



# Tentative Operating Budget

For the School Year 2025-26

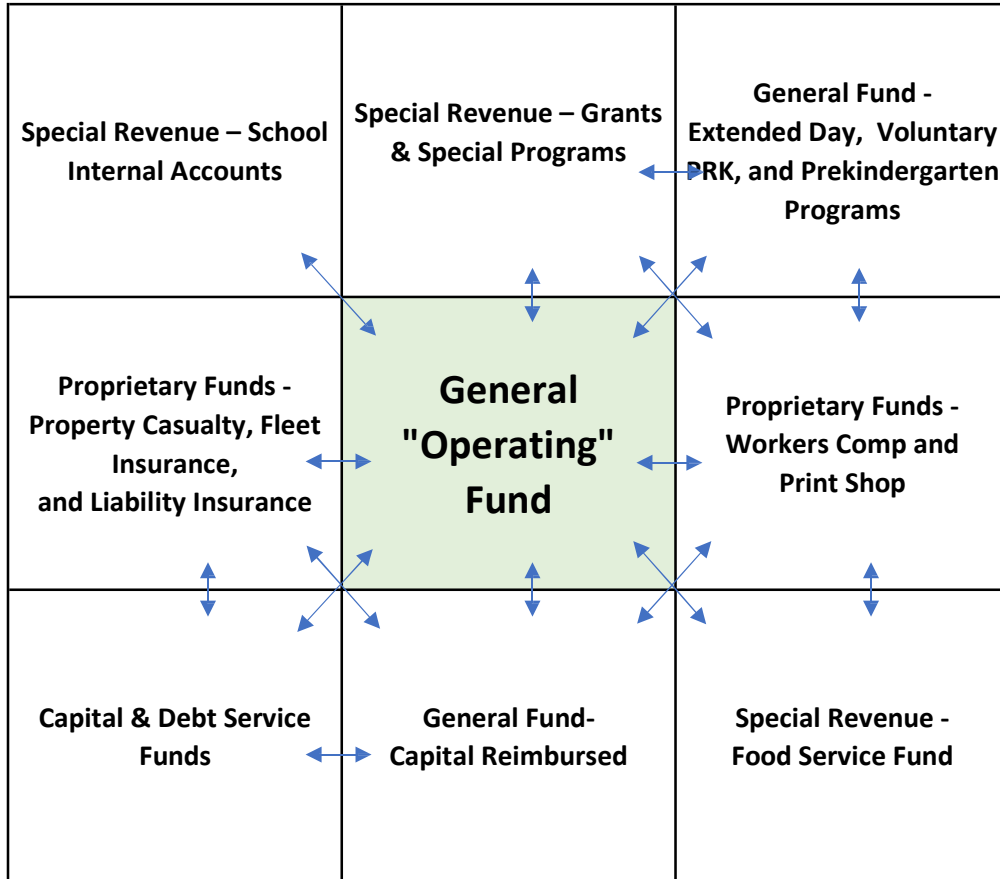
For Fiscal Year ending June 30, 2026

**School Board Meeting: July 29, 2025**



## VOLUSIA COUNTY PUBLIC SCHOOLS

### *Interdependent Relationships between Funds*



*Note* : Not all inclusive.



**VOLUSIA COUNTY SCHOOLS**  
**TENTATIVE OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2026**

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# VOLUSIA COUNTY SCHOOLS

FISCAL YEAR 2025-26

## BUDGET CALENDAR

DATE	ACTIVITY
February, 2025	Governor's Budget for 2025-26
March 4, 2025	Florida Legislative Session Begins
April 1, 2025	Distribute Non-Salary/Discretionary Allocations to Principals (Schools)
May 1, 2025	Prepare Estimate of Preliminary General Fund Budget
May 2, 2025	Florida Legislative Session Ends – Extended until June 6 <sup>th</sup>
June 13, 2025	FEFP Conference Report Released (FY26)
June 24, 2025	Approval to Expend Between July 1 and the Adoption of the Tentative Budget
July 1, 2025	Property Appraiser Certifies the Tax Roll
July 18, 2025	FDOE Computes Required Local Effort (RLE) Millage and Certifies Rate to Each District (No later than July 19 <sup>th</sup> )
July 18, 2025	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
July 27, 2025	First Public Hearing Advertised in the Local Newspaper per Truth in Millage (TRIM) Requirements
July 29, 2025	Public Hearing and Adoption of Tentative Millage Rates and <b><i>Tentative District Budget</i></b>
July 30, 2025	Certify Tentative Millage Rate – Notify Property Appraiser
By August 2025	Superintendent Advises Property Appraiser of the Proposed Millage, Rolled-Back Rate, Time, Date, and Place of the Final Budget Hearing
By August 2025	Property Appraiser Prepares Notice of Proposed Property Taxes and Mails TRIM Notice
August 1, 2025	Deadline for Property Appraiser to Mail Out Proposed Tax Notices
September 9, 2025	Public Hearing and Adoption of <b><i>Final District Budget</i></b> & Final FY26 Budget Amendment
September 10, 2025	Superintendent Certifies Adopted Millage to Property Appraiser & Tax Collector, Cost report
September 12, 2025	District Summary Budget Transmittal Online and Supporting Documents to DOE
September 12, 2025	Certify final millage rate – Certify Final Millage Rate – Notify Property Appraiser, Tax Collector, and Department of Revenue
After Value Adj. Board	Property Appraiser Notifies Taxing Authority of Final Adjusted Tax Roll (DR-422)
Three Days After	School District Certifies DR-422 to Property Appraiser; After VAB Hearing, the Appraiser Extends the Tax Roll
By October 2025	School District Certifies Compliance with Florida Statutes 200.65 and 200.68 to the Department of Revenue

## **PUBLIC HEARING**

This section contains the following subsections:

- School Board Meeting Agenda
- Resolution Adopting Tentative Millage Rates
- Resolution Adopting Tentative Budget



**Tuesday, July 29, 2025**

**Agenda - 4:30 PM Regular Session - The School Board of Volusia County, Florida**

**10.01 - replaced attachment 7/23/2025**

**17.02 - edited background 7/23/2025**

**1. Opening**

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1.01 Call to Order and Pledge of Allegiance in the Board Room of the DeLand Administrative Complex

1.02 District Vision Statement

1.03 Approval of Minutes

**2. Agenda Changes and Approval of Agenda**

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2.01 Agenda Changes

2.02 Approval of Agenda

**3. Superintendent's Announcements & Comments**

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3.01 Announcements by Dr. Carmen J. Balgobin, Superintendent

**4. Administrative Appointments**

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4.01 Administrative Appointments/Transfers

**5. Public Hearing - Call to Order 5:30 p.m.**

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5.01 Presentation of the Proposed Tentative District Ad Valorem Property Tax Millage Rates Levy and the Recommended Tentative Volusia County Schools' Operating Budget for Fiscal Year 2025-2026

5.02 Resolution No. 2025-10 Levying the Tentative District Ad Valorem Property Tax Millage Rates for Fiscal Year 2025-2026

5.03 Resolution No. 2025-11 Adopting the Tentative Volusia County Schools' Operating Budget for Fiscal Year 2025-2026

**6. Public Participation Concerning Items on the Consent Agenda**

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6.01 Public Participation Concerning Items on the Consent Agenda

**7. Removal of Items from Consent Agenda/Approval of Consent Agenda**

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7.01 Removal of Items from the Consent Agenda

7.02 Approval of the Consent Agenda Items

7.03 Board Member Comments on the Approved Consent Agenda

**8. Items Removed from Consent**

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8.01 Discussion and Approval of Items Removed from the Consent Agenda

**9. Consent-Curriculum and School Improvement Services**

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9.01 Comprehensive Evidence-Based Reading Plan 25-26

9.02 Indianapolis, Indiana - National FFA Convention - DeLand High School - 10/27 - 11/1, 2025

9.03 Indianapolis, Indiana - National FFA Convention - DeLand Middle School - 10/28-11/1, 2025

9.04 Indianapolis, Indiana - National FFA Convention - Deltona High School - 10/28-11/1, 2025

9.05 Indianapolis, Indiana - National FFA Convention - New Smyrna Beach High School - October 27-31, 2025

9.06 Moultrie, Georgia - Sunbelt Ag Expo - Deltona High School - October 15, 2025

## **10. Consent-Federal Programs/Grants Development Services**

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10.01 Grant Applications for Individuals with Disabilities Education Act Part B, K-12 and Preschool

## **11. Consent-Financial Services**

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11.01 Annual Fixed Assets Inventory Report for 2024-25

11.02 Asset Retirement - June 30, 2025

11.03 Budget Amendment for through May 31, 2025, for Fiscal Year Ending June 30, 2025

11.04 Monthly Financial Statement through May 31, 2025, for Fiscal Year Ending June 30, 2025

## **12. Consent-Financial Services-Procurement**

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12.01 Additional Contractors PQA-2024-1004 Pre-Qualification of Construction Contractors for Educational Facilities

12.02 Contract Amendment CSA-2024-7019 with Academic Advisors LLC dba Everglades K-12 Publishing

12.03 Contract Amendment MSA-24-005CE with Curriculum Associates, LLC

12.04 Contract Amendment MSA-2024-7004 Destination Knowledge

12.05 Contract Amendment CSA-2025-3082 Natural Gas Services (NextEra Services)

12.06 Contract Amendment ID EES94 Microsoft License Enrollment for Educational Solutions

12.07 Contract Amendment ITB CPT-24-003CE Electronics Recycling & Disposal Services Assignment for Standard Contracts

12.08 Contract Amendment MSA-24-017CE Focus Enterprise Resource Planning Systems

12.09 Contract Amendment PB ITB 2023-02 Types A, C, and D School Buses and Optional Equipment

12.10 Contract Renewal and Amendment CSA-24-002CE - UPS and Battery Systems Preventative Maintenance

12.11 Contract Renewal MSA-24-003CE EdGraph Data Management and Analytics Platform

12.12 New Agreement CSA-SS-2025-3099 Cummins Sales & Services

12.13 New Agreement MSA-2025-7037 Radish Education Inc.

12.14 New Agreement MSA-2025-7044-AA BrainPOP LLC

12.15 New Agreement School Resource Officer (SRO) with the City of Port Orange

12.16 New Contract MSA-2025-9045-EK Xtract One (US) Technologies Inc.

12.17 New Piggyback Agreement PB-2025-3083-JD Fire Alarm Systems - Maintenance and Repairs

12.18 New Piggyback Agreement PB-2025-3109-JD HVAC Systems with Related Products and Services (Carrier)

12.19 New Piggyback Agreement PB-2025-3117-JD Security Systems - Installation, Repair, & Monitoring

12.20 New Piggyback Agreement PB-2025-3118-JD Life Safety & Asset Protection Systems

12.21 Solicitation Award ITB-2025-9044-EK Canopy Replacement at Pine Ridge High School

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**13. Consent-General Counsel**

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13.01 Authorization of Settlement for General Liability on behalf of S.F., a Minor

13.02 Memorandum of Agreement Between the School Board of Volusia County, FL and the Volusia County African American Leadership Council Inc.

13.03 Approval of Letter of Engagement with Chiumento Law Firm for Legal Representation in Real Estate Matters

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**14. Consent-Human Resources**

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14.01 Job Descriptions Revisions and Additions

14.02 Personnel Actions

14.03 Proposed 2026-2027 School Calendar

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**15. Consent-Office of the Superintendent-Donations**

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15.01 Request for School Board Acceptance of Donations to Volusia County Schools

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**16. Consent-Operations Services-Facilities**

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16.01 Administratively Approved Change Order No. 1: Reroof Bldg. 13 project at Seabreeze High School

16.02 Administratively Approved Change Order No. 12: Exhibit B to the Renovations and Additions project at Orange City Elementary School

16.03 Approval of the Memorandum of Understanding and Agreement for Impact Fee Credits with South Village Properties, LLC.

16.04 Bid Tabulation: Upgrade Stage Lighting project at Deltona High School

16.05 Certificate of Final Inspection: Replace 250 Ton Chiller project at Southwestern Middle School

16.06 Donation of Portable Ramps and Stairs to Volusia County Sheriff's Office

16.07 Exhibit B Guaranteed Maximum Price Amendment: Stormwater Upgrades project at Mainland High School

16.08 Interlocal Agreement for the Use of New Smyrna Beach Sports Complex

16.09 Re-Bid Tabulation: Baseball Field Lighting project at Atlantic High School

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**17. Consent-Student Services**

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17.01 Graduation Venue at the Ocean Center

17.02 Mental Health Assistance Allocation Plan for 2025-2026

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**18. Public Participation - 6:00 PM**

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18.01 Public Participation-Any Matter Related to Education - (A total of up to fifteen minutes will be provided for public comment on any matter related to education.)

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**19. Board Action Items (Time will be provided for public comment on any board action item on the agenda before a board vote is called on that item.)**

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19.01 Adoption of Proposed Amendments to School Board Policy 101 - Internal Organization and Operation of the School Board

**RESOLUTION NUMBER 2025-10  
ADOPTING TENTATIVE MILLAGE RATES**

**WHEREAS**, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve Tentative millage rates for the fiscal year July 1, 2025, to June 30, 2026; and

**WHEREAS**, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Volusia County School Board adopted the Tentative millage rates for fiscal year 2025-26 in the amounts of:

	<b>Tentative Millage Levy</b>	<b>Proposed Amount to Be Raised</b>
District School Tax Required Local Effort including Prior Period Funding Adjustment	3.0310	\$211,346,359
District Local Capital Improvement Tax	1.5000	\$ 104,592,392
District School Tax Discretionary Millage	0.7480	\$ 52,156,739

**The total millage rate to be levied exceeds the roll-back rate by 2.99% percent.**

**NOW THEREFORE, BE IT RESOLVED:**

That the Volusia County School Board, adopted each Tentative millage rate for the fiscal year July 1, 2025, to June 30, 2026, on July 29, 2025, by separate vote before adopting the Tentative budget.

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Ms. Jamie M. Haynes  
Chair



**RESOLUTION NUMBER 2025-11  
ADOPTING TENTATIVE BUDGET**

**A RESOLUTION OF THE VOLUSIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET  
FOR FISCAL YEAR 2025-26.**

**WHEREAS**, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and the tentative budget for the fiscal year July 1, 2025, to June 30, 2026; and

**WHEREAS**, the Volusia County School Board set forth the appropriations and revenue estimate for the Budget for the fiscal year 2025-26;

**WHEREAS**, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Volusia County School Board adopted the tentative millage rates and the budget in amount of **\$1,175,237,213** for fiscal year 2025-26.

**NOW THEREFORE, BE IT RESOLVED:**

That the attached budget of Volusia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Volusia County as a Tentative budget for the categories indicated for the fiscal year July 1, 2025, to June 30, 2026.

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Ms. Jamie M. Haynes  
Chair



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## **ADVERTISEMENTS**

This section contains the following subsections:

- Budget Summary
- Notice of Tax for School Capital Outlay
- Notice of Proposed Tax Increase

**SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA**  
**BUDGET SUMMARY**  
**For Fiscal Year 2025-26**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA ARE 7.4% LESS THAN  
LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

<b>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</b>	
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.0310
Discretionary Operating	0.7480
Local Capital Improvement (Capital Outlay)	1.5000
<b>TOTAL MILLAGE</b>	<b>5.2790</b>

<b>ESTIMATED REVENUES</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL ALL FUNDS</b>
Federal Sources	\$ 3,391,687	\$ 88,763,094	\$ -	\$ -	\$ 92,154,781
State Sources	268,661,118	386,000	-	2,266,500	271,313,618
Local Sources	276,596,922	1,555,000	-	182,502,021	460,653,943
<b>TOTAL SOURCES</b>	<b>548,649,727</b>	<b>90,704,094</b>	<b>-</b>	<b>184,768,521</b>	<b>824,122,342</b>
Transfers In	39,584,288	-	47,408,508	-	86,992,796
Non-Revenue Receipts	-	-	-	70,000,000	70,000,000
Fund Balances, Beginning	47,116,383	18,042,916	2,018,998	107,181,151	174,359,448
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 635,350,398</b>	<b>\$ 108,747,010</b>	<b>\$ 49,427,506</b>	<b>\$ 361,949,672</b>	<b>\$ 1,155,474,586</b>

**APPROPRIATIONS (EXPENDITURES)**

Instruction	\$ 345,227,214	\$ 25,507,164	\$ -	\$ -	\$ 370,734,378
Pupil Personnel Services	27,825,199	6,084,987	-	-	33,910,186
Instructional Media Services	5,597,316	36,636	-	-	5,633,952
Instructional & Curriculum Development Services	18,106,672	7,636,541	-	-	25,743,213
Instructional Staff Training	1,029,449	5,764,751	-	-	6,794,200
Instruction Related Technology	5,613,747	668,310	-	-	6,282,057
School Board	1,452,555	-	-	-	1,452,555
General Administration	1,353,377	1,633,707	-	-	2,987,084
School Administration	49,269,993	2,171,018	-	-	51,441,011
Facilities Acquisition and Construction	956,082	-	-	203,059,034	204,015,116
Fiscal Services	3,765,193	-	-	-	3,765,193
Food Services	-	48,427,535	-	-	48,427,535
Central Services	12,575,499	1,875	-	-	12,577,374
Pupil Transportation Services	23,345,877	258,105	-	-	23,603,982
Operation of Plant	61,782,152	-	-	-	61,782,152
Maintenance of Plant	23,333,672	-	-	-	23,333,672
Administrative Technology Services	10,418,849	-	-	-	10,418,849
Community Services	5,352,659	-	-	-	5,352,659
Debt Service	-	-	47,351,320	-	47,351,320
<b>TOTAL APPROPRIATIONS</b>	<b>597,005,505</b>	<b>98,190,629</b>	<b>47,351,320</b>	<b>203,059,034</b>	<b>945,606,488</b>
Transfers Out	-	-	-	86,992,796	86,992,796
Fund Balances, Ending	38,344,893	10,556,381	2,076,186	71,897,842	122,875,302
<b>TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 635,350,398</b>	<b>\$ 108,747,010</b>	<b>\$ 49,427,506</b>	<b>\$ 361,949,672</b>	<b>\$ 1,155,474,586</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE-REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD

# Notice of Tax For School Capital Outlay

The Volusia County School Board will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 3.779 mills for operating expenses and is proposed solely at the discretion of the school board.

## **THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The Capital Outlay tax will generate approximately \$104,592,392 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

- Replacement school for Enterprise Elementary.
- Classroom addition at Sugar Mill Elementary.
- Site acquisitions.
- Other construction and remodeling as needed.

### **MAINTENANCE, RENOVATION, AND REPAIR**

- Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute.
- HVAC, electrical, roofing, flooring, fire alarms, and other safety related renovations and repairs at various schools and facilities.
- Site improvements at various schools and facilities.
- Portable moves and compliance.
- Other maintenance, renovations and repairs as needed.

### **MOTOR VEHICLE PURCHASES**

- Purchase of 16 school buses.
- Purchase or lease of technology, security, maintenance, facilities, warehouse and transportation vehicles.
- Other vehicles as needed.

### **NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

- Data processing equipment, network hardware, rural broadband connectivity, enterprise-wide software, equipment for facilities, maintenance, transportation and various schools and departments.
- Payments on copying equipment leases.
- Other software, furniture, fixtures and equipment as needed.

### **PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT**

- Debt service on certificates of participation for school construction.

### **PAYMENT FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

- Leasing of educational and ancillary facilities and plants.

### **PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT**

- Insurance premiums for district facilities.

### **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

- Leasing of portable classrooms and relocatable office facilities.

### **PAYMENT OF SALARIES AND BENEFITS**

- Salaries and benefits for school bus drivers.

### **CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S.1013.62(3), F.S.**

- PURCHASE OF REAL PROPERTY
- CONSTRUCTION OF SCHOOL FACILITIES
- PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES
- PURCHASE OF VEHICLES TO TRANSPORT STUDENTS
- RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES
- PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES
- PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT
- COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE
- PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held **on July 29, 2025, at 5:30 p.m.**, at the **Volusia County Schools Central Administrative Complex, 200 North Clara Avenue, DeLand, Florida.**

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

# NOTICE OF PROPOSED TAX INCREASE

The School District of Volusia County, Florida will soon consider a measure to increase its property tax levy.

## Last year's property tax levy:

A. Initially proposed tax levy.....	\$ 363,969,387
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 546,035
C. Actual property tax levy.....	\$ 363,423,352

**This year's proposed tax levy..... \$ 383,432,803**

A portion of the tax levy is required under state law in order for the school board to receive **\$273,913,641** in state education grants.

The required portion has **increased** by **2.90** percent, and represents approximately **six tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on **July 29, 2025, at 5:30 P.M.**, at the **School Board Meeting Room, 200 N. Clara Avenue, DeLand, Florida**.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

## **TAXABLE VALUE & MILLAGE LEVIES**

This section contains the following subsections:

- Certification of School Taxable Value (DR 420S)
- Millage Rates, Assessed Taxable Value, and Levies
- Impact of Proposed Millage Rates and Levies on Individual Homeowner



# CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

Year : 2025	County : Volusia
-------------	------------------

Name of School District :  
Volusia County School District

**SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT**

1.	Current year taxable value of real property for operating purposes	\$ 68,085,150,392	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 4,480,321,563	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 68,133,366	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 72,633,605,321	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 1,731,593,617	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 70,902,011,704	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 68,765,061,894	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

<b>SIGN  HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :
	Electronically Certified by Property Appraiser		6/24/2025 10:06:50 AM

**SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER**

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.0370 per \$1,000	(9)		
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480 per \$1,000	(10)		
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 208,839,493	(11)		
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 154,583,859	(12)		
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 363,423,352	(13)		
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.9455 per \$1,000	(14)		
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1802 per \$1,000	(15)		
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.0310 per \$1,000	(16)		
17.	A.Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000	0.0000	(17)
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>					2.2480 per \$1,000



Name of School District : Volusia County School District				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>			\$	220,152,458 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	163,280,345 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	383,432,803 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>				2.90 % (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>				2.99 % (22)
Final public budget hearing		Date : 9/9/2025	Time : 5:30 PM EST	Place : 200 N Clara Ave DeLand 32720	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :				Date :
	Title :		Contact Name And Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :	Fax Number :	

**VOLUSIA COUNTY SCHOOLS**  
**MILLAGE RATES, ASSESSED TAXABLE VALUE, AND LEVIES**  
**FISCAL YEARS 2024 THRU 2026**

Description	2023-24 Actual Millage Levies	2024-25 Actual Millage Levies	2025-26 Proposed Millage Levies	Difference 2025-26 vs 2024-25	Percent Change
<b>1 Millage Set by Law:</b>					
2 Required Local Effort (RLE)	3.1590	3.0330	3.0270	-0.0060	-0.20%
3 RLE Prior Period Funding Adjustment	0.0020	0.0040	0.0040	0.0000	0.00%
<b>4 (A) Total Required Local Effort</b>	<b>3.1610</b>	<b>3.0370</b>	<b>3.0310</b>	<b>-0.0060</b>	<b>-0.20%</b>
<b>5 Discretionary Millage Set by School Board:</b>					
6 Basic Discretionary	0.7480	0.7480	0.7480	0.0000	0.00%
7 Capital Outlay	1.5000	1.5000	1.5000	0.0000	0.00%
<b>8 (B) Total Board Discretionary Levies</b>	<b>2.2480</b>	<b>2.2480</b>	<b>2.2480</b>	<b>0.0000</b>	<b>0.00%</b>
<b>9 Additional Voter Approved Millage:</b>					
10 Additional Operating	0.0000	0.0000	0.0000	0.0000	0.00%
11 Additional Capital Improvement	0.0000	0.0000	0.0000	0.0000	0.00%
<b>12 (C) Total Voted Additional Operating Millage</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.00%</b>
<b>13 Total of Levies (A) + (B) + (C)</b>	<b>5.4090</b>	<b>5.2850</b>	<b>5.2790</b>	<b>-0.0060</b>	<b>-0.11%</b>

Description	2023-24 Actual Tax Revenues	2024-25 Actual Tax Revenues	2025-26 Estimated Tax Revenue	Difference 2025-26 vs 2024-25	Percent Change
<b>14 Assessed Taxable Value</b>	<b>\$ 63,446,521,739</b>	<b>\$ 68,868,379,745</b>	<b>\$ 72,633,605,321</b>	<b>\$ 3,765,225,576</b>	<b>5.47%</b>
<b>15 Revenue Generated from the following sources:</b>					
<b>16 Millage Set by Law</b>					
17 Required Local Effort (RLE)	192,410,460	200,522,684	211,067,446	10,544,762	
18 RLE Prior Period Funding Adjustment	121,817	264,455	278,913	14,458	
<b>19 (A) Total Required Local Effort</b>	<b>\$ 192,532,277</b>	<b>\$ 200,787,139</b>	<b>\$ 211,346,359</b>	<b>\$ 10,559,220</b>	<b>5.26%</b>
<b>20 Discretionary Millage Set by School Board</b>					
21 Basic Discretionary	45,559,678	49,453,006	52,156,739	2,703,733	
22 Capital Outlay	91,362,991	99,170,467	104,592,392	5,421,925	
<b>23 (B) Total of Board Discretionary Levies</b>	<b>\$ 136,922,669</b>	<b>\$ 148,623,473</b>	<b>\$ 156,749,131</b>	<b>\$ 8,125,658</b>	<b>\$ 0</b>
<b>24 Additional Voter Approved Millage:</b>					
25 Additional Operating	-	-	-	-	
26 Additional Capital Improvement	-	-	-	-	
<b>27 (C) Total Voted Additional Operating Millage</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>28 Total of Levies (A) + (B) + (C)</b>	<b>\$ 329,454,946</b>	<b>\$ 349,410,612</b>	<b>\$ 368,095,490</b>	<b>\$ 18,684,878</b>	<b>5.35%</b>

**VOLUSIA COUNTY SCHOOLS**  
**IMPACT OF PROPOSED MILLAGE RATES AND LEVIES ON INDIVIDUAL HOMEOWNERS**  
**FISCAL YEARS 2025 THRU 2026**

Description	2024-25 Taxable Value	2025-26 Taxable Value	Difference	Percent Change
1 Change in Save Our Homes Consumer Price Index (CPI)		2.90%		
2 Home Assessed Value	\$ 200,000	\$ 205,800	\$ 5,800	2.90%
3 Less Homestead Exemption	25,000	25,000	-	
4 Taxable Value	\$ 175,000	\$ 180,800	\$ 5,800	

Description	2024-25 Actual Millage Levies	2025-26 Proposed Millage Levies	Difference	Percent Change
5 <u>Millage Set by Law -</u>				
6 (A) Required Local Effort	\$ 531.48	\$ 548.00	\$ 16.52	
7 <u>Discretionary Millage Rates Set by School Board</u>				
8 Basic Discretionary	130.90	135.24	4.34	
9 Capital Outlay	262.50	271.20	8.70	
10 (B) Total of Board Discretionary Levies	393.40	406.44	13.04	
11 <u>Additional Voter Approved Millage:</u>				
12 (C) Voted Additional Operating Millage	-	-	-	
13 Total of Levies (A) + (B) + (C)	\$ 924.88	\$ 954.44	\$ 29.56	3.20%

## **BUDGET SUMMARY BY FUND**

This section contains the following subsections:

- Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund
- Summary Budgets by Fund

**VOLUSIA COUNTY SCHOOLS**  
**TOTAL ESTIMATED REVENUES, TRANSFERS IN, AND BEGINNING FUND BALANCES BY FUND**  
**FISCAL YEAR 2025-26**

<b>Fund</b>	<b>Description</b>	<b>Amount</b>
1100	GENERAL FUND - OPERATING	\$ 586,842,990
1101	GENERAL FUND - EXTENDED DAY PROGRAM	5,005,734
1103	GENERAL FUND - VOLUNTARY PRE-K PROGRAMS	3,917,386
1104	GENERAL FUND - CAPITAL REIMBURSED	39,584,288
2XXX	DEBT SERVICE FUNDS	49,427,506
3XXX	CAPITAL PROJECTS FUNDS - CONSOLIDATED	361,949,672
4110	SPECIAL REVENUE FUNDS - FOOD SERVICE	58,983,916
4210	SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS	49,763,094
44XX	SPECIAL REVENUE FUNDS - FEDERAL STABILIZATION FUNDS - CONSC	-
4910	SPECIAL REVENUE FUNDS - SCHOOL INTERNAL FUNDS	-
7110	INTERNAL SERVICE FUNDS - SELF INSURANCE - WORKERS COMPENS	4,046,012
7120	INTERNAL SERVICE FUNDS - SELF INSURANCE - PROPERTY	9,887,770
7130	INTERNAL SERVICE FUNDS - SELF INSURANCE - GENERAL LIABILITY	2,564,616
7140	INTERNAL SERVICE FUNDS - SELF INSURANCE - FLEET	1,579,986
7910	INTERNAL SERVICE FUNDS - PRINT SHOP	1,684,243
<b>Total</b>		<b>\$ 1,175,237,213</b>

**VOLUSIA COUNTY SCHOOLS  
SUMMARY BUDGET BY FUNDS  
For Fiscal Year 2025-26**

<b>ESTIMATED REVENUES</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>
Federal Sources	\$ 641,687	\$ -	\$ -	\$ -
Federal Through State Sources	2,750,000	88,763,094	-	-
State Sources	268,661,118	386,000	-	2,266,500
Local Sources	276,596,922	1,555,000	-	182,502,021
<b>TOTAL SOURCES</b>	<b>548,649,727</b>	<b>90,704,094</b>	<b>-</b>	<b>184,768,521</b>
Transfers In	39,584,288	-	47,408,508	-
Non-Revenue Receipts	-	-	-	70,000,000
Fund Balances, Beginning	47,116,383	18,042,916	2,018,998	107,181,151
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 635,350,398</b>	<b>\$ 108,747,010</b>	<b>\$ 49,427,506</b>	<b>\$ 361,949,672</b>

**APPROPRIATIONS (EXPENDITURES)**

Instruction	\$ 345,227,214	\$ 25,507,164	\$ -	\$ -
Pupil Personnel Services	27,825,199	6,084,987	-	-
Instructional Media Services	5,597,316	36,636	-	-
Instructional & Curriculum Development Services	18,106,672	7,636,541	-	-
Instructional Staff Training	1,029,449	5,764,751	-	-
Instruction Related Technology	5,613,747	668,310	-	-
School Board	1,452,555	-	-	-
General Administration	1,353,377	1,633,707	-	-
School Administration	49,269,993	2,171,018	-	-
Facilities Acquisition and Construction	956,082	-	-	203,059,034
Fiscal Services	3,765,193	-	-	-
Food Services	-	48,427,535	-	-
Central Services	12,575,499	1,875	-	-
Pupil Transportation Services	23,345,877	258,105	-	-
Operation of Plant	61,782,152	-	-	-
Maintenance of Plant	23,333,672	-	-	-
Administrative Technology Services	10,418,849	-	-	-
Community Services	5,352,659	-	-	-
Debt Service	-	-	47,351,320	-
<b>TOTAL APPROPRIATIONS</b>	<b>597,005,505</b>	<b>98,190,629</b>	<b>47,351,320</b>	<b>203,059,034</b>
Transfers Out	-	-	-	86,992,796
Fund Balances, Ending	38,344,893	10,556,381	2,076,186	71,897,842
<b>TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES</b>	<b>\$ 635,350,398</b>	<b>\$ 108,747,010</b>	<b>\$ 49,427,506</b>	<b>\$ 361,949,672</b>

Continued on next page

TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
\$ 641,687	\$ -	\$ 641,687
91,513,094	-	91,513,094
271,313,618	-	271,313,618
460,653,943	11,760,312	472,414,255
<b>824,122,342</b>	<b>11,760,312</b>	<b>835,882,654</b>
86,992,796	-	86,992,796
70,000,000	-	70,000,000
174,359,448	8,002,315	182,361,763
		-
<b>\$ 1,155,474,586</b>	<b>\$ 19,762,627</b>	<b>\$ 1,175,237,213</b>

\$ 370,734,378	\$ -	\$ 370,734,378
33,910,186	-	33,910,186
5,633,952	-	5,633,952
25,743,213	-	25,743,213
6,794,200	-	6,794,200
6,282,057	-	6,282,057
1,452,555	-	1,452,555
2,987,084	-	2,987,084
51,441,011	-	51,441,011
204,015,116	-	204,015,116
3,765,193	-	3,765,193
48,427,535	-	48,427,535
12,577,374	5,120,312	17,697,686
23,603,982	-	23,603,982
61,782,152	6,640,000	68,422,152
23,333,672	-	23,333,672
10,418,849	-	10,418,849
5,352,659	-	5,352,659
47,351,320	-	47,351,320
<b>945,606,488</b>	<b>11,760,312</b>	<b>957,366,800</b>
86,992,796	-	86,992,796
122,875,302	8,002,315	130,877,617
		-
<b>\$ 1,155,474,586</b>	<b>\$ 19,762,627</b>	<b>\$ 1,175,237,213</b>

## **GENERAL FUND – CONSOLIDATED**

This section contains the following subsections:

- General Fund – Consolidated Narrative
- Beginning Budget Comparison to Current Fiscal Year 2025 Period 11 Budget



**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND – CONSOLIDATED NARRATIVE**  
**FISCAL YEAR ENDING JUNE 30, 2026**

**General Fund – Operating**

The General Fund Operating Budget is funded almost entirely by the Florida Education Finance Program (FEFP), which provides funding on a per-student basis. The net increase in FEFP is mostly attributed to increases in base student funding.

**General Fund – Extended Day Enrichment Programs**

The School Board of Volusia County offers the Before the Bell (BTB) program for grades 6-8 and the Extended Day Enrichment Program (EDEP) for grades K-5 to provide structured academic enrichment for students. EDEP addresses the need for supervised after school programs. Both programs ensure a safe and supportive environment that fosters academic, social, emotional, and physical development, staffed by qualified after-school personnel.

**General Fund – Voluntary Prekindergarten Program (VPK)**

Volusia County Schools, in partnership with the Early Learning Coalition and the Florida Division of Early Learning, provides the Voluntary Prekindergarten Program (VPK). The VPK program is a free educational program that prepares 4-year olds for kindergarten and beyond. Designated schools offer three free VPK hours funded by the Early Learning Coalition and the choice of tuition-based full-day program.

**General Fund – Capital Reimbursed**

The General Fund – Capital Reimbursed fund has been established to account for activities funded through transfers from the Capital Outlay Fund – Local Capital Improvement Fund. These transfers are used to support maintenance-related and other allowable expenditures that cannot be directly charged to the Capital Project Fund, as outlined in the Notice of Tax for School Capital Outlay.

Capital Reimbursed activities include maintaining the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventive maintenance. The facility maintenance program is designed to maximize the efficiency of each building, minimize the need for major repairs and replacements, and to promote a safe and efficient use of space.

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal direct sources:			
Other federal direct sources	\$ 1,844,163	\$ 641,687	\$ (1,202,476)
Total federal direct sources	1,844,163	641,687	(1,202,476)
Federal through state sources:			
Medicaid	3,005,738	2,750,000	(255,738)
Total federal through state sources	3,005,738	2,750,000	(255,738)
State sources:			
Florida Education Finance Program (FEFP)	217,219,184	206,648,777	(10,570,407)
CO&DS distribution	34,900	38,000	3,100
State funds from forest, lic., and lottery	864,000	864,000	-
Class size reduction	58,488,003	57,319,622	(1,168,381)
School recognition funds	3,919,748	-	(3,919,748)
Other miscellaneous state sources	8,829,145	3,790,719	(5,038,426)
Total state sources	289,354,980	268,661,118	(20,693,862)
Local sources:			
Ad valorem property taxes - RLE & Discr	250,240,145	263,503,098	13,262,953
Charges for service	1,044,732	-	(1,044,732)
Investment income	6,158,520	4,000,000	(2,158,520)
Gift, grants, and bequests	138,378	-	(138,378)
Other fees	7,177,986	6,011,620	(1,166,366)
Bus fees	235,522	-	(235,522)
Sale of surplus	1,478	-	(1,478)
Receipt of federal indirect	2,600,000	1,179,855	(1,420,145)
Other miscellaneous local	5,413,423	902,349	(4,511,074)
Refund of prior year expenditure	7,794	-	(7,794)
Textbook sales/loss collections	97,033	-	(97,033)
Receipt of food service indirect	1,262,314	1,000,000	(262,314)
Total local sources	274,377,325	276,596,922	2,219,597
Total sources	568,582,206	548,649,727	(19,932,479)
<b>Uses - expenditures</b>			
Instruction			
Salaries	225,047,814	213,338,841	(11,708,973)
Benefits	73,153,032	74,218,290	1,065,258
Purchased Services	47,190,584	43,905,932	(3,284,652)
Energy Services	50,635	50,000	(635)
Materials & Supplies	20,847,166	9,368,332	(11,478,834)
Capital Outlay	4,398,387	100	(4,398,287)

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Other	7,849,937	4,345,719	(3,504,218)
Total Instruction	378,537,555	345,227,214	(33,310,341)
Student Support Services			
Salaries	23,408,426	19,677,695	(3,730,731)
Benefits	7,563,770	6,341,888	(1,221,882)
Purchased Services	1,698,114	1,699,321	1,207
Materials & Supplies	388,356	102,280	(286,076)
Capital Outlay	55,447	-	(55,447)
Other	14,511	4,015	(10,496)
Total Student Support Services	33,128,624	27,825,199	(5,303,425)
Instructional Media Services			
Salaries	4,054,501	4,293,943	239,442
Benefits	1,461,396	1,046,401	(414,995)
Purchased Services	571,145	98,415	(472,730)
Materials & Supplies	48,721	25,295	(23,426)
Capital Outlay	378,151	133,262	(244,889)
Other	2,588	-	(2,588)
Total Instructional Media Services	6,516,502	5,597,316	(919,186)
Instructional and Curriculum Development Services			
Salaries	11,786,050	11,048,891	(737,159)
Benefits	3,959,421	3,547,994	(411,427)
Purchased Services	1,418,796	3,275,875	1,857,079
Energy Services	170	-	(170)
Materials & Supplies	10,063,318	126,912	(9,936,406)
Capital Outlay	62,361	40,000	(22,361)
Other	36,179	67,000	30,821
Total Instructional and Curriculum Development Services	27,326,295	18,106,672	(9,219,623)
Instructional Staff Training Services			
Salaries	661,828	504,560	(157,268)
Benefits	443,921	289,711	(154,210)
Purchased Services	676,206	141,178	(535,028)
Materials & Supplies	714,813	73,000	(641,813)
Capital Outlay	13,640	11,000	(2,640)
Other	236,304	10,000	(226,304)
Total Instructional Staff Training Services	2,746,712	1,029,449	(1,717,263)
Instructional Related Technology			
Salaries	3,020,764	3,194,696	173,932
Benefits	1,037,493	1,008,534	(28,959)
Purchased Services	2,004,959	1,280,517	(724,442)
Materials & Supplies	120,537	50,000	(70,537)
Capital Outlay	1,594,446	-	(1,594,446)

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Other	-	80,000	80,000
Total Instructional Related Technology	7,778,199	5,613,747	(2,164,452)
Board			
Salaries	461,407	765,010	303,603
Benefits	325,074	381,545	56,471
Purchased Services	582,246	275,900	(306,346)
Materials & Supplies	1,100	1,100	-
Other	27,000	29,000	2,000
Total Board	1,396,827	1,452,555	55,728
General Administration			
Salaries	982,304	534,259	(448,045)
Benefits	332,723	159,318	(173,405)
Purchased Services	486,988	523,350	36,362
Materials & Supplies	17,408	6,900	(10,508)
Capital Outlay	299	300	1
Other	112,300	129,250	16,950
Total General Administration	1,932,022	1,353,377	(578,645)
School Administration			
Salaries	28,124,584	30,722,985	2,598,401
Benefits	14,292,829	18,204,386	3,911,557
Purchased Services	108,546	61,860	(46,686)
Energy Services	1,018	-	(1,018)
Materials & Supplies	453,102	279,462	(173,640)
Capital Outlay	16,511	500	(16,011)
Other	4,389	800	(3,589)
Total School Administration	43,000,979	49,269,993	6,269,014
Facilities Acquisition and Construction			
Salaries	69,394	14,529	(54,865)
Benefits	8,162	1,008	(7,154)
Purchased Services	69,533	940,545	871,012
Energy Services	6,295	-	(6,295)
Capital Outlay	12,854	-	(12,854)
Other	3,021,245	-	(3,021,245)
Total Facilities Acquisition and Construction	3,187,483	956,082	(2,231,401)
Fiscal Services			
Salaries	2,255,064	1,723,553	(531,511)
Benefits	780,325	599,040	(181,285)
Purchased Services	1,326,489	1,393,150	66,661
Materials & Supplies	464,928	31,200	(433,728)
Capital Outlay	2,581	-	(2,581)
Other	161,172	18,250	(142,922)

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Total Fiscal Services	4,990,559	3,765,193	(1,225,366)
School Food Service			
Benefits	10	-	(10)
Total School Food Service	10	-	(10)
Central Services			-
Salaries	6,194,947	7,883,267	1,688,320
Benefits	2,107,374	2,922,782	815,408
Purchased Services	3,009,821	1,557,375	(1,452,446)
Energy Services	267,201	150,000	(117,201)
Materials & Supplies	2,867,522	42,450	(2,825,072)
Capital Outlay	18,445	-	(18,445)
Other	107,666	19,625	(88,041)
Total Central Services	14,572,976	12,575,499	(1,997,477)
Student Transportation Services			
Salaries	13,309,659	14,486,101	1,176,442
Benefits	5,029,582	5,399,784	370,202
Purchased Services	893,406	1,103,672	210,266
Energy Services	2,032,000	1,782,000	(250,000)
Materials & Supplies	230,191	561,595	331,404
Capital Outlay	346,213	-	(346,213)
Other	2,280,057	12,725	(2,267,332)
Total Student Transportation Services	24,121,108	23,345,877	(775,231)
Operation of the Plant			
Salaries	23,317,440	22,717,828	(599,612)
Benefits	12,530,002	9,295,584	(3,234,418)
Purchased Services	17,778,140	12,736,540	(5,041,600)
Energy Services	13,533,694	14,583,000	1,049,306
Materials & Supplies	4,126,473	2,179,200	(1,947,273)
Capital Outlay	35,375	-	(35,375)
Other	90,820	270,000	179,180
Total Operation of the Plant	71,411,944	61,782,152	(9,629,792)
Maintenance of Plant			
Salaries	9,436,569	9,166,060	(270,509)
Benefits	3,506,250	3,181,360	(324,890)
Purchased Services	9,034,969	7,683,583	(1,351,386)
Energy Services	537,013	414,570	(122,443)
Materials & Supplies	3,262,238	2,835,439	(426,799)
Capital Outlay	1,015,318	8,000	(1,007,318)
Other	63,664	44,660	(19,004)
Total Maintenance of Plant	26,856,021	23,333,672	(3,522,349)
Administrative Technology Services			

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Salaries	3,840,256	4,004,327	164,071
Benefits	1,275,074	1,271,444	(3,630)
Purchased Services	8,856,279	5,098,078	(3,758,201)
Materials & Supplies	1,070,388	40,000	(1,030,388)
Capital Outlay	2,779,752	5,000	(2,774,752)
Other	14,188	-	(14,188)
Total Administrative Technology Services	17,835,937	10,418,849	(7,417,088)
Community Services			
Salaries	3,885,481	3,391,209	(494,272)
Benefits	1,108,993	1,111,392	2,399
Purchased Services	366,962	152,709	(214,253)
Energy Services	115	-	(115)
Materials & Supplies	259,704	40,000	(219,704)
Capital Outlay	33,505	5,000	(28,505)
Other	1,147,547	652,349	(495,198)
Total Community Services	6,802,307	5,352,659	(1,164,758)
Debt Service			
Principal	1,580,255	-	(1,580,255)
Interest	91,697	-	(91,697)
Total Debt Service	1,671,952	-	(1,671,952)
Total uses	673,814,012	597,005,505	(76,523,617)
<b>Deficiency of revenues under expenditures</b>	<b>(105,231,806)</b>	<b>(48,355,778)</b>	<b>56,591,138</b>
<b>Other financing sources</b>			
Transfers in from capital outlay funds	35,549,905	39,584,288	4,034,383
Interfund Transfers	244,776	-	(244,776)
Transfers out to capital outlay funds	(53,252)	-	53,252
Transfers out to federal funds	(1,185,193)	-	1,185,193
Transfers interfund	(244,776)	-	244,776
Proceeds from sale of assets	254,574	-	(254,574)
Loss Recoveries	741,349	-	(741,349)
Total other financing sources	35,307,383	39,584,288	4,276,905
<b>Net change in fund balance</b>	<b>(69,924,423)</b>	<b>(8,771,490)</b>	<b>61,152,933</b>
<b>Fund balance</b>			
Beginning of year	117,040,806	47,116,383	(69,924,423)
Ending Balance	\$ 47,116,383	\$ 38,344,893	\$ (8,771,490)

## **GENERAL FUND – OPERATING**

This section contains the following subsections:

- General Fund – Operating Narrative
- General Fund - Budget Comparison to Current Fiscal Year 2025 Period 11 Budget
- Florida Education Finance Program (FEFP) Components
- Florida Education Finance Program (FEFP) Funding Comparison
- General Fund Estimated Revenues
- General Fund – Recurring Operating Fund Budget Summary
- General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Function
- General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Object
- General Fund - Operating - Recurring Budget by Functional Grouping
- General Fund - Operating - Recurring Budget by Major Object Grouping
- General Fund - Operating - Recurring Beginning Budget Comparison by School

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - OPERATING NARRATIVE**  
**FISCAL YEAR ENDING JUNE 30, 2026**

The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes funding from local property taxes, state revenues through the Florida Education Finance Program (FEFP), and federal indirect cost recovery.

For the fiscal year 2025–26, the General Fund is projected to be supported by approximately **\$549.0 million in recurring revenues**. The **FEFP** remains the largest single source of state funding for the General Fund, calculated using a combination of base student allocation, weighted FTE student counts, and various program-specific allocations such as Class Size Reduction, Mental Health Assistance, Safe Schools, and others. Notably, while the base student allocation increased slightly to **\$5,372.60**, overall funding volatility from increased enrollment in the **Family Empowerment Scholarship** has had a significant impact.

On the expenditure side, **personnel costs continue to dominate**, with salaries and benefits comprising **approximately 81.6%** of total appropriations. Instructional programs, aligned with student performance and state accountability measures, continue to be the district's primary focus. The FY26 Operating Budget also reflects significant shifts in funding responsibility. Expenses previously borne by the General Fund are now categorized under Capital Reimbursed activities and supported by Local Capital Improvement Fund (LCIF) transfers. These include costs such as maintenance labor, property insurance, transportation drivers, and instructional technology infrastructure.

The district's **projected ending recurring fund balance is \$37.9 million**, down from **\$46.8 million** as project through May 31, 2025. While this represents a reserve of **approximately 7.1% of recurring revenues**, in line with state financial stability benchmarks, it does underscore the importance of ongoing budget discipline amid uncertain state funding trends and enrollment shifts.

Moving forward, the district will continue to monitor legislative developments, enrollment projections, and economic indicators to adjust forecasts and maintain financial resilience. The General Fund remains the linchpin of operational continuity, and this budget reflects Volusia County Schools' commitment to efficiently allocating resources in service of academic excellence.



**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - OPERATING**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal direct sources:			
Other federal direct sources	\$ 1,844,163	\$ 641,687	\$ (1,202,476)
Total federal direct sources	1,844,163	641,687	(1,202,476)
Federal through state sources:			
Medicaid	3,005,738	2,750,000	(255,738)
Total federal through state sources	3,005,738	2,750,000	(255,738)
State sources:			
Florida Education Finance Program (FEFP)	217,219,184	206,648,777	(10,570,407)
CO&DS distribution	34,900	38,000	3,100
State funds from forest, lic., and lottery	864,000	864,000	-
Class size reduction	58,488,003	57,319,622	(1,168,381)
School recognition funds	3,919,748	-	(3,919,748)
Other miscellaneous state sources	6,365,095	1,189,851	(5,175,244)
Total state sources	286,890,930	266,060,250	(20,830,680)
Local sources:			
Ad valorem property taxes - RLE & Discr	250,240,145	263,503,098	13,262,953
Charges for service	1,044,732	-	(1,044,732)
Investment income	6,121,774	4,000,000	(2,121,774)
Gift, grants, and bequests	137,878	-	(137,878)
Bus fees	235,522	-	(235,522)
Sale of surplus	1,478	-	(1,478)
Receipt of federal indirect	2,600,000	1,179,855	(1,420,145)
Other miscellaneous local	5,408,894	902,349	(4,506,545)
Refund of prior year expenditure	7,794	-	(7,794)
Textbook sales/loss collections	97,033	-	(97,033)
Receipt of food service indirect	1,262,314	1,000,000	(262,314)
Total local sources	267,157,564	270,585,302	3,427,738
Total sources	558,898,395	540,037,239	(18,861,156)
<b>Uses - expenditures</b>			
Instruction			
Salaries	222,164,214	211,333,741	(10,830,473)
Benefits	72,074,093	73,432,888	1,358,795
Purchased Services	47,181,473	43,905,932	(3,275,541)
Energy Services	50,635	50,000	(635)
Materials & Supplies	20,724,105	9,157,332	(11,566,773)
Capital Outlay	4,398,387	100	(4,398,287)
Other	7,835,837	4,345,719	(3,490,118)

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - OPERATING**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Total Instruction	374,428,744	342,225,712	(32,203,032)
Student Support Services			
Salaries	23,408,426	19,677,695	(3,730,731)
Benefits	7,563,770	6,341,888	(1,221,882)
Purchased Services	1,698,114	1,699,321	1,207
Materials & Supplies	388,356	102,280	(286,076)
Capital Outlay	55,447	-	(55,447)
Other	14,511	4,015	(10,496)
Total Student Support Services	33,128,624	27,825,199	(5,303,425)
Instructional Media Services			
Salaries	4,054,501	4,293,943	239,442
Benefits	1,461,396	1,046,401	(414,995)
Purchased Services	571,145	98,415	(472,730)
Materials & Supplies	48,721	25,295	(23,426)
Capital Outlay	378,151	133,262	(244,889)
Other	2,588	-	(2,588)
Total Instructional Media Services	6,516,502	5,597,316	(919,186)
Instructional and Curriculum Development Services			
Salaries	11,489,650	10,617,642	(872,008)
Benefits	3,864,621	3,410,550	(454,071)
Purchased Services	1,414,896	3,275,875	1,860,979
Energy Services	170	-	(170)
Materials & Supplies	10,008,134	126,912	(9,881,222)
Capital Outlay	62,361	40,000	(22,361)
Other	36,179	67,000	30,821
Total Instructional and Curriculum Development Services	26,876,011	17,537,979	(9,338,032)
Instructional Staff Training Services			
Salaries	661,828	504,560	(157,268)
Benefits	443,921	289,711	(154,210)
Purchased Services	676,206	141,178	(535,028)
Materials & Supplies	714,813	73,000	(641,813)
Capital Outlay	13,640	11,000	(2,640)
Other	236,304	10,000	(226,304)
Total Instructional Staff Training Services	2,746,712	1,029,449	(1,717,263)
Instructional Related Technology			
Salaries	3,020,764	3,194,696	173,932
Benefits	1,037,493	1,008,534	(28,959)
Purchased Services	2,004,959	1,080,043	(924,916)
Materials & Supplies	120,537	50,000	(70,537)
Capital Outlay	1,594,446	-	(1,594,446)
Other	-	80,000	80,000

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - OPERATING**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Total Instructional Related Technology	7,778,199	5,413,273	(2,364,926)
Board			
Salaries	461,407	765,010	303,603
Benefits	325,074	381,545	56,471
Purchased Services	582,246	275,900	(306,346)
Materials & Supplies	1,100	1,100	-
Other	27,000	29,000	2,000
Total Board	1,396,827	1,452,555	55,728
General Administration			
Salaries	982,304	534,259	(448,045)
Benefits	332,723	159,318	(173,405)
Purchased Services	486,988	523,350	36,362
Materials & Supplies	17,408	6,900	(10,508)
Capital Outlay	299	300	1
Other	112,300	129,250	16,950
Total General Administration	1,932,022	1,353,377	(578,645)
School Administration			
Salaries	28,124,584	30,722,985	2,598,401
Benefits	14,292,829	18,204,386	3,911,557
Purchased Services	108,546	61,860	(46,686)
Energy Services	1,018	-	(1,018)
Materials & Supplies	453,102	279,462	(173,640)
Capital Outlay	16,511	500	(16,011)
Other	4,389	800	(3,589)
Total School Administration	43,000,979	49,269,993	6,269,014
Facilities Acquisition and Construction			
Salaries	69,394	14,529	(54,865)
Benefits	8,162	1,008	(7,154)
Purchased Services	69,533	940,545	871,012
Energy Services	6,295	-	(6,295)
Capital Outlay	12,854	-	(12,854)
Other	3,021,245	-	(3,021,245)
Total Facilities Acquisition and Construction	3,187,483	956,082	(2,231,401)
Fiscal Services			
Salaries	2,255,064	1,723,553	(531,511)
Benefits	780,325	599,040	(181,285)
Purchased Services	1,326,489	1,380,150	53,661
Materials & Supplies	464,928	31,200	(433,728)
Capital Outlay	2,581	-	(2,581)
Other	161,172	18,250	(142,922)
Total Fiscal Services	4,990,559	3,752,193	(1,238,366)

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - OPERATING**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
School Food Service			
Benefits	10	-	(10)
Total School Food Service	10	-	(10)
Central Services			-
Salaries	6,194,947	7,883,267	1,688,320
Benefits	2,107,374	2,922,782	815,408
Purchased Services	3,009,821	1,557,375	(1,452,446)
Energy Services	267,201	150,000	(117,201)
Materials & Supplies	2,867,522	42,450	(2,825,072)
Capital Outlay	18,445	-	(18,445)
Other	107,666	19,625	(88,041)
Total Central Services	14,572,976	12,575,499	(1,997,477)
Student Transportation Services			
Salaries	13,309,659	8,206,504	(5,103,155)
Benefits	5,029,582	3,016,078	(2,013,504)
Purchased Services	893,406	1,103,672	210,266
Energy Services	2,032,000	1,782,000	(250,000)
Materials & Supplies	230,191	561,595	331,404
Capital Outlay	346,213	-	(346,213)
Other	2,280,057	12,725	(2,267,332)
Total Student Transportation Services	24,121,108	14,682,574	(9,438,534)
Operation of the Plant			
Salaries	23,317,440	22,717,828	(599,612)
Benefits	12,530,002	9,295,584	(3,234,418)
Purchased Services	17,778,140	8,739,000	(9,039,140)
Energy Services	13,533,694	14,583,000	1,049,306
Materials & Supplies	4,125,573	2,179,200	(1,946,373)
Capital Outlay	35,375	-	(35,375)
Other	90,820	270,000	179,180
Total Operation of the Plant	71,411,044	57,784,612	(13,626,432)
Maintenance of Plant			
Salaries	2,812	35,000	32,188
Benefits	253,860	2,678	(251,182)
Purchased Services	763,442	-	(763,442)
Energy Services	8,752	-	(8,752)
Materials & Supplies	54,196	-	(54,196)
Capital Outlay	984,404	-	(984,404)
Other	5,625	-	(5,625)
Total Maintenance of Plant	2,073,091	37,678	(2,035,413)
Administrative Technology Services			
Salaries	3,840,256	4,004,327	164,071

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - OPERATING**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Benefits	1,275,074	1,271,444	(3,630)
Purchased Services	8,856,279	1,684,100	(7,172,179)
Materials & Supplies	1,070,388	40,000	(1,030,388)
Capital Outlay	2,779,752	5,000	(2,774,752)
Other	14,188	-	(14,188)
Total Administrative Technology Services	17,835,937	7,004,871	(10,831,066)
Community Services			
Salaries	419,490	332,957	(86,533)
Benefits	121,217	108,388	(12,829)
Purchased Services	235,442	40,427	(195,015)
Energy Services	115	-	(115)
Materials & Supplies	85,617	-	(85,617)
Other	19	-	(19)
Total Community Services	861,900	481,772	(216,220)
Debt Service			
Principal	1,580,255	-	(1,580,255)
Interest	91,697	-	(91,697)
Total Debt Service	1,671,952	-	(1,671,952)
Total uses	638,530,680	548,980,134	(89,386,638)
<b>Deficiency of revenues under expenditures</b>	<b>(79,632,285)</b>	<b>(8,942,895)</b>	<b>70,525,482</b>
<b>Other financing sources</b>			
Transfers in from capital outlay funds	11,012,936	-	(11,012,936)
Transfers out to capital outlay funds	(53,252)	-	53,252
Transfers out to federal funds	(358,104)	-	358,104
Transfers interfund	(244,776)	-	244,776
Proceeds from sale of assets	254,574	-	(254,574)
Loss Recoveries	741,349	-	(741,349)
Total other financing sources	11,352,727	-	(11,352,727)
<b>Net change in fund balance</b>	<b>(68,279,558)</b>	<b>(8,942,895)</b>	<b>59,336,663</b>
<b>Fund balance</b>			
Beginning of year	115,085,310	46,805,752	(68,279,558)
Ending Balance	\$ 46,805,752	\$ 37,862,857	\$ (8,942,895)

# FLORIDA EDUCATION FINANCE PROGRAM (FEFP) COMPONENTS

## 1) SUMMARY OVERVIEW:

### a) EDUCATIONAL PROGRAMS AND BUDGETING:

The Volusia County School District (“District”) provides a wide variety of educational opportunities for our students, including Traditional, Virtual, Charter, and Family Empowerment Scholarship (“FES”) Programs. Each receives its allocation of FEFP funding based on the students enrolled in their programs and is accounted for differently in the District’s General Fund “Operating” Budget.

The Traditional and Virtual school programs are included in the District’s Operating Budget and are appropriated to their respective Department of Education (“DOE”) object (“account”) for financial, cost, and budgetary reporting (e.g., salaries, employee benefits, purchased services, etc.). Charter School programs are accounted for in the District’s Operating Budget as a pass-through expense. Their distribution of FEFP funds is recorded in the District’s Operating Budget account called FEFP Distributions to Charter Schools.

The Family Empowerment Scholarship Program includes the Family Empowerment Scholarship for Educational Options (“FES EO”) and the Family Empowerment Scholarship for Students with Unique Abilities (“FES UA”). The FES programs are accounted for in the District’s Operating Budget as a reduction of revenue. Their funds are deducted by the DOE before the District receives its allocation of funds to operate the Traditional and Virtual programs. Charter Schools are allocated their FEFP funds by the District at the beginning of every month.

### b) DEPARTMENT OF EDUCATION FEFP ADJUSTMENTS:

The Department of Education is authorized to make prior year adjustments in the allocation of funds to a district for adjudication of litigation, mathematical errors, assessment roll change, FTE student membership errors, or allocation errors revealed in an audit report. If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriation and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from districts’ calculated funding in proportion to each district’s relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

## **2) MAJOR COMPONENTS:**

### **a) BASE STUDENT ALLOCATION (BSA):**

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation. For the 2025-26 school year, the proposed base student allocation is \$5,372.60, an increase of \$41.62, or 0.78% from the prior school year.

### **b) COMPARABLE WAGE FACTOR (CWF):**

The Comparable Wage Factor (CWF) replaced the District Cost Differential (DCD) by modifying its application of use in the calculation of the base FEFP funding only when a School District's CWF is greater than 1.000. Like the DCD, the CWF is a percentage derived from the Florida Price Level Index (FPLI).

The FPLI is a statistical measure that compares the average prices of goods and services in Florida to the average prices in the United States. Economists collect data on prices from different districts in Florida and across the country, including items such as groceries, housing costs, transportation expenses, and healthcare services. The FPLI provides insights into the relative cost of living in Florida compared to the national average. For example, if the FPLI is above 100, it indicates that prices are higher than average. Conversely, if the FPLI is below 100, it suggests that prices are lower. The FPLI is a valuable tool to assess the affordability and economic conditions within Florida. It helps in making informed decisions about budgeting, planning, and understanding how the cost of living in Florida compares to other Florida Counties.

The District's CWF is equal to 1.

### **c) REQUIRED LOCAL EFFORT (RLE):**

The required local effort is subtracted from the state and local FEFP dollars. This is the amount of required local effort that each district must provide to participate in the Florida Education Finance Program. The Commissioner computes and certifies the required local effort millage rate for each district. For the current school year FEFP calculation, each district's contribution for required local effort is the product of the certified mills times 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the Commissioner to adjust required local effort millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement.

The Department of Revenue provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from

application of this equalization factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage.

For the 2017-18 school year, the State Legislature implemented a "buy-down" of the Required Local Effort (RLE). This policy rolls back the RLE millage rate to ensure that any increase in statewide school taxable value does not yield more funding for the RLE.

### **3) FEFP PROGRAMS:**

**a) DISTRICT BASE FUNDING PER WEIGHTED FULL-TIME-EQUIVALENT STUDENT:**

Base funding is derived from the product of the weighted full-time-equivalent (WFTE) students, multiplied by the Base Student Allocation, the Comparable Wage Factor and Small District Factor Base. For the 2025-26 school year, the proposed base student allocation is \$5,372.60, an increase of \$41.62, or 0.78% from the prior school year.

**b) CLASSROOM TEACHER AND OTHER INSTRUCTIONAL PERSONNEL SALARY INCREASE ALLOCATION:**

Classroom Teacher and Other Instructional Personnel Salary Increase was formerly known as The Teacher Salary Increase Allocation. The Classroom Teacher and Other Instructional Personnel Salary Increase Allocation funding is included in the Base Funding Total for 2025-26.

For the 2025-26 school year, 6.67% of the total Base Funding is used for maintaining the prior years' allocation and 0.54%, or \$2,121,859 will be used for the 2025-26 increase.

**c) DEPARTMENT OF JUVENILE JUSTICE (DJJ):**

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the Comparable Wage Factor. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs. For the 2025-26 school year, the District's allocation is \$ 106,523, a decrease of \$3,684 or 3.34%.

**d) DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):**

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted full-time equivalent (UFTE) that is less than the state average amount per UFTE, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal



to the state average as provided in section 1011.62(5), Florida Statutes.

**e) EDUCATIONAL ENRICHMENT ALLOCATION:**

Educational Enrichment Allocation was created to provide funds to assist school districts in providing educational enrichment activities and services that support and increase the academic achievement of students. The new program incorporates a formula for a modified supplemental academic instruction categorical and the eligible uses of the turnaround school categorical. The district will receive a total Educational Enrichment Allocation of \$ 17,783,364, an increase of \$106,703 or 0.60%.

**f) EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:**

This allocation provides funding to support the additional cost for exceptional education students that are identified for services in program levels 111, 112, or 113.

**g) MENTAL HEALTH ASSISTANCE ALLOCATION:**

Funds appropriated for the Mental Health Assistance Allocation are provided to school districts to help establish or expand school-based mental health care. Each district receives a minimum allocation. Before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their district school boards for approval.

Charter schools are eligible to receive a proportionate share of the District's allocation by submitting a plan outlining the local program and planned expenditures to its governing body for approval. After the plan is approved, it must be provided to the school's sponsor (District).

**h) SAFE SCHOOLS:**

The Safe Schools allocation shall be used to promote and create a safe learning environment for children to develop and learn. The funds are to be allocated so that each district is guaranteed a minimum amount of funding. If there is a remaining appropriation, 67 percent shall be allocated based on the most recent Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. The allocation is used to provide school guardians, school resource officers (SROs), and/or school resource deputies (SRDs) at each school. The district's allocation for the 2025-26 school year is \$ 6,209,709, a decrease of \$56,677 or 0.90%.

**i) STUDENT TRANSPORTATION:**

The Student Transportation allocation provides for safe and efficient transportation services in school districts to support student learning. The formula for allocating the funds is outlined in section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. The funds are to be distributed based on the formula in section 1011.68, Florida Statutes.

**j) ACADEMIC ACCELERATION OPTIONS SUPPLEMENT (AAOS):**

For Fiscal Year 2025-26, the Florida Legislature revised the Academic Acceleration Options Supplement (AAOS) funding methodology, transitioning from an add-on weighted model to a categorical allocation as outlined in the 2025-26 General Appropriations Act and section 1011.62, Florida Statutes. Under the previous model, funding was based on Weighted Full-Time Equivalent (WFTE) multiplied by the Base Student Allocation (BSA), which would have yielded \$10,246,246 for Volusia County Schools. The new categorical model instead provides a fixed allocation of \$10,308,462—approximately \$62,215 more than what the previous formula would have generated. This change guarantees districts will receive no less than prior year levels, while also offering increased stability and flexibility in supporting advanced academic programs.

**4) STATE CATEGORICAL PROGRAM:**

**a) CLASS SIZE REDUCTION ALLOCATION:**

Categorical program funds are added to the FEFP allocation for districts. Currently, Class Size Reduction funding is the only FEFP revenue treated as a categorical. As a result of the voter-approved amendment to Article IX, Section 1, of the Florida Constitution regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed the class size maximums. Beginning with the 2010-11 school year, Florida classrooms may have no more than 18 students in grades PK-3, 22 students in grades 4- 8, and 25 students in grades 9-12 for qualifying courses. The 2011 legislature amended section 1003.03, F.S., (Section 15, Chapter 2011-55, Laws of Florida), by providing class size flexibility to schools that enroll students after the October Student Membership Survey. Up to three students may be assigned to a teacher in grade group K-3. Up to five students may be assigned to a teacher

in grade groups 4-8 and 9-12. The district school board must develop a plan that provides that the school will be in full compliance by the next October student survey.

For the 2025-26 school year, the District's class size funding for:

- Grades PK to grade 3 is \$958.42, an increase of \$7.50 or 0.78%.
- Grades 4 to 8 is \$915.09, an increase of \$7.17 or 0.78%.
- Grades 9 to 12 is \$917.30, an increase of \$7.18 or 0.78%.

**b) STATE-FUNDED DISCRETIONARY SUPPLEMENT:**

State-Funded Discretionary Supplement – The District amount was not determined at the time this presentation was prepared for students awarded a Family Empowerment Scholarship.

**VOLUSIA COUNTY SCHOOLS**

**FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON**

**2026 Second Calculation-Tentative Compared to 2026 Conference Report**

		6/13/2025	7/18/2025		
		2026	2026		
Line	FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	Conference Report	Calculation-Tentative	Change	% Change
FEFP ELEMENTS:					
Unweighted Full-Time-Equivalent (UFTE) Students					
1	Traditional including Virtual	54,752.58	54,752.58	0.00	0.00%
2	Charter	3,301.24	3,301.24	0.00	0.00%
3	Scholarship Programs	9,797.25	9,797.25	0.00	0.00%
4	Undistributed	158.67	158.67	0.00	0.00%
5	Total UFTE	68,009.74	68,009.74	0.00	0.00%
Weighted Full-Time-Equivalent (WFTE) Students					
6	Traditional including Virtual	58,849.49	58,849.49	0.00	0.00%
7	Charter	3,396.45	3,396.45	0.00	0.00%
8	Scholarship Programs	10,699.22	10,699.22	0.00	0.00%
9	Undistributed	192.01	192.01	0.00	0.00%
10	Bonus (BWFTE) (AP,IB, IC, etc.)	1,907.13	1,907.13	0.00	0.00%
11	Total WFTE	75,044.30	75,044.30	0.00	0.00%
12	Weighted to Unweighted FTE Ratio	1.1034	1.1034	0.0000	0.00%
Tax Roll					
13	School Taxable Value	72,864,770,947	72,633,605,321	(231,165,626)	-0.32%
Millage Rates					
14	Required Local Effort Millage	3.022	3.027	0.005	0.17%
15	Prior Period Adjustment Millage	0.000	0.004	0.004	n/a
16	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
17	Total Millages	3.770	3.779	0.009	0.24%
18	Base Student Allocation	5,372.60	5,372.60	0.00	0.00%
19	Comparable Wage Factor (CWF)	1.0000	1.0000	0.0000	0.00%
20	BSA * CWF	5,372.60	5,372.60	0.00	0.00%
FEFP BASIC PROGRAM SOURCES:					
21	Base FEFP Funding (WFTE x BSA x DCD)	390,814,901	390,814,901	0	0.00%
22	Classroom Teacher and Other Instructional Personnel Salary Incre	2,121,859	2,121,859	0	0.00%
23	Total Base Funding	392,936,760	392,936,760	0	0.00%
24	0.748 Mills Discretionary Compression	6,558,179	6,609,187	51,008	0.78%
25	DJJ Supplemental Allocation	106,523	106,523	0	0.00%
26	Safe Schools	6,209,709	6,209,709	0	0.00%
27	ESE Guaranteed Allocation	32,765,711	32,765,711	0	0.00%
28	Educational Enrichment	17,783,364	17,783,364	0	0.00%
29	Student Transportation	14,581,839	14,581,839	0	0.00%
30	Mental Health Allocation	3,679,532	3,679,532	0	0.00%
31	Academic Acceleration Options Supplement	10,308,462	10,308,462	0	0.00%
32	Total FEFP Basic Programs	484,930,079	484,981,087	51,008	0.01%

**VOLUSIA COUNTY SCHOOLS**

**FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON**

**2026 Second Calculation-Tentative Compared to 2026 Conference Report**

		6/13/2025	7/18/2025		
		2026	2026		
Line	FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	Conference Report	Calculation-Tentative	Change	% Change
State Categorical Programs:					
33	Class Size Reduction	57,319,622	57,319,622	0	0.00%
34	State Funded Discretionary Supplement (Scholarship Only)	17,619,668	17,619,668	0	0.00%
35	Total State Categorical Program	74,939,290	74,939,290	0	0.00%
Additional Local Funding:					
36	.748 Mills Discretionary Tax	52,322,735	52,156,739	(165,996)	-0.32%
37	Total Additional Local Funding	52,322,735	52,156,739	(165,996)	-0.32%
38	Total FEFP, Discretionary, and Categorical Sources	612,192,104	612,077,116	(114,988)	-0.02%
39	Total FEFP ALL Sources minus Adjustments	612,192,104	612,077,116	(114,988)	-0.02%
40	Total District Funding Per UFTE	9,001.54	8,999.84	(1.70)	-0.02%
41	Total District Funding Per WFTE	8,157.74	8,156.21	(1.53)	-0.02%
Volusia County K-12 Funding by Source:					
42	State	348,479,925	348,852,931	373,006	0.11%
43	Local	263,712,179	263,224,185	(487,994)	-0.19%
44	Total Volusia County K-12 Funding by Source	612,192,104	612,077,116	(114,988)	-0.02%
45	Family Empowerment Scholarship Program	(84,460,518)	(84,460,518)	0	0.00%
46	Charter School Program *	(29,215,850)	(29,215,850)	0	0.00%
47	Undistributed*	(1,462,216)	(1,462,216)	0	0.00%
48	Total Choice Schools & Undistributed Funding	(115,138,584)	(115,138,584)	0	0.00%
49	Funding for Traditional and Virtual Programs	497,053,520	496,938,532	(114,988)	-0.02%

\* Estimate based on UFTE students and factored for reasonableness.

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND ESTIMATED REVENUES**  
**FISCAL YEARS 2025 AND 2026**

Line	SOURCE DESCRIPTION		2025 Second Calculation	2025 Third Calculation	2026 Second Calculation	2026 Vs. 2025 Third Calculation
ESTIMATED REVENUES						
FEDERAL & FEDERAL THROUGH STATE SOURCES:						
	Acct	Account Name				
1	3190	Other Miscellaneous Federal Direct	\$ -	\$ 1,444,163	\$ -	\$ (1,444,163)
2	3191	ROTC	400,000	400,000	641,687	241,687
3	3202	Medicaid Funding	3,000,000	3,005,738	2,750,000	(255,738)
4	Total Federal & Federal through State Sources		3,400,000	4,849,901	3,391,687	(1,458,214)
STATE SOURCES:						
	Acct	Account Name				
5	3310	Net State FEFP	294,499,304	288,068,810	291,109,295	3,040,485
6	3355	State Categorical Funding	59,879,349	58,488,003	57,319,622	(1,168,381)
7	3310	Family Empowerment Scholarship Program	(58,565,882)	(70,849,626)	(84,460,518)	(13,610,892)
8	3323	CO & DS	34,900	34,900	38,000	3,100
9	3341	Racing Commission Funds	314,000	314,000	314,000	-
10	3343	State License Tax	550,000	550,000	550,000	-
11	3361	Florida School Recognition	-	3,919,748	-	(3,919,748)
12	3399	Other Miscellaneous State Revenue	811,225	6,365,095	1,189,851	(5,175,244)
13	Total State Sources		297,522,896	286,890,930	266,060,250	(20,830,680)
LOCAL SOURCES:						
	Acct	Account Name				
14	3411	Ad Valorem Taxes	249,975,690	250,118,328	263,224,185	13,105,857
15	3411	Prior Period Tax Adjustment	264,455	121,817	278,913	157,096
16	3425	Lease Revenue	339,485	1,044,732	-	(1,044,732)
17	343X	Investment Income	3,000,000	6,121,774	4,000,000	(2,121,774)
18	344X	Gifts, Grants and Bequests	-	137,878	-	(137,878)
19	3491	Bus Fees	-	235,522	-	(235,522)
20	3493	Sale of Junk	-	1,478	-	(1,478)
21	3494	Receipt of Federal Indirect Cost	2,600,000	2,600,000	1,179,855	(1,420,145)
22	3495	Miscellaneous Local Sources	2,415,087	5,408,894	902,349	(4,506,545)
23	3497	Refunds of Prior Year Expenditures	-	7,794	-	(7,794)
24	3498	Collections for Lost, Damaged and Sold Textbo	-	97,033	-	(97,033)
25	3499	Receipt of Food Service Indirect Cost	1,000,000	1,262,314	1,000,000	(262,314)
26	Total Local Sources		259,594,717	267,157,564	270,585,302	3,427,738
27	Total Estimated Revenues		560,517,613	558,898,395	540,037,239	(18,861,156)

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND ESTIMATED REVENUES**  
**FISCAL YEARS 2025 AND 2026**

Line	SOURCE DESCRIPTION	2025 Second Calculation	2025 Third Calculation	2026 Second Calculation	2026 Vs. 2025 Third Calculation
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**ESTIMATED REVENUES**

**Other Funding Sources:**

	Acct	Account Name				
28	3630	Transfer from Capital Outlay Funds	7,877,805	11,012,936	-	(11,012,936)
29	3733	Sale of Equipment	-	254,574	-	(254,574)
30	3742	Other Loss Recovery	-	741,349	-	(741,349)
31	<b>Total Other Funding Sources</b>		<b>7,877,805</b>	<b>12,008,859</b>	<b>-</b>	<b>(12,008,859)</b>
32	<b>Total Estimated Revenues and Transfers In</b>		<b>\$ 568,395,418</b>	<b>\$ 570,907,254</b>	<b>\$ 540,037,239</b>	<b>\$ (30,870,015)</b>



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**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - RECURRING OPERATING FUND BUDGET SUMMARY**  
FISCAL YEAR ENDING JUNE 30, 2026  
AS OF THE FLORIDA EDUCATION FINANCE PROGRAM CONFERENCE REPORT  
**FOR PROJECTED RECURRING ESTIMATED REVENUES AND APPROPRIATIONS**

BEGINNING PROJECTED RECURRING FUND BALANCE		AMOUNT	
1	Non-spendable - Inventory	\$ 2,295,493	
2	Non-spendable - Prepaid	3,997,540	
3	Unassigned Fund Balance	40,512,719	
4	<b>Total Beginning Recurring Fund Balance (As of May 31, 2025)</b>	<b>46,805,752</b>	
<b>Estimated Sources</b>			
5	Federal & Federal Through State Sources	3,391,687	0.6%
6	State Sources	266,060,250	49.3%
7	Local Sources	270,585,302	50.1%
8	<b>Total Estimated Sources</b>	<b>540,037,239</b>	<b>100.0%</b>
<b>CURRENT RECURRING APPROPRIATIONS</b>			
<b>FEFP Basic Programs</b>			
9	Total Salaries & Benefits (position control)	432,708,845	78.8%
10	Teacher Salary Increase Allocation	2,121,859	0.4%
11	Schools Base Budget (non-salaries)	1,076,074	0.2%
12	Department Base Budget (non-salaries)	1,520,936	0.3%
13	Line Item Budgets (non-salaries)	62,896,909	11.5%
14	Line Items-Education Enrichment	1,979,981	0.4%
15	Line Items-Futures and Other Grants	80,351	0.0%
<b>FEFP Pass Through Programs and Undistributed FTE</b>			
16	Charter Schools & Undistributed	30,678,066	5.6%
<b>FEFP Other Programs (non-salaries)</b>			
17	Bonus FTE Programs (AP, IB, IC, and DE)	9,969,472	1.8%
18	Safe Schools Program	1,914,610	0.3%
19	Reading Programs	1,950,000	0.4%
20	Instructional Materials	358,155	0.1%
21	Teacher Classroom Supply Assistance	1,200,000	0.2%
22	DJJ Supplemental	106,523	0.0%
23	Mental Health Allocation	209,258	0.0%
<b>Other Programs (non-salaries)</b>			
24	Dori Slosberg Drivers Ed	209,095	0.0%
25	<b>Total Current Recurring Appropriations</b>	<b>548,980,134</b>	<b>100.0%</b>
26	Projected Operating Recurring Surplus/(Deficit)	(8,942,895)	
<b>PROJECTED ENDING RECURRING FUND BALANCE</b>			
27	Non-spendable - Inventory	2,295,493	0.4%
28	Non-spendable - Prepaid	3,997,540	0.7%
29	Assigned for Projected Operating Deficient	4,567,962	0.8%
30	Unassigned Fund Balance	27,001,862	5.0%
31	<b>Projected Recurring Ending Fund Balance and as a Percent of Revenues</b>	<b>\$ 37,862,857</b>	<b>7.1%</b>

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - OPERATING - BUDGET COMPARISON DATA TO PRIOR YEARS' ACTUALS & TRANSFERS BY FUNCTION**  
**FISCAL YEARS 2022-23 THRU 2025-26**

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Recurring Beginning Budget	% of Total
<b>EXPENDITURES AND TRANSFERS</b>					
5000 Instruction	\$ 310,798,942	\$ 324,467,275	\$ 374,428,744	\$ 342,225,712	62.34%
6100 Pupil Personnel Services	29,055,454	31,098,346	33,128,625	27,825,199	5.07%
6200 Instructional Media Services	6,495,605	6,901,976	6,516,501	5,597,316	1.02%
6300 Instructional and Curriculum Development	13,818,077	14,265,605	26,876,011	17,537,979	3.19%
6400 Instructional Staff Training	1,240,301	1,111,443	2,746,712	1,029,449	0.19%
6500 Instructional Related Technology	15,353,375	5,119,713	7,778,199	5,413,273	0.99%
7100 School Board	1,074,589	1,204,160	1,396,827	1,452,555	0.26%
7200 General Administration	1,603,788	1,566,540	1,932,023	1,353,377	0.25%
7300 School Administration	36,226,980	37,134,338	43,000,978	49,269,993	8.97%
7400 Facilities Acquisition and Construction	2,264,420	2,799,593	3,187,484	956,082	0.17%
7500 Fiscal Services	3,347,561	4,097,044	4,990,560	3,752,193	0.68%
7600 Food Services	-	-	10	-	0.00%
7700 Central Services	9,319,654	12,279,387	14,572,976	12,575,499	2.29%
7800 Pupil Transportation Services	18,388,228	19,421,248	24,121,108	14,682,574	2.67%
7900 Operation of Plant	54,016,232	58,889,391	71,411,044	57,784,612	10.53%
8100 Maintenance of Plant	16,187,212	20,104,306	2,073,091	37,678	0.01%
8200 Administrative Technology Services	8,176,455	8,723,132	17,835,937	7,004,871	1.28%
9100 Community Services	650,244	728,238	861,900	481,772	0.09%
9200 Debt Service	9,145,663	9,412,472	1,671,952	-	0.00%
9700 Transfers Out	-	338,255	656,131	-	0.00%
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 537,162,780</b>	<b>\$ 559,662,462</b>	<b>\$ 639,186,813</b>	<b>\$ 548,980,134</b>	<b>100.00%</b>

**VOLUSIA COUNTY SCHOOLS**

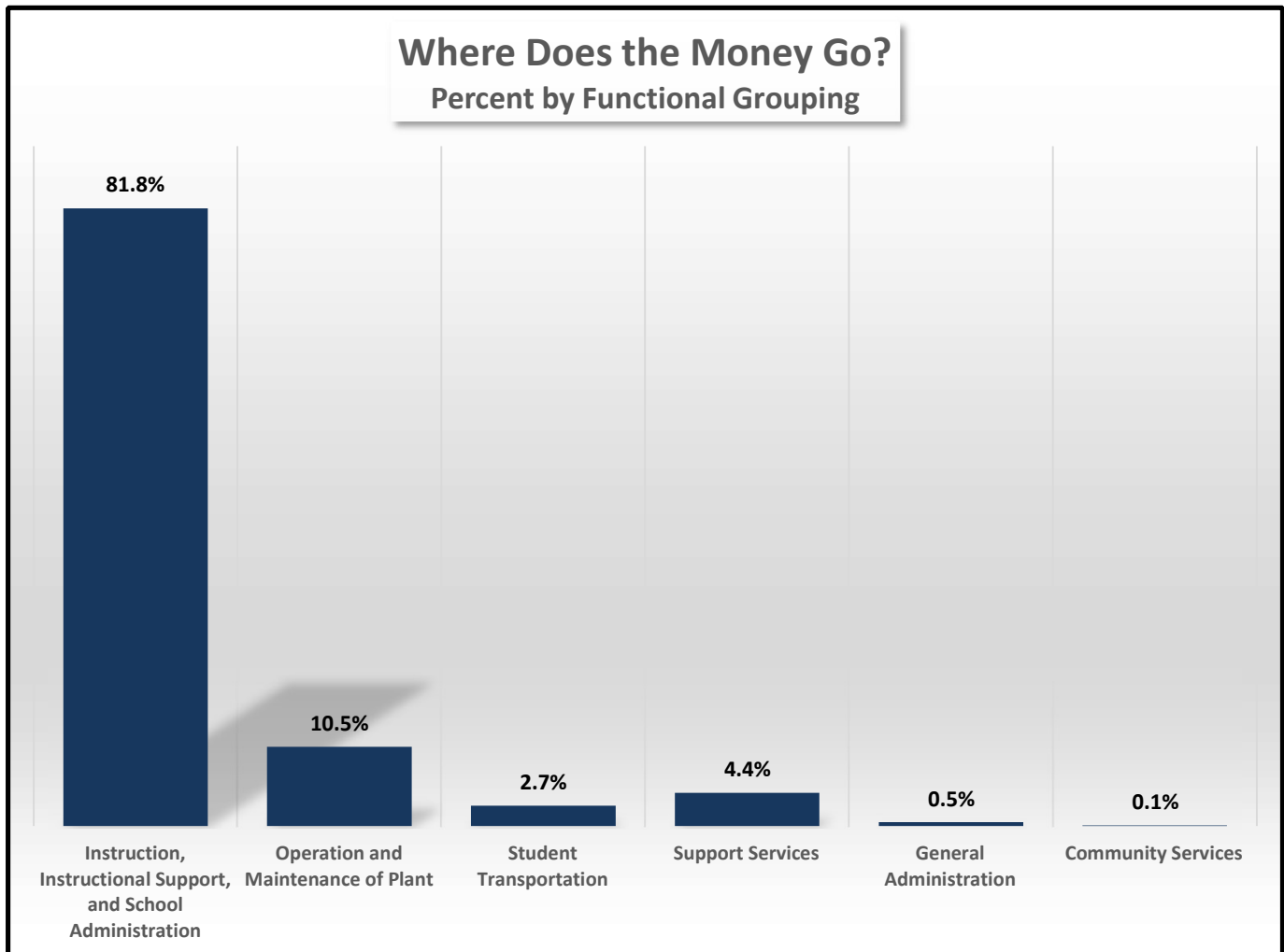
**GENERAL FUND - OPERATING - BUDGET COMPARISON DATA TO PRIOR YEARS' ACTUALS & TRANSFERS BY OBJECT**

**FISCAL YEARS 2022-23 THRU 2025-26**

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Recurring Beginning Budget	% of Total
<b>EXPENDITURES AND TRANSFERS</b>					
100 - Salaries	\$ 313,830,105	\$ 328,328,430	\$ 343,776,739	\$ 326,562,498	59.50%
200 - Employee Benefits	98,640,207	107,102,245	123,501,526	121,492,222	22.13%
310 - Purchased Services	7,529,446	10,085,848	14,388,465	11,529,175	2.10%
320 - Ins & Bond Premiums	6,571,004	5,595,562	7,017,365	1,029,290	0.19%
330 - Travel	520,472	561,380	670,612	490,214	0.09%
350 - Repairs & Maintenance	4,657,455	7,499,908	5,312,721	445,600	0.08%
360 - Rentals	4,722,390	5,614,939	14,609,963	11,313,386	2.06%
370 - Communications	2,165,479	1,955,333	2,103,745	1,794,186	0.33%
380 - Public Utility Services	3,522,046	3,708,982	3,730,686	3,800,000	0.69%
390 - Other Purchased Serv	33,075,440	34,001,486	39,823,568	36,105,291	6.58%
410 - Natural Gas	172,022	237,266	250,000	270,000	0.05%
430 - Electricity	12,585,712	13,273,297	13,128,199	14,300,000	2.60%
440 - Heating Oil	1,815	1,064	3,000	3,000	0.00%
450 - Gasoline	370,961	353,369	320,730	192,000	0.03%
460 - Diesel Fuel	2,230,067	1,762,630	2,197,947	1,800,000	0.33%
490 - Other Energy Service	-	-	4	-	0.00%
510 - Supplies	6,171,899	8,522,899	29,019,613	11,960,726	2.18%
520 - Textbooks	6,215,737	5,655,045	11,584,349	105,000	0.02%
530 - Periodicals	441	13,747	1,393	-	0.00%
540 - Oil & Grease	35,025	35,582	22,255	25,000	0.00%
550 - Repair Parts	245,923	366,632	347,514	451,000	0.08%
560 - Tires & Tubes	139,627	160,497	113,989	120,000	0.02%
570 - Food	6,574	-	13,698	-	0.00%
590 - Other Materials & Supplies	1,875,393	2,681,750	271,883	15,000	0.00%
610 - Library Books	135,012	186,453	375,579	133,262	0.02%
620 - Audio Visual Materials	1,048	2,076	-	-	0.00%
630 - Bldgs & Fixed Equipment	-	-	1,600	-	0.00%
640 - Furniture & Equip	13,426,246	1,298,729	8,925,957	56,900	0.01%
650 - Motor Vehicles	564,270	453,303	1,364,981	-	0.00%
670 - Improvements	-	-	12,000	-	0.00%
680 - Remodeling	-	19,072	800	-	0.00%
690 - Computer Software	79,098	55,747	17,950	-	0.00%
710 - Principal	9,019,946	9,133,162	1,580,255	-	0.00%
720 - Interest	125,717	279,310	91,697	-	0.00%
730 - Dues and Fees	1,962,028	2,088,114	3,648,515	743,665	0.14%
750 - Other Personal Serv	4,575,766	5,758,972	7,221,128	4,022,719	0.73%
770 - Claims Expense	-	-	-	220,000	0.04%
790 - Misc Expenses	1,988,409	2,531,378	3,080,256	-	0.00%
900 - Transfers Out	-	338,255	656,131	-	0.00%
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 537,162,780</b>	<b>\$ 559,662,462</b>	<b>\$ 639,186,813</b>	<b>\$ 548,980,134</b>	<b>100.00%</b>

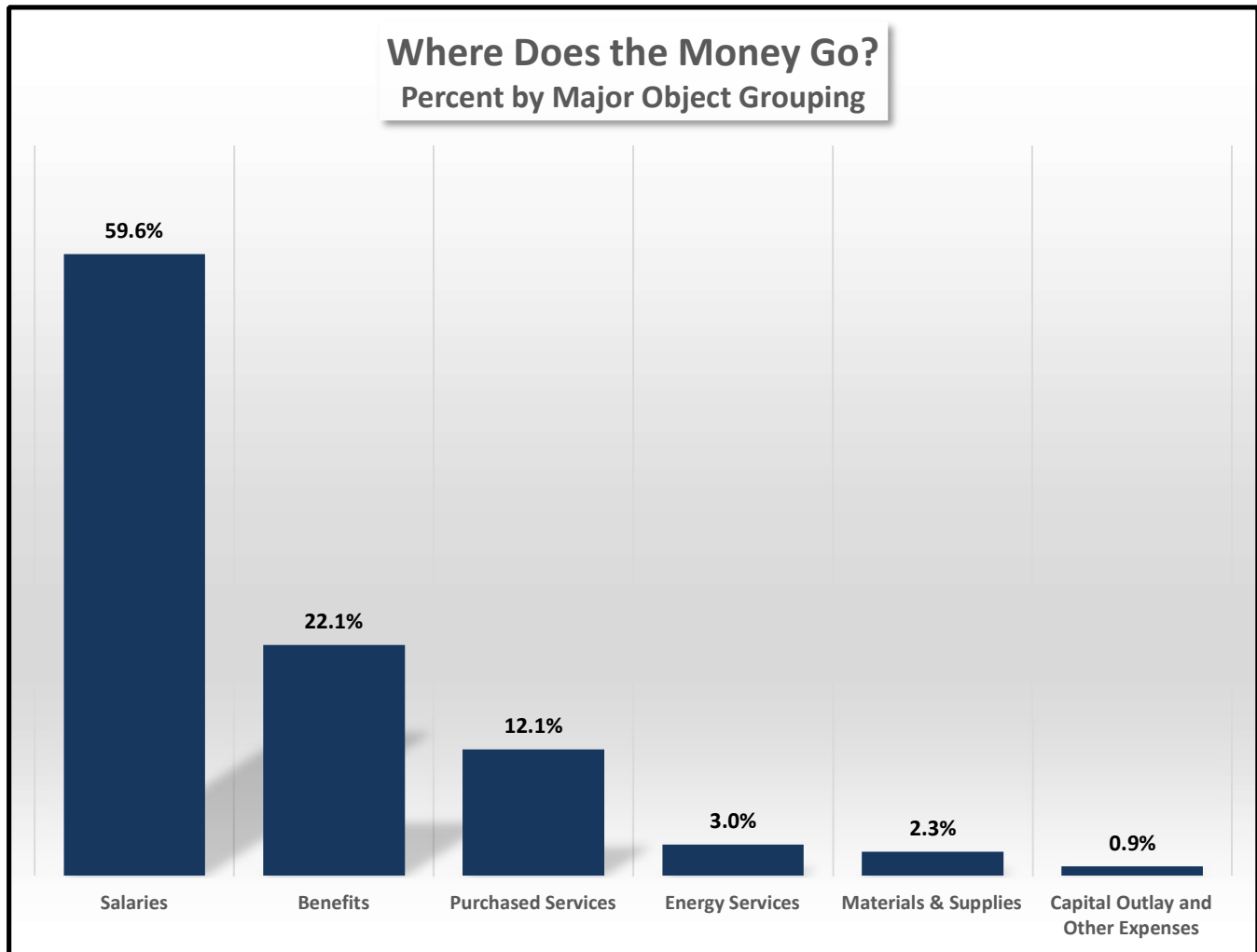
**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - OPERATING - RECURRING BUDGET BY FUNCTIONAL GROUPING**  
**FISCAL YEAR 2025-26**

<i>Functional Grouping</i>	<i>% of Budget</i>	<i>2025-26 Budget</i>
Instruction, Instructional Support, and School Administration	81.8%	\$ 448,898,920
Operation and Maintenance of Plant	10.5%	57,822,290
Student Transportation	2.7%	14,682,574
Support Services	4.4%	24,288,646
General Administration	0.5%	2,805,932
Community Services	0.1%	481,772
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 548,980,134</b>



**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - OPERATING - RECURRING BUDGET BY MAJOR OBJECT GROUPING**  
**FISCAL YEAR 2025-26**

<i>Major Object Grouping</i>	<i>% of Budget</i>	<i>2025-26 Budget</i>
Salaries	59.6%	\$ 326,562,498
Benefits	22.1%	121,492,222
Purchased Services	12.1%	66,507,142
Energy Services	3.0%	16,565,000
Materials & Supplies	2.3%	12,676,726
Capital Outlay and Other Expenses	0.9%	5,176,546
<b>Total Recurring Budget</b>	<b>100.0%</b>	<b>\$ 548,980,134</b>



**VOLUSIA COUNTY SCHOOLS**  
**GENERAL - OPERATING - RECURRING BEGINNING BUDGET BY SCHOOL**  
**FISCAL YEAR 2025-26**

		2025-26			
		Budget			
		Projected	Salaries &		
		UFTE	Benefits	All Other	Total
<b>ELEMENTARY SCHOOLS</b>					
625	Beachside Elementary School	596.87	\$ 4,083,696	\$ 30,102	\$ 4,113,798
645	Blue Lake Elementary School	481.44	3,735,712	23,672	3,759,384
614	Champion Elementary School	502.21	3,729,358	25,800	3,755,158
611	Chisholm Elementary School	465.64	3,593,427	23,222	3,616,649
671	Citrus Grove Elementary	701.16	4,835,093	34,400	4,869,493
606	Coronado Beach Elementary School	220.28	1,869,746	10,524	1,880,270
662	Cypress Creek Elementary School	718.56	4,563,286	34,444	4,597,730
656	Debary Elementary School	746.18	4,608,370	35,916	4,644,286
640	Deltona Lakes Elementary School	708.73	5,422,595	38,070	5,460,665
646	Discovery Elementary School	578.52	4,415,365	28,877	4,444,242
621	Edgewater Public School	403.24	3,694,087	22,296	3,716,383
637	Edith I. Starke Elementary School	243.13	2,104,116	11,920	2,116,036
609	Enterprise Elementary School	497.66	3,493,845	24,079	3,517,924
659	Forest Lake Elementary School	539.15	3,882,174	26,825	3,908,999
652	Freedom Elementary School	754.02	4,961,819	36,718	4,998,537
655	Friendship Elementary School	385.87	3,041,962	18,848	3,060,810
619	George Marks Elementary School	752.58	5,690,489	40,886	5,731,375
647	Horizon Elementary School	591.38	4,588,858	31,717	4,620,575
642	Holly Hill School	555.75	3,978,614	25,659	4,004,273
650	Indian River Elementary School	569.43	3,788,256	27,400	3,815,656
608	Louise S. McInnis Elementary School	334.83	2,809,653	16,455	2,826,108
661	Manatee Cove Elementary School	746.77	5,635,137	40,359	5,675,496
623	Orange City Elementary School	549.13	3,626,063	26,529	3,652,592
605	Ormond Beach Elementary School	332.02	2,357,361	15,901	2,373,262
641	Osteen Elementary School	509.52	3,710,447	24,925	3,735,372
648	Palm Terrace Elementary School	657.75	4,750,617	33,376	4,783,993
651	Pathways Elementary School	616.07	4,661,013	32,673	4,693,686
627	Pierson Elementary School	474.90	3,467,275	23,837	3,491,112
644	Pine Trail Elementary School	697.48	4,904,569	35,028	4,939,597
628	Port Orange Elementary School	318.47	2,316,836	15,375	2,332,211
670	Pride Elementary School	525.01	4,005,936	26,694	4,032,630
617	R.J. Longstreet Elementary School	310.70	2,364,304	15,071	2,379,375
629	Read Pattillo Elementary School	334.55	2,453,093	16,162	2,469,255
636	South Daytona Elementary School	753.50	4,924,053	36,825	4,960,878
660	Spirit Elementary School	620.66	4,962,583	33,410	4,995,993
639	Spruce Creek Elementary School	684.41	5,023,858	35,172	5,059,030
643	Sugar Mill Elementary School	501.63	3,732,169	24,925	3,757,094
654	Sunrise Elementary School	387.61	3,239,790	19,963	3,259,753
658	Sweetwater Elementary School	597.40	4,057,894	29,615	4,087,509
649	Timbercrest Elementary School	688.40	4,652,366	33,514	4,685,880
604	Tomoka Elementary School	630.40	4,469,546	31,016	4,500,562
635	Turie T. Small Elementary School	569.73	4,265,892	27,431	4,293,323
657	Volusia Pines Elementary School	465.54	3,466,437	22,668	3,489,105
618	Westside Elementary School	740.23	4,698,276	36,475	4,734,751
607	Woodward Avenue Elementary School	509.62	4,017,834	25,857	4,043,691
<b>TOTAL ELEMENTARY SCHOOLS</b>		<b>24,568.12</b>	<b>\$ 178,653,870</b>	<b>\$ 1,230,631</b>	<b>\$ 179,884,501</b>

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL - OPERATING - RECURRING BEGINNING BUDGET BY SCHOOL**  
**FISCAL YEAR 2025-26**

			2025-26		
			Budget		
		Projected UFTE	Salaries & Benefits	All Other	Total
<b>MIDDLE SCHOOLS</b>					
721	Campbell Middle School	916.03	\$ 5,797,501	\$ 37,897	\$ 5,835,398
702	Creekside Middle School	1,095.41	6,238,945	44,991	6,283,936
705	David C. Hinson Middle School	899.87	5,861,833	38,782	5,900,615
737	Deland Middle School	1,028.54	6,196,474	42,633	6,239,107
732	Deltona Middle School	1,116.27	6,855,118	48,038	6,903,156
701	Galaxy Middle School	919.75	5,743,447	38,326	5,781,773
738	Heritage Middle School	916.68	5,650,184	37,626	5,687,810
735	New Smyrna Middle School	1,009.40	6,281,163	42,887	6,324,050
733	Ormond Beach Middle School	982.41	5,850,996	40,413	5,891,409
739	River Springs Middle School	1,187.56	6,833,798	49,171	6,882,969
736	Silver Sands Middle School	1,159.13	6,885,744	48,935	6,934,679
713	Southwestern Middle School	644.84	4,063,512	26,096	4,089,608
<b>TOTAL MIDDLE SCHOOLS</b>		<b>11,875.89</b>	<b>\$ 72,258,715</b>	<b>\$ 495,795</b>	<b>\$ 72,754,510</b>
<b>HIGH SCHOOLS</b>					
757	Atlantic High School	1,077.98	\$ 7,130,343	\$ 44,992	\$ 7,175,335
751	Deland High School	2,615.34	13,225,323	105,441	13,330,764
756	Deltona High School	1,529.42	8,668,560	83,876	8,752,436
752	Mainland High School	1,810.46	9,665,685	75,379	9,741,064
753	New Smyrna Beach High School	1,509.01	8,530,333	61,021	8,591,354
758	Pine Ridge High School	1,532.61	8,799,112	84,377	8,883,489
755	Seabreeze High School	1,430.29	8,350,168	58,974	8,409,142
754	Spruce Creek High School	2,280.49	11,333,367	90,784	11,424,151
741	T. Dewitt Taylor Middle-High School	973.92	6,393,161	39,126	6,432,287
759	University High School	2,564.75	13,083,206	126,804	13,210,010
<b>TOTAL HIGH SCHOOLS</b>		<b>17,324.27</b>	<b>\$ 95,179,258</b>	<b>\$ 770,774</b>	<b>\$ 95,950,032</b>
<b>CHARTER SCHOOLS</b>					
863	Burns Science and Technology Charter School	1,085.23	\$ -	\$ 9,227,430	\$ 9,227,430
862	Ivy Hawn Charter School of the Arts	946.35	-	8,116,227	8,116,227
851	Reading Edge Academy	332.54	-	3,000,445	3,000,445
857	Richard Milburn Academy	695.30	-	5,622,065	5,622,065
865	Samsula Academy	153.61	-	1,379,827	1,379,827
856	The Chiles Academy	88.21	-	777,048	777,048
<b>TOTAL CHARTER SCHOOLS</b>		<b>3,301.24</b>	<b>\$ -</b>	<b>\$ 28,123,042</b>	<b>\$ 28,123,042</b>
<b>VIRTUAL SCHOOLS</b>					
599	Online Learning-FLVS	334.31	\$ -	\$ -	\$ -
549	Volusia Online Lrng - PT	291.23	3,771,528	882,343	4,653,871
<b>TOTAL VIRTUAL SCHOOLS</b>		<b>625.54</b>	<b>\$ 3,771,528</b>	<b>\$ 882,343</b>	<b>\$ 4,653,871</b>

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL - OPERATING - RECURRING BEGINNING BUDGET BY SCHOOL**  
**FISCAL YEAR 2025-26**

			2025-26		
			Budget		
			Salaries & Benefits	All Other	Total
Projected UFTE					
OTHER EDUCATIONAL PROGRAMS			-		
535	Branch Jail - Instructional Program	20.16	\$ 70,667	\$ 2,003	\$ 72,670
507	Detention Center	96.05	889,443	17,905	907,348
3X1	Family Empowerment Scholarship - EO	9,797.25	-	-	-
512	Halifax Behavioral Center	9.87	334,499	7,294	341,793
506	Highbanks Learning Center	48.89	1,737,895	29,635	1,767,530
503	Hospital/Homebound	31.72	643,000	70,097	713,097
516	PACE Program	35.29	-	395,131	395,131
500	PK Program	1.64	-	61,500	61,500
550	PK Child Care Program	11.96	-	136	136
505	Riverview Learning Center	55.83	1,687,747	32,487	1,720,234
508	Stewart Treatment Center	22.18	436,909	6,056	442,965
998	Undistributed FTE	158.67	-	-	-
997	Adjustment for Over Allocated FTE at Traditional	25.18	-	-	-
TOTAL OTHER EDUCATIONAL PROGRAMS		10,314.68	\$ 5,800,160	\$ 622,244	\$ 6,422,404



## **GENERAL FUND – EXTENDED DAY PROGRAM**

This section contains the following subsections:

- General Fund – Extended Day Program Narrative
- Beginning Budget Comparison to Current Fiscal Year Period 11 Budget

**VOLUSIA COUNTY SCHOOLS**  
**EXTENDED DAY ENRICHMENT PROGRAMS NARRATIVE**  
**FISCAL YEAR ENDING JUNE 30, 2026**

The General Fund - Extended Day Enrichment Program offers student centered, quality care programs during out-of-school hours to ensure all students become equipped with the 21st-century skills required to be productive citizens. To accomplish this mission, the Volusia County Schools Before the Bell (BTB) and Extended Day Enrichment Program (EDEP) strives to:

- Provide a safe and supportive environment for children during non-school hours.
- Provide enriching indoor and outdoor educational experiences.
- Provide academic support and remedial help (varies by school site).
- Increase student motivation and connection to school.
- Provide healthy snacks and/or meals to meet students' nutritional needs.

The BTB/EDEP is a voluntary, fee-based program. There are a limited number of students that can be served; therefore, students are accepted on a first come, first served basis. All programs are contingent upon minimum enrollment criteria, staff availability, facility availability, and principal support. If, for any reason, a BTB/EDEP site is cancelled at a current school site, parents will be notified via letter, phone call, through email, and/or in person. During the 2025-26 school year, the Volusia County Schools will offer BTB programs at 10 Middle schools and EDEP programs at 40 Elementary schools. The VCS Before the Bell and Extended Day Enrichment Programs operate on SCHOOL DAYS ONLY. The program operates daily to coincide with the regular school calendar. BTB/EDEP Sites are staffed with qualified before/after school personnel and follow VCS board policy qualifications. For more information, contact any school where the programs are held.

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - EXTENDED DAY PROGRAM**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Investment income	\$ 4,370	\$ -	\$ (4,370)
Gift, grants, and bequests	500	-	(500)
Other fees	6,012,561	4,718,400	(1,294,161)
Other miscellaneous local	1,876	-	(1,876)
Total local sources	6,019,307	4,718,400	(1,300,907)
Total sources	6,019,307	4,718,400	(1,300,907)
<b>Uses - expenditures</b>			
Instruction			
Materials & Supplies	260	-	(260)
Total Instruction	260	-	(260)
Community Services			
Salaries	2,770,436	2,947,566	177,130
Benefits	987,776	961,203	(26,573)
Purchased Services	131,521	112,282	(19,239)
Materials & Supplies	174,087	40,000	(134,087)
Capital Outlay	33,505	5,000	(28,505)
Other	1,147,528	652,349	(495,179)
Total Community Services	5,244,853	4,718,400	(858,570)
Total uses	5,245,113	4,718,400	(858,830)
<b>Excess of revenues over expenditures</b>	774,194	-	(442,077)
<b>Other financing uses</b>			
Transfers out to federal funds	(827,089)	-	827,089
Total other financing uses	(827,089)	-	827,089
<b>Net change in fund balance</b>	(52,895)	-	52,895
<b>Fund balance</b>			
Beginning of year	340,228	287,333	(52,895)
Ending Balance	\$ 287,333	\$ 287,333	\$ -

## **GENERAL FUND – PRE-K PROGRAM**

This section contains the following subsections:

- Beginning Budget Comparison to Current Fiscal Year Period 11 Budget

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - VOLUNTARY PRE-K PROGRAMS**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
Other miscellaneous state sources	\$ 2,464,050	\$ 2,600,868	\$ 136,818
Total state sources	2,464,050	2,600,868	136,818
Local sources:			
Investment income	32,376	-	(32,376)
Other fees	1,165,426	1,293,220	127,794
Other miscellaneous local	568	-	(568)
Total local sources	1,198,370	1,293,220	94,850
Total sources	3,662,420	3,894,088	231,668
<b>Uses - expenditures</b>			
Instruction			
Salaries	2,883,600	2,005,100	(878,500)
Benefits	1,078,938	785,402	(293,536)
Purchased Services	9,112	-	(9,112)
Materials & Supplies	122,801	211,000	88,199
Other	14,100	-	(14,100)
Total Instruction	4,108,551	3,001,502	(1,107,049)
Instructional and Curriculum Development Services			
Salaries	296,400	431,249	134,849
Benefits	94,800	137,444	42,644
Purchased Services	3,900	-	(3,900)
Materials & Supplies	55,184	-	(55,184)
Total Instructional and Curriculum Development Services	450,284	568,693	118,409
Community Services			
Salaries	695,555	110,686	(584,869)
Benefits	-	41,801	41,801
Total Community Services	695,555	152,487	(89,969)
Total uses	5,254,390	3,722,682	(1,078,609)
<b>Deficiency of revenues under expenditures</b>	<b>(1,591,970)</b>	<b>171,406</b>	<b>1,310,277</b>
<b>Net change in fund balance</b>	<b>(1,591,970)</b>	<b>171,406</b>	<b>1,763,376</b>
<b>Fund balance</b>			
Beginning of year	1,615,268	23,298	(1,591,970)
Ending Balance	\$ 23,298	\$ 194,704	\$ 171,406

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND – CAPITAL REIMBURSED**  
**FISCAL YEAR ENDING JUNE 30, 2026**

The General Fund – Capital Reimbursed was established to account for maintenance activities associated with the Capital Project Fund - Capital Outlay Millages. The Capital Reimbursed Fund gets its funding from transfers in from the Capital Project Fund-Capital Outlay Milage to pay for maintenance related and other authorized expenditures as advertised in the Notice of Tax for School Capital Outlay that cannot be charged directly to the Capital Project Fund.

General Fund Reimbursement is designed to capture the expenditures such as property insurance premiums, enterprise software applications, bus driver and maintenance salaries, as well as the maintenance and repair of buildings and equipment to maintain an acceptable level of efficiency. This is accomplished through a combination of repairs and preventive maintenance. The facility maintenance program is strategically designed to maximize the efficiency of each building, minimize the need for major repairs and replacements, and to promote a safe and efficient use of space. This approach ensures longevity and optimal utilization of the facilities.

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - CAPITAL REIMBURSED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Other miscellaneous local	\$ 2,084	\$ -	\$ (2,084)
Total local sources	2,084	-	(2,084)
Total sources	2,084	-	(2,084)
<b>Uses - expenditures</b>			
Instructional Related Technology			
Purchased Services	-	200,474	200,474
Total Instructional Related Technology	-	200,474	200,474
Fiscal Services			
Purchased Services	-	13,000	13,000
Total Fiscal Services	-	13,000	13,000
Student Transportation Services			
Salaries	-	6,279,597	6,279,597
Benefits	-	2,383,706	2,383,706
Total Student Transportation Services	-	8,663,303	8,663,303
Operation of the Plant			
Purchased Services	-	3,997,540	3,997,540
Materials & Supplies	899	-	(899)
Total Operation of the Plant	899	3,997,540	3,996,641
Maintenance of Plant			
Salaries	9,433,757	9,131,059	(302,698)
Benefits	3,252,390	3,178,682	(73,708)
Purchased Services	8,271,527	7,683,583	(587,944)
Energy Services	528,261	414,570	(113,691)
Materials & Supplies	3,208,042	2,835,439	(372,603)
Capital Outlay	30,914	8,000	(22,914)
Other	58,039	44,660	(13,379)
Total Maintenance of Plant	24,782,930	23,295,993	(1,486,937)
Administrative Technology Services			
Purchased Services	-	3,413,978	3,413,978
Total Administrative Technology Services	-	3,413,978	3,413,978
Total uses	24,783,829	39,584,288	14,800,459
<b>Deficiency of revenues under expenditures</b>	<b>(24,781,745)</b>	<b>(39,584,288)</b>	<b>(14,802,543)</b>
<b>Other financing sources</b>			
Transfers in from capital outlay funds	24,536,969	39,584,288	15,047,319
Interfund Transfers	244,776	-	(244,776)
Total other financing sources	24,781,745	39,584,288	14,802,543

**VOLUSIA COUNTY SCHOOLS**  
**GENERAL FUND - CAPITAL REIMBURSED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Net change in fund balance</b>	-	-	-
<b>Fund balance</b>			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -



## **DEBT SERVICE FUNDS**

This section contains the following subsections:

- Debt Service Funds Narrative
- Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Debt Service Schedules - Certificates of Participation
- Debt Service Funds – Five-Year Forecast
- Estimated Impact Fee Uses - By School - Future Debt Issuances
- Estimated Payments - By Major Fund Grouping - Future Debt Issuances

**VOLUSIA COUNTY SCHOOLS  
DEBT SERVICE FUNDS NARRATIVE  
FISCAL YEAR ENDING JUNE 30, 2026**

Debt Service Funds are used to account for the payment of principal, interest, and related costs on long-term debt issued to finance capital outlay projects. These obligations primarily include Certificates of Participation (COPs) and Sales Surtax Revenue Bonds.

COPs represent long-term lease-purchase financing agreements secured by district capital revenues. The annual debt service on COPs is primarily funded through transfers from the 1.50 Mill property tax levy, as well as Sales Surtax and impact fee proceeds, which are first recorded in their respective Capital Projects Funds.

Sales Surtax Revenue Bonds are secured by a pledge of proceeds from the voter-approved half-cent sales surtax. Debt service payments for these bonds are supported through transfers from the Capital Projects Fund – Sales Surtax. These transfers may also include other sources of capital revenue as needed to meet annual debt service requirements.

The amount transferred each year to the Debt Service Fund is based on the scheduled debt service requirements, net of any available fund balance carryforward or interest earnings within the Debt Service Fund. These scheduled payments are projected to continue through 2032.

As of June 30, 2025, the outstanding principal balances will be roughly \$212.88 million for COPs and \$18.94 million for Sales Surtax Bonds. To address future capital needs, including the construction of new school facilities and modernization of existing buildings, the district is evaluating the issuance of approximately \$67.11 million in additional debt during the 2025–26 fiscal year, which would increase the total outstanding principal.

**VOLUSIA COUNTY SCHOOLS**  
**DEBT SERVICE FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Investment income	\$ 29,691	\$ -	\$ (29,691)
Total local sources	29,691	-	(29,691)
Total sources	29,691	-	(29,691)
<b>Uses - expenditures</b>			
Debt Service			
Principal	24,145,000	29,629,000	5,484,000
Interest	11,059,793	12,722,320	1,662,527
Other charges	865,040	5,000,000	4,134,960
Payments to refunded bond escrow agent	80,177,257	-	(80,177,257)
Total Debt Service	116,247,090	47,351,320	(68,895,770)
Total uses	116,247,090	47,351,320	(68,895,770)
<b>Deficiency of revenues under expenditures</b>	(116,217,399)	(47,351,320)	68,866,079
<b>Other financing sources</b>			
Transfers in from capital outlay funds	37,380,710	47,408,508	10,027,798
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	116,301,903	47,408,508	(68,893,395)
<b>Net change in fund balance</b>	84,504	57,188	(27,316)
<b>Fund balance</b>			
Beginning of year	1,934,493	2,018,997	84,504
Ending Balance	\$ 2,018,997	\$ 2,076,185	\$ 57,188

**VOLUSIA COUNTY SCHOOLS  
CERTIFICATES OF PARTICIPATION  
DEBT SERVICE SCHEDULE  
FISCAL YEAR 2026 THROUGH 2032**

**Series 2014A (2005C)**

Due Dates: December 31 and June 30  
Principal Due: June 30  
Maturity Date: August, 2030  
Fund Source: **Fund 2913 (29J)**  
Trustee: Bank of New York  
Disclosure Due Date: April 30  
**Advance Refunding**  
Repayment Source: LCIF

**Series 2016A (2007)**

Due Dates: December 31 and June 30  
Principal Due: June 30  
Maturity Date: August, 2032  
Fund Source: **Fund 2915 (29M)**  
Trustee: Bank of New York  
Disclosure Due Date: April 30  
**Advance Refunding**  
Repayment Source: LCIF

**Series 2021**

Due Dates: December 31 and June 30  
Principal Due: June 30  
Maturity Date: August, 2031  
Fund Source: **Fund 2917**  
Trustee: Bank of New York  
Disclosure Due Date: April 30  
**New**  
Repayment Source: Sales Tax

Year	2014A - \$29,760,000			2016A - \$73,150,000			2021 - \$62,800,000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025-26	2,130,000.00	339,300.00	2,469,300.00	3,855,000.00	2,349,050.00	6,204,050.00	8,100,000.00	2,754,500.00	10,854,500.00
2026-27	2,195,000.00	275,400.00	2,470,400.00	4,050,000.00	2,156,300.00	6,206,300.00	8,505,000.00	2,349,500.00	10,854,500.00
2027-28	2,260,000.00	209,550.00	2,469,550.00	4,250,000.00	1,953,800.00	6,203,800.00	8,930,000.00	1,924,250.00	10,854,250.00
2028-29	2,325,000.00	141,750.00	2,466,750.00	4,465,000.00	1,741,300.00	6,206,300.00	9,375,000.00	1,477,750.00	10,852,750.00
2029-30	2,400,000.00	72,000.00	2,472,000.00	4,695,000.00	1,518,050.00	6,213,050.00	9,845,000.00	1,009,000.00	10,854,000.00
2030-31	-	-	-	4,920,000.00	1,283,300.00	6,203,300.00	10,335,000.00	516,750.00	10,851,750.00
2031-32	-	-	-	21,910,000.00	1,057,300.00	22,967,300.00	-	-	-
<b>Total</b>	<b>\$ 11,310,000.00</b>	<b>\$ 1,038,000.00</b>	<b>\$ 12,348,000.00</b>	<b>\$ 48,145,000.00</b>	<b>\$ 12,059,100.00</b>	<b>\$ 60,204,100.00</b>	<b>\$ 55,090,000.00</b>	<b>\$ 10,031,750.00</b>	<b>\$ 65,121,750.00</b>

**DEBT SERVICE SCHEDULE  
FISCAL YEAR 2026 THROUGH 2032**

**Series 2016**

Due Dates: October 1 and April 1  
Principal Due: October 1  
Maturity Date: October 31  
Fund Source: **Fund 2924 (29N)**  
Trustee: Bank of New York  
Disclosure Due Date: April 1  
Repayment Source: Sales Tax

Year	2014A		
	Principal	Interest	Total
2025-26	2,325,000.00	888,625.00	3,213,625.00
2026-27	2,440,000.00	769,500.00	3,209,500.00
2027-28	2,565,000.00	644,375.00	3,209,375.00
2028-29	2,695,000.00	512,875.00	3,207,875.00
2029-30	2,825,000.00	374,875.00	3,199,875.00
2030-31	2,970,000.00	230,000.00	3,200,000.00
2031-32	3,115,000.00	77,875.00	3,192,875.00
<b>Total</b>	<b>\$ 18,935,000.00</b>	<b>\$ 3,498,125.00</b>	<b>\$ 22,433,125.00</b>

**VOLUSIA COUNTY SCHOOLS  
CERTIFICATES OF PARTICIPATION  
DEBT SERVICE SCHEDULE  
FISCAL YEAR 2026 THROUGH 2032**

**Series 2024A (2014B/2006A)**

Due Dates: December 31 and June 30  
Principal Due: June 30  
Maturity Date: August, 2031  
Fund Source: **Fund 2918**  
Trustee: Bank of New York  
Disclosure Due Date: April 30  
**Advance Refunding**  
Repayment Source: LCIF

**Series 2025A**

Due Dates: December 31 and June 30  
Principal Due: June 30  
Maturity Date: August, 2032  
Fund Source: **Fund 2919**  
Trustee: Bank of New York  
Disclosure Due Date: April 30  
**New**  
Repayment Source: LCIF & Impact Fees

2024 - \$73,730,000			2025A - \$33,081,000			Grand Totals		
Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
9,195,000.00	3,262,750.00	12,457,750.00	4,024,000.00	1,450,344.55	5,474,344.55	27,304,000.00	10,155,944.55	37,459,944.55
9,655,000.00	2,803,000.00	12,458,000.00	4,423,000.00	1,051,863.40	5,474,863.40	28,828,000.00	8,636,063.40	37,464,063.40
10,145,000.00	2,320,250.00	12,465,250.00	4,583,000.00	891,750.80	5,474,750.80	30,168,000.00	7,299,600.80	37,467,600.80
10,650,000.00	1,813,000.00	12,463,000.00	4,749,000.00	725,846.20	5,474,846.20	31,564,000.00	5,899,646.20	37,463,646.20
11,180,000.00	1,280,500.00	12,460,500.00	4,920,000.00	553,932.40	5,473,932.40	33,040,000.00	4,433,482.40	37,473,482.40
14,430,000.00	721,500.00	15,151,500.00	5,099,000.00	375,828.40	5,474,828.40	34,784,000.00	2,897,378.40	37,681,378.40
-	-	-	5,283,000.00	191,244.60	5,474,244.60	27,193,000.00	1,248,544.60	28,441,544.60
<b>\$ 65,255,000.00</b>	<b>\$ 12,201,000.00</b>	<b>\$ 77,456,000.00</b>	<b>\$ 33,081,000.00</b>	<b>\$ 5,240,810.35</b>	<b>\$ 38,321,810.35</b>	<b>\$ 212,881,000.00</b>	<b>\$ 40,570,660.35</b>	<b>\$ 253,451,660.35</b>

**DEBT SERVICE SCHEDULE  
FISCAL YEAR 2026 THROUGH 2040**

**Series 2026 (Proposed)**

Due Dates: TBD  
Principal Due: TBD  
Maturity Date: TBD  
Fund Source: Fund TBD  
Trustee: TBD  
Disclosure Due Date: TBD  
Repayment Sources: LCIF, Sales Tax  
and Impact Fees

Year	2025A		
	Principal	Interest	Total
2025-26	-	1,677,750.00	1,677,750.00
2026-27	-	3,355,500.00	3,355,500.00
2027-28	3,790,000.00	3,355,500.00	7,145,500.00
2028-29	3,980,000.00	3,166,000.00	7,146,000.00
2029-30	4,175,000.00	2,967,000.00	7,142,000.00
2030-31	4,385,000.00	2,758,250.00	7,143,250.00
2031-32	4,605,000.00	2,539,000.00	7,144,000.00
2032-33	4,835,000.00	2,308,750.00	7,143,750.00
2033-34	5,075,000.00	2,067,000.00	7,142,000.00
2034-35	5,330,000.00	1,813,250.00	7,143,250.00
2035-36	5,600,000.00	1,546,750.00	7,146,750.00
2036-37	5,880,000.00	1,266,750.00	7,146,750.00
2037-38	6,170,000.00	972,750.00	7,142,750.00
2038-39	6,480,000.00	664,250.00	7,144,250.00
2039-40	6,805,000.00	340,250.00	7,145,250.00
<b>Total</b>	<b>\$ 67,110,000.00</b>	<b>\$ 30,798,750.00</b>	<b>\$ 97,908,750.00</b>

**VOLUSIA COUNTY SCHOOLS**  
**DEBT SERVICE FUNDS - CONSOLIDATED FIVE-YEAR FORECAST**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
<b>Uses - expenditures</b>					
Major accounts					
Redemption of principal	\$ 29,629,000	\$ 31,268,000	\$ 37,194,000	\$ 38,935,000	\$ 40,762,000
Interest	12,722,320	12,987,207	13,274,514	13,051,146	11,221,882
Dues and Fees	5,000,000	-	-	-	-
<b>Total uses</b>	<b><u>47,351,320</u></b>	<b><u>44,255,207</u></b>	<b><u>50,468,514</u></b>	<b><u>51,986,146</u></b>	<b><u>51,983,882</u></b>
<b>Deficiency of revenues under expenditures</b>	(47,351,320)	(44,255,207)	(50,468,514)	(51,986,146)	(51,983,882)
<b>Other financing sources</b>					
Transfers - Debt Service Funds	47,408,508	44,318,457	50,533,952	52,049,959	52,057,320
<b>Total other financing sources</b>	<b><u>47,408,508</u></b>	<b><u>44,318,457</u></b>	<b><u>50,533,952</u></b>	<b><u>52,049,959</u></b>	<b><u>52,057,320</u></b>
<b>Net change in fund balances</b>	<u>57,188</u>	<u>63,250</u>	<u>65,438</u>	<u>63,813</u>	<u>73,438</u>
<b>Fund balances</b>					
Beginning Balance	2,018,997	2,076,185	2,139,435	2,204,873	2,268,686
Ending Balance	<b><u>\$ 2,076,185</u></b>	<b><u>\$ 2,139,435</u></b>	<b><u>\$ 2,204,873</u></b>	<b><u>\$ 2,268,686</u></b>	<b><u>\$ 2,342,124</u></b>

**VOLUISA COUNTY SCHOOLS**  
**MAXIMUM IMPACT FEE ALLOCATION**  
**ESTIMATED IMPACT FEE USES - BY SCHOOL - FUTURE DEBT ISSUANCES**

	<b>Enterprise Elm - K-8 Replacement School</b>	<b>Sugar Mill Elm - 11 Classroom Addition</b>	<b>Read-Patillo Elm - K-5 Replacement School</b>	<b>New Smyrna Beach Mid - 14 Classroom Addition</b>
<b>Current Student Stations, pre-construction</b>	671	623	493	1129
<b>Expected Student Stations, post-construction</b>	1350	843	700	1437
<b>Increase in Stations (difference/expected)</b>	50.30%	26.10%	29.57%	21.43%
Estimated Design Budget	5,322,303	900,000	2,000,000	1,200,000
Impact Allocation, Based on Increase in Stations	2,676,921	234,875	591,429	257,203
Estimated Construction Budget	70,000,000	12,000,000	50,000,000	13,000,000
Impact Allocation, Based on Increase in Stations	35,207,407	3,131,673	14,785,714	2,786,360
Estimated Furniture, Fixtures and Equipment Budget	2,000,000	750,000	2,000,000	900,000
Impact Allocation, Based on Increase in Stations	1,005,926	195,730	591,429	192,902
<b>Total Project Budget</b>	<b>77,322,303</b>	<b>13,650,000</b>	<b>54,000,000</b>	<b>15,100,000</b>
<b>Maximum Impact Allocation</b>	<b>\$ 38,890,255</b>	<b>\$ 3,562,278</b>	<b>\$ 15,968,571</b>	<b>\$ 3,236,465</b>

**VOLUSIA COUNTY SCHOOLS**  
**SAMPLE PAYMENT PLAN**  
**ESTIMATED PAYMENT - BY FUND - FUTURE DEBT ISSUANCES**

	<b>Nonvoted Capital Improvement Fund</b>	<b>Sales Tax Fund</b>	<b>Impact Fees Fund</b>	<b>Total</b>
Fiscal Year 2025-26	-	1,677,750	-	1,677,750
Fiscal Year 2026-27	226,144	3,355,500	-	3,581,644
Fiscal Year 2027-28	1,123,288	6,668,250	2,000,000	9,791,538
Fiscal Year 2028-29	1,123,125	8,191,500	2,000,000	11,314,625
Fiscal Year 2029-30	1,123,025	8,187,500	2,000,000	11,310,525
Fiscal Year 2030-31	1,122,950	8,188,750	2,000,000	11,311,700
Fiscal Year 2031-32	9,312,363	-	2,000,000	11,312,363
Fiscal Year 2032-33	8,901,975	-	6,000,000	14,901,975
Fiscal Year 2033-34	8,901,500	-	6,000,000	14,901,500
Fiscal Year 2034-35	8,903,863	-	6,000,000	14,903,863
Fiscal Year 2035-36	8,899,813	-	6,000,000	14,899,813
Fiscal Year 2036-37	8,901,525	-	6,000,000	14,901,525
Fiscal Year 2037-38	8,904,500	-	6,000,000	14,904,500
Fiscal Year 2038-39	8,902,413	-	6,000,000	14,902,413
Fiscal Year 2039-40	8,902,188	-	6,000,000	14,902,188
Fiscal Year 2040-41	8,899,325	-	6,000,000	14,899,325
Fiscal Year 2041-42	8,899,500	-	6,000,000	14,899,500
	<b>\$ 103,047,497</b>	<b>\$ 36,269,250</b>	<b>\$ 58,000,000</b>	<b>\$ 209,316,747</b>

## **CAPITAL PROJECTS FUNDS**

This section contains the following subsections:

- Capital Projects Funds – Narrative
- Budget Comparison to Current Fiscal Year 2025 Period 11 Budget Schedules:
  - Consolidated By Function and Object
  - Consolidated By Project
  - Capital Outlay and Debt Service (CO&DS) Program
  - Local Capital Improvement Funds(LCIF)
  - Sales Tax Funds
  - Impact Fees Funds
  - Certificates of Participation Debt Issues
  - Other Capital Project Funds
- Capital Projects Funds Schedules:
  - Consolidated Five-Year Forecast (Summary) By Account
  - Consolidated Five-Year Forecast (Detail) By Project
  - Consolidated Five-Year Forecast - Funds By Project:
    - Capital Outlay and Debt Service (CO&DS) Program
    - Local Capital Improvement Funds (LCIF)
    - Sales Tax Funds
    - Impact Fees Funds
    - Certificates of Participation Debt Issues
    - Other Capital Projects



**VOLUSIA COUNTY SCHOOLS  
CAPITAL PROJECTS FUND NARRATIVE  
FISCAL YEAR ENDING JUNE 30, 2026**

The District accounts for the acquisition, construction, renovation, remodeling, and maintenance of capital assets—including facilities, vehicles, equipment, and technology—through Capital Projects Funds. Each fund is aligned with a specific revenue source. The primary sources of capital revenue include property taxes, sales surtax, impact fees, and capital-specific grants.

**Property Tax**

The **1.50 mill property tax levy** is projected to generate approximately **\$104.6 million** in revenue during the **2025–26 fiscal year**, based on the certified tax roll published in the *2025–26 Ad Valorem Estimating Conference Report*. These funds will support a range of allowable expenditures, including:

- Construction and remodeling of educational facilities
- Districtwide maintenance, renovation, and repairs
- Purchase of motor vehicles and school buses
- Salaries for bus drivers
- Acquisition of new and replacement equipment, including technology hardware and software
- Procurement and lease of portable classrooms and relocatable office facilities
- Premiums for property and casualty insurance
- Capital outlay funding for charter schools, pursuant to **s. 1013.62(3), F.S.**
- Transfers to the Debt Service Fund for the payment of authorized debt obligations

**Sales Tax**

The District is in the **ninth year** of a **fifteen-year, Volusia County voter-approved Half-Cent Sales Surtax**, which began on **January 1, 2017**, and will sunset on **December 31, 2031**. For the **2025–26 school year**, surtax revenues are projected to generate approximately **\$66.5 million**. These funds are restricted for use on projects identified in *Exhibit A of Resolution 2014-05*, including:

- Facility improvements
- School safety enhancements
- Technology upgrades

**Impact Fees**

Educational Facilities Impact Fees are collected by local governments on all new residential construction within **Volusia County**. These fees are projected to generate approximately **\$10.0 million** during the **2025–26 fiscal year** and will be used to construct new student capacity to accommodate enrollment growth.

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Other miscellaneous state sources	2,957,436	-	(2,957,436)
Total state sources	5,223,936	2,266,500	(2,957,436)
Local sources:			
Ad valorem property taxes - Capital	99,170,467	104,592,392	5,421,925
Local sales tax	65,626,997	66,539,629	912,632
Investment income	11,241,184	1,370,000	(9,871,184)
Gift, grants, and bequests	3,789	-	(3,789)
Other miscellaneous local	15,619	-	(15,619)
Impact fees	20,021,102	10,000,000	(10,021,102)
Miscellaneous local	36,082	-	(36,082)
Total local sources	196,115,240	182,502,021	(13,613,219)
Total sources	201,339,176	184,768,521	(16,570,655)
<b>Uses - expenditures</b>			
Facilities Acquisition and Construction			
Capital Outlay	311,070,685	201,504,789	(109,565,896)
Other	97,461	1,554,245	1,456,784
Total Facilities Acquisition and Construction	311,168,146	203,059,034	(108,109,112)
Debt Service			
Principal	572,181	-	(572,181)
Interest	36,331	-	(36,331)
Total Debt Service	608,512	-	(608,512)
Total uses	311,776,659	203,059,034	(108,717,624)
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(110,437,483)</b>	<b>(18,290,513)</b>	<b>92,146,969</b>
<b>Other financing uses</b>			
Transfers in from general fund	53,252	-	(53,252)
Transfers out to general fund	(35,549,905)	(39,584,288)	(4,034,383)
Transfers out to debt service funds	(37,380,710)	(47,408,508)	(10,027,798)
Proceeds from sale of assets	64,608	-	(64,608)
Issuance of certificates of participation	33,081,000	70,000,000	36,919,000
Total other financing uses	(39,731,755)	(16,992,796)	22,738,959
<b>Net change in fund balance</b>	<b>(150,169,238)</b>	<b>(35,283,310)</b>	<b>114,885,928</b>

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
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**Fund balance**

Beginning of year	257,350,388	107,181,150	(150,169,238)
Ending Balance	<u>\$ 107,181,150</u>	<u>\$ 71,897,840</u>	<u>\$ (35,283,310)</u>

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
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**Sources - revenues**

State sources:

CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Other miscellaneous state sources	2,957,436	-	(2,957,436)
Total state sources	5,223,936	2,266,500	(2,957,436)

Local sources:

Ad valorem property taxes - Capital	99,170,467	104,592,392	5,421,925
Local sales tax	65,626,997	66,539,629	912,632
Investment income	11,241,184	1,370,000	(9,871,184)
Gift, grants, and bequests	3,789	-	(3,789)
Other miscellaneous local	15,619	-	(15,619)
Impact fees	20,021,102	10,000,000	(10,021,102)
Miscellaneous local	36,082	-	(36,082)
Total local sources	196,115,240	182,502,021	(13,613,219)
Total sources	201,339,176	184,768,521	(16,570,655)

**Uses - expenditures**

Projects:

All High Schools - Athletic Facility Leases	184,395	180,000	(4,395)
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 1	7,155	-	(7,155)
Atlantic HS - CTE Metal Building	164,082	-	(164,082)
Atlantic HS - Install Grandstands	351,611	-	(351,611)
Atlantic HS - Pressbox Concession	300,000	-	(300,000)
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,065,874	-	(1,065,874)
Atlantic High - Rekey Doors Campus Wide	29,492	-	(29,492)
Atlantic HS - Baseball Field Lighting	2,129,200	-	(2,129,200)
Atlantic HS - Install Concrete Slab for Dumpsters	41,924	-	(41,924)
Atlantic HS - Press Box and Restroom Buildings	1,383,000	-	(1,383,000)
Atlantic HS - Renovate Group Restrooms Campus Wide	2,160,000	-	(2,160,000)
Atlantic HS - Sand and Paint Gym Floors	32,525	-	(32,525)
Atlantic HS - Repair Stucco Second Floor Walkway	-	638,000	638,000
Blue Lake Elm - Asphalt and Concrete Repairs Campus Wide	44,899	-	(44,899)
Blue Lake Elm - Renovate Basketball Courts	318,324	-	(318,324)
Brewster Center - Replace Outside Air Units	4,930	-	(4,930)
Brewster Center - Replace Emergency Generator	601,200	-	(601,200)
Brewster Center - Repair Floor Joists	-	117,600	117,600
Bus and Safety	5,216,611	2,590,000	(2,626,611)
Campbell Mid - Repair Security Gates	1,095	-	(1,095)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	5,893	-	(5,893)
Campbell Mid - Replace Emergency Generator	-	597,600	597,600
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	-	1,817,016	1,817,016

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Centegix	1,478,460	456,330	(1,022,130)
Champion Elm - Upgrade CEP	-	1,171,734	1,171,734
Charter School Capital Outlay LCIF Disbursements	97,461	1,554,245	1,456,784
Chisholm Elm - Perimeter Fencing	61,839	-	(61,839)
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	174,000	-	(174,000)
Contingency	15,157,204	6,500,000	(8,657,204)
Contingency - Operations	17,618,812	1,000,000	(16,618,812)
Coronado Beach Elem - Install New Lighting at Parking Lot and	270,999	-	(270,999)
Coronado Beach Elm - Replace AC in Kitchen	52,702	-	(52,702)
Creekside Middle - Fire Alarm Replacement	12,613	-	(12,613)
Daytona Transportation - Replace Emergency Generator	-	480,000	480,000
DeBary Elm - Resurface Bus Loop and Parking	384,432	-	(384,432)
DeBary Elem - New Marquee	202,000	-	(202,000)
DeLand Administrative Complex - Upgrade Data Center Backup	525,000	-	(525,000)
DeLand Administration – Data Center HVAC	44,413	-	(44,413)
DeLand Administrative Complex - Upgrade Access Control Key	8,399	-	(8,399)
DeLand Administrative Complex - Replace Data Center Floor I	-	160,464	160,464
DeLand Administrative Complex - Renovate Board Room	-	1,400,000	1,400,000
DeLand HS - Replace Cafeteria Chiller	436,523	-	(436,523)
DeLand HS - Replace Site Generator	289,268	-	(289,268)
DeLand HS - Baseball Field Lighting	443,865	-	(443,865)
DeLand HS - Sand Volleyball Courts	22,980	-	(22,980)
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	2,196,473	-	(2,196,473)
DeLand HS - Softball Field Lighting	687,795	-	(687,795)
DeLand HS - Renovate Tennis Courts	523,000	-	(523,000)
DeLand HS - Digital Marquee	-	165,000	165,000
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	955,001	-	(955,001)
DeLand Mid – Bus Loop Security Fencing	59,513	-	(59,513)
DeLand Warehouse - Lease	238,353	250,028	11,675
Deltona Middle - Master Plan	34,800	-	(34,800)
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	(1,400,000)
Deltona HS - Repair Building Cracks Campus Wide	162,424	-	(162,424)
Deltona HS - Upgrade Stage Lighting	900,000	-	(900,000)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs	22,512	-	(22,512)
Deltona Mid - Upgrade Interior Lighting Bldg. 10	41,062	-	(41,062)
Deltona HS - Foundation Repairs Bldgs. 12	1,255,334	-	(1,255,334)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs	2,588,636	-	(2,588,636)
Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 and	135,600	-	(135,600)
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	-	2,836,453	2,836,453
Deltona HS – Repair Fencing	69,464	-	(69,464)
Deltona HS – Install Security Gate	50,081	-	(50,081)
Deltona HS - Foundation Repairs Bldg. 2	3,000,000	-	(3,000,000)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Deltona HS - Replace Intercom Wiring	786,000	-	(786,000)
Deltona Lakes Elm - Replace Intermediate Playground	150,000	-	(150,000)
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)
Deltona HS - Repair Flooring Bldg. 15	70,177	-	(70,177)
Deltona Transportation - Bus Awning	113,340	-	(113,340)
Deltona HS - Reroof Bldg. 26	-	210,000	210,000
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Monitc	-	174,000	174,000
Deltona Maintenance - Replace Emergency Generator and M	-	690,000	690,000
Deltona Transportation - Replace Fuel Island and Tanks	-	1,170,000	1,170,000
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	100,500	-	(100,500)
Discovery Elm - Replace Chillers 1 and 2	1,500,000	-	(1,500,000)
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitorin	100,500	-	(100,500)
Edgewater Public Elm - Renovate Media Center	706,000	-	(706,000)
Edgewater Public Elm - Replace Stage Lighting and Sound Sys	-	600,000	600,000
Enterprise Elm - K-8 Replacement School	14,879,246	72,000,000	57,120,754
Enterprise Elm - Replace Rooftop AC and Split System in Fron	169,000	-	(169,000)
ERP Software - Enterprise Resource Planning	805,171	-	(805,171)
Facilities Management	2,950,000	3,250,000	300,000
Forest Lake Elm - Intermediate Playground	51,690	-	(51,690)
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,916,574	-	(1,916,574)
Forest Lake Elm - Parent Loop Extension	1,565,841	-	(1,565,841)
Forest Lake Elm - Increase Bus Loop Parking	-	433,000	433,000
Freedom Elm - Replace Small Chiller Bldg. 7	277,316	-	(277,316)
Freedom Elm - Replace DOAS Bldgs. 3 and 4	1,522,375	-	(1,522,375)
Freedom Elm - Replace DOAS Bldgs. 1 and 2	-	1,400,000	1,400,000
Freedom Elm - Replace Stage Lighting and Sound System	-	600,000	600,000
Friendship Elm - Replace Intercom	279,209	-	(279,209)
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	3,472,805	-	(3,472,805)
Friendship Elm - Replace Switchgear Bldg. 4	-	284,000	284,000
Fuel Tax Revenue	1,025,416	-	(1,025,416)
Furn, Fix, Equip, Veh	2,161,895	1,200,000	(961,895)
Furn, Fix, Equip, Veh - Internal Account Funded	64,140	-	(64,140)
Galaxy Mid - Replace 50 KW Kitchen Generator	82,282	-	(82,282)
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	143,610	-	(143,610)
George Marks Elm - Portables Installation	187,597	-	(187,597)
George Marks Elm - Portables Power, Communications and F	10,145	-	(10,145)
Herbert Street - Upgrade Interior Lighting	22,210	-	(22,210)
Herbert Street - Playground	71,175	-	(71,175)
Herbert Street Center - Replace Flooring Campus Wide	80,000	-	(80,000)
Heritage Mid - Replace Roof Campus Wide	3,827,484	-	(3,827,484)
Heritage Mid - Replace Fire Alarm	1,207,000	-	(1,207,000)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Heritage Mid – Reclaimed Water Connection	225,113	-	(225,113)
Heritage Mid - Replace AC in Gym and Cafeteria	85,963	-	(85,963)
Heritage Mid - Convert Computer Lab to Science Lab Bldg. 7 F	-	648,000	648,000
Heritage Mid - Digital Marquee	-	216,000	216,000
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	-	2,000,000	2,000,000
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 a	14,055	-	(14,055)
Holly Hill School - Replace Switchgear Bldg. 6	351,564	-	(351,564)
Holly Hill School - Replace Gutters Phase 1	42,612	-	(42,612)
Holly Hill School - Replace Boiler	-	247,800	247,800
Holly Hill School - Upgrade Intrusion and Fire Alarm Monitori	-	174,000	174,000
Horizon Elm - Pavilion	250,000	-	(250,000)
Horizon Elm - Replace Chiller Bldg. 11	-	345,000	345,000
Indian River Elm - Door Replacement Bldgs 1 and 4	32,455	-	(32,455)
Indian River Elm - Replace Doors and Hardware Buildings 2 ar	825,300	-	(825,300)
Indian River Elm - Renovate Media Center	486,179	-	(486,179)
Indian River Elm - New Marquee	200,326	-	(200,326)
Indian River Elm - Replace Switchgear Bldg. 4	-	360,000	360,000
Mainland HS - Upgrade Chiller Plant	2,397,291	-	(2,397,291)
Mainland HS - Stormwater Upgrades	1,500,000	-	(1,500,000)
Mainland HS - Sand and Paint Gym Floors	37,003	-	(37,003)
Mainland HS - Upgrade Stage Lighting	-	1,440,000	1,440,000
Manatee Cove Elm - 11 Classroom Addition	368	-	(368)
Manatee Cove Elm - Parent Loop Extension	-	2,500,000	2,500,000
McInnis Elm - Renovations and Administration Addition	590,442	-	(590,442)
New Smyrna Beach HS - Replace Intercom	351,939	-	(351,939)
New Smyrna Beach HS - Traffic Signal	148,129	-	(148,129)
New Smyrna Beach HS – Upgrade Chillers 1 and 2	396,133	-	(396,133)
New Smyrna Beach HS - Repair Storm Drains	123,800	-	(123,800)
New Smyrna Beach Mid - Demolish Racquetball Court	46,021	-	(46,021)
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	(111,840)
New Smyrna Beach HS - Replace Ag Building Roof	31,200	-	(31,200)
New Smyrna Beach HS - Raise Storm Drain Inlet at Football Fi	50,000	-	(50,000)
New Smyrna Beach HS - Replace Gutters and Downspouts	-	838,800	838,800
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm M	-	174,000	174,000
Old Turie T. Small Elm - Interior Painting Campus Wide	75,469	-	(75,469)
Orange City Elm - Renovations and Additions	46,741,239	-	(46,741,237)
Ormond Beach Elm – Replace Perimeter Fencing	3,919	-	(3,919)
Ormond Beach Elm - Security Fencing	53,066	-	(53,066)
Ormond Beach Mid - Addition of Ag Structures	125,000	-	(125,000)
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monit	-	174,000	174,000
Ortona and Osceola Elm – Master Plan	26,229	-	(26,229)
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	(94,000)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Osceola/Tomoka Elm – Replace AC in Kitchen	85,886	-	(85,886)
Osceola/Tomoka Elm - Reroof Bldg. 9	42,980	-	(42,980)
Osceola/Tomoka Elm - Replace Media Center Storefront	31,932	-	(31,932)
Osceola/Tomoka Elm - Replace South and West Perimeter Fe	37,562	-	(37,562)
Osteen Elm - Replace Gutters and Downspouts	556,390	-	(556,390)
Osteen Elm - Modify Bus Loop Entrance	-	1,000,000	1,000,000
Palm Terrace Elementary - Replace Roof	933	-	(933)
Palm Terrace Elm - Replace Fire Alarm	2,254	-	(2,254)
Palm Terrace Elm - Replace Emergency Generator	-	672,000	672,000
Palm Terrace Elm - Upgrade CEP	-	2,391,683	2,391,683
Parking Lot Lease - City of DeLand	29,640	31,122	1,482
Pathways Elm - Replace Fire Alarm	684,993	-	(684,993)
Pathways Elm - Replace Outside Air Units	1,000,000	-	(1,000,000)
Pathways Elm - 11 Classroom Addition	911,048	12,000,000	11,088,952
Pathways Elm - Upgrade Stage Lighting and Sound System	-	500,000	500,000
Pierson Elm - Upgrade Fire Suppression Water Tank	75,230	-	(75,230)
Pierson Transportation - Remove Underground Fuel Tank and	80,930	-	(80,930)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and	4,222	-	(4,222)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	2,418,533	-	(2,418,533)
Pine Ridge HS – Reclaimed Water Connection	223,321	-	(223,321)
Pine Ridge HS - Grade and Sod Football Field	172,878	-	(172,878)
Pine Ridge HS - Repair Wall Flashings Bldg. 8	322,988	-	(322,988)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	3,153,967	-	(3,153,967)
Pine Ridge HS - 20 Classroom Addition	1,276,794	21,000,000	19,723,206
Pine Ridge HS - Replace Intercom	-	834,000	834,000
Pine Ridge HS - Upgrade Kitchen and Dining HVAC, Ceilings and	-	3,091,483	3,091,483
Pine Trail Elm - Intercom Replacement	150,000	-	(150,000)
Pine Trail Elm - Parent Loop Extension	-	1,986,000	1,986,000
Pine Trail Elm - Upgrade Stage Sound	-	460,000	460,000
Port Orange Elm - Parking Area	326,380	-	(326,380)
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	101,634	-	(101,634)
Port Orange Elm - Renovate Reception	124,609	-	(124,609)
Port Orange Elm – Water Intrusion	4,372,812	-	(4,372,812)
Port Orange Elm – Replace AC in Kitchen	64,630	-	(64,630)
Port Orange Elm - Replace Fire Alarm	-	1,116,000	1,116,000
Portables - Moves and Compliance	1,064,934	400,000	(664,934)
Portables - Refurbish 559 at Spruce Creek HS	35,000	-	(35,000)
Portables - Refurbish 386 at Spruce Creek HS	35,000	-	(35,000)
Portables - Refurbish 490 at Spruce Creek HS	35,000	-	(35,000)
Pride Elm - Replace Shelter Generators	281,184	-	(281,184)
R.J. Longstreet Elm - Remodel Media Center	-	432,000	432,000
R.J. Longstreet Elm - Upgrade Parking Lot and Canopy Lighting	-	200,000	200,000



**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Read-Pattillo Elm - K-5 Replacement School	2,000,000	-	(2,000,000)
River Springs Mid - Replace Gutters and Downspouts	648,000	-	(648,000)
River Springs Mid - Convert Three Classrooms to Science Labs	-	1,656,000	1,656,000
River Springs Mid - Replace Flooring Bldg. 4 Second Floor Ext	110,160	-	(110,160)
Riverview Learning Center - Fire Alarm/Intercom System	165,773	-	(165,773)
Riverview Learning Center - Repair and Paint Interior Campus	126,275	-	(126,275)
Riverview Learning Center - Replace Flooring Bldg. 1	86,247	-	(86,247)
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito	100,500	-	(100,500)
RJ Longstreet Elm - Replace AC Pit Fencing	79,938	-	(79,938)
RJ Longstreet Elm - Replace AC Units Bldgs. 1, 3 and 5	104,805	-	(104,805)
RJ Longstreet Elm - Replace AC Units Bldgs. 2, 6 and 7	156,229	-	(156,229)
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	892,785	-	(892,785)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	1,409	-	(1,409)
Seabreeze HS - Resurface Tennis Courts and Replace Fence	9,500	-	(9,500)
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14	910,703	-	(910,703)
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	2,167,103	-	(2,167,103)
Seabreeze HS - Reroof Bldg. 13	630,672	-	(630,672)
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	4,229,428	-	(4,229,428)
Seabreeze HS - Sand Volleyball Courts	298,766	-	(298,766)
Seabreeze HS - Replace OAU Bldg. 3	350,000	-	(350,000)
Seabreeze HS - Upgrade HVAC Bldg. 3	-	2,611,806	2,611,806
Seabreeze HS - Reroof Bldg. 7	-	510,000	510,000
Seabreeze HS - Upgrade MDP and Secondary Feeders Campus	-	2,310,000	2,310,000
Silver Sands Mid - Renovate Culinary Lab	176,011	-	(176,011)
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	1,397	-	(1,397)
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	292,369	-	(292,369)
Silver Sands Mid - Renovate Media Center	-	525,000	525,000
Silver Sands Mid - Replace Stage Lighting and Sound System	900,000	-	(900,000)
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	2,355,701	-	(2,355,701)
Silver Sands Mid - Replace Gymnasium Bleachers	-	400,000	400,000
Silver Sands Mid - Replace WSHP Bldg. 10	-	1,227,936	1,227,936
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monit	174,000	-	(174,000)
South Daytona Elm - Renovate Media Center	-	525,000	525,000
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	-	639,600	639,600
South Daytona Elm - Upgrade Kitchen Flooring, Lighting and F	-	354,000	354,000
Southwestern Mid - Replace 250 Ton Chiller	649,865	-	(649,865)
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	589,018	-	(589,018)
Southwestern Mid - Renovate Kitchen and Multipurpose	3,887,746	-	(3,887,746)
Southwestern Mid - Replace AC in Media Center	55,550	-	(55,550)
Southwestern Mid - Bus Loop Security Fencing	42,474	-	(42,474)
Southwestern Mid - Building to Building Security Fencing	100,000	-	(100,000)
Southwestern Mid - Replace Gymnasium Bleachers	-	400,000	400,000

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Spirit Elm - Upgrade HVAC Bldgs. 4	1,218,452	-	(1,218,452)
Spirit Elm - Upgrade HVAC Bldg. 7	-	539,918	539,918
Spruce Creek HS - Classroom Addition and Auditorium Remoc	1,200,000	-	(1,200,000)
Spruce Creek HS - Sand Volleyball Courts	27,500	-	(27,500)
Spruce Creek Elm - Security Fencing	29,184	-	(29,184)
Spruce Creek HS - Replace 7 AC Roof Top Units	1,662,766	-	(1,662,766)
Spruce Creek HS – Renovate Culinary Lab	1,244,460	-	(1,244,460)
Spruce Creek HS – Replace HVAC Unit Bldg. 14	5,105	-	(5,105)
Spruce Creek HS - Upgrade Main Electrical Switchgear	2,115,200	-	(2,115,200)
Spruce Creek HS - Replace 12 Split Systems	93,303	-	(93,303)
Spruce Creek Elm - Remove Trees & Grade for Drainage	75,000	-	(75,000)
Spruce Creek HS - Replace AC Unit in Atrium	61,970	-	(61,970)
Spruce Creek Elm - Replace 60 Ton Chiller	-	321,369	321,369
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitori	-	174,000	174,000
Spruce Creek HS - Replace Athletic Field and Court Fencing	123,902	-	(123,902)
Starke Elm - Renovations and Additions	38,961,256	-	(38,961,256)
Stem Bus	74,886	-	(74,886)
Stem Bus 2	98,925	-	(98,925)
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)
Sugar Mill Elm – Potable Water Lines	238,205	-	(238,205)
Sugar Mill Elm - Replace Intermediate Playground	137,669	-	(137,669)
Sugar Mill Elm – 11 Classroom Addition	-	900,000	900,000
Sugar Mill Elm - Parent Loop Extension	-	1,500,000	1,500,000
Sunrise Elm – Replace Cafeteria A/C and Heat Pump	64,177	-	(64,177)
Sweetwater Elm – Upgrade Fresh Air Unit Controls	34,205	-	(34,205)
Sweetwater Elm - Replace 60 Ton Chiller	308,827	-	(308,827)
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co	58,092	-	(58,092)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion N	100,500	-	(100,500)
T. Dewitt Taylor Mid-HS - Hog Barn at Ag Farm	4,373	-	(4,373)
T. Dewitt Taylor Mid-HS - Upgrade CEP	-	2,028,756	2,028,756
Timbercrest Elm - Upgrade Chiller Plant Controls Bldg. 5	68,381	-	(68,381)
Timbercrest Elm - Replace Cafeteria Storefront and Doors	89,799	-	(89,799)
Timbercrest Elm - Upgrade Boilers	-	600,000	600,000
Tomoka Elm - Master Plan	8,483,656	-	(8,483,656)
Transportation - Warehouse DeLand - Warehouse Addition	2,499,235	-	(2,499,235)
Transportation Warehouse - DeLand - Replace Emergency Ge	794,092	-	(794,092)
Turie T. Small Elementary - Master Plan	11,832,242	-	(11,832,242)
Turie T. Small - Replace AC Unit in Cafeteria	3,973	-	(3,973)
Turie T. Small Elm - Expand Cafeteria	-	950,000	950,000
University HS - Install Grandstands	428,590	-	(428,590)
University HS - Pressbox Concession	300,000	-	(300,000)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
University HS - Repair Wall Flashings Bldg 2	169,250	-	(169,250)
University HS - Upgrade AHU Sensors, Dampers and Duct Hea	35,299	-	(35,299)
University HS - Resurface Tennis Courts	2,635	-	(2,635)
University HS - Seal Abandoned Wells	437,865	-	(437,865)
University HS - New Marquee	231,378	-	(231,378)
University HS - Press Box	507,360	-	(507,360)
University HS - Upgrade Fire Booster Pump and Controls	534,000	-	(534,000)
University HS - Upgrade Fire Alarm and Intrusion Monitoring	252,000	-	(252,000)
University HS - Install Storage Building	64,575	-	(64,575)
University HS - Extend Parent Loop	1,000,000	-	(1,000,000)
University HS - Install Concrete Slab and Bleachers	130,000	-	(130,000)
Various - Security	3,027,784	2,543,670	(484,114)
Various - Infrastructure for Technology	311,338	250,000	(61,338)
Various - Minor Projects	1,938,381	4,000,000	2,061,619
Various Schools - High School Athletics	-	2,877,200	2,877,200
Various Locations - Rural Broadband	2,000,000	-	(2,000,000)
Various Schools - BDA	445,257	-	(445,257)
Various Schools - Playgrounds	-	300,000	300,000
Various Schools - 23 School Hardening - Safety and Security	58,504	-	(58,504)
Various Schools - 24 School Hardening - Safety and Security o	731,598	-	(731,598)
Various Schools - Door Lock Upgrades	87,800	-	(87,800)
Various - Elevator Upgrades	-	300,000	300,000
Various Schools - Leased Portables	100,000	100,000	-
Various Schools & Depts - District Wide Technology Equipme	10,721,852	10,000,000	(721,852)
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	-
Volusia Pines Elm - Replace AC Unit in Cafeteria	13,000	-	(13,000)
Volusia Pines Elm - Replace Fire Alarm	1,260,000	-	(1,260,000)
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,978,000	-	(2,978,000)
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	-	2,978,000	2,978,000
Westside Elm - Replace Doors and Hardware Bldg. 1	741,000	-	(741,000)
White Fleet	2,417,547	910,000	(1,507,547)
Woodward Elementary - Renovations and Addition	1,490,615	-	(1,490,615)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1	4,500,000	-	(4,500,000)
Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11	-	819,422	819,422
Total projects	311,776,659	203,059,034	(108,717,625)
Total uses	311,776,659	203,059,034	(108,717,625)
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(110,437,483)</b>	<b>(18,290,513)</b>	<b>92,146,970</b>

**Other financing uses**

Transfers in from general fund	53,252	-	(53,252)
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**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Transfers out to general fund	(35,549,905)	(39,584,288)	(4,034,383)
Transfers out to debt service funds	(37,380,710)	(47,408,508)	(10,027,798)
Proceeds from sale of assets	64,608	-	(64,608)
Issuance of certificates of participation	33,081,000	70,000,000	36,919,000
Total other financing uses	(39,731,755)	(16,992,796)	22,738,959
<b>Net change in fund balance</b>	(150,169,238)	(35,283,309)	114,885,924
<b>Fund balance</b>			
Beginning of year	257,350,388	107,181,150	(150,169,238)
Ending Balance	\$ 107,181,150	\$ 71,897,841	\$ (35,283,312)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CAPITAL OUTLAY AND DEBT SERVICE (CO&DS) PROGRAM - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Total state sources	2,266,500	2,266,500	-
Local sources:			
Investment income	582,729	-	(582,729)
Total local sources	582,729	-	(582,729)
Total sources	2,849,229	2,266,500	(582,729)
<b>Uses - expenditures</b>			
Projects:			
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	3,235,445	-	(3,235,445)
Heritage Mid - Replace Roof Campus Wide	3,750,000	-	(3,750,000)
Seabreeze HS - Reroof Bldg. 13	630,672	-	(630,672)
Spruce Creek HS - Upgrade Main Electrical Switchgear	2,115,200	-	(2,115,200)
Total projects	9,731,317	-	(9,731,317)
Total uses	9,731,317	-	(9,731,317)
<b>Excess (deficiency) of revenues over expenditures</b>	(6,882,088)	2,266,500	9,148,588
<b>Net change in fund balance</b>	(6,882,088)	2,266,500	9,148,588
<b>Fund balance</b>			
Beginning of year	14,901,281	8,019,193	(6,882,088)
Ending Balance	\$ 8,019,193	\$ 10,285,693	\$ 2,266,500

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
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**Sources - revenues**

Local sources:

Ad valorem property taxes - Capital	\$ 99,170,467	\$ 104,592,392	\$ 5,421,925
Investment income	3,910,091	70,000	(3,840,091)
Gift, grants, and bequests	3,789	-	(3,789)
Other miscellaneous local	134	-	(134)
Miscellaneous local	36,082	-	(36,082)
Total local sources	103,120,563	104,662,392	1,541,829
Total sources	103,120,563	104,662,392	1,541,829

**Uses - expenditures**

Projects:

Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 1	7,155	-	(7,155)
Atlantic HS - CTE Metal Building	164,082	-	(164,082)
Atlantic HS - Install Grandstands	351,611	-	(351,611)
Atlantic HS - Pressbox Concession	300,000	-	(300,000)
Atlantic HS - Upgrade Auditorium Seating and Flooring	1,065,874	-	(1,065,874)
Atlantic HS - Install Concrete Slab for Dumpsters	41,924	-	(41,924)
Atlantic HS - Press Box and Restroom Buildings	1,383,000	-	(1,383,000)
Atlantic HS - Renovate Group Restrooms Campus Wide	2,160,000	-	(2,160,000)
Atlantic HS - Sand and Paint Gym Floors	32,525	-	(32,525)
Atlantic HS - Repair Stucco Second Floor Walkway	-	638,000	638,000
Blue Lake Elm - Asphalt and Concrete Repairs Campus Wide	44,899	-	(44,899)
Blue Lake Elm - Renovate Basketball Courts	318,324	-	(318,324)
Brewster Center - Replace Emergency Generator	601,200	-	(601,200)
Brewster Center - Repair Floor Joists	-	117,600	117,600
Bus and Safety	5,216,611	2,590,000	(2,626,611)
Campbell Mid - Repair Security Gates	1,095	-	(1,095)
Charter School Capital Outlay LCIF Disbursements	97,461	1,554,245	1,456,784
Chisholm Elm - Perimeter Fencing	61,839	-	(61,839)
Contingency	9,646,513	6,000,000	(3,646,513)
Contingency - Operations	6,011,309	1,000,000	(5,011,309)
Coronado Beach Elem - Install New Lighting at Parking Lot an	270,999	-	(270,999)
Coronado Beach Elm - Replace AC in Kitchen	52,702	-	(52,702)
Creekside Middle - Fire Alarm Replacement	12,613	-	(12,613)
Daytona Transportation - Replace Emergency Generator	-	480,000	480,000
DeBary Elm - Resurface Bus Loop and Parking	384,432	-	(384,432)
Debary Elem - New Marquee	202,000	-	(202,000)
DeLand Administrative Complex - Upgrade Data Center Backu	525,000	-	(525,000)
DeLand Administration - Data Center HVAC	44,413	-	(44,413)
DeLand Administrative Complex - Replace Data Center Floor I	-	160,464	160,464
DeLand Administrative Complex - Renovate Board Room	-	1,400,000	1,400,000

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
DeLand HS - Replace Site Generator	289,268	-	(289,268)
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	2,196,473	-	(2,196,473)
DeLand HS - Digital Marquee	-	165,000	165,000
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	(1,400,000)
Deltona HS - Repair Building Cracks Campus Wide	162,424	-	(162,424)
Deltona HS - Upgrade Stage Lighting	900,000	-	(900,000)
Deltona Mid - Upgrade Interior Lighting Bldg. 10	41,062	-	(41,062)
Deltona HS - Foundation Repairs Bldgs. 12	1,255,334	-	(1,255,334)
Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 and 4	135,600	-	(135,600)
Deltona HS - Foundation Repairs Bldg. 2	3,000,000	-	(3,000,000)
Deltona Lakes Elm - Replace Intermediate Playground	150,000	-	(150,000)
Deltona HS - Repair Flooring Bldg. 15	70,177	-	(70,177)
Deltona Transportation - Bus Awning	113,340	-	(113,340)
Deltona Transportation - Replace Fuel Island and Tanks	-	1,170,000	1,170,000
Edgewater Public Elm - Renovate Media Center	706,000	-	(706,000)
Edgewater Public Elm - Replace Stage Lighting and Sound System	-	600,000	600,000
Enterprise Elm - K-8 Replacement School	4,940,750	2,000,000	(2,940,750)
Enterprise Elm - Replace Rooftop AC and Split System in Front	169,000	-	(169,000)
ERP Software - Enterprise Resource Planning	805,171	-	(805,171)
Facilities Management	1,300,000	1,300,000	-
Forest Lake Elm - Intermediate Playground	51,690	-	(51,690)
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,916,574	-	(1,916,574)
Forest Lake Elm - Parent Loop Extension	1,565,841	-	(1,565,841)
Forest Lake Elm - Increase Bus Loop Parking	-	433,000	433,000
Freedom Elm - Replace DOAS Bldgs. 3 and 4	1,522,375	-	(1,522,375)
Freedom Elm - Replace Stage Lighting and Sound System	-	600,000	600,000
Furn, Fix, Equip, Veh	2,161,895	1,200,000	(961,895)
Furn, Fix, Equip, Veh - Internal Account Funded	64,140	-	(64,140)
Galaxy Mid - Replace 50 KW Kitchen Generator	82,282	-	(82,282)
George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229	143,610	-	(143,610)
George Marks Elm - Portables Installation	187,597	-	(187,597)
George Marks Elm - Portables Power, Communications and F	10,145	-	(10,145)
Herbert Street - Upgrade Interior Lighting	22,210	-	(22,210)
Herbert Street - Playground	71,175	-	(71,175)
Herbert Street Center - Replace Flooring Campus Wide	80,000	-	(80,000)
Heritage Mid - Reclaimed Water Connection	225,113	-	(225,113)
Heritage Mid - Replace AC in Gym and Cafeteria	85,963	-	(85,963)
Heritage Mid - Digital Marquee	-	216,000	216,000
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 and 7	14,055	-	(14,055)
Holly Hill School - Replace Gutters Phase 1	42,612	-	(42,612)
Holly Hill School - Replace Boiler	-	247,800	247,800
Horizon Elm - Pavilion	250,000	-	(250,000)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Indian River Elm - Door Replacement Bldgs 1 and 4	32,455	-	(32,455)
Indian River Elm - Replace Doors and Hardware Buildings 2 ar	825,300	-	(825,300)
Indian River Elm - Renovate Media Center	486,179	-	(486,179)
Indian River Elm - New Marquee	200,326	-	(200,326)
Mainland HS - Stormwater Upgrades	1,500,000	-	(1,500,000)
Mainland HS - Sand and Paint Gym Floors	37,003	-	(37,003)
Mainland HS - Upgrade Stage Lighting	-	1,440,000	1,440,000
Manatee Cove Elm - 11 Classroom Addition	368	-	(368)
Manatee Cove Elm - Parent Loop Extension	-	2,500,000	2,500,000
New Smyrna Beach HS - Traffic Signal	148,129	-	(148,129)
New Smyrna Beach HS – Upgrade Chillers 1 and 2	396,133	-	(396,133)
New Smyrna Beach HS - Repair Storm Drains	123,800	-	(123,800)
New Smyrna Beach Mid - Demolish Racquetball Court	46,021	-	(46,021)
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	(111,840)
New Smyrna Beach HS - Replace Ag Building Roof	31,200	-	(31,200)
New Smyrna Beach HS - Raise Storm Drain Inlet at Football Fi	50,000	-	(50,000)
New Smyrna Beach HS - Replace Gutters and Downspouts	-	838,800	838,800
Old Turie T. Small Elm - Interior Painting Campus Wide	75,469	-	(75,469)
Orange City Elm - Renovations and Additions	3,705,112	-	(3,705,112)
Ormond Beach Mid - Addition of Ag Structures	125,000	-	(125,000)
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	(94,000)
Osceola/Tomoka Elm – Replace AC in Kitchen	85,886	-	(85,886)
Osceola/Tomoka Elm - Reroof Bldg. 9	42,980	-	(42,980)
Osceola/Tomoka Elm - Replace Media Center Storefront	31,932	-	(31,932)
Osceola/Tomoka Elm - Replace South and West Perimeter Fe	37,562	-	(37,562)
Osteen Elm - Replace Gutters and Downspouts	556,390	-	(556,390)
Osteen Elm - Modify Bus Loop Entrance	-	1,000,000	1,000,000
Palm Terrace Elementary - Replace Roof	933	-	(933)
Palm Terrace Elm - Replace Fire Alarm	2,254	-	(2,254)
Palm Terrace Elm - Replace Emergency Generator	-	672,000	672,000
Parking Lot Lease - City of DeLand	29,640	31,122	1,482
Pathways Elm - 11 Classroom Addition	714,048	-	(714,048)
Pathways Elm - Upgrade Stage Lighting and Sound System	-	500,000	500,000
Pierson Elm - Upgrade Fire Supression Water Tank	75,230	-	(75,230)
Pierson Transportation - Remove Underground Fuel Tank anc	80,930	-	(80,930)
Pine Ridge HS - Grade and Sod Football Field	172,878	-	(172,878)
Pine Ridge HS - Repair Wall Flashings Bldg. 8	322,988	-	(322,988)
Pine Ridge HS - 20 Classroom Addition	1,276,794	-	(1,276,794)
Pine Trail Elm - Parent Loop Extension	-	1,986,000	1,986,000
Pine Trail Elm - Upgrade Stage Sound	-	460,000	460,000
Port Orange Elm - Parking Area	326,380	-	(326,380)
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	101,634	-	(101,634)



**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Port Orange Elm - Renovate Reception	124,609	-	(124,609)
Port Orange Elm – Water Intrusion	4,372,812	-	(4,372,812)
Port Orange Elm – Replace AC in Kitchen	64,630	-	(64,630)
Portables - Moves and Compliance	1,064,934	400,000	(664,934)
Portables - Refurbish 559 at Spruce Creek HS	35,000	-	(35,000)
Portables - Refurbish 386 at Spruce Creek HS	35,000	-	(35,000)
Portables - Refurbish 490 at Spruce Creek HS	35,000	-	(35,000)
Pride Elm - Replace Shelter Generators	281,184	-	(281,184)
R.J. Longstreet Elm - Remodel Media Center	-	432,000	432,000
R.J. Longstreet Elm - Upgrade Parking Lot and Canopy Lightin	-	200,000	200,000
Read-Pattillo Elm - K-5 Replacement School	750,000	-	(750,000)
River Springs Mid - Replace Gutters and Downspouts	648,000	-	(648,000)
River Springs Mid - Replace Flooring Bldg. 4 Second Floor Ext	110,160	-	(110,160)
Riverview Learning Center - Fire Alarm/Intercom System	165,773	-	(165,773)
Riverview Learning Center - Repair and Paint Interior Campus	126,275	-	(126,275)
Riverview Learning Center - Replace Flooring Bldg. 1	86,247	-	(86,247)
RJ Longstreet Elm - Replace AC Pit Fencing	79,938	-	(79,938)
RJ Longstreet Elm - Replace AC Units Bldgs. 1, 3 and 5	104,805	-	(104,805)
RJ Longstreet Elm - Replace AC Units Bldgs. 2, 6 and 7	156,229	-	(156,229)
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	892,785	-	(892,785)
Seabreeze HS - Resurface Tennis Courts and Replace Fence	9,500	-	(9,500)
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14	910,703	-	(910,703)
Silver Sands Mid - Renovate Culinary Lab	176,011	-	(176,011)
Silver Sands Mid - Renovate Media Center	-	525,000	525,000
Silver Sands Mid - Replace Stage Lighting and Sound System	900,000	-	(900,000)
Silver Sands Mid - Replace Gymnasium Bleachers	-	400,000	400,000
South Daytona Elm - Renovate Media Center	-	525,000	525,000
South Daytona Elm - Upgrade Kitchen Flooring, Lighting and f	-	354,000	354,000
Southwestern Mid - Renovate Kitchen and Multipurpose	3,887,746	-	(3,887,746)
Southwestern Mid - Replace AC in Media Center	55,550	-	(55,550)
Southwestern Mid - Replace Gymnasium Bleachers	-	400,000	400,000
Spirit Elm - Upgrade HVAC Bldgs. 4	1,218,452	-	(1,218,452)
Spruce Creek HS – Renovate Culinary Lab	1,244,460	-	(1,244,460)
Spruce Creek HS – Replace HVAC Unit Bldg. 14	5,105	-	(5,105)
Spruce Creek HS - Replace 12 Split Systems	93,303	-	(93,303)
Spruce Creek Elm - Remove Trees & Grade for Drainage	75,000	-	(75,000)
Spruce Creek HS - Replace AC Unit in Atrium	61,970	-	(61,970)
Spuce Creek HS - Replace Athletic Field and Court Fencing	123,902	-	(123,902)
Starke Elm - Renovations and Additions	18,000,000	-	(18,000,000)
Sugar Mill Elm – Potable Water Lines	238,205	-	(238,205)
Sugar Mill Elm - Replace Intermediate Playground	137,669	-	(137,669)
Sugar Mill Elm – 11 Classroom Addition	-	650,000	650,000

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Sugar Mill Elm - Parent Loop Extension	-	1,500,000	1,500,000
Sunrise Elm – Replace Cafeteria A/C and Heat Pump	64,177	-	(64,177)
Sweetwater Elm – Upgrade Fresh Air Unit Controls	34,205	-	(34,205)
T. Dewitt Taylor Mid-HS - Hog Barn at Ag Farm	4,373	-	(4,373)
Timbercrest Elm - Upgrade Chiller Plant Controls Bldg. 5	68,381	-	(68,381)
Timbercrest Elm - Replace Cafeteria Storefront and Doors	89,799	-	(89,799)
Timbercrest Elm - Upgrade Boilers	-	600,000	600,000
Tomoka Elm - Master Plan	695,859	-	(695,859)
Transportation - Warehouse DeLand - Warehouse Addition	2,499,235	-	(2,499,235)
Transportation Warehouse - DeLand - Replace Emergency Ge	794,092	-	(794,092)
Turie T. Small Elementary - Master Plan	8,160,942	-	(8,160,942)
Turie T. Small - Replace AC Unit in Cafeteria	3,973	-	(3,973)
Turie T. Small Elm - Expand Cafeteria	-	950,000	950,000
University HS - Install Grandstands	428,590	-	(428,590)
University HS - Pressbox Concession	300,000	-	(300,000)
University HS - Repair Wall Flashings Bldg 2	169,250	-	(169,250)
University HS - Seal Abandoned Wells	437,865	-	(437,865)
University HS - New Marquee	231,378	-	(231,378)
University HS - Press Box	507,360	-	(507,360)
University HS - Upgrade Fire Booster Pump and Controls	534,000	-	(534,000)
University HS - Install Storage Building	64,575	-	(64,575)
University HS - Extend Parent Loop	1,000,000	-	(1,000,000)
University HS - Install Concrete Slab and Bleachers	130,000	-	(130,000)
Various - Minor Projects	1,923,216	4,000,000	2,076,784
Various Locations - Rural Broadband	2,000,000	-	(2,000,000)
Various Schools - BDA	445,257	-	(445,257)
Various Schools - Playgrounds	-	300,000	300,000
Various - Elevator Upgrades	-	300,000	300,000
Various Schools - Leased Portables	100,000	100,000	-
Volusia Pines Elm- Replace AC Unit in Cafeteria	13,000	-	(13,000)
Westside Elm - Replace Doors and Hardware Bldg. 1	741,000	-	(741,000)
White Fleet	2,417,547	910,000	(1,507,547)
Total projects	127,105,282	43,846,031	(83,259,251)
Total uses	127,105,282	43,846,031	(83,259,251)
Excess (deficiency) of revenues over expenditures	(23,984,719)	60,816,361	84,801,080
<b>Other financing uses</b>			
Transfers in from general fund	23,339	-	(23,339)
Transfers out to general fund	(32,752,261)	(39,584,288)	(6,832,027)
Transfers out to debt service funds	(22,794,334)	(23,855,445)	(1,061,111)
Total other financing uses	(55,523,256)	(63,439,733)	(7,916,477)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Net change in fund balance</b>	(79,507,975)	(2,623,372)	76,884,603
<b>Fund balance</b>			
Beginning of year	91,404,931	11,896,956	(79,507,975)
Ending Balance	\$ 11,896,956	\$ 9,273,584	\$ (2,623,372)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Local sales tax	\$ 65,626,997	\$ 66,539,629	\$ 912,632
Investment income	4,548,405	800,000	(3,748,405)
Other miscellaneous local	295	-	(295)
Total local sources	70,175,697	67,339,629	(2,836,068)
Total sources	70,175,697	67,339,629	(2,836,068)

**Uses - expenditures**

Projects:

All High Schools - Athletic Facility Leases	184,395	180,000	(4,395)
Atlantic High - Rekey Doors Campus Wide	29,492	-	(29,492)
Atlantic HS - Baseball Field Lighting	2,129,200	-	(2,129,200)
Brewster Center - Replace Outside Air Units	4,930	-	(4,930)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	5,893	-	(5,893)
Campbell Mid - Replace Emergency Generator	-	597,600	597,600
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	-	1,817,016	1,817,016
Centegix	1,478,460	456,330	(1,022,130)
Champion Elm - Upgrade CEP	-	1,171,734	1,171,734
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	174,000	-	(174,000)
Contingency	5,510,692	500,000	(5,010,692)
Contingency - Operations	11,385,677	-	(11,385,677)
DeLand Administrative Complex - Upgrade Access Control Key	8,399	-	(8,399)
DeLand HS - Replace Cafeteria Chiller	436,523	-	(436,523)
DeLand HS - Baseball Field Lighting	443,865	-	(443,865)
DeLand HS - Sand Volleyball Courts	22,980	-	(22,980)
DeLand HS - Softball Field Lighting	687,795	-	(687,795)
DeLand HS - Renovate Tennis Courts	523,000	-	(523,000)
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	955,001	-	(955,001)
DeLand Mid - Bus Loop Security Fencing	59,513	-	(59,513)
Deltona Middle - Master Plan	34,800	-	(34,800)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs	22,512	-	(22,512)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs	2,588,636	-	(2,588,636)
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	-	2,836,453	2,836,453
Deltona HS - Repair Fencing	69,464	-	(69,464)
Deltona HS - Install Security Gate	50,081	-	(50,081)
Deltona HS - Replace Intercom Wiring	786,000	-	(786,000)
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)
Deltona HS - Reroof Bldg. 26	-	210,000	210,000
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Monitoring	-	174,000	174,000
Deltona Maintenance - Replace Emergency Generator and Monitor	-	690,000	690,000
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	100,500	-	(100,500)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Discovery Elm - Replace Chillers 1 and 2	1,500,000	-	(1,500,000)
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitorin	100,500	-	(100,500)
Facilities Management	1,350,000	1,200,000	(150,000)
Freedom Elm - Replace Small Chiller Bldg. 7	277,316	-	(277,316)
Freedom Elm - Replace DOAS Bldgs. 1 and 2	-	1,400,000	1,400,000
Friendship Elm - Replace Intercom	279,209	-	(279,209)
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	237,360	-	(237,360)
Friendship Elm - Replace Switchgear Bldg. 4	-	284,000	284,000
Heritage Mid - Replace Roof Campus Wide	77,484	-	(77,484)
Heritage Mid - Replace Fire Alarm	1,207,000	-	(1,207,000)
Heritage Mid - Convert Computer Lab to Science Lab Bldg. 7 F	-	648,000	648,000
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	-	2,000,000	2,000,000
Holly Hill School - Replace Switchgear Bldg. 6	351,564	-	(351,564)
Holly Hill School - Upgrade Intrusion and Fire Alarm Monitori	-	174,000	174,000
Horizon Elm - Replace Chiller Bldg. 11	-	345,000	345,000
Indian River Elm - Replace Switchgear Bldg. 4	-	360,000	360,000
Mainland HS - Upgrade Chiller Plant	2,397,291	-	(2,397,291)
New Smyrna Beach HS - Replace Intercom	351,939	-	(351,939)
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm Mc	-	174,000	174,000
Orange City Elm - Renovations and Additions	32,953,298	-	(32,953,298)
Ormond Beach Elm – Replace Perimeter Fencing	3,919	-	(3,919)
Ormond Beach Elm - Security Fencing	53,066	-	(53,066)
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monit	-	174,000	174,000
Ortona and Osceola Elm – Master Plan	2,029	-	(2,029)
Palm Terrace Elm - Upgrade CEP	-	2,391,683	2,391,683
Pathways Elm - Replace Fire Alarm	684,993	-	(684,993)
Pathways Elm - Replace Outside Air Units	1,000,000	-	(1,000,000)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 a	4,222	-	(4,222)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	2,418,533	-	(2,418,533)
Pine Ridge HS – Reclaimed Water Connection	223,321	-	(223,321)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	3,153,967	-	(3,153,967)
Pine Ridge HS - Replace Intercom	-	834,000	834,000
Pine Ridge HS - Upgrade Kitchen and Dining HVAC, Ceilings ar	-	3,091,483	3,091,483
Pine Trail Elm - Intercom Replacement	150,000	-	(150,000)
Port Orange Elm - Replace Fire Alarm	-	1,116,000	1,116,000
River Springs Mid - Convert Three Classrooms to Science Labs	-	1,656,000	1,656,000
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito	100,500	-	(100,500)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	1,409	-	(1,409)
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	2,167,103	-	(2,167,103)
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	4,229,428	-	(4,229,428)
Seabreeze HS - Sand Volleyball Courts	298,766	-	(298,766)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Seabreeze HS - Replace OAU Bldg. 3	350,000	-	(350,000)
Seabreeze HS - Upgrade HVAC Bldg. 3	-	2,611,806	2,611,806
Seabreeze HS - Reroof Bldg. 7	-	510,000	510,000
Seabreeze HS - Upgrade MDP and Secondary Feeders Campus	-	2,310,000	2,310,000
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	1,397	-	(1,397)
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	292,369	-	(292,369)
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	2,355,701	-	(2,355,701)
Silver Sands Mid - Replace WSHP Bldg. 10	-	1,227,936	1,227,936
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monit	174,000	-	(174,000)
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	-	639,600	639,600
Southwestern Mid - Replace 250 Ton Chiller	649,865	-	(649,865)
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	589,018	-	(589,018)
Southwestern Mid - Bus Loop Security Fencing	42,474	-	(42,474)
Southwestern Mid - Building to Building Security Fencing	100,000	-	(100,000)
Spirit Elm - Upgrade HVAC Bldg. 7	-	539,918	539,918
Spruce Creek HS - Sand Volleyball Courts	27,500	-	(27,500)
Spruce Creek Elm - Security Fencing	29,184	-	(29,184)
Spruce Creek HS - Replace 7 AC Roof Top Units	1,662,766	-	(1,662,766)
Spruce Creek Elm - Replace 60 Ton Chiller	-	321,369	321,369
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitoring	-	174,000	174,000
Starke Elm - Renovations and Additions	19,934,991	-	(19,934,991)
Stem Bus	74,886	-	(74,886)
Stem Bus 2	98,925	-	(98,925)
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)
Sweetwater Elm - Replace 60 Ton Chiller	308,827	-	(308,827)
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Courts	58,092	-	(58,092)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitoring	100,500	-	(100,500)
T. Dewitt Taylor Mid-HS - Upgrade CEP	-	2,028,756	2,028,756
Tomoka Elm - Master Plan	5,602,623	-	(5,602,623)
University HS - Upgrade AHU Sensors, Dampers and Duct Heating	35,299	-	(35,299)
University HS - Resurface Tennis Courts	2,635	-	(2,635)
University HS - Upgrade Fire Alarm and Intrusion Monitoring	252,000	-	(252,000)
Various - Security	3,027,784	2,543,670	(484,114)
Various - Infrastructure for Technology	311,338	250,000	(61,338)
Various Schools - High School Athletics	-	2,877,200	2,877,200
Various Schools - Door Lock Upgrades	87,800	-	(87,800)
Various Schools & Depts - District Wide Technology Equipment	10,721,852	10,000,000	(721,852)
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	-
Volusia Pines Elm - Replace Fire Alarm	1,260,000	-	(1,260,000)
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,978,000	-	(2,978,000)
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	-	2,978,000	2,978,000

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Woodward Elementary - Renovations and Addition	1,155,127	-	(1,155,127)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1	4,500,000	-	(4,500,000)
Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11	-	819,422	819,422
Total projects	141,848,005	54,962,976	(86,885,029)
Total uses	141,848,005	54,962,976	(86,885,029)
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(71,672,308)</b>	<b>12,376,653</b>	<b>84,048,961</b>
<b>Other financing uses</b>			
Transfers in from general fund	29,913	-	(29,913)
Transfers out to general fund	(713,064)	-	713,064
Transfers out to debt service funds	(14,505,376)	(20,803,063)	(6,297,687)
Total other financing uses	(15,188,527)	(20,803,063)	(5,614,536)
<b>Net change in fund balance</b>	<b>(86,860,835)</b>	<b>(8,426,410)</b>	<b>78,434,425</b>
<b>Fund balance</b>			
Beginning of year	101,289,905	14,429,070	(86,860,835)
Ending Balance	\$ 14,429,070	\$ 6,002,660	\$ (8,426,410)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - IMPACT FEES FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Investment income	\$ 1,906,751	\$ 500,000	\$ (1,406,751)
Impact fees	20,021,102	10,000,000	(10,021,102)
Total local sources	21,927,853	10,500,000	(11,427,853)
Total sources	21,927,853	10,500,000	(11,427,853)
<b>Uses - expenditures</b>			
Projects:			
Enterprise Elm - K-8 Replacement School	6,162,937	-	(6,162,937)
Facilities Management	300,000	750,000	450,000
McInnis Elm - Renovations and Administration Addition	590,442	-	(590,442)
Orange City Elm - Renovations and Additions	10,082,830	-	(10,082,830)
Ortona and Osceola Elm – Master Plan	24,200	-	(24,200)
Pathways Elm - 11 Classroom Addition	197,000	-	(197,000)
Read-Pattillo Elm - K-5 Replacement School	1,250,000	-	(1,250,000)
Spruce Creek HS - Classroom Addition and Auditorium Remoc	1,200,000	-	(1,200,000)
Starke Elm - Renovations and Additions	1,026,267	-	(1,026,267)
Sugar Mill Elm – 11 Classroom Addition	-	250,000	250,000
Tomoka Elm - Master Plan	2,185,173	-	(2,185,173)
Turie T. Small Elementary - Master Plan	3,671,300	-	(3,671,300)
Woodward Elementary - Renovations and Addition	335,488	-	(335,488)
Total projects	27,025,637	1,000,000	(26,025,637)
Total uses	27,025,637	1,000,000	(26,025,637)
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(5,097,784)</b>	<b>9,500,000</b>	<b>14,597,784</b>
<b>Other financing sources</b>			
Transfers out to debt service funds	-	(2,750,000)	(2,750,000)
Total other financing sources	-	(2,750,000)	(2,750,000)
<b>Net change in fund balance</b>	<b>(5,097,784)</b>	<b>6,750,000</b>	<b>11,847,784</b>
<b>Fund balance</b>			
Beginning of year	44,115,297	39,017,513	(5,097,784)
Ending Balance	\$ 39,017,513	\$ 45,767,513	\$ 6,750,000



**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CERTIFICATES OF PARTICIPATION DEBT ISSUES - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Uses - expenditures</b>			
Projects:			
Enterprise Elm - K-8 Replacement School	\$ -	\$ 70,000,000	\$ 70,000,000
Pathways Elm - 11 Classroom Addition	-	12,000,000	12,000,000
Read-Pattillo Elm - K-5 Replacement School	-	21,000,000	21,000,000
Total projects	-	103,000,000	-
Total uses	-	103,000,000	103,000,000
<b>Excess (deficiency) of revenues over expenditures</b>	-	(103,000,000)	(103,000,000)
<b>Other financing sources</b>			
Transfers out to debt service funds	(81,000)	-	81,000
Issuance of certificates of participation	33,081,000	70,000,000	36,919,000
Total other financing sources	33,000,000	70,000,000	37,000,000
<b>Net change in fund balance</b>	33,000,000	(33,000,000)	21,000,000
<b>Fund balance</b>			
Beginning of year	-	33,000,000	33,000,000
Ending Balance	\$ 33,000,000	\$ -	\$ (33,000,000)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - OTHER CAPITAL PROJECTS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
State sources:			
Other miscellaneous state sources	\$ 2,957,436	\$ -	\$ (2,957,436)
Total state sources	2,957,436	-	(2,957,436)
Local sources:			
Investment income	293,209	-	(293,209)
Other miscellaneous local	15,190	-	(15,190)
Total local sources	308,399	-	(308,399)
Total sources	3,265,835	-	(3,265,835)
<b>Uses - expenditures</b>			
Projects:			
Contingency - Operations	221,826	-	(221,826)
DeLand Warehouse - Lease	238,353	250,028	11,675
Enterprise Elm - K-8 Replacement School	3,775,559	-	(3,775,559)
Fuel Tax Revenue	1,025,416	-	(1,025,416)
Various - Minor Projects	15,165	-	(15,165)
Various Schools – 23 School Hardening – Safety and Security	58,504	-	(58,504)
Various Schools - 24 School Hardening - Safety and Security o	731,598	-	(731,598)
Total projects	6,066,421	250,028	(5,816,393)
Total uses	6,066,421	250,028	(5,816,393)
<b>Deficiency of revenues under expenditures</b>	<b>(2,800,586)</b>	<b>(250,028)</b>	<b>2,550,558</b>
<b>Other financing uses</b>			
Transfers out to general fund	(2,084,579)	-	2,084,579
Proceeds from sale of assets	64,608	-	(64,608)
Total other financing uses	(2,019,971)	-	2,019,971
<b>Net change in fund balance</b>	<b>(4,820,557)</b>	<b>(250,028)</b>	<b>4,570,529</b>
<b>Fund balance</b>			
Beginning of year	5,638,969	818,412	(4,820,557)
Ending Balance	\$ 818,412	\$ 568,384	\$ (250,028)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (SUMMARY)**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Sources - revenues</b>					
State sources:					
CO&DS distributed	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Interest on undistributed CO & DS	16,500	16,500	16,500	16,500	16,500
<b>Total state sources</b>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Local sources:					
Ad valorem property taxes	104,592,392	111,436,992	117,496,656	123,192,864	129,132,432
Local Sales tax	66,539,629	67,464,953	68,403,144	69,354,383	70,318,849
Investment income	1,370,000	1,160,000	950,000	740,000	530,000
Impact fees	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total local sources</b>	<u>182,502,021</u>	<u>190,061,945</u>	<u>196,849,800</u>	<u>203,287,247</u>	<u>209,981,281</u>
<b>Total sources</b>	<u><b>184,768,521</b></u>	<u><b>192,328,445</b></u>	<u><b>199,116,300</b></u>	<u><b>205,553,747</b></u>	<u><b>212,247,781</b></u>
<b>Uses - expenditures</b>					
Categories					
New Construction	105,900,000	18,900,000	81,500,000	47,968,664	12,750,000
Projects at Existing Schools and Facilities	69,048,459	57,749,842	41,822,830	19,539,482	21,617,829
Facilities Management	10,750,000	10,250,000	12,250,000	12,250,000	12,250,000
Technology	11,106,330	11,106,330	11,106,330	10,650,000	10,650,000
System Wide Equipment and Vehicles	2,110,000	2,110,000	2,110,000	2,110,000	2,110,000
Buses	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000
Charter School Disbursements	1,554,245	2,213,278	3,077,283	3,401,684	3,735,186
<b>Total uses</b>	<u><b>203,059,034</b></u>	<u><b>104,919,450</b></u>	<u><b>154,456,443</b></u>	<u><b>98,509,830</b></u>	<u><b>65,703,015</b></u>
<b>Deficiency of revenues under expenditures</b>	(18,290,513)	87,408,995	44,659,857	107,043,917	146,544,766
<b>Other financing sources</b>					
Transfers - General Fund	(39,584,288)	(41,340,436)	(43,181,808)	(45,115,248)	(47,145,360)
Transfers - Debt Service Funds	(47,408,508)	(44,318,457)	(50,533,952)	(52,049,959)	(52,057,320)
Proceeds of Lease-Purchase Agreements	70,000,000	12,000,000	63,000,000	-	-
<b>Total other financing sources</b>	<u><b>(16,992,796)</b></u>	<u><b>(73,658,893)</b></u>	<u><b>(30,715,759)</b></u>	<u><b>(97,165,207)</b></u>	<u><b>(99,202,680)</b></u>
<b>Net change in fund balances</b>	<u>(35,283,310)</u>	<u>13,750,102</u>	<u>13,944,098</u>	<u>9,878,710</u>	<u>47,342,086</u>
<b>Fund balances</b>					
Beginning Balance	107,181,150	71,897,840	85,647,942	99,592,040	109,470,750
Ending Balance	<u><b>\$ 71,897,840</b></u>	<u><b>\$ 85,647,942</b></u>	<u><b>\$ 99,592,040</b></u>	<u><b>\$ 109,470,750</b></u>	<u><b>\$ 156,812,836</b></u>

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Sources - revenues</b>					
State sources:					
CO&DS distributed	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Interest on undistributed CO & DS	16,500	16,500	16,500	16,500	16,500
<b>Total state sources</b>	<b>2,266,500</b>	<b>2,266,500</b>	<b>2,266,500</b>	<b>2,266,500</b>	<b>2,266,500</b>
Local sources:					
Ad valorem property taxes	104,592,392	111,436,992	117,496,656	123,192,864	129,132,432
Local Sales tax	66,539,629	67,464,953	68,403,144	69,354,383	70,318,849
Investment income	1,370,000	1,160,000	950,000	740,000	530,000
Impact fees	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total local sources</b>	<b>182,502,021</b>	<b>190,061,945</b>	<b>196,849,800</b>	<b>203,287,247</b>	<b>209,981,281</b>
<b>Total sources</b>	<b>184,768,521</b>	<b>192,328,445</b>	<b>199,116,300</b>	<b>205,553,747</b>	<b>212,247,781</b>

**Uses - expenditures**

**New Construction**

Central Warehouse	-	-	2,500,000	15,000,000	-
Enterprise Elm - K-8 Replacement School	72,000,000	-	-	-	-
Hinson Mid - 14 Classroom Addition	-	-	1,200,000	13,900,000	-
Indian River Elm - 11 Classroom Addition	-	-	-	900,000	12,750,000
New Smyrna Beach Mid - 14 Classroom Addition	-	1,200,000	13,900,000	-	-
Pathways Elm - 11 Classroom Addition	12,000,000	750,000	-	-	-
Pine Ridge HS - 20 Classroom Addition	21,000,000	1,000,000	-	-	-
Read-Pattillo Elm - K-5 Replacement School	-	2,000,000	50,000,000	2,000,000	-
Silver Sands Mid - 14 Classroom Addition	-	1,200,000	13,900,000	-	-
Spruce Creek Elm - Upgrade HVAC and Lighting Campus Wi	-	-	-	16,168,664	-
Sugar Mill Elm - 11 Classroom Addition	900,000	12,750,000	-	-	-
<b>Total New Construction</b>	<b>105,900,000</b>	<b>18,900,000</b>	<b>81,500,000</b>	<b>47,968,664</b>	<b>12,750,000</b>

**Projects at Existing Schools and Facilities**

All High Schools - Athletic Facility Leases	180,000	180,000	180,000	180,000	180,000
Atlantic HS - Repair Stucco Second Floor Walkway	638,000	-	-	-	-
Atlantic HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	2,786,400	-	-	-
Atlantic HS - Technology Lab Conversion	-	-	1,500,000	-	-
Atlantic HS - Replace Windows	-	-	-	4,500,000	-
Brewster Center - Repair Floor Joists	117,600	-	-	-	-
Brewster Center - Upgrade Main Electrical Distribution	-	2,000,000	-	-	-
Campbell Mid - Replace Emergency Generator	597,600	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	1,817,016	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 1 and 2	-	1,129,086	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 8 and 10	-	-	518,906	-	-
Champion Elm - Upgrade CEP	1,171,734	-	-	-	-
Creekside Mid - Replace Stage Lighting and Sound System	-	900,000	-	-	-
Daytona Transportation - Replace Emergency Generator	480,000	-	-	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100	-	-	4,277,362	-	-
DeBary Elm - Renovate Media Center	-	525,000	-	-	-
DeLand Warehouse - Lease	250,028	262,529	275,655	-	-
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	2,836,453	-	-	-	-
DeLand Administrative Complex - Replace Data Center Floor	160,464	-	-	-	-
DeLand HS - Digital Marquee	165,000	-	-	-	-
Deltona HS - Reroof Bldg. 26	210,000	-	-	-	-
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Mon	174,000	-	-	-	-
Deltona Maintenance - Replace Emergency Generator and	690,000	-	-	-	-

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30
Deltona Transportation - Replace Fuel Island and Tanks	1,170,000	-	-	-	-
DeLand Administrative Complex - Renovate Board Room	1,400,000	-	-	-	-
DeLand Mid - School Envelope Improvement	-	-	3,900,000	-	-
DeLand HS - Upgrade HVAC Bldg. 17	-	1,890,850	-	-	-
Deltona HS - Technology Lab Conversion	-	-	500,000	-	-
DeLand HS - Replace Two 350 Ton Chillers	-	-	2,048,370	-	-
DeLand Mid - Renovate Media Center	-	525,000	-	-	-
DeLand Transportation - Replace Fuel Tanks	-	906,000	-	-	-
Deltona HS - Replace Exterior Doors and Windows	-	-	-	-	5,500,000
Edgewater Public Elm - Replace Stage Lighting and Sound S	600,000	-	-	-	-
Edgewater Public Elm - Upgrade Parking Lot and Bus Loop	-	400,000	-	-	-
Forest Lake Elm - Increase Bus Loop Parking	433,000	-	-	-	-
Freedom Elm - Replace DOAS Bldgs. 1 and 2	1,400,000	-	-	-	-
Freedom Elm - Replace Stage Lighting and Sound System	600,000	-	-	-	-
Freedom Elm - Digital Marquee	-	-	216,000	-	-
Freedom Elm - Replace DOAS Bldg. 7	-	-	-	1,085,000	-
Friendship Elm - Replace Switchgear Bldg. 4	284,000	-	-	-	-
Friendship Elm - Upgrade HVAC Bldgs. 1 and 2	-	3,368,400	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 1	-	4,076,081	-	-	-
Heritage Mid - Convert Computer Lab to Science Lab Bldg.	648,000	-	-	-	-
Heritage Mid - Digital Marquee	216,000	-	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	2,000,000	-	-	-	-
Herbert Street Center - Upgrade HVAC	-	-	1,969,859	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 9	-	-	3,700,000	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldg. 7	-	-	1,800,000	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 a	-	3,943,360	-	-	-
Holly Hill School - Replace Boiler	247,800	-	-	-	-
Holly Hill School - Upgrade Intrusion and Fire Alarm Monit	174,000	-	-	-	-
Horizon Elm - Replace Chiller Bldg. 11	345,000	-	-	-	-
Horizon Elm - Physical Education Pavillion with Two Basket	-	654,000	-	-	-
Indian River Elm - Replace Switchgear Bldg. 4	360,000	-	-	-	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldg	-	-	2,864,866	-	-
Mainland HS - Upgrade Stage Lighting	1,440,000	-	-	-	-
Mainland HS - Upgrade Site Lighting	-	900,000	-	-	-
Mainland HS - Renovate Cafeteria	-	2,640,000	-	-	-
Manatee Cove Elm - Parent Loop Extension	2,500,000	-	-	-	-
New Smyrna Beach HS - Replace Gutters and Downspouts	838,800	-	-	-	-
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm	174,000	-	-	-	-
New Smyrna Beach HS - Upgrade BAS Bldgs. 1-4	-	1,668,415	-	-	-
New Smyrna Beach Mid - Replace Millwork Campus Wide	-	1,500,000	-	-	-
New Smyrna Transportation - Replace Fuel Tanks	-	-	906,000	-	-
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Mo	174,000	-	-	-	-
Osceola Elm - Renovation for Riverview Move	-	2,000,000	-	-	-
Osteen Elm - Modify Bus Loop Entrance	1,000,000	-	-	-	-
Osteen Elm - Upgrade CEP	-	1,236,822	-	-	-
Osteen Elm - Digital Marquee	-	-	-	220,000	-
Palm Terrace Elm - Replace Emergency Generator	672,000	-	-	-	-
Palm Terrace Elm - Upgrade CEP	2,391,683	-	-	-	-
Parking Lot Lease - City of DeLand	31,122	32,678	34,312	36,027	37,829
Pathways Elm - Upgrade Stage Lighting and Sound System	500,000	-	-	-	-
Pathways Elm - Upgrade Parking Lot Lighting	-	258,000	-	-	-
Pine Ridge HS - Replace Intercom	834,000	-	-	-	-
Pine Ridge HS - Upgrade Kitchen and Dining HVAC, Ceilings	3,091,483	-	-	-	-
Pine Trail Elm - Parent Loop Extension	1,986,000	-	-	-	-

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30
Pine Trail Elm - Upgrade Stage Sound	460,000	-	-	-	-
Pine Ridge HS - Renovate Ag Lab	-	-	750,000	-	-
Pine Ridge HS - Upgrade Auditorium Seating and Flooring	-	1,320,000	-	-	-
Pine Ridge HS - Upgrade Main Electrical Switchgear	-	-	-	-	2,200,000
Pine Ridge HS - Renovate Culinary Lab	-	-	-	1,700,000	-
Portables - Moves and Compliance	400,000	400,000	400,000	400,000	400,000
Port Orange Elm - Replace Fire Alarm	1,116,000	-	-	-	-
Pride Elm - Upgrade Chiller and Controls	-	1,800,000	-	-	-
R.J. Longstreet Elm - Remodel Media Center	432,000	-	-	-	-
R.J. Longstreet Elm - Upgrade Parking Lot and Canopy Light	200,000	-	-	-	-
River Springs Mid - Convert Three Classrooms to Science Lab	1,656,000	-	-	-	-
River Springs Mid - New Chiller Plant	-	3,500,000	-	-	-
Seabreeze HS - Upgrade HVAC Bldg. 3	2,611,806	-	-	-	-
Seabreeze HS - Reroof Bldg. 7	510,000	-	-	-	-
Seabreeze HS - Upgrade MDP and Secondary Feeders Cam	2,310,000	-	-	-	-
Seabreeze HS - Digital Marquee	-	216,000	-	-	-
Seabreeze HS - Upgrade Parking Lot Lighting	-	546,000	-	-	-
Seabreeze HS - Upgrade Stormwater and Additional Parking	-	-	-	-	3,000,000
Seabreeze HS - Renovate Classrooms Bldgs. 8 and 9	-	-	-	-	1,500,000
Seabreeze HS - Replace Exterior Doors	-	-	-	950,000	-
Silver Sands Mid - Renovate Media Center	525,000	-	-	-	-
Silver Sands Mid - Replace Gymnasium Bleachers	400,000	-	-	-	-
Silver Sands Mid - Replace WSHP Bldg. 10	1,227,936	-	-	-	-
South Daytona Elm - Renovate Media Center	525,000	-	-	-	-
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	639,600	-	-	-	-
South Daytona Elm - Upgrade Kitchen Flooring, Lighting and	354,000	-	-	-	-
Southwestern Mid - Replace Gymnasium Bleachers	400,000	-	-	-	-
Southwestern Mid - Upgrade HVAC Bldgs. 1 and 2	-	-	4,688,615	-	-
Spirit Elm - Upgrade HVAC Bldg. 7	539,918	-	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 6	-	-	-	1,668,455	-
Spirit Elm - Upgrade HVAC Bldgs. 1 and 2	-	2,780,780	-	-	-
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	-	-	2,799,215	-	-
Spruce Creek Elm - Replace 60 Ton Chiller	321,369	-	-	-	-
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitoring	174,000	-	-	-	-
Spruce Creek HS - Upgrade Auditorium Seating and Flooring	-	1,290,000	-	-	-
Sugar Mill Elm - Parent Loop Extension	1,500,000	-	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling, Lighting Bldg. 2 and C	-	2,770,771	-	-	-
T. Dewitt Taylor Mid-HS - Upgrade CEP	2,028,756	-	-	-	-
Timbercrest Elm - Upgrade Boilers	600,000	-	-	-	-
Turie T. Small Elm - Expand Cafeteria	950,000	-	-	-	-
Various - Security	2,543,670	2,543,670	2,543,670	3,000,000	3,000,000
Various - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various - Minor Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Various Schools - High School Athletics	2,877,200	750,000	1,000,000	1,000,000	1,000,000
Various Schools - Playgrounds	300,000	300,000	300,000	300,000	300,000
Various - Elevator Upgrades	300,000	300,000	300,000	150,000	150,000
Various Schools - Leased Portables	100,000	100,000	100,000	100,000	100,000
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	2,978,000	-	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	-	1,100,000	-	-	-
Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11	819,422	-	-	-	-
<b>Total Projects at Existing Schools and Facilities</b>	<b>69,048,459</b>	<b>57,749,842</b>	<b>41,822,830</b>	<b>19,539,482</b>	<b>21,617,829</b>
<b>Facilities Management</b>					
Contingency	6,500,000	7,000,000	9,000,000	9,000,000	9,000,000

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
Contingency - Operations	1,000,000	-	-	-	-
Facilities Management	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
<b>Total Facilities Management</b>	<b>10,750,000</b>	<b>10,250,000</b>	<b>12,250,000</b>	<b>12,250,000</b>	<b>12,250,000</b>
					-
<b>Technology</b>					
Centegix	456,330	456,330	456,330	-	-
Various Schools & Depts - District Wide Technology Equipn	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	650,000	650,000	650,000
<b>Total Technology</b>	<b>11,106,330</b>	<b>11,106,330</b>	<b>11,106,330</b>	<b>10,650,000</b>	<b>10,650,000</b>
<b>System Wide Equipment and Vehicles</b>					
Furn, Fix, Equip, Veh	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
White Fleet	910,000	910,000	910,000	910,000	910,000
<b>Total System Wide Equipment and Vehicles</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>
<b>Buses</b>					
Bus and Safety	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000
<b>Total Buses</b>	<b>2,590,000</b>	<b>2,590,000</b>	<b>2,590,000</b>	<b>2,590,000</b>	<b>2,590,000</b>
<b>Charter School Disbursements</b>					
Charter School Capital Outlay LCIF Disbursements	1,554,245	2,213,278	3,077,283	3,401,684	3,735,186
<b>Total Charter School Disbursements</b>	<b>1,554,245</b>	<b>2,213,278</b>	<b>3,077,283</b>	<b>3,401,684</b>	<b>3,735,186</b>
<b>Total uses</b>	<b>203,059,034</b>	<b>104,919,450</b>	<b>154,456,443</b>	<b>98,509,830</b>	<b>65,703,015</b>
<b>Deficiency of revenues under expenditures</b>	<b>(18,290,513)</b>	<b>87,408,995</b>	<b>44,659,857</b>	<b>107,043,917</b>	<b>146,544,766</b>
<b>Other financing sources</b>					
Transfers - General Fund	(39,584,288)	(41,340,436)	(43,181,808)	(45,115,248)	(47,145,360)
Transfers - Debt Service Funds	(47,408,508)	(44,318,457)	(50,533,952)	(52,049,959)	(52,057,320)
Proceeds of Lease-Purchase Agreements	70,000,000	12,000,000	63,000,000	-	-
<b>Total other financing sources</b>	<b>(16,992,796)</b>	<b>(73,658,893)</b>	<b>(30,715,759)</b>	<b>(97,165,207)</b>	<b>(99,202,680)</b>
<b>Net change in fund balances</b>	<b>(35,283,309)</b>	<b>13,750,102</b>	<b>13,944,098</b>	<b>9,878,710</b>	<b>47,342,086</b>
<b>Fund balances</b>					
Beginning Balance	107,181,150	71,897,841	85,647,943	99,592,040	109,470,749
Ending Balance	<b>\$ 71,897,841</b>	<b>\$ 85,647,943</b>	<b>\$ 99,592,040</b>	<b>\$ 109,470,749</b>	<b>\$ 156,812,837</b>

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CAPITAL OUTLAY AND DEBT SERVICE (CO&DS) PROGRAM - CONSOLIDATED**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
<b>Sources - revenues</b>					
CO&DS distributed	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Interest on undistributed CO & DS	16,500	16,500	16,500	16,500	16,500
<b>Total state sources</b>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
<b>Total sources</b>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
<b>Deficiency of revenues under expenditures</b>	2,266,500	2,266,500	2,266,500	2,266,500	2,266,500
<b>Net change in fund balances</b>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
<b>Fund balances</b>					
Beginning Balance	8,019,193	10,285,693	12,552,193	14,818,693	17,085,193
Ending Balance	<u><u>\$ 10,285,693</u></u>	<u><u>\$ 12,552,193</u></u>	<u><u>\$ 14,818,693</u></u>	<u><u>\$ 17,085,193</u></u>	<u><u>\$ 19,351,693</u></u>



**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Sources - revenues</b>					
Local sources:					
Ad valorem property taxes	\$ 104,592,392	\$ 111,436,992	\$ 117,496,656	\$ 123,192,864	\$ 129,132,432
Investment income	70,000	60,000	50,000	40,000	30,000
<b>Total local sources</b>	<b>104,662,392</b>	<b>111,496,992</b>	<b>117,546,656</b>	<b>123,232,864</b>	<b>129,162,432</b>
<b>Total sources</b>	<b>104,662,392</b>	<b>111,496,992</b>	<b>117,546,656</b>	<b>123,232,864</b>	<b>129,162,432</b>

**Uses - expenditures**

**New Construction**

Central Warehouse	-	-	2,500,000	15,000,000	-
Enterprise Elm - K-8 Replacement School	2,000,000	-	-	-	-
Hinson Mid - 14 Classroom Addition	-	-	900,000	13,900,000	-
Indian River Elm - 11 Classroom Addition	-	-	-	650,000	12,750,000
New Smyrna Beach Mid - 14 Classroom Addition	-	900,000	900,000	-	-
Pathways Elm - 11 Classroom Addition	-	750,000	-	-	-
Pine Ridge HS - 20 Classroom Addition	-	1,000,000	-	-	-
Read-Pattillo Elm - K-5 Replacement School	-	750,000	-	2,000,000	-
Silver Sands Mid - 14 Classroom Addition	-	900,000	11,900,000	-	-
Sugar Mill Elm - 11 Classroom Addition	650,000	750,000	-	-	-
<b>Total New Construction</b>	<b>2,650,000</b>	<b>5,050,000</b>	<b>16,200,000</b>	<b>31,550,000</b>	<b>12,750,000</b>

**Projects at Existing Schools and Facilities**

Atlantic HS - Repair Stucco Second Floor Walkway	638,000	-	-	-	-
Brewster Center - Repair Floor Joists	117,600	-	-	-	-
Creekside Mid - Replace Stage Lighting and Sound System	-	900,000	-	-	-
Daytona Transportation - Replace Emergency Generator	480,000	-	-	-	-
DeBary Elm - Renovate Media Center	-	525,000	-	-	-
DeLand Warehouse - Lease	-	-	275,655	-	-
DeLand Administrative Complex - Replace Data Center Floor	160,464	-	-	-	-
DeLand HS - Digital Marquee	165,000	-	-	-	-
Deltona Transportation - Replace Fuel Island and Tanks	1,170,000	-	-	-	-
DeLand Administrative Complex - Renovate Board Room	1,400,000	-	-	-	-
DeLand Mid - School Envelope Improvement	-	-	3,900,000	-	-
DeLand Mid - Renovate Media Center	-	525,000	-	-	-
DeLand Transportation - Replace Fuel Tanks	-	906,000	-	-	-
Edgewater Public Elm - Replace Stage Lighting and Sound System	600,000	-	-	-	-
Edgewater Public Elm - Upgrade Parking Lot and Bus Loop	-	400,000	-	-	-
Forest Lake Elm - Increase Bus Loop Parking	433,000	-	-	-	-
Freedom Elm - Replace Stage Lighting and Sound System	600,000	-	-	-	-
Freedom Elm - Digital Marquee	-	-	216,000	-	-
Freedom Elm - Replace DOAS Bldg. 7	-	-	-	1,085,000	-
Heritage Mid - Digital Marquee	216,000	-	-	-	-
Holly Hill School - Replace Boiler	247,800	-	-	-	-
Horizon Elm - Physical Education Pavillion with Two Basketball Courts	-	654,000	-	-	-
Mainland HS - Upgrade Stage Lighting	1,440,000	-	-	-	-
Mainland HS - Upgrade Site Lighting	-	900,000	-	-	-
Mainland HS - Renovate Cafeteria	-	2,640,000	-	-	-
Manatee Cove Elm - Parent Loop Extension	2,500,000	-	-	-	-
New Smyrna Beach HS - Replace Gutters and Downspouts	838,800	-	-	-	-
New Smyrna Beach HS - Upgrade BAS Bldgs. 1-4	-	1,668,415	-	-	-
New Smyrna Beach Mid - Replace Millwork Campus Wide	-	1,500,000	-	-	-
New Smyrna Transportation - Replace Fuel Tanks	-	-	906,000	-	-
Osceola Elm - Renovation for Riverview Move	-	2,000,000	-	-	-

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
Osteen Elm - Modify Bus Loop Entrance	1,000,000	-	-	-	-
Osteen Elm - Digital Marquee	-	-	-	220,000	-
Palm Terrace Elm - Replace Emergency Generator	672,000	-	-	-	-
Parking Lot Lease - City of DeLand	31,122	32,678	34,312	36,027	37,829
Pathways Elm - Upgrade Stage Lighting and Sound System	500,000	-	-	-	-
Pathways Elm - Upgrade Parking Lot Lighting	-	258,000	-	-	-
Pine Trail Elm - Parent Loop Extension	1,986,000	-	-	-	-
Pine Trail Elm - Upgrade Stage Sound	460,000	-	-	-	-
Pine Ridge HS - Upgrade Auditorium Seating and Flooring	-	1,320,000	-	-	-
Portables - Moves and Compliance	400,000	400,000	400,000	400,000	400,000
R.J. Longstreet Elm - Remodel Media Center	432,000	-	-	-	-
R.J. Longstreet Elm - Upgrade Parking Lot and Canopy Light	200,000	-	-	-	-
Seabreeze HS - Digital Marquee	-	216,000	-	-	-
Seabreeze HS - Upgrade Parking Lot Lighting	-	546,000	-	-	-
Seabreeze HS - Upgrade Stormwater and Additional Parkin	-	-	-	-	3,000,000
Silver Sands Mid - Renovate Media Center	525,000	-	-	-	-
Silver Sands Mid - Replace Gymnasium Bleachers	400,000	-	-	-	-
South Daytona Elm - Renovate Media Center	525,000	-	-	-	-
South Daytona Elm - Upgrade Kitchen Flooring, Lighting an	354,000	-	-	-	-
Southwestern Mid - Replace Gymnasium Bleachers	400,000	-	-	-	-
Spruce Creek HS - Upgrade Auditorium Seating and Floorin	-	1,290,000	-	-	-
Sugar Mill Elm - Parent Loop Extension	1,500,000	-	-	-	-
Timbercrest Elm - Upgrade Boilers	600,000	-	-	-	-
Turie T. Small Elm - Expand Cafeteria	950,000	-	-	-	-
Various - Minor Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Various Schools - Playgrounds	300,000	300,000	300,000	300,000	300,000
Various - Elevator Upgrades	300,000	300,000	300,000	150,000	150,000
Various Schools - Leased Portables	100,000	100,000	100,000	100,000	100,000
<b>Total Projects at Existing Schools and Facilities</b>	<b>26,641,786</b>	<b>21,381,093</b>	<b>10,431,967</b>	<b>6,291,027</b>	<b>7,987,829</b>
<b>Facilities Management</b>					
Contingency	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Contingency - Operations	1,000,000	-	-	-	-
Facilities Management	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
<b>Total Facilities Management</b>	<b>8,300,000</b>	<b>7,300,000</b>	<b>7,300,000</b>	<b>7,300,000</b>	<b>7,300,000</b>
<b>System Wide Equipment and Vehicles</b>					
Furn, Fix, Equip, Veh	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
White Fleet	910,000	910,000	910,000	910,000	910,000
<b>Total System Wide Equipment and Vehicles</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>
<b>Buses</b>					
Bus and Safety	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000
<b>Total Buses</b>	<b>2,590,000</b>	<b>2,590,000</b>	<b>2,590,000</b>	<b>2,590,000</b>	<b>2,590,000</b>
<b>Charter School Disbursements</b>					
Charter School Capital Outlay LCIF Disbursements	1,554,245	2,213,278	3,077,283	3,401,684	3,735,186
<b>Total Charter School Disbursements</b>	<b>1,554,245</b>	<b>2,213,278</b>	<b>3,077,283</b>	<b>3,401,684</b>	<b>3,735,186</b>
<b>Total uses</b>	<b>43,846,031</b>	<b>40,644,371</b>	<b>41,709,250</b>	<b>53,242,711</b>	<b>36,473,015</b>
<b>Deficiency of revenues under expenditures</b>	<b>60,816,361</b>	<b>70,852,621</b>	<b>75,837,406</b>	<b>69,990,153</b>	<b>92,689,417</b>
<b>Other financing sources</b>					
Transfers - General Fund	(39,584,288)	(41,340,436)	(43,181,808)	(45,115,248)	(47,145,360)

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
Transfers - Debt Service Funds	(23,855,445)	(26,835,707)	(27,736,639)	(27,734,021)	(27,742,507)
<b>Total other financing sources</b>	<u><b>(63,439,733)</b></u>	<u><b>(68,176,143)</b></u>	<u><b>(70,918,447)</b></u>	<u><b>(72,849,269)</b></u>	<u><b>(74,887,867)</b></u>
<b>Net change in fund balances</b>	<u>(2,623,372)</u>	<u>2,676,478</u>	<u>4,918,959</u>	<u>(2,859,116)</u>	<u>17,801,550</u>
<b>Fund balances</b>					
Beginning Balance	11,896,956	9,273,584	11,950,062	16,869,021	14,009,905
Ending Balance	<u><b>\$ 9,273,584</b></u>	<u><b>\$ 11,950,062</b></u>	<u><b>\$ 16,869,021</b></u>	<u><b>\$ 14,009,905</b></u>	<u><b>\$ 31,811,454</b></u>

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Sources - revenues</b>					
Local sources:					
Local Sales tax	\$ 66,539,629	\$ 67,464,953	\$ 68,403,144	\$ 69,354,383	\$ 70,318,849
Investment income	800,000	700,000	600,000	500,000	400,000
<b>Total local sources</b>	<b>67,339,629</b>	<b>68,164,953</b>	<b>69,003,144</b>	<b>69,854,383</b>	<b>70,718,849</b>
<b>Total sources</b>	<b>67,339,629</b>	<b>68,164,953</b>	<b>69,003,144</b>	<b>69,854,383</b>	<b>70,718,849</b>

**Uses - expenditures**

**New Construction**

Spruce Creek Elm - Upgrade HVAC and Lighting Campus Wi	-	-	-	16,168,664	-
<b>Total New Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,168,664</b>	<b>-</b>

**Projects at Existing Schools and Facilities**

All High Schools - Athletic Facility Leases	180,000	180,000	180,000	180,000	180,000
Atlantic HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	2,786,400	-	-	-
Atlantic HS - Technology Lab Conversion	-	-	1,500,000	-	-
Atlantic HS - Replace Windows	-	-	-	4,500,000	-
Brewster Center - Upgrade Main Electrical Distribution	-	2,000,000	-	-	-
Campbell Mid - Replace Emergency Generator	597,600	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	1,817,016	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 1 and 2	-	1,129,086	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 8 and 10	-	-	518,906	-	-
Champion Elm - Upgrade CEP	1,171,734	-	-	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1, 2 and 3	-	-	4,277,362	-	-
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	2,836,453	-	-	-	-
Deltona HS - Reroof Bldg. 26	210,000	-	-	-	-
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Monit	174,000	-	-	-	-
Deltona Maintenance - Replace Emergency Generator and	690,000	-	-	-	-
DeLand HS - Upgrade HVAC Bldg. 17	-	1,890,850	-	-	-
Deltona HS - Technology Lab Conversion	-	-	500,000	-	-
DeLand HS - Replace Two 350 Ton Chillers	-	-	2,048,370	-	-
Deltona HS - Replace Exterior Doors and Windows	-	-	-	-	5,500,000
Freedom Elm - Replace DOAS Bldgs. 1 and 2	1,400,000	-	-	-	-
Friendship Elm - Replace Switchgear Bldg. 4	284,000	-	-	-	-
Friendship Elm - Upgrade HVAC Bldgs. 1 and 2	-	3,368,400	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 and 2	-	4,076,081	-	-	-
Heritage Mid - Convert Computer Lab to Science Lab Bldg.	648,000	-	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	2,000,000	-	-	-	-
Herbert Street Center - Upgrade HVAC	-	-	1,969,859	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10	-	-	3,700,000	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldg. 7	-	-	1,800,000	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 and 4	-	3,943,360	-	-	-
Holly Hill School - Upgrade Intrusion and Fire Alarm Monit	174,000	-	-	-	-
Horizon Elm - Replace Chiller Bldg. 11	345,000	-	-	-	-
Indian River Elm - Replace Switchgear Bldg. 4	360,000	-	-	-	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldg.	-	-	2,864,866	-	-
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm	174,000	-	-	-	-
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Mo	174,000	-	-	-	-
Osteen Elm - Upgrade CEP	-	1,236,822	-	-	-
Palm Terrace Elm - Upgrade CEP	2,391,683	-	-	-	-
Pine Ridge HS - Replace Intercom	834,000	-	-	-	-
Pine Ridge HS - Upgrade Kitchen and Dining HVAC, Ceilings	3,091,483	-	-	-	-
Pine Ridge HS - Renovate Ag Lab	-	-	750,000	-	-

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30
Pine Ridge HS - Upgrade Main Electrical Switchgear	-	-	-	-	2,200,000
Pine Ridge HS - Renovate Culinary Lab	-	-	-	1,700,000	-
Port Orange Elm - Replace Fire Alarm	1,116,000	-	-	-	-
Pride Elm - Upgrade Chiller and Controls	-	1,800,000	-	-	-
River Springs Mid - Convert Three Classrooms to Science Lab	1,656,000	-	-	-	-
River Springs Mid - New Chiller Plant	-	3,500,000	-	-	-
Seabreeze HS - Upgrade HVAC Bldg. 3	2,611,806	-	-	-	-
Seabreeze HS - Reroof Bldg. 7	510,000	-	-	-	-
Seabreeze HS - Upgrade MDP and Secondary Feeders Cam	2,310,000	-	-	-	-
Seabreeze HS - Renovate Classrooms Bldgs. 8 and 9	-	-	-	-	1,500,000
Seabreeze HS - Replace Exterior Doors	-	-	-	950,000	-
Silver Sands Mid - Replace WSHP Bldg. 10	1,227,936	-	-	-	-
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	639,600	-	-	-	-
Southwestern Mid - Upgrade HVAC Bldgs. 1 and 2	-	-	4,688,615	-	-
Spirit Elm - Upgrade HVAC Bldg. 7	539,918	-	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 6	-	-	-	1,668,455	-
Spirit Elm - Upgrade HVAC Bldgs. 1 and 2	-	2,780,780	-	-	-
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	-	-	2,799,215	-	-
Spruce Creek Elm - Replace 60 Ton Chiller	321,369	-	-	-	-
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monit	174,000	-	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling, Lighting Bldg. 2 and C	-	2,770,771	-	-	-
T. Dewitt Taylor Mid-HS - Upgrade CEP	2,028,756	-	-	-	-
Various - Security	2,543,670	2,543,670	2,543,670	3,000,000	3,000,000
Various - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various Schools - High School Athletics	2,877,200	750,000	1,000,000	1,000,000	1,000,000
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	2,978,000	-	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	-	1,100,000	-	-	-
Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11	819,422	-	-	-	-
<b>Total Projects at Existing Schools and Facilities</b>	<b>42,156,646</b>	<b>36,106,220</b>	<b>31,390,863</b>	<b>13,248,455</b>	<b>13,630,000</b>
<b>Facilities Management</b>					
Contingency	500,000	1,000,000	3,000,000	3,000,000	3,000,000
Facilities Management	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>Total Facilities Management</b>	<b>1,700,000</b>	<b>2,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>
					-
<b>Technology</b>					
Centegix	456,330	456,330	456,330	-	-
Various Schools & Depts - District Wide Technology Equipm	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	650,000	650,000	650,000
<b>Total Technology</b>	<b>11,106,330</b>	<b>11,106,330</b>	<b>11,106,330</b>	<b>10,650,000</b>	<b>10,650,000</b>
<b>Total uses</b>	<b>54,962,976</b>	<b>49,412,550</b>	<b>46,697,193</b>	<b>44,267,119</b>	<b>28,480,000</b>
<b>Deficiency of revenues under expenditures</b>	<b>12,376,653</b>	<b>18,752,403</b>	<b>22,305,951</b>	<b>25,587,264</b>	<b>42,238,849</b>
<b>Other financing sources</b>					
Transfers - Debt Service Funds	(20,803,063)	(17,482,750)	(20,797,313)	(22,315,938)	(22,314,813)
<b>Total other financing sources</b>	<b>(20,803,063)</b>	<b>(17,482,750)</b>	<b>(20,797,313)</b>	<b>(22,315,938)</b>	<b>(22,314,813)</b>
<b>Net change in fund balances</b>	<b>(8,426,410)</b>	<b>1,269,653</b>	<b>1,508,639</b>	<b>3,271,327</b>	<b>19,924,037</b>
<b>Fund balances</b>					
Beginning Balance	14,429,070	6,002,660	7,272,313	8,780,952	12,052,278
Ending Balance	<b>\$ 6,002,660</b>	<b>\$ 7,272,313</b>	<b>\$ 8,780,952</b>	<b>\$ 12,052,278</b>	<b>\$ 31,976,315</b>

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - IMPACT FEES FUNDS - CONSOLIDATED**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Sources - revenues</b>					
Local sources:					
Investment income	\$ 500,000	\$ 400,000	\$ 300,000	\$ 200,000	\$ 100,000
Impact fees	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total local sources</b>	<u>10,500,000</u>	<u>10,400,000</u>	<u>10,300,000</u>	<u>10,200,000</u>	<u>10,100,000</u>
<b>Total sources</b>	<u>10,500,000</u>	<u>10,400,000</u>	<u>10,300,000</u>	<u>10,200,000</u>	<u>10,100,000</u>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Hinson Mid - 14 Classroom Addition	-	-	300,000	-	-
Indian River Elm - 11 Classroom Addition	-	-	-	250,000	-
New Smyrna Beach Mid - 14 Classroom Addition	-	300,000	-	-	-
Read-Pattillo Elm - K-5 Replacement School	-	1,250,000	-	-	-
Silver Sands Mid - 14 Classroom Addition	-	300,000	2,000,000	-	-
Sugar Mill Elm – 11 Classroom Addition	250,000	-	-	-	-
<b>Total New Construction</b>	<u>250,000</u>	<u>1,850,000</u>	<u>2,300,000</u>	<u>250,000</u>	<u>-</u>
<b>Facilities Management</b>					
Facilities Management	750,000	750,000	750,000	750,000	750,000
<b>Total Facilities Management</b>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
<b>Total uses</b>	<u>1,000,000</u>	<u>2,600,000</u>	<u>3,050,000</u>	<u>1,000,000</u>	<u>750,000</u>
<b>Deficiency of revenues under expenditures</b>	9,500,000	7,800,000	7,250,000	9,200,000	9,350,000
<b>Other financing sources</b>					
Transfers - Debt Service Funds	(2,750,000)	-	(2,000,000)	(2,000,000)	(2,000,000)
<b>Total other financing sources</b>	<u>(2,750,000)</u>	<u>-</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>
<b>Net change in fund balances</b>	<u>6,750,000</u>	<u>7,800,000</u>	<u>5,250,000</u>	<u>7,200,000</u>	<u>7,350,000</u>
<b>Fund balances</b>					
Beginning Balance	39,017,513	45,767,513	53,567,513	58,817,513	66,017,513
Ending Balance	<u>\$ 45,767,513</u>	<u>\$ 53,567,513</u>	<u>\$ 58,817,513</u>	<u>\$ 66,017,513</u>	<u>\$ 73,367,513</u>

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - CERTIFICATES OF PARTICIPATION DEBT ISSUES - CONSOLIDATED**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Enterprise Elm - K-8 Replacement School	\$ 70,000,000	\$ -	\$ -	\$ -	\$ -
New Smyrna Beach Mid - 14 Classroom Addition	-	-	13,000,000	-	-
Pathways Elm - 11 Classroom Addition	12,000,000	-	-	-	-
Pine Ridge HS - 20 Classroom Addition	21,000,000	-	-	-	-
Read-Pattillo Elm - K-5 Replacement School	-	-	50,000,000	-	-
Sugar Mill Elm – 11 Classroom Addition	-	12,000,000	-	-	-
<b>Total New Construction</b>	<u>103,000,000</u>	<u>12,000,000</u>	<u>63,000,000</u>	<u>-</u>	<u>-</u>
<b>Total uses</b>	<u><b>103,000,000</b></u>	<u><b>12,000,000</b></u>	<u><b>63,000,000</b></u>	<u>-</u>	<u>-</u>
<b>Deficiency of revenues under expenditures</b>	(103,000,000)	(12,000,000)	(63,000,000)	-	-
<b>Other financing sources</b>					
Proceeds of Lease-Purchase Agreements	<u>70,000,000</u>	<u>12,000,000</u>	<u>63,000,000</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources</b>	<u><b>70,000,000</b></u>	<u><b>12,000,000</b></u>	<u><b>63,000,000</b></u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(33,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>					
Beginning Balance	<u>33,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>

**VOLUSIA COUNTY SCHOOLS**  
**CAPITAL PROJECTS FUNDS - OTHER CAPITAL PROJECTS - CONSOLIDATED**  
**FOR FISCAL YEARS 2026 THROUGH 2030**

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
<b>Uses - expenditures</b>					
<b>Projects at Existing Schools and Facilities</b>					
DeLand Warehouse - Lease	\$ 250,028	\$ 262,529	\$ -	\$ -	\$ -
<b>Total Projects at Existing Schools and Facilities</b>	<u>250,028</u>	<u>262,529</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total uses</b>	<u>250,028</u>	<u>262,529</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deficiency of revenues under expenditures</b>	(250,028)	(262,529)	-	-	-
<b>Net change in fund balances</b>	<u>(250,028)</u>	<u>(262,529)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>					
Beginning Balance	818,412	568,384	305,855	305,855	305,855
Ending Balance	<u>\$ 568,384</u>	<u>\$ 305,855</u>	<u>\$ 305,855</u>	<u>\$ 305,855</u>	<u>\$ 305,855</u>



## **SPECIAL REVENUE FUNDS**

This section contains the following subsections:

- Narrative
- Food Service (School Way Café) Budget Comparison to Current Fiscal Year Period 11 Budget
- Other Federal Programs Budget Comparison to Current Fiscal Year Period 11 Budget
- Federal Education Stabilization Fund Budget Comparison to Current Fiscal Year Period 11 Budget
- School Internal Funds Budget Comparison to Current Fiscal Year Period 11 Budget

**VOLUSIA COUNTY SCHOOLS  
SPECIAL REVENUE FUND NARRATIVE  
FISCAL YEAR ENDING JUNE 30, 2026**

The District's Special Revenue Funds comprise of three sources: Food Service (School Way Café), Other Federal Programs, and Federal Education Stabilization. These funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

**Food Service (School Way Café)**

The Special Revenue Fund - Food Service (School Way Café) is a self-sustaining operation that provides meals for our students made with high quality ingredients. School Way Café operates under the regulations and policies set forth by the District: the U.S. Department of Agriculture (USDA); Florida Department of Agriculture and Consumer Services Division of Food, Nutrition and Wellness; and the County Health Department. School Way Café receives most of its funding from the reimbursement for student meals through the School Breakfast Program and National School Lunch Program. Other funding comes from cash payments by guests, federally provided USDA commodities, and a limited amount of State supplement as required to meet federal matching requirements.

School Way Café offers complimentary breakfast and lunch to all Volusia County School students attending in-person classes. Meal prices for adults and non-enrolled children are \$2.00 for Breakfast and \$3.50 for lunch.

**Other Federal Programs**

The Special Revenue Fund - Other Federal Programs & Special Programs is used to account for the District's Federal, State, and local grants, which are awarded based upon applications submitted to and approved by various granting agencies. All applications for Federal grants are presented to the School Board for approval. The various types of Federal grants are generally restricted as to use. After the award date, changes in the use of grant funds must be approved by the applicable oversight agency. The following programs represent the major Federal awards received by the District via entitlement, formula funding:

- **Individuals with Disabilities Education Act (IDEA), Part B**  
The program is designed to provide children with disabilities ages 3-21 the opportunity to receive a free, appropriate public education in a least restrictive environment. These funds make special education services available to students with disabilities, consistent with the students' Individual Education Plans.

- **Title I, Part A - Improving the Academic Achievement of the Disadvantaged**

Title I, Part A provides supplemental funding to schools with high numbers or high percentages of children from low-income families to help improve their educational outcomes and enable them to meet the same challenging state academic standards expected from all children. Eligible schools are designated as Title I schoolwide programs where all children may benefit from Title I resources, which may include additional interventions, personnel, instructional materials, teacher training, and family engagement. In addition, Title I, Part A provides support for Pre-K activities, homeless student support, services to students at the District's neglected & delinquent sites, and equitable services to private schools.

- **Title I, Part D - Local Programs for Neglected and Delinquent**

The program is designed to ensure children and youth in local correctional facilities have an opportunity to meet academic achievement standards. It also provides transitional services to enable such students to further their schooling or successfully seek employment. In addition, funding is available to support programs designed to improve educator quality and prevent students from dropping out of school.

- **Title IV, Part B - 21st Century Community Learning Centers**

The program supports academic and personal enrichment activities during non-school hours. This includes tutoring services to help students meet the challenging state academic standards, offer families of students serviced opportunities for active and meaningful engagement in their children's education, and offer students a broad array of additional services that are designed to reinforce and complement the regular academic programs.

- **Title IX, Part A-Education of Homeless Children and Youth Project**

The program is designed to address the challenges that homeless children and youth face enrolling, attending, and succeeding in school. Under this program, homeless children and youth are ensured access to the same free, appropriate public education as other students and are provided additional academic supports to assist them in meeting challenging academic achievement standards.

- **Perkins V: Career and Technical Education Secondary Programs**

The purpose of this program is to enhance the academic, career, and technical skills of secondary education students who elect to enroll in Career and Technical Education (CTE) programs.

**VOLUSIA COUNTY SCHOOLS**  
**SPECIAL REVENUE FUNDS - FOOD SERVICE**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal through state sources:			
National school lunch program	\$ 38,000,000	\$ 39,000,000	\$ 1,000,000
Total federal through state sources	38,000,000	39,000,000	1,000,000
State sources:			
School breakfast supplement	181,703	180,000	(1,703)
School lunch supplement	206,597	206,000	(597)
Other miscellaneous state sources	8,751	-	(8,751)
Total state sources	397,051	386,000	(11,051)
Local sources:			
Investment income	776,076	800,000	23,924
Food service	770,000	735,000	(35,000)
Miscellaneous local	165,000	20,000	(145,000)
Total local sources	1,711,076	1,555,000	(156,076)
Total sources	40,108,127	40,941,000	832,873
<b>Uses - expenditures</b>			
School Food Service			
Salaries	9,602,367	9,901,934	299,567
Benefits	4,670,404	4,810,100	139,696
Purchased Services	2,950,361	1,964,500	(985,861)
Energy Services	731,906	674,000	(57,906)
Materials & Supplies	22,028,424	26,272,000	4,243,576
Capital Outlay	3,959,999	3,755,000	(204,999)
Other	1,060,000	1,050,000	(10,000)
Total School Food Service	45,003,461	48,427,534	3,424,073
Total uses	45,003,461	48,427,534	3,424,073
<b>Deficiency of revenues under expenditures</b>	<b>(4,895,334)</b>	<b>(7,486,534)</b>	<b>(2,591,200)</b>
<b>Net change in fund balance</b>	<b>(4,895,334)</b>	<b>(7,486,534)</b>	<b>(2,591,200)</b>
<b>Fund balance</b>			
Beginning of year	22,938,251	18,042,917	(4,895,334)
Ending Balance	\$ 18,042,917	\$ 10,556,383	\$ (7,486,534)

**VOLUSIA COUNTY SCHOOLS**  
**SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Federal through state sources:			
Career and technical education	\$ 980,132	\$ 953,222	\$ (26,910)
Title II, grant to improve teacher quality	4,068,770	-	(4,068,770)
Individuals with disabilities education act	18,425,003	21,266,471	2,841,468
Title I, grant to improve academic standards	30,699,854	26,369,902	(4,329,952)
Title III, language instruction	583,127	-	(583,127)
Title IV, twenty-first century schools	1,180,276	1,025,000	(155,276)
Other federal through state sources	4,190,974	148,500	(4,042,474)
Total federal through state sources	60,128,136	49,763,095	(10,365,041)
Total sources	60,128,136	49,763,095	(10,365,041)
<b>Uses - expenditures</b>			
Instruction			
Salaries	12,177,502	12,532,342	354,840
Benefits	4,451,874	5,037,673	585,799
Purchased Services	7,533,062	5,989,958	(1,543,104)
Materials & Supplies	2,213,554	1,175,769	(1,037,785)
Capital Outlay	1,731,414	607,368	(1,124,046)
Other	529,852	164,055	(365,797)
Total Instruction	28,637,258	25,507,165	(3,130,093)
Student Support Services			
Salaries	5,619,610	4,357,078	(1,262,532)
Benefits	1,973,543	1,537,752	(435,791)
Purchased Services	311,964	41,649	(270,315)
Materials & Supplies	162,972	124,624	(38,348)
Capital Outlay	500	-	(500)
Other	59,139	23,884	(35,255)
Total Student Support Services	8,127,728	6,084,987	(2,042,741)
Instructional Media Services			
Salaries	-	26,780	26,780
Benefits	-	9,856	9,856
Total Instructional Media Services	-	36,636	36,636
Instructional and Curriculum Development Services			
Salaries	6,019,645	5,691,677	(327,968)
Benefits	1,919,356	1,708,458	(210,898)
Purchased Services	155,871	154,365	(1,506)
Materials & Supplies	106,993	67,351	(39,642)
Capital Outlay	5,766	4,782	(984)
Other	2,910	9,909	6,999

**VOLUSIA COUNTY SCHOOLS**  
**SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Total Instructional and Curriculum Development Services	8,210,541	7,636,542	(573,999)
Instructional Staff Training Services			
Salaries	5,885,788	3,836,913	(2,048,875)
Benefits	1,923,695	1,338,721	(584,974)
Purchased Services	1,726,728	410,815	(1,315,913)
Materials & Supplies	1,064,586	67,662	(996,924)
Capital Outlay	10,600	-	(10,600)
Other	278,529	110,640	(167,889)
Total Instructional Staff Training Services	10,889,926	5,764,751	(5,125,175)
Instructional Related Technology			
Salaries	122,494	-	(122,494)
Benefits	26,067	-	(26,067)
Purchased Services	172,753	668,310	495,557
Total Instructional Related Technology	321,314	668,310	346,996
General Administration			
Benefits	21,955	-	(21,955)
Other	1,618,065	1,633,707	15,642
Total General Administration	1,640,020	1,633,707	(6,313)
School Administration			
Salaries	1,603,399	1,668,311	64,912
Benefits	498,776	502,706	3,930
Total School Administration	2,102,175	2,171,017	68,842
Central Services			-
Purchased Services	-	1,875	1,875
Total Central Services	-	1,875	1,875
Student Transportation Services			
Salaries	49,858	48,178	(1,680)
Benefits	18,563	25,479	6,916
Purchased Services	96,069	175,698	79,629
Energy Services	6,000	5,000	(1,000)
Materials & Supplies	7,800	3,750	(4,050)
Total Student Transportation Services	178,290	258,105	79,815
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	60,128,136	49,763,095	(10,365,041)
Deficiency of revenues under expenditures	-	-	-

**Fund balance**

**VOLUSIA COUNTY SCHOOLS**  
**SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

**VOLUSIA COUNTY SCHOOLS**  
**SPECIAL REVENUE FUNDS - FEDERAL STABILIZATION FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
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)
<b>Uses - expenditures</b>			
Instruction			
Salaries	1,175,292	-	(1,175,292)
Benefits	282,398	-	(282,398)
Purchased Services	4,320,276	-	(4,320,276)
Materials & Supplies	789,457	-	(789,457)
Capital Outlay	689,235	-	(689,235)
Other	26,842	-	(26,842)
Total Instruction	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)



**VOLUSIA COUNTY SCHOOLS**  
**SPECIAL REVENUE FUNDS - FEDERAL STABILIZATION FUNDS - CONSOLIDATED**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
Total uses	8,000,307	-	(8,000,307)
Deficiency of revenues under expenditures	-	-	-
Net change in fund balance	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

**VOLUSIA COUNTY SCHOOLS**  
**SPECIAL REVENUE FUNDS - SCHOOL INTERNAL FUNDS**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Sources - revenues</b>			
Local sources:			
Investment income	\$ 283,965	\$ -	\$ (283,965)
Other miscellaneous local	12,259,378	-	(12,259,378)
Total local sources	12,543,343	-	(12,543,343)
Total sources	12,543,343	-	(12,543,343)
<b>Uses - expenditures</b>			
Community Services			
Materials & Supplies	23,323,715	-	(23,323,715)
Total Community Services	23,323,715	-	(10,761,995)
Total uses	23,323,715	-	(10,761,995)
<b>Excess (deficiency) of revenues over expenditures</b>	(10,780,372)	-	(1,781,348)
<b>Other financing sources</b>			
Transfers in from general fund	1,185,193	-	(1,185,193)
Total other financing sources	1,185,193	-	(1,185,193)
<b>Net change in fund balance</b>	(9,595,179)	-	9,595,179
<b>Fund balance</b>			
Beginning of year	9,595,179	-	(9,595,179)
Ending Balance	\$ -	\$ -	\$ -

**Note:** The FY 2025–26 budget for School Internal Funds is currently reflected as \$0. This is a placeholder, as the actual roll-forward budget will not be determined until the final budget is adopted in early September. At that time, any unspent funds from the prior year will be carried forward and incorporated into the revised budget. Additionally, any new revenues received during the fiscal year will be recognized and budgeted accordingly through the appropriate amendment process.

## **INTERNAL SERVICE FUNDS**

This section contains the following subsections:

- Narrative
- Self-Insurance – Workers' Compensation Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Self-Insurance – Property Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Self-Insurance – General Liability Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Self-Insurance – Fleet Beginning Budget Comparison to Current Fiscal Year Period 11 Budget
- Print Shop

**VOLUSIA COUNTY SCHOOLS  
INTERNAL SERVICE FUNDS NARRATIVE  
FISCAL YEAR ENDING JUNE 30, 2026**

Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments within the school district on a cost reimbursement basis. The District's Internal Service Funds include the Self-Insurance funds described below.

**Self-Insurance – Workers' Compensation Funds**

These funds are used to account for the financial activities of the District's self-insured workers' compensation program.

**Self- Insurance – Property**

These funds are used to account for the financial activities of the District's property insurance coverages.

**Self-Insurance – General Liability**

These funds are used to account for the financial activities of the District's self-insured general liability coverages.

**Self-Insurance – Fleet**

These funds are used to account for the financial activities of the District's self-insured fleet coverages.

**Internal Service Funds - Print Shop**

The VCS Print Shop services all district offices and schools with their printing needs with high-speed production black and white printers, color printers and even a poster printer. Other services provided for our district include laminating, binding, cutting, and banner printing.

**VOLUSIA COUNTY SCHOOLS**  
**INTERNAL SERVICE FUNDS - SELF INSURANCE - WORKERS COMPENSATION**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Operating revenues	\$ 3,246,043	\$ 3,300,000	\$ 53,957
Total operating revenues	3,246,043	3,300,000	53,957
Total sources	3,246,043	3,300,000	53,957
<b>Operating expenses</b>			
Central Services			-
Salaries	107,225	127,100	19,875
Benefits	239,356	258,782	19,426
Purchased Services	311,052	342,500	31,448
Other	2,764,935	2,751,618	(13,317)
Total Central Services	3,422,568	3,480,000	57,432
Total uses	3,422,568	3,480,000	57,432
<b>Operating loss</b>	(176,525)	(180,000)	(3,475)
<b>Nonoperating revenues</b>			
Investment income	176,525	180,000	3,475
Total nonoperating revenues	176,525	180,000	3,475
<b>Net position</b>			
Beginning of year	566,012	566,012	-
Ending Balance	\$ 566,012	\$ 566,012	\$ -

**VOLUSIA COUNTY SCHOOLS**  
**INTERNAL SERVICE FUNDS - SELF INSURANCE - PROPERTY**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Operating revenues	\$ 5,279,743	\$ 5,000,000	\$ (279,743)
Total operating revenues	5,279,743	5,000,000	(279,743)
Total sources	5,279,743	5,000,000	(279,743)
<b>Operating expenses</b>			
Operation of the Plant			
Salaries	406,729	20,000	(386,729)
Benefits	91,510	6,186	(85,324)
Purchased Services	5,413,711	5,133,814	(279,897)
Materials & Supplies	72,363	-	(72,363)
Capital Outlay	38,792	-	(38,792)
Other	193	-	(193)
Total Operation of the Plant	6,023,298	5,160,000	(863,298)
Total uses	6,023,298	5,160,000	(863,298)
<b>Operating loss</b>	(743,555)	(160,000)	583,555
<b>Nonoperating revenues</b>			
Investment income	172,343	160,000	(12,343)
Loss Recoveries	571,212	-	(571,212)
Total nonoperating revenues	743,555	160,000	(583,555)
<b>Net position</b>			
Beginning of year	4,727,770	4,727,770	-
Ending Balance	\$ 4,727,770	\$ 4,727,770	\$ -

**VOLUSIA COUNTY SCHOOLS**  
**INTERNAL SERVICE FUNDS - SELF INSURANCE - GENERAL LIABILITY**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Operating revenues	\$ 801,984	\$ 800,000	\$ (1,984)
Total operating revenues	801,984	800,000	(1,984)
Total sources	801,984	800,000	(1,984)
<b>Operating expenses</b>			
Operation of the Plant			
Salaries	45,660	51,022	5,362
Benefits	13,689	15,115	1,426
Purchased Services	255,714	261,610	5,896
Other	602,082	572,253	(29,829)
Total Operation of the Plant	917,145	900,000	(17,145)
Total uses	917,145	900,000	(17,145)
<b>Operating loss</b>	(115,161)	(100,000)	15,161
<b>Nonoperating revenues</b>			
Investment income	115,161	100,000	(15,161)
Total nonoperating revenues	115,161	100,000	(15,161)
<b>Net position</b>			
Beginning of year	1,664,616	1,664,616	-
Ending Balance	\$ 1,664,616	\$ 1,664,616	\$ -

**VOLUSIA COUNTY SCHOOLS**  
**INTERNAL SERVICE FUNDS - SELF INSURANCE - FLEET**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Operating revenues	\$ 597,000	\$ 500,000	\$ (97,000)
Total operating revenues	597,000	500,000	(97,000)
Total sources	597,000	500,000	(97,000)
<b>Operating expenses</b>			
Operation of the Plant			
Salaries	28,507	28,481	(26)
Benefits	8,493	8,327	(166)
Purchased Services	640,092	543,192	(96,900)
Total Operation of the Plant	677,092	580,000	(97,092)
Total uses	677,092	580,000	(97,092)
<b>Operating loss</b>	(80,092)	(80,000)	92
<b>Nonoperating revenues</b>			
Investment income	80,092	80,000	(92)
Total nonoperating revenues	80,092	80,000	(92)
<b>Net position</b>			
Beginning of year	999,986	999,986	-
Ending Balance	\$ 999,986	\$ 999,986	\$ -



**VOLUSIA COUNTY SCHOOLS**  
**INTERNAL SERVICE FUNDS - PRINT SHOP**  
**BUDGET COMPARISON TO CURRENT FISCAL YEAR 2025 PERIOD 11 BUDGET**  
**FOR FISCAL YEARS 2025 AND 2026**

	2025 Current Budget	2026 Beginning Budget	Beginning Budget Compared to Current Budget
<b>Operating revenues</b>			
Operating revenues	\$ 1,504,000	\$ 1,640,312	\$ 136,312
Other miscellaneous local	8	-	(8)
Total operating revenues	1,504,008	1,640,312	136,304
Total sources	1,504,008	1,640,312	136,304
<b>Operating expenses</b>			
Central Services			-
Salaries	354,585	384,050	29,465
Benefits	137,766	134,662	(3,104)
Purchased Services	391,535	362,600	(28,935)
Materials & Supplies	600,080	646,000	45,920
Capital Outlay	102,078	113,000	10,922
Total Central Services	1,586,044	1,640,312	54,268
Total uses	1,586,044	1,640,312	54,268
<b>Operating loss</b>	(82,036)	-	82,036
<b>Nonoperating revenues</b>			
Investment income	3,136	-	(3,136)
Total nonoperating revenues	3,136	-	(3,136)
<b>Change in net position</b>	(78,900)	-	78,900
<b>Net position</b>			
Beginning of year	122,831	43,931	(78,900)
Ending Balance	\$ 43,931	\$ 43,931	\$ -