094.70	1,094.70
Contingency	17,294,760.51	(2,180,201.99)	15,114,558.52
Contingency - Operations	13,316,558.54	(268,407.26)	13,048,151.28
DeBary Elm - Resurface Bus Loop and Parking	330,993.01	53,439.20	384,432.21
DeLand HS - Bus Loop Security Fencing	-	57,068.63	57,068.63
DeLand HS - Renovate Tennis Courts	-	523,000.00	523,000.00
DeLand HS - Replace Cafeteria Chiller	365,743.01	70,780.39	436,523.40
DeLand Mid - Bus Loop Security Fencing	-	65,000.00	65,000.00
DeLand Warehouse - Lease	238,121.58	231.18	238,352.76
Deltona HS - Bus Loop Security Fencing	-	55,000.00	55,000.00
Deltona HS - Install Security Gate	47,711.76	2,369.34	50,081.10
Deltona Lakes Elm - Replace Intermediate Playground	-	150,000.00	150,000.00
Facilities Management	2,800,000.00	150,000.00	2,950,000.00
Furn, Fix, Equip, Veh	2,028,508.16	(0.02)	2,028,508.14
George Marks Elm - Portables Installation	89,037.60	98,559.60	187,597.20
Holly Hill School - Replace Gutters Phase 1	-	35,000.00	35,000.00
Indian River Elm - New Marquee	200,260.00	66.12	200,326.12
Mainland HS - Sand and Paint Gym Floors	-	40,000.00	40,000.00
New Smyrna Beach HS - Replace Ag Building Roof	-	35,000.00	35,000.00
New Smyrna Beach Mid - Demolish Racquetball Court	40,000.00	6,021.17	46,021.17
Ormond Beach Elm - Security Fencing	-	53,065.67	53,065.67
Osceola/Tomoka Elm - Replace Media Center Storefront	-	35,000.00	35,000.00
Osceola/Tomoka Elm - Replace South and West Perimeter Fencing	-	37,562.10	37,562.10
Osceola/Tomoka Elm - Reroof Bldg. 9	40,000.00	2,980.00	42,980.00
Parking Lot Lease - City of DeLand	28,666.00	973.80	29,639.80
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10	178,527.74	(174,305.74)	4,222.00
Port Orange Elm - Renovate Reception	126,264.31	3,900.00	130,164.31
Port Orange Elm - Water Intrusion	4,311,823.00	60,989.00	4,372,812.00
Portables - Refurbish 386 at Spruce Creek HS	-	35,000.00	35,000.00
Portables - Refurbish 490 at Spruce Creek HS	-	35,000.00	35,000.00
Portables - Refurbish 559 at Spruce Creek HS	-	35,000.00	35,000.00
Read Pattillo Elm - Replace Intermediate Playground	55,613.81	(55,613.81)	-
Riverview Learning Center - Repair and Paint Interior Campus Wide	-	124,740.32	124,740.32
Riverview Learning Center - Replace Flooring Bldg. 1	-	100,000.00	100,000.00
RJ Longstreet Elm - Replace AC Units Bldgs. 1, 3 and 5	-	104,805.00	104,805.00
Seabreeze HS - Sand Volleyball Courts	-	250,000.00	250,000.00
Southwestern Mid - Building to Building Security Fencing	-	100,000.00	100,000.00
Southwestern Mid - Bus Loop Security Fencing	-	39,297.57	39,297.57
Southwestern Mid - Replace AC in Media Center	-	55,550.00	55,550.00
Spirit Elm - Replace HVAC Bldg. 1	1.00	(1.00)	-
Spruce Creek HS - Renovate Culinary Lab	1,243,435.06	1,024.90	1,244,459.96
Spruce Creek HS - Replace 12 Split Systems	-	93,303.00	93,303.00
Spuce Creek HS - Replace Athletic Field and Court Fencing	-	125,000.00	125,000.00
Sugar Mill Elm - Replace Intermediate Playground	-	150,000.00	150,000.00
Timbercrest Elm - Replace Cafeteria Storefront and Doors	-	90,000.00	90,000.00
Tomoka Elm - Master Plan	8,430,207.19	53,448.37	8,483,655.56
Turie T. Small Elementary - Master Plan	11,664,693.00	167,549.49	11,832,242.49
University HS - Install Grandstands	426,605.00	1,985.00	428,590.00
University HS - Install Storage Building	-	54,500.00	54,500.00
University HS - New Marquee	102,000.00	123,000.00	225,000.00
University HS - Repair Wall Flashings Bldg 2	159,290.11	9,960.00	169,250.11
Various - Minor Projects	4,250,017.93	(1,180,265.79)	3,069,752.14
Various - Security	3,428,005.65	(371,801.21)	3,056,204.44
Various Schools - 24 School Hardening - Safety and Security of School Buildings	-	731,597.88	731,597.88
Various Schools - High School Athletics	1,602,200.00	(1,602,200.00)	-
Various Schools - Playgrounds	300,000.00	(300,000.00)	-
White Fleet	1,695,553.89	(34,060.76)	1,661,493.13
Total Change	75,140,657.25	(1,278,243.72)	73,862,413.53

Volusia County Schools
Special Revenue Funds - Food Service - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Federal through state sources:			
National school lunch program	38,000,000	38,000,000	-
Total federal through state sources	38,000,000	38,000,000	-
State sources:			
School breakfast supplement	165,000	165,000	-
School lunch supplement	162,000	162,000	-
Other miscellaneous state sources	-	8,751	8,751
Total state sources	327,000	335,751	8,751
Local sources:			
Investment income	400,000	400,000	-
Food service	770,000	770,000	-
Other miscellaneous local sources	165,000	165,000	-
Total local sources	1,335,000	1,335,000	-
Total sources	39,662,000	39,670,751	8,751
Uses - appropriations			
School Food Service			
Salaries	9,491,000	9,491,000	-
Benefits	4,575,026	4,575,026	-
Purchased Services	2,941,610	2,950,361	8,751
Energy Services	731,906	731,906	-
Materials & Supplies	22,028,424	22,028,424	-
Capital Outlay	3,959,999	3,959,999	-
Other	1,050,000	1,050,000	-
Total School Food Service	44,777,965	44,786,716	8,751
Total uses	44,777,965	44,786,716	8,751
Deficiency of estimated revenues under appropriations	(5,115,965)	(5,115,965)	-
Net change in fund balance	(5,115,965)	(5,115,965)	-
Fund balance			
Beginning of year	22,938,251	22,938,251	-
Ending Balance	\$ 17,822,286	\$ 17,822,286	\$ -

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Federal through state sources:			
Career and technical education	932,029	932,029	-
Title II, grant to improve teacher quality	4,363,950	4,363,950	-
Individuals with disabilities education act	19,801,534	19,801,534	-
Title I, grant to improve academic standards	35,994,780	35,994,780	-
Title III, language instruction	628,432	628,432	-
Title IV, twenty-first century schools	1,178,039	1,178,039	-
Other federal through state sources	4,813,817	4,813,817	-
Total federal through state sources	67,712,581	67,712,581	-
Total sources	67,712,581	67,712,581	-
Uses - appropriations			
Instruction			
Salaries	12,042,701	12,050,576	7,875
Benefits	4,648,148	4,621,189	(26,959)
Purchased Services	8,021,970	8,021,970	-
Materials & Supplies	3,360,322	3,328,948	(31,374)
Capital Outlay	1,876,110	1,873,465	(2,645)
Other	1,053,415	691,800	(361,615)
Total Instruction	31,002,666	30,587,948	(414,718)
Student Support Services			
Salaries	6,213,726	6,213,726	-
Benefits	2,245,594	2,245,594	-
Purchased Services	410,163	408,922	(1,241)
Materials & Supplies	265,075	265,075	-
Capital Outlay	1,660	1,660	-
Other	61,841	69,789	7,948
Total Student Support Services	9,198,059	9,204,766	6,707
Instructional and Curriculum Development Services			
Salaries	6,906,274	6,581,594	(324,680)
Benefits	2,110,079	2,038,167	(71,912)
Purchased Services	371,960	371,885	(75)
Materials & Supplies	183,000	183,125	125
Capital Outlay	12,447	12,881	434
Other	105,558	104,509	(1,049)
Total Instructional and Curriculum Development Services	9,689,318	9,292,161	(397,157)
Instructional Staff Training Services			
Salaries	7,389,870	7,389,870	-
Benefits	2,419,123	2,405,637	(13,486)
Purchased Services	1,696,237	1,808,702	112,465
Materials & Supplies	867,828	1,471,634	603,806
Capital Outlay	11,528	11,528	-
Other	564,170	654,928	90,758
Total Instructional Staff Training Services	12,948,756	13,742,299	793,543
Instructional Related Technology			
Salaries	121,362	121,362	-
Benefits	16,416	16,416	-
Purchased Services	279,159	279,159	-
Total Instructional Related Technology	416,937	416,937	-
General Administration			
Benefits	17,254	33,844	16,590
Other	2,035,940	2,030,975	(4,965)
Total General Administration	2,053,194	2,064,819	11,625

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
School Administration			
Salaries	1,593,128	1,593,128	-
Benefits	498,012	498,012	-
Total School Administration	2,091,140	2,091,140	-
Central Services			
Purchased Services	4,275	4,275	-
Other	350	350	-
Total Central Services	4,625	4,625	-
Student Transportation Services			
Salaries	52,965	52,965	-
Benefits	30,156	30,156	-
Purchased Services	207,897	207,897	-
Energy Services	8,821	8,821	-
Materials & Supplies	7,430	7,430	-
Capital Outlay	617	617	-
Total Student Transportation Services	307,886	307,886	-
Total uses	67,712,581	67,712,581	-
Estimated revenues over appropriations	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Federal through state sources:			
Educ Stabilization K-12	10,346,094	10,346,094	-
Total federal through state sources	10,346,094	10,346,094	-
 Total sources	10,346,094	10,346,094	-
 Uses - appropriations			
Instruction			
Salaries	9,303,335	3,045,404	(6,257,931)
Benefits	-	243,937	243,937
Purchased Services	-	4,231,238	4,231,238
Materials & Supplies	14,521	707,261	692,740
Capital Outlay	-	689,460	689,460
Other	-	22,629	22,629
Total Instruction	9,317,856	8,939,929	(377,927)
Student Support Services			
Salaries	372,657	238,519	(134,138)
Purchased Services	-	211,503	211,503
Total Student Support Services	372,657	450,022	77,365
Instructional Staff Training Services			
Salaries	471,044	471,044	-
Benefits	-	4,385	4,385
Purchased Services	-	45,432	45,432
Materials & Supplies	131,502	131,502	-
Capital Outlay	-	50,815	50,815
Total Instructional Staff Training Services	602,546	703,178	100,632
General Administration			
Other	-	77,365	77,365
Total General Administration	-	77,365	77,365
School Administration			
Salaries	53,035	53,035	-
Total School Administration	53,035	53,035	-
Central Services			
Purchased Services	-	5,710	5,710
Total Central Services	-	5,710	5,710
Student Transportation Services			
Purchased Services	-	13,553	13,553
Materials & Supplies	-	20,708	20,708
Capital Outlay	-	82,594	82,594
Total Student Transportation Services	-	116,855	116,855
 Total uses	10,346,094	10,346,094	-
 Estimated revenues over appropriations	-	-	-
 Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Volusia County Schools
Special Revenue Funds - School Internal Funds - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Other miscellaneous local sources	-	2,205,603	2,205,603
Total local sources	-	2,205,603	2,205,603
Total sources	-	2,205,603	2,205,603
Uses - appropriations			
Community Services			
Materials & Supplies	10,114,967	12,824,180	2,709,213
Total Community Services	10,114,967	12,824,180	2,709,213
Total uses	10,114,967	12,824,180	2,709,213
Deficiency of estimated revenues under appropriations	(10,114,967)	(10,618,577)	(503,610)
Other financing sources			
Transfers in from general fund	827,089	1,023,398	196,309
Total other financing sources	827,089	1,023,398	196,309
Net change in fund balance	(9,287,878)	(9,595,179)	(307,301)
Fund balance			
Beginning of year	9,287,878	9,287,878	-
Prior period adjustments	-	307,301	307,301
Beginning of year, as restated	-	9,595,179	307,301
Ending Balance	\$ -	\$ -	\$ -

Volusia County Schools
Internal Service Funds - Self Insurance - Workers Compensation - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	150,000	150,000	-
Operating revenues	2,738,000	2,738,000	-
Total local sources	2,888,000	2,888,000	-
Total sources	2,888,000	2,888,000	-
Uses - appropriations			
Central Services			
Salaries	110,933	110,933	-
Benefits	303,595	303,595	-
Purchased Services	342,472	342,472	-
Other	2,131,000	2,131,000	-
Total Central Services	2,888,000	2,888,000	-
Change in net position	-	-	-
Net position			
Beginning of year	566,012	566,012	-
Ending Balance	\$ 566,012	\$ 566,012	\$ -

Volusia County Schools
Internal Service Funds - Self Insurance - Property - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	150,000	150,000	-
Operating revenues	4,173,000	4,173,000	-
Total local sources	4,323,000	4,323,000	-
Total sources	4,323,000	4,323,000	-
Uses - appropriations			
Operation of the Plant			
Salaries	17,766	17,766	-
Benefits	5,234	5,234	-
Purchased Services	4,300,000	4,430,839	130,839
Materials & Supplies	-	130,000	130,000
Total Operation of the Plant	4,323,000	4,583,839	260,839
Deficiency of estimated revenues under appropriations	-	(260,839)	(260,839)
Other financing sources			
Loss recoveries	-	260,839	260,839
Total other financing sources	-	260,839	260,839
Change in net position	-	-	-
Net position			
Beginning of year	4,727,770	4,727,770	-
Ending Balance	\$ 4,727,770	\$ 4,727,770	\$ -

Volusia County Schools
Internal Service Funds - Self Insurance - General Liability - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	90,000	90,000	-
Operating revenues	500,000	500,000	-
Total local sources	590,000	590,000	-
Total sources	590,000	590,000	-
Uses - appropriations			
Operation of the Plant			
Salaries	61,968	61,968	-
Benefits	18,032	18,032	-
Purchased Services	390,000	390,000	-
Other	120,000	120,000	-
Total Operation of the Plant	590,000	590,000	-
Change in net position	-	-	-
Net position			
Beginning of year	1,664,616	1,664,616	-
Ending Balance	\$ 1,664,616	\$ 1,664,616	\$ -

Volusia County Schools
Internal Service Funds - Self Insurance - Fleet - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	70,000	70,000	-
Operating revenues	597,000	597,000	-
Total local sources	667,000	667,000	-
Total sources	667,000	667,000	-
Uses - appropriations			
Operation of the Plant			
Salaries	28,507	28,507	-
Benefits	8,493	8,493	-
Purchased Services	630,000	630,000	-
Total Operation of the Plant	667,000	667,000	-
Change in net position	-	-	-
Net position			
Beginning of year	999,986	999,986	-
Ending Balance	\$ 999,986	\$ 999,986	\$ -

Volusia County Schools
Internal Service Funds - Print Shop - Budget Amendments
From September 10, 2024 Through October 31, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Operating revenues	1,504,000	1,504,000	-
Total local sources	1,504,000	1,504,000	-
Total sources	1,504,000	1,504,000	-
Uses - appropriations			
Central Services			
Salaries	346,200	346,200	-
Benefits	133,400	133,400	-
Purchased Services	391,535	391,535	-
Materials & Supplies	572,765	572,765	-
Capital Outlay	139,000	139,000	-
Total Central Services	1,582,900	1,582,900	-
Change in net position	(78,900)	(78,900)	-
Net position			
Beginning of year	122,831	122,831	-
Ending Balance	\$ 43,931	\$ 43,931	\$ -

Note: The Print Shop was moved to Internal Service Funds January 2024. Prior Actuals will become available January 2025.