



BUDGET AMENDMENT NO. 5

April 22, 2025

Volusia County Schools
Budget Amendments
From February 1, 2025, through February 28, 2025
for the Fiscal Year Ending June 30, 2025

The following is a summary of significant changes to the 2024-25 Annual Budget from February 1, 2025, through February 28, 2025:

General Fund - Consolidated

- Total estimated revenues increased by \$0.4 million as indicated below:
 - Local sources increased by \$0.4 million mostly for a(n):
 - Increase to rental income of \$0.1 million.
 - Increase to insurance implementation of \$0.1 million.
 - Increase to Dori Slosberg Driver Ed Safety Program of \$0.1 million.
 - Increase to fees for extended day of \$0.1 million.
- Total appropriations had a net increase of \$0.2 million mostly for a(n):
 - Increase to insurance implementation of \$0.1 million.
 - Increase to additional textbook allocation of \$.08 million.
 - Decrease to Wave DSC Grant for project closure of \$0.8 million.
 - Increase to charter school capital outlay of \$0.1 million.
 - Other reclasses between function and object ("account").
- Other financing sources increased by a minimal amount due to:
 - Transfers in from capital outlay funds mostly for charter school capital outlay disbursement of \$0.1 million.
 - Transfer out to special revenue fund for extended day of \$0.1 million.
- The budgeted ending fund balance increased by \$0.2 million for the reasons described above. The revised budgeted ending fund balance is \$46.3 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.*

Volusia County Schools
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Debt Service Funds - Consolidated

- Total estimated revenues increased by a minimal amount for investment income.
- Total appropriations decreased by \$11.0 million related to the projected debt issuance of the COPS 2024B series that would have funded Enterprise K-8, Pine Ridge High classroom addition, Read Patillo K-8, Pathways Elementary classroom addition, and Manatee Cove Elementary classroom addition. The amount originally budgeted was for the projected current year's principal and interest payment.
- Other financing sources decreased by \$11.0 million for transfers in from capital outlay funds.
- The budgeted ending fund balance changed by a minimal amount for the changes described above. The revised ending fund balance is \$2.0 million.

Capital Outlay Funds – Consolidated

- Total estimated revenues increased by \$3.8 million, mostly for:
 - State sources increased \$0.2 million for an increase to the charter school capital outlay.
 - Local sources increased by \$3.6 million mostly for:
 - Increase to investment income of \$1.5 million.
 - Increase to impact fees of \$2.1 million.
- Total appropriations decreased by \$62.0 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 uses decreased by \$153.2 million, for:
 - The removal of the projected debt issuance of the COPS 2024B series that would have funded Enterprise K-8 of \$62.0 million, Pine Ridge High classroom addition of \$16.0 million, Read Patillo K-8 of \$62.0 million, and Pathways Elementary classroom addition of \$12.0 million, Manatee Cove Elementary classroom addition of \$12.0 million resulting in a decrease to:
 - Issuance of certificates of participation of \$151.8 million.
 - Premiums on long-term debt issued of \$12.2 million.
 - Increase to transfers out to general fund for charter school capital outlay of \$0.2 million.
 - Decrease to transfer out to debt service fund of \$11.0 million.
- The budgeted ending fund balance decreased by \$87.4 million for the reasons described above. The revised budgeted ending fund balance is \$68.5 million.

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

- Total estimated revenue remained unchanged.
- Total appropriations increased by \$0.1 million for salaries and benefits.
- The budgeted ending fund balance decreased by \$0.1 million for the reasons described above. The revised ending fund balance is \$18.1 million.

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Special Revenue Fund – Other Federal Programs

- Total estimated revenues decreased by \$3.8 million, mostly for the closeout of the following grants:
 - Decrease to the Title II Grant of \$1.3 million.
 - Decrease to Individuals with Disabilities Education Act (IDEA) of \$1.0 million.
 - Decrease to the Title I Grant of \$1.3 million due to closing the 2023-24 funding.
 - Decrease to the Title III Grant of \$0.1 million due to closing the 2023-24 funding.
 - Decrease to 21st Century Schools of \$0.1 million due to closing the 2023-24 funding.
- Total appropriations decreased by \$3.8 million for the reason described above with other 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 decreased by \$2.6 million for the closeout of the Education Stabilization funding. The majority of funds returned were unspent Charter School reimbursements.
- Total appropriations decreased by \$2.6 million for the reason described above with other reclasses between function and account.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

Special Revenue Fund – School Internal Accounts

- Total estimated revenues increased by \$1.3 million mostly in miscellaneous local sources.
- Total appropriations increased by \$1.4 million in materials and supplies.
- Other financing sources increased by \$0.1 million for a transfer in from general fund for the extended day program.
- 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 with reclassifications between accounts.
- The budgeted ending net position remained unchanged at \$0.6 million.

Internal Service Fund – Self Insurance - Property

- Total estimated revenues increased by \$0.1 million for self-insurance.
- Total appropriations increased by \$0.1 million for maintenance and repairs for Hurricane Milton.
- Other financing sources increased by a minimal amount for loss recoveries.
- 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 with reclassifications between accounts.
- The budgeted ending net position remained unchanged at \$1.7 million.

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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 February 01, 2025 through February 28, 2025
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	3,003,924	3,003,924	-
Total federal through state sources	3,003,924	3,003,924	-
State sources:			
Florida Education Finance Program (FEFP)	217,219,184	217,219,184	-
CO&DS distribution	34,900	34,900	-
Racing commission funds	314,000	314,000	-
State license tax	550,000	550,000	-
Class size reduction	58,488,003	58,488,003	-
Voluntary prekindergarden	2,406,000	2,406,000	-
School recognition funds	3,919,748	3,919,748	-
Other miscellaneous state sources	3,010,438	3,010,438	-
Total state sources	285,942,273	285,942,273	-
Local sources:			
Ad valorem property taxes - RLE & Discr	250,240,145	250,240,145	-
Rental income	737,775	800,106	62,331
Investment income	4,860,163	4,860,163	-
Gift, grants, and bequests	33,852	49,402	15,550
Other fees	6,686,678	6,756,867	70,189
Bus fees	165,884	182,465	16,581
Sale of surplus	637	667	30
Receipt of federal indirect	2,600,000	2,600,000	-
Other miscellaneous local sources	3,693,722	3,900,173	206,451
Refund of prior year expenditure	4,324	4,324	-
Textbook sales/loss collections	92,700	93,362	662
Receipt of food service indirect	1,000,000	1,000,000	-
Total local sources	270,115,880	270,487,674	371,794
Total sources	560,906,240	561,278,034	371,794
Uses - appropriations			
Instruction			
Salaries	224,355,578	225,916,943	1,561,365
Benefits	72,220,672	72,654,304	433,632
Purchased Services	48,332,171	48,523,941	191,770
Energy Services	50,156	51,399	1,243
Materials & Supplies	25,198,275	23,986,289	(1,211,986)
Capital Outlay	2,555,678	2,557,455	1,777
Other	5,074,335	4,896,009	(178,326)
Total Instruction	377,786,865	378,586,340	799,475
Student Support Services			
Salaries	23,638,237	23,774,472	136,235
Benefits	7,267,547	7,281,114	13,567
Purchased Services	1,457,409	1,455,622	(1,787)
Energy Services	1,417	1,417	-
Materials & Supplies	367,966	354,829	(13,137)
Capital Outlay	2,212	18,718	16,506
Other	9,497	9,782	285
Total Student Support Services	32,744,285	32,895,954	151,669
Instructional Media Services			

Volusia County Schools
General Fund - Consolidated - Budget Amendments
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	Current Budget	Revised Annual Budget	Change
Salaries	3,897,202	3,916,066	18,864
Benefits	1,387,752	1,390,427	2,675
Purchased Services	655,453	646,090	(9,363)
Materials & Supplies	44,216	44,234	18
Capital Outlay	370,549	371,677	1,128
Other	-	908	908
Total Instructional Media Services	6,355,172	6,369,402	14,230
Instructional and Curriculum Development Services			
Salaries	11,474,320	11,463,342	(10,978)
Benefits	3,800,820	3,803,174	2,354
Purchased Services	1,272,287	1,323,732	51,445
Materials & Supplies	10,595,483	10,583,469	(12,014)
Capital Outlay	56,955	58,374	1,419
Other	26,000	32,812	6,812
Total Instructional and Curriculum Development Services	27,225,865	27,264,903	39,038
Instructional Staff Training Services			
Salaries	582,217	646,373	64,156
Benefits	407,911	429,393	21,482
Purchased Services	634,159	645,352	11,193
Materials & Supplies	550,160	548,434	(1,726)
Capital Outlay	16,000	16,000	-
Other	78,565	70,781	(7,784)
Total Instructional Staff Training Services	2,269,012	2,356,333	87,321
Instructional Related Technology			
Salaries	2,978,402	2,979,853	1,451
Benefits	1,011,906	1,011,938	32
Purchased Services	1,325,962	1,470,307	144,345
Materials & Supplies	291,824	149,879	(141,945)
Capital Outlay	1,819,067	1,819,067	-
Total Instructional Related Technology	7,427,161	7,431,044	3,883
Board			
Salaries	431,512	431,512	-
Benefits	309,564	309,564	-
Purchased Services	382,246	582,246	200,000
Materials & Supplies	1,100	1,100	-
Other	27,000	27,000	-
Total Board	1,151,422	1,351,422	200,000
General Administration			
Salaries	982,304	982,304	-
Benefits	329,502	329,502	-
Purchased Services	498,355	498,355	-
Materials & Supplies	10,400	10,400	-
Capital Outlay	299	299	-
Other	129,884	129,884	-
Total General Administration	1,950,744	1,950,744	-
School Administration			
Salaries	27,582,480	27,606,130	23,650
Benefits	13,531,803	13,553,135	21,332
Purchased Services	91,483	96,245	4,762
Energy Services	504	503	(1)
Materials & Supplies	468,816	468,421	(395)
Capital Outlay	15,248	15,448	200
Other	2,104	2,234	130
Total School Administration	41,692,438	41,742,116	49,678
Facilities Acquisition and Construction			

Volusia County Schools
General Fund - Consolidated - Budget Amendments
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	Current Budget	Revised Annual Budget	Change
Salaries	14,644	16,044	1,400
Benefits	1,295	1,653	358
Purchased Services	69,533	69,533	-
Energy Services	6,295	6,295	-
Capital Outlay	854	854	-
Other	2,419,447	2,569,860	150,413
Total Facilities Acquisition and Construction	2,512,068	2,664,239	152,171
Fiscal Services			
Salaries	2,208,308	2,211,458	3,150
Benefits	755,990	756,822	832
Purchased Services	1,734,252	1,616,599	(117,653)
Materials & Supplies	429,959	429,959	-
Capital Outlay	2,581	2,581	-
Other	95,654	120,311	24,657
Total Fiscal Services	5,226,744	5,137,730	(89,014)
School Food Service			
Salaries	-	1,400	1,400
Benefits	-	298	298
Total School Food Service	-	1,698	1,698
Central Services			
Salaries	7,593,272	5,932,572	(1,660,700)
Benefits	2,831,156	2,309,199	(521,957)
Purchased Services	1,912,391	2,273,617	361,226
Energy Services	250,000	250,000	-
Materials & Supplies	3,005,573	2,727,714	(277,859)
Capital Outlay	696	696	-
Other	20,642	25,647	5,005
Total Central Services	15,613,730	13,519,445	(2,094,285)
Student Transportation Services			
Salaries	13,222,027	13,230,198	8,171
Benefits	5,254,034	5,254,672	638
Purchased Services	968,278	971,212	2,934
Energy Services	2,032,000	2,032,000	-
Materials & Supplies	221,000	228,000	7,000
Capital Outlay	186,516	186,516	-
Other	10,550	917,550	907,000
Total Student Transportation Services	21,894,405	22,820,148	925,743
Operation of the Plant			
Salaries	22,926,764	23,029,366	102,602
Benefits	11,825,959	11,834,119	8,160
Purchased Services	17,349,190	17,442,982	93,792
Energy Services	13,524,917	13,525,811	894
Materials & Supplies	4,094,960	4,090,342	(4,618)
Capital Outlay	25,375	25,375	-
Other	295,370	295,370	-
Total Operation of the Plant	70,042,535	70,243,365	200,830
Maintenance of Plant			
Salaries	9,526,569	9,436,569	(90,000)
Benefits	3,756,994	3,752,185	(4,809)
Purchased Services	8,665,672	8,487,467	(178,205)
Energy Services	495,453	527,998	32,545
Materials & Supplies	3,863,796	3,853,434	(10,362)
Capital Outlay	994,378	994,404	26
Other	50,840	54,934	4,094
Total Maintenance of Plant	27,353,702	27,106,991	(246,711)

Volusia County Schools
General Fund - Consolidated - Budget Amendments
from February 01, 2025 through February 28, 2025
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	Current Budget	Revised Annual Budget	Change
Administrative Technology Services			
Salaries	3,771,797	3,772,597	800
Benefits	1,238,757	1,238,927	170
Purchased Services	9,458,803	9,440,341	(18,462)
Materials & Supplies	332,211	331,510	(701)
Capital Outlay	2,672,825	2,675,825	3,000
Other	45,000	44,188	(812)
Total Administrative Technology Services	17,519,393	17,503,388	(16,005)
Community Services			
Salaries	3,895,918	3,871,872	(24,046)
Benefits	1,287,051	1,247,291	(39,760)
Purchased Services	338,461	358,393	19,932
Materials & Supplies	140,575	138,093	(2,482)
Capital Outlay	25,799	25,799	-
Other	858,843	941,454	82,611
Total Community Services	6,546,647	6,582,902	36,255
Debt Service			
Principal	1,097,303	1,097,303	-
Interest	23,076	23,076	-
Total Debt Service	1,120,379	1,120,379	-
Total uses	666,432,567	666,648,543	215,976
Deficiency of estimated revenues under appropriations	(105,526,327)	(105,370,509)	155,818
Other financing sources		-	
Loss Recoveries	562,250	562,250	-
Total other financing sources	562,250	562,250	-
Deficiency of estimated revenues under appropriations	(104,964,077)	(104,808,259)	-
Transfers in from capital outlay funds	34,902,493	35,052,906	150,413
Transfers out to capital outlay funds	(53,252)	(53,252)	-
Transfers out to special revenue funds	(942,606)	(1,043,647)	(101,041)
Proceeds from sale of assets	96,139	96,139	-
Total other financing sources	34,002,774	34,052,146	49,372
Net change in fund balance	(70,961,303)	(70,756,113)	205,190
Fund balance			
Beginning of year	117,040,806	117,040,806	-
Ending Balance	<u>\$ 46,079,503</u>	<u>\$ 46,284,693</u>	<u>\$ 205,190</u>

Volusia County Schools
Debt Service Funds - Consolidated - Budget Amendments
from February 01, 2025 through February 28, 2025
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	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	11,348	16,721	5,373
Total local sources	11,348	16,721	5,373
Total sources	11,348	16,721	5,373
Uses - appropriations			
Debt Service			
Principal	28,810,000	24,145,000	(4,665,000)
Interest	17,384,793	11,059,793	(6,325,000)
Other charges	775,865	775,865	-
Payments to refunded bond escrow agent	80,177,257	80,177,257	-
Total Debt Service	127,147,915	116,157,915	(10,990,000)
Total uses	127,147,915	116,157,915	(10,990,000)
Deficiency of estimated revenues under appropriations	(127,136,567)	(116,141,194)	10,995,373
Other financing sources			
Transfers in from capital outlay funds	48,281,535	37,291,535	(10,990,000)
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	127,202,728	116,212,728	(10,990,000)
Net change in fund balance	66,161	71,534	5,373
Fund balance			
Beginning of year	1,934,493	1,934,493	-
Ending Balance	\$ 2,000,654	\$ 2,006,027	\$ 5,373

Volusia County Schools
Capital Projects Funds - Consolidated - Budget Amendments
from February 01, 2025 through February 28, 2025
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	1,299,104	1,449,517	150,413
Other miscellaneous state sources	1,030,496	1,030,496	-
Total state sources	4,596,100	4,746,513	150,413
Local sources:			
Ad valorem property taxes - Capital	99,170,467	99,170,467	-
Local sales tax	65,626,997	65,626,997	-
Investment income	6,220,561	7,735,250	1,514,689
Gift, grants, and bequests	2,165	2,165	-
Other miscellaneous local sources	11,817	14,582	2,765
Impact fees	11,658,065	13,781,930	2,123,865
Miscellaneous local	24,055	24,055	-
Total local sources	182,714,127	186,355,446	3,641,319
Total sources	187,310,227	191,101,959	3,791,732
Uses - appropriations			
Facilities Acquisition and Construction			
Capital Outlay	368,943,898	306,993,664	(61,950,234)
Other	97,461	97,461	-
Total Facilities Acquisition and Construction	369,041,359	307,091,125	(61,950,234)
Debt Service			
Principal	572,181	572,181	-
Interest	36,331	36,331	-
Total Debt Service	608,512	608,512	-
Total uses	369,649,871	307,699,637	(61,950,234)
Deficiency of estimated revenues under appropriations	(182,339,644)	(116,597,678)	65,741,966
Other financing uses			
Transfers out to general fund	(34,849,241)	(34,999,654)	(150,413)
Transfers out to debt service funds	(48,281,535)	(37,291,535)	10,990,000
Proceeds from sale of assets	64,608	64,608	-
Issuance of certificates of participation	151,800,000	-	(151,800,000)
Premiums on long-term debt issued	12,200,000	-	(12,200,000)
Total other financing uses	80,933,832	(72,226,581)	(153,160,413)
Net change in fund balance	(101,405,812)	(188,824,259)	(87,418,447)
Fund balance			
Beginning of year	257,350,388	257,350,388	-
Ending Balance	\$ 155,944,576	\$ 68,526,129	\$ (87,418,447)

Volusia County Schools

Capital Projects Funds - List of Projects with Appropriation Budgetary Amendment Changes
from February 01, 2025 through February 28, 2025
for the Fiscal Year Ending June 30, 2025

PROJECT DESCRIPTION	CURRENT BUDGET	CHANGE	REVISED BUDGET
Various - Security	3,053,027.84	(87,800.00)	2,965,227.84
Various - Minor Projects	3,022,397.80	(210,412.47)	2,811,985.33
Turie T. Small Elementary - Master Plan	11,832,242.49	(0.00)	11,832,242.49
Palm Terrace Elm - Replace Fire Alarm	66,216.10	(63,962.60)	2,253.50
Enterprise Elm - K-8 Replacement School	69,658,918.65	(62,000,000.00)	7,658,918.65
Port Orange Elm - Renovate Reception	130,164.31	(5,555.06)	124,609.25
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	151,866.50	(150,457.25)	1,409.25
Deltona Mid – Playground	71,318.14	(71,318.14)	-
Contingency - Operations	11,955,392.78	394,653.96	12,350,046.74
Edgewater Elm - Replace Primary Playground	70,134.13	(70,134.13)	-
Ormond Beach Elm - Replace Intermediate Playground	55,923.81	(55,923.81)	-
Palm Terrace Elm - Replace Intermediate Playground	42,080.81	(42,080.81)	-
Pathways Elm - Replace Intermediate Playground	54,678.83	(54,678.83)	-
Pine Ridge HS - Repair Wall Flashings Bldg. 8	319,200.00	3,788.08	322,988.08
Pathways Elm - 11 Classroom Addition	700,000.00	175,000.00	875,000.00
Sugar Mill Elm - Replace Intermediate Playground	150,000.00	(12,331.41)	137,668.59
Spruce Creek Elm - Remove Trees & Grade for Drainage	-	75,000.00	75,000.00
Deltona HS - Repair Flooring Bldg. 15	-	70,177.00	70,177.00
Old Turie T. Small Elm - Interior Painting Campus Wide	-	68,000.00	68,000.00
Various Schools - Door Lock Upgrades	-	87,800.00	87,800.00
Total	101,333,562.19	(61,950,235.47)	39,383,326.72

Volusia County Schools
Special Revenue Funds - Food Service - Budget Amendments
from February 01, 2025 through February 28, 2025
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	770,567	770,567	-
Food service	770,000	770,000	-
Other miscellaneous local sources	165,000	165,000	-
Total local sources	1,705,567	1,705,567	-
Total sources	40,041,318	40,041,318	-
Uses - appropriations			
School Food Service			
Salaries	9,491,000	9,572,367	81,367
Benefits	4,575,026	4,588,277	13,251
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	44,881,334	94,618
Total uses	44,786,716	44,881,334	94,618
Deficiency of estimated revenues under appropriations	(4,745,398)	(4,840,016)	(94,618)
Net change in fund balance	(4,745,398)	(4,840,016)	(94,618)
Fund balance			
Beginning of year	22,938,251	22,938,251	-
Ending Balance	\$ 18,192,853	\$ 18,098,235	\$ (94,618)

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Budget Amendments
from February 01, 2025 through February 28, 2025
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	1,083,191	1,081,932	(1,259)
Title II, grant to improve teacher quality	4,363,950	3,043,018	(1,320,932)
Individuals with disabilities education act	19,801,535	18,803,737	(997,798)
Title I, grant to improve academic standards	36,268,218	34,987,711	(1,280,507)
Title III, language instruction	628,432	557,597	(70,835)
Title IV, twenty-first century schools	1,178,039	1,130,220	(47,819)
Other federal through state sources	4,813,817	4,774,973	(38,844)
Total federal through state sources	68,137,182	64,379,188	(3,757,994)
Total sources	68,137,182	64,379,188	(3,757,994)
Uses - appropriations			
Instruction			
Salaries	12,271,566	12,126,832	(144,734)
Benefits	4,663,186	4,575,042	(88,144)
Purchased Services	8,222,659	8,091,368	(131,291)
Materials & Supplies	3,346,491	3,127,882	(218,609)
Capital Outlay	1,980,673	1,847,847	(132,826)
Other	630,686	477,782	(152,904)
Total Instruction	31,115,261	30,246,753	(868,508)
Student Support Services			
Salaries	6,131,097	6,118,526	(12,571)
Benefits	2,220,532	2,195,795	(24,737)
Purchased Services	374,820	333,136	(41,684)
Materials & Supplies	265,565	253,638	(11,927)
Capital Outlay	2,160	2,160	-
Other	69,789	72,245	2,456
Total Student Support Services	9,063,963	8,975,500	(88,463)
Instructional and Curriculum Development Services			
Salaries	6,719,088	6,256,370	(462,718)
Benefits	2,083,308	1,983,458	(99,850)
Purchased Services	376,041	205,367	(170,674)
Materials & Supplies	175,930	121,052	(54,878)
Capital Outlay	8,881	5,977	(2,904)
Other	31,549	26,499	(5,050)
Total Instructional and Curriculum Development Services	9,394,797	8,598,723	(796,074)
Instructional Staff Training Services			
Salaries	7,389,870	6,749,477	(640,393)
Benefits	2,407,033	2,290,295	(116,738)
Purchased Services	1,808,515	1,440,219	(368,296)
Materials & Supplies	1,471,634	934,559	(537,075)
Capital Outlay	11,028	10,600	(428)
Other	661,005	509,956	(151,049)
Total Instructional Staff Training Services	13,749,085	11,935,106	(1,813,979)
Instructional Related Technology			
Salaries	123,040	123,040	-
Benefits	15,118	15,118	-
Purchased Services	279,159	279,159	-
Total Instructional Related Technology	417,317	417,317	-
General Administration			
Benefits	33,844	21,955	(11,889)
Other	1,954,418	1,790,668	(163,750)
Total General Administration	1,988,262	1,812,623	(175,639)

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Budget Amendments
from February 01, 2025 through February 28, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
School Administration			
Salaries	1,593,128	1,618,580	25,452
Benefits	498,012	488,632	(9,380)
Total School Administration	2,091,140	2,107,212	16,072
Central Services			
Purchased Services	4,275	-	(4,275)
Other	350	-	(350)
Total Central Services	4,625	-	(4,625)
Student Transportation Services			
Salaries	52,965	44,358	(8,607)
Benefits	30,156	22,333	(7,823)
Purchased Services	212,743	201,763	(10,980)
Energy Services	8,821	8,500	(321)
Materials & Supplies	7,430	9,000	1,570
Capital Outlay	617	-	(617)
Total Student Transportation Services	312,732	285,954	(26,778)
Total uses	68,137,182	64,379,188	(3,757,994)
Estimated revenues over appropriations	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated - Budget Amendments
from February 01, 2025 through February 28, 2025
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	7,722,856	(2,623,238)
Total federal through state sources	10,346,094	7,722,856	(2,623,238)
 Total sources	 10,346,094	 7,722,856	 (2,623,238)
Uses - appropriations			
Instruction			
Salaries	2,827,933	899,742	(1,928,191)
Benefits	282,467	324,499	42,032
Purchased Services	4,185,299	4,336,216	150,917
Materials & Supplies	707,261	729,290	22,029
Capital Outlay	689,460	689,460	-
Other	22,629	26,842	4,213
Total Instruction	8,715,049	7,006,049	(1,709,000)
Student Support Services			
Salaries	237,303	2,075	(235,228)
Benefits	-	443	443
Purchased Services	211,503	98,706	(112,797)
Total Student Support Services	448,806	101,224	(347,582)
Instructional Staff Training Services			
Salaries	433,920	27,326	(406,594)
Benefits	4,385	3,741	(644)
Purchased Services	137,312	122,396	(14,916)
Materials & Supplies	168,626	86,431	(82,195)
Capital Outlay	50,815	50,815	-
Total Instructional Staff Training Services	795,058	290,709	(504,349)
General Administration			
Benefits	-	266	266
Other	211,581	215,474	3,893
Total General Administration	211,581	215,740	4,159
School Administration			
Salaries	53,035	-	(53,035)
Total School Administration	53,035	-	(53,035)
Central Services			
Purchased Services	5,710	3,829	(1,881)
Total Central Services	5,710	3,829	(1,881)
Student Transportation Services			
Salaries	-	(1,637)	(1,637)
Purchased Services	13,553	8,170	(5,383)
Materials & Supplies	20,708	19,610	(1,098)
Capital Outlay	82,594	79,162	(3,432)
Total Student Transportation Services	116,855	105,305	(11,550)
 Total uses	 10,346,094	 7,722,856	 (2,623,238)
Estimated revenues over appropriations	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Volusia County Schools
Special Revenue Funds - School Internal Funds - Budget Amendments
from February 01, 2025 through February 28, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	120,325	168,936	48,611
Other miscellaneous local sources	7,120,412	8,334,585	1,214,173
Total local sources	7,240,737	8,503,521	1,262,784
Total sources	7,240,737	8,503,521	1,262,784
Uses - appropriations			
Community Services			
Materials & Supplies	17,778,522	19,142,347	1,363,825
Total Community Services	17,778,522	19,142,347	1,363,825
Total uses	17,778,522	19,142,347	1,363,825
Deficiency of estimated revenues under appropriations	(10,537,785)	(10,638,826)	(101,041)
Other financing sources			
Transfers in from general fund	942,606	1,043,647	101,041
Total other financing sources	942,606	1,043,647	101,041
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 February 01, 2025 through February 28, 2025
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	95,933	(15,000)
Benefits	303,595	268,595	(35,000)
Purchased Services	339,922	288,215	(51,707)
Other	2,133,550	2,235,257	101,707
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 February 01, 2025 through February 28, 2025
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	4,919,017	4,992,387	73,370
Total local sources	5,069,017	5,142,387	73,370
Total sources	5,069,017	5,142,387	73,370
Uses - appropriations			
Operation of the Plant			
Salaries	401,454	402,390	936
Benefits	89,854	90,207	353
Purchased Services	4,943,296	5,019,276	75,980
Materials & Supplies	89,268	89,268	-
Other	193	193	-
Total Operation of the Plant	5,524,065	5,601,334	77,269
Total uses	5,524,065	5,601,334	77,269
Deficiency of estimated revenues under appropriations	(455,048)	(458,947)	(3,899)
Other financing sources		-	
Loss Recoveries	455,048	458,947	3,899
Total other financing sources	455,048	458,947	3,899
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 February 01, 2025 through February 28, 2025
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			
Central Services			
Other	-	127,082	127,082
Total Central Services	-	127,082	127,082
Operation of the Plant			
Salaries	61,968	36,968	(25,000)
Benefits	18,032	10,950	(7,082)
Purchased Services	260,000	165,000	(95,000)
Other	250,000	250,000	-
Total Operation of the Plant	590,000	462,918	(127,082)
Total uses	590,000	590,000	-
Estimated revenues over appropriations	-	-	-
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 February 01, 2025 through February 28, 2025
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	-
Estimated revenues over appropriations	-	-	-
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 February 01, 2025 through February 28, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	1,250	1,977	727
Operating revenues	1,504,000	1,504,000	-
Total local sources	1,505,250	1,505,977	727
Total sources	1,505,250	1,505,977	727
Uses - appropriations			
Central Services			
Salaries	346,200	346,200	-
Benefits	133,400	133,400	-
Purchased Services	391,535	391,535	-
Materials & Supplies	574,015	574,742	727
Capital Outlay	139,000	139,000	-
Total Central Services	1,584,150	1,584,877	727
Total uses	1,584,150	1,584,877	727
Deficiency of estimated revenues under appropriations	(78,900)	(78,900)	-
Change in net position	(78,900)	(78,900)	-
Net position			
Beginning of year	122,831	122,831	-
Ending Balance	\$ 43,931	\$ 43,931	\$ -