



BUDGET AMENDMENT NO. 2

February 25, 2025

The following is a summary of significant changes to the 2024-25 Annual Budget from November 1, 2024, through November 30, 2024:

General Fund - Consolidated

- Total estimated revenues had a net decrease of \$1.0 million as indicated below:
 - State sources reported an increase of \$0.5 million mostly for increases to:
 - Pathways to career opportunities of \$0.4 million.
 - District threat management coordinators of \$0.1 million.
 - Local sources decreased by \$1.5 million mostly for a(n):
 - Increase to rental income of \$0.3 million.
 - Decrease to other fees of \$2.1 million to adjust extended day revenues.
 - Increase to miscellaneous local sources of \$0.3 million mostly for:
 - Increase to insurance implementation project of \$0.1 million.
 - Increase to merchant fee revenues of \$0.1 million.
 - Increase from many miscellaneous sources of \$0.1 million.
- Total appropriations decreased by \$0.4 million mostly for a(n):
 - Increase to pathways to career opportunities of \$0.4 million.
 - Increase to district threat management coordinators of \$0.1 million.
 - Decrease to extended day district budget of \$1.8 million.
 - Increase to charter school capital outlay disbursements of \$0.2 million.
 - Increase to insurance implementation project of \$0.1 million.
 - Increase to merchant fees of \$0.1 million.
 - Increase to enhanced education on vaping of \$0.6 million.
 - Increase to job fair of \$0.1 million.
 - Increase to new teacher academy of \$0.1 million.
 - Decrease to advanced placement of \$0.4 million.
 - Increase to teacher apprenticeship program of \$0.1 million.
- Other financing sources increased by \$1.0 million mostly for an:
 - Increase to the transfer in from capital outlay funds of \$0.2 million for charter school capital outlay disbursement.
 - Decrease to the transfer out to special revenue funds – school internal funds by \$0.2 million, primarily due to a \$0.3 million reduction in revenue sharing for the extended day program, which was partially offset by a \$0.1 million increase for schools' share of rental income.
 - Increase to loss recoveries of \$0.6 million.
- The budgeted ending fund balance increased by \$0.4 million for the reasons described above. The revised budgeted ending fund balance is \$47.1 million.

Note: The ending fund balance in this summary represents the revised annual budgeted balance, which differs from the actual fund balance reported in the Monthly Financial Statement (MFS) due to timing differences in revenue collections and expenditures. The MFS reflects real-time financial activity, whereas the budget amendment reflects estimated projections for the fiscal year.

Debt Service Funds - Consolidated

- Total estimated revenues increased by a minimal amount.
- Total appropriations increased by a minimal.
- Other financing sources increased by a minimal.
- 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 \$0.5 million mostly for:
 - State sources increased \$0.2 million for an increase to the charter school capital outlay.
 - Local sources increased by \$0.3 million for investment income.
- Total appropriations decreased by a minimal net amount 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 \$0.2 million mostly for an increase to transfers out to general fund for charter school capital outlay.
- The budgeted ending fund balance increased by \$0.3 million for the reasons described above. The revised budgeted ending fund balance is \$154.2 million.

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

- Total estimated revenue remained unchanged.
- Total appropriations remained unchanged.
- The budgeted ending fund balance remained unchanged at \$17.8 million.

Special Revenue Fund – Other Federal Programs

- Total estimated revenues increased by \$0.2 million in federal through state sources for the career and technical education grant.
- Total appropriations increased by \$0.2 million for the reason described above.
- 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 \$3.0 million in miscellaneous local sources mostly for student activity fees.
- Total appropriations increased by \$2.8 million in materials and supplies.
- Other financing sources decreased by \$0.2 million due to a \$0.3 million reduction in revenue sharing from the extended day program that was partially offset by a \$0.1 million increase to the schools' share of rental income.
- 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 increased by \$0.2 million in operating revenues.
- Total appropriations increased by \$0.4 million for the changes in operating revenue and the loss recoveries received below.
- Other financing sources increased by \$0.2 million for loss recoveries 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 increased by a minimal amount.
- Total appropriations increased by a minimal amount.
- The budgeted ending net position remained unchanged.

Volusia County Schools
General Fund - Consolidated - Budget Amendments
from November 01, 2024 through November 30, 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	1,844,163	1,844,163	-
Total federal direct sources	1,844,163	1,844,163	-
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	2,110,826	2,656,383	545,557
Total state sources	305,148,245	305,693,802	545,557
Local sources:			
Ad valorem property taxes - RLE & Discr	250,240,145	250,240,145	-
Rental income	339,485	596,242	256,757
Investment income	3,000,000	3,033,296	33,296
Gift, grants, and bequests	14,410	19,300	4,890
Other fees	8,341,726	6,227,049	(2,114,677)
Bus fees	95,168	137,395	42,227
Sale of surplus	255	397	142
Receipt of federal indirect	2,600,000	2,600,000	-
Other miscellaneous local sources	2,519,017	2,771,625	252,608
Refund of prior year expenditure	4,324	4,324	-
Textbook sales/loss collections	64,533	71,450	6,917
Receipt of food service indirect	1,000,000	1,000,000	-
Total local sources	268,219,063	266,701,223	(1,517,840)
Total sources	578,211,471	577,239,188	(972,283)
Uses - appropriations			
Instruction			
Salaries	223,940,427	223,908,888	(31,539)
Benefits	72,276,320	72,200,581	(75,739)
Purchased Services	75,516,616	75,584,465	67,849
Energy Services	50,013	50,013	-
Materials & Supplies	24,757,904	25,470,720	712,816
Capital Outlay	2,078,626	2,467,834	389,208
Other	5,017,843	5,067,244	49,401
Total Instruction	403,637,749	404,749,745	1,111,996
Student Support Services			
Salaries	23,638,949	23,638,949	-
Benefits	7,267,597	7,267,597	-
Purchased Services	1,667,420	1,683,841	16,421
Energy Services	1,417	1,417	-
Materials & Supplies	295,395	366,604	71,209
Capital Outlay	2,212	2,212	-
Other	9,357	9,357	-
Total Student Support Services	32,882,347	32,969,977	87,630
Instructional Media Services			

Volusia County Schools
General Fund - Consolidated - Budget Amendments
from November 01, 2024 through November 30, 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	44,127	300
Capital Outlay	370,696	370,696	-
Total Instructional Media Services	6,354,950	6,355,250	300
Instructional and Curriculum Development Services			
Salaries	11,332,623	11,308,538	(24,085)
Benefits	3,770,261	3,800,712	30,451
Purchased Services	761,758	892,485	130,727
Materials & Supplies	2,151,722	1,670,914	(480,808)
Capital Outlay	2,754	15,921	13,167
Other	21,760	25,760	4,000
Total Instructional and Curriculum Development Services	18,040,878	17,714,330	(326,548)
Instructional Staff Training Services			
Salaries	580,133	599,117	18,984
Benefits	404,206	407,293	3,087
Purchased Services	572,978	390,479	(182,499)
Materials & Supplies	367,235	425,852	58,617
Capital Outlay	16,000	16,000	-
Other	66,861	67,198	337
Total Instructional Staff Training Services	2,007,413	1,905,939	(101,474)
Instructional Related Technology			
Salaries	2,978,402	2,978,402	-
Benefits	1,011,906	1,011,906	-
Purchased Services	1,216,403	1,223,174	6,771
Materials & Supplies	256,935	256,935	-
Capital Outlay	4,404,292	4,404,292	-
Total Instructional Related Technology	9,867,938	9,874,709	6,771
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	129,884	82,800
Total General Administration	1,863,169	1,945,969	82,800
School Administration			
Salaries	27,580,595	27,580,595	-
Benefits	13,531,504	13,531,504	-
Purchased Services	78,972	85,777	6,805
Energy Services	-	149	149
Materials & Supplies	481,568	475,472	(6,096)
Capital Outlay	13,007	14,582	1,575
Other	2,955	2,955	-
Total School Administration	41,688,601	41,691,034	2,433
Facilities Acquisition and Construction			
Salaries	14,644	14,644	-

Volusia County Schools
General Fund - Consolidated - Budget Amendments
from November 01, 2024 through November 30, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Benefits	1,295	1,295	-
Purchased Services	127,173	127,173	-
Energy Services	6,295	6,295	-
Capital Outlay	54	854	800
Other	953,980	1,142,242	188,262
Total Facilities Acquisition and Construction	1,103,441	1,292,503	189,062
Fiscal Services			
Salaries	2,208,308	2,208,308	-
Benefits	755,990	755,990	-
Purchased Services	2,265,051	2,343,740	78,689
Materials & Supplies	646,100	646,100	-
Capital Outlay	2,581	2,581	-
Other	23,445	83,732	60,287
Total Fiscal Services	5,901,475	6,040,451	138,976
Central Services			
Salaries	7,570,857	7,570,857	-
Benefits	2,824,241	2,824,241	-
Purchased Services	1,722,870	1,766,987	44,117
Energy Services	250,000	250,000	-
Materials & Supplies	2,743,489	2,757,078	13,589
Capital Outlay	696	696	-
Other	20,642	20,642	-
Total Central Services	15,132,795	15,190,501	57,706
Student Transportation Services			
Salaries	13,219,400	13,222,027	2,627
Benefits	5,254,034	5,254,034	-
Purchased Services	1,084,756	1,085,979	1,223
Energy Services	2,032,000	2,032,000	-
Materials & Supplies	221,000	221,000	-
Capital Outlay	89,849	139,713	49,864
Other	10,550	10,550	-
Total Student Transportation Services	21,911,589	21,965,303	53,714
Operation of the Plant			
Salaries	22,851,687	22,907,087	55,400
Benefits	11,797,083	11,816,683	19,600
Purchased Services	16,811,934	16,809,556	(2,378)
Energy Services	13,523,444	13,524,248	804
Materials & Supplies	4,064,767	4,077,983	13,216
Capital Outlay	25,067	25,067	-
Other	295,370	295,370	-
Total Operation of the Plant	69,369,352	69,455,994	86,642
Maintenance of Plant			
Salaries	9,526,569	9,526,569	-
Benefits	3,754,861	3,756,994	2,133
Purchased Services	8,430,048	8,455,968	25,920
Energy Services	494,394	495,453	1,059
Materials & Supplies	4,081,872	4,073,343	(8,529)
Capital Outlay	988,378	994,378	6,000
Other	50,840	50,840	-
Total Maintenance of Plant	27,326,962	27,353,545	26,583
Administrative Technology Services			
Salaries	3,771,797	3,771,797	-
Benefits	1,238,757	1,238,757	-
Purchased Services	8,496,523	8,496,523	-
Materials & Supplies	191,283	191,283	-

Volusia County Schools
General Fund - Consolidated - Budget Amendments
from November 01, 2024 through November 30, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Capital Outlay	265,799	265,799	-
Other	45,000	45,000	-
Total Administrative Technology Services	14,009,159	14,009,159	-
Community Services			
Salaries	5,253,011	3,448,114	(1,804,897)
Benefits	1,287,051	1,287,051	-
Purchased Services	265,563	307,890	42,327
Materials & Supplies	132,734	85,919	(46,815)
Capital Outlay	25,799	25,799	-
Other	858,419	858,669	250
Total Community Services	7,822,577	6,013,442	(1,809,135)
Debt Service			
Principal	884,149	868,008	(16,141)
Interest	6,935	23,076	16,141
Total Debt Service	891,084	891,084	-
Total uses	680,956,721	680,564,177	(392,544)
Deficiency of estimated revenues under appropriations	(102,745,250)	(103,324,989)	(579,739)
Other financing sources			
Transfers in from capital outlay funds	33,402,815	33,602,481	199,666
Transfers out to special revenue funds	(1,023,398)	(847,336)	176,062
Proceeds from sale of assets	-	49,577	49,577
Loss Recoveries	-	562,250	562,250
Total other financing sources	32,379,417	33,366,972	987,555
Net change in fund balance	(70,365,833)	(69,958,017)	407,816
Fund balance			
Beginning of year	117,040,806	117,040,806	-
Ending Balance	\$ 46,674,973	\$ 47,082,789	\$ 407,816

Volusia County Schools
Debt Service Funds - Consolidated - Budget Amendments
from November 01, 2024 through November 30, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	6,374	7,528	1,154
Total local sources	6,374	7,528	1,154
Total sources	6,374	7,528	1,154
Uses - appropriations			
Debt Service			
Principal	28,810,000	28,810,000	-
Interest	17,384,793	17,384,793	-
Other charges	773,165	773,615	450
Payments to refunded bond escrow agent	80,177,257	80,177,257	-
Total Debt Service	127,145,215	127,145,665	450
Total uses	127,145,215	127,145,665	450
Deficiency of estimated revenues under appropriations	(127,138,841)	(127,138,137)	704
Other financing sources			
Transfers in from capital outlay funds	48,278,835	48,279,285	450
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	127,200,028	127,200,478	450
Net change in fund balance	61,187	62,341	1,154
Fund balance			
Beginning of year	1,934,493	1,934,493	-
Ending Balance	\$ 1,995,680	\$ 1,996,834	\$ 1,154

Volusia County Schools
Capital Projects Funds - Consolidated - Budget Amendments
from November 01, 2024 through November 30, 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	958,565	188,262
Other miscellaneous state sources	1,030,496	1,030,496	-
Total state sources	4,067,299	4,255,561	188,262
Local sources:			
Ad valorem property taxes - Capital	99,170,467	99,170,467	-
Local sales tax	65,626,997	65,626,997	-
Investment income	3,764,062	4,068,200	304,138
Gift, grants, and bequests	2,165	2,165	-
Impact fees	10,012,550	10,012,550	-
Miscellaneous local	24,055	24,055	-
Total local sources	178,600,296	178,904,434	304,138
Total sources	182,667,595	183,159,995	492,400
Uses - appropriations			
Facilities Acquisition and Construction			
Capital Outlay	367,392,425	366,801,478	(590,947)
Other	1,034,127	1,034,127	-
Total Facilities Acquisition and Construction	368,426,552	367,835,605	(590,947)
Debt Service			
Principal	12,034	572,181	560,147
Interest	16,632	36,331	19,699
Total Debt Service	28,666	608,512	579,846
Total uses	368,455,218	368,444,117	(11,101)
Deficiency of estimated revenues under appropriations	(185,787,623)	(185,284,122)	503,501
Other financing sources			
Transfers out to general fund	(33,402,815)	(33,602,481)	(199,666)
Transfers out to debt service funds	(48,278,835)	(48,279,285)	(450)
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	82,318,350	82,118,234	(200,116)
Net change in fund balance	(103,469,273)	(103,165,888)	303,385
Fund balance			
Beginning of year	257,350,388	257,350,388	-
Ending Balance	\$ 153,881,115	\$ 154,184,500	\$ 303,385

Volusia County Schools

Capital Projects Funds - List of Projects with Appropriation Budgetary Amendment Changes
from November 01, 2024 through November 30, 2024
for the Fiscal Year Ending June 30, 2025

PROJECT DESCRIPTION	CURRENT BUDGET	CHANGE	REVISED BUDGET
Blue Lake Elm - Resurface Basketball Court	(199,285.00)	199,285.00	-
Bus and Safety	(6,165,828.69)	1,041,217.98	(5,124,610.71)
Contingency	(15,114,558.52)	450.00	(15,114,108.52)
Contingency - Operations	(13,048,151.28)	155,641.51	(12,892,509.77)
Palm Terrace Elementary - Replace Roof	(346,006.49)	345,073.49	(933.00)
Seabreeze HS - Replace OAU Bldg. 3		(300,000.00)	(300,000.00)
Southwestern Mid - Bus Loop Security Fencing	(39,297.57)	(3,176.60)	(42,474.17)
Starke Elm - Renovations and Additions	(38,194,993.41)	(400,752.52)	(38,595,745.93)
Various - Security	(3,056,204.44)	3,176.60	(3,053,027.84)
White Fleet	(1,661,493.13)	(1,029,814.51)	(2,691,307.64)
Total Change	(77,825,818.53)	11,100.95	(77,814,717.58)

Volusia County Schools
Special Revenue Funds - Food Service - Budget Amendments
from November 01, 2024 through November 30, 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	335,751	335,751	-
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	39,670,751	39,670,751	-
Uses - appropriations			
School Food Service			
Salaries	9,491,000	9,491,000	-
Benefits	4,575,026	4,575,026	-
Purchased Services	2,950,361	2,950,361	-
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	44,786,716	44,786,716	-
Total uses	44,786,716	44,786,716	-
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 November 01, 2024 through November 30, 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	1,083,191	151,162
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	67,863,743	151,162
Total sources	67,712,581	67,863,743	151,162
Uses - appropriations			
Instruction			
Salaries	12,050,576	12,050,574	(2)
Benefits	4,621,189	4,621,189	-
Purchased Services	8,021,970	8,039,297	17,327
Materials & Supplies	3,328,948	3,367,956	39,008
Capital Outlay	1,873,465	1,957,270	83,805
Other	691,800	691,800	-
Total Instruction	30,587,948	30,728,086	140,138
Student Support Services			
Salaries	6,213,726	6,213,726	-
Benefits	2,245,594	2,245,594	-
Purchased Services	408,922	408,922	-
Materials & Supplies	265,075	265,231	156
Capital Outlay	1,660	2,160	500
Other	69,789	69,789	-
Total Student Support Services	9,204,766	9,205,422	656
Instructional and Curriculum Development Services			
Salaries	6,581,594	6,581,593	(1)
Benefits	2,038,167	2,038,164	(3)
Purchased Services	371,885	383,040	11,155
Materials & Supplies	183,125	183,125	-
Capital Outlay	12,881	12,881	-
Other	104,509	104,509	-
Total Instructional and Curriculum Development Services	9,292,161	9,303,312	11,151
Instructional Staff Training Services			
Salaries	7,389,870	7,389,870	-
Benefits	2,405,637	2,405,637	-
Purchased Services	1,808,702	1,808,702	-
Materials & Supplies	1,471,634	1,471,634	-
Capital Outlay	11,528	11,028	(500)
Other	654,928	654,928	-
Total Instructional Staff Training Services	13,742,299	13,741,799	(500)
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	33,844	33,844	-
Other	2,030,975	2,030,692	(283)
Total General Administration	2,064,819	2,064,536	(283)

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Budget Amendments
from November 01, 2024 through November 30, 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	67,863,743	151,162
Estimated revenues over appropriations	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated - Budget Amendments
from November 01, 2024 through November 30, 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	3,045,404	2,873,873	(171,531)
Benefits	243,937	282,468	38,531
Purchased Services	4,231,238	4,185,298	(45,940)
Materials & Supplies	707,261	707,261	-
Capital Outlay	689,460	689,460	-
Other	22,629	22,629	-
Total Instruction	8,939,929	8,760,989	(178,940)
Student Support Services			
Salaries	238,519	237,303	(1,216)
Purchased Services	211,503	211,503	-
Total Student Support Services	450,022	448,806	(1,216)
Instructional Staff Training Services			
Salaries	471,044	433,920	(37,124)
Benefits	4,385	4,385	-
Purchased Services	45,432	91,372	45,940
Materials & Supplies	131,502	168,626	37,124
Capital Outlay	50,815	50,815	-
Total Instructional Staff Training Services	703,178	749,118	45,940
General Administration			
Other	77,365	211,581	134,216
Total General Administration	77,365	211,581	134,216
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 November 01, 2024 through November 30, 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	5,215,168	3,009,565
Total local sources	2,205,603	5,215,168	3,009,565
Total sources	2,205,603	5,215,168	3,009,565
Uses - appropriations			
Community Services			
Materials & Supplies	12,824,180	15,657,683	2,833,503
Total Community Services	12,824,180	15,657,683	2,833,503
Total uses	12,824,180	15,657,683	2,833,503
Deficiency of estimated revenues under appropriations	(10,618,577)	(10,442,515)	176,062
Other financing sources			
Transfers in from general fund	1,023,398	847,336	(176,062)
Total other financing sources	1,023,398	847,336	(176,062)
Net change in fund balance	(9,595,179)	(9,595,179)	-
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	9,595,179	-
Ending Balance	\$ -	\$ -	\$ -

Volusia County Schools
Internal Service Funds - Self Insurance - Workers Compensation - Budget Amendments
from November 01, 2024 through November 30, 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 November 01, 2024 through November 30, 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	4,377,267	204,267
Total local sources	4,323,000	4,527,267	204,267
Total sources	4,323,000	4,527,267	204,267
Uses - appropriations			
Operation of the Plant			
Salaries	17,766	363,265	345,499
Benefits	5,234	81,312	76,078
Purchased Services	4,430,839	4,446,375	15,536
Materials & Supplies	130,000	91,170	(38,830)
Other	-	193	193
Total Operation of the Plant	4,583,839	4,982,315	398,476
Deficiency of estimated revenues under appropriations	(260,839)	(455,048)	(194,209)
Other financing sources			
Loss Recoveries	260,839	455,048	194,209
Total other financing sources	260,839	455,048	194,209
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 November 01, 2024 through November 30, 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 November 01, 2024 through November 30, 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 November 01, 2024 through November 30, 2024
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	-	775	775
Operating revenues	1,504,000	1,504,000	-
Total local sources	1,504,000	1,504,775	775
Total sources	1,504,000	1,504,775	775
Uses - appropriations			
Central Services			
Salaries	346,200	346,200	-
Benefits	133,400	133,400	-
Purchased Services	391,535	391,535	-
Materials & Supplies	572,765	573,540	775
Capital Outlay	139,000	139,000	-
Total Central Services	1,582,900	1,583,675	775
Change in net position	(78,900)	(78,900)	-
Net position			
Beginning of year	122,831	122,831	-
Ending Balance	\$ 43,931	\$ 43,931	\$ -