



BUDGET AMENDMENT NO. 7

June 3, 2025

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

The following is a summary of significant changes to the 2024-25 Annual Budget from April 1, 2025, through April 30, 2025:

General Fund - Consolidated

- Total estimated revenues increased by \$1.0 million as indicated below:
 - State sources increased by \$0.2 million mostly for a(n):
 - Decrease to vocational rehabilitation of \$0.2 million.
 - Increase to pre-employment transition services of \$0.2 million.
 - Increase to VPK summer bridge of \$0.1 million.
 - Increase to workforce development capitalization incentive of \$0.1 million.
 - Local sources increased by \$0.8 million mostly for a(n):
 - Increase to indirect cost from food service of \$0.2 million.
 - Increase to purchasing card rebate of \$0.2 million.
 - Increase to rental income of \$0.1 million.
 - Increase to school salary reimbursements of \$0.1 million.
 - Increase to fees for Pre-K of \$0.1 million.
 - Rounding adjustment of \$0.1 million due to other miscellaneous amounts.
- Total appropriations increased by \$0.9 million mostly for a(n):
 - Increase to enhanced education on vaping of \$0.2 million.
 - Increase to insurance for board premiums of \$0.2 million.
 - Decrease to vocational rehabilitation of \$0.2 million.
 - Increase to pre-employment transition services of \$0.2 million.
 - Increase to VPK summer bridge of \$0.1 million.
 - Increase to Pre-k of \$0.1 million.
 - Increase to workforce development capitalization incentive of \$0.1 million.
 - Increase to charter school capital outlay of \$0.2 million.
 - Other reclasses between function and object (“account”).
- Other financing sources increased by a net amount of \$0.3 million mostly for an:
 - Increase to Transfers in from capital outlay funds for charter school capital outlay of \$0.2 million.
 - Increase to Insurance loss recoveries of \$0.2 million.
 - Increase to transfers out to special revenue funds of \$0.1 million for extended day fees.
- The budgeted ending fund balance increased by \$0.4 million for the reasons described above. The revised budgeted ending fund balance is \$46.7 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
Budget Amendments
From April 1, 2025, through April 30, 2025
for the Fiscal Year Ending June 30, 2025

Debt Service Funds - Consolidated

- Total estimated revenues increased by a minimal amount in investment income.
- Total appropriations remained unchanged.
- The budgeted ending fund balance increased by a minimal amount for the change described above. The revised ending fund balance is \$2.0 million.

Capital Outlay Funds – Consolidated

- Total estimated revenues increased by \$4.3 million for:
 - State sources increased \$0.2 million for an increase to the charter school capital outlay.
 - Local sources increased by \$4.1 million for:
 - Increase to investment income of \$1.5 million.
 - Increase to impact fees of \$2.6 million.
- Total appropriations increased by \$4.0 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 increased by \$0.2 million for:
 - Increase to transfers out to general fund for charter school capital outlay of \$0.2 million.
- The budgeted ending fund balance increased by \$0.1 million for the reasons described above. The revised budgeted ending fund balance is \$71.6 million.

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

- Total estimated revenue remained unchanged.
- Total appropriations increased by \$0.1 million for salary benefits.
- The budgeted ending fund balance decreased by \$0.1 million for the reasons described above. The revised ending fund balance is \$18.0 million.

Special Revenue Fund – Other Federal Programs

- Total estimated revenues increased by a minimal amount for Title III, language instruction.
- Total appropriations increased by a minimal amount for the reasons described above with other reclasses between accounts.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

Special Revenue Fund - Federal Stabilization Funds

- Total estimated revenues increased by \$0.3 million for Education Stabilization funding.
- Total appropriations increased by \$0.3 for the reason described above with other reclasses between accounts.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

Volusia County Schools
Budget Amendments
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for the Fiscal Year Ending June 30, 2025

Special Revenue Fund – School Internal Accounts

- Total estimated revenues increased by \$1.3 million mostly for school activity fund proceeds.
- Total appropriations increased by \$1.4 million in materials and supplies mostly for the reason described above.
- Other financing sources increased by \$0.1 million for transfers in from general fund for extended day fees.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

Internal Service Fund – Self Insurance - Workers Compensation

- Total estimated revenue increased by \$0.2 million mostly in operating revenue.
- Total appropriations increased by \$0.2 for the reason described above.
- The budgeted ending net position remained unchanged at \$0.6 million.

Internal Service Fund – Self Insurance - Property

- Total estimated revenues increased by \$0.2 million mostly in operating revenue.
- Total appropriations increased by \$0.3 million for maintenance and repairs for Hurricane Milton with other reclasses between accounts.
- Other financing sources increased \$0.1 million in insurance loss recoveries.
- The budgeted ending net position remained unchanged at \$4.7 million.

Internal Service Fund – Self Insurance - General Liability

- Total estimated revenues increased by a minimal amount in investment income and operating revenue.
- Total appropriations increased by a minimal amount for the reasons described above.
- The budgeted ending net position remained unchanged at \$1.7 million.

Internal Service Fund – Self Insurance - Fleet

- Total estimated revenues increased by a minimal amount in investment income
- Total appropriations increased by a minimal amount for the reasons described above.
- The budgeted ending net position remained unchanged at \$1.0 million.

Internal Service Fund – Print Shop

- Total estimated revenues increased by a minimal amount in investment income.
- Total appropriations increased by a minimal amount for the reasons described above with other reclasses between accounts.
- The budgeted ending net position remained unchanged.

Volusia County Schools
General Fund - Consolidated - Budget Amendments
from April 01, 2025 through April 30, 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	3,005,738	3,005,738	-
Total federal through state sources	3,005,738	3,005,738	-
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	6,173,204	6,366,495	193,291
Total state sources	289,105,039	289,298,330	193,291
Local sources:			
Ad valorem property taxes - RLE & Discr	250,240,145	250,240,145	-
Rental income	865,485	1,003,913	138,428
Investment income	4,860,163	4,860,163	-
Gift, grants, and bequests	52,759	113,106	60,347
Other fees	6,968,650	7,089,517	120,867
Bus fees	196,767	203,924	7,157
Sale of surplus	707	1,478	771
Receipt of federal indirect	2,600,000	2,600,000	-
Other miscellaneous local sources	3,971,126	4,351,237	380,111
Refund of prior year expenditure	4,324	7,794	3,470
Textbook sales/loss collections	94,271	96,411	2,140
Receipt of food service indirect	1,000,000	1,129,753	129,753
Total local sources	270,854,397	271,697,441	843,044
Total sources	564,809,337	565,845,672	1,036,335
Uses - appropriations			
Instruction			
Salaries	227,460,547	225,086,592	(2,373,955)
Benefits	72,392,225	72,979,115	586,890
Purchased Services	48,870,406	48,879,863	9,457
Energy Services	51,399	50,156	(1,243)
Materials & Supplies	22,159,457	21,449,058	(710,399)
Capital Outlay	4,910,525	5,036,031	125,506
Other	5,229,675	5,922,019	692,344
Total Instruction	381,074,234	379,402,834	(1,671,400)
Student Support Services			
Salaries	23,832,461	23,912,533	80,072
Benefits	7,285,676	7,433,026	147,350
Purchased Services	1,455,368	1,495,868	40,500
Energy Services	1,417	1,417	-
Materials & Supplies	356,124	341,516	(14,608)
Capital Outlay	19,581	20,267	686
Other	10,048	10,883	835
Total Student Support Services	32,960,675	33,215,510	254,835
Instructional Media Services			

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

	Current Budget	Revised Annual Budget	Change
Salaries	4,049,486	4,054,501	5,015
Benefits	1,428,828	1,461,331	32,503
Purchased Services	640,099	639,294	(805)
Materials & Supplies	48,552	48,960	408
Capital Outlay	371,677	371,677	-
Other	2,254	2,254	-
Total Instructional Media Services	6,540,896	6,578,017	37,121
Instructional and Curriculum Development Services			
Salaries	11,463,342	11,690,804	227,462
Benefits	3,803,174	3,911,740	108,566
Purchased Services	1,324,409	1,405,202	80,793
Energy Services	-	170	170
Materials & Supplies	9,971,763	10,000,627	28,864
Capital Outlay	58,374	59,109	735
Other	34,093	36,893	2,800
Total Instructional and Curriculum Development Services	26,655,155	27,104,545	449,390
Instructional Staff Training Services			
Salaries	650,048	652,703	2,655
Benefits	430,784	435,308	4,524
Purchased Services	646,865	670,609	23,744
Materials & Supplies	558,269	562,391	4,122
Capital Outlay	16,000	16,000	-
Other	95,654	217,769	122,115
Total Instructional Staff Training Services	2,397,620	2,554,780	157,160
Instructional Related Technology			
Salaries	2,983,361	3,020,764	37,403
Benefits	1,012,085	1,037,493	25,408
Purchased Services	1,495,260	1,583,741	88,481
Materials & Supplies	128,153	130,679	2,526
Capital Outlay	1,645,632	1,645,632	-
Total Instructional Related Technology	7,264,491	7,418,309	153,818
Board			
Salaries	431,512	461,407	29,895
Benefits	309,564	325,074	15,510
Purchased Services	582,246	582,246	-
Materials & Supplies	1,100	1,100	-
Other	27,000	27,000	-
Total Board	1,351,422	1,396,827	45,405
General Administration			
Salaries	982,304	982,304	-
Benefits	329,502	332,723	3,221
Purchased Services	498,355	498,355	-
Materials & Supplies	10,400	16,913	6,513
Capital Outlay	299	299	-
Other	129,884	112,300	(17,584)
Total General Administration	1,950,744	1,942,894	(7,850)
School Administration			
Salaries	27,837,145	28,124,584	287,439
Benefits	13,570,864	13,775,727	204,863
Purchased Services	101,215	104,060	2,845
Energy Services	563	693	130
Materials & Supplies	462,033	460,542	(1,491)
Capital Outlay	15,925	16,324	399
Other	2,234	2,099	(135)
Total School Administration	41,989,979	42,484,029	494,050

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

	Current Budget	Revised Annual Budget	Change
Facilities Acquisition and Construction			
Salaries	16,044	69,394	53,350
Benefits	1,653	8,162	6,509
Purchased Services	69,533	69,533	-
Energy Services	6,295	6,295	-
Capital Outlay	854	12,854	12,000
Other	2,720,380	2,870,899	150,519
Total Facilities Acquisition and Construction	2,814,759	3,037,137	222,378
Fiscal Services			
Salaries	2,211,458	2,255,064	43,606
Benefits	756,822	780,372	23,550
Purchased Services	1,556,959	1,553,659	(3,300)
Materials & Supplies	429,883	464,928	35,045
Capital Outlay	2,581	2,581	-
Other	131,329	145,209	13,880
Total Fiscal Services	5,089,032	5,201,813	112,781
School Food Service			
Salaries	1,400	1,400	-
Benefits	298	308	10
Total School Food Service	1,698	1,708	10
Central Services			
Salaries	6,052,922	6,192,994	140,072
Benefits	2,318,406	2,103,510	(214,896)
Purchased Services	2,318,823	2,106,684	(212,139)
Energy Services	250,000	250,000	-
Materials & Supplies	2,736,543	2,886,490	149,947
Capital Outlay	696	696	-
Other	25,867	36,052	10,185
Total Central Services	13,703,257	13,576,426	(126,831)
Student Transportation Services			
Salaries	13,236,126	13,307,022	70,896
Benefits	5,098,475	5,029,575	(68,900)
Purchased Services	970,263	882,183	(88,080)
Energy Services	2,032,000	2,032,000	-
Materials & Supplies	229,811	230,145	334
Capital Outlay	267,127	306,809	39,682
Other	1,443,065	2,280,057	836,992
Total Student Transportation Services	23,276,867	24,067,791	790,924
Operation of the Plant			
Salaries	23,225,537	23,343,096	117,559
Benefits	11,877,413	12,094,089	216,676
Purchased Services	17,589,338	17,663,519	74,181
Energy Services	13,503,786	13,503,786	-
Materials & Supplies	4,086,841	4,087,019	178
Capital Outlay	35,375	35,375	-
Other	295,370	90,370	(205,000)
Total Operation of the Plant	70,613,660	70,817,254	203,594
Maintenance of Plant			
Salaries	9,436,569	9,436,569	-
Benefits	3,752,226	3,506,226	(246,000)
Purchased Services	9,035,166	9,034,969	(197)
Energy Services	528,268	528,268	-
Materials & Supplies	3,287,307	3,292,356	5,049
Capital Outlay	994,404	994,404	-
Other	61,069	61,120	51

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

	Current Budget	Revised Annual Budget	Change
Total Maintenance of Plant	27,095,009	26,853,912	(241,097)
Administrative Technology Services			
Salaries	3,773,347	3,840,256	66,909
Benefits	1,239,087	1,275,074	35,987
Purchased Services	9,563,654	8,930,418	(633,236)
Materials & Supplies	334,042	338,048	4,006
Capital Outlay	2,818,378	2,813,668	(4,710)
Other	44,188	44,188	-
Total Administrative Technology Services	17,772,696	17,241,652	(531,044)
Community Services			
Salaries	3,818,595	3,864,298	45,703
Benefits	1,199,762	1,091,789	(107,973)
Purchased Services	386,237	372,472	(13,765)
Energy Services	115	115	-
Materials & Supplies	222,997	250,247	27,250
Capital Outlay	23,512	31,638	8,126
Other	1,066,610	1,147,547	80,937
Total Community Services	6,717,828	6,758,106	40,278
Debt Service			
Principal	1,097,303	1,580,255	482,952
Interest	23,076	88,197	65,121
Total Debt Service	1,120,379	1,668,452	548,073
Total uses	670,390,401	671,321,996	931,595
Deficiency of estimated revenues under appropriations	(105,581,064)	(105,476,324)	104,740
Other financing sources			
Transfers in from capital outlay funds	35,172,981	35,334,903	161,922
Transfers out to special revenue funds	(1,079,802)	(1,132,060)	(52,258)
Proceeds from sale of assets	176,516	215,427	38,911
Loss Recoveries	562,250	741,349	179,099
Total other financing sources	34,831,945	35,159,619	327,674
Net change in fund balance	(70,749,119)	(70,316,705)	432,414
Fund balance			
Beginning of year	117,040,806	117,040,806	-
Ending Balance	<u>\$ 46,291,687</u>	<u>\$ 46,724,101</u>	<u>\$ 432,414</u>

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

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 20,329	\$ 26,034	\$ 5,705
Total local sources	20,329	26,034	5,705
Total sources	20,329	26,034	5,705
Uses - appropriations			
Debt Service			
Principal	24,145,000	24,145,000	-
Interest	11,059,793	11,059,793	-
Other charges	779,115	779,115	-
Payments to refunded bond escrow agent	80,177,257	80,177,257	-
Total Debt Service	116,161,165	116,161,165	-
Total uses	116,161,165	116,161,165	-
Deficiency of estimated revenues under appropriations	(116,140,836)	(116,135,131)	5,705
Other financing sources			
Transfers in from capital outlay funds	37,294,785	37,294,785	-
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	116,215,978	116,215,978	-
Net change in fund balance	75,142	80,847	5,705
Fund balance			
Beginning of year	1,934,493	1,934,493	-
Ending Balance	\$ 2,009,635	\$ 2,015,340	\$ 5,705

Volusia County Schools
Capital Projects Funds - Consolidated - Budget Amendments
from April 01, 2025 through April 30, 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	1,600,037	1,750,556	150,519
Other miscellaneous state sources	1,056,534	1,056,534	-
Total state sources	4,923,071	5,073,590	150,519
Local sources:			
Ad valorem property taxes - Capital	99,170,467	99,170,467	-
Local sales tax	65,626,997	65,626,997	-
Investment income	8,919,681	10,432,068	1,512,387
Gift, grants, and bequests	2,165	2,165	-
Other miscellaneous local sources	14,582	14,582	-
Impact fees	15,515,422	18,123,855	2,608,433
Miscellaneous local	24,055	24,055	-
Total local sources	189,273,369	193,394,189	4,120,820
Total sources	194,196,440	198,467,779	4,271,339
Uses - appropriations			
Facilities Acquisition and Construction			
Capital Outlay	306,967,608	310,967,888	4,000,280
Other	97,461	97,461	-
Total Facilities Acquisition and Construction	307,065,069	311,065,349	4,000,280
Debt Service			
Principal	572,181	572,181	-
Interest	36,331	36,331	-
Total Debt Service	608,512	608,512	-
Total uses	307,673,581	311,673,861	4,000,280
Deficiency of estimated revenues under appropriations	(113,477,141)	(113,206,082)	271,059
Other financing uses			
Transfers out to general fund	(35,172,981)	(35,334,903)	(161,922)
Transfers out to debt service funds	(37,294,785)	(37,294,785)	-
Proceeds from sale of assets	64,608	64,608	-
Total other financing uses	(72,403,158)	(72,565,080)	(161,922)
Net change in fund balance	(185,880,299)	(185,771,162)	109,137
Fund balance			
Beginning of year	257,350,388	257,350,388	-
Ending Balance	\$ 71,470,089	\$ 71,579,226	\$ 109,137

Volusia County Schools

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

PROJECT DESCRIPTION	CURRENT BUDGET	CHANGE	REVISED BUDGET
Atlantic HS - Baseball Field Lighting	1,300,000.00	829,200.00	2,129,200.00
Atlantic HS - Softball Field Lighting	829,200.00	(829,200.00)	-
Bus and Safety	5,124,610.71	92,000.00	5,216,610.71
Contingency	15,108,608.52	(64,140.35)	15,044,468.17
Contingency - Operations	11,128,732.46	1,424,894.69	12,553,627.15
Deltona High - Intercom Replacement	2,134.50	(2,134.50)	-
Deltona Middle - Master Plan	4,994,790.12	(4,959,990.12)	34,800.00
Edgewater Public Elm - Renovate Media Center	440,000.00	266,000.00	706,000.00
Enterprise Elm - K-8 Replacement School	7,658,918.65	7,220,327.00	14,879,245.65
Enterprise Elm - Replace Rooftop AC and Split System in Front Office	-	212,774.00	212,774.00
Forest Lake Elm - Parent Loop Extension	1,000,000.00	565,840.80	1,565,840.80
Freedom Elm - Replace DOAS Bldgs. 3 and 4	1,300,000.00	222,374.79	1,522,374.79
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	3,235,445.00	237,359.97	3,472,804.97
Fuel Tax Revenue	-	1,025,415.58	1,025,415.58
Furn, Fix, Equip, Veh	2,028,508.14	0.00	2,028,508.14
Furn, Fix, Equip, Veh - Internal Account Funded	-	64,140.35	64,140.35
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 and 10	277,068.35	(263,013.02)	14,055.33
Manatee Cove Elm - 11 Classroom Addition	700,000.00	(699,631.88)	368.12
McInnis Elementary - Potable Water and Sanitary Sewer	302,151.77	(302,151.77)	-
Old Turie T. Small Elm - Interior Painting Campus Wide	75,298.08	139.50	75,437.58
Orange City Elm - Renovations and Additions	46,633,936.68	107,300.00	46,741,236.68
Ortona and Osceola Elm – Master Plan	508,007.49	(481,778.21)	26,229.28
Pine Ridge HS - 20 Classroom Addition	700,000.00	576,793.82	1,276,793.82
Seabreeze HS - Replace OAU Bldg. 3	300,000.00	50,000.00	350,000.00
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	2,308,663.12	47,038.00	2,355,701.12
Spruce Creek HS - Replace AC Unit in Atrium	-	61,970.00	61,970.00
Starke Elm - Renovations and Additions	38,653,244.82	189,490.69	38,842,735.51
University HS - Install Concrete Slab and Bleachers	-	130,000.00	130,000.00
University HS - Install Storage Building	54,500.00	10,075.00	64,575.00
Various - Minor Projects	2,551,850.37	(414,958.50)	2,136,891.87
Various Schools - BDA	1,657,708.94	(1,212,452.42)	445,256.52
White Fleet	2,532,353.76	(103,403.47)	2,428,950.29
Total	151,405,731.48	4,000,279.95	155,406,011.43

Volusia County Schools
Special Revenue Funds - Food Service - Budget Amendments
from April 01, 2025 through April 30, 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	9,572,367	9,572,367	-
Benefits	4,588,277	4,670,393	82,116
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	44,881,334	44,963,450	82,116
Total uses	44,881,334	44,963,450	82,116
Deficiency of estimated revenues under appropriations	(4,840,016)	(4,922,132)	(82,116)
Fund balance			
Beginning of year	22,938,251	22,938,251	-
Ending Balance	\$ 18,098,235	\$ 18,016,119	\$ (82,116)

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Budget Amendments
from April 01, 2025 through April 30, 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	\$ 980,132	\$ 980,132	\$ -
Title II, grant to improve teacher quality	3,043,018	3,043,018	-
Individuals with disabilities education act	18,803,737	18,803,737	-
Title I, grant to improve academic standards	34,987,711	34,987,711	-
Title III, language instruction	557,597	583,127	25,530
Title IV, twenty-first century schools	1,130,220	1,130,220	-
Other federal through state sources	4,774,973	4,774,973	-
Total federal through state sources	64,277,388	64,302,918	25,530
Total sources	64,277,388	64,302,918	25,530
Uses - appropriations			
Instruction			
Salaries	12,048,999	12,046,130	(2,869)
Benefits	4,550,773	4,550,414	(359)
Purchased Services	8,039,972	8,051,694	11,722
Materials & Supplies	3,082,131	3,105,077	22,946
Capital Outlay	1,825,946	1,828,324	2,378
Other	528,335	548,835	20,500
Total Instruction	30,076,156	30,130,474	54,318
Student Support Services			
Salaries	6,175,629	6,179,919	4,290
Benefits	2,206,858	2,207,312	454
Purchased Services	333,136	332,222	(914)
Materials & Supplies	253,638	258,548	4,910
Capital Outlay	2,160	2,160	-
Other	71,995	71,995	-
Total Student Support Services	9,043,416	9,052,156	8,740
Instructional and Curriculum Development Services			
Salaries	6,271,248	6,255,248	(16,000)
Benefits	1,981,402	1,983,320	1,918
Purchased Services	173,367	162,212	(11,155)
Materials & Supplies	119,502	119,502	-
Capital Outlay	6,427	6,427	-
Other	3,099	3,099	-
Total Instructional and Curriculum Development Services	8,555,045	8,529,808	(25,237)
Instructional Staff Training Services			
Salaries	6,758,477	6,671,907	(86,570)
Benefits	2,291,190	2,288,588	(2,602)
Purchased Services	1,436,737	1,514,993	78,256
Materials & Supplies	937,554	937,554	-
Capital Outlay	10,600	10,600	-
Other	526,663	522,663	(4,000)
Total Instructional Staff Training Services	11,961,221	11,946,305	(14,916)
Instructional Related Technology			
Salaries	123,040	123,040	-
Benefits	15,118	15,118	-
Purchased Services	279,691	279,691	-
Total Instructional Related Technology	417,849	417,849	-
General Administration			
Benefits	21,955	21,955	-
Other	1,803,733	1,803,733	-
Total General Administration	1,825,688	1,825,688	-

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

	Current Budget	Revised Annual Budget	Change
School Administration			
Salaries	1,618,580	1,618,580	-
Benefits	488,632	488,632	-
Total School Administration	2,107,212	2,107,212	-
Student Transportation Services			
Salaries	44,358	44,358	-
Benefits	22,333	22,333	-
Purchased Services	206,610	209,235	2,625
Energy Services	8,500	8,500	-
Materials & Supplies	9,000	9,000	-
Total Student Transportation Services	290,801	293,426	2,625
Total uses	64,277,388	64,302,918	25,530
Estimated revenues over appropriations	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated - Budget Amendments
from April 01, 2025 through April 30, 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	\$ 7,722,856	\$ 8,000,307	\$ 277,451
Total federal through state sources	<u>7,722,856</u>	<u>8,000,307</u>	<u>277,451</u>
Total sources	<u>7,722,856</u>	<u>8,000,307</u>	<u>277,451</u>
Uses - appropriations			
Instruction			
Salaries	899,742	1,175,293	275,551
Benefits	324,499	282,398	(42,101)
Purchased Services	4,336,216	4,320,275	(15,941)
Materials & Supplies	729,290	789,457	60,167
Capital Outlay	689,460	689,235	(225)
Other	26,842	26,842	-
Total Instruction	<u>7,006,049</u>	<u>7,283,500</u>	<u>277,451</u>
Student Support Services			
Salaries	2,075	2,075	-
Benefits	443	443	-
Purchased Services	98,706	98,706	-
Total Student Support Services	<u>101,224</u>	<u>101,224</u>	<u>-</u>
Instructional Staff Training Services			
Salaries	27,326	27,326	-
Benefits	3,741	3,741	-
Purchased Services	122,396	122,396	-
Materials & Supplies	86,431	86,431	-
Capital Outlay	50,815	50,815	-
Total Instructional Staff Training Services	<u>290,709</u>	<u>290,709</u>	<u>-</u>
General Administration			
Benefits	266	266	-
Other	215,474	215,474	-
Total General Administration	<u>215,740</u>	<u>215,740</u>	<u>-</u>
Central Services			
Purchased Services	3,829	3,829	-
Total Central Services	<u>3,829</u>	<u>3,829</u>	<u>-</u>
Student Transportation Services			
Salaries	(1,637)	(1,637)	-
Purchased Services	8,170	8,170	-
Materials & Supplies	19,610	19,610	-
Capital Outlay	79,162	79,162	-
Total Student Transportation Services	<u>105,305</u>	<u>105,305</u>	<u>-</u>
Total uses	<u>7,722,856</u>	<u>8,000,307</u>	<u>277,451</u>
Estimated revenues over appropriations	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance			
Beginning of year	-	-	-
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 206,382	\$ 257,333	\$ 50,951
Other miscellaneous local sources	9,566,531	10,844,848	1,278,317
Total local sources	9,772,913	11,102,181	1,329,268
Total sources	9,772,913	11,102,181	1,329,268
Uses - appropriations			
Community Services			
Materials & Supplies	20,447,894	21,829,420	1,381,526
Total Community Services	20,447,894	21,829,420	1,381,526
Total uses	20,447,894	21,829,420	1,381,526
Deficiency of estimated revenues under appropriations	(10,674,981)	(10,727,239)	(52,258)
Other financing sources			
Transfers in from general fund	1,079,802	1,132,060	52,258
Total other financing sources	1,079,802	1,132,060	52,258
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 April 01, 2025 through April 30, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 150,000	\$ 164,610	\$ 14,610
Operating revenues	2,916,117	3,090,883	174,766
Total local sources	3,066,117	3,255,493	189,376
Total sources	3,066,117	3,255,493	189,376
Uses - appropriations			
Central Services			
Salaries	88,933	97,320	8,387
Benefits	235,595	235,595	-
Purchased Services	256,852	282,775	25,923
Other	2,484,737	2,639,803	155,066
Total Central Services	3,066,117	3,255,493	189,376
Total uses	3,066,117	3,255,493	189,376
Estimated revenues over appropriations	-	-	-
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 April 01, 2025 through April 30, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 150,000	\$ 160,593	\$ 10,593
Operating revenues	5,105,764	5,245,610	139,846
Total local sources	5,255,764	5,406,203	150,439
Total sources	5,255,764	5,406,203	150,439
Uses - appropriations			
Operation of the Plant			
Salaries	403,697	405,236	1,539
Benefits	90,621	91,048	427
Purchased Services	5,138,367	5,408,575	270,208
Materials & Supplies	83,742	72,363	(11,379)
Other	193	193	-
Total Operation of the Plant	5,716,620	5,977,415	260,795
Total uses	5,716,620	5,977,415	260,795
Deficiency of estimated revenues under appropriations	(460,856)	(571,212)	(110,356)
Other financing sources		-	
Loss Recoveries	460,856	571,212	110,356
Total other financing sources	460,856	571,212	110,356
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 April 01, 2025 through April 30, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 92,183	\$ 107,467	\$ 15,284
Operating revenues	529,110	559,108	29,998
Total local sources	621,293	666,575	45,282
Total sources	621,293	666,575	45,282
Uses - appropriations			
Operation of the Plant			
Salaries	35,247	40,502	5,255
Benefits	10,704	12,086	1,382
Purchased Services	173,261	211,906	38,645
Other	402,081	402,081	-
Total Operation of the Plant	621,293	666,575	45,282
Total uses	621,293	666,575	45,282
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 April 01, 2025 through April 30, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 70,000	\$ 75,558	\$ 5,558
Operating revenues	597,000	597,000	-
Total local sources	667,000	672,558	5,558
Total sources	667,000	672,558	5,558
Uses - appropriations			
Operation of the Plant			
Salaries	28,507	28,507	-
Benefits	8,493	8,493	-
Purchased Services	630,000	635,558	5,558
Total Operation of the Plant	667,000	672,558	5,558
Total uses	667,000	672,558	5,558
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 April 01, 2025 through April 30, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 2,465	\$ 3,038	\$ 573
Operating revenues	1,504,000	1,504,000	-
Total local sources	1,506,465	1,507,038	573
Total sources	1,506,465	1,507,038	573
Uses - appropriations			
Central Services			
Salaries	346,200	354,585	8,385
Benefits	133,400	137,766	4,366
Purchased Services	391,535	391,535	-
Materials & Supplies	575,230	563,052	(12,178)
Capital Outlay	139,000	139,000	-
Total Central Services	1,585,365	1,585,938	573
Total uses	1,585,365	1,585,938	573
Deficiency of estimated revenues under appropriations	(78,900)	(78,900)	-
Net position			
Beginning of year	122,831	122,831	-
Ending Balance	\$ 43,931	\$ 43,931	\$ -