



BUDGET AMENDMENT NO. 8

From May 01, 2025 through May 31, 2025

School Board Meeting: July 29, 2025

Volusia County Schools
Budget Amendments
From May 1, 2025, through May 31, 2025
for the Fiscal Year Ending June 30, 2025

The following is a summary of significant changes to the 2024-25 Annual Budget from May 1, 2025, through May 31, 2025:

General Fund - Consolidated

- Total estimated revenues increased by \$2.7 million as indicated below:
 - State sources increased by a minimal amount for the State of Florida Adoption Benefit program and Vocational Rehabilitation for high school technology.
 - Local sources increased by \$2.7 million mostly for an:
 - Increase to interest income of \$1.3 million.
 - Increase to purchasing card rebate of \$0.2 million.
 - Increase to insurance implementation of \$0.1 million.
 - Increase to ERATE of \$0.7 million.
 - Increase to charter school administrative fees of \$0.3 million.
 - Increase to fees for Pre-K of \$0.1 million.
- Total appropriations increased by \$2.5 million mostly for a(n):
 - Increase to benefits of \$0.9 million.
 - Increase to insurance implementation of \$0.1 million.
 - Increase to ERATE of \$0.7 million.
 - Increase to substitutes of \$0.9 million.
 - Increase to general liability board premium of \$0.4 million.
 - Decrease to Pre-K of \$0.9 million.
 - Increase to charter school capital outlay of \$0.2 million.
 - Increase to other miscellaneous items of \$0.3 million.
 - Other reclasses between function and object ("account").
- Other financing sources increased by a net amount of \$0.1 million mostly for an:
 - Increase to transfers in from capital outlay funds for charter school capital outlay of \$0.2 million.
 - Increase to the transfers out to special revenue funds of \$0.1 million for rental fees.
- The budgeted ending fund balance decreased by \$0.4 million for the reasons described above. The revised budgeted fund balance is \$47.1 million.

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

Debt Service Funds - Consolidated

- Total estimated revenues increased by a minimal amount in investment income.
- Total appropriations increased by \$0.1 million mostly for fees related to Certificates of Participation 2025A.
- Other financing sources increased by \$0.1 million for transfers in from the capital projects fund for the reason described above.
- The budgeted ending fund balance increased by a minimal amount for the changes described above. The revised budgeted fund balance is \$2.0 million.

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Capital Projects Funds – Consolidated

- Total estimated revenues increased by \$2.9 million for:
 - State sources increased \$0.2 million for an increase to the charter school capital outlay.
 - Local sources increased by \$2.7 million for an:
 - Increase to investment income of \$0.8 million.
 - Increase to impact fees of \$1.9 million.
- 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 uses decreased by \$32.8 million for an:
 - Increase to transfers out to general fund for charter school capital outlay of \$0.2 million.
 - Increase to transfers out to debt service funds of \$0.1 million.
 - Increase to the issuance of certificates of participation of \$33.1 million for the Pine Ridge High School and Pathways Elementary School classroom additions.
- The budgeted ending fund balance increased by \$35.6 million for the reasons described above. The revised budgeted fund balance is \$107.2 million.

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

- Total estimated revenue increased by \$0.1 million mostly for school lunch supplements.
- Total appropriations increased by a minimal amount mostly for salaries.
- The budgeted ending fund balance increased slightly for the reasons described above. The revised ending fund balance is \$18.0 million.

Special Revenue Fund – Other Federal Programs

- Total estimated revenues decreased by \$4.2 million mostly for a(n):
 - Increase to Title II grant to improve teacher quality of \$1.0 million.
 - Decrease to individuals with disabilities education act of \$0.4 million.
 - Decrease to Title I grant to improve academic standards of \$4.3 million.
 - Increase to Title IV twenty-first century schools of \$0.1 million.
 - Decrease to other federal through state sources of \$0.6 million for Title IV, Part A, student support and academic enrichment.
- Total appropriations decreased by \$4.2 million 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 revenue remained unchanged.
- Total appropriations remained unchanged.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

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Special Revenue Fund – School Internal Accounts

- Total estimated revenues increased by \$1.4 million mostly for school activity fund proceeds.
- Total appropriations increased by \$1.5 million in materials and supplies mostly for the reasons described above.
- Other financing sources increased by \$0.1 million for transfers in from general fund for rentals.
- 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 million 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 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 \$4.7 million.

Internal Service Fund – Self Insurance - General Liability

- Total estimated revenues increased by \$0.3 million mostly in operating revenue.
- Total appropriations increased by \$0.3 million 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 mostly 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 May 01, 2025 through May 31, 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	6,366,495	6,423,145	56,650
Total state sources	289,298,330	289,354,980	56,650
Local sources:			
Ad valorem property taxes - RLE & Discr	250,240,145	250,240,145	-
Rental income	1,003,913	1,044,732	40,819
Investment income	4,860,163	6,158,520	1,298,357
Gift, grants, and bequests	113,106	138,378	25,272
Other fees	7,089,517	7,177,986	88,469
Bus fees	203,924	235,522	31,598
Sale of surplus	1,478	1,478	-
Receipt of federal indirect	2,600,000	2,600,000	-
Other miscellaneous local sources	4,351,237	5,413,423	1,062,186
Refund of prior year expenditure	7,794	7,794	-
Textbook sales/loss collections	96,411	97,033	622
Receipt of food service indirect	1,129,753	1,262,314	132,561
Total local sources	271,697,441	274,377,325	2,679,884
Total sources	565,845,672	568,582,206	2,736,534
Uses - appropriations			
Instruction			
Salaries	225,086,592	225,047,815	(38,777)
Benefits	72,979,115	73,153,032	173,917
Purchased Services	48,879,863	47,190,584	(1,689,279)
Energy Services	50,156	50,635	479
Materials & Supplies	21,449,058	20,847,166	(601,892)
Capital Outlay	5,036,031	4,398,387	(637,644)
Other	5,922,019	7,849,937	1,927,918
Total Instruction	379,402,834	378,537,556	(865,278)
Student Support Services			
Salaries	23,912,533	23,408,426	(504,107)
Benefits	7,433,026	7,563,770	130,744
Purchased Services	1,495,868	1,698,114	202,246
Energy Services	1,417	-	(1,417)
Materials & Supplies	341,516	388,356	46,840
Capital Outlay	20,267	55,447	35,180
Other	10,883	14,511	3,628
Total Student Support Services	33,215,510	33,128,624	(86,886)
Instructional Media Services			

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

	Current Budget	Revised Annual Budget	Change
Salaries	4,054,501	4,054,501	-
Benefits	1,461,331	1,461,396	65
Purchased Services	639,294	571,145	(68,149)
Materials & Supplies	48,960	48,721	(239)
Capital Outlay	371,677	378,151	6,474
Other	2,254	2,588	334
Total Instructional Media Services	6,578,017	6,516,502	(61,515)
Instructional and Curriculum Development Services			
Salaries	11,690,804	11,786,050	95,246
Benefits	3,911,740	3,959,421	47,681
Purchased Services	1,405,202	1,418,796	13,594
Energy Services	170	170	-
Materials & Supplies	10,000,627	10,063,318	62,691
Capital Outlay	59,109	62,361	3,252
Other	36,893	36,179	(714)
Total Instructional and Curriculum Development Services	27,104,545	27,326,295	221,750
Instructional Staff Training Services			
Salaries	652,703	661,828	9,125
Benefits	435,308	443,921	8,613
Purchased Services	670,609	676,206	5,597
Materials & Supplies	562,391	714,813	152,422
Capital Outlay	16,000	13,640	(2,360)
Other	217,769	236,304	18,535
Total Instructional Staff Training Services	2,554,780	2,746,712	191,932
Instructional Related Technology			
Salaries	3,020,764	3,020,764	-
Benefits	1,037,493	1,037,493	-
Purchased Services	1,583,741	2,004,959	421,218
Materials & Supplies	130,679	120,537	(10,142)
Capital Outlay	1,645,632	1,594,446	(51,186)
Total Instructional Related Technology	7,418,309	7,778,199	359,890
Board			
Salaries	461,407	461,407	-
Benefits	325,074	325,074	-
Purchased Services	582,246	582,246	-
Materials & Supplies	1,100	1,100	-
Other	27,000	27,000	-
Total Board	1,396,827	1,396,827	-
General Administration			
Salaries	982,304	982,304	-
Benefits	332,723	332,723	-
Purchased Services	498,355	486,988	(11,367)
Materials & Supplies	16,913	17,408	495
Capital Outlay	299	299	-
Other	112,300	112,300	-
Total General Administration	1,942,894	1,932,022	(10,872)
School Administration			
Salaries	28,124,584	28,124,584	-
Benefits	13,775,727	14,292,829	517,102
Purchased Services	104,060	108,546	4,486
Energy Services	693	1,018	325
Materials & Supplies	460,542	453,102	(7,440)
Capital Outlay	16,324	16,511	187
Other	2,099	4,389	2,290
Total School Administration	42,484,029	43,000,979	516,950

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

	Current Budget	Revised Annual Budget	Change
Facilities Acquisition and Construction			
Salaries	69,394	69,394	-
Benefits	8,162	8,162	-
Purchased Services	69,533	69,533	-
Energy Services	6,295	6,295	-
Capital Outlay	12,854	12,854	-
Other	2,870,899	3,021,245	150,346
Total Facilities Acquisition and Construction	3,037,137	3,187,483	150,346
Fiscal Services			
Salaries	2,255,064	2,255,064	-
Benefits	780,372	780,325	(47)
Purchased Services	1,553,659	1,326,489	(227,170)
Materials & Supplies	464,928	464,928	-
Capital Outlay	2,581	2,581	-
Other	145,209	161,172	15,963
Total Fiscal Services	5,201,813	4,990,559	(211,254)
School Food Service			
Salaries	1,400	-	(1,400)
Benefits	308	10	(298)
Total School Food Service	1,708	10	(1,698)
Central Services			
Salaries	6,192,994	6,194,947	1,953
Benefits	2,103,510	2,107,374	3,864
Purchased Services	2,106,684	3,009,821	903,137
Energy Services	250,000	267,201	17,201
Materials & Supplies	2,886,490	2,867,522	(18,968)
Capital Outlay	696	18,445	17,749
Other	36,052	107,666	71,614
Total Central Services	13,576,426	14,572,976	996,550
Student Transportation Services			
Salaries	13,307,022	13,309,659	2,637
Benefits	5,029,575	5,029,582	7
Purchased Services	882,183	893,406	11,223
Energy Services	2,032,000	2,032,000	-
Materials & Supplies	230,145	230,191	46
Capital Outlay	306,809	346,213	39,404
Other	2,280,057	2,280,057	-
Total Student Transportation Services	24,067,791	24,121,108	53,317
Operation of the Plant			
Salaries	23,343,096	23,317,440	(25,656)
Benefits	12,094,089	12,530,002	435,913
Purchased Services	17,663,519	17,778,140	114,621
Energy Services	13,503,786	13,533,694	29,908
Materials & Supplies	4,087,019	4,126,473	39,454
Capital Outlay	35,375	35,375	-
Other	90,370	90,820	450
Total Operation of the Plant	70,817,254	71,411,944	594,690
Maintenance of Plant			
Salaries	9,436,569	9,436,569	-
Benefits	3,506,226	3,506,250	24
Purchased Services	9,034,969	9,034,969	-
Energy Services	528,268	537,013	8,745
Materials & Supplies	3,292,356	3,262,238	(30,118)
Capital Outlay	994,404	1,015,318	20,914
Other	61,120	63,664	2,544

Volusia County Schools
General Fund - Consolidated - Budget Amendments
from May 01, 2025 through May 31, 2025
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	Current Budget	Revised Annual Budget	Change
Total Maintenance of Plant	26,853,912	26,856,021	2,109
Administrative Technology Services			
Salaries	3,840,256	3,840,256	-
Benefits	1,275,074	1,275,074	-
Purchased Services	8,930,418	8,856,279	(74,139)
Materials & Supplies	338,048	1,070,388	732,340
Capital Outlay	2,813,668	2,779,752	(33,916)
Other	44,188	14,188	(30,000)
Total Administrative Technology Services	17,241,652	17,835,937	594,285
Community Services			
Salaries	3,864,298	3,885,481	21,183
Benefits	1,091,789	1,108,993	17,204
Purchased Services	372,472	366,962	(5,510)
Energy Services	115	115	-
Materials & Supplies	250,247	259,704	9,457
Capital Outlay	31,638	33,505	1,867
Other	1,147,547	1,147,547	-
Total Community Services	6,758,106	6,802,307	44,201
Debt Service			
Principal	1,580,255	1,580,255	-
Interest	88,197	91,697	3,500
Total Debt Service	1,668,452	1,671,952	3,500
Total uses	671,321,996	673,814,013	2,492,017
Deficiency of estimated revenues under appropriations	(105,476,324)	(105,231,807)	244,517
Other financing sources			
Transfers in from capital outlay funds	35,334,903	35,496,653	161,750
Transfers out to special revenue funds	(1,132,060)	(1,185,193)	(53,133)
Proceeds from sale of assets	215,427	254,574	39,147
Loss Recoveries	741,349	741,349	-
Total other financing sources	35,159,619	35,307,383	147,764
Net change in fund balance	(70,316,705)	(69,924,424)	392,281
Fund balance			
Beginning of year	117,040,806	117,040,806	-
Ending Balance	<u>\$ 46,724,101</u>	<u>\$ 47,116,382</u>	<u>\$ 392,281</u>

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

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 26,034	\$ 29,691	\$ 3,657
Total local sources	26,034	29,691	3,657
Total sources	26,034	29,691	3,657
Uses - appropriations			
Debt Service			
Principal	24,145,000	24,145,000	-
Interest	11,059,793	11,059,793	-
Other charges	779,115	865,040	85,925
Payments to refunded bond escrow agent	80,177,257	80,177,257	-
Total Debt Service	116,161,165	116,247,090	85,925
Total uses	116,161,165	116,247,090	85,925
Deficiency of estimated revenues under appropriations	(116,135,131)	(116,217,399)	(82,268)
Other financing sources			
Transfers in from capital outlay funds	37,294,785	37,380,710	85,925
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	116,301,903	85,925
Net change in fund balance	80,847	84,504	3,657
Fund balance			
Beginning of year	1,934,493	1,934,493	-
Ending Balance	\$ 2,015,340	\$ 2,018,997	\$ 3,657

Volusia County Schools
Capital Projects Funds - Consolidated - Budget Amendments
from May 01, 2025 through May 31, 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	1,750,556	1,900,902	150,346
Other miscellaneous state sources	1,056,534	1,056,534	-
Total state sources	5,073,590	5,223,936	150,346
Local sources:			
Ad valorem property taxes - Capital	99,170,467	99,170,467	-
Local sales tax	65,626,997	65,626,997	-
Investment income	10,432,068	11,241,184	809,116
Gift, grants, and bequests	2,165	3,789	1,624
Other miscellaneous local sources	14,582	15,619	1,037
Impact fees	18,123,855	20,021,102	1,897,247
Miscellaneous local	24,055	36,082	12,027
Total local sources	193,394,189	196,115,240	2,721,051
Total sources	198,467,779	201,339,176	2,871,397
Uses - appropriations			
Facilities Acquisition and Construction			
Capital Outlay	310,967,888	311,070,686	102,798
Other	97,461	97,461	-
Total Facilities Acquisition and Construction	311,065,349	311,168,147	102,798
Debt Service			
Principal	572,181	572,181	-
Interest	36,331	36,331	-
Total Debt Service	608,512	608,512	-
Total uses	311,673,861	311,776,659	102,798
Deficiency of estimated revenues under appropriations	(113,206,082)	(110,437,483)	2,768,599
Other financing uses			
Transfers out to general fund	(35,334,903)	(35,496,653)	(161,750)
Transfers out to debt service funds	(37,294,785)	(37,380,710)	(85,925)
Proceeds from sale of assets	64,608	64,608	-
Issuance of certificates of participation	-	33,081,000	33,081,000
Total other financing uses	(72,565,080)	(39,731,755)	32,833,325
Net change in fund balance	(185,771,162)	(150,169,238)	35,601,924
Fund balance			
Beginning of year	257,350,388	257,350,388	-
Ending Balance	\$ 71,579,226	\$ 107,181,150	\$ 35,601,924

Volusia County Schools

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

PROJECT DESCRIPTION	CURRENT BUDGET	CHANGE	REVISED BUDGET
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 10	182,964.06	(175,809.06)	7,155.00
Contingency	15,044,468.17	112,736.12	15,157,204.29
Contingency - Operations	12,553,627.15	5,065,185.09	17,618,812.24
Coronado Beach Elm - Replace AC in Kitchen	-	52,702.00	52,702.00
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	1,740,000.00	(784,999.41)	955,000.59
Enterprise Elm - Replace Rooftop AC and Split System in Front Office	212,774.00	(43,774.00)	169,000.00
Furn, Fix, Equip, Veh	2,028,508.14	133,386.93	2,161,895.07
Herbert Street Center - Replace Flooring Campus Wide	-	80,000.00	80,000.00
New Smyrna Beach HS - Storm Drain and Concrete Work Campus Wide	30,000.00	(30,000.00)	-
Old Turie T. Small Elm - Interior Painting Campus Wide	75,437.58	31.00	75,468.58
Pathways Elm - 11 Classroom Addition	875,000.00	36,048.48	911,048.48
Portables - Moves and Compliance	1,198,320.59	(133,386.93)	1,064,933.66
River Springs Mid - Replace Flooring Bldg. 4 Second Floor Exterior	-	110,160.00	110,160.00
Seabreeze HS - Sand Volleyball Courts	250,000.00	48,766.05	298,766.05
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,149,114.72	(982,011.81)	2,167,102.91
Silver Sands Middle - Bldg. 12 WHSP Replacement	87,661.12	(87,661.12)	-
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	1,040,000.00	(450,981.65)	589,018.35
Southwestern Mid - Renovate Kitchen and Multipurpose	6,000,000.00	(2,112,253.89)	3,887,746.11
Spruce Creek HS - Replace 7 AC Roof Top Units	2,313,088.14	(650,321.80)	1,662,766.34
Starke Elm - Renovations and Additions	38,842,735.51	118,520.00	38,961,255.51
University HS - New Marquee	225,000.00	6,378.00	231,378.00
Various - Minor Projects	2,136,891.87	(198,511.12)	1,938,380.75
Various - Security	3,027,783.65	-	3,027,783.65
White Fleet	2,428,950.29	(11,403.47)	2,417,546.82
	93,442,324.99	102,799.41	93,545,124.40

Volusia County Schools
Special Revenue Funds - Food Service - Budget Amendments
from May 01, 2025 through May 31, 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	181,703	16,703
School lunch supplement	162,000	206,597	44,597
Other miscellaneous state sources	8,751	8,751	-
Total state sources	335,751	397,051	61,300
Local sources:			
Investment income	770,567	776,076	5,509
Food service	770,000	770,000	-
Other miscellaneous local sources	165,000	165,000	-
Total local sources	1,705,567	1,711,076	5,509
Total sources	40,041,318	40,108,127	66,809
Uses - appropriations			
School Food Service			
Salaries	9,572,367	9,602,367	30,000
Benefits	4,670,392	4,670,404	12
Purchased Services	2,950,361	2,950,361	-
Energy Services	731,906	731,906	-
Materials & Supplies	22,028,425	22,028,425	-
Capital Outlay	3,959,999	3,959,999	-
Other	1,050,000	1,060,000	10,000
Total School Food Service	44,963,450	45,003,462	40,012
Total uses	44,963,450	45,003,462	40,012
Deficiency of estimated revenues under appropriations	(4,922,132)	(4,895,335)	26,797
Fund balance			
Beginning of year	22,938,251	22,938,251	-
Ending Balance	\$ 18,016,119	\$ 18,042,916	\$ 26,797

Volusia County Schools
Special Revenue Funds - Other Federal Programs - Budget Amendments
from May 01, 2025 through May 31, 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	4,068,770	1,025,752
Individuals with disabilities education act	18,803,737	18,425,003	(378,734)
Title I, grant to improve academic standards	34,987,711	30,699,854	(4,287,857)
Title III, language instruction	583,127	583,127	-
Title IV, twenty-first century schools	1,130,220	1,180,276	50,056
Other federal through state sources	4,774,973	4,190,974	(583,999)
Total federal through state sources	64,302,918	60,128,136	(4,174,782)
Total sources	64,302,918	60,128,136	(4,174,782)
Uses - appropriations			
Basic K-12			
Salaries	12,046,130	12,177,502	131,372
Benefits	4,550,414	4,451,874	(98,540)
Purchased Services	8,051,694	7,533,062	(518,632)
Materials & Supplies	3,105,077	2,213,554	(891,523)
Capital Outlay	1,828,324	1,731,414	(96,910)
Other	548,835	529,852	(18,983)
Total Basic K-12	30,130,474	28,637,258	(1,493,216)
Student Support Services			
Salaries	6,179,919	5,619,610	(560,309)
Benefits	2,207,312	1,973,543	(233,769)
Purchased Services	332,222	311,964	(20,258)
Materials & Supplies	258,548	162,972	(95,576)
Capital Outlay	2,160	500	(1,660)
Other	71,995	59,139	(12,856)
Total Student Support Services	9,052,156	8,127,728	(924,428)
Instructional and Curriculum Development Services			
Salaries	6,255,248	6,019,645	(235,603)
Benefits	1,983,320	1,919,356	(63,964)
Purchased Services	162,212	155,871	(6,341)
Materials & Supplies	119,502	106,993	(12,509)
Capital Outlay	6,427	5,766	(661)
Other	3,099	2,910	(189)
Total Instructional and Curriculum Development Services	8,529,808	8,210,541	(319,267)
Instructional Staff Training Services			
Salaries	6,671,907	5,885,788	(786,119)
Benefits	2,288,588	1,923,695	(364,893)
Purchased Services	1,514,993	1,726,728	211,735
Materials & Supplies	937,554	1,064,586	127,032
Capital Outlay	10,600	10,600	-
Other	522,663	278,529	(244,134)
Total Instructional Staff Training Services	11,946,305	10,889,926	(1,056,379)
Instructional Related Technology			
Salaries	123,040	122,494	(546)
Benefits	15,118	26,067	10,949
Purchased Services	279,691	172,753	(106,938)
Total Instructional Related Technology	417,849	321,314	(96,535)
General Administration			
Benefits	21,955	21,955	-
Other	1,803,733	1,618,065	(185,668)
Total General Administration	1,825,688	1,640,020	(185,668)

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

	Current Budget	Revised Annual Budget	Change
School Administration			
Salaries	1,618,580	1,603,399	(15,181)
Benefits	488,632	498,776	10,144
Total School Administration	2,107,212	2,102,175	(5,037)
Student Transportation Services			
Salaries	44,358	49,858	5,500
Benefits	22,333	18,563	(3,770)
Purchased Services	209,235	96,069	(113,166)
Energy Services	8,500	6,000	(2,500)
Materials & Supplies	9,000	7,800	(1,200)
Total Student Transportation Services	293,426	178,290	(115,136)
Operation of the Plant			
Salaries	-	17,220	17,220
Benefits	-	3,664	3,664
Total Operation of the Plant	-	20,884	20,884
Total uses	64,302,918	60,128,136	(4,174,782)
Estimated revenues over appropriations	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Volusia County Schools
Special Revenue Funds - Federal Stabilization Funds - Consolidated - Budget Amendments
from May 01, 2025 through May 31, 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	\$ 8,000,307	\$ 8,000,307	\$ -
Total federal through state sources	8,000,307	8,000,307	-
Total sources	8,000,307	8,000,307	-
Uses - appropriations			
Basic K-12			
Salaries	1,175,293	1,175,293	-
Benefits	282,398	282,398	-
Purchased Services	4,320,275	4,320,275	-
Materials & Supplies	789,457	789,457	-
Capital Outlay	689,235	689,235	-
Other	26,842	26,842	-
Total Basic K-12	7,283,500	7,283,500	-
Student Support Services			
Salaries	2,075	2,075	-
Benefits	443	443	-
Purchased Services	98,706	98,706	-
Total Student Support Services	101,224	101,224	-
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	290,709	290,709	-
General Administration			
Benefits	266	266	-
Other	215,474	215,474	-
Total General Administration	215,740	215,740	-
Central Services			
Purchased Services	3,829	3,829	-
Total Central Services	3,829	3,829	-
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	105,305	105,305	-
Total uses	8,000,307	8,000,307	-
Estimated revenues over appropriations	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

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

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	257,333	283,965	26,632
Other miscellaneous local sources	10,844,848	12,259,378	1,414,530
Total local sources	11,102,181	12,543,343	1,441,162
Total sources	11,102,181	12,543,343	1,441,162
Uses - appropriations			
Community Services			
Materials & Supplies	21,829,420	23,323,715	1,494,295
Total Community Services	21,829,420	23,323,715	1,494,295
Total uses	21,829,420	23,323,715	1,494,295
Deficiency of estimated revenues under appropriations	(10,727,239)	(10,780,372)	(53,133)
Other financing sources			
Transfers in from general fund	1,132,060	1,185,193	53,133
Total other financing sources	1,132,060	1,185,193	53,133
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 May 01, 2025 through May 31, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 164,610	\$ 176,525	\$ 11,915
Operating revenues	3,090,883	3,246,043	155,160
Total local sources	3,255,493	3,422,568	167,075
Total sources	3,255,493	3,422,568	167,075
Uses - appropriations			
Central Services			
Salaries	97,320	107,225	9,905
Benefits	235,595	239,356	3,761
Purchased Services	282,775	311,052	28,277
Other	2,639,803	2,764,935	125,132
Total Central Services	3,255,493	3,422,568	167,075
Total uses	3,255,493	3,422,568	167,075
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 May 01, 2025 through May 31, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 160,593	\$ 172,343	\$ 11,750
Operating revenues	5,245,610	5,279,743	34,133
Total local sources	5,406,203	5,452,086	45,883
Total sources	5,406,203	5,452,086	45,883
Uses - appropriations			
Operation of the Plant			
Salaries	405,236	406,729	1,493
Benefits	91,048	91,510	462
Purchased Services	5,408,575	5,413,711	5,136
Materials & Supplies	72,363	72,363	-
Capital Outlay	-	38,792	38,792
Other	193	193	-
Total Operation of the Plant	5,977,415	6,023,298	45,883
Total uses	5,977,415	6,023,298	45,883
Deficiency of estimated revenues under appropriations	(571,212)	(571,212)	-
Other financing sources		-	
Loss Recoveries	571,212	571,212	-
Total other financing sources	571,212	571,212	-
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 May 01, 2025 through May 31, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 107,467	\$ 115,161	\$ 7,694
Operating revenues	559,108	801,984	242,876
Total local sources	666,575	917,145	250,570
Total sources	666,575	917,145	250,570
Uses - appropriations			
Operation of the Plant			
Salaries	40,502	45,660	5,158
Benefits	12,086	13,689	1,603
Purchased Services	211,906	255,714	43,808
Other	402,081	602,082	200,001
Total Operation of the Plant	666,575	917,145	250,570
Total uses	666,575	917,145	250,570
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 May 01, 2025 through May 31, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 75,558	\$ 80,092	\$ 4,534
Operating revenues	597,000	597,000	-
Total local sources	672,558	677,092	4,534
Total sources	672,558	677,092	4,534
Uses - appropriations			
Operation of the Plant			
Salaries	28,507	28,507	-
Benefits	8,493	8,493	-
Purchased Services	635,558	640,092	4,534
Total Operation of the Plant	672,558	677,092	4,534
Total uses	672,558	677,092	4,534
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 May 01, 2025 through May 31, 2025
for the Fiscal Year Ending June 30, 2025

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 3,038	\$ 3,136	\$ 98
Operating revenues	1,504,000	1,504,000	-
Other miscellaneous local sources	-	8	8
Total local sources	<u>1,507,038</u>	<u>1,507,144</u>	<u>106</u>
Total sources	<u>1,507,038</u>	<u>1,507,144</u>	<u>106</u>
Uses - appropriations			
Central Services			
Salaries	354,585	354,585	-
Benefits	137,766	137,766	-
Purchased Services	391,535	391,535	-
Materials & Supplies	563,052	600,080	37,028
Capital Outlay	139,000	102,078	(36,922)
Total Central Services	<u>1,585,938</u>	<u>1,586,044</u>	<u>106</u>
Total uses	<u>1,585,938</u>	<u>1,586,044</u>	<u>106</u>
Deficiency of estimated revenues under appropriations	<u>(78,900)</u>	<u>(78,900)</u>	<u>-</u>
Net position			
Beginning of year	<u>122,831</u>	<u>122,831</u>	<u>-</u>
Ending Balance	<u>\$ 43,931</u>	<u>\$ 43,931</u>	<u>\$ -</u>