



## BUDGET AMENDMENT NO. 3

March 11, 2025

The following is a summary of significant changes to the 2024-25 Annual Budget from December 1, 2024, through December 31, 2024:

### **General Fund - Consolidated**

- Total estimated revenues increased by \$2.1 million as indicated below:
  - Federal through state sources increased by a minimal amount.
  - State sources reported an increase of \$0.1 million for the early childhood music education incentive program.
  - Local sources increased by \$2.0 million mostly for a(n):
    - Increase to investment income of \$0.5 million.
    - Increase to other fees mainly for the extended day program of \$0.5 million.
    - Increase to other miscellaneous local sources of \$1.0 million mostly for:
      - Increase to employee wellness program of \$0.3 million.
      - Increase to Florida Hospital Healthy Futures partnership of \$0.4 million.
      - Increase to insurance implementation of \$0.1 million.
      - Increase to public relations and teacher recruitment \$0.1 million.
      - Increase to school salary reimbursement of \$0.1 million.
- Total appropriations had a net increase of \$2.0 million mostly for a(n):
  - Increase to redemption of principal for a site software license of \$0.2 million.
  - Increase to technology rental for software upgrade of \$0.1 million.
  - Increase to insurance implementation project of \$0.1 million.
  - Increase to public relations and teacher recruitment of \$0.1 million.
  - Increase to employee wellness program of \$0.3 million.
  - Increase to Florida Hospital Healthy Futures Partnership \$0.4 million.
  - Increase to extended day of \$0.5 million.
  - Increase to early childhood music education incentive program of \$0.1 million.
  - Increase to charter school capital outlay disbursement of \$0.2 million.
  - Other reclasses between function and object ("account").
- Other financing sources increased by \$0.2 million mostly for an increase to the transfer in from capital outlay funds for charter school capital outlay disbursement
- The budgeted ending fund balance increased by \$0.2 million for the reasons described above. The revised budgeted ending fund balance is \$47.3 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 remained unchanged.
- The budgeted ending fund balance changed by a minimal amount; the revised ending fund balance is \$2.0 million.

### **Capital Outlay Funds – Consolidated**

- Total estimated revenues increased by \$0.9 million mostly for:
  - State sources increased \$0.2 million for an increase to the charter school capital outlay.
  - Local sources increased by \$0.8 million for investment income.
- Total appropriations increased by \$0.1 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 \$0.1 million mostly for an increase to transfers out to general fund for charter school capital outlay.
- The budgeted ending fund balance increased by \$0.7 million for the reasons described above. The revised budgeted ending fund balance is \$155.1 million.

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

- Total estimated revenue increased by a minimal amount for investment income.
- Total appropriations remained unchanged.
- The budgeted ending fund balance changed by a minimal amount; the revised ending fund balance is \$17.9 million.

### **Special Revenue Fund – Other Federal Programs**

- Total estimated revenues increased by \$0.3 million in federal through state sources for the Title I grant.
- Total appropriations increased by \$0.3 million for the reason described above along with reclasses between function and account.
- 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.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

### **Special Revenue Fund – School Internal Accounts**

- Total estimated revenues increased by \$1.0 million in miscellaneous local sources mostly for student activity fees.
- Total appropriations increased by \$1.0 million in materials and supplies.
- 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 but had reclassifications between function and account.
- The budgeted ending net position remained unchanged at \$0.6 million.

#### **Internal Service Fund – Self Insurance - Property**

- Total estimated revenues increased by \$0.3 million in property reinsurance.
- Total appropriations increased by \$0.3 million for maintenance and repairs for Hurricane Milton and reclassifications between function and account.
- 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 December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                          | Current Budget | Revised Annual Budget | Change    |
|------------------------------------------|----------------|-----------------------|-----------|
| <b>Sources - estimated revenues</b>      |                |                       |           |
| 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      | 3,003,924             | 3,924     |
| Total federal through state sources      | 3,000,000      | 3,003,924             | 3,924     |
| 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        | 2,656,383      | 2,758,931             | 102,548   |
| Total state sources                      | 305,693,802    | 305,796,350           | 102,548   |
| Local sources:                           |                |                       |           |
| Ad valorem property taxes - RLE & Discr  | 250,240,145    | 250,240,145           | -         |
| Rental income                            | 596,242        | 596,242               | -         |
| Investment income                        | 3,033,296      | 3,560,163             | 526,867   |
| Gift, grants, and bequests               | 19,300         | 23,330                | 4,030     |
| Other fees                               | 6,227,049      | 6,686,678             | 459,629   |
| Bus fees                                 | 137,395        | 147,588               | 10,193    |
| Sale of surplus                          | 397            | 402                   | 5         |
| Receipt of federal indirect              | 2,600,000      | 2,600,000             | -         |
| Other miscellaneous local sources        | 2,771,625      | 3,693,722             | 922,097   |
| Refund of prior year expenditure         | 4,324          | 4,324                 | -         |
| Textbook sales/loss collections          | 71,450         | 84,600                | 13,150    |
| Receipt of food service indirect         | 1,000,000      | 1,000,000             | -         |
| Total local sources                      | 266,701,223    | 268,637,194           | 1,935,971 |
| Total sources                            | 577,239,188    | 579,281,631           | 2,042,443 |
| <b>Uses - appropriations</b>             |                |                       |           |
| Instruction                              |                |                       |           |
| Salaries                                 | 223,908,888    | 224,211,682           | 302,794   |
| Benefits                                 | 72,200,581     | 72,221,405            | 20,824    |
| Purchased Services                       | 75,584,465     | 75,441,752            | (142,713) |
| Energy Services                          | 50,013         | 50,013                | -         |
| Materials & Supplies                     | 25,470,720     | 24,727,029            | (743,691) |
| Capital Outlay                           | 2,467,834      | 2,582,835             | 115,001   |
| Other                                    | 5,067,244      | 5,099,955             | 32,711    |
| Total Instruction                        | 404,749,745    | 404,334,671           | (415,074) |
| Student Support Services                 |                |                       |           |
| Salaries                                 | 23,638,949     | 23,638,949            | -         |
| Benefits                                 | 7,267,597      | 7,267,597             | -         |
| Purchased Services                       | 1,683,841      | 1,689,052             | 5,211     |
| Energy Services                          | 1,417          | 1,417                 | -         |
| Materials & Supplies                     | 366,604        | 366,934               | 330       |
| Capital Outlay                           | 2,212          | 2,212                 | -         |
| Other                                    | 9,357          | 9,497                 | 140       |
| Total Student Support Services           | 32,969,977     | 32,975,658            | 5,681     |
| Instructional Media Services             |                |                       |           |

**Volusia County Schools**  
**General Fund - Consolidated - Budget Amendments**  
**from December 01, 2024 through December 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                                    | 44,127         | 44,274                | 147      |
| Capital Outlay                                          | 370,696        | 370,549               | (147)    |
| Total Instructional Media Services                      | 6,355,250      | 6,355,250             | -        |
| Instructional and Curriculum Development Services       |                |                       |          |
| Salaries                                                | 11,308,538     | 11,474,320            | 165,782  |
| Benefits                                                | 3,800,712      | 3,800,820             | 108      |
| Purchased Services                                      | 892,485        | 1,276,641             | 384,156  |
| Materials & Supplies                                    | 1,670,914      | 1,938,374             | 267,460  |
| Capital Outlay                                          | 15,921         | 56,861                | 40,940   |
| Other                                                   | 25,760         | 26,000                | 240      |
| Total Instructional and Curriculum Development Services | 17,714,330     | 18,573,016            | 858,686  |
| Instructional Staff Training Services                   |                |                       |          |
| Salaries                                                | 599,117        | 581,617               | (17,500) |
| Benefits                                                | 407,293        | 407,293               | -        |
| Purchased Services                                      | 390,479        | 415,738               | 25,259   |
| Materials & Supplies                                    | 425,852        | 429,152               | 3,300    |
| Capital Outlay                                          | 16,000         | 16,000                | -        |
| Other                                                   | 67,198         | 67,340                | 142      |
| Total Instructional Staff Training Services             | 1,905,939      | 1,917,140             | 11,201   |
| Instructional Related Technology                        |                |                       |          |
| Salaries                                                | 2,978,402      | 2,978,402             | -        |
| Benefits                                                | 1,011,906      | 1,011,906             | -        |
| Purchased Services                                      | 1,223,174      | 1,234,174             | 11,000   |
| Materials & Supplies                                    | 256,935        | 282,902               | 25,967   |
| Capital Outlay                                          | 4,404,292      | 4,404,292             | -        |
| Total Instructional Related Technology                  | 9,874,709      | 9,911,676             | 36,967   |
| 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        | 498,580               | 5,000    |
| Materials & Supplies                                    | 10,400         | 10,400                | -        |
| Capital Outlay                                          | 299            | 299                   | -        |
| Other                                                   | 129,884        | 129,884               | -        |
| Total General Administration                            | 1,945,969      | 1,950,969             | 5,000    |
| School Administration                                   |                |                       |          |
| Salaries                                                | 27,580,595     | 27,582,480            | 1,885    |
| Benefits                                                | 13,531,504     | 13,531,803            | 299      |
| Purchased Services                                      | 85,777         | 89,605                | 3,828    |
| Energy Services                                         | 149            | 167                   | 18       |
| Materials & Supplies                                    | 475,472        | 470,213               | (5,259)  |
| Capital Outlay                                          | 14,582         | 15,248                | 666      |
| Other                                                   | 2,955          | 2,955                 | -        |
| Total School Administration                             | 41,691,034     | 41,692,471            | 1,437    |
| Facilities Acquisition and Construction                 |                |                       |          |
| Salaries                                                | 14,644         | 14,644                | -        |

**Volusia County Schools**  
**General Fund - Consolidated - Budget Amendments**  
**from December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                               | Current Budget | Revised Annual<br>Budget | Change   |
|-----------------------------------------------|----------------|--------------------------|----------|
| Benefits                                      | 1,295          | 1,295                    | -        |
| Purchased Services                            | 127,173        | 127,173                  | -        |
| Energy Services                               | 6,295          | 6,295                    | -        |
| Capital Outlay                                | 854            | 854                      | -        |
| Other                                         | 1,142,242      | 1,332,368                | 190,126  |
| Total Facilities Acquisition and Construction | 1,292,503      | 1,482,629                | 190,126  |
| Fiscal Services                               |                |                          |          |
| Salaries                                      | 2,208,308      | 2,208,308                | -        |
| Benefits                                      | 755,990        | 755,990                  | -        |
| Purchased Services                            | 2,343,740      | 2,403,118                | 59,378   |
| Materials & Supplies                          | 646,100        | 633,516                  | (12,584) |
| Capital Outlay                                | 2,581          | 2,581                    | -        |
| Other                                         | 83,732         | 95,429                   | 11,697   |
| Total Fiscal Services                         | 6,040,451      | 6,098,942                | 58,491   |
| Central Services                              |                |                          |          |
| Salaries                                      | 7,570,857      | 7,593,272                | 22,415   |
| Benefits                                      | 2,824,241      | 2,831,156                | 6,915    |
| Purchased Services                            | 1,766,987      | 1,885,987                | 119,000  |
| Energy Services                               | 250,000        | 250,000                  | -        |
| Materials & Supplies                          | 2,757,078      | 3,010,023                | 252,945  |
| Capital Outlay                                | 696            | 696                      | -        |
| Other                                         | 20,642         | 20,642                   | -        |
| Total Central Services                        | 15,190,501     | 15,591,776               | 401,275  |
| Student Transportation Services               |                |                          |          |
| Salaries                                      | 13,222,027     | 13,222,027               | -        |
| Benefits                                      | 5,254,034      | 5,254,034                | -        |
| Purchased Services                            | 1,085,979      | 1,086,629                | 650      |
| Energy Services                               | 2,032,000      | 2,032,000                | -        |
| Materials & Supplies                          | 221,000        | 221,000                  | -        |
| Capital Outlay                                | 139,713        | 186,281                  | 46,568   |
| Other                                         | 10,550         | 10,550                   | -        |
| Total Student Transportation Services         | 21,965,303     | 22,012,521               | 47,218   |
| Operation of the Plant                        |                |                          |          |
| Salaries                                      | 22,907,087     | 22,943,098               | 36,011   |
| Benefits                                      | 11,816,683     | 11,824,325               | 7,642    |
| Purchased Services                            | 16,809,556     | 16,807,156               | (2,400)  |
| Energy Services                               | 13,524,248     | 13,524,917               | 669      |
| Materials & Supplies                          | 4,077,983      | 4,094,960                | 16,977   |
| Capital Outlay                                | 25,067         | 25,375                   | 308      |
| Other                                         | 295,370        | 295,370                  | -        |
| Total Operation of the Plant                  | 69,455,994     | 69,515,201               | 59,207   |
| Maintenance of Plant                          |                |                          |          |
| Salaries                                      | 9,526,569      | 9,526,569                | -        |
| Benefits                                      | 3,756,994      | 3,756,994                | -        |
| Purchased Services                            | 8,455,968      | 8,456,968                | 1,000    |
| Energy Services                               | 495,453        | 495,453                  | -        |
| Materials & Supplies                          | 4,073,343      | 4,072,343                | (1,000)  |
| Capital Outlay                                | 994,378        | 994,378                  | -        |
| Other                                         | 50,840         | 50,840                   | -        |
| Total Maintenance of Plant                    | 27,353,545     | 27,353,545               | -        |
| Administrative Technology Services            |                |                          |          |
| Salaries                                      | 3,771,797      | 3,771,797                | -        |
| Benefits                                      | 1,238,757      | 1,238,757                | -        |
| Purchased Services                            | 8,496,523      | 8,485,524                | (10,999) |
| Materials & Supplies                          | 191,283        | 190,829                  | (454)    |

**Volusia County Schools**  
**General Fund - Consolidated - Budget Amendments**  
**from December 01, 2024 through December 31, 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           | 13,997,706            | (11,453)       |
| Community Services                                           |                      |                       |                |
| Salaries                                                     | 3,448,114            | 3,895,918             | 447,804        |
| Benefits                                                     | 1,287,051            | 1,287,051             | -              |
| Purchased Services                                           | 307,890              | 319,082               | 11,192         |
| Materials & Supplies                                         | 85,919               | 141,821               | 55,902         |
| Capital Outlay                                               | 25,799               | 25,799                | -              |
| Other                                                        | 858,669              | 858,679               | 10             |
| Total Community Services                                     | 6,013,442            | 6,528,350             | 514,908        |
| Debt Service                                                 |                      |                       |                |
| Principal                                                    | 868,008              | 1,097,303             | 229,295        |
| Interest                                                     | 23,076               | 23,076                | -              |
| Total Debt Service                                           | 891,084              | 1,120,379             | 229,295        |
| Total uses                                                   | 680,564,177          | 682,557,142           | 1,992,965      |
| <b>Deficiency of estimated revenues under appropriations</b> | <b>(103,324,989)</b> | <b>(103,275,511)</b>  | <b>49,478</b>  |
| <b>Other financing sources</b>                               |                      | -                     |                |
| Loss Recoveries                                              | 562,250              | 562,250               | -              |
| Total other financing sources                                | 562,250              | 562,250               | -              |
| <b>Deficiency of estimated revenues under appropriations</b> | <b>(102,762,739)</b> | <b>(102,713,261)</b>  | <b>-</b>       |
| Transfers in from capital outlay funds                       | 33,602,481           | 33,804,010            | 201,529        |
| Interfund Transfers In                                       | 244,776              | 244,776               | -              |
| Transfers out to capital outlay funds                        | -                    | (53,252)              | (53,252)       |
| Transfers out to special revenue funds                       | (847,336)            | (873,147)             | (25,811)       |
| Interfund Transfers Out                                      | (244,776)            | (244,776)             | -              |
| Proceeds from sale of assets                                 | 49,577               | 96,139                | 46,562         |
| Total other financing sources                                | 32,804,722           | 32,973,750            | 169,028        |
| <b>Net change in fund balance</b>                            | <b>(69,958,017)</b>  | <b>(69,739,511)</b>   | <b>218,506</b> |
| <b>Fund balance</b>                                          |                      |                       |                |
| Beginning of year                                            | 117,040,806          | 117,040,806           | -              |
| Ending Balance                                               | \$ 47,082,789        | \$ 47,301,295         | \$ 218,506     |

**Volusia County Schools**  
**Debt Service Funds - Consolidated - Budget Amendments**  
**from December 01, 2024 through December 31, 2024 for**  
**the Fiscal Year Ending June 30, 2025**

|                                                              | Current Budget | Revised Annual Budget | Change   |
|--------------------------------------------------------------|----------------|-----------------------|----------|
| <b>Sources - estimated revenues</b>                          |                |                       |          |
| Local sources:                                               |                |                       |          |
| Investment income                                            | 7,528          | 8,880                 | 1,352    |
| Total local sources                                          | 7,528          | 8,880                 | 1,352    |
| Total sources                                                | 7,528          | 8,880                 | 1,352    |
| <b>Uses - appropriations</b>                                 |                |                       |          |
| Debt Service                                                 |                |                       |          |
| Principal                                                    | 28,810,000     | 28,810,000            | -        |
| Interest                                                     | 17,384,793     | 17,384,793            | -        |
| Other charges                                                | 773,615        | 773,615               | -        |
| Payments to refunded bond escrow agent                       | 80,177,257     | 80,177,257            | -        |
| Total Debt Service                                           | 127,145,665    | 127,145,665           | -        |
| Total uses                                                   | 127,145,665    | 127,145,665           | -        |
| <b>Deficiency of estimated revenues under appropriations</b> | (127,138,137)  | (127,136,785)         | 1,352    |
| <b>Other financing sources</b>                               |                |                       |          |
| Transfers in from capital outlay funds                       | 48,279,285     | 48,279,285            | -        |
| 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                                | 127,200,478    | 127,200,478           | -        |
| <b>Net change in fund balance</b>                            | 62,341         | 63,693                | 1,352    |
| <b>Fund balance</b>                                          |                |                       |          |
| Beginning of year                                            | 1,934,493      | 1,934,493             | -        |
| Ending Balance                                               | \$ 1,996,834   | \$ 1,998,186          | \$ 1,352 |

**Volusia County Schools**  
**Capital Projects Funds - Consolidated - Budget Amendments**  
**from December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                                              | Current Budget | Revised Annual Budget | Change     |
|--------------------------------------------------------------|----------------|-----------------------|------------|
| <b>Sources - estimated revenues</b>                          |                |                       |            |
| State sources:                                               |                |                       |            |
| CO&DS distribution                                           | 2,266,500      | 2,266,500             | -          |
| Charter School Capital Outlay Funding                        | 958,565        | 1,148,691             | 190,126    |
| Other miscellaneous state sources                            | 1,030,496      | 1,030,496             | -          |
| Total state sources                                          | 4,255,561      | 4,445,687             | 190,126    |
| Local sources:                                               |                |                       |            |
| Ad valorem property taxes - Capital                          | 99,170,467     | 99,170,467            | -          |
| Local sales tax                                              | 65,626,997     | 65,626,997            | -          |
| Investment income                                            | 4,068,200      | 4,838,067             | 769,867    |
| Gift, grants, and bequests                                   | 2,165          | 2,165                 | -          |
| Other miscellaneous local sources                            | -              | 6,527                 | 6,527      |
| Impact fees                                                  | 10,012,550     | 10,014,300            | 1,750      |
| Miscellaneous local                                          | 24,055         | 24,055                | -          |
| Total local sources                                          | 178,904,434    | 179,682,578           | 778,144    |
| Total sources                                                | 183,159,995    | 184,128,265           | 968,270    |
| <b>Uses - appropriations</b>                                 |                |                       |            |
| Facilities Acquisition and Construction                      |                |                       |            |
| Capital Outlay                                               | 366,801,478    | 366,911,485           | 110,007    |
| Other                                                        | 1,034,127      | 1,034,127             | -          |
| Total Facilities Acquisition and Construction                | 367,835,605    | 367,945,612           | 110,007    |
| Debt Service                                                 |                |                       |            |
| Principal                                                    | 572,181        | 572,181               | -          |
| Interest                                                     | 36,331         | 36,331                | -          |
| Total Debt Service                                           | 608,512        | 608,512               | -          |
| Total uses                                                   | 368,444,117    | 368,554,124           | 110,007    |
| <b>Deficiency of estimated revenues under appropriations</b> | (185,284,122)  | (184,425,859)         | 858,263    |
| <b>Other financing sources</b>                               |                |                       |            |
| Transfers in from general fund                               | -              | -                     | -          |
| Interfund Transfers In                                       | -              | -                     | -          |
| Transfers out to general fund                                | (33,602,481)   | (33,750,758)          | (148,277)  |
| Transfers out to debt service funds                          | (48,279,285)   | (48,279,285)          | -          |
| Interfund Transfers Out                                      | 244,776        | 244,776               | -          |
| 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                                | 82,363,010     | 82,214,733            | (148,277)  |
| <b>Net change in fund balance</b>                            | (102,921,112)  | (102,211,126)         | 709,986    |
| <b>Fund balance</b>                                          |                |                       |            |
| Beginning of year                                            | 257,350,388    | 257,350,388           | -          |
| Ending Balance                                               | \$ 154,429,276 | \$ 155,139,262        | \$ 709,986 |

**Volusia County Schools**

Capital Projects Funds - List of Projects with Appropriation Budgetary Amendment Changes  
from December 01, 2024 through December 31, 2024  
for the Fiscal Year Ending June 30, 2025

| PROJECT DESCRIPTION                                               | CURRENT BUDGET        | CHANGE            | REVISED BUDGET        |
|-------------------------------------------------------------------|-----------------------|-------------------|-----------------------|
| Brewster Center - Replace Outside Air Units                       | 27,431.00             | (22,501.00)       | 4,930.00              |
| Contingency - Operations                                          | 12,892,509.77         | (977,499.00)      | 11,915,010.77         |
| Orange City Elm - Renovations and Additions                       | 46,158,052.88         | 57,408.89         | 46,215,461.77         |
| Riverview Learning Center - Repair and Paint Interior Campus Wide | 124,740.32            | 1,239.96          | 125,980.28            |
| Starke Elm - Renovations and Additions                            | 38,595,745.93         | 57,498.89         | 38,653,244.82         |
| University HS - Extend Parent Loop                                | -                     | 1,000,000.00      | 1,000,000.00          |
| Various - Minor Projects                                          | 3,069,752.14          | 5,262.16          | 3,075,014.30          |
| White Fleet                                                       | 2,691,307.64          | (11,403.47)       | 2,679,904.17          |
| <b>Total Change</b>                                               | <b>103,559,539.68</b> | <b>110,006.43</b> | <b>103,669,546.11</b> |

**Volusia County Schools**  
**Special Revenue Funds - Food Service - Budget Amendments**  
**from December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                                              | Current Budget | Revised Annual Budget | Change    |
|--------------------------------------------------------------|----------------|-----------------------|-----------|
| <b>Sources - estimated revenues</b>                          |                |                       |           |
| 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        | 442,565               | 42,565    |
| Food service                                                 | 770,000        | 770,000               | -         |
| Other miscellaneous local sources                            | 165,000        | 165,000               | -         |
| Total local sources                                          | 1,335,000      | 1,377,565             | 42,565    |
| Total sources                                                | 39,670,751     | 39,713,316            | 42,565    |
| <b>Uses - appropriations</b>                                 |                |                       |           |
| 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            | -         |
| <b>Deficiency of estimated revenues under appropriations</b> | (5,115,965)    | (5,073,400)           | 42,565    |
| <b>Net change in fund balance</b>                            | (5,115,965)    | (5,073,400)           | 42,565    |
| <b>Fund balance</b>                                          |                |                       |           |
| Beginning of year                                            | 22,938,251     | 22,938,251            | -         |
| Ending Balance                                               | \$ 17,822,286  | \$ 17,864,851         | \$ 42,565 |

**Volusia County Schools**  
**Special Revenue Funds - Other Federal Programs - Budget Amendments**  
**from December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                                         | Current Budget    | Revised Annual Budget | Change         |
|---------------------------------------------------------|-------------------|-----------------------|----------------|
| <b>Sources - estimated revenues</b>                     |                   |                       |                |
| Federal through state sources:                          |                   |                       |                |
| Career and technical education                          | 1,083,191         | 1,083,191             | -              |
| 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        | 36,268,218            | 273,438        |
| 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                     | 67,863,743        | 68,137,181            | 273,438        |
| <b>Total sources</b>                                    | <b>67,863,743</b> | <b>68,137,181</b>     | <b>273,438</b> |
| <b>Uses - appropriations</b>                            |                   |                       |                |
| Instruction                                             |                   |                       |                |
| Salaries                                                | 12,050,574        | 12,271,565            | 220,991        |
| Benefits                                                | 4,621,189         | 4,663,186             | 41,997         |
| Purchased Services                                      | 8,039,297         | 8,228,159             | 188,862        |
| Materials & Supplies                                    | 3,367,956         | 3,364,240             | (3,716)        |
| Capital Outlay                                          | 1,957,270         | 1,949,101             | (8,169)        |
| Other                                                   | 691,800           | 637,533               | (54,267)       |
| Total Instruction                                       | 30,728,086        | 31,113,784            | 385,698        |
| Student Support Services                                |                   |                       |                |
| Salaries                                                | 6,213,726         | 6,131,097             | (82,629)       |
| Benefits                                                | 2,245,594         | 2,220,532             | (25,062)       |
| Purchased Services                                      | 408,922           | 374,820               | (34,102)       |
| Materials & Supplies                                    | 265,231           | 265,565               | 334            |
| Capital Outlay                                          | 2,160             | 2,160                 | -              |
| Other                                                   | 69,789            | 69,789                | -              |
| Total Student Support Services                          | 9,205,422         | 9,063,963             | (141,459)      |
| Instructional and Curriculum Development Services       |                   |                       |                |
| Salaries                                                | 6,581,593         | 6,715,563             | 133,970        |
| Benefits                                                | 2,038,164         | 2,084,776             | 46,612         |
| Purchased Services                                      | 383,040           | 376,040               | (7,000)        |
| Materials & Supplies                                    | 183,125           | 175,930               | (7,195)        |
| Capital Outlay                                          | 12,881            | 8,881                 | (4,000)        |
| Other                                                   | 104,509           | 61,789                | (42,720)       |
| Total Instructional and Curriculum Development Services | 9,303,312         | 9,422,979             | 119,667        |
| Instructional Staff Training Services                   |                   |                       |                |
| Salaries                                                | 7,389,870         | 7,389,870             | -              |
| Benefits                                                | 2,405,637         | 2,405,637             | -              |
| Purchased Services                                      | 1,808,702         | 1,824,532             | 15,830         |
| Materials & Supplies                                    | 1,471,634         | 1,471,634             | -              |
| Capital Outlay                                          | 11,028            | 11,028                | -              |
| Other                                                   | 654,928           | 642,765               | (12,163)       |
| Total Instructional Staff Training Services             | 13,741,799        | 13,745,466            | 3,667          |
| Instructional Related Technology                        |                   |                       |                |
| Salaries                                                | 121,362           | 123,040               | 1,678          |
| Benefits                                                | 16,416            | 15,118                | (1,298)        |
| Purchased Services                                      | 279,159           | 279,159               | -              |
| Total Instructional Related Technology                  | 416,937           | 417,317               | 380            |
| General Administration                                  |                   |                       |                |
| Benefits                                                | 33,844            | 33,844                | -              |
| Other                                                   | 2,030,692         | 1,936,177             | (94,515)       |
| Total General Administration                            | 2,064,536         | 1,970,021             | (94,515)       |

**Volusia County Schools**  
**Special Revenue Funds - Other Federal Programs - Budget Amendments**  
**from December 01, 2024 through December 30, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                               | Current Budget | Revised Annual<br>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                                    | 67,863,743     | 68,137,181               | 273,438 |
| <b>Estimated revenues over appropriations</b> | -              | -                        | -       |
| <b>Fund balance</b>                           |                |                          |         |
| Beginning of year                             | -              | -                        | -       |
| Ending Balance                                | \$ -           | \$ -                     | \$ -    |

**Volusia County Schools**  
**Special Revenue Funds - Federal Stabilization Funds - Consolidated - Budget Amendments**  
**from December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                                   | Current Budget | Revised Annual Budget | Change |
|---------------------------------------------------|----------------|-----------------------|--------|
| <b>Sources - estimated revenues</b>               |                |                       |        |
| 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            | -      |
| <br>Total sources                                 | 10,346,094     | 10,346,094            | -      |
| <br><b>Uses - appropriations</b>                  |                |                       |        |
| Instruction                                       |                |                       |        |
| Salaries                                          | 2,827,933      | 2,827,933             | -      |
| Benefits                                          | 282,468        | 282,468               | -      |
| Purchased Services                                | 4,185,298      | 4,185,298             | -      |
| Materials & Supplies                              | 707,261        | 707,261               | -      |
| Capital Outlay                                    | 689,460        | 689,460               | -      |
| Other                                             | 22,629         | 22,629                | -      |
| Total Instruction                                 | 8,715,049      | 8,715,049             | -      |
| Student Support Services                          |                |                       |        |
| Salaries                                          | 237,303        | 237,303               | -      |
| Purchased Services                                | 211,503        | 211,503               | -      |
| Total Student Support Services                    | 448,806        | 448,806               | -      |
| Instructional Staff Training Services             |                |                       |        |
| Salaries                                          | 433,920        | 433,920               | -      |
| Benefits                                          | 4,385          | 4,385                 | -      |
| Purchased Services                                | 137,312        | 137,312               | -      |
| Materials & Supplies                              | 168,626        | 168,626               | -      |
| Capital Outlay                                    | 50,815         | 50,815                | -      |
| Total Instructional Staff Training Services       | 795,058        | 795,058               | -      |
| General Administration                            |                |                       |        |
| Other                                             | 211,581        | 211,581               | -      |
| Total General Administration                      | 211,581        | 211,581               | -      |
| 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               | -      |
| <br>Total uses                                    | 10,346,094     | 10,346,094            | -      |
| <br><b>Estimated revenues over appropriations</b> | -              | -                     | -      |
| <br><b>Fund balance</b>                           |                |                       |        |
| Beginning of year                                 | -              | -                     | -      |
| Ending Balance                                    | \$ -           | \$ -                  | \$ -   |

**Volusia County Schools**  
**Special Revenue Funds - School Internal Funds - Budget Amendments**  
**from December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                                              | Current Budget | Revised Annual Budget | Change    |
|--------------------------------------------------------------|----------------|-----------------------|-----------|
| <b>Sources - estimated revenues</b>                          |                |                       |           |
| Local sources:                                               |                |                       |           |
| Investment income                                            | -              | 90,442                | 90,442    |
| Other miscellaneous local sources                            | 5,215,168      | 6,129,521             | 914,353   |
| Total local sources                                          | 5,215,168      | 6,219,963             | 1,004,795 |
| Total sources                                                | 5,215,168      | 6,219,963             | 1,004,795 |
| <b>Uses - appropriations</b>                                 |                |                       |           |
| Community Services                                           |                |                       |           |
| Materials & Supplies                                         | 15,657,683     | 16,688,289            | 1,030,606 |
| Total Community Services                                     | 15,657,683     | 16,688,289            | 1,030,606 |
| Total uses                                                   | 15,657,683     | 16,688,289            | 1,030,606 |
| <b>Deficiency of estimated revenues under appropriations</b> | (10,442,515)   | (10,468,326)          | (25,811)  |
| <b>Other financing sources</b>                               |                |                       |           |
| Transfers in from general fund                               | 847,336        | 873,147               | 25,811    |
| Total other financing sources                                | 847,336        | 873,147               | 25,811    |
| <b>Net change in fund balance</b>                            | (9,595,179)    | (9,595,179)           | -         |
| <b>Fund balance</b>                                          |                |                       |           |
| 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 December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                     | Current Budget | Revised Annual<br>Budget | Change  |
|-------------------------------------|----------------|--------------------------|---------|
| <b>Sources - estimated revenues</b> |                |                          |         |
| 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                | -       |
| <b>Uses - appropriations</b>        |                |                          |         |
| Central Services                    |                |                          |         |
| Salaries                            | 110,933        | 110,933                  | -       |
| Benefits                            | 303,595        | 303,595                  | -       |
| Purchased Services                  | 342,472        | 339,922                  | (2,550) |
| Other                               | 2,131,000      | 2,133,550                | 2,550   |
| Total Central Services              | 2,888,000      | 2,888,000                | -       |
| <b>Change in net position</b>       | -              | -                        | -       |
| <b>Net position</b>                 |                |                          |         |
| 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 December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                                              | Current Budget | Revised Annual Budget | Change  |
|--------------------------------------------------------------|----------------|-----------------------|---------|
| <b>Sources - estimated revenues</b>                          |                |                       |         |
| Local sources:                                               |                |                       |         |
| Investment income                                            | 150,000        | 150,000               | -       |
| Operating revenues                                           | 4,377,267      | 4,713,091             | 335,824 |
| Total local sources                                          | 4,527,267      | 4,863,091             | 335,824 |
| Total sources                                                | 4,527,267      | 4,863,091             | 335,824 |
| <b>Uses - appropriations</b>                                 |                |                       |         |
| Operation of the Plant                                       |                |                       |         |
| Salaries                                                     | 363,265        | 397,278               | 34,013  |
| Benefits                                                     | 81,312         | 88,839                | 7,527   |
| Purchased Services                                           | 4,446,375      | 4,742,561             | 296,186 |
| Materials & Supplies                                         | 91,170         | 89,268                | (1,902) |
| Other                                                        | 193            | 193                   | -       |
| Total Operation of the Plant                                 | 4,982,315      | 5,318,139             | 335,824 |
| <b>Deficiency of estimated revenues under appropriations</b> | (455,048)      | (455,048)             | -       |
| <b>Other financing sources</b>                               |                |                       |         |
| Loss Recoveries                                              | 455,048        | 455,048               | -       |
| Total other financing sources                                | 455,048        | 455,048               | -       |
| <b>Change in net position</b>                                | -              | -                     | -       |
| <b>Net position</b>                                          |                |                       |         |
| Beginning of year                                            | 4,727,770      | 4,727,770             | -       |
| Ending Balance                                               | \$ 4,727,770   | \$ 4,727,770          | \$ -    |

**Volusia County Schools**  
**Internal Service Funds - Self Insurance - General Liability - Budget Amendments**  
**from December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                     | Current Budget | Revised Annual<br>Budget | Change |
|-------------------------------------|----------------|--------------------------|--------|
| <b>Sources - estimated revenues</b> |                |                          |        |
| 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                  | -      |
| <b>Uses - appropriations</b>        |                |                          |        |
| 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                  | -      |
| <b>Change in net position</b>       | -              | -                        | -      |
| <b>Net position</b>                 |                |                          |        |
| 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 December 01, 2024 through December 31, 2024**  
**for the Fiscal Year Ending June 30, 2025**

|                                     | Current Budget | Revised Annual<br>Budget | Change |
|-------------------------------------|----------------|--------------------------|--------|
| <b>Sources - estimated revenues</b> |                |                          |        |
| 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                  | -      |
| <b>Uses - appropriations</b>        |                |                          |        |
| 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                  | -      |
| <b>Change in net position</b>       | -              | -                        | -      |
| <b>Net position</b>                 |                |                          |        |
| Beginning of year                   | 999,986        | 999,986                  | -      |
| Ending Balance                      | \$ 999,986     | \$ 999,986               | \$ -   |

**Volusia County Schools**  
**Internal Service Funds - Print Shop - Budget Amendments**  
**from December 01, 2024 through December 31, 2024 for**  
**the Fiscal Year Ending June 30, 2025**

|                                     | Current Budget | Revised Annual<br>Budget | Change |
|-------------------------------------|----------------|--------------------------|--------|
| <b>Sources - estimated revenues</b> |                |                          |        |
| Local sources:                      |                |                          |        |
| Investment income                   | 775            | 918                      | 143    |
| Operating revenues                  | 1,504,000      | 1,504,000                | -      |
| Total local sources                 | 1,504,775      | 1,504,918                | 143    |
| Total sources                       | 1,504,775      | 1,504,918                | 143    |
| <b>Uses - appropriations</b>        |                |                          |        |
| Central Services                    |                |                          |        |
| Salaries                            | 346,200        | 346,200                  | -      |
| Benefits                            | 133,400        | 133,400                  | -      |
| Purchased Services                  | 391,535        | 391,535                  | -      |
| Materials & Supplies                | 573,540        | 573,683                  | 143    |
| Capital Outlay                      | 139,000        | 139,000                  | -      |
| Total Central Services              | 1,583,675      | 1,583,818                | 143    |
| <b>Change in net position</b>       | (78,900)       | (78,900)                 | -      |
| <b>Net position</b>                 |                |                          |        |
| Beginning of year                   | 122,831        | 122,831                  | -      |
| Ending Balance                      | \$ 43,931      | \$ 43,931                | \$ -   |