



Annual Operating Budget
For the School Year 2025-26
For Fiscal Year ending June 30, 2026

School Board Meeting: September 9, 2025



LEADING WITH A PURPOSE: ALIGNING IDENTITY, VISION AND IMPACT

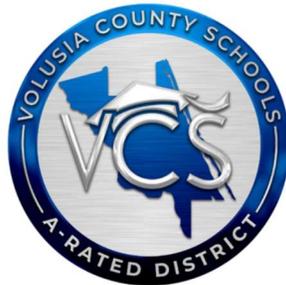


VCS GRADUATION RATE



94%

Second Highest in Central Florida.



SCHOOL GRADES

75%

A and B Schools

Highest Percentage in over a decade.



4,200 scholar designations,
Over 900 industry scholars
Over 300 seals of biliteracy
Over 100 Associate's degrees
Over \$32 million in scholarships



**VOLUSIA COUNTY SCHOOLS
FINAL 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 th |
| 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 19th) |
| 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 <i>Tentative District Budget</i> |
| 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 <i>Final District Budget</i> & 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 Final Millage Rates
- Resolution Adopting Final Budget



Tuesday, September 9, 2025
Agenda - 4:30 PM Regular Session - The School Board of Volusia County, Florida

4.01 - replaced attachment 9/3/2025

1. Opening

- 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

- 2.01 Agenda Changes
- 2.02 Approval of Agenda

3. Superintendent's Announcements & Comments

- 3.01 Announcements by Dr. Carmen J. Balgobin, Superintendent

4. Public Hearing - Call to Order 5:30 pm

- 4.01 Resolution 2025-13 Levying the Final District Ad Valorem Property Tax Millage Rates for Fiscal Year 2025-26
- 4.02 Resolution 2025-14 Adopting the Final Volusia County Schools' Operating Budget for Fiscal Year 2025-26

5. Public Participation Concerning Items on the Consent Agenda

- 5.01 Public Participation Concerning Items on the Consent Agenda

6. Consent Agenda

- 6.01 Removal of Items from the Consent Agenda
- 6.02 Approval of the Consent Agenda Items
- 6.03 Board Member Comments on the Approved Consent Agenda

7. Items Removed from Consent

- 7.01 Discussion and Approval of Items Removed from the Consent Agenda

8. Consent-Curriculum and School Improvement Services

- 8.01 Baxley Georgia - Football Game - DeLand High School - September 12, 2025
- 8.02 Dual Enrollment Agreement with Gaetz Aerospace Institute, Embry-Riddle Aeronautical University

9. Consent-Financial Services

- 9.01 Budget Amendment for Fiscal Year 2024-25 for fiscal year ending June 30, 2025

9.02 Annual Financial Report (AFR) and Report of Financial Data to the Commissioner of Education for the Fiscal Year Ended June 30, 2025

9.03 Annual Report on Investments for Fiscal Year Ended June 30, 2025

9.04 Annual Report on Outstanding Debt for Fiscal Year Ended June 30, 2025

9.05 Berger Memorial Fund Annual Report for Fiscal Year Ended June 30, 2025

10. Consent-Financial Services-Procurement

10.01 Additional Vendor PB-2024-4002 (TIPS RFP 230301) Furniture, Furnishings, and Services

10.02 Contract Amendment MSA-2024-3019 Districtwide Multifunction Devices

10.03 Contract Amendment MSA-2024-7002 with Kognity USA, Inc

10.04 Contract Amendment MSA-2024-7004 Destination Knowledge

10.05 Contract Amendment MSA-24-013JD with Waterford Research Institute LLC

10.06 Contract Extension ITB TR-21-004MB Recapped & New Tires

10.07 Expenditure Increase & Lease Extension PB RFP-20-209 Type IIB Panelized Modular Buildings

10.08 New Agreement CSA-2025-7009-AA International Baccalaureate Organization

10.09 New Contract ITB-2025-3122-JD Trailer Purchases, Support and Maintenance Services

10.10 New Piggyback Contract PB-2025-1037-CT Real Estate Appraisal and Title Services

10.11 New Piggyback Contract PB 2025-1039-CT Two-Way Radios Repeaters Accessories and Service

10.12 New Piggyback Contract PB-2025-3119-JD HVAC Equipment, Installation, Service and Related Products

10.13 New Piggyback Contract PB-2025-3128-JD School Bus & White Fleet Parts, Accessories, Maintenance, and Repairs

10.14 New Piggyback Contract PB-2025-6007-KK Industrial & STEM Education Equipment & Supplies (catalog)

10.15 New Piggyback Contract PB-2025-6008-KK Promotional Products

10.16 New Piggyback Contract PB-2025-6009-KK Furniture, Installation and Related Products and Services

10.17 New Piggyback Contract PB-2025-7043-AA Educational School Supplies and Related Services

11. Consent-Human Resources

11.01 Personnel Actions

12. Consent-Office of the Superintendent-Donations

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

13. Consent-Operations Services-Facilities-Planning & Construction

13.01 Administratively Approved Change Order No. 1: Exhibit C to the Finishes and Infrastructure Bldgs. 1 and 2 project at Woodward Avenue Elementary School

13.02 Bid Tabulation: Replace Gutters and Downspouts project at Osteen Elementary School

13.03 Certificate of Substantial Completion: Exhibit A to the Upgrade HVAC, Ceiling and Lighting Bldg. 4 project at Pine Ridge High School

13.04 Consultant Certificates of Qualification

13.05 Phase III Construction Documents: Replace Fire Alarm project at Heritage Middle School

13.06 Sale of Surplus Parcel 5344-16-00-1480; 1998 South Nova Road, South Daytona

13.07 Sale of Surplus Parcel 8111-00-00-0020, Austin Avenue, Deltona

13.08 Temporary Access and Construction Easement - New Smyrna Beach High School

14. Presentations

14.01 House Bill 1473 402-409

15. Public Participation - 6:00 PM

15.01 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.)

16. 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.)

16.01 2025-2026 Uniform Statewide Assessment Calendar

16.02 Adoption of Proposed Amendments to School Board Policy 801 - Public Participation in School Board Meetings

16.03 Approval of Salary Adjustment Proposal for Non-Bargaining Employees

17. Public Participation

17.01 Public Participation

18. Items from the Board, Superintendent or Attorney for Discussion, Announcement or Approval

18.01 Items from Board Members, Superintendent, or Board Attorney for Discussion, Announcement, or Approval

19. Adjourn

20. Notices

20.01 Notices



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Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400
 Or email to: OFFRSubmissions@fldoe.org

RESOLUTION NUMBER 2025-10
FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|--|------------------------|--|
| \$ <u>72,633,605,321</u> | Required Local Effort | \$ <u>211,067,446</u> | <u>3.0270</u> mills <small>s. 1011.62(4), F.S.</small> |
| | Prior-Period Funding Adjustment Millage | \$ <u>278,913</u> | <u>0.0040</u> mills <small>s. 1011.62(4)(e), F.S.</small> |
| | Total Required Millage | \$ <u>211,346,359</u> | <u>3.0310</u> mills |

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|-------------------------|------------------------|---|
| \$ <u>72,633,605,321</u> | Discretionary Operating | \$ <u>52,156,739</u> | <u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small> |

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|--------------------------------|------------------------|---|
| \$ _____ | Additional Operating | \$ _____ | _____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small> |
| | Additional Capital Improvement | \$ _____ | _____ mills <small>s. 1011.73(1), F.S.</small> |

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|-----------------------------------|------------------------|---|
| \$ <u>72,633,605,321</u> | Local Capital Improvement | \$ <u>104,592,392</u> | <u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small> |
| | Discretionary Capital Improvement | \$ _____ | _____ mills <small>s. 1011.71(3), F.S.</small> |

5. DISTRICT DEBT SERVICE TAX (voted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|------------------------|------------------------|--|
| \$ _____ | _____ | \$ _____ | _____ mills <small>s. 1010.40, F.S.</small> |
| | _____ | \$ _____ | _____ mills <small>s. 1011.74, F.S.</small> |
| | _____ | \$ _____ | _____ mills |

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 2.99 PERCENT.

STATE OF FLORIDA

COUNTY OF VOLUSIA

I, Carmen J. Balgobin, superintendent of schools and ex-officio secretary of the District School Board of Volusia County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Volusia County, Florida, on September 9, 2025.

Signature of District School Superintendent

September 9, 2025
Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

**RESOLUTION NUMBER 2025-14
ADOPTING FINAL BUDGET**

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

WHEREAS, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and the final 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 final millage rates and the budget in amount of **\$1,366,032,213** 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 Final budget for the categories indicated for the fiscal year July 1, 2025, to June 30, 2026.

Ms. Jamie M. Haynes
Chair



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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



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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) |

| | | | |
|----------------------|--|---|--|
| SIGN HERE | Property Appraiser Certification | 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. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">A. Capital Outlay</td> <td style="width: 25%;">B. Discretionary Operating</td> <td style="width: 25%;">C. Discretionary Capital Improvement</td> <td style="width: 25%;">D. Use only with instructions from the Department of Revenue</td> </tr> <tr> <td style="text-align: center;">1.5000</td> <td style="text-align: center;">0.7480</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> </tr> </table> | A. Capital Outlay | B. Discretionary Operating | C. Discretionary Capital Improvement | D. Use only with instructions from the Department of Revenue | 1.5000 | 0.7480 | 0.0000 | 0.0000 | E. Additional Voted Millage | (17) |
| A. Capital Outlay | B. Discretionary Operating | C. Discretionary Capital Improvement | D. Use only with instructions from the Department of Revenue | | | | | | | | |
| 1.5000 | 0.7480 | 0.0000 | 0.0000 | | | | | | | | |
| | Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i> | | 2.2480 per \$1,000 | | | | | | | | |

| | | | |
|-----|--|----------------|------|
| 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 |
|-----------------------------|--------------------|-----------------------|---|

| | | | | | | |
|---|---|--|---|----------------------------------|--------|--------------|
| S I G N H E R E | Taxing Authority Certification | | 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 |
|--|-------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|-------------------|
| 1 Millage Set by Law: | | | | | |
| 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% |
| 4 (A) Total Required Local Effort | 3.1610 | 3.0370 | 3.0310 | -0.0060 | -0.20% |
| 5 Discretionary Millage Set by School Board: | | | | | |
| 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% |
| 8 (B) Total Board Discretionary Levies | 2.2480 | 2.2480 | 2.2480 | 0.0000 | 0.00% |
| 9 Additional Voter Approved Millage: | | | | | |
| 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% |
| 12 (C) Total Voted Additional Operating Millage | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.00% |
| 13 Total of Levies (A) + (B) + (C) | 5.4090 | 5.2850 | 5.2790 | -0.0060 | -0.11% |

| Description | 2023-24 Actual Tax Revenues | 2024-25 Actual Tax Revenues | 2025-26 Estimated Tax Revenue | Difference 2025-26 vs 2024-25 | Percent Change |
|---|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------|
| 14 Assessed Taxable Value | \$ 63,446,521,739 | \$ 68,868,379,745 | \$ 72,633,605,321 | \$ 3,765,225,576 | 5.47% |
| 15 Revenue Generated from the following sources: | | | | | |
| 16 Millage Set by Law | | | | | |
| 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 | |
| 19 (A) Total Required Local Effort | \$ 192,532,277 | \$ 200,787,139 | \$ 211,346,359 | \$ 10,559,220 | 5.26% |
| 20 Discretionary Millage Set by School Board | | | | | |
| 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 | |
| 23 (B) Total of Board Discretionary Levies | \$ 136,922,669 | \$ 148,623,473 | \$ 156,749,131 | \$ 8,125,658 | \$ 0 |
| 24 Additional Voter Approved Millage: | | | | | |
| 25 Additional Operating | - | - | - | - | |
| 26 Additional Capital Improvement | - | - | - | - | |
| 27 (C) Total Voted Additional Operating Millage | \$ - | \$ - | \$ - | \$ - | \$ - |
| 28 Total of Levies (A) + (B) + (C) | \$ 329,454,946 | \$ 349,410,612 | \$ 368,095,490 | \$ 18,684,878 | 5.35% |

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
- Interdependent Relationships between Funds

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

| Fund | Description | Amount |
|------|--|----------------------|
| 1100 | General Fund - Operating | 651,396,683 |
| 1101 | General Fund - Extended Day Program | 6,115,549 |
| 1103 | General Fund - Voluntary Pre-K Programs | 4,867,919 |
| 1104 | General Fund - Capital Reimbursed | 40,578,872 |
| 2XXX | Debt Service Funds | 42,711,195 |
| 3XXX | Capital Projects Funds - Consolidated | 468,944,109 |
| 4110 | Special Revenue Funds - Food Service | 61,386,341 |
| 4210 | Special Revenue Funds - Other Federal Programs | 60,237,619 |
| 4910 | Special Revenue Funds - School Internal Funds | 10,856,285 |
| 7110 | Internal Service Funds - Self Insurance - Workers Compensation | 4,046,012 |
| 7120 | Internal Service Funds - Self Insurance - Property | 9,097,997 |
| 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 | 1,649,030 |
| | Total | 1,366,032,213 |

VOLUSIA COUNTY SCHOOLS

SUMMARY BUDGET BY FUNDS

For Fiscal Year 2025-26

| ESTIMATED REVENUES | GENERAL FUND | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS |
|---|-------------------------|----------------------------|-------------------------|-----------------------------|
| Federal Sources | \$ 641,687 | \$ - | \$ - | \$ - |
| Federal Through State Sources | 2,750,000 | 99,237,619 | - | - |
| State Sources | 268,893,463 | 386,000 | - | 2,266,500 |
| Local Sources | 277,150,364 | 1,555,000 | - | 182,502,021 |
| TOTAL SOURCES | 549,435,514 | 101,178,619 | - | 184,768,521 |
| Transfers In | 38,402,151 | 471,840 | 40,730,758 | - |
| Non-Revenue Receipts | - | - | - | - |
| Fund Balances, Beginning | 115,121,358 | 30,829,786 | 1,980,437 | 284,175,588 |
| TOTAL REVENUES, TRANSFERS, AND FUND BALANCES | \$ 702,959,023 | \$ 132,480,245 | \$ 42,711,195 | \$ 468,944,109 |

APPROPRIATIONS (EXPENDITURES)

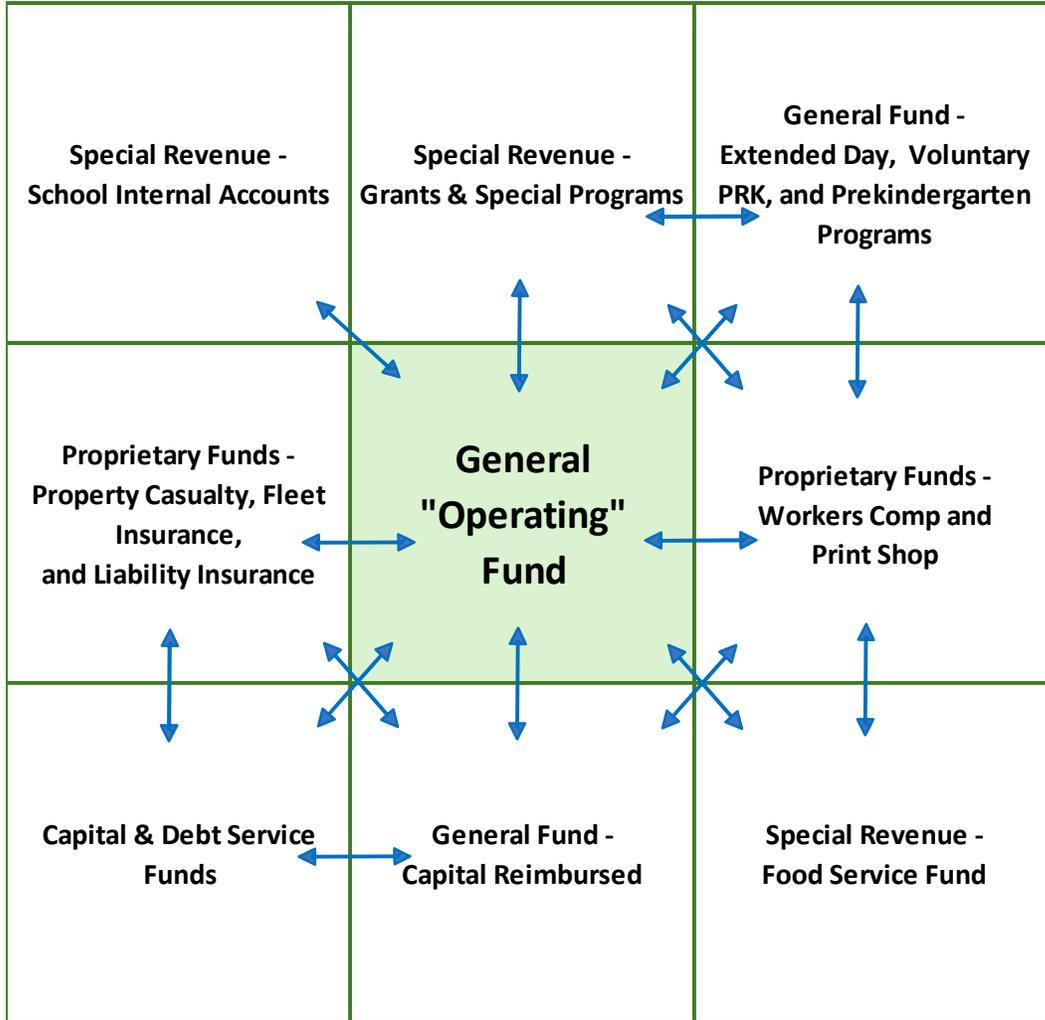
| | | | | |
|---|-----------------------|-----------------------|----------------------|-----------------------|
| Instruction | \$ 375,944,320 | \$ 31,151,548 | \$ - | \$ - |
| Pupil Personnel Services | 32,826,493 | 7,390,285 | - | - |
| Instructional Media Services | 6,031,383 | 36,636 | - | - |
| Instructional & Curriculum Development Services | 39,795,408 | 8,712,035 | - | - |
| Instructional Staff Training | 1,427,592 | 7,821,901 | - | - |
| Instruction Related Technology | 6,591,346 | 675,792 | - | - |
| School Board | 1,844,026 | - | - | - |
| General Administration | 1,144,083 | 1,947,581 | - | - |
| School Administration | 50,292,923 | 2,171,020 | - | - |
| Facilities Acquisition and Construction | 967,556 | - | - | 309,109,413 |
| Fiscal Services | 4,309,013 | - | - | - |
| Food Services | - | 48,427,535 | - | - |
| Central Services | 13,824,070 | 1,875 | - | - |
| Pupil Transportation Services | 21,775,969 | 308,062 | - | - |
| Operation of Plant | 63,876,067 | 20,884 | - | - |
| Maintenance of Plant | 25,699,402 | - | - | - |
| Administrative Technology Services | 13,801,338 | - | - | - |
| Community Services | 5,430,296 | 10,856,285 | - | - |
| Debt Service | - | - | 40,673,570 | - |
| TOTAL APPROPRIATIONS | 665,581,285 | 119,521,439 | 40,673,570 | 309,109,413 |
| Transfers Out | 471,840 | - | - | 79,132,909 |
| Fund Balances, Ending | 36,905,898 | 12,958,806 | 2,037,625 | 80,701,787 |
| TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES | \$ 702,959,023 | \$ 132,480,245 | \$ 42,711,195 | \$ 468,944,109 |

Continued on next page

| TOTAL ALL FUNDS | INTERNAL SERVICE | TOTAL WITH INTERNAL SVC. |
|-------------------------|----------------------|-----------------------------|
| \$ 641,687 | \$ - | \$ 641,687 |
| 101,987,619 | - | 101,987,619 |
| 271,545,963 | - | 271,545,963 |
| 461,207,385 | 10,970,538 | 472,177,923 |
| 835,382,654 | 10,970,538 | 846,353,192 |
| 79,604,749 | - | 79,604,749 |
| - | - | - |
| 432,107,169 | 7,967,103 | 440,074,272 |
| | | - |
| \$ 1,347,094,572 | \$ 18,937,641 | \$ 1,366,032,213 |

| | | |
|-------------------------|----------------------|-------------------------|
| \$ 407,095,868 | \$ - | \$ 407,095,868 |
| 40,216,778 | - | 40,216,778 |
| 6,068,019 | - | 6,068,019 |
| 48,507,443 | - | 48,507,443 |
| 9,249,493 | - | 9,249,493 |
| 7,267,138 | - | 7,267,138 |
| 1,844,026 | - | 1,844,026 |
| 3,091,664 | - | 3,091,664 |
| 52,463,943 | - | 52,463,943 |
| 310,076,969 | - | 310,076,969 |
| 4,309,013 | - | 4,309,013 |
| 48,427,535 | - | 48,427,535 |
| 13,825,945 | 5,120,312 | 18,946,257 |
| 22,084,031 | - | 22,084,031 |
| 63,896,951 | 5,850,226 | 69,747,177 |
| 25,699,402 | - | 25,699,402 |
| 13,801,338 | 58 | 13,801,396 |
| 16,286,581 | - | 16,286,581 |
| 40,673,570 | - | 40,673,570 |
| 1,134,885,707 | 10,970,596 | 1,145,856,303 |
| 79,604,749 | - | 79,604,749 |
| 132,604,116 | 7,967,045 | 140,571,161 |
| | | - |
| \$ 1,347,094,572 | \$ 18,937,641 | \$ 1,366,032,213 |

VOLUSIA COUNTY SCHOOLS
Interdependent Relationships between Funds



Note: Not all inclusive.

GENERAL FUND – CONSOLIDATED

This section contains the following subsections:

- General Fund – Consolidated Narrative
- Beginning Budget Comparison to Prior Year Actuals
- General Fund School District Benchmarks - Expenditures by Function

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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|--------------------|-----------------------------|---|
| Sources - revenues | | | | |
| Federal direct sources: | | | | |
| Other federal direct sources | \$ 1,809,958 | \$ 1,809,958 | \$ 641,687 | \$ (1,168,271) |
| Total federal direct sources | <u>1,809,958</u> | <u>1,809,958</u> | <u>641,687</u> | <u>(1,168,271)</u> |
| Federal through state sources: | | | | |
| Medicaid | 2,790,956 | 2,790,956 | 2,750,000 | (40,956) |
| Total federal through state sources | <u>2,790,956</u> | <u>2,790,956</u> | <u>2,750,000</u> | <u>(40,956)</u> |
| State sources: | | | | |
| Florida Education Finance Program (FEFP) | 217,219,184 | 215,555,425 | 207,072,791 | (8,482,634) |
| CO&DS distribution | 39,279 | 39,279 | 40,000 | 721 |
| State funds from forest, lic., and lottery | 831,781 | 831,781 | 864,000 | 32,219 |
| Class size reduction | 58,488,003 | 58,488,003 | 57,319,622 | (1,168,381) |
| School recognition funds | 3,919,748 | 3,919,748 | - | (3,919,748) |
| Other miscellaneous state sources | 8,820,206 | 6,955,735 | 3,597,050 | (3,358,685) |
| Total state sources | <u>289,318,201</u> | <u>285,789,971</u> | <u>268,893,463</u> | <u>(16,896,508)</u> |
| Local sources: | | | | |
| Ad valorem property taxes - RLE & Discr | 252,146,671 | 252,146,671 | 263,503,098 | 11,356,427 |
| Charges for service | 921,614 | 921,614 | - | (921,614) |
| Investment income | 7,977,162 | 7,974,429 | 4,000,000 | (3,974,429) |
| Gift, grants, and bequests | 138,855 | 138,855 | - | (138,855) |
| Other fees | 7,234,046 | 7,214,276 | 6,565,062 | (649,214) |
| Bus fees | 340,292 | 340,292 | - | (340,292) |
| Sale of surplus | 1,618 | 1,618 | - | (1,618) |
| Receipt of federal indirect | 1,531,027 | 1,531,027 | 1,179,855 | (351,172) |
| Other miscellaneous local | 5,220,661 | 5,138,735 | 902,349 | (4,236,386) |
| Refund of prior year expenditure | 247,157 | 247,157 | - | (247,157) |
| Textbook sales/loss collections | 337,822 | 337,822 | - | (337,822) |
| Receipt of food service indirect | 500,147 | 500,147 | 1,000,000 | 499,853 |
| Total local sources | <u>276,597,072</u> | <u>276,492,643</u> | <u>277,150,364</u> | <u>657,721</u> |
| Total sources | <u>570,516,188</u> | <u>566,883,529</u> | <u>549,435,514</u> | <u>(17,448,014)</u> |
| Uses - expenditures | | | | |
| Instructional | | | | |
| Salaries | 228,232,697 | 222,752,852 | 217,249,262 | (5,503,590) |
| Benefits | 75,990,940 | 72,337,313 | 77,990,304 | 5,652,991 |
| Purchased Services | 45,574,341 | 36,712,059 | 45,753,347 | 9,041,288 |
| Energy Services | 55,115 | 7,623 | 97,492 | 89,869 |
| Materials & Supplies | 26,807,105 | 7,198,212 | 27,467,265 | 20,269,053 |
| Capital Outlay | 4,528,621 | 1,784,740 | 2,742,719 | 957,979 |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|--------------------|-----------------------------|---|
| Other | 10,503,539 | 9,216,563 | 4,643,931 | (4,572,632) |
| Total Instructional | 391,692,358 | 350,009,362 | 375,944,320 | 25,934,958 |
| Student Support Services | | | | |
| Salaries | 22,735,931 | 19,700,060 | 23,223,742 | 3,523,682 |
| Benefits | 7,870,108 | 6,293,790 | 7,161,213 | 867,423 |
| Purchased Services | 2,124,507 | 2,118,541 | 2,173,635 | 55,094 |
| Energy Services | 1,638 | 1,638 | - | (1,638) |
| Materials & Supplies | 270,905 | 249,040 | 251,183 | 2,143 |
| Capital Outlay | 68,173 | 55,781 | 12,393 | (43,388) |
| Other | 22,929 | 21,096 | 4,327 | (16,769) |
| Total Student Support Services | 33,094,191 | 28,439,946 | 32,826,493 | 4,386,547 |
| Instructional Media Services | | | | |
| Salaries | 4,362,650 | 4,362,650 | 4,486,943 | 124,293 |
| Benefits | 1,574,494 | 1,520,821 | 1,148,797 | (372,024) |
| Purchased Services | 171,233 | 38,157 | 119,737 | 81,580 |
| Materials & Supplies | 79,230 | 79,230 | 33,232 | (45,998) |
| Capital Outlay | 386,804 | 176,197 | 242,674 | 66,477 |
| Other | 3,170 | 3,170 | - | (3,170) |
| Total Instructional Media Services | 6,577,581 | 6,180,225 | 6,031,383 | (148,842) |
| Instructional and Curriculum Development Services | | | | |
| Salaries | 12,560,454 | 12,448,659 | 11,337,017 | (1,111,642) |
| Benefits | 4,062,908 | 3,762,345 | 3,730,642 | (31,703) |
| Purchased Services | 1,400,861 | 1,196,412 | 3,319,639 | 2,123,227 |
| Energy Services | 1,388 | 1,387 | - | (1,387) |
| Materials & Supplies | 21,702,700 | 279,710 | 21,271,895 | 20,992,185 |
| Capital Outlay | 101,184 | 84,184 | 56,902 | (27,282) |
| Other | 130,927 | 130,917 | 79,313 | (51,604) |
| Total Instructional and Curriculum Development Services | 39,960,422 | 17,903,614 | 39,795,408 | 21,891,794 |
| Instructional Staff Training Services | | | | |
| Salaries | 697,273 | 626,010 | 485,931 | (140,079) |
| Benefits | 451,713 | 257,854 | 298,096 | 40,242 |
| Purchased Services | 713,195 | 417,417 | 161,617 | (255,800) |
| Materials & Supplies | 710,729 | 244,439 | 426,133 | 181,694 |
| Capital Outlay | 8,474 | 1,274 | 12,200 | 10,926 |
| Other | 317,200 | 226,995 | 43,615 | (183,380) |
| Total Instructional Staff Training Services | 2,898,584 | 1,773,989 | 1,427,592 | (346,397) |
| Instructional Related Technology | | | | |
| Salaries | 3,025,822 | 2,980,974 | 3,120,530 | 139,556 |
| Benefits | 1,036,255 | 978,634 | 1,051,659 | 73,025 |
| Purchased Services | 2,976,789 | 2,600,920 | 1,634,168 | (966,752) |
| Materials & Supplies | 189,478 | 147,131 | 53,454 | (93,677) |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|-------------------|-----------------------------|---|
| Capital Outlay | 972,797 | 321,262 | 651,535 | 330,273 |
| Other | - | - | 80,000 | 80,000 |
| Total Instructional Related Technology | 8,201,141 | 7,028,921 | 6,591,346 | (437,575) |
| Board | | | | |
| Salaries | 750,759 | 750,362 | 765,597 | 15,235 |
| Benefits | 385,792 | 354,403 | 387,171 | 32,768 |
| Purchased Services | 836,023 | 836,023 | 661,158 | (174,865) |
| Materials & Supplies | 2,893 | 2,874 | 1,100 | (1,774) |
| Capital Outlay | 304 | 299 | - | (299) |
| Other | 28,211 | 28,211 | 29,000 | 789 |
| Total Board | 2,003,982 | 1,972,172 | 1,844,026 | (128,146) |
| General Administration | | | | |
| Salaries | 418,886 | 383,378 | 535,726 | 152,348 |
| Benefits | 217,556 | 193,305 | 171,834 | (21,471) |
| Purchased Services | 371,929 | 72,264 | 296,534 | 224,270 |
| Energy Services | 7,872 | 882 | - | (882) |
| Materials & Supplies | 12,064 | 10,191 | 10,439 | 248 |
| Capital Outlay | - | - | 300 | 300 |
| Other | 116,304 | 33,105 | 129,250 | 96,145 |
| Total General Administration | 1,144,611 | 693,125 | 1,144,083 | 450,958 |
| School Administration | | | | |
| Salaries | 32,006,380 | 32,006,007 | 31,168,725 | (837,282) |
| Benefits | 10,684,755 | 10,415,019 | 18,597,833 | 8,182,814 |
| Purchased Services | 152,568 | 122,649 | 90,674 | (31,975) |
| Energy Services | 17,461 | 9,176 | 153 | (9,023) |
| Materials & Supplies | 262,764 | 220,632 | 428,994 | 208,362 |
| Capital Outlay | 19,128 | 15,119 | 4,509 | (10,610) |
| Other | 36,360 | 36,360 | 2,035 | (34,325) |
| Total School Administration | 43,179,416 | 42,824,962 | 50,292,923 | 7,467,961 |
| Facilities Acquisition and Construction | | | | |
| Salaries | 69,394 | 54,750 | 14,822 | (39,928) |
| Benefits | 8,309 | 6,665 | 1,175 | (5,490) |
| Purchased Services | 95,739 | 63,945 | 941,057 | 877,112 |
| Energy Services | 18,287 | - | 10,502 | 10,502 |
| Materials & Supplies | 15,115 | - | - | - |
| Capital Outlay | 11,856 | 11,802 | - | (11,802) |
| Other | 3,357,941 | 3,350,173 | - | (3,350,173) |
| Total Facilities Acquisition and Construction | 3,576,641 | 3,487,335 | 967,556 | (2,519,779) |
| Fiscal Services | | | | |
| Salaries | 2,193,611 | 2,127,562 | 1,724,433 | (403,129) |
| Benefits | 843,467 | 715,251 | 629,999 | (85,252) |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|-------------------|-----------------------------|---|
| Purchased Services | 704,765 | 421,636 | 1,470,076 | 1,048,440 |
| Materials & Supplies | 431,883 | 10,950 | 466,255 | 455,305 |
| Capital Outlay | 816 | 816 | - | (816) |
| Other | 195,850 | 167,070 | 18,250 | (148,820) |
| Total Fiscal Services | 4,370,392 | 3,443,285 | 4,309,013 | 865,728 |
| Central Services | | | | - |
| Salaries | 6,039,578 | 5,920,607 | 7,974,200 | 2,053,593 |
| Benefits | 4,927,094 | 4,927,088 | 3,027,802 | (1,899,286) |
| Purchased Services | 1,577,752 | 1,550,657 | 1,956,314 | 405,657 |
| Energy Services | 253,748 | 3,921 | 150,000 | 146,079 |
| Materials & Supplies | 286,325 | 99,401 | 442,426 | 343,025 |
| Capital Outlay | 455,739 | 134,391 | 221,484 | 87,093 |
| Other | 429,831 | 383,440 | 51,844 | (331,596) |
| Total Central Services | 13,970,067 | 13,019,505 | 13,824,070 | 804,565 |
| Student Transportation Services | | | | |
| Salaries | 12,949,508 | 12,597,423 | 13,334,065 | 736,642 |
| Benefits | 5,121,500 | 4,658,223 | 5,296,635 | 638,412 |
| Purchased Services | 577,033 | 398,911 | 1,114,375 | 715,464 |
| Energy Services | 1,134,451 | 1,071,008 | 1,782,000 | 710,992 |
| Materials & Supplies | 533,559 | 533,558 | 184,863 | (348,695) |
| Capital Outlay | 242,987 | 36,469 | 50,981 | 14,512 |
| Other | 1,847,820 | 431,577 | 13,050 | (418,527) |
| Total Student Transportation Services | 22,406,858 | 19,727,169 | 21,775,969 | 2,048,800 |
| Operation of the Plant | | | | |
| Salaries | 24,250,171 | 24,148,692 | 22,992,945 | (1,155,747) |
| Benefits | 12,193,676 | 8,092,188 | 9,596,293 | 1,504,105 |
| Purchased Services | 16,475,537 | 15,955,810 | 14,497,333 | (1,458,477) |
| Energy Services | 13,268,225 | 13,162,025 | 14,587,627 | 1,425,602 |
| Materials & Supplies | 3,780,055 | 2,508,424 | 1,896,085 | (612,339) |
| Capital Outlay | 67,338 | 28,698 | 29,414 | 716 |
| Other | 142,037 | 142,037 | 276,370 | 134,333 |
| Total Operation of the Plant | 70,177,039 | 64,037,874 | 63,876,067 | (161,807) |
| Maintenance of Plant | | | | |
| Salaries | 8,577,993 | 8,577,990 | 9,268,727 | 690,737 |
| Benefits | 3,103,337 | 2,903,140 | 3,329,100 | 425,960 |
| Purchased Services | 8,509,771 | 6,355,003 | 9,776,815 | 3,421,812 |
| Energy Services | 473,710 | 465,119 | 423,161 | (41,958) |
| Materials & Supplies | 2,807,651 | 2,794,151 | 2,848,939 | 54,788 |
| Capital Outlay | 800,190 | 509,803 | 8,000 | (501,803) |
| Other | 39,005 | 39,005 | 44,660 | 5,655 |
| Total Maintenance of Plant | 24,311,657 | 21,644,211 | 25,699,402 | 4,055,191 |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|---------------------|-----------------------------|---|
| Administrative Technology Services | | | | |
| Salaries | 4,182,472 | 4,048,550 | 4,036,594 | (11,956) |
| Benefits | 1,360,870 | 1,238,674 | 1,325,151 | 86,477 |
| Purchased Services | 7,051,060 | 4,364,811 | 7,291,609 | 2,926,798 |
| Energy Services | 28,762 | 14,381 | - | (14,381) |
| Materials & Supplies | 618,672 | 320,599 | 849,714 | 529,115 |
| Capital Outlay | 2,773,144 | 2,479,874 | 298,270 | (2,181,604) |
| Other | 5,021 | 4,893 | - | (4,893) |
| Total Administrative Technology Services | <u>16,020,001</u> | <u>12,471,782</u> | <u>13,801,338</u> | <u>1,329,556</u> |
| Community Services | | | | |
| Salaries | 4,147,417 | 4,118,948 | 3,280,523 | (838,425) |
| Benefits | 1,563,224 | 1,544,069 | 1,073,324 | (470,745) |
| Purchased Services | 668,050 | 621,325 | 157,654 | (463,671) |
| Energy Services | 570 | 568 | - | (568) |
| Materials & Supplies | 192,406 | 160,316 | 261,446 | 101,130 |
| Capital Outlay | 33,514 | 33,514 | 5,000 | (28,514) |
| Other | 698,385 | 698,385 | 652,349 | (46,036) |
| Total Community Services | <u>7,303,566</u> | <u>7,177,125</u> | <u>5,430,296</u> | <u>(1,746,829)</u> |
| Debt Service | | | | |
| Principal | 3,090,530 | 2,952,237 | - | (2,952,237) |
| Interest | 177,688 | 172,950 | - | (172,950) |
| Total Debt Service | <u>3,268,218</u> | <u>3,125,187</u> | <u>-</u> | <u>(3,125,187)</u> |
| | | | | |
| Total uses | <u>694,156,724</u> | <u>604,959,789</u> | <u>665,581,285</u> | <u>60,621,496</u> |
| Deficiency of revenues under expenditures | <u>(123,640,536)</u> | <u>(38,076,260)</u> | <u>(116,145,771)</u> | <u>(78,069,510)</u> |
| | | | | |
| Other financing sources | | - | | |
| Transfers in from capital outlay funds | 36,397,683 | 36,397,683 | 38,402,151 | 2,004,468 |
| Interfund Transfers | 2,523,989 | 2,523,989 | - | (2,523,989) |
| Transfers out to capital outlay funds | (53,252) | (53,252) | - | 53,252 |
| Transfers out to federal funds | (1,287,126) | (1,187,552) | (471,840) | 715,712 |
| Interfund Transfers | (2,523,989) | (2,523,989) | - | 2,523,989 |
| Proceeds from sale of assets | 258,584 | 258,584 | - | (258,584) |
| Loss Recoveries | 741,349 | 741,349 | - | (741,349) |
| Total other financing sources | <u>36,057,238</u> | <u>36,156,812</u> | <u>37,930,311</u> | <u>1,773,499</u> |
| | | | | |
| Net change in fund balance | <u>(87,583,298)</u> | <u>(1,919,448)</u> | <u>(78,215,460)</u> | <u>9,367,838</u> |

Fund balance

**VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026**

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|-------------------|-------------------------|-----------------------|-----------------------------|---|
| Beginning of year | 117,040,806 | 117,040,806 | 115,121,358 | (1,919,448) |
| Ending Balance | <u>\$ 29,457,508</u> | <u>\$ 115,121,358</u> | <u>\$ 36,905,898</u> | <u>\$ 7,448,390</u> |



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VOLUSIA COUNTY SCHOOLS
ALL FUNDS COMBINED SCHOOL DISTRICT BENCHMARKS
Expenditures By Function as a Percentage of Total Expenditures 2023-24

| | 2024-25 District Grade | Instruction 5000 | Pupil Pers. 6100 | Instr. Media 6200 | Instr. & Curriculum Develop. 6300 | Instr. Training 6400 | Instr. Tech 6500 | Board of Educ. 7100 |
|--|------------------------------|---------------------|------------------------|-------------------------|--|----------------------------|------------------------|------------------------------|
| Volusia | A | 57.17 | 5.99 | 1.34 | 2.80 | 0.22 | 0.98 | 0.23 |
| Comparable Districts | | | | | | | | |
| Brevard | A | 59.61 | 4.41 | 1.29 | 3.14 | 0.39 | 1.57 | 0.23 |
| Flagler | B | 61.00 | 7.36 | 0.98 | 0.96 | 0.60 | 0.77 | 0.57 |
| Lake | A | 56.24 | 7.04 | 0.87 | 1.64 | 1.00 | 0.25 | 0.28 |
| Seminole | A | 61.97 | 5.10 | 0.16 | 1.07 | 1.21 | 0.87 | 0.32 |
| Average of Comparable Districts | | 59.71 | 5.98 | 0.83 | 1.70 | 0.80 | 0.87 | 0.35 |
| Difference Between Volusia & Avg of Surrounding Districts | | (2.54) | 0.01 | 0.51 | 1.10 | (0.58) | 0.11 | (0.12) |
| State Average | | 59.12 | 5.53 | 1.00 | 2.07 | 0.73 | 1.17 | 0.41 |
| Difference Between Volusia & State Average | | (1.95) | 0.46 | 0.34 | 0.73 | (0.51) | (0.19) | (0.18) |

Notes:

Differences indicated in parenthesis () were less than average.

* General Administration, Function 7200: Includes Legal Services. In other districts, Legal Services fall under the School Board.

Source: <https://web08.fldoe.org/Transparency Reports/default.aspx> Select School District Program Cost Reports and Function Reports

| *General Admin. 7200 | School Admin. 7300 | Facilities 7400 | Fiscal Services 7500 | Food Services 7600 | Central Services 7700 | Student Transport 7800 | Operation of Plant 7900 | Maint. of Plant 8100 | Admin Tech. 8200 |
|-------------------------------------|-----------------------------------|----------------------------|-------------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|--|---|---------------------------------|
| 0.30 | 7.16 | 0.05 | 0.79 | 0.00 | 2.37 | 3.69 | 11.36 | 3.87 | 1.68 |
| 0.28 | 7.60 | 0.19 | 0.65 | 0.24 | 1.40 | 3.12 | 11.63 | 3.29 | 0.96 |
| 0.94 | 5.89 | 0.10 | 1.00 | 0.00 | 0.99 | 5.01 | 10.53 | 2.85 | 0.45 |
| 0.39 | 6.63 | 0.34 | 0.77 | 0.00 | 1.90 | 5.49 | 11.14 | 2.87 | 3.15 |
| 0.09 | 7.62 | 0.17 | 0.63 | 0.00 | 0.89 | 4.88 | 9.13 | 4.31 | 1.58 |
| 0.43 | 6.94 | 0.20 | 0.76 | 0.06 | 1.30 | 4.63 | 10.61 | 3.33 | 1.54 |
| (0.13) | 0.22 | (0.15) | 0.03 | (0.06) | 1.07 | (0.94) | 0.75 | 0.54 | 0.14 |
| 0.52 | 7.00 | 0.51 | 0.67 | 0.03 | 1.98 | 4.65 | 10.49 | 3.25 | 0.87 |
| (0.22) | 0.16 | (0.46) | 0.12 | (0.03) | 0.39 | (0.96) | 0.87 | 0.62 | 0.81 |

GENERAL FUND – OPERATING

This section contains the following subsections:

- General Fund – Operating Narrative
- General Fund - Budget Comparison to Prior Year Actuals
- Florida Education Finance Program (FEFP) Components
- Florida Education Finance Program (FEFP) Funding Comparison
- General Fund Estimated Revenues
- Fund Balances and Net Position Narrative
- Beginning Fund Balances
- General Fund – Recurring Operating Fund Budget Summary
- Recurring Budget Appropriations by Project
- 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 (Graph)
- General Fund - Operating - Recurring Budget by Major Object Grouping (Graph)
- General Fund - Operating - Recurring Beginning Budget Comparison by School
- Recurring Beginning Budget by Department

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 **\$540.0 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 82%** 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 \$35.8 million**. While this represents a reserve of **approximately 6.7% 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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|--------------------|-----------------------------|---|
| Sources - revenues | | | | |
| Federal direct sources: | | | | |
| Other federal direct sources | \$ 1,809,958 | \$ 1,809,958 | \$ 641,687 | \$ (1,168,271) |
| Total federal direct sources | <u>1,809,958</u> | <u>1,809,958</u> | <u>641,687</u> | <u>(1,168,271)</u> |
| Federal through state sources: | | | | |
| Medicaid | 2,790,956 | 2,790,956 | 2,750,000 | (40,956) |
| Total federal through state sources | <u>2,790,956</u> | <u>2,790,956</u> | <u>2,750,000</u> | <u>(40,956)</u> |
| State sources: | | | | |
| Florida Education Finance Program (FEFP) | 217,219,184 | 215,555,425 | 207,072,791 | (8,482,634) |
| CO&DS distribution | 39,279 | 39,279 | 40,000 | 721 |
| State funds from forest, lic., and lottery | 831,781 | 831,781 | 864,000 | 32,219 |
| Class size reduction | 58,488,003 | 58,488,003 | 57,319,622 | (1,168,381) |
| School recognition funds | 3,919,748 | 3,919,748 | - | (3,919,748) |
| Other miscellaneous state sources | 6,693,193 | 4,828,722 | 765,837 | (4,062,885) |
| Total state sources | <u>287,191,188</u> | <u>283,662,958</u> | <u>266,062,250</u> | <u>(17,600,708)</u> |
| Local sources: | | | | |
| Ad valorem property taxes - RLE & Discr | 252,146,671 | 252,146,671 | 263,503,098 | 11,356,427 |
| Charges for service | 921,614 | 921,614 | - | (921,614) |
| Investment income | 7,946,376 | 7,946,376 | 4,000,000 | (3,946,376) |
| Gift, grants, and bequests | 138,355 | 138,355 | - | (138,355) |
| Bus fees | 340,292 | 340,292 | - | (340,292) |
| Sale of surplus | 1,618 | 1,618 | - | (1,618) |
| Receipt of federal indirect | 1,531,027 | 1,531,027 | 1,179,855 | (351,172) |
| Other miscellaneous local | 5,216,132 | 5,134,207 | 902,349 | (4,231,858) |
| Refund of prior year expenditure | 247,157 | 247,157 | - | (247,157) |
| Textbook sales/loss collections | 337,822 | 337,822 | - | (337,822) |
| Receipt of food service indirect | 500,147 | 500,147 | 1,000,000 | 499,853 |
| Total local sources | <u>269,327,211</u> | <u>269,245,286</u> | <u>270,585,302</u> | <u>1,340,016</u> |
| Total sources | <u>561,119,313</u> | <u>557,509,158</u> | <u>540,039,239</u> | <u>(17,469,919)</u> |
| Uses - expenditures | | | | |
| Instructional | | | | |
| Salaries | 225,789,794 | 221,015,340 | 214,501,434 | (6,513,906) |
| Benefits | 75,031,408 | 71,682,647 | 76,857,551 | 5,174,904 |
| Purchased Services | 45,565,618 | 36,708,713 | 45,747,969 | 9,039,256 |
| Energy Services | 55,115 | 7,623 | 97,492 | 89,869 |
| Materials & Supplies | 26,635,408 | 7,135,751 | 27,401,567 | 20,265,816 |
| Capital Outlay | 4,528,621 | 1,784,740 | 2,742,719 | 957,979 |
| Other | 10,496,380 | 9,209,404 | 4,643,931 | (4,565,473) |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Total Instructional | 388,102,344 | 347,544,218 | 371,992,663 | 24,448,445 |
| Student Support Services | | | | |
| Salaries | 22,735,931 | 19,700,060 | 23,223,742 | 3,523,682 |
| Benefits | 7,870,108 | 6,293,790 | 7,161,213 | 867,423 |
| Purchased Services | 2,124,507 | 2,118,541 | 2,173,635 | 55,094 |
| Energy Services | 1,638 | 1,638 | - | (1,638) |
| Materials & Supplies | 270,905 | 249,040 | 251,183 | 2,143 |
| Capital Outlay | 68,173 | 55,781 | 12,393 | (43,388) |
| Other | 22,929 | 21,096 | 4,327 | (16,769) |
| Total Student Support Services | 33,094,191 | 28,439,946 | 32,826,493 | 4,386,547 |
| Instructional Media Services | | | | |
| Salaries | 4,362,650 | 4,362,650 | 4,486,943 | 124,293 |
| Benefits | 1,574,494 | 1,520,821 | 1,148,797 | (372,024) |
| Purchased Services | 171,233 | 38,157 | 119,737 | 81,580 |
| Materials & Supplies | 79,230 | 79,230 | 33,232 | (45,998) |
| Capital Outlay | 386,804 | 176,197 | 242,674 | 66,477 |
| Other | 3,170 | 3,170 | - | (3,170) |
| Total Instructional Media Services | 6,577,581 | 6,180,225 | 6,031,383 | (148,842) |
| Instructional and Curriculum Development Services | | | | |
| Salaries | 12,132,558 | 12,030,272 | 10,896,259 | (1,134,013) |
| Benefits | 3,918,498 | 3,628,935 | 3,582,198 | (46,737) |
| Purchased Services | 1,390,981 | 1,186,532 | 3,319,639 | 2,133,107 |
| Energy Services | 1,388 | 1,387 | - | (1,387) |
| Materials & Supplies | 21,685,978 | 264,899 | 21,269,983 | 21,005,084 |
| Capital Outlay | 101,184 | 84,184 | 56,902 | (27,282) |
| Other | 130,927 | 130,917 | 79,313 | (51,604) |
| Total Instructional and Curriculum Development Services | 39,361,514 | 17,327,126 | 39,204,294 | 21,877,168 |
| Instructional Staff Training Services | | | | |
| Salaries | 697,273 | 626,010 | 485,931 | (140,079) |
| Benefits | 451,630 | 257,771 | 298,096 | 40,325 |
| Purchased Services | 713,195 | 417,417 | 161,617 | (255,800) |
| Materials & Supplies | 710,729 | 244,439 | 426,133 | 181,694 |
| Capital Outlay | 8,474 | 1,274 | 12,200 | 10,926 |
| Other | 315,227 | 225,022 | 43,615 | (181,407) |
| Total Instructional Staff Training Services | 2,896,528 | 1,771,933 | 1,427,592 | (344,341) |
| Instructional Related Technology | | | | |
| Salaries | 3,025,822 | 2,980,974 | 3,120,530 | 139,556 |
| Benefits | 1,036,255 | 978,634 | 1,051,659 | 73,025 |
| Purchased Services | 2,976,789 | 2,600,920 | 1,433,694 | (1,167,226) |
| Materials & Supplies | 189,478 | 147,131 | 53,454 | (93,677) |
| Capital Outlay | 972,797 | 321,262 | 651,535 | 330,273 |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Other | - | - | 80,000 | 80,000 |
| Total Instructional Related Technology | 8,201,141 | 7,028,921 | 6,390,872 | (638,049) |
| Board | | | | |
| Salaries | 750,759 | 750,362 | 765,597 | 15,235 |
| Benefits | 385,792 | 354,403 | 387,171 | 32,768 |
| Purchased Services | 836,023 | 836,023 | 661,158 | (174,865) |
| Materials & Supplies | 2,893 | 2,874 | 1,100 | (1,774) |
| Capital Outlay | 304 | 299 | - | (299) |
| Other | 28,211 | 28,211 | 29,000 | 789 |
| Total Board | 2,003,982 | 1,972,172 | 1,844,026 | (128,146) |
| General Administration | | | | |
| Salaries | 418,886 | 383,378 | 535,726 | 152,348 |
| Benefits | 217,556 | 193,305 | 171,834 | (21,471) |
| Purchased Services | 371,929 | 72,264 | 296,534 | 224,270 |
| Energy Services | 7,872 | 882 | - | (882) |
| Materials & Supplies | 12,064 | 10,191 | 10,439 | 248 |
| Capital Outlay | - | - | 300 | 300 |
| Other | 116,304 | 33,105 | 129,250 | 96,145 |
| Total General Administration | 1,144,611 | 693,125 | 1,144,083 | 450,958 |
| School Administration | | | | |
| Salaries | 32,006,380 | 32,006,007 | 31,168,725 | (837,282) |
| Benefits | 10,684,755 | 10,415,019 | 18,597,833 | 8,182,814 |
| Purchased Services | 152,568 | 122,649 | 90,674 | (31,975) |
| Energy Services | 17,461 | 9,176 | 153 | (9,023) |
| Materials & Supplies | 262,764 | 220,632 | 428,994 | 208,362 |
| Capital Outlay | 19,128 | 15,119 | 4,509 | (10,610) |
| Other | 36,360 | 36,360 | 2,035 | (34,325) |
| Total School Administration | 43,179,416 | 42,824,962 | 50,292,923 | 7,467,961 |
| Facilities Acquisition and Construction | | | | |
| Salaries | 69,394 | 54,750 | 14,822 | (39,928) |
| Benefits | 8,309 | 6,665 | 1,175 | (5,490) |
| Purchased Services | 95,739 | 63,945 | 941,057 | 877,112 |
| Energy Services | 18,287 | - | 10,502 | 10,502 |
| Materials & Supplies | 15,115 | - | - | - |
| Capital Outlay | 11,856 | 11,802 | - | (11,802) |
| Other | 3,357,941 | 3,350,173 | - | (3,350,173) |
| Total Facilities Acquisition and Construction | 3,576,641 | 3,487,335 | 967,556 | (2,519,779) |
| Fiscal Services | | | | |
| Salaries | 2,193,611 | 2,127,562 | 1,724,433 | (403,129) |
| Benefits | 843,467 | 715,251 | 629,999 | (85,252) |
| Purchased Services | 704,765 | 421,636 | 1,457,076 | 1,035,440 |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|-------------------|-----------------------------|---|
| Materials & Supplies | 431,883 | 10,950 | 466,255 | 455,305 |
| Capital Outlay | 816 | 816 | - | (816) |
| Other | 195,850 | 167,070 | 18,250 | (148,820) |
| Total Fiscal Services | 4,370,392 | 3,443,285 | 4,296,013 | 852,728 |
| Central Services | | | | - |
| Salaries | 6,039,578 | 5,920,607 | 7,974,200 | 2,053,593 |
| Benefits | 4,927,094 | 4,927,088 | 3,027,802 | (1,899,286) |
| Purchased Services | 1,577,752 | 1,550,657 | 1,956,314 | 405,657 |
| Energy Services | 253,748 | 3,921 | 150,000 | 146,079 |
| Materials & Supplies | 286,325 | 99,401 | 442,426 | 343,025 |
| Capital Outlay | 455,739 | 134,391 | 221,484 | 87,093 |
| Other | 429,831 | 383,440 | 51,844 | (331,596) |
| Total Central Services | 13,970,067 | 13,019,505 | 13,824,070 | 804,565 |
| Student Transportation Services | | | | |
| Salaries | 12,949,508 | 12,597,423 | 8,414,771 | (4,182,652) |
| Benefits | 5,121,500 | 4,658,223 | 3,215,929 | (1,442,294) |
| Purchased Services | 577,033 | 398,911 | 1,114,375 | 715,464 |
| Energy Services | 1,134,451 | 1,071,008 | 1,782,000 | 710,992 |
| Materials & Supplies | 533,559 | 533,558 | 184,863 | (348,695) |
| Capital Outlay | 242,987 | 36,469 | 50,981 | 14,512 |
| Other | 1,847,820 | 431,577 | 13,050 | (418,527) |
| Total Student Transportation Services | 22,406,858 | 19,727,169 | 14,775,969 | (4,951,200) |
| Operation of the Plant | | | | |
| Salaries | 24,250,171 | 24,148,692 | 22,992,945 | (1,155,747) |
| Benefits | 12,193,676 | 8,092,188 | 9,596,293 | 1,504,105 |
| Purchased Services | 16,475,537 | 15,955,810 | 9,929,043 | (6,026,767) |
| Energy Services | 13,268,225 | 13,162,025 | 14,587,627 | 1,425,602 |
| Materials & Supplies | 3,780,055 | 2,508,424 | 1,896,085 | (612,339) |
| Capital Outlay | 67,338 | 28,698 | 29,414 | 716 |
| Other | 142,037 | 142,037 | 276,370 | 134,333 |
| Total Operation of the Plant | 70,177,039 | 64,037,874 | 59,307,777 | (4,730,097) |
| Maintenance of Plant | | | | |
| Salaries | 80,437 | 80,435 | 137,667 | 57,232 |
| Benefits | 202,068 | 1,871 | 150,418 | 148,547 |
| Purchased Services | 12,758 | 12,620 | - | (12,620) |
| Materials & Supplies | 9,538 | 9,538 | - | (9,538) |
| Capital Outlay | 765,490 | 475,103 | - | (475,103) |
| Total Maintenance of Plant | 1,070,291 | 579,567 | 288,085 | (291,482) |
| Administrative Technology Services | | | | |
| Salaries | 4,182,472 | 4,048,550 | 4,036,594 | (11,956) |
| Benefits | 1,360,870 | 1,238,674 | 1,325,151 | 86,477 |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|-----------------------|-----------------------------|---|
| Purchased Services | 7,051,060 | 4,364,811 | 3,905,817 | (458,994) |
| Energy Services | 28,762 | 14,381 | - | (14,381) |
| Materials & Supplies | 618,672 | 320,599 | 849,714 | 529,115 |
| Capital Outlay | 2,773,144 | 2,479,874 | 298,270 | (2,181,604) |
| Other | 5,021 | 4,893 | - | (4,893) |
| Total Administrative Technology Services | 16,020,001 | 12,471,782 | 10,415,546 | (2,056,236) |
| Community Services | | | | |
| Salaries | 389,564 | 361,095 | 332,957 | (28,138) |
| Benefits | 113,538 | 94,383 | 112,121 | 17,738 |
| Purchased Services | 477,349 | 435,555 | 40,440 | (395,115) |
| Energy Services | 570 | 568 | - | (568) |
| Materials & Supplies | 60,034 | 52,166 | 98,224 | 46,058 |
| Other | 2,990 | 2,989 | - | (2,989) |
| Total Community Services | 1,044,045 | 946,756 | 583,742 | (363,014) |
| Debt Service | | | | |
| Principal | 3,090,530 | 2,952,237 | - | (2,952,237) |
| Interest | 177,688 | 172,950 | - | (172,950) |
| Total Debt Service | 3,268,218 | 3,125,187 | - | (3,125,187) |
| | | | | |
| Total uses | 660,464,860 | 574,621,088 | 615,613,087 | 40,991,999 |
| Deficiency of revenues under expenditures | (99,345,547) | (17,111,930) | (75,573,848) | (58,461,918) |
| | | | | |
| Other financing sources | | - | | |
| Transfers in from capital outlay funds | 15,403,177 | 15,403,177 | - | (15,403,177) |
| Transfers out to capital outlay funds | (53,252) | (53,252) | - | 53,252 |
| Transfers out to federal funds | (441,806) | (441,806) | - | 441,806 |
| Transfers interfund | (2,523,989) | (2,523,989) | - | 2,523,989 |
| Proceeds from sale of assets | 258,584 | 258,584 | - | (258,584) |
| Loss Recoveries | 741,349 | 741,349 | - | (741,349) |
| Total other financing sources | 13,384,063 | 13,384,063 | - | (13,384,063) |
| | | | | |
| Net change in fund balance | (85,961,484) | (3,727,867) | (75,573,848) | 10,387,636 |
| | | | | |
| Fund balance | | | | |
| Beginning of year | 115,085,310 | 115,085,310 | 111,357,443 | (3,727,867) |
| Ending Balance | \$ 29,123,826 | \$ 111,357,443 | \$ 35,783,595 | \$ 6,659,769 |



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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 Compared to 2025 Third Calculation

| Line | FLORIDA EDUCATION FINANCE PROGRAM (FEFP) | 7/17/2024 | 3/3/2025 | 7/18/2025 | Change | % Change |
|--|--|-------------------------------|------------------------------|-------------------------------|--------------------|---------------|
| | | 2025 Second Calculation | 2025 Third Calculation | 2026 Second Calculation | | |
| FEFP ELEMENTS: | | | | | | |
| Unweighted Full-Time-Equivalent (UFTE) Students | | | | | | |
| 1 | Traditional including Virtual | 56,372.00 | 56,174.10 | 54,752.58 | (1,421.52) | -2.53% |
| 2 | Charter | 3,529.37 | 3,308.00 | 3,301.24 | (6.76) | -0.20% |
| 3 | Scholarship Programs | 6,799.25 | 8,170.25 | 9,797.25 | 1,627.00 | 19.91% |
| 4 | Undistributed | 2,186.03 | (1.89) | 158.67 | 160.55 | n/a |
| 5 | Total UFTE | 68,886.65 | 67,650.47 | 68,009.74 | 359.27 | 0.53% |
| Weighted Full-Time-Equivalent (WFTE) Students | | | | | | |
| 6 | Traditional including Virtual | 59,906.50 | 60,784.24 | 58,849.49 | (1,934.74) | -3.18% |
| 7 | Charter | 3,635.10 | 3,417.07 | 3,396.45 | (20.62) | -0.60% |
| 8 | Scholarship Programs | 7,500.51 | 8,941.26 | 10,699.22 | 1,757.96 | 19.66% |
| 9 | Undistributed | 2,351.13 | (3.17) | 192.01 | 195.19 | n/a |
| 10 | Bonus (BWFE) (AP,IB, IC, etc.) | 1,786.21 | 1,907.13 | 1,907.13 | 0.00 | 0.00% |
| 11 | Total WFTE | 75,179.45 | 75,046.52 | 75,044.30 | (2.22) | 0.00% |
| 12 | Weighted to Unweighted FTE Ratio | 1.0914 | 1.1093 | 1.1034 | (0.0059) | -0.53% |
| Tax Roll | | | | | | |
| 13 | School Taxable Value | 68,868,379,745 | 68,868,379,745 | 72,633,605,321 | 3,765,225,576 | 5.47% |
| Millage Rates | | | | | | |
| 14 | Required Local Effort Millage | 3.033 | 3.033 | 3.027 | (0.006) | -0.20% |
| 15 | Prior Period Adjustment Millage | 0.004 | 0.004 | 0.004 | 0.000 | 0.00% |
| 16 | Basic Discretionary Millage | 0.748 | 0.748 | 0.748 | 0.000 | 0.00% |
| 17 | Total Millages | 3.785 | 3.785 | 3.779 | (0.006) | -0.16% |
| 18 | Base Student Allocation | 5,330.98 | 5,330.98 | 5,372.60 | 41.62 | 0.78% |
| 19 | Comparable Wage Factor (CWF) | 1.0000 | 1.0000 | 1.0000 | 0.0000 | 0.00% |
| 20 | BSA * CWF | 5,330.98 | 5,330.98 | 5,372.60 | 41.62 | 0.78% |
| FEFP BASIC PROGRAM SOURCES: | | | | | | |
| 21 | Base FEFP Funding (WFTE x BSA x DCD) | 386,969,546 | 385,616,277 | 390,814,901 | 5,198,624 | 1.35% |
| 22 | Bonus FEFP Funding (BWFE x BSA x DCD) | 9,522,250 | 10,166,872 | 0 | (10,166,872) | -100.00% |
| 23 | Classroom Teacher and Other Instructional Personnel Salary Incre | 4,288,348 | 4,288,348 | 2,121,859 | (2,166,489) | -50.52% |
| 24 | Total Base Funding | 400,780,144 | 400,071,497 | 392,936,760 | (7,134,737) | -1.78% |
| 25 | 0.748 Mills Discretionary Compression | 8,242,288 | 6,991,000 | 6,609,187 | (381,813) | -5.46% |
| 26 | DJJ Supplemental Allocation | 166,751 | 110,207 | 106,523 | (3,684) | -3.34% |
| 27 | Safe Schools | 6,382,556 | 6,266,386 | 6,209,709 | (56,677) | -0.90% |
| 28 | ESE Guaranteed Allocation | 32,559,762 | 31,213,542 | 32,765,711 | 1,552,169 | 4.97% |
| 29 | Educational Enrichment | 17,964,932 | 17,676,661 | 17,783,364 | 106,703 | 0.60% |
| 30 | Student Transportation | 14,034,874 | 14,360,387 | 14,581,839 | 221,452 | 1.54% |
| 31 | Mental Health Allocation | 3,852,117 | 3,733,047 | 3,679,532 | (53,515) | -1.43% |
| 32 | Academic Acceleration Options Supplement | 0 | 0 | 10,308,462 | 10,308,462 | n/a |
| 33 | Total FEFP Basic Programs | 483,983,424 | 480,422,727 | 484,981,087 | 4,558,360 | 0.95% |

VOLUSIA COUNTY SCHOOLS

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

2026 Second Calculation Compared to 2025 Third Calculation

| Line | FLORIDA EDUCATION FINANCE PROGRAM (FEFP) | 7/17/2024 | 3/3/2025 | 7/18/2025 | Change | % Change |
|---|---|-------------------------------|------------------------------|-------------------------------|---------------------|-----------------|
| | | 2025 Second Calculation | 2025 Third Calculation | 2026 Second Calculation | | |
| State Categorical Programs: | | | | | | |
| 34 | Class Size Reduction | 59,879,349 | 58,488,003 | 57,319,622 | (1,168,381) | -2.00% |
| 35 | State Funded Discretionary Supplement (Scholarship Only) | 11,556,753 | 12,326,930 | 17,619,668 | 5,292,738 | 42.94% |
| 36 | Total State Categorical Program | 71,436,102 | 70,814,933 | 74,939,290 | 4,124,357 | 5.82% |
| 37 | Proration to Funds Available | (510,853) | (4,881,752) | 0 | 4,881,752 | -100.00% |
| 38 | Total State Funding Adjustments | (510,853) | (4,881,752) | 0 | 4,881,752 | -100.00% |
| Additional Local Funding: | | | | | | |
| 39 | .748 Mills Discretionary Tax | 49,453,006 | 49,453,006 | 52,156,739 | 2,703,733 | 5.47% |
| 40 | Total Additional Local Funding | 49,453,006 | 49,453,006 | 52,156,739 | 2,703,733 | 5.47% |
| 41 | Total FEFP, Discretionary, and Categorical Sources | 604,361,679 | 595,808,914 | 612,077,116 | 16,268,202 | 2.73% |
| 42 | Prior Year Adj - Earned vs Paid & Other | 0 | (778,095) | 0 | 778,095 | -100.00% |
| 43 | Total FEFP ALL Sources minus Adjustments | 604,361,679 | 595,030,819 | 612,077,116 | 17,046,297 | 2.86% |
| 44 | Total District Funding Per UFTE | 8,773.28 | 8,807.17 | 8,999.84 | 192.67 | 2.19% |
| 45 | Total District Funding Per WFTE | 8,038.92 | 7,939.19 | 8,156.21 | 217.02 | 2.73% |
| Volusia County K-12 Funding by Source: | | | | | | |
| 46 | State | 354,385,989 | 345,055,129 | 348,852,931 | 3,797,802 | 1.10% |
| 47 | Local | 249,975,690 | 249,975,690 | 263,224,185 | 13,248,495 | 5.30% |
| 48 | Total Volusia County K-12 Funding by Source | 604,361,679 | 595,030,819 | 612,077,116 | 17,046,297 | 2.86% |
| 49 | Family Empowerment Scholarship Program | (58,565,882) | (70,849,626) | (84,460,518) | (13,610,892) | 19.21% |
| 50 | Charter School Program * | (30,964,142) | (29,134,148) | (29,215,850) | (81,702) | 0.28% |
| 51 | Undistributed* | (18,504,440) | 0 | (1,462,216) | (1,462,216) | n/a |
| 52 | Total Choice Schools & Undistributed Funding | (108,034,464) | (99,983,774) | (115,138,584) | (15,154,810) | 15.16% |
| 53 | Funding for Traditional and Virtual Programs | 496,327,215 | 495,047,045 | 496,938,532 | 1,891,487 | 0.38% |

* 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 | 365,795 | 641,687 | 275,892 |
| 3 | 3202 | Medicaid Funding | 3,000,000 | 2,790,956 | 2,750,000 | (40,956) |
| 4 | Total Federal & Federal through State Sources | | 3,400,000 | 4,600,914 | 3,391,687 | (1,209,227) |
| STATE SOURCES: | | | | | | |
| | Acct | Account Name | | | | |
| 5 | 3310 | Net State FEFP | 294,499,304 | 288,068,810 | 291,533,309 | 3,464,999 |
| 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 | 39,279 | 40,000 | 721 |
| 9 | 3341 | Racing Commission Funds | 314,000 | 314,000 | 314,000 | - |
| 10 | 3343 | State License Tax | 550,000 | 517,781 | 550,000 | 32,219 |
| 11 | 3361 | Florida School Recognition | - | 3,919,748 | - | (3,919,748) |
| 12 | 3399 | Other Miscellaneous State Revenue | 811,225 | 6,693,193 | 765,837 | (5,927,356) |
| 13 | Total State Sources | | 297,522,896 | 287,191,188 | 266,062,250 | (21,128,938) |
| LOCAL SOURCES: | | | | | | |
| | Acct | Account Name | | | | |
| 14 | 3411 | Ad Valorem Taxes | 249,975,690 | 252,024,854 | 263,224,185 | 11,199,331 |
| 15 | 3411 | Prior Period Tax Adjustment | 264,455 | 121,817 | 278,913 | 157,096 |
| 16 | 3425 | Lease Revenue | 339,485 | 921,614 | - | (921,614) |
| 17 | 343X | Investment Income | 3,000,000 | 7,946,376 | 4,000,000 | (3,946,376) |
| 18 | 344X | Gifts, Grants and Bequests | - | 138,355 | - | (138,355) |
| 19 | 3491 | Bus Fees | - | 340,292 | - | (340,292) |
| 20 | 3493 | Sale of Junk | - | 1,618 | - | (1,618) |
| 21 | 3494 | Receipt of Federal Indirect Cost | 2,600,000 | 1,531,027 | 1,179,855 | (351,172) |
| 22 | 3495 | Miscellaneous Local Sources | 2,415,087 | 5,216,133 | 902,349 | (4,313,784) |
| 23 | 3497 | Refunds of Prior Year Expenditures | - | 247,157 | - | (247,157) |
| 24 | 3498 | Collections for Lost, Damaged and Sold Textbo | - | 337,822 | - | (337,822) |
| 25 | 3499 | Receipt of Food Service Indirect Cost | 1,000,000 | 500,147 | 1,000,000 | 499,853 |
| 26 | Total Local Sources | | 259,594,717 | 269,327,212 | 270,585,302 | 1,258,090 |
| 27 | Total Estimated Revenues | | 560,517,613 | 561,119,314 | 540,039,239 | (21,080,075) |

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 | | | | | |
| Other Funding Sources: | | | | | |
| | Acct Account Name | | | | |
| 28 | 3630 Transfer from Capital Outlay Funds | 7,877,805 | 15,403,177 | - | (15,403,177) |
| 29 | 3733 Sale of Equipment | - | 258,584 | - | (258,584) |
| 30 | 3742 Other Loss Recovery | - | 741,349 | - | (741,349) |
| 31 | Total Other Funding Sources | 7,877,805 | 16,403,110 | - | (16,403,110) |
| 32 | Total Estimated Revenues and Transfers In | \$ 568,395,418 | \$ 577,522,424 | \$ 540,039,239 | \$ (37,483,185) |



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FUND BALANCE OVERVIEW

Fund balance is a fund's net resources at year-end: what it has (assets and deferred outflows) minus what it owes or has set aside for future periods (liabilities and deferred inflows). Reported by fund, it shows financial health and under GASB 54, is presented in five classifications that explain how the resources can be used and who placed those limits.

Nonspendable

Amounts that cannot be spent because they are not in a spendable form or must remain intact. Typical examples include inventories, prepaid items, and the principal balance of a permanent fund.

Restricted

Amounts that must be used only for specific purposes due to externally enforceable legal constraints—such as constitutional or statutory provisions, federal/state regulations, bond covenants, grant agreements, court orders, or enabling legislation. The district cannot remove these limits on its own.

Committed

Amounts constrained for specific purposes by formal action of the School Board taken by or before the fiscal year end. This category includes year end encumbrances tied to Board approved contracts for which purchase orders have been issued but not yet spent. Commitments can be changed or removed only by the same level of formal Board action.

Assigned

Amounts intended for a specific purpose that are not formally committed. Intent may be expressed by the Board or by officials the Board authorizes under its policy.

Unassigned

The residual, most flexible amount in the General Fund only after restricted, committed, and assigned amounts are considered. It can be used for any lawful purpose.

VOLUSIA COUNTY SCHOOLS

BEGINNING FUND BALANCES

FISCAL YEAR ENDING JUNE 30, 2026

| NON-SPENDABLE | AMOUNT |
|--|-------------------------------|
| Non-spendable - Inventory | \$ 2,726,331.27 |
| Non-spendable - Prepaid | 3,997,540.00 |
| Total Non-spendable Fund Balance | <u>\$ 6,723,871.27</u> |
| RESTRICTED | |
| Mental Health Program | \$ 3,999,902.51 |
| General Fund - Miscellaneous State - School Recognition | 108,133.25 |
| Voluntary Prek Program | 1,540.74 |
| Total Restricted Fund Balance | <u>\$ 4,109,576.50</u> |
| COMMITTED | |
| No Project | \$ 643,918.90 |
| Educational Enrichment | 55,061.42 |
| ESE Guaranteed Allocation | 260,741.87 |
| Safe Schools Allocation | 220,260.51 |
| FEFP-Bonus Programs-AP | 43.94 |
| FEFP-Bonus Programs-AICE | 1,866.19 |
| FEFP-Bonus Programs-IC | 100,372.32 |
| FEFP-Bonus Programs-Dual | 110,409.91 |
| Instructional Materials | 3,352,598.36 |
| Dori Slosberg Drivers Ed | 101,638.20 |
| Line Items-FEFP-Funded-Recurring-Salaries | 64,172.32 |
| Line Items-FEFP-Funded-Recurring-Contracted Salaries | 185,863.80 |
| Line Items-FEFP-Funded-Recurring-Non-salaries | 318,630.73 |
| Line Items-FEFP-Funded-Recurr-Energy Srvs | 3,032.62 |
| Line Items-FEFP-Funded-Non-Recurring | 245,059.64 |
| General Fund - Miscellaneous Federal Grants and Programs | 591.66 |
| General Fund - Miscellaneous State Grants and Programs | 30,903.20 |
| General Fund - Miscellaneous Local Grant, Donations and Programs | 352,466.70 |
| General Fund - Miscellaneous District Programs Recurring | 6,032.04 |
| General Fund - Miscellaneous District Programs Non-Recurring | 396,568.18 |
| General Fund - Futures Grants | 1,765.50 |
| Technology | 212,869.19 |
| Special Rev-Dining Serv | 55,936.47 |
| Total Committed Fund Balance | <u>\$ 6,720,803.67</u> |

VOLUSIA COUNTY SCHOOLS

BEGINNING FUND BALANCES

FISCAL YEAR ENDING JUNE 30, 2026

ASSIGNED

| | | |
|--|-----------|----------------------|
| Educational Enrichment | \$ | 67,652.59 |
| Safe Schools Allocation | | 4,619.21 |
| DJJ Supplement | | 8,622.00 |
| FEFP-Bonus Programs-AP | | 841,594.47 |
| FEFP-Bonus Programs-IB | | 195,204.82 |
| FEFP-Bonus Programs-AICE | | 4,293,201.14 |
| FEFP-Bonus Programs-IC | | 7,760,181.54 |
| Reading Programs | | 2,832,037.32 |
| Instructional Materials | | 19,764,452.25 |
| Teacher Classroom Supply | | 398,135.95 |
| Lottery Funds | | 94,240.54 |
| Dori Slosberg Drivers Ed | | 41,499.73 |
| Line Items-FEFP-Funded-Recurring-Salaries | | 4,000,000.00 |
| Line Items-FEFP-Funded-Recurring-Non-salaries | | 374,311.02 |
| Line Items-FEFP-Funded-Non-Recurring | | 266,207.84 |
| General Fund - Miscellaneous Federal Grants and Programs | | 1,439,533.50 |
| General Fund - Miscellaneous State Grants and Programs | | 81,532.54 |
| General Fund - Miscellaneous Local Grant, Donations and Programs | | 5,973,311.73 |
| General Fund - Miscellaneous District Programs Recurring | | 1,303,332.17 |
| General Fund - Miscellaneous District Programs Non-Recurring | | 2,643,140.66 |
| General Fund - Futures Grants | | 60,528.80 |
| Line Items Grants, Donations And Misc (GDM) | | 211,076.73 |
| Total Assigned Fund Balance | \$ | 52,654,416.55 |

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 | \$ 2,726,331 | |
| 2 | Non-spendable - Prepaid | 3,997,540 | |
| 3 | Restricted for State Categorical Programs | 4,109,577 | |
| 4 | Assigned for Contract Commitments | 6,720,804 | |
| 5 | Assigned for Carryover Appropriations | 52,654,417 | |
| 6 | Unassigned Fund Balance | 41,148,775 | |
| 7 | Total Beginning Recurring Fund Balance | <u>111,357,444</u> | |
| Estimated Sources | | | |
| 8 | Federal & Federal Through State Sources | 3,391,687 | 0.6% |
| 9 | State Sources | 266,062,250 | 49.3% |
| 10 | Local Sources | 270,585,302 | 50.1% |
| 11 | Total Estimated Sources | <u>540,039,239</u> | <u>100.0%</u> |
| CURRENT RECURRING APPROPRIATIONS | | | |
| FEFP Basic Programs | | | |
| 12 | Total Salaries & Benefits (position control) | 437,920,379 | 79.3% |
| 13 | Classroom Teachers and Other Instructional Personnel Allocation | 2,121,859 | 0.4% |
| 14 | Schools Base Budget (non-salaries) | 1,076,074 | 0.2% |
| 15 | Department Base Budget (non-salaries) | 1,380,936 | 0.3% |
| 16 | Line Item Budgets (non-salaries) | 62,949,844 | 11.4% |
| FEFP Pass Through Programs and Undistributed FTE | | | |
| 17 | Charter Schools & Undistributed | 30,678,066 | 5.6% |
| FEFP Other Programs (non-salaries) | | | |
| 18 | Bonus FTE Programs (AP, IB, IC, and DE) | 10,053,491 | 1.8% |
| 19 | Safe Schools Program | 1,914,610 | 0.3% |
| 20 | Reading Programs | 1,950,000 | 0.4% |
| 21 | Instructional Materials | 358,155 | 0.1% |
| 22 | Teacher Classroom Supply Assistance | 1,200,000 | 0.2% |
| 23 | DJJ Supplemental | 106,523 | 0.0% |
| 24 | Mental Health Allocation | 209,258 | 0.0% |
| Other Programs (non-salaries) | | | |
| 25 | Dori Slosberg Drivers Ed | 209,095 | 0.0% |
| 26 | Total Current Recurring Appropriations | <u>552,128,290</u> | <u>100.0%</u> |
| 27 | Projected Operating Recurring Surplus/(Deficit) | (12,089,051) | |
| 28 | Carryover Appropriations | 63,484,798 | |
| 29 | Total Appropriations | <u>615,613,088</u> | |
| 30 | Total Change in Fund Balance Surplus/(Deficit) | <u>(75,573,849)</u> | |
| PROJECTED ENDING RECURRING FUND BALANCE | | | |
| 31 | Non-spendable - Inventory | 2,726,331 | 0.5% |
| 32 | Non-spendable - Prepaid | 3,997,540 | 0.7% |
| 33 | Assigned for Projected Operating Deficient | 2,057,762 | 0.4% |
| 34 | Unassigned Fund Balance | 27,001,962 | 5.0% |
| 35 | Projected Recurring Ending Fund Balance and as a Percent of Revenues | <u>\$ 35,783,595</u> | <u>6.7%</u> |

VOLUSIA COUNTY SCHOOL Major Projects Summary

No Project Assigned

This project combines salaries, benefits, and discretionary resources to support school operations. Salaries and benefits cover compensation and mandatory costs for teachers, support staff, and administrators. Discretionary funds allow schools to address site-specific needs such as materials and supplies or non-capital equipment.

Educational Enrichment

Educational Enrichment encompasses a wide spectrum of programs designed to elevate student learning beyond the standard curriculum. These initiatives target academic support, and supplemental instruction to close achievement gaps and foster excellence. From summer school to tutoring, the projects within this category provide tailored interventions that help students thrive.

ESE Guaranteed Allocation

The ESE Guaranteed Allocation focuses on ensuring that students with exceptional needs receive tailored support across a range of services. Projects within this category address physical, cognitive, and communicative challenges through specialized therapies, equipment, and professional expertise. By investing in targeted interventions and inclusive programming, the district aims to foster equitable learning environments where all students can thrive.

Safe Schools Allocation

The Safe Schools Allocation funds district efforts to maintain secure learning environments through staffing, training, and infrastructure. It encompasses threat assessment protocols, emergency preparedness, and physical security enhancements. The program coordinates with law enforcement and internal safety teams to deploy personnel and implement safety measures. Budget allocations support both preventative and responsive strategies tailored to school-specific needs.

Mental Health Program

The Mental Health Program coordinates district-wide efforts to provide accessible mental health services to students. It involves staffing, service delivery, and compliance with state mandates for mental health assistance. The program interfaces with school-based teams and external providers to ensure timely interventions and support. Operational responsibilities include managing funding allocations, tracking service utilization, and reporting outcomes.

DJJ Supplement

This project concentrates on students connected with the Department of Juvenile Justice and the unique barriers they face returning to steady schooling. Funding typically backs mentoring, credit recovery, flexible instruction, and wraparound supports that steady attendance and rebuild academic confidence. Coordination with community partners allows tutoring, counseling, and transition planning to line up with court schedules and re-entry timelines. The common thread is restoring momentum so learners can rejoin classes, earn credits, and map a path forward.

FEFP-Bonus Programs-AP

AP bonus funds cover the full cycle from testing to payout: coordinating campus schedules, rooms, proctors, make-ups, fee waivers, and late testing; processing College Board invoices and score files; reconciling student results to the correct course sections and staff assignments and calculating site-level teacher eligibility; retaining eligibility worksheets, rosters, approvals, and distributions for audit and state reporting.

FEFP-Bonus Programs-IB

The International Baccalaureate (IB) bonus program manages the specialized academic infrastructure required for IB curriculum delivery. It encompasses teacher training, exams, and curricular fidelity across certified IB schools. The program interfaces with international standards and local instructional planning to maintain compliance and performance benchmarks. Its operations include funding allocations for program fees, instructional materials, and student assessment protocols.

FEFP-Bonus Programs-AICE

The Advanced International Certificate of Education (AICE) cost center channels state bonus dollars tied to Cambridge exam participation and credit awards into the mechanics that keep the program running: exam fee remittances, teacher and coordinator stipends processed through payroll. The project also tracks course sections and testing volumes by school during the fiscal year.

FEFP-Bonus Programs-IC

This bonus program supports career and technical education pathways by funding industry certification incentives and outreach activities. It manages the CAPE (Career and Professional Education) fund disbursements tied to student attainment of recognized credentials. The program also coordinates promotional events that connect families with choice programs and career academies. Operationally, it links student achievement data with funding formulas and public engagement.

FEFP-Bonus Programs-Dual

The Dual Enrollment bonus program orchestrates textbook provisioning and instructional support for students earning college credit while still in high school. This initiative directly engages with postsecondary partners and internal academic services to reconcile funding mechanisms and material needs. Operationally, it balances cost efficiency with academic rigor, ensuring that dual enrollment students are equipped for success without delay.

Reading Programs

The Reading Programs initiative consolidates instructional strategies and resource allocations aimed at improving literacy outcomes across grade levels. It involves curriculum design, teacher support, and targeted interventions for students requiring additional reading assistance. The program coordinates with school-based teams implementing evidence-based practices and monitors progress. Funding mechanisms support materials, staffing, and professional development aligned with state literacy mandates.

Instructional Materials

Instructional materials are the backbone of effective teaching and learning. This funding category ensures that students have access to up-to-date textbooks, digital resources, and curriculum-aligned content. Projects in this area support the acquisition, distribution, and maintenance of materials that enhance classroom instruction.

Teacher Classroom Supply

The Teacher Classroom Supply project manages the distribution of state-allocated funds for instructional materials directly to educators. It facilitates the purchase of classroom supplies through streamlined reimbursement or direct allocation processes. Operationally, it involves fund tracking, eligibility verification, and coordination with school finance teams.

Dori Slosberg Drivers Ed

Driver education is a critical component of preparing students for safe and responsible participation in traffic environments. The Dori Slosberg Drivers Ed initiative focuses on equipping young drivers with the knowledge, skills, and awareness needed to navigate roads safely. Projects under this umbrella emphasize firsthand training, safety awareness campaigns, and access to certified instruction that meets state standards.

Line Items-FEFP-Funded-Recurring-Salaries

This salary-focused budget line addresses other recurring personnel costs for supplements, terminal leave payouts, longevity, retirement contributions, substitute staffing, etc.

Line Items-FEFP-Funded-Recurring-Salaries-Reimbursable

This budget line manages reimbursable salary expenditures tied to specialized programs and external partnerships. It reconciles payroll disbursements with funding streams from state and local collaborators, ensuring compliance with reimbursement protocols. The line item includes instructional and support roles whose costs are offset through designated grants or service agreements. Operationally, it requires precise tracking of eligible personnel and coordination with finance teams to submit and validate claims.

Line Items-FEFP-Funded-Recurring-Contracted Salaries

This project funds service agreements that support our school-based teams with specialized work and surge capacity. Contracts cover grounds-care and targeted expert services (e.g., certified arborists, athletic field work, irrigation, and storm-related repairs) that are required to meet safety standards, seasonal needs, and compliance requirements. These agreements complement district staff by providing coverage during vacancies and major events. All procurements are conducted consistently with Board policy, state law, and our collective bargaining obligations.

Line Items-FEFP-Funded-Recurring-Non-salaries

These recurring FEFP funded non-salary items fall into four tight buckets: (1) Teaching & learning—curriculum mapping, assessments/testing (ACT/PSAT), instructional materials, virtual-school platforms, and MTSS to keep instruction aligned and data-driven; (2) Student experience & supports—academic/arts competitions, environmental/science initiatives, college-and-career tools, gifted enrichment, attendance/case management, and targeted supports like teen-parent childcare; (3) People & safety—recruitment and onboarding (ads, job fairs, new-teacher programs), credentials and renewals (teacher/para/add-on), and health, security, and compliance measures (exposure control, Hep-B, driver drug tests, event security, fingerprinting); and (4) Operations, tech, and compliance—core software (SIS/HR/finance/assessment), printing/mail/shredding, custodial and fleet, venues and logistics, audits (internal/school activity/external), legal/insurance/accreditation, and basic financial controls (bank fees). Together, they stabilize day-to-day operations, protect students, staff, and preserve value through continuity and negotiated pricing.

Line Items-FEFP-Funded-Recurring-Energy Serv

Energy Services covers the nonstop utilities that keep classrooms lit, cooled, connected, and safe every day of the year. The portfolio manages multi-site billing, meter reconciliation while coordinating conservation efforts and peak-demand strategies. Tying finance to usage data allows the district to curb waste, plan for seasonal swings, and invest in efficiency without disrupting instruction.

Line Items-FEFP-Funded-Non-Recurring

This funding line supports one-time expenditures tied to planning, compliance, and operational cleanup across district systems. Projects in this category often involve short-term consulting, infrastructure adjustments, or pilot programs that resolve specific needs without long-term commitments.

General Fund - Miscellaneous State Grants and Programs

State grants provide targeted support for initiatives that align with Florida’s educational priorities. These programs often address specific needs such as school improvement, curriculum development, and student support services. By leveraging state funding, the district can implement strategic enhancements that benefit students and educators alike.

General Fund - Miscellaneous Local Grant, Donations and Programs

This funding stream channels locally sourced grants and donations into targeted educational initiatives across the district. It enables departments to pilot innovative programs, address specific community needs, and supplement core services with flexible resources. Operationally, the program requires coordination between finance teams and external partners to ensure compliance and impact.

General Fund - Miscellaneous District Programs Recurring

This funding category supports ongoing district-wide initiatives that require consistent financial backing year after year. By maintaining these recurring programs, the district ensures continuity in services that directly impact students, staff, and school operations.

General Fund - Miscellaneous District Programs Non-Recurring

The Miscellaneous District Programs Non-Recurring fund supports one-time initiatives that address urgent needs or capitalize on unique opportunities. By funding these non-recurring efforts, the district maintains flexibility and responsiveness in its strategic planning.

General Fund - Futures Grants

The General Fund - Futures Grants initiative is a testament to the district's commitment to fostering innovation, leadership, and academic excellence through community partnerships.

Special Rev-Dining Services

The Special Revenue Dining Services project includes armored transport, deposit tracking, and integration with district accounting systems.



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VOLUSIA COUNTY SCHOOLS
RECURRING BUDGET APPROPRIATIONS BY PROJECT
FISCAL YEAR ENDING JUNE 30, 2026

| PROJECT DESCRIPTION | SUM OF BALANCE |
|--|-----------------------|
| No Project | \$ 437,410,733 |
| Educational Enrichment | 8,876,285 |
| ESE Guaranteed Allocation | 7,012,506 |
| Safe Schools Allocation | 6,389,878 |
| Mental Health Program | 3,679,532 |
| Student Transportation | 3,000,000 |
| DJJ Supplement | 106,523 |
| FEFP-Bonus Programs | 178,639 |
| FEFP-Bonus Programs-AP | 1,666,795 |
| FEFP-Bonus Programs-IB | 1,032,076 |
| FEFP-Bonus Programs-AICE | 2,535,545 |
| FEFP-Bonus Programs-IC | 4,089,623 |
| FEFP-Bonus Programs-Dual | 1,058,568 |
| Reading Programs | 4,367,686 |
| Instructional Materials | 548,155 |
| Teacher Classroom Supply | 1,200,000 |
| ROTC Programs | 641,687 |
| Dori Slosberg Drivers Ed | 209,095 |
| Line Items-FEFP-Funded-Recurring-Salaries | 27,067,813 |
| Line Items-FEFP-Funded-Recurring-Salaries-Reimbursable | 365,042 |
| Line Items-FEFP-Funded-Recurring-Contracted Salaries | 4,846,000 |
| Line Items-FEFP-Funded-Recurring-Non-salaries | 13,012,769 |
| Line Items-FEFP-Funded-Recurring-Energy Svcs | 20,023,000 |
| Line Items-FEFP-Funded-Non-Recurring | 80,000 |
| General Fund - Miscellaneous State Grants and Programs | 282,775 |
| General Fund - Miscellaneous Local Grant, Donations and Programs | 1,193,124 |
| General Fund - Miscellaneous District Programs Recurring | 199,229 |
| General Fund - Miscellaneous District Programs Non-Recurring | 850,000 |
| General Fund - Futures Grants | 128,212 |
| Special Rev-Dining Serv | 77,000 |
| Total | \$ 552,128,290 |

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 Actual |
|---|-----------------------|-----------------------|-----------------------|
| EXPENDITURES AND TRANSFERS | | | |
| 5000 Instruction | \$ 310,798,942 | \$ 324,467,275 | \$ 347,544,216 |
| 6100 Pupil Personnel Services | 29,055,454 | 31,098,346 | 28,439,945 |
| 6200 Instructional Media Services | 6,495,605 | 6,901,976 | 6,180,226 |
| 6300 Instructional and Curriculum Development | 13,818,077 | 14,265,605 | 17,327,126 |
| 6400 Instructional Staff Training | 1,240,301 | 1,111,443 | 1,771,933 |
| 6500 Instructional Related Technology | 15,353,375 | 5,119,713 | 7,028,920 |
| 7100 School Board | 1,074,589 | 1,204,160 | 1,972,173 |
| 7200 General Administration | 1,603,788 | 1,566,540 | 693,126 |
| 7300 School Administration | 36,226,980 | 37,134,338 | 42,824,963 |
| 7400 Facilities Acquisition and Construction | 2,264,420 | 2,799,593 | 3,487,335 |
| 7500 Fiscal Services | 3,347,561 | 4,097,044 | 3,443,284 |
| 7700 Central Services | 9,319,654 | 12,279,387 | 13,019,504 |
| 7800 Pupil Transportation Services | 18,388,228 | 19,421,248 | 19,727,169 |
| 7900 Operation of Plant | 54,016,232 | 58,889,391 | 64,037,875 |
| 8100 Maintenance of Plant | 16,187,212 | 20,104,306 | 579,566 |
| 8200 Administrative Technology Services | 8,176,455 | 8,723,132 | 12,471,782 |
| 9100 Community Services | 650,244 | 728,238 | 946,757 |
| 9200 Debt Service | 9,145,663 | 9,412,472 | 3,125,188 |
| 9700 Transfers Out | - | 338,255 | 3,019,047 |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 537,162,780 | \$ 559,662,462 | \$ 577,640,135 |

| 2024-25 Beginning Budget | 2025-26 Beginning Budget | 2025-26 Recurring Beginning Budget | 2025-26 Non-Recurring Beginning Budget |
|---|-------------------------------------|---|---|
| \$ 394,936,478 | \$ 371,992,662 | \$ 344,400,442 | \$ 27,592,219 |
| 32,825,884 | 32,826,493 | 28,583,055 | 4,243,438 |
| 6,354,950 | 6,031,385 | 5,692,048 | 339,337 |
| 17,760,513 | 39,204,295 | 17,214,383 | 21,989,912 |
| 2,014,466 | 1,427,591 | 1,010,095 | 417,496 |
| 9,809,555 | 6,390,872 | 5,342,743 | 1,048,129 |
| 1,145,242 | 1,844,026 | 1,753,189 | 90,837 |
| 1,863,170 | 1,144,083 | 1,056,961 | 87,122 |
| 41,688,601 | 50,292,923 | 49,746,809 | 546,114 |
| 149,461 | 967,557 | 956,399 | 11,158 |
| 5,901,475 | 4,296,013 | 3,753,161 | 542,852 |
| 15,123,470 | 13,824,070 | 12,672,044 | 1,152,026 |
| 21,912,162 | 14,775,968 | 14,507,732 | 268,236 |
| 69,326,351 | 59,307,776 | 57,769,627 | 1,538,149 |
| 3,320,993 | 288,085 | 148,199 | 139,886 |
| 12,564,997 | 10,415,546 | 7,039,631 | 3,375,915 |
| 611,871 | 583,742 | 481,772 | 101,970 |
| 891,084 | - | - | - |
| - | - | - | - |
| \$ 638,200,723 | \$ 615,613,087 | \$ 552,128,290 | \$ 63,484,796 |

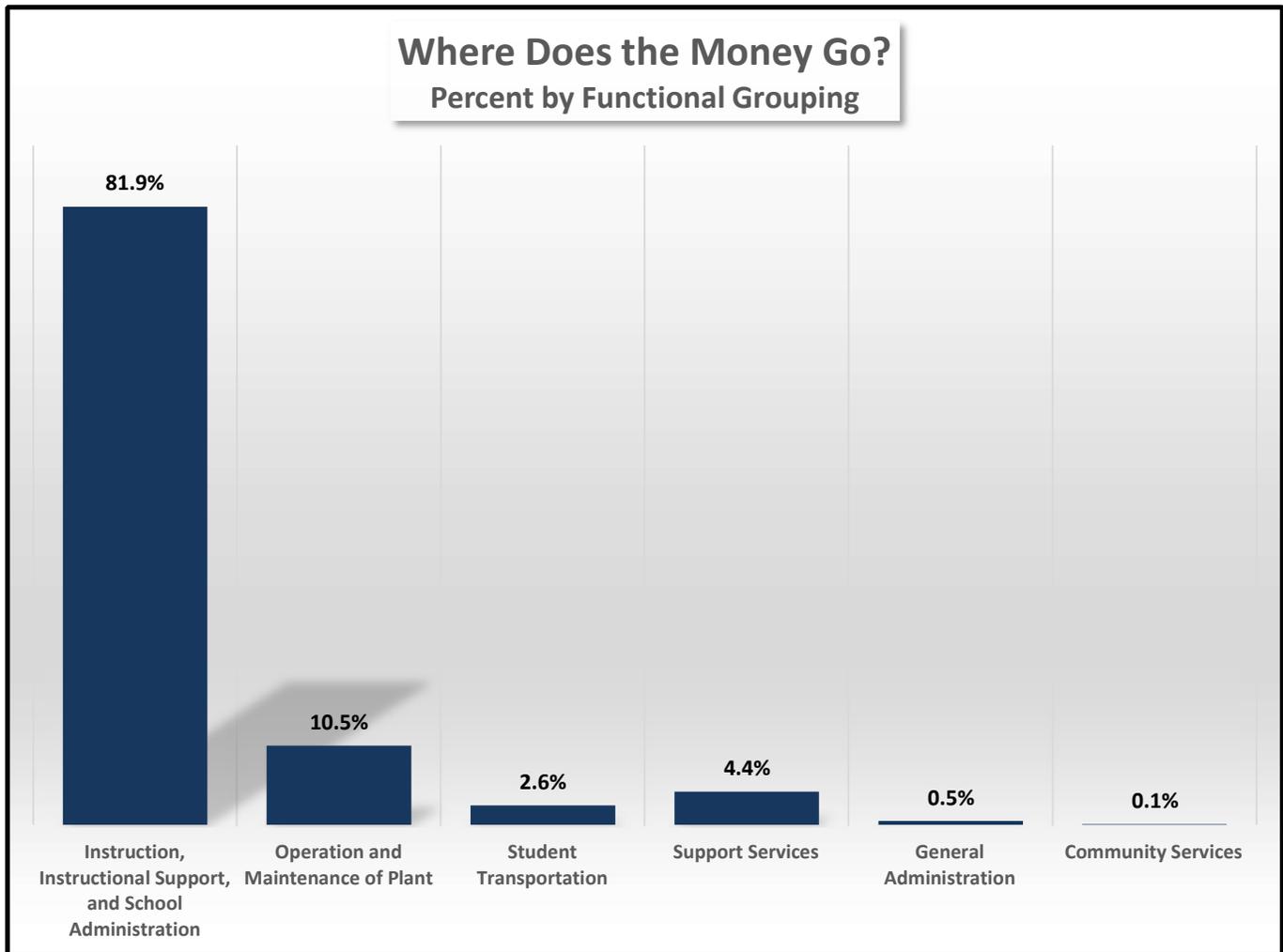
VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING - BUDGET COMPARISON DATA TO PRIOR YEARS' ACTUALS & TRANSFERS BY OBJECT
FISCAL YEARS 2022-23 THRU 2025-26

| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual |
|---|-----------------------|-----------------------|-----------------------|
| EXPENDITURES AND TRANSFERS | | | |
| 100 - Salaries | \$ 313,830,105 | \$ 328,328,430 | \$ 343,194,166 |
| 200 - Employee Benefits | 98,640,207 | 107,102,245 | 115,059,669 |
| 310 - Purchased Services | 7,529,446 | 10,085,848 | 10,056,473 |
| 320 - Ins & Bond Premiums | 6,571,004 | 5,595,562 | 7,075,380 |
| 330 - Travel | 520,472 | 561,380 | 722,365 |
| 350 - Repairs & Maintenance | 4,657,455 | 7,499,908 | 3,612,300 |
| 360 - Rentals | 4,722,390 | 5,614,939 | 6,292,597 |
| 370 - Communications | 2,165,479 | 1,955,333 | 2,189,002 |
| 380 - Public Utility Services | 3,522,046 | 3,708,982 | 3,923,894 |
| 390 - Other Purchased Serv | 33,075,440 | 34,001,486 | 33,433,152 |
| 410 - Natural Gas | 172,022 | 237,266 | 197,934 |
| 430 - Electricity | 12,585,712 | 13,273,297 | 12,892,694 |
| 440 - Heating Oil | 1,815 | 1,064 | 789 |
| 450 - Gasoline | 370,961 | 353,369 | 74,303 |
| 460 - Diesel Fuel | 2,230,067 | 1,762,630 | 1,106,889 |
| 490 - Other Energy Service | - | - | - |
| 510 - Supplies | 6,171,899 | 8,522,899 | 6,184,196 |
| 520 - Textbooks | 6,215,737 | 5,655,045 | 5,133,317 |
| 530 - Periodicals | 441 | 13,747 | - |
| 540 - Oil & Grease | 35,025 | 35,582 | 21,684 |
| 550 - Repair Parts | 245,923 | 366,632 | 287,707 |
| 560 - Tires & Tubes | 139,627 | 160,497 | 114,304 |
| 570 - Food | 6,574 | - | 2,014 |
| 590 - Other Materials & Supplies | 1,875,393 | 2,681,750 | 145,598 |
| 610 - Library Books | 135,012 | 186,453 | 176,197 |
| 620 - Audio Visual Materials | 1,048 | 2,076 | 301 |
| 630 - Bldgs & Fixed Equipment | - | - | - |
| 640 - Furniture & Equip | 13,426,246 | 1,298,729 | 4,775,592 |
| 650 - Motor Vehicles | 564,270 | 453,303 | 621,808 |
| 670 - Improvements | - | - | 11,802 |
| 680 - Remodeling | - | 19,072 | - |
| 690 - Computer Software | 79,098 | 55,747 | 20,310 |
| 710 - Principal | 9,019,946 | 9,133,162 | 2,952,237 |
| 720 - Interest | 125,717 | 279,310 | 172,950 |
| 730 - Dues and Fees | 1,962,028 | 2,088,114 | 3,060,793 |
| 750 - Other Personal Serv | 4,575,766 | 5,758,972 | 7,712,420 |
| 770 - Claims Expense | - | - | - |
| 790 - Misc Expenses | 1,988,409 | 2,531,378 | 3,396,251 |
| 900 - Transfers Out | - | 338,255 | 3,019,047 |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 537,162,780 | \$ 559,662,462 | \$ 577,640,135 |

| 2024-25 Beginning Budget | 2025-26 Beginning Budget | 2025-26 Recurring Beginning Budget | 2025-26 Non-Recurring Beginning Budget |
|-------------------------------------|-------------------------------------|---|---|
| \$ 342,721,233 | \$ 334,813,275 | \$ 329,893,345 | \$ 4,919,930 |
| 121,919,357 | 127,315,240 | 122,552,412 | 4,762,828 |
| 16,042,901 | 14,402,503 | 11,532,275 | 2,870,228 |
| 5,313,116 | 1,035,558 | 1,029,290 | 6,268 |
| 456,546 | 517,742 | 490,214 | 27,528 |
| 5,528,704 | 1,099,701 | 445,600 | 654,101 |
| 13,182,171 | 13,414,382 | 11,283,386 | 2,130,996 |
| 10,558,343 | 1,946,922 | 1,794,186 | 152,736 |
| 3,730,686 | 3,803,033 | 3,800,000 | 3,033 |
| 57,425,842 | 37,128,939 | 36,105,291 | 1,023,648 |
| 250,000 | 270,000 | 270,000 | - |
| 13,100,000 | 14,300,000 | 14,300,000 | - |
| 3,000 | 3,000 | 3,000 | - |
| 313,914 | 200,264 | 192,000 | 8,264 |
| 2,175,146 | 1,854,507 | 1,800,000 | 54,507 |
| 4 | 4 | - | 4 |
| 28,523,021 | 29,931,691 | 10,744,745 | 19,186,946 |
| 2,650,076 | 23,264,322 | 105,000 | 23,159,322 |
| 1,393 | 200 | - | 200 |
| 22,112 | 24,690 | 25,000 | (310) |
| 354,351 | 455,071 | 451,000 | 4,071 |
| 113,000 | 116,936 | 120,000 | (3,064) |
| - | - | - | - |
| 273,135 | 20,742 | 15,000 | 5,742 |
| 367,978 | 240,103 | 133,262 | 106,841 |
| - | 2,231 | - | 2,231 |
| 1,600 | 1,600 | - | 1,600 |
| 5,752,802 | 3,761,185 | 56,900 | 3,704,285 |
| 1,072,223 | 315,750 | - | 315,750 |
| - | 2,512 | - | 2,512 |
| - | - | - | - |
| - | - | - | - |
| 884,149 | - | - | - |
| 6,935 | - | - | - |
| 1,475,999 | 1,044,594 | 743,665 | 300,929 |
| 3,752,657 | 4,104,541 | 4,022,719 | 81,822 |
| 205,000 | 220,000 | 220,000 | - |
| 23,330 | 1,849 | - | 1,849 |
| - | - | - | - |
| \$ 638,200,723 | \$ 615,613,087 | \$ 552,128,290 | \$ 63,484,797 |

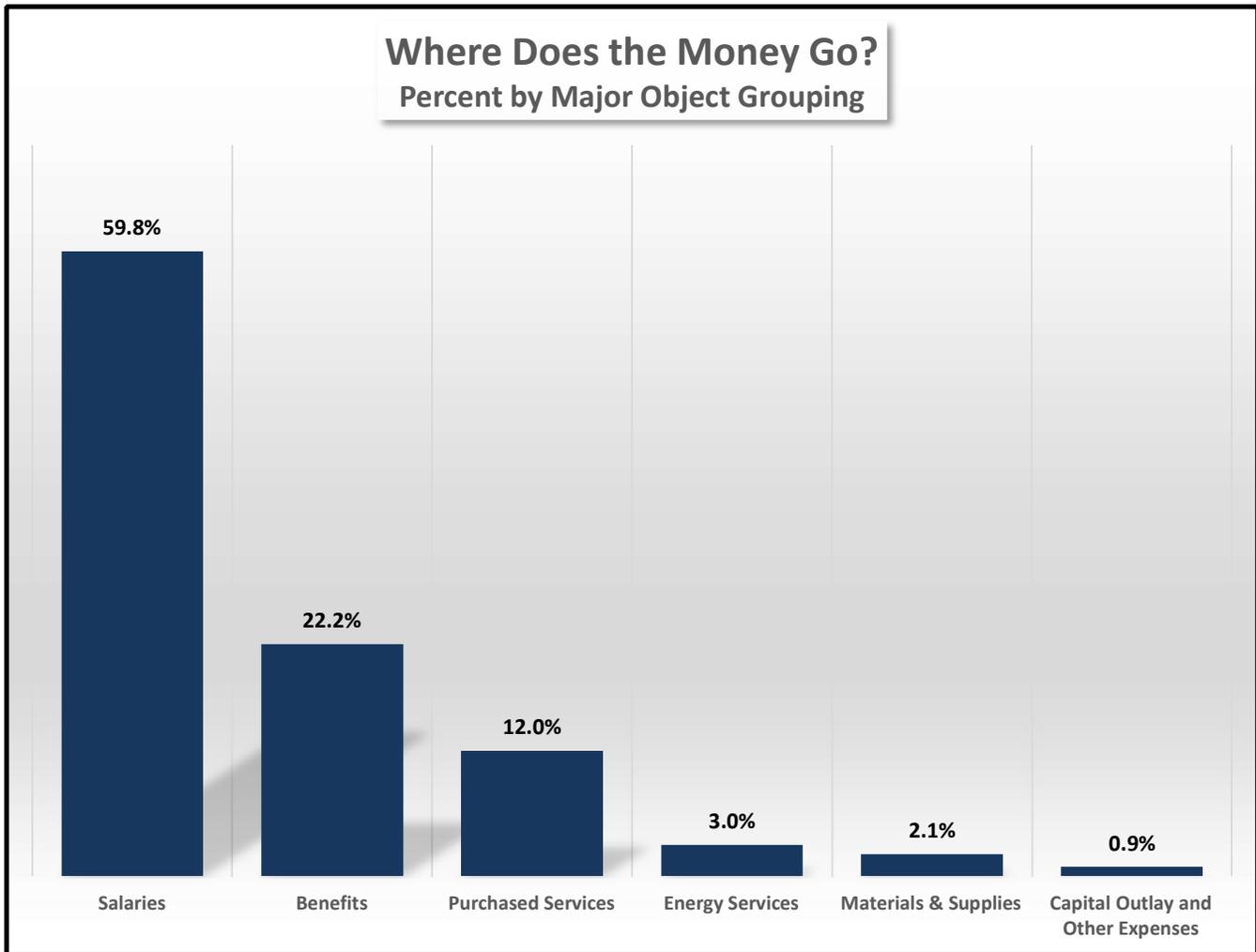
VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING - RECURRING BUDGET BY FUNCTIONAL GROUPING
FISCAL YEAR 2025-26

| <i>Functional Grouping</i> | <i>% of Budget</i> | <i>2025-26 Budget</i> |
|---|--------------------|-----------------------|
| Instruction, Instructional Support, and School Administration | 81.9% | \$ 451,989,574 |
| Operation and Maintenance of Plant | 10.5% | 57,917,826 |
| Student Transportation | 2.6% | 14,507,732 |
| Support Services | 4.4% | 24,421,236 |
| General Administration | 0.5% | 2,810,150 |
| Community Services | 0.1% | 481,772 |
| Total Recurring Budget | 100.0% | \$ 552,128,290 |



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 | 59.8% | \$ 329,893,345 |
| Benefits | 22.2% | 122,552,412 |
| Purchased Services | 12.0% | 66,480,242 |
| Energy Services | 3.0% | 16,565,000 |
| Materials & Supplies | 2.1% | 11,460,745 |
| Capital Outlay and Other Expenses | 0.9% | 5,176,546 |
| Total Recurring Budget | 100.0% | \$ 552,128,290 |



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

| | | Projected UFTE | 2025-26 Budget | | Total |
|---------------------------------|-------------------------------------|-------------------|-----------------------|---------------------|-----------------------|
| | | | Salaries & Benefits | All Other | |
| ELEMENTARY SCHOOLS | | | | | |
| 625 | Beachside Elementary School | 596.87 | \$ 4,088,654 | \$ 30,102 | \$ 4,118,756 |
| 645 | Blue Lake Elementary School | 481.44 | 3,740,281 | 23,672 | 3,763,953 |
| 614 | Champion Elementary School | 502.21 | 3,733,940 | 25,800 | 3,759,740 |
| 611 | Chisholm Elementary School | 465.64 | 3,598,794 | 24,736 | 3,623,530 |
| 671 | Citrus Grove Elementary | 701.16 | 4,840,503 | 34,400 | 4,874,903 |
| 606 | Coronado Beach Elementary School | 220.28 | 1,873,050 | 10,524 | 1,883,574 |
| 662 | Cypress Creek Elementary School | 718.56 | 4,568,743 | 34,444 | 4,603,187 |
| 656 | Debary Elementary School | 746.18 | 4,613,937 | 35,916 | 4,649,853 |
| 640 | Deltona Lakes Elementary School | 708.73 | 5,428,012 | 38,070 | 5,466,082 |
| 646 | Discovery Elementary School | 578.52 | 4,420,268 | 34,647 | 4,454,915 |
| 621 | Edgewater Public School | 403.24 | 3,698,271 | 22,296 | 3,720,567 |
| 637 | Edith I. Starke Elementary School | 243.13 | 2,107,420 | 11,920 | 2,119,340 |
| 609 | Enterprise Elementary School | 497.66 | 3,498,503 | 24,079 | 3,522,582 |
| 659 | Forest Lake Elementary School | 539.15 | 3,886,899 | 26,825 | 3,913,724 |
| 652 | Freedom Elementary School | 754.02 | 4,967,370 | 36,718 | 5,004,088 |
| 655 | Friendship Elementary School | 385.87 | 3,046,006 | 18,848 | 3,064,854 |
| 619 | George Marks Elementary School | 752.58 | 5,696,034 | 41,285 | 5,737,319 |
| 647 | Horizon Elementary School | 591.38 | 4,614,197 | 31,717 | 4,645,914 |
| 642 | Holly Hill School | 555.75 | 3,983,739 | 25,692 | 4,009,431 |
| 650 | Indian River Elementary School | 569.43 | 3,793,104 | 32,768 | 3,825,872 |
| 608 | Louise S. McInnis Elementary School | 334.83 | 2,817,201 | 16,455 | 2,833,656 |
| 661 | Manatee Cove Elementary School | 746.77 | 5,640,704 | 41,449 | 5,682,153 |
| 623 | Orange City Elementary School | 549.13 | 3,630,827 | 26,529 | 3,657,356 |
| 605 | Ormond Beach Elementary School | 332.02 | 2,361,298 | 16,059 | 2,377,357 |
| 641 | Osteen Elementary School | 509.52 | 3,715,269 | 24,925 | 3,740,194 |
| 648 | Palm Terrace Elementary School | 657.75 | 4,755,837 | 37,659 | 4,793,496 |
| 651 | Pathways Elementary School | 616.07 | 4,666,125 | 32,673 | 4,698,798 |
| 627 | Pierson Elementary School | 474.90 | 3,471,803 | 23,837 | 3,495,640 |
| 644 | Pine Trail Elementary School | 697.48 | 4,910,209 | 35,028 | 4,945,237 |
| 628 | Port Orange Elementary School | 318.47 | 2,321,765 | 15,375 | 2,337,140 |
| 670 | Pride Elementary School | 525.01 | 4,010,600 | 26,694 | 4,037,294 |
| 617 | R.J. Longstreet Elementary School | 310.70 | 2,367,940 | 15,071 | 2,383,011 |
| 629 | Read Pattillo Elementary School | 334.55 | 2,456,859 | 16,162 | 2,473,021 |
| 636 | South Daytona Elementary School | 753.50 | 4,929,593 | 36,825 | 4,966,418 |
| 660 | Spirit Elementary School | 620.66 | 4,967,639 | 33,830 | 5,001,469 |
| 639 | Spruce Creek Elementary School | 684.41 | 5,029,371 | 35,172 | 5,064,543 |
| 643 | Sugar Mill Elementary School | 501.63 | 3,736,289 | 24,925 | 3,761,214 |
| 654 | Sunrise Elementary School | 387.61 | 3,243,843 | 19,963 | 3,263,806 |
| 658 | Sweetwater Elementary School | 597.40 | 4,062,878 | 29,615 | 4,092,493 |
| 649 | Timbercrest Elementary School | 688.40 | 4,657,756 | 33,514 | 4,691,270 |
| 604 | Tomoka Elementary School | 630.40 | 4,474,782 | 31,016 | 4,505,798 |
| 635 | Turie T. Small Elementary School | 569.73 | 4,271,287 | 30,520 | 4,301,807 |
| 657 | Volusia Pines Elementary School | 465.54 | 3,471,155 | 24,508 | 3,495,663 |
| 618 | Westside Elementary School | 740.23 | 4,704,241 | 36,525 | 4,740,766 |
| 607 | Woodward Avenue Elementary School | 509.62 | 4,022,491 | 25,857 | 4,048,348 |
| TOTAL ELEMENTARY SCHOOLS | | 24,568.12 | \$ 178,895,487 | \$ 1,254,645 | \$ 180,150,132 |

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

| | | Projected UFTE | 2025-26 Budget | | |
|------------------------------|---|-------------------|------------------------|----------------------|----------------------|
| | | | Salaries & Benefits | All Other | Total |
| MIDDLE SCHOOLS | | | | | |
| 721 | Campbell Middle School | 916.03 | \$ 5,811,291 | \$ 37,897 | \$ 5,849,188 |
| 702 | Creekside Middle School | 1,095.41 | 6,249,946 | 44,991 | 6,294,937 |
| 705 | David C. Hinson Middle School | 899.87 | 6,377,536 | 38,782 | 6,416,318 |
| 737 | Deland Middle School | 1,028.54 | 6,206,179 | 42,851 | 6,249,030 |
| 732 | Deltona Middle School | 1,116.27 | 6,865,392 | 51,888 | 6,917,280 |
| 701 | Galaxy Middle School | 919.75 | 5,752,435 | 41,050 | 5,793,485 |
| 738 | Heritage Middle School | 916.68 | 5,659,086 | 37,686 | 5,696,772 |
| 735 | New Smyrna Middle School | 1,009.40 | 6,291,900 | 42,887 | 6,334,787 |
| 733 | Ormond Beach Middle School | 982.41 | 5,860,378 | 40,413 | 5,900,791 |
| 739 | River Springs Middle School | 1,187.56 | 6,844,186 | 49,171 | 6,893,357 |
| 736 | Silver Sands Middle School | 1,159.13 | 6,895,971 | 52,804 | 6,948,775 |
| 713 | Southwestern Middle School | 644.84 | 4,122,560 | 27,485 | 4,150,045 |
| TOTAL MIDDLE SCHOOLS | | 11,875.89 | \$ 72,936,860 | \$ 507,905 | \$ 73,444,765 |
| HIGH SCHOOLS | | | | | |
| 757 | Atlantic High School | 1,077.98 | \$ 7,124,069 | \$ 48,962 | \$ 7,173,031 |
| 751 | Deland High School | 2,615.34 | 13,235,048 | 105,691 | 13,340,739 |
| 756 | Deltona High School | 1,529.42 | 8,668,332 | 84,471 | 8,752,803 |
| 752 | Mainland High School | 1,810.46 | 9,668,004 | 75,746 | 9,743,750 |
| 753 | New Smyrna Beach High School | 1,509.01 | 8,592,967 | 61,021 | 8,653,988 |
| 758 | Pine Ridge High School | 1,532.61 | 8,795,550 | 92,366 | 8,887,916 |
| 755 | Seabreeze High School | 1,430.29 | 8,386,765 | 59,379 | 8,446,144 |
| 754 | Spruce Creek High School | 2,280.49 | 11,341,436 | 90,784 | 11,432,220 |
| 741 | T. Dewitt Taylor Middle-High School | 973.92 | 6,507,975 | 39,126 | 6,547,101 |
| 759 | University High School | 2,564.75 | 13,093,860 | 126,804 | 13,220,664 |
| TOTAL HIGH SCHOOLS | | 17,324.27 | \$ 95,414,006 | \$ 784,350 | \$ 96,198,356 |
| CHARTER SCHOOLS | | | | | |
| 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 |
| TOTAL CHARTER SCHOOLS | | 3,301.24 | \$ - | \$ 28,123,042 | \$ 28,123,042 |
| VIRTUAL SCHOOLS | | | | | |
| 599 | Online Learning-FLVS | 334.31 | \$ - | \$ - | \$ - |
| 549 | Volusia Online Lrng - PT | 291.23 | 3,805,581 | 1,189,274 | 4,994,855 |
| TOTAL VIRTUAL SCHOOLS | | 625.54 | \$ 3,805,581 | \$ 1,189,274 | \$ 4,994,855 |

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

| | | Projected UFTE | 2025-26 Budget | | |
|---|--|-------------------|------------------------|-------------------|---------------------|
| | | | Salaries & Benefits | All Other | Total |
| OTHER EDUCATIONAL PROGRAMS | | | | | |
| 535 | Branch Jail - Instructional Program | 20.16 | \$ 70,667 | \$ 4,133 | \$ 74,800 |
| 507 | Detention Center | 96.05 | 891,085 | 32,872 | 923,957 |
| 3X1 | Family Empowerment Scholarship - EO | 9,797.25 | - | - | - |
| 512 | Halifax Behavioral Center | 9.87 | 335,151 | 10,695 | 345,846 |
| 506 | Highbanks Learning Center | 48.89 | 1,741,597 | 39,365 | 1,780,962 |
| 503 | Hospital/Homebound | 31.72 | 643,000 | 72,640 | 715,640 |
| 516 | PACE Program | 35.29 | - | 397,742 | 397,742 |
| 500 | PK Program | 1.64 | - | 61,500 | 61,500 |
| 550 | PK Child Care Program | 11.96 | - | 136 | 136 |
| 505 | Riverview Learning Center | 55.83 | 1,692,089 | 49,004 | 1,741,093 |
| 508 | Stewart Treatment Center | 22.18 | 437,822 | 9,436 | 447,258 |
| 998 | Undistributed FTE | 158.67 | - | - | - |
| 997 | Adjustment for Over Allocated FTE at Traditional | 25.18 | - | - | - |
| TOTAL OTHER EDUCATIONAL PROGRAMS | | 10,314.68 | \$ 5,811,411 | \$ 682,623 | \$ 6,494,034 |

Note: Adjustment for Over Allocated FTE at Traditional (Difference Between Budgeted and Actual FTE as of Day 11)
The District begins its budgetary process in January each year, using the Department of Education's preliminary projections for the upcoming school year as a guide to allocate FTE for traditional schools. This occurs before the final FTE numbers for the previous year are available. Once the new school year begins, these preliminary projections are recalculated and adjusted based on the actual enrollment counts from day 11.

VOLUSIA COUNTY SCHOOLS
General Fund - Operating - Recurring Beginning Budget by Department
Fiscal Year 2025-26

| DEPARTMENTS | 2025-26 | | | |
|-------------------------------------|----------------------|--------------------------|-----------------------|-----------------------|
| | Budget | | | |
| | Salaries & Benefits | Non-Salary Discretionary | Non-Salary Line Items | Total |
| School Board | \$ 759,424 | \$ 62,000 | \$ 72,055 | \$ 893,479 |
| Futures, Inc. | 460,004 | 2,700 | - | 462,704 |
| Office of the Superintendent | 538,594 | 57,000 | 3,500 | 599,094 |
| Community Information Services | 1,103,105 | 26,000 | 158,700 | 1,287,805 |
| Chief of Staff | 877,066 | 20,800 | 21,113,731 | 22,011,597 |
| Elementary Curriculum & Instruction | 4,131,667 | 16,000 | 540 | 4,148,207 |
| Middle Curriculum & Instruction | - | - | 576,543 | 576,543 |
| High Curriculum & Instruction | 2,310,858 | 16,000 | 4,816,171 | 7,143,029 |
| Teaching, Leading and Learning | 5,911,632 | 71,735 | 17,435,607 | 23,418,974 |
| Exceptional Student Services | 6,852,702 | 110,368 | 8,623,235 | 15,586,305 |
| Health Services | 1,586,587 | 4,125 | 74,361 | 1,665,073 |
| Federal Compensatory Education | 135,037 | 948 | 7,435 | 143,420 |
| Student Services | 9,356,273 | 82,112 | 2,158,803 | 11,597,188 |
| General Counsel | 346,915 | 12,139 | 541,388 | 900,442 |
| Professional Standards | 490,824 | 5,000 | 26,000 | 521,824 |
| Financial Services | 532,738 | 8,000 | 323,989 | 864,727 |
| Finance | 1,286,357 | 20,100 | 396,228 | 1,702,685 |
| Payroll | 834,105 | 12,500 | 40,000 | 886,605 |
| Insurance and Employee Benefits | 403,723 | 5,000 | 5,699,653 | 6,108,376 |
| Budget | 409,560 | 9,000 | 5,000 | 423,560 |
| Facilities Design and Construction | - | 8,512 | - | 8,512 |
| Building and Inspection | - | 2,502 | - | 2,502 |
| Maintenance and Operations | 3,474,357 | 553,871 | 3,017,691 | 7,045,919 |
| Planning and Business Services | 127,087 | 34,930 | 11,500 | 173,517 |
| Custodial Services | 1,476,125 | 20,242 | 2,750,300 | 4,246,667 |
| Information Technology Services | 9,223,134 | 327,259 | 8,062,232 | 17,612,625 |
| Operations Services | 280,203 | 11,000 | 14,000 | 305,203 |
| Safety and Security | 5,305,993 | 6,111 | 2,255,446 | 7,567,550 |
| Procurement | 670,274 | 13,250 | 70,134 | 753,658 |
| Transportation Services | 9,978,389 | 414,377 | 4,832,003 | 15,224,769 |
| Human Resources Administration | 2,374,775 | 36,250 | 1,386,530 | 3,797,555 |
| TOTAL | \$ 71,237,508 | \$ 1,969,831 | \$ 84,472,775 | \$ 157,680,114 |

GENERAL FUND – EXTENDED DAY PROGRAM

This section contains the following subsections:

- General Fund – Extended Day Program Narrative
- Beginning Budget Comparison to Prior Year's Actuals

**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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|-------------------|-----------------------------|---|
| Sources - revenues | | | | |
| Local sources: | | | | |
| Investment income | \$ 4,370 | \$ 1,637 | \$ - | \$ (1,637) |
| Gift, grants, and bequests | 500 | 500 | - | (500) |
| Other fees | 6,050,167 | 6,030,397 | 5,718,400 | (311,997) |
| Other miscellaneous local | 1,876 | 1,876 | - | (1,876) |
| Total local sources | <u>6,056,913</u> | <u>6,034,410</u> | <u>5,718,400</u> | <u>(316,010)</u> |
| Total sources | <u>6,056,913</u> | <u>6,034,410</u> | <u>5,718,400</u> | <u>(316,010)</u> |
| Uses - expenditures | | | | |
| Community Services | | | | |
| Salaries | 3,240,072 | 3,240,072 | 2,947,566 | (292,506) |
| Benefits | 1,248,054 | 1,248,054 | 961,203 | (286,851) |
| Purchased Services | 190,701 | 185,769 | 117,214 | (68,555) |
| Materials & Supplies | 132,373 | 108,150 | 163,222 | 55,072 |
| Capital Outlay | 33,514 | 33,514 | 5,000 | (28,514) |
| Other | 695,396 | 695,396 | 652,349 | (43,047) |
| Total Community Services | <u>5,540,110</u> | <u>5,510,955</u> | <u>4,846,554</u> | <u>(664,401)</u> |
| Total uses | <u>5,540,110</u> | <u>5,510,955</u> | <u>4,846,554</u> | <u>(664,401)</u> |
| Excess of revenues over expenditures | <u>516,803</u> | <u>523,455</u> | <u>871,846</u> | <u>348,391</u> |
| Other financing uses | | | | |
| Interfund Transfers | 279,213 | 279,213 | - | (279,213) |
| Transfers out to federal funds | (845,320) | (745,746) | (471,840) | 273,906 |
| Total other financing uses | <u>(566,107)</u> | <u>(466,533)</u> | <u>(471,840)</u> | <u>(5,307)</u> |
| Net change in fund balance | <u>(49,304)</u> | <u>56,922</u> | <u>400,006</u> | <u>449,310</u> |
| Fund balance | | | | |
| Beginning of year | <u>340,228</u> | <u>340,228</u> | <u>397,150</u> | <u>56,922</u> |
| Ending Balance | <u>\$ 290,924</u> | <u>\$ 397,150</u> | <u>\$ 797,156</u> | <u>\$ 506,232</u> |

GENERAL FUND – PRE-K PROGRAM

This section contains the following subsections:

- Budget Comparison to Prior Year's Actuals

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - VOLUNTARY PRE-K PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|------------------|-----------------------------|---|
| Sources - revenues | | | | |
| State sources: | | | | |
| Other miscellaneous state sources | \$ 2,127,013 | \$ 2,127,013 | \$ 2,831,213 | \$ 704,200 |
| Total state sources | <u>2,127,013</u> | <u>2,127,013</u> | <u>2,831,213</u> | <u>704,200</u> |
| Local sources: | | | | |
| Investment income | 26,416 | 26,416 | - | (26,416) |
| Other fees | 1,183,879 | 1,183,879 | 846,662 | (337,217) |
| Other miscellaneous local | 568 | 568 | - | (568) |
| Total local sources | <u>1,210,863</u> | <u>1,210,863</u> | <u>846,662</u> | <u>(364,201)</u> |
| Total sources | <u>3,337,876</u> | <u>3,337,876</u> | <u>3,677,875</u> | <u>339,999</u> |
| Uses - expenditures | | | | |
| Instruction | | | | |
| Salaries | 2,442,912 | 1,737,512 | 2,747,827 | 1,010,315 |
| Benefits | 959,532 | 654,666 | 1,132,753 | 478,087 |
| Purchased Services | 8,723 | 3,346 | 5,378 | 2,032 |
| Materials & Supplies | 171,697 | 62,461 | 65,698 | 3,237 |
| Other | 7,159 | 7,159 | - | (7,159) |
| Total Instruction | <u>3,590,023</u> | <u>2,465,144</u> | <u>3,951,656</u> | <u>1,486,512</u> |
| Instructional and Curriculum Development Services | | | | |
| Salaries | 427,896 | 418,387 | 440,758 | 22,371 |
| Benefits | 144,410 | 133,410 | 148,444 | 15,034 |
| Purchased Services | 9,879 | 9,879 | - | (9,879) |
| Materials & Supplies | 16,723 | 14,812 | 1,911 | (12,901) |
| Total Instructional and Curriculum Development Services | <u>598,908</u> | <u>576,488</u> | <u>591,113</u> | <u>14,625</u> |
| Instructional Staff Training Services | | | | |
| Benefits | 83 | 83 | - | (83) |
| Other | 1,973 | 1,973 | - | (1,973) |
| Total Instructional Staff Training Services | <u>2,056</u> | <u>2,056</u> | <u>-</u> | <u>(2,056)</u> |
| Community Services | | | | |
| Salaries | 517,781 | 517,781 | - | (517,781) |
| Benefits | 201,631 | 201,631 | - | (201,631) |
| Total Community Services | <u>719,412</u> | <u>719,412</u> | <u>-</u> | <u>(719,412)</u> |
| Total uses | <u>4,910,399</u> | <u>3,763,100</u> | <u>4,542,769</u> | <u>779,669</u> |
| Deficiency of revenues under expenditures | <u>(1,572,523)</u> | <u>(425,224)</u> | <u>(864,894)</u> | <u>(439,670)</u> |
| Net change in fund balance | <u>(1,572,523)</u> | <u>(425,224)</u> | <u>(864,894)</u> | <u>707,629</u> |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - VOLUNTARY PRE-K PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---------------------|-------------------------|----------------|-----------------------------|---|
| Fund balance | | | | |
| Beginning of year | 1,615,268 | 1,615,268 | 1,190,044 | (425,224) |
| Ending Balance | \$ 42,745 | \$ 1,190,044 | \$ 325,150 | \$ 282,405 |

GENERAL FUND – CAPITAL REIMBURSED

This section contains the following subsections:

- Budget Comparison to Prior Year's Actuals

**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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| Local sources: | | | | |
| Other miscellaneous local | \$ 2,084 | \$ 2,084 | \$ - | \$ (2,084) |
| Total local sources | 2,084 | 2,084 | - | (2,084) |
| Total sources | 2,084 | 2,084 | - | (2,084) |
| Uses - expenditures | | | | |
| 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 | - | - | 4,919,294 | 4,919,294 |
| Benefits | - | - | 2,080,706 | 2,080,706 |
| Total Student Transportation Services | - | - | 7,000,000 | 7,000,000 |
| Operation of the Plant | | | | |
| Purchased Services | - | - | 4,568,290 | 4,568,290 |
| Total Operation of the Plant | - | - | 4,568,290 | 4,568,290 |
| Maintenance of Plant | | | | |
| Salaries | 8,497,556 | 8,497,556 | 9,131,060 | 633,504 |
| Benefits | 2,901,269 | 2,901,269 | 3,178,682 | 277,413 |
| Purchased Services | 8,497,012 | 6,342,383 | 9,776,813 | 3,434,430 |
| Energy Services | 473,710 | 465,119 | 423,161 | (41,958) |
| Materials & Supplies | 2,798,114 | 2,784,614 | 2,848,939 | 64,325 |
| Capital Outlay | 34,700 | 34,700 | 8,000 | (26,700) |
| Other | 39,005 | 39,005 | 44,660 | 5,655 |
| Total Maintenance of Plant | 23,241,366 | 21,064,646 | 25,411,315 | 4,346,669 |
| Administrative Technology Services | | | | |
| Purchased Services | - | - | 3,385,792 | 3,385,792 |
| Total Administrative Technology Services | - | - | 3,385,792 | 3,385,792 |
| Total uses | 23,241,366 | 21,064,646 | 40,578,871 | 19,514,225 |
| Deficiency of revenues under expenditures | (23,239,282) | (21,062,562) | (40,578,871) | (19,516,309) |
| Other financing sources | | | | |
| Transfers in from capital outlay funds | 20,994,506 | 20,994,506 | 38,402,151 | 17,407,645 |
| Interfund Transfers | 2,244,776 | 2,244,776 | - | (2,244,776) |
| Total other financing sources | 23,239,282 | 23,239,282 | 38,402,151 | 15,162,869 |

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CAPITAL REIMBURSED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|-----------------------------------|-------------------------|----------------|-----------------------------|---|
| Net change in fund balance | - | 2,176,720 | (2,176,720) | (2,176,720) |
| Fund balance | | | | |
| Beginning of year | - | - | 2,176,720 | 2,176,720 |
| Ending Balance | \$ - | \$ 2,176,720 | \$ - | \$ - |

DEBT SERVICE FUNDS

This section contains the following subsections:

- Debt Service Funds Narrative
- Beginning Budget Comparison to Prior Year's Actuals
- 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.

VOLUSIA COUNTY SCHOOLS
DEBT SERVICE FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| Local sources: | | | | |
| Investment income | \$ 33,356 | \$ 33,356 | \$ - | \$ (33,356) |
| Total local sources | 33,356 | 33,356 | - | (33,356) |
| Total sources | 33,356 | 33,356 | - | (33,356) |
| Uses - expenditures | | | | |
| Debt Service | | | | |
| Principal | 24,145,000 | 24,145,000 | 29,629,000 | 5,484,000 |
| Interest | 10,997,229 | 10,997,229 | 11,044,570 | 47,341 |
| Other charges | 4,969,959 | 4,969,959 | - | (4,969,959) |
| Payments to refunded bond escrow agent | 80,177,257 | 80,177,257 | - | (80,177,257) |
| Total Debt Service | 120,289,445 | 120,289,445 | 40,673,570 | (79,615,875) |
| Total uses | 120,289,445 | 120,289,445 | 40,673,570 | (79,615,875) |
| Deficiency of revenues under expenditures | (120,256,089) | (120,256,089) | (40,673,570) | 79,582,519 |
| Other financing sources | | | | |
| Transfers in from capital outlay funds | 41,380,840 | 41,380,840 | 40,730,758 | (650,082) |
| Issuance of certificates of participation | 73,730,000 | 73,730,000 | - | (73,730,000) |
| Premiums on long-term debt issued | 5,191,193 | 5,191,193 | - | (5,191,193) |
| Total other financing sources | 120,302,033 | 120,302,033 | 40,730,758 | (79,571,275) |
| Net change in fund balance | 45,944 | 45,944 | 57,188 | 11,244 |
| Fund balance | | | | |
| Beginning of year | 1,934,493 | 1,934,493 | 1,980,437 | 45,944 |
| Ending Balance | \$ 1,980,437 | \$ 1,980,437 | \$ 2,037,625 | \$ 57,188 |



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**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 | - | - | - |
| Total | \$ 11,310,000.00 | \$ 1,038,000.00 | \$ 12,348,000.00 | \$ 48,145,000.00 | \$ 12,059,100.00 | \$ 60,204,100.00 | \$ 55,090,000.00 | \$ 10,031,750.00 | \$ 65,121,750.00 |

**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 |
| Total | \$ 18,935,000.00 | \$ 3,498,125.00 | \$ 22,433,125.00 |

**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 |
| \$ 65,255,000.00 | \$ 12,201,000.00 | \$ 77,456,000.00 | \$ 33,081,000.00 | \$ 5,240,810.35 | \$ 38,321,810.35 | \$ 212,881,000.00 | \$ 40,570,660.35 | \$ 253,451,660.35 |

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> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Uses - expenditures | | | | | |
| Major accounts | | | | | |
| Redemption of principal | \$ 29,629,000 | \$ 31,268,000 | \$ 33,404,000 | \$ 38,745,000 | \$ 40,567,000 |
| Interest | <u>11,044,570</u> | <u>11,309,457</u> | <u>13,274,514</u> | <u>13,240,646</u> | <u>11,420,882</u> |
| Total uses | <u>40,673,570</u> | <u>42,577,457</u> | <u>46,678,514</u> | <u>51,985,646</u> | <u>51,987,882</u> |
| Deficiency of revenues under expenditures | (40,673,570) | (42,577,457) | (46,678,514) | (51,985,646) | (51,987,882) |
| Other financing sources | | | | | |
| Transfers - Debt Service Funds | <u>40,730,758</u> | <u>42,640,707</u> | <u>46,743,952</u> | <u>52,049,459</u> | <u>52,061,320</u> |
| Total other financing sources | <u>40,730,758</u> | <u>42,640,707</u> | <u>46,743,952</u> | <u>52,049,459</u> | <u>52,061,320</u> |
| Net change in fund balances | <u>57,188</u> | <u>63,250</u> | <u>65,438</u> | <u>63,813</u> | <u>73,438</u> |
| Fund balances | | | | | |
| Beginning Balance | <u>1,980,437</u> | <u>2,037,625</u> | <u>2,100,875</u> | <u>2,166,313</u> | <u>2,230,126</u> |
| Ending Balance | <u><u>\$ 2,037,625</u></u> | <u><u>\$ 2,100,875</u></u> | <u><u>\$ 2,166,313</u></u> | <u><u>\$ 2,230,126</u></u> | <u><u>\$ 2,303,564</u></u> |

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

| | Enterprise Elm - K-8 Replacement School | Sugar Mill Elm - 11 Classroom Addition | Read-Patillo Elm - K-5 Replacement School | New Smyrna Beach Mid - 14 Classroom Addition |
|---|--|---|--|---|
| Current Student Stations, pre-construction | 671 | 623 | 493 | 1129 |
| Expected Student Stations, post-construction | 1350 | 843 | 700 | 1437 |
| Increase in Stations (difference/expected) | 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 |
| | | | | |
| Total Project Budget | <u>77,322,303</u> | <u>13,650,000</u> | <u>54,000,000</u> | <u>15,100,000</u> |
| Maximum Impact Allocation | <u>\$ 38,890,255</u> | <u>\$ 3,562,278</u> | <u>\$ 15,968,571</u> | <u>\$ 3,236,465</u> |

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

| | Nonvoted Capital Improvement Fund | Sales Tax Fund | Impact Fees Fund | Total |
|---------------------|--------------------------------------|----------------------|----------------------|-----------------------|
| Fiscal Year 2025-26 | - | - | - | - |
| Fiscal Year 2026-27 | 226,144 | 1,677,750 | - | 1,903,894 |
| Fiscal Year 2027-28 | 1,123,288 | 4,878,250 | - | 6,001,538 |
| Fiscal Year 2028-29 | 1,123,125 | 8,191,000 | 2,000,000 | 11,314,125 |
| Fiscal Year 2029-30 | 1,123,025 | 8,191,500 | 2,000,000 | 11,314,525 |
| Fiscal Year 2030-31 | 1,122,950 | 8,187,500 | 2,000,000 | 11,310,450 |
| Fiscal Year 2031-32 | 9,311,613 | - | 2,000,000 | 11,311,613 |
| Fiscal Year 2032-33 | 8,902,225 | - | 6,000,000 | 14,902,225 |
| Fiscal Year 2033-34 | 8,903,250 | - | 6,000,000 | 14,903,250 |
| Fiscal Year 2034-35 | 8,902,613 | - | 6,000,000 | 14,902,613 |
| Fiscal Year 2035-36 | 8,896,313 | - | 6,000,000 | 14,896,313 |
| Fiscal Year 2036-37 | 8,901,525 | - | 6,000,000 | 14,901,525 |
| Fiscal Year 2037-38 | 8,908,500 | - | 6,000,000 | 14,908,500 |
| Fiscal Year 2038-39 | 8,900,913 | - | 6,000,000 | 14,900,913 |
| Fiscal Year 2039-40 | 8,901,188 | - | 6,000,000 | 14,901,188 |
| Fiscal Year 2040-41 | 16,044,575 | - | 6,000,000 | 22,044,575 |
| Fiscal Year 2041-42 | 8,899,500 | - | 6,000,000 | 14,899,500 |
| | <u>\$ 110,190,745</u> | <u>\$ 31,126,000</u> | <u>\$ 56,000,000</u> | <u>\$ 209,316,745</u> |

CAPITAL PROJECTS FUNDS

This section contains the following subsections:

- Capital Projects Funds – Narrative
- Budget Comparison to Prior Year's Actuals Budget Schedules:
 - Consolidated By Function and Object
 - Consolidated By Project
 - Capital Outlay and Debt Service (CO&DS) Program
 - Notice of Tax for School Capital Outlay
 - 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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|---------------------|-----------------------------|---|
| Sources - revenues | | | | |
| State sources: | | | | |
| CO&DS distribution | \$ 2,266,500 | \$ 2,679,413 | \$ 2,266,500 | \$ (412,913) |
| Other miscellaneous state sources | 4,010,559 | 4,010,559 | - | (4,010,559) |
| Total state sources | <u>6,277,059</u> | <u>6,689,972</u> | <u>2,266,500</u> | <u>(4,423,472)</u> |
| Local sources: | | | | |
| Ad valorem property taxes - Capital | 99,170,467 | 99,906,765 | 104,592,392 | 4,685,627 |
| Local sales tax | 65,626,997 | 66,693,252 | 66,539,629 | (153,623) |
| Investment income | 10,651,620 | 10,651,620 | 1,370,000 | (9,281,620) |
| Other miscellaneous local | 16,643 | 16,643 | - | (16,643) |
| Impact fees | 24,488,515 | 24,488,515 | 10,000,000 | (14,488,515) |
| Miscellaneous local | 36,082 | 36,082 | - | (36,082) |
| Total local sources | <u>199,990,324</u> | <u>201,792,877</u> | <u>182,502,021</u> | <u>(19,290,856)</u> |
| Total sources | <u>206,267,384</u> | <u>208,482,850</u> | <u>184,768,521</u> | <u>(23,714,328)</u> |
| Uses - expenditures | | | | |
| Facilities Acquisition and Construction | | | | |
| Capital Outlay | 305,828,445 | 136,452,788 | 307,555,446 | 171,102,658 |
| Other | - | - | 1,553,967 | 1,553,967 |
| Total Facilities Acquisition and Construction | <u>305,828,445</u> | <u>136,452,788</u> | <u>309,109,413</u> | <u>172,656,625</u> |
| Debt Service | | | | |
| Principal | 582,172 | 582,172 | - | (582,172) |
| Interest | 27,315 | 27,315 | - | (27,315) |
| Other charges | 2,891 | 2,891 | - | (2,891) |
| Total Debt Service | <u>612,378</u> | <u>612,378</u> | <u>-</u> | <u>(612,378)</u> |
| Total uses | <u>306,440,823</u> | <u>137,065,166</u> | <u>309,109,413</u> | <u>172,044,247</u> |
| Excess (deficiency) of revenues over expenditures | <u>(100,173,439)</u> | <u>71,417,684</u> | <u>(124,340,892)</u> | <u>(195,758,575)</u> |
| Other financing uses | | | | |
| Transfers in from general fund | 53,252 | 53,252 | - | (53,252) |
| Transfers out to general fund | (36,397,683) | (36,397,683) | (38,402,151) | (2,004,468) |
| Transfers out to debt service funds | (41,380,840) | (41,380,840) | (40,730,758) | 650,082 |
| Proceeds from sale of assets | 64,608 | 64,608 | - | (64,608) |
| Issuance of certificates of participation | 33,081,000 | 33,081,000 | - | (33,081,000) |
| Total other financing uses | <u>(44,579,664)</u> | <u>(44,579,664)</u> | <u>(79,132,909)</u> | <u>(34,553,246)</u> |
| Net change in fund balance | <u>(144,753,103)</u> | <u>26,838,020</u> | <u>(203,473,801)</u> | <u>(58,720,698)</u> |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
|--|-------------------------|----------------|-----------------------------|---|

Fund balance

| | | | | |
|-------------------|-----------------------|-----------------------|----------------------|------------------------|
| Beginning of year | 257,337,567 | 257,337,567 | 284,175,588 | 26,838,021 |
| Ending Balance | <u>\$ 112,584,464</u> | <u>\$ 284,175,588</u> | <u>\$ 80,701,786</u> | <u>\$ (31,882,677)</u> |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| State sources: | | | | |
| CO&DS distribution | \$ 2,266,500 | \$ 2,679,413 | \$ 2,266,500 | \$ (412,913) |
| Other miscellaneous state sources | 4,010,559 | 4,010,559 | - | (4,010,559) |
| Total state sources | 6,277,059 | 6,689,972 | 2,266,500 | (4,423,472) |
| Local sources: | | | | |
| Ad valorem property taxes - Capital | 99,170,467 | 99,906,765 | 104,592,392 | 4,685,627 |
| Local sales tax | 65,626,997 | 66,693,252 | 66,539,629 | (153,623) |
| Investment income | 10,651,620 | 10,651,620 | 1,370,000 | (9,281,620) |
| Other miscellaneous local | 16,643 | 16,643 | - | (16,643) |
| Impact fees | 24,488,515 | 24,488,515 | 10,000,000 | (14,488,515) |
| Miscellaneous local | 36,082 | 36,082 | - | (36,082) |
| Total local sources | 199,990,324 | 201,792,877 | 182,502,021 | (19,290,856) |
| Total sources | 206,267,384 | 208,482,849 | 184,768,521 | (23,714,328) |
| Uses - expenditures | | | | |
| Projects: | | | | |
| All High Schools - Athletic Facility Leases | 150,671 | 150,671 | 180,000 | 29,329 |
| Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 1 | 7,374 | 7,374 | - | (7,374) |
| Atlantic HS - Install Grandstands | 360,898 | 313,055 | 47,843 | (265,212) |
| Atlantic HS - Upgrade Auditorium Seating and Flooring | 1,091,304 | 857,198 | 234,106 | (623,092) |
| Atlantic HS - Baseball Field Lighting | 2,132,093 | 97,518 | 2,034,575 | 1,937,057 |
| Atlantic HS - Install Concrete Slab for Dumpsters | 40,354 | 40,354 | - | (40,354) |
| Atlantic HS - Press Box and Restroom Buildings | 1,683,000 | - | 1,683,000 | 1,683,000 |
| Atlantic HS - Renovate Group Restrooms Campus Wide | 2,160,776 | 26,170 | 2,134,606 | 2,108,436 |
| Atlantic HS - Sand and Paint Gym Floors | 33,520 | 33,520 | - | (33,520) |
| Atlantic HS - Repair Stucco Second Floor Walkway | - | - | 638,000 | 638,000 |
| Blue Lake Elm - Asphalt and Concrete Repairs Campus Wide | 26,612 | 26,612 | - | (26,612) |
| Blue Lake Elm - Renovate Basketball Courts | 318,880 | 18,727 | 300,153 | 281,426 |
| Blue Lake Elm - Replace Flooring Bldg. 3 | 35,000 | - | 35,000 | 35,000 |
| Brewster Center - Replace Outside Air Units | 5,081 | 5,081 | - | (5,081) |
| Brewster Center - Replace Emergency Generator | 36,020 | 29,084 | 6,936 | (22,148) |
| Brewster Center - Repair Floor Joists | - | - | 117,600 | 117,600 |
| Bus and Safety | 5,342,281 | 1,807,814 | 6,124,467 | 4,316,653 |
| Campbell Mid - Repair Security Gates | 1,128 | 1,128 | - | (1,128) |
| Campbell Mid - Upgrade HVAC Bldgs. 3 and 7 | 5,893 | - | 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 | 433,312 | 1,501,478 | 1,068,166 |
| Champion Elm - Upgrade CEP | - | - | 1,171,734 | 1,171,734 |
| Charter School Capital Outlay LCIF Disbursements | - | - | 1,553,967 | 1,553,967 |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring | 174,182 | 6,132 | 168,050 | 161,918 |
| COBI Bonds - Closing Cost | 2,891 | 2,891 | - | (2,891) |
| Contingency | 10,021,126 | - | 20,746,126 | 20,746,126 |
| Contingency - Operations | 20,753,693 | - | 21,753,693 | 21,753,693 |
| Coronado Beach Elem - Install New Lighting at Parking Lot and | 274,289 | 110,890 | 163,399 | 52,509 |
| Coronado Beach Elm - Replace AC in Kitchen | 52,702 | - | 52,702 | 52,702 |
| Creekside Middle - Fire Alarm Replacement | 12,998 | 12,998 | - | (12,998) |
| Daytona Transportation - Replace Emergency Generator | - | - | 480,000 | 480,000 |
| DeBary Elm - Resurface Bus Loop and Parking | 392,909 | 285,723 | 107,185 | (178,538) |
| DeBary Elem - New Marquee | 197,155 | 197,155 | - | (197,155) |
| DeLand Administrative Complex - Upgrade Data Center Backup | 525,000 | - | 525,000 | 525,000 |
| DeLand Administration - Data Center HVAC | 45,771 | 45,771 | - | (45,771) |
| DeLand Administrative Complex - Upgrade Access Control Key | 690 | 690 | - | (690) |
| 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 | 446,806 | 384,728 | 62,078 | (322,650) |
| DeLand HS - Replace Site Generator | 294,916 | 190,371 | 104,545 | (85,826) |
| DeLand HS - Baseball Field Lighting | 443,937 | 2,448 | 441,490 | 439,042 |
| DeLand HS - Sand Volleyball Courts | 22,980 | - | 22,980 | 22,980 |
| DeLand HS - Upgrade HVAC Bldgs. 14 and 15 | 2,237,056 | 1,367,972 | 869,085 | (498,887) |
| DeLand HS - Softball Field Lighting | 703,987 | 545,824 | 158,163 | (387,661) |
| DeLand HS - Renovate Tennis Courts | 523,769 | 25,921 | 497,848 | 471,927 |
| DeLand HS - Digital Marquee | - | - | 165,000 | 165,000 |
| DeLand Mid - Remodel Science Labs Bldgs. 16 and 17 | 957,036 | 276,653 | 680,382 | 403,729 |
| DeLand Mid - Bus Loop Security Fencing | 61,332 | 61,332 | - | (61,332) |
| DeLand Warehouse - Lease | 238,353 | 238,353 | 250,028 | 11,675 |
| Deltona Middle - Master Plan | 35,045 | 8,245 | 26,800 | 18,555 |
| Deltona HS - Upgrade Emergency Shelter Power | 1,400,000 | - | 1,400,000 | 1,400,000 |
| Deltona HS - Repair Building Cracks Campus Wide | 162,424 | - | 162,424 | 162,424 |
| Deltona HS - Upgrade Stage Lighting | 902,315 | 78,037 | 824,278 | 746,241 |
| Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs | 23,200 | 23,200 | - | (23,200) |
| Deltona Mid - Playground | 71,318 | - | 71,318 | 71,318 |
| Deltona HS - Foundation Repairs Bldgs. 12 | 1,285,268 | 1,009,003 | 276,265 | (732,738) |
| Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs | 1,982,439 | 1,982,439 | - | (1,982,439) |
| Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 and 4 | 135,600 | - | 135,600 | 135,600 |
| Deltona HS - Rebuild Chillers, Cooling Tower and Piping | - | - | 2,836,453 | 2,836,453 |
| Deltona HS - Install Security Gate | 51,252 | 51,252 | - | (51,252) |
| Deltona HS - Foundation Repairs Bldg. 2 | 2,557,613 | 256,609 | 2,301,003 | 2,044,394 |
| Deltona HS - Replace Intercom Wiring | 786,000 | - | 786,000 | 786,000 |
| Deltona Lakes Elm - Replace Intermediate Playground | 150,000 | - | 150,000 | 150,000 |
| Deltona HS - Bus Loop Security Fencing | 55,000 | - | 55,000 | 55,000 |
| Deltona HS - Repair Flooring Bldg. 15 | 70,180 | 96 | 70,084 | 69,988 |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Deltona Transportation - Bus Awning | 113,340 | - | 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 | 102,595 | 70,620 | 31,975 | (38,645) |
| Discovery Elm - Replace Chillers 1 and 2 | 1,502,147 | 72,357 | 1,429,790 | 1,357,433 |
| Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitorin | 102,672 | 73,207 | 29,465 | (43,742) |
| Edgewater Public Elm - Renovate Media Center | 711,321 | 179,355 | 531,966 | 352,611 |
| Edgewater Public Elm - Replace Stage Lighting and Sound Sys | - | - | 600,000 | 600,000 |
| Enterprise Elm - K-8 Replacement School | 14,926,769 | 8,825,462 | 6,101,308 | (2,724,154) |
| Enterprise Elm - Replace Rooftop AC and Split System in Fron | 256,502 | 130,182 | 126,320 | (3,862) |
| ERP Software - Enterprise Resource Planning | 1,454,601 | - | 1,454,601 | 1,454,601 |
| Facilities Management | - | - | 3,250,000 | 3,250,000 |
| Facilities Warehouse Expansion | 2,499,235 | - | 2,499,235 | 2,499,235 |
| Forest Lake Elm - Intermediate Playground | 53,271 | 53,271 | - | (53,271) |
| Forest Lake Elm - Replace OAU Bldgs. 6 and 7 | 1,929,559 | 482,591 | 1,446,967 | 964,376 |
| Forest Lake Elm - Parent Loop Extension | 1,566,397 | 49,158 | 1,517,239 | 1,468,081 |
| Forest Lake Elm - Increase Bus Loop Parking | - | - | 433,000 | 433,000 |
| Freedom Elm - Replace Small Chiller Bldg. 7 | 283,888 | 221,514 | 62,374 | (159,140) |
| Freedom Elm - Replace DOAS Bldgs. 3 and 4 | 1,529,362 | 242,563 | 1,286,799 | 1,044,236 |
| 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 | 283,799 | 154,701 | 129,098 | (25,603) |
| Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers | 3,492,868 | 676,275 | 2,816,593 | 2,140,318 |
| Friendship Elm - Replace Switchgear Bldg. 4 | - | - | 284,000 | 284,000 |
| Fuel Tax Revenue | 1,054,527 | - | 1,054,527 | 1,054,527 |
| Furn, Fix, Equip, Veh | 2,160,098 | 1,098,801 | 2,261,297 | 1,162,496 |
| Furn, Fix, Equip, Veh - Internal Account Funded | 44,140 | (10,000) | 54,140 | 64,140 |
| Galaxy Mid - Replace 50 KW Kitchen Generator | 84,688 | 81,103 | 3,586 | (77,517) |
| George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229 | 88,605 | 88,605 | - | (88,605) |
| George Marks Elm - Portables Installation | 81,258 | 81,258 | - | (81,258) |
| Herbert Street - Playground | 73,351 | 73,351 | - | (73,351) |
| Herbert Street Center - Replace Flooring Campus Wide | 80,000 | - | 80,000 | 80,000 |
| Heritage Mid - Replace Roof Campus Wide | 3,859,172 | 1,068,128 | 2,791,044 | 1,722,916 |
| Heritage Mid - Replace Fire Alarm | 1,207,000 | - | 1,207,000 | 1,207,000 |
| Heritage Mid - Reclaimed Water Connection | 225,154 | 1,369 | 223,785 | 222,416 |
| Heritage Mid - Replace AC in Gym and Cafeteria | 88,591 | 88,591 | - | (88,591) |
| 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 |
| Heritage Mid - Replace Media Center Flooring | 40,000 | - | 40,000 | 40,000 |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 a | 12,722 | (44,941) | 57,663 | 102,604 |
| Holly Hill School - Replace Switchgear Bldg. 6 | 361,628 | 339,244 | 22,384 | (316,860) |
| Holly Hill School - Replace Gutters Phase 1 | 42,845 | 7,845 | 35,000 | 27,155 |
| 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 | 250,000 |
| Horizon Elm - Replace Chiller Bldg. 11 | - | - | 345,000 | 345,000 |
| Indian River Elm - Door Replacement Bldgs 1 and 4 | 32,653 | 6,668 | 25,986 | 19,318 |
| Indian River Elm - Replace Doors and Hardware Buildings 2 ar | 825,300 | - | 825,300 | 825,300 |
| Indian River Elm - Renovate Media Center | 500,989 | 500,989 | - | (500,989) |
| Indian River Elm - New Marquee | 206,451 | 206,451 | - | (206,451) |
| Indian River Elm - Replace Switchgear Bldg. 4 | - | - | 360,000 | 360,000 |
| Mainland HS - Upgrade Chiller Plant | 2,464,473 | 2,264,580 | 199,893 | (2,064,687) |
| Mainland HS - Stormwater Upgrades | 1,501,520 | 51,235 | 1,450,285 | 1,399,050 |
| Mainland HS - Sand and Paint Gym Floors | 38,134 | 38,134 | - | (38,134) |
| Mainland HS - Upgrade Stage Lighting | - | - | 1,440,000 | 1,440,000 |
| Manatee Cove Elm - 11 Classroom Addition | 379 | 379 | - | (379) |
| McInnis Elm - Renovations and Administration Addition | 590,442 | - | 590,442 | 590,442 |
| New Smyrna Beach HS - Replace Intercom | 354,794 | 96,220 | 258,574 | 162,354 |
| New Smyrna Beach HS - Traffic Signal | 148,129 | - | 148,129 | 148,129 |
| New Smyrna Beach HS - Upgrade Chillers 1 and 2 | 407,585 | 407,585 | - | (407,585) |
| New Smyrna Beach HS - Repair Storm Drains | 127,585 | 127,585 | - | (127,585) |
| New Smyrna Beach Mid - Demolish Racquetball Court | 47,428 | 47,428 | - | (47,428) |
| New Smyrna Transportation - Vehicle Lift Foundation | 111,840 | - | 111,840 | 111,840 |
| New Smyrna Beach HS - Replace Ag Building Roof | 32,154 | 32,154 | - | (32,154) |
| New Smyrna Beach HS - Raise Storm Drain Inlet at Football Fi | 50,000 | - | 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 Mc | - | - | 174,000 | 174,000 |
| Old Turie T. Small Elm - Interior Painting Campus Wide | 77,776 | 77,776 | - | (77,776) |
| Orange City Elm - Renovations and Additions | 47,485,322 | 25,516,260 | 21,969,064 | (3,547,196) |
| Orange City Elm - Instructional Moving Cost | 20,000 | - | 20,000 | 20,000 |
| Ormond Beach Elm - Replace Perimeter Fencing | 1,029 | - | 1,029 | 1,029 |
| Ormond Beach Elm - Security Fencing | 54,688 | 54,688 | - | (54,688) |
| Ormond Beach Mid - Addition of Ag Structures | 126,397 | 47,090 | 79,307 | 32,217 |
| Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monit | - | - | 174,000 | 174,000 |
| Ortona and Osceola Elm - Master Plan | 24,940 | 24,940 | - | (24,940) |
| Osceola Elm - Reroof Bldgs. 4 and 9 | 94,000 | - | 94,000 | 94,000 |
| Osceola/Tomoka Elm - Replace AC in Kitchen | 88,512 | 88,512 | - | (88,512) |
| Osceola/Tomoka Elm - Reroof Bldg. 9 | 44,294 | 44,294 | - | (44,294) |
| Osceola/Tomoka Elm - Replace Media Center Storefront | 32,908 | 32,908 | - | (32,908) |
| Osceola/Tomoka Elm - Replace South and West Perimeter Fe | 38,711 | 38,711 | - | (38,711) |
| Osteen Elm - Replace Gutters and Downspouts | 557,039 | 21,884 | 535,155 | 513,271 |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Osteen Elm - Modify Bus Loop Entrance | - | - | 1,000,000 | 1,000,000 |
| Palm Terrace Elementary - Replace Roof | 962 | 962 | - | (962) |
| Palm Terrace Elm - Replace Fire Alarm | 2,322 | 2,322 | - | (2,322) |
| 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 | 29,640 | 31,122 | 1,482 |
| Pathways Elm - Replace Fire Alarm | 701,170 | 545,270 | 155,899 | (389,371) |
| Pathways Elm - Replace Outside Air Units | 1,376,762 | 63,278 | 1,313,484 | 1,250,206 |
| Pathways Elm - 11 Classroom Addition | 916,703 | 160,392 | 12,756,310 | 12,595,918 |
| Pathways Elm - Upgrade Stage Lighting and Sound System | - | - | 500,000 | 500,000 |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 a | 4,351 | 4,351 | - | (4,351) |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6 | 2,478,184 | 2,010,715 | 467,469 | (1,543,246) |
| Pine Ridge HS - Reclaimed Water Connection | 223,374 | 1,767 | 221,607 | 219,840 |
| Pine Ridge HS - Grade and Sod Football Field | 178,164 | 178,164 | - | (178,164) |
| Pine Ridge HS - Repair Wall Flashings Bldg. 8 | 323,707 | 24,235 | 299,472 | 275,237 |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4 | 3,159,315 | 914,335 | 2,244,980 | 1,330,645 |
| Pine Ridge HS - 20 Classroom Addition | 1,277,217 | 787 | 22,276,430 | 22,275,643 |
| 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 - 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 | 326,380 |
| Port Orange Elm - Remodel Clinic and Office Toilet Rooms | 104,741 | 104,741 | - | (104,741) |
| Port Orange Elm - Renovate Reception | 128,419 | 128,419 | - | (128,419) |
| Port Orange Elm - Water Intrusion | 4,411,093 | 1,532,325 | 2,878,768 | 1,346,443 |
| Port Orange Elm - Replace AC in Kitchen | 42,771 | 42,771 | - | (42,771) |
| Port Orange Elm - Replace Fire Alarm | - | - | 1,116,000 | 1,116,000 |
| Portables - Moves and Compliance | 1,064,934 | 779,506 | 685,427 | (94,079) |
| Portables - Refurbish 559 at Spruce Creek HS | 35,646 | 21,776 | 13,870 | (7,906) |
| Portables - Refurbish 386 at Spruce Creek HS | 35,588 | 19,831 | 15,757 | (4,074) |
| Portables - Refurbish 490 at Spruce Creek HS | 35,674 | 22,722 | 12,952 | (9,770) |
| Pride Elm - Replace Shelter Generators | 281,184 | - | 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 | 2,001,170 | 39,440 | 1,961,730 | 1,922,290 |
| River Springs Mid - Replace Gutters and Downspouts | 648,765 | 25,773 | 622,991 | 597,218 |
| River Springs Mid - Parent Loop Extension | - | - | 2,500,000 | 2,500,000 |
| River Springs Mid - Convert Three Classrooms to Science Labs | - | - | 1,656,000 | 1,656,000 |
| River Springs Mid - Replace Flooring Bldg. 4 Second Floor Exte | 110,160 | - | 110,160 | 110,160 |
| Riverview Learning Center - Fire Alarm/Intercom System | 170,841 | 170,841 | - | (170,841) |
| Riverview Learning Center - Repair and Paint Interior Campus | 130,072 | 130,072 | - | (130,072) |
| Riverview Learning Center - Replace Flooring Bldg. 1 | 88,884 | 88,884 | - | (88,884) |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito | 101,615 | 37,600 | 64,015 | 26,415 |
| RJ Longstreet Elm - Replace AC Pit Fencing | 77,707 | 77,707 | - | (77,707) |
| RJ Longstreet Elm - Replace AC Units Bldgs. 1, 3 and 5 | 108,009 | 108,009 | - | (108,009) |
| RJ Longstreet Elm - Replace AC Units Bldgs. 2, 6 and 7 | 158,617 | 80,503 | 78,115 | (2,388) |
| Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6 | 1,165 | (8,247) | 9,412 | 17,659 |
| Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14 | 931,037 | 685,418 | 245,619 | (439,799) |
| Seabreeze HS - Upgrade HVAC Bldg. 1 and Tower | 2,233,359 | 2,233,359 | - | (2,233,359) |
| Seabreeze HS - Reroof Bldg. 13 | 631,803 | 38,127 | 593,676 | 555,549 |
| Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15 | 4,273,012 | 1,469,126 | 2,803,887 | 1,334,761 |
| Seabreeze HS - Sand Volleyball Courts | 299,145 | 81,906 | 217,239 | 135,333 |
| Seabreeze HS - Replace OAU Bldg. 3 | 350,728 | 24,541 | 326,188 | 301,647 |
| 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 Campu: | - | - | 2,310,000 | 2,310,000 |
| Silver Sands Mid - Renovate Culinary Lab | 176,587 | 19,416 | 157,171 | 137,755 |
| Silver Sands Mid - Replace Cafeteria 30 Ton WSHF | 1,440 | 1,440 | - | (1,440) |
| Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12 | 298,287 | 199,479 | 98,807 | (100,672) |
| Silver Sands Mid - Renovate Media Center | - | - | 525,000 | 525,000 |
| Silver Sands Mid - Replace Stage Lighting and Sound System | 901,402 | 47,248 | 854,154 | 806,906 |
| Silver Sands Mid - Replace WSHF and Pumps Bldg. 12 | 2,369,601 | 1,083,905 | 1,285,696 | 201,791 |
| Silver Sands Mid - Replace Gymnasium Bleachers | - | - | 400,000 | 400,000 |
| Silver Sands Mid - Replace WSHF Bldg. 10 | - | - | 1,227,936 | 1,227,936 |
| Silver Sands Mid - Upgrade Condenser Water Loop | - | - | 4,200,000 | 4,200,000 |
| South Daytona Elm - Upgrade Fire Alarm and Intrusion Monit | 174,197 | 6,647 | 167,550 | 160,903 |
| 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 | 668,946 | 649,542 | 19,404 | (630,138) |
| Southwestern Mid - Convert Classroom to Science Lab Bldg. 8 | 592,496 | 121,968 | 470,527 | 348,559 |
| Southwestern Mid - Renovate Kitchen and Multipurpose | 3,908,826 | 718,961 | 3,189,865 | 2,470,904 |
| Southwestern Mid - Replace AC in Media Center | 57,197 | 57,197 | - | (57,197) |
| Southwestern Mid - Bus Loop Security Fencing | 43,773 | 43,773 | - | (43,773) |
| Southwestern Mid - Building to Building Security Fencing | 102,935 | 98,918 | 4,017 | (94,901) |
| Southwestern Mid - Replace Gymnasium Bleachers | - | - | 400,000 | 400,000 |
| Spirit Elm - Upgrade HVAC Bldgs. 4 | 1,244,974 | 893,981 | 350,993 | (542,988) |
| Spirit Elm - Upgrade HVAC Bldg. 7 | - | - | 539,918 | 539,918 |
| Spruce Creek HS - Sand Volleyball Courts | 27,500 | - | 27,500 | 27,500 |
| Spruce Creek Elm - Security Fencing | 19,533 | 19,533 | - | (19,533) |
| Spruce Creek HS - Replace 7 AC Roof Top Units | 1,713,603 | 1,713,603 | - | (1,713,603) |
| Spruce Creek HS - Renovate Culinary Lab | 1,277,778 | 1,123,071 | 154,707 | (968,364) |
| Spruce Creek HS - Upgrade Main Electrical Switchgear | 2,115,200 | - | 2,115,200 | 2,115,200 |
| Spruce Creek HS - Replace 12 Split Systems | 96,557 | - | 96,557 | 96,557 |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Spruce Creek Elm - Remove Trees & Grade for Drainage | 75,000 | - | 75,000 | 75,000 |
| Spruce Creek HS - Replace AC Unit in Atrium | 61,970 | - | 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 | 127,690 | 127,690 | - | (127,690) |
| Starke Elm - Renovations and Additions | 39,725,458 | 28,399,621 | 11,325,836 | (17,073,785) |
| Stem Bus | 158 | 158 | - | (158) |
| Stem Bus 2 | 98,925 | 63,203 | 35,722 | (27,481) |
| Sugar Mill Elm - Intercom Replacement | 250,000 | - | 250,000 | 250,000 |
| Sugar Mill Elm - Replace Intermediate Playground | 141,878 | 141,878 | - | (141,878) |
| 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 | 66,139 | 66,139 | - | (66,139) |
| Sweetwater Elm - Upgrade Fresh Air Unit Controls | 35,251 | 35,251 | - | (35,251) |
| Sweetwater Elm - Replace 60 Ton Chiller | 322,416 | 31,397 | 291,019 | 259,622 |
| T. Dewitt Taylor Mid-HS - Replace Football Field Lighting | 800,000 | - | 800,000 | 800,000 |
| T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co | 59,844 | 59,071 | 773 | (58,298) |
| T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion M | 102,405 | 64,210 | 38,195 | (26,015) |
| T. Dewitt Taylor Mid-HS - Upgrade CEP | - | - | 2,028,756 | 2,028,756 |
| Timbercrest Elm - Upgrade Chiller Plant Controls Bldg. 5 | 70,471 | 70,471 | - | (70,471) |
| Timbercrest Elm - Replace Cafeteria Storefront and Doors | 92,544 | 92,544 | - | (92,544) |
| Timbercrest Elm - Upgrade Boilers | - | - | 600,000 | 600,000 |
| Tomoka Elm - Master Plan | 8,579,179 | 4,873,035 | 3,706,145 | (1,166,890) |
| Transportation Warehouse - DeLand - Replace Emergency Ge | 795,775 | 56,708 | 739,066 | 682,358 |
| Turie T. Small Elementary - Master Plan | 12,116,489 | 11,083,428 | 1,033,061 | (10,050,367) |
| Turie T. Small Elm - Expand Cafeteria | - | - | 950,000 | 950,000 |
| University HS - Install Grandstands | 441,624 | 439,343 | 2,281 | (437,062) |
| University HS - Repair Wall Flashings Bldg 2 | 174,260 | 168,876 | 5,384 | (163,492) |
| University HS - Upgrade AHU Sensors, Dampers and Duct Hea | 41,616 | 41,616 | - | (41,616) |
| University HS - Resurface Tennis Courts | 2,635 | - | 2,635 | 2,635 |
| University HS - Seal Abandoned Wells | 437,989 | 245,169 | 192,820 | (52,349) |
| University HS - New Marquee | 231,867 | 16,467 | 215,400 | 198,933 |
| University HS - Press Box | 807,360 | - | 807,360 | 807,360 |
| University HS - Upgrade Fire Booster Pump and Controls | 534,000 | - | 534,000 | 534,000 |
| University HS - Upgrade Fire Alarm and Intrusion Monitoring | 252,212 | 7,162 | 245,050 | 237,888 |
| University HS - Install Storage Building | 65,276 | 23,626 | 41,650 | 18,024 |
| University HS - Extend Parent Loop | 1,001,309 | 44,124 | 957,185 | 913,061 |
| University HS - Install Concrete Slab and Bleachers | 131,447 | 48,785 | 82,662 | 33,877 |
| Various - Security | 3,189,966 | 1,366,645 | 4,366,991 | 3,000,346 |
| Various - Infrastructure for Technology | 311,338 | 248,978 | 312,360 | 63,382 |
| Various - Minor Projects | 1,805,244 | 945,639 | 4,859,605 | 3,913,966 |
| Various Schools - High School Athletics | - | - | 2,877,200 | 2,877,200 |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|-----------------------|-----------------------------|---|
| Various Locations - Rural Broadband | 2,000,000 | 1,000,000 | 1,000,000 | - |
| Various Schools - BDA | 449,820 | 153,826 | 295,994 | 142,168 |
| Various Schools - Playgrounds | - | - | 300,000 | 300,000 |
| Various Schools - 23 School Hardening - Safety and Security o | 58,504 | 58,504 | - | (58,504) |
| Various Schools - 24 School Hardening - Safety and Security o | 731,598 | 210,253 | 521,345 | 311,092 |
| Various Schools - Door Lock Upgrades | 90,484 | 90,484 | - | (90,484) |
| Various Schools - 25 School Hardening - Safety and Security o | 695,084 | - | 695,084 | 695,084 |
| Various - Elevator Upgrades | - | - | 300,000 | 300,000 |
| Various Schools - Leased Portables | 98,560 | 88,704 | 359,856 | 271,152 |
| Various Schools & Depts - District Wide Technology Equipmen | 10,721,852 | 10,341,816 | 10,380,036 | 38,220 |
| Various Secondary Schools - CTE Technology Equipment | 650,000 | 648,039 | 651,961 | 3,922 |
| Volusia Pines Elm - Replace Fire Alarm | 1,261,874 | 66,054 | 1,195,821 | 1,129,767 |
| Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6 | 2,982,989 | 168,167 | 2,814,822 | 2,646,655 |
| 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 | 741,000 |
| White Fleet | 2,505,770 | 1,642,336 | 1,773,433 | 131,097 |
| Woodward Elementary - Renovations and Addition | 1,493,748 | 105,588 | 1,388,160 | 1,282,572 |
| Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1 | 4,156,428 | 216,678 | 3,939,750 | 3,723,072 |
| Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11 | - | - | 819,422 | 819,422 |
| Total projects | 306,440,823 | 137,065,165 | 309,109,413 | 172,044,248 |
| Total uses | 306,440,823 | 137,065,166 | 309,109,413 | 172,044,248 |
| Excess (deficiency) of revenues over expenditures | (100,173,439) | 71,417,684 | (124,340,892) | (195,758,576) |
| Other financing uses | | - | | |
| Transfers in from general fund | 53,252 | 53,252 | - | (53,252) |
| Transfers out to general fund | (36,397,683) | (36,397,683) | (38,402,151) | (2,004,468) |
| Transfers out to debt service funds | (41,380,840) | (41,380,840) | (40,730,758) | 650,082 |
| Proceeds from sale of assets | 64,608 | 64,608 | - | (64,608) |
| Issuance of certificates of participation | 33,081,000 | 33,081,000 | - | (33,081,000) |
| Total other financing uses | (44,579,664) | (44,579,664) | (79,132,909) | (34,553,246) |
| Net change in fund balance | (144,753,103) | 26,838,021 | (203,473,801) | (58,720,698) |
| Fund balance | | | | |
| Beginning of year | 257,337,567 | 257,337,567 | 284,175,588 | 26,838,021 |
| Ending Balance | \$ 112,584,464 | \$ 284,175,588 | \$ 80,701,786 | \$ (31,882,677) |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CAPITAL OUTLAY AND DEBT SERVICE (CO&DS) PROGRAM - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------------|-----------------------------|---|
| Sources - revenues | | | | |
| State sources: | | | | |
| CO&DS distribution | \$ 2,266,500 | \$ 2,679,413 | \$ 2,266,500 | \$ (412,913) |
| Total state sources | <u>2,266,500</u> | <u>2,679,413</u> | <u>2,266,500</u> | <u>(412,913)</u> |
| Local sources: | | | | |
| Investment income | 613,321 | 613,321 | - | (613,321) |
| Total local sources | <u>613,321</u> | <u>613,321</u> | <u>-</u> | <u>(613,321)</u> |
| Total sources | <u>2,879,821</u> | <u>3,292,734</u> | <u>2,266,500</u> | <u>(1,026,234)</u> |
| Uses - expenditures | | | | |
| Projects: | | | | |
| COBI Bonds - Closing Cost | 2,891 | 2,891 | - | (2,891) |
| Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers | 3,255,508 | 676,275 | 2,579,233 | 1,902,958 |
| Heritage Mid - Replace Roof Campus Wide | 3,780,996 | 1,044,817 | 2,736,179 | 1,691,362 |
| Seabreeze HS - Reroof Bldg. 13 | 631,803 | 38,127 | 593,676 | 555,549 |
| Spruce Creek HS - Upgrade Main Electrical Switchgear | 2,115,200 | - | 2,115,200 | 2,115,200 |
| Total projects | <u>9,786,399</u> | <u>1,762,110</u> | <u>8,024,288</u> | <u>6,262,178</u> |
| Total uses | <u>9,786,399</u> | <u>1,762,110</u> | <u>8,024,288</u> | <u>6,262,178</u> |
| Excess (deficiency) of revenues over expenditures | <u>(6,906,578)</u> | <u>1,530,624</u> | <u>(5,757,788)</u> | <u>(7,288,412)</u> |
| Net change in fund balance | <u>(6,906,578)</u> | <u>1,530,624</u> | <u>(5,757,788)</u> | <u>1,148,790</u> |
| Fund balance | | | | |
| Beginning of year | 14,888,461 | 14,888,461 | 16,419,085 | 1,530,624 |
| Ending Balance | <u>\$ 7,981,883</u> | <u>\$ 16,419,085</u> | <u>\$ 10,661,297</u> | <u>\$ 2,679,414</u> |

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.

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|-------------------------------------|-------------------------|--------------------|-----------------------------|---|
| Sources - revenues | | | | |
| Local sources: | | | | |
| Ad valorem property taxes - Capital | \$ 99,170,467 | \$ 99,906,765 | \$ 104,592,392 | \$ 4,685,627 |
| Investment income | 3,508,777 | 3,508,777 | 70,000 | (3,438,777) |
| Other miscellaneous local | 3,923 | 3,923 | - | (3,923) |
| Miscellaneous local | 36,082 | 36,082 | - | (36,082) |
| Total local sources | <u>102,719,249</u> | <u>103,455,547</u> | <u>104,662,392</u> | <u>1,206,845</u> |
| Total sources | <u>102,719,249</u> | <u>103,455,547</u> | <u>104,662,392</u> | <u>1,206,845</u> |

Uses - expenditures

Projects:

| | | | | |
|---|-----------|-----------|------------|------------|
| Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 1 | 7,374 | 7,374 | - | (7,374) |
| Atlantic HS - Install Grandstands | 360,898 | 313,055 | 47,843 | (265,212) |
| Atlantic HS - Upgrade Auditorium Seating and Flooring | 1,091,304 | 857,198 | 234,106 | (623,092) |
| Atlantic HS - Install Concrete Slab for Dumpsters | 40,354 | 40,354 | - | (40,354) |
| Atlantic HS - Press Box and Restroom Buildings | 1,683,000 | - | 1,683,000 | 1,683,000 |
| Atlantic HS - Renovate Group Restrooms Campus Wide | 2,160,776 | 26,170 | 2,134,606 | 2,108,436 |
| Atlantic HS - Sand and Paint Gym Floors | 33,520 | 33,520 | - | (33,520) |
| Atlantic HS - Repair Stucco Second Floor Walkway | - | - | 638,000 | 638,000 |
| Blue Lake Elm - Asphalt and Concrete Repairs Campus Wide | 26,612 | 26,612 | - | (26,612) |
| Blue Lake Elm - Renovate Basketball Courts | 318,880 | 18,727 | 300,153 | 281,426 |
| Blue Lake Elm - Replace Flooring Bldg. 3 | 35,000 | - | 35,000 | 35,000 |
| Brewster Center - Replace Emergency Generator | 36,020 | 29,084 | 6,936 | (22,148) |
| Brewster Center - Repair Floor Joists | - | - | 117,600 | 117,600 |
| Bus and Safety | 5,342,281 | 1,807,814 | 6,124,467 | 4,316,653 |
| Campbell Mid - Repair Security Gates | 1,128 | 1,128 | - | (1,128) |
| Charter School Capital Outlay LCIF Disbursements | - | - | 1,553,967 | 1,553,967 |
| Contingency | 8,248,602 | - | 15,973,602 | 15,973,602 |
| Contingency - Operations | 8,372,106 | - | 9,372,106 | 9,372,106 |
| Coronado Beach Elem - Install New Lighting at Parking Lot an | 274,289 | 110,890 | 163,399 | 52,509 |
| Coronado Beach Elm - Replace AC in Kitchen | 52,702 | - | 52,702 | 52,702 |
| Creekside Middle - Fire Alarm Replacement | 12,998 | 12,998 | - | (12,998) |
| Daytona Transportation - Replace Emergency Generator | - | - | 480,000 | 480,000 |
| DeBary Elm - Resurface Bus Loop and Parking | 392,909 | 285,723 | 107,185 | (178,538) |
| DeBary Elem - New Marquee | 197,155 | 197,155 | - | (197,155) |
| DeLand Administrative Complex - Upgrade Data Center Backu | 525,000 | - | 525,000 | 525,000 |
| DeLand Administration - Data Center HVAC | 45,771 | 45,771 | - | (45,771) |
| 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 Site Generator | 294,916 | 190,371 | 104,545 | (85,826) |
| DeLand HS - Upgrade HVAC Bldgs. 14 and 15 | 2,237,056 | 1,367,972 | 869,085 | (498,887) |
| DeLand HS - Digital Marquee | - | - | 165,000 | 165,000 |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Deltona HS - Upgrade Emergency Shelter Power | 1,400,000 | - | 1,400,000 | 1,400,000 |
| Deltona HS - Repair Building Cracks Campus Wide | 162,424 | - | 162,424 | 162,424 |
| Deltona HS - Upgrade Stage Lighting | 902,315 | 78,037 | 824,278 | 746,241 |
| Deltona Mid – Playground | 71,318 | - | 71,318 | 71,318 |
| Deltona HS - Foundation Repairs Bldgs. 12 | 1,285,268 | 1,009,003 | 276,265 | (732,738) |
| Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 a | 135,600 | - | 135,600 | 135,600 |
| Deltona HS - Foundation Repairs Bldg. 2 | 2,557,613 | 256,609 | 2,301,003 | 2,044,394 |
| Deltona Lakes Elm - Replace Intermediate Playground | 150,000 | - | 150,000 | 150,000 |
| Deltona HS - Repair Flooring Bldg. 15 | 70,180 | 96 | 70,084 | 69,988 |
| Deltona Transportation - Bus Awning | 113,340 | - | 113,340 | 113,340 |
| Deltona Transportation - Replace Fuel Island and Tanks | - | - | 1,170,000 | 1,170,000 |
| Edgewater Public Elm - Renovate Media Center | 711,321 | 179,355 | 531,966 | 352,611 |
| Edgewater Public Elm - Replace Stage Lighting and Sound Sys | - | - | 600,000 | 600,000 |
| Enterprise Elm - K-8 Replacement School | 4,973,289 | 1,096,825 | 3,876,464 | 2,779,639 |
| Enterprise Elm - Replace Rooftop AC and Split System in Fron | 256,502 | 130,182 | 126,320 | (3,862) |
| ERP Software - Enterprise Resource Planning | 1,454,601 | - | 1,454,601 | 1,454,601 |
| Facilities Management | - | - | 1,300,000 | 1,300,000 |
| Facilities Warehouse Expansion | 2,499,235 | - | 2,499,235 | 2,499,235 |
| Forest Lake Elm - Intermediate Playground | 53,271 | 53,271 | - | (53,271) |
| Forest Lake Elm - Replace OAU Bldgs. 6 and 7 | 1,929,559 | 482,591 | 1,446,967 | 964,376 |
| Forest Lake Elm - Parent Loop Extension | 1,566,397 | 49,158 | 1,517,239 | 1,468,081 |
| Forest Lake Elm - Increase Bus Loop Parking | - | - | 433,000 | 433,000 |
| Freedom Elm - Replace DOAS Bldgs. 3 and 4 | 1,529,362 | 242,563 | 1,286,799 | 1,044,236 |
| Freedom Elm - Replace Stage Lighting and Sound System | - | - | 600,000 | 600,000 |
| Furn, Fix, Equip, Veh | 2,160,098 | 1,098,801 | 2,261,297 | 1,162,496 |
| Furn, Fix, Equip, Veh - Internal Account Funded | 44,140 | (10,000) | 54,140 | 64,140 |
| Galaxy Mid - Replace 50 KW Kitchen Generator | 84,688 | 81,103 | 3,586 | (77,517) |
| George Marks Elm - Enclose Bldg. 1 Rms. 213 and 229 | 88,605 | 88,605 | - | (88,605) |
| George Marks Elm – Portables Installation | 81,258 | 81,258 | - | (81,258) |
| Herbert Street - Playground | 73,351 | 73,351 | - | (73,351) |
| Herbert Street Center - Replace Flooring Campus Wide | 80,000 | - | 80,000 | 80,000 |
| Heritage Mid – Reclaimed Water Connection | 225,154 | 1,369 | 223,785 | 222,416 |
| Heritage Mid - Replace AC in Gym and Cafeteria | 88,591 | 88,591 | - | (88,591) |
| Heritage Mid - Digital Marquee | - | - | 216,000 | 216,000 |
| Heritage Mid - Replace Media Center Flooring | 40,000 | - | 40,000 | 40,000 |
| Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 5, 6 a | 12,722 | (44,941) | 57,663 | 102,604 |
| Holly Hill School - Replace Gutters Phase 1 | 42,845 | 7,845 | 35,000 | 27,155 |
| Holly Hill School - Replace Boiler | - | - | 247,800 | 247,800 |
| Horizon Elm - Pavilion | 250,000 | - | 250,000 | 250,000 |
| Indian River Elm - Door Replacement Bldgs 1 and 4 | 32,653 | 6,668 | 25,986 | 19,318 |
| Indian River Elm - Replace Doors and Hardware Buildings 2 ar | 825,300 | - | 825,300 | 825,300 |
| Indian River Elm - Renovate Media Center | 500,989 | 500,989 | - | (500,989) |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Indian River Elm - New Marquee | 206,451 | 206,451 | - | (206,451) |
| Mainland HS - Stormwater Upgrades | 1,501,520 | 51,235 | 1,450,285 | 1,399,050 |
| Mainland HS - Sand and Paint Gym Floors | 38,134 | 38,134 | - | (38,134) |
| Mainland HS - Upgrade Stage Lighting | - | - | 1,440,000 | 1,440,000 |
| Manatee Cove Elm - 11 Classroom Addition | 379 | 379 | - | (379) |
| New Smyrna Beach HS - Traffic Signal | 148,129 | - | 148,129 | 148,129 |
| New Smyrna Beach HS – Upgrade Chillers 1 and 2 | 407,585 | 407,585 | - | (407,585) |
| New Smyrna Beach HS - Repair Storm Drains | 127,585 | 127,585 | - | (127,585) |
| New Smyrna Beach Mid - Demolish Racquetball Court | 47,428 | 47,428 | - | (47,428) |
| New Smyrna Transportation - Vehicle Lift Foundation | 111,840 | - | 111,840 | 111,840 |
| New Smyrna Beach HS - Replace Ag Building Roof | 32,154 | 32,154 | - | (32,154) |
| New Smyrna Beach HS - Raise Storm Drain Inlet at Football Fi | 50,000 | - | 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 | 77,776 | 77,776 | - | (77,776) |
| Orange City Elm - Renovations and Additions | 4,221,574 | 2,716,151 | 1,505,423 | (1,210,728) |
| Orange City Elm - Instructional Moving Cost | 20,000 | - | 20,000 | 20,000 |
| Ormond Beach Mid - Addition of Ag Structures | 126,397 | 47,090 | 79,307 | 32,217 |
| Osceola Elm - Reroof Bldgs. 4 and 9 | 94,000 | - | 94,000 | 94,000 |
| Osceola/Tomoka Elm – Replace AC in Kitchen | 88,512 | 88,512 | - | (88,512) |
| Osceola/Tomoka Elm - Reroof Bldg. 9 | 44,294 | 44,294 | - | (44,294) |
| Osceola/Tomoka Elm - Replace Media Center Storefront | 32,908 | 32,908 | - | (32,908) |
| Osceola/Tomoka Elm - Replace South and West Perimeter Fe | 38,711 | 38,711 | - | (38,711) |
| Osteen Elm - Replace Gutters and Downspouts | 557,039 | 21,884 | 535,155 | 513,271 |
| Osteen Elm - Modify Bus Loop Entrance | - | - | 1,000,000 | 1,000,000 |
| Palm Terrace Elementary - Replace Roof | 962 | 962 | - | (962) |
| Palm Terrace Elm - Replace Fire Alarm | 2,322 | 2,322 | - | (2,322) |
| Palm Terrace Elm - Replace Emergency Generator | - | - | 672,000 | 672,000 |
| Parking Lot Lease - City of DeLand | 29,640 | 29,640 | 31,122 | 1,482 |
| Pathways Elm - 11 Classroom Addition | 719,527 | 154,467 | 565,060 | 410,593 |
| Pathways Elm - Upgrade Stage Lighting and Sound System | - | - | 500,000 | 500,000 |
| Pine Ridge HS - Grade and Sod Football Field | 178,164 | 178,164 | - | (178,164) |
| Pine Ridge HS - Repair Wall Flashings Bldg. 8 | 323,707 | 24,235 | 299,472 | 275,237 |
| Pine Ridge HS - 20 Classroom Addition | 1,277,217 | 787 | 1,276,430 | 1,275,643 |
| 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 | 326,380 |
| Port Orange Elm - Remodel Clinic and Office Toilet Rooms | 104,741 | 104,741 | - | (104,741) |
| Port Orange Elm - Renovate Reception | 128,419 | 128,419 | - | (128,419) |
| Port Orange Elm – Water Intrusion | 4,411,093 | 1,532,325 | 2,878,768 | 1,346,443 |
| Port Orange Elm – Replace AC in Kitchen | 42,771 | 42,771 | - | (42,771) |
| Portables - Moves and Compliance | 1,064,934 | 779,506 | 685,427 | (94,079) |
| Portables - Refurbish 559 at Spruce Creek HS | 35,646 | 21,776 | 13,870 | (7,906) |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Portables - Refurbish 386 at Spruce Creek HS | 35,588 | 19,831 | 15,757 | (4,074) |
| Portables - Refurbish 490 at Spruce Creek HS | 35,674 | 22,722 | 12,952 | (9,770) |
| Pride Elm - Replace Shelter Generators | 281,184 | - | 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 | 751,170 | 39,440 | 711,730 | 672,290 |
| River Springs Mid - Replace Gutters and Downspouts | 648,765 | 25,773 | 622,991 | 597,218 |
| River Springs Mid - Parent Loop Extension | - | - | 2,500,000 | 2,500,000 |
| River Springs Mid - Replace Flooring Bldg. 4 Second Floor Ext | 110,160 | - | 110,160 | 110,160 |
| Riverview Learning Center - Fire Alarm/Intercom System | 170,841 | 170,841 | - | (170,841) |
| Riverview Learning Center - Repair and Paint Interior Campus | 130,072 | 130,072 | - | (130,072) |
| Riverview Learning Center - Replace Flooring Bldg. 1 | 88,884 | 88,884 | - | (88,884) |
| RJ Longstreet Elm - Replace AC Pit Fencing | 77,707 | 77,707 | - | (77,707) |
| RJ Longstreet Elm - Replace AC Units Bldgs. 1, 3 and 5 | 108,009 | 108,009 | - | (108,009) |
| RJ Longstreet Elm - Replace AC Units Bldgs. 2, 6 and 7 | 158,617 | 80,503 | 78,115 | (2,388) |
| Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14 | 931,037 | 685,418 | 245,619 | (439,799) |
| Silver Sands Mid - Renovate Culinary Lab | 176,587 | 19,416 | 157,171 | 137,755 |
| Silver Sands Mid - Renovate Media Center | - | - | 525,000 | 525,000 |
| Silver Sands Mid - Replace Stage Lighting and Sound System | 901,402 | 47,248 | 854,154 | 806,906 |
| Silver Sands Mid - Replace Gymnasium Bleachers | - | - | 400,000 | 400,000 |
| Silver Sands Mid - Upgrade Condenser Water Loop | - | - | 4,200,000 | 4,200,000 |
| 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 | 3,908,826 | 718,961 | 3,189,865 | 2,470,904 |
| Southwestern Mid - Replace AC in Media Center | 57,197 | 57,197 | - | (57,197) |
| Southwestern Mid - Replace Gymnasium Bleachers | - | - | 400,000 | 400,000 |
| Spirit Elm - Upgrade HVAC Bldgs. 4 | 1,244,974 | 893,981 | 350,993 | (542,988) |
| Spruce Creek HS – Renovate Culinary Lab | 1,277,778 | 1,123,071 | 154,707 | (968,364) |
| Spruce Creek HS - Replace 12 Split Systems | 96,557 | - | 96,557 | 96,557 |
| Spruce Creek Elm - Remove Trees & Grade for Drainage | 75,000 | - | 75,000 | 75,000 |
| Spruce Creek HS - Replace AC Unit in Atrium | 61,970 | - | 61,970 | 61,970 |
| Spruce Creek HS - Replace Athletic Field and Court Fencing | 127,690 | 127,690 | - | (127,690) |
| Starke Elm - Renovations and Additions | 17,044,526 | 15,313,206 | 1,731,318 | (13,581,888) |
| Sugar Mill Elm - Replace Intermediate Playground | 141,878 | 141,878 | - | (141,878) |
| Sugar Mill Elm – 11 Classroom Addition | - | - | 650,000 | 650,000 |
| Sugar Mill Elm - Parent Loop Extension | - | - | 1,500,000 | 1,500,000 |
| Sunrise Elm – Replace Cafeteria A/C and Heat Pump | 66,139 | 66,139 | - | (66,139) |
| Sweetwater Elm – Upgrade Fresh Air Unit Controls | 35,251 | 35,251 | - | (35,251) |
| Timbercrest Elm - Upgrade Chiller Plant Controls Bldg. 5 | 70,471 | 70,471 | - | (70,471) |
| Timbercrest Elm - Replace Cafeteria Storefront and Doors | 92,544 | 92,544 | - | (92,544) |
| Timbercrest Elm - Upgrade Boilers | - | - | 600,000 | 600,000 |
| Tomoka Elm - Master Plan | 705,070 | 310,484 | 394,586 | 84,102 |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------------|-----------------------------|---|
| Transportation Warehouse - DeLand - Replace Emergency Ge | 795,775 | 56,708 | 739,066 | 682,358 |
| Turie T. Small Elementary - Master Plan | 8,347,143 | 7,765,994 | 581,150 | (7,184,844) |
| Turie T. Small Elm - Expand Cafeteria | - | - | 950,000 | 950,000 |
| University HS - Install Grandstands | 441,624 | 439,343 | 2,281 | (437,062) |
| University HS - Repair Wall Flashings Bldg 2 | 174,260 | 168,876 | 5,384 | (163,492) |
| University HS - Seal Abandoned Wells | 437,989 | 245,169 | 192,820 | (52,349) |
| University HS - New Marquee | 231,867 | 16,467 | 215,400 | 198,933 |
| University HS - Press Box | 807,360 | - | 807,360 | 807,360 |
| University HS - Upgrade Fire Booster Pump and Controls | 534,000 | - | 534,000 | 534,000 |
| University HS - Install Storage Building | 65,276 | 23,626 | 41,650 | 18,024 |
| University HS - Extend Parent Loop | 1,001,309 | 44,124 | 957,185 | 913,061 |
| University HS - Install Concrete Slab and Bleachers | 131,447 | 48,785 | 82,662 | 33,877 |
| Various - Minor Projects | 1,792,844 | 944,019 | 4,848,825 | 3,904,806 |
| Various Locations - Rural Broadband | 2,000,000 | 1,000,000 | 1,000,000 | - |
| Various Schools - BDA | 449,820 | 153,826 | 295,994 | 142,168 |
| Various Schools - Playgrounds | - | - | 300,000 | 300,000 |
| Various - Elevator Upgrades | - | - | 300,000 | 300,000 |
| Various Schools - Leased Portables | 98,560 | 88,704 | 359,856 | 271,152 |
| Westside Elm - Replace Doors and Hardware Bldg. 1 | 741,000 | - | 741,000 | 741,000 |
| White Fleet | 2,505,770 | 1,642,336 | 1,773,433 | 131,097 |
| | | - | | |
| Total projects | 125,028,191 | 51,006,351 | 122,042,593 | 71,036,238 |
| Total uses | 125,028,191 | 51,006,351 | 122,042,593 | 71,036,238 |
| Excess (deficiency) of revenues over expenditures | (22,308,942) | 52,449,196 | (17,380,201) | (69,829,393) |
| Other financing uses | | | | |
| Transfers in from general fund | 23,339 | 23,339 | - | (23,339) |
| Transfers out to general fund | (33,271,112) | (33,271,112) | (38,402,151) | (5,131,039) |
| Transfers out to debt service funds | (22,748,246) | (22,748,246) | (23,855,445) | (1,107,199) |
| Total other financing uses | (55,996,019) | (55,996,019) | (62,257,596) | (6,261,577) |
| Net change in fund balance | (78,304,961) | (3,546,823) | (79,637,797) | (1,332,836) |
| Fund balance | | | | |
| Beginning of year | 91,404,931 | 91,404,931 | 87,858,108 | (3,546,823) |
| Ending Balance | \$ 13,099,970 | \$ 87,858,108 | \$ 8,220,312 | \$ (4,879,659) |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| Local sources: | | | | |
| Local sales tax | \$ 65,626,997 | \$ 66,693,252 | \$ 66,539,629 | \$ (153,623) |
| Investment income | 4,034,172 | 4,034,172 | 800,000 | (3,234,172) |
| Other miscellaneous local | 295 | 295 | - | (295) |
| Total local sources | 69,661,464 | 70,727,719 | 67,339,629 | (3,388,090) |
| Total sources | 69,661,464 | 70,727,719 | 67,339,629 | (3,388,090) |
| Uses - expenditures | | | | |
| Projects: | | | | |
| All High Schools - Athletic Facility Leases | 150,671 | 150,671 | 180,000 | 29,329 |
| Atlantic HS - Baseball Field Lighting | 2,132,093 | 97,518 | 2,034,575 | 1,937,057 |
| Brewster Center - Replace Outside Air Units | 5,081 | 5,081 | - | (5,081) |
| Campbell Mid - Upgrade HVAC Bldgs. 3 and 7 | 5,893 | - | 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 | 433,312 | 1,501,478 | 1,068,166 |
| Champion Elm - Upgrade CEP | - | - | 1,171,734 | 1,171,734 |
| Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitori | 174,182 | 6,132 | 168,050 | 161,918 |
| Contingency | 1,747,828 | - | 4,747,828 | 4,747,828 |
| Contingency - Operations | 12,159,760 | - | 12,159,760 | 12,159,760 |
| DeLand Administrative Complex - Upgrade Access Control Key | 690 | 690 | - | (690) |
| DeLand HS - Replace Cafeteria Chiller | 446,806 | 384,728 | 62,078 | (322,650) |
| DeLand HS - Baseball Field Lighting | 443,937 | 2,448 | 441,490 | 439,042 |
| DeLand HS - Sand Volleyball Courts | 22,980 | - | 22,980 | 22,980 |
| DeLand HS - Softball Field Lighting | 703,987 | 545,824 | 158,163 | (387,661) |
| DeLand HS - Renovate Tennis Courts | 523,769 | 25,921 | 497,848 | 471,927 |
| DeLand Mid - Remodel Science Labs Bldgs. 16 and 17 | 957,036 | 276,653 | 680,382 | 403,729 |
| DeLand Mid - Bus Loop Security Fencing | 61,332 | 61,332 | - | (61,332) |
| Deltona Middle - Master Plan | 35,045 | 8,245 | 26,800 | 18,555 |
| Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs | 23,200 | 23,200 | - | (23,200) |
| Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs | 1,982,439 | 1,982,439 | - | (1,982,439) |
| Deltona HS - Rebuild Chillers, Cooling Tower and Piping | - | - | 2,836,453 | 2,836,453 |
| Deltona HS - Install Security Gate | 51,252 | 51,252 | - | (51,252) |
| Deltona HS - Replace Intercom Wiring | 786,000 | - | 786,000 | 786,000 |
| Deltona HS - Bus Loop Security Fencing | 55,000 | - | 55,000 | 55,000 |
| 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 |
| Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring | 102,595 | 70,620 | 31,975 | (38,645) |
| Discovery Elm - Replace Chillers 1 and 2 | 1,502,147 | 72,357 | 1,429,790 | 1,357,433 |
| Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitorin | 102,672 | 73,207 | 29,465 | (43,742) |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Facilities Management | - | - | 1,200,000 | 1,200,000 |
| Freedom Elm - Replace Small Chiller Bldg. 7 | 283,888 | 221,514 | 62,374 | (159,140) |
| Freedom Elm - Replace DOAS Bldgs. 1 and 2 | - | - | 1,400,000 | 1,400,000 |
| Friendship Elm - Replace Intercom | 283,799 | 154,701 | 129,098 | (25,603) |
| Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers | 237,360 | - | 237,360 | 237,360 |
| Friendship Elm - Replace Switchgear Bldg. 4 | - | - | 284,000 | 284,000 |
| Heritage Mid - Replace Roof Campus Wide | 78,176 | 23,311 | 54,865 | 31,554 |
| Heritage Mid - Replace Fire Alarm | 1,207,000 | - | 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 | 361,628 | 339,244 | 22,384 | (316,860) |
| Holly Hill School - Upgrade Intrusion and Fire Alarm Monitorii | - | - | 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 | 2,464,473 | 2,264,580 | 199,893 | (2,064,687) |
| New Smyrna Beach HS - Replace Intercom | 354,794 | 96,220 | 258,574 | 162,354 |
| New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm Mc | - | - | 174,000 | 174,000 |
| Orange City Elm - Renovations and Additions | 33,051,172 | 18,426,506 | 14,624,666 | (3,801,840) |
| Ormond Beach Elm – Replace Perimeter Fencing | 1,029 | - | 1,029 | 1,029 |
| Ormond Beach Elm - Security Fencing | 54,688 | 54,688 | - | (54,688) |
| Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monit | - | - | 174,000 | 174,000 |
| Palm Terrace Elm - Upgrade CEP | - | - | 2,391,683 | 2,391,683 |
| Pathways Elm - Replace Fire Alarm | 701,170 | 545,270 | 155,899 | (389,371) |
| Pathways Elm - Replace Outside Air Units | 1,376,762 | 63,278 | 1,313,484 | 1,250,206 |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 a | 4,351 | 4,351 | - | (4,351) |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6 | 2,478,184 | 2,010,715 | 467,469 | (1,543,246) |
| Pine Ridge HS – Reclaimed Water Connection | 223,374 | 1,767 | 221,607 | 219,840 |
| Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4 | 3,159,315 | 914,335 | 2,244,980 | 1,330,645 |
| 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 |
| 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 | 101,615 | 37,600 | 64,015 | 26,415 |
| Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6 | 1,165 | (8,247) | 9,412 | 17,659 |
| Seabreeze HS Upgrade HVAC Bldg. 1 and Tower | 2,233,359 | 2,233,359 | - | (2,233,359) |
| Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15 | 4,273,012 | 1,469,126 | 2,803,887 | 1,334,761 |
| Seabreeze HS - Sand Volleyball Courts | 299,145 | 81,906 | 217,239 | 135,333 |
| Seabreeze HS - Replace OAU Bldg. 3 | 350,728 | 24,541 | 326,188 | 301,647 |
| 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 Campu: | - | - | 2,310,000 | 2,310,000 |
| Silver Sands Mid - Replace Cafeteria 30 Ton WSHP | 1,440 | 1,440 | - | (1,440) |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|-------------------|-----------------------------|---|
| Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12 | 298,287 | 199,479 | 98,807 | (100,672) |
| Silver Sands Mid - Replace WSHP and Pumps Bldg. 12 | 2,369,601 | 1,083,905 | 1,285,696 | 201,791 |
| Silver Sands Mid - Replace WSHP Bldg. 10 | - | - | 1,227,936 | 1,227,936 |
| South Daytona Elm - Upgrade Fire Alarm and Intrusion Monit | 174,197 | 6,647 | 167,550 | 160,903 |
| South Daytona Elm - Reroof Bldgs. 6, 7 and 8 | - | - | 639,600 | 639,600 |
| Southwestern Mid - Replace 250 Ton Chiller | 668,946 | 649,542 | 19,404 | (630,138) |
| Southwestern Mid - Convert Classroom to Science Lab Bldg. 8 | 592,496 | 121,968 | 470,527 | 348,559 |
| Southwestern Mid - Bus Loop Security Fencing | 43,773 | 43,773 | - | (43,773) |
| Southwestern Mid - Building to Building Security Fencing | 102,935 | 98,918 | 4,017 | (94,901) |
| Spirit Elm - Upgrade HVAC Bldg. 7 | - | - | 539,918 | 539,918 |
| Spruce Creek HS - Sand Volleyball Courts | 27,500 | - | 27,500 | 27,500 |
| Spruce Creek Elm - Security Fencing | 19,533 | 19,533 | - | (19,533) |
| Spruce Creek HS - Replace 7 AC Roof Top Units | 1,713,603 | 1,713,603 | - | (1,713,603) |
| Spruce Creek Elm - Replace 60 Ton Chiller | - | - | 321,369 | 321,369 |
| Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitori | - | - | 174,000 | 174,000 |
| Starke Elm - Renovations and Additions | 21,648,183 | 12,804,459 | 8,843,724 | (3,960,735) |
| Stem Bus | 158 | 158 | - | (158) |
| Stem Bus 2 | 98,925 | 63,203 | 35,722 | (27,481) |
| Sugar Mill Elm - Intercom Replacement | 250,000 | - | 250,000 | 250,000 |
| Sweetwater Elm - Replace 60 Ton Chiller | 322,416 | 31,397 | 291,019 | 259,622 |
| T. Dewitt Taylor Mid-HS - Replace Football Field Lighting | 800,000 | - | 800,000 | 800,000 |
| T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co | 59,844 | 59,071 | 773 | (58,298) |
| T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion M | 102,405 | 64,210 | 38,195 | (26,015) |
| T. Dewitt Taylor Mid-HS - Upgrade CEP | - | - | 2,028,756 | 2,028,756 |
| Tomoka Elm - Master Plan | 5,657,257 | 3,494,730 | 2,162,527 | (1,332,203) |
| University HS - Upgrade AHU Sensors, Dampers and Duct Hea | 41,616 | 41,616 | - | (41,616) |
| University HS - Resurface Tennis Courts | 2,635 | - | 2,635 | 2,635 |
| University HS - Upgrade Fire Alarm and Intrusion Monitoring | 252,212 | 7,162 | 245,050 | 237,888 |
| Various - Security | 3,189,966 | 1,366,645 | 4,366,991 | 3,000,346 |
| Various - Infrastructure for Technology | 311,338 | 248,978 | 312,360 | 63,382 |
| Various Schools - High School Athletics | - | - | 2,877,200 | 2,877,200 |
| Various Schools - Door Lock Upgrades | 90,484 | 90,484 | - | (90,484) |
| Various Schools & Depts - District Wide Technology Equipmen | 10,721,850 | 10,341,814 | 10,380,036 | 38,222 |
| Various Secondary Schools - CTE Technology Equipment | 650,000 | 648,039 | 651,961 | 3,922 |
| Volusia Pines Elm - Replace Fire Alarm | 1,261,874 | 66,054 | 1,195,821 | 1,129,767 |
| Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6 | 2,982,989 | 168,167 | 2,814,822 | 2,646,655 |
| Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7 | - | - | 2,978,000 | 2,978,000 |
| Woodward Elementary - Renovations and Addition | 1,155,127 | 39,243 | 1,115,884 | 1,076,641 |
| Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1 | 4,156,428 | 216,678 | 3,939,750 | 3,723,072 |
| Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11 | - | - | 819,422 | 819,422 |
| | - | - | - | - |
| Total projects | 139,003,059 | 66,921,313 | 129,544,722 | 62,623,414 |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------------|-----------------------------|---|
| Total uses | 139,003,059 | 66,921,313 | 129,544,722 | 62,623,414 |
| Excess (deficiency) of revenues over expenditures | (69,341,595) | 3,806,406 | (62,205,093) | (66,011,504) |
| Other financing uses | | - | | |
| Transfers in from general fund | 29,913 | 29,913 | - | (29,913) |
| Transfers out to general fund | (713,064) | (713,064) | - | 713,064 |
| Transfers out to debt service funds | (18,561,278) | (18,561,278) | (14,125,313) | 4,435,965 |
| Total other financing uses | (19,244,429) | (19,244,429) | (14,125,313) | 5,119,116 |
| Net change in fund balance | (88,586,024) | (15,438,023) | (76,330,406) | 12,255,618 |
| Fund balance | | | | |
| Beginning of year | 101,289,905 | 101,289,905 | 85,851,882 | (15,438,023) |
| Ending Balance | <u>\$ 12,703,881</u> | <u>\$ 85,851,882</u> | <u>\$ 9,521,475</u> | <u>\$ (3,182,405)</u> |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - IMPACT FEES FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------------|-----------------------------|---|
| Sources - revenues | | | | |
| Local sources: | | | | |
| Investment income | \$ 1,965,507 | \$ 1,965,507 | \$ 500,000 | \$ (1,465,507) |
| Impact fees | 24,488,515 | 24,488,515 | 10,000,000 | (14,488,515) |
| Total local sources | <u>26,454,022</u> | <u>26,454,022</u> | <u>10,500,000</u> | <u>(15,954,022)</u> |
| Total sources | <u>26,454,022</u> | <u>26,454,022</u> | <u>10,500,000</u> | <u>(15,954,022)</u> |
| Uses - expenditures | | | | |
| Projects: | | | | |
| Contingency | 15,013 | - | 15,013 | 15,013 |
| Enterprise Elm - K-8 Replacement School | 6,177,922 | 4,045,734 | 2,132,188 | (1,913,546) |
| Facilities Management | - | - | 750,000 | 750,000 |
| McInnis Elm - Renovations and Administration Addition | 590,442 | - | 590,442 | 590,442 |
| Orange City Elm - Renovations and Additions | 10,212,577 | 4,373,601 | 5,838,975 | 1,465,374 |
| Ortona and Osceola Elm – Master Plan | 24,940 | 24,940 | - | (24,940) |
| Pathways Elm - 11 Classroom Addition | 197,176 | 5,926 | 191,250 | 185,324 |
| Read-Pattillo Elm - K-5 Replacement School | 1,250,000 | - | 1,250,000 | 1,250,000 |
| Starke Elm - Renovations and Additions | 1,032,747 | 281,953 | 750,795 | 468,842 |
| Sugar Mill Elm – 11 Classroom Addition | - | - | 250,000 | 250,000 |
| Tomoka Elm - Master Plan | 2,216,852 | 1,067,820 | 1,149,032 | 81,212 |
| Turie T. Small Elementary - Master Plan | 3,769,346 | 3,317,435 | 451,911 | (2,865,524) |
| Woodward Elementary - Renovations and Addition | 338,621 | 66,345 | 272,275 | 205,930 |
| | | - | | |
| Total projects | <u>25,825,636</u> | <u>13,183,754</u> | <u>13,641,882</u> | <u>458,127</u> |
| Total uses | <u>25,825,636</u> | <u>13,183,754</u> | <u>13,641,882</u> | <u>458,127</u> |
| Excess of revenues over expenditures | <u>628,386</u> | <u>13,270,268</u> | <u>(3,141,882)</u> | <u>(16,412,149)</u> |
| Other financing sources | | | | |
| Transfers out to debt service funds | - | - | (2,750,000) | (2,750,000) |
| Total other financing sources | - | - | (2,750,000) | (2,750,000) |
| Net change in fund balance | <u>628,386</u> | <u>13,270,268</u> | <u>(5,891,882)</u> | <u>(6,520,268)</u> |
| Fund balance | | | | |
| Beginning of year | <u>44,115,297</u> | <u>44,115,297</u> | <u>57,385,565</u> | <u>13,270,268</u> |
| Ending Balance | <u>\$ 44,743,683</u> | <u>\$ 57,385,565</u> | <u>\$ 51,493,683</u> | <u>\$ 6,750,000</u> |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CERTIFICATES OF PARTICIPATION DEBT ISSUES - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| Local sources: | | | | |
| Investment income | \$ 234,790 | \$ 234,790 | \$ - | \$ (234,790) |
| Total local sources | 234,790 | 234,790 | - | (234,790) |
| Total sources | 234,790 | 234,790 | - | (234,790) |
| Uses - expenditures | | | | |
| Projects: | | | | |
| Contingency | 9,683 | - | 9,683 | 9,683 |
| Pathways Elm - 11 Classroom Addition | - | - | 12,000,000 | 12,000,000 |
| Pine Ridge HS - 20 Classroom Addition | - | - | 21,000,000 | 21,000,000 |
| | | - | | |
| Total projects | 9,683 | - | 33,009,683 | 33,009,683 |
| Total uses | 9,683 | - | 33,009,683 | 33,009,683 |
| Excess of revenues over expenditures | 225,107 | 234,790 | (33,009,683) | (33,244,473) |
| | | - | | |
| Other financing sources | | | | |
| Transfers out to debt service funds | (71,317) | (71,317) | - | 71,317 |
| Issuance of certificates of participation | 33,081,000 | 33,081,000 | - | (33,081,000) |
| Total other financing sources | 33,009,683 | 33,009,683 | - | (33,009,683) |
| Net change in fund balance | 33,234,790 | 33,244,473 | (33,009,683) | (66,244,473) |
| Fund balance | | | | |
| Beginning of year | - | - | 33,244,473 | 33,244,473 |
| Ending Balance | \$ 33,234,790 | \$ 33,244,473 | \$ 234,790 | \$ (33,000,000) |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - OTHER CAPITAL PROJECTS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| State sources: | | | | |
| Other miscellaneous state sources | \$ 4,010,559 | \$ 4,010,559 | \$ - | \$ (4,010,559) |
| Total state sources | 4,010,559 | 4,010,559 | - | (4,010,559) |
| Local sources: | | | | |
| Investment income | 295,054 | 295,054 | - | (295,054) |
| Other miscellaneous local | 12,425 | 12,425 | - | (12,425) |
| Total local sources | 307,479 | 307,479 | - | (307,479) |
| Total sources | 4,318,038 | 4,318,038 | - | (4,318,038) |
| Uses - expenditures | | | | |
| Projects: | | | | |
| Contingency - Operations | 221,826 | - | 221,826 | 221,826 |
| DeLand Warehouse - Lease | 238,353 | 238,353 | 250,028 | 11,675 |
| Enterprise Elm - K-8 Replacement School | 3,775,559 | 3,682,903 | 92,656 | (3,590,247) |
| Fuel Tax Revenue | 1,054,527 | - | 1,054,527 | 1,054,527 |
| Various - Minor Projects | 12,400 | 1,620 | 10,780 | 9,160 |
| Various Schools – 23 School Hardening – Safety and Security | 58,504 | 58,504 | - | (58,504) |
| Various Schools - 24 School Hardening - Safety and Security | 731,598 | 210,253 | 521,345 | 311,092 |
| Various Schools - 25 School Hardening - Safety and Security | 695,084 | - | 695,084 | 695,084 |
| | | - | | |
| Total projects | 6,787,851 | 4,191,633 | 2,846,247 | (1,345,387) |
| Total uses | 6,787,851 | 4,191,633 | 2,846,247 | (1,345,387) |
| Excess (deficiency) of revenues over expenditures | (2,469,813) | 126,405 | (2,846,247) | (2,972,651) |
| | | - | | |
| Other financing uses | | | | |
| Transfers out to general fund | (2,413,507) | (2,413,507) | - | 2,413,507 |
| Proceeds from sale of assets | 64,608 | 64,608 | - | (64,608) |
| Total other financing uses | (2,348,899) | (2,348,899) | - | 2,348,899 |
| Net change in fund balance | (4,818,712) | (2,222,494) | (2,846,247) | 1,972,465 |
| Fund balance | | | | |
| Beginning of year | 5,638,969 | 5,638,969 | 3,416,475 | (2,222,494) |
| Ending Balance | \$ 820,257 | \$ 3,416,475 | \$ 570,229 | \$ (250,029) |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (SUMMARY)
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> |
|--|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Sources - revenues | | | | | |
| 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 |
| Total state sources | <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 |
| Total local sources | <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> |
| Total sources | <u>184,768,521</u> | <u>192,328,445</u> | <u>199,116,300</u> | <u>205,553,747</u> | <u>212,247,781</u> |
| Uses - expenditures | | | | | |
| Categories | | | | | |
| New Construction | 33,900,000 | 90,900,000 | 81,500,000 | 44,968,664 | 13,000,000 |
| Projects at Existing Schools and Facilities | 72,867,310 | 57,354,635 | 41,412,863 | 19,403,455 | 21,480,000 |
| Facilities Management | 15,606,149 | 12,645,207 | 12,659,967 | 12,386,027 | 12,387,829 |
| 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 | 1,553,967 | 2,213,278 | 3,077,283 | 3,401,684 | 3,735,186 |
| Total categories | <u>139,733,756</u> | <u>178,919,450</u> | <u>154,456,443</u> | <u>95,509,830</u> | <u>65,953,015</u> |
| Roll Forward | | | | | |
| Prior Year Carryover Encumbrances | 75,964,429 | - | - | - | - |
| Prior Year Carryover Appropriations | 93,411,228 | - | - | - | - |
| Total roll forward | <u>169,375,657</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total uses | <u>309,109,413</u> | <u>178,919,450</u> | <u>154,456,443</u> | <u>95,509,830</u> | <u>65,953,015</u> |
| Deficiency of revenues under expenditures | (124,340,892) | 13,408,995 | 44,659,857 | 110,043,917 | 146,294,766 |
| Other financing sources | | | | | |
| Transfers - General Fund | (38,402,151) | (40,270,906) | (42,248,314) | (44,114,831) | (46,294,923) |
| Transfers - Debt Service Funds | (40,730,758) | (42,640,707) | (46,743,952) | (52,049,459) | (52,061,320) |
| Proceeds of Lease-Purchase Agreements | - | 82,000,000 | 63,000,000 | - | - |
| Total other financing sources | <u>(79,132,909)</u> | <u>(911,613)</u> | <u>(25,992,265)</u> | <u>(96,164,290)</u> | <u>(98,356,242)</u> |
| Net change in fund balances | <u>(203,473,802)</u> | <u>12,497,382</u> | <u>18,667,592</u> | <u>13,879,627</u> | <u>47,938,524</u> |
| Fund balances | | | | | |
| Beginning Balance | 284,175,588 | 80,701,786 | 93,199,168 | 111,866,759 | 125,746,386 |
| Ending Balance | <u><u>\$ 80,701,786</u></u> | <u><u>\$ 93,199,168</u></u> | <u><u>\$ 111,866,759</u></u> | <u><u>\$ 125,746,386</u></u> | <u><u>\$ 173,684,910</u></u> |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)
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> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Sources - revenues | | | | | |
| 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 |
| Total state sources | <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 |
| Total local sources | <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> |
| Total sources | <u>184,768,521</u> | <u>192,328,445</u> | <u>199,116,300</u> | <u>205,553,747</u> | <u>212,247,781</u> |
| Uses - expenditures | | | | | |
| New Construction | | | | | |
| Enterprise Elm - K-8 Replacement School | - | 72,000,000 | - | - | - |
| Facilities Warehouse Expansion | - | - | 2,500,000 | 12,000,000 | 250,000 |
| 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 | - | - | - |
| Total New Construction | <u>33,900,000</u> | <u>90,900,000</u> | <u>81,500,000</u> | <u>44,968,664</u> | <u>13,000,000</u> |
| 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 | - | - | - |
| 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 | - | - | - | - |
| Deltona Transportation - Replace Fuel Island and Tanks | 1,170,000 | - | - | - | - |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)
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> |
|--|----------------|----------------|----------------|----------------|----------------|
| 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 | - | - | - |
| 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 | - | - | - | - |
| 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 | - | - | - | - |
| 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 | - | - | - |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)
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> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 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 - Parent Loop Extension | 2,500,000 | - | - | - | - |
| 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 | - | - | - | - |
| Silver Sands Mid - Upgrade Condenser Water Loop | 4,200,000 | - | - | - | - |
| 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 Monitor | 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 |
| 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 | - | - | - | - |
| Total Projects at Existing Schools and Facilities | <u>72,867,310</u> | <u>57,354,635</u> | <u>41,412,863</u> | <u>19,403,455</u> | <u>21,480,000</u> |
| Facilities Management | | | | | |
| Contingency | 10,725,000 | 9,000,000 | 9,000,000 | 9,000,000 | 9,000,000 |
| Contingency - Operations | 1,000,000 | - | - | - | - |
| DeLand Warehouse - Lease | 250,028 | 262,529 | 275,655 | - | - |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)
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> |
|---|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Facilities Management | 3,250,000 | 3,250,000 | 3,250,000 | 3,250,000 | 3,250,000 |
| Parking Lot Lease - City of DeLand | 31,122 | 32,678 | 34,312 | 36,027 | 37,829 |
| Various Schools - Leased Portables | 350,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Facilities Management | <u>15,606,149</u> | <u>12,645,207</u> | <u>12,659,967</u> | <u>12,386,027</u> | <u>12,387,829</u> |
| | | | | | - |
| Technology | | | | | |
| 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 |
| Total Technology | <u>11,106,330</u> | <u>11,106,330</u> | <u>11,106,330</u> | <u>10,650,000</u> | <u>10,650,000</u> |
| | | | | | |
| System Wide Equipment and Vehicles | | | | | |
| 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 |
| Total System Wide Equipment and Vehicles | <u>2,110,000</u> | <u>2,110,000</u> | <u>2,110,000</u> | <u>2,110,000</u> | <u>2,110,000</u> |
| | | | | | |
| Buses | | | | | |
| Bus and Safety | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 |
| Total Buses | <u>2,590,000</u> | <u>2,590,000</u> | <u>2,590,000</u> | <u>2,590,000</u> | <u>2,590,000</u> |
| | | | | | |
| Charter School Disbursements | | | | | |
| Charter School Capital Outlay LCIF Disbursements | 1,553,967 | 2,213,278 | 3,077,283 | 3,401,684 | 3,735,186 |
| Total Charter School Disbursements | <u>1,553,967</u> | <u>2,213,278</u> | <u>3,077,283</u> | <u>3,401,684</u> | <u>3,735,186</u> |
| | | | | | |
| Roll Forward | | | | | |
| Prior Year Carryover Encumbrances | 75,964,429 | - | - | - | - |
| Prior Year Carryover Appropriations | 93,411,228 | - | - | - | - |
| Total roll forward | <u>169,375,657</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total uses | <u>309,109,413</u> | <u>178,919,450</u> | <u>154,456,443</u> | <u>95,509,830</u> | <u>65,953,015</u> |
| | | | | | |
| Deficiency of revenues under expenditures | (124,340,892) | 13,408,995 | 44,659,857 | 110,043,917 | 146,294,766 |
| | | | | | |
| Other financing sources | | | | | |
| Transfers - General Fund | (38,402,151) | (40,270,906) | (42,248,314) | (44,114,831) | (46,294,923) |
| Transfers - Debt Service Funds | (40,730,758) | (42,640,707) | (46,743,952) | (52,049,459) | (52,061,320) |
| Proceeds of Lease-Purchase Agreements | - | 82,000,000 | 63,000,000 | - | - |
| Total other financing sources | <u>(79,132,909)</u> | <u>(911,613)</u> | <u>(25,992,265)</u> | <u>(96,164,290)</u> | <u>(98,356,242)</u> |
| | | | | | |
| Net change in fund balances | <u>(203,473,802)</u> | <u>12,497,382</u> | <u>18,667,592</u> | <u>13,879,627</u> | <u>47,938,524</u> |
| | | | | | |
| Fund balances | | | | | |
| Beginning Balance | 284,175,588 | 80,701,786 | 93,199,168 | 111,866,759 | 125,746,386 |
| Ending Balance | <u>\$ 80,701,786</u> | <u>\$ 93,199,168</u> | <u>\$ 111,866,759</u> | <u>\$ 125,746,386</u> | <u>\$ 173,684,910</u> |

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> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Sources - revenues | | | | | |
| 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 |
| Total state sources | <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> |
| Total sources | <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> |
| Roll Forward | | | | | |
| Prior Year Carryover Encumbrances | 5,868,387 | - | - | - | - |
| Prior Year Carryover Appropriations | 2,155,901 | - | - | - | - |
| Total roll forward | <u>8,024,288</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total uses | <u>8,024,288</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Deficiency of revenues under expenditures | (5,757,788) | 2,266,500 | 2,266,500 | 2,266,500 | 2,266,500 |
| Net change in fund balances | <u>(5,757,788)</u> | <u>2,266,500</u> | <u>2,266,500</u> | <u>2,266,500</u> | <u>2,266,500</u> |
| Fund balances | | | | | |
| Beginning Balance | 16,419,085 | 10,661,297 | 12,927,797 | 15,194,297 | 17,460,797 |
| Ending Balance | <u>\$ 10,661,297</u> | <u>\$ 12,927,797</u> | <u>\$ 15,194,297</u> | <u>\$ 17,460,797</u> | <u>\$ 19,727,297</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 |
|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Sources - revenues | | | | | |
| 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 |
| Total local sources | <u>104,662,392</u> | <u>111,496,992</u> | <u>117,546,656</u> | <u>123,232,864</u> | <u>129,162,432</u> |
| Total sources | <u>104,662,392</u> | <u>111,496,992</u> | <u>117,546,656</u> | <u>123,232,864</u> | <u>129,162,432</u> |

Uses - expenditures

New Construction

| | | | | | |
|--|----------------|------------------|-------------------|-------------------|-------------------|
| Enterprise Elm - K-8 Replacement School | - | 2,000,000 | - | - | - |
| Facilities Warehouse Expansion | - | - | 2,500,000 | 12,000,000 | 250,000 |
| 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 | - | - | - |
| Total New Construction | <u>650,000</u> | <u>7,050,000</u> | <u>16,200,000</u> | <u>28,550,000</u> | <u>13,000,000</u> |

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 Administrative Complex - Replace Data Center Floo | 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 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 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 Basket | - | 654,000 | - | - | - |
| Mainland HS - Upgrade Stage Lighting | 1,440,000 | - | - | - | - |
| Mainland HS - Upgrade Site Lighting | - | 900,000 | - | - | - |
| Mainland HS - Renovate Cafeteria | - | 2,640,000 | - | - | - |
| 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 | - | - | - |
| Osteen Elm - Modify Bus Loop Entrance | 1,000,000 | - | - | - | - |
| Osteen Elm - Digital Marquee | - | - | - | 220,000 | - |

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> |
|--|-------------------|-------------------|-------------------|------------------|------------------|
| Palm Terrace Elm - Replace Emergency Generator | 672,000 | - | - | - | - |
| 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 | - | - | - | - |
| River Springs Mid - Parent Loop Extension | 2,500,000 | - | - | - | - |
| 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 | - | - | - | - |
| Silver Sands Mid - Upgrade Condenser Water Loop | 4,200,000 | - | - | - | - |
| 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 |
| Total Projects at Existing Schools and Facilities | <u>30,710,664</u> | <u>21,248,415</u> | <u>10,022,000</u> | <u>6,155,000</u> | <u>7,850,000</u> |
| Facilities Management | | | | | |
| Contingency | 7,725,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |
| Contingency - Operations | 1,000,000 | - | - | - | - |
| DeLand Warehouse - Lease | - | - | 275,655 | - | - |
| Facilities Management | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| Parking Lot Lease - City of DeLand | 31,122 | 32,678 | 34,312 | 36,027 | 37,829 |
| Various Schools - Leased Portables | 350,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Facilities Management | <u>10,406,122</u> | <u>7,432,678</u> | <u>7,709,967</u> | <u>7,436,027</u> | <u>7,437,829</u> |
| System Wide Equipment and Vehicles | | | | | |
| 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 |
| Total System Wide Equipment and Vehicles | <u>2,110,000</u> | <u>2,110,000</u> | <u>2,110,000</u> | <u>2,110,000</u> | <u>2,110,000</u> |
| Buses | | | | | |
| Bus and Safety | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 |
| Total Buses | <u>2,590,000</u> | <u>2,590,000</u> | <u>2,590,000</u> | <u>2,590,000</u> | <u>2,590,000</u> |
| Charter School Disbursements | | | | | |
| Charter School Capital Outlay LCIF Disbursements | 1,553,967 | 2,213,278 | 3,077,283 | 3,401,684 | 3,735,186 |
| Total Charter School Disbursements | <u>1,553,967</u> | <u>2,213,278</u> | <u>3,077,283</u> | <u>3,401,684</u> | <u>3,735,186</u> |
| Roll Forward | | | | | |
| Prior Year Carryover Encumbrances | 23,614,608 | - | - | - | - |
| Prior Year Carryover Appropriations | 50,407,232 | - | - | - | - |
| Total roll forward | <u>74,021,840</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

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> |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Total uses | <u>122,042,593</u> | <u>42,644,371</u> | <u>41,709,250</u> | <u>50,242,711</u> | <u>36,723,015</u> |
| Deficiency of revenues under expenditures | (17,380,201) | 68,852,621 | 75,837,406 | 72,990,153 | 92,439,417 |
| Other financing sources | | | | | |
| Transfers - General Fund | (38,402,151) | (40,270,906) | (42,248,314) | (44,114,831) | (46,294,923) |
| Transfers - Debt Service Funds | <u>(23,855,445)</u> | <u>(26,835,707)</u> | <u>(27,736,639)</u> | <u>(27,734,021)</u> | <u>(27,742,507)</u> |
| Total other financing sources | <u>(62,257,596)</u> | <u>(67,106,613)</u> | <u>(69,984,953)</u> | <u>(71,848,852)</u> | <u>(74,037,430)</u> |
| Net change in fund balances | <u>(79,637,797)</u> | <u>1,746,008</u> | <u>5,852,453</u> | <u>1,141,301</u> | <u>18,401,987</u> |
| Fund balances | | | | | |
| Beginning Balance | 87,858,108 | 8,220,312 | 9,966,319 | 15,818,772 | 16,960,073 |
| Ending Balance | <u>\$ 8,220,312</u> | <u>\$ 9,966,319</u> | <u>\$ 15,818,772</u> | <u>\$ 16,960,073</u> | <u>\$ 35,362,060</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 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Sources - revenues | | | | | |
| 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 |
| Total local sources | 67,339,629 | 68,164,953 | 69,003,144 | 69,854,383 | 70,718,849 |
| Total sources | 67,339,629 | 68,164,953 | 69,003,144 | 69,854,383 | 70,718,849 |

Uses - expenditures

New Construction

| | | | | | |
|--|----------|----------|----------|-------------------|----------|
| Spruce Creek Elm - Upgrade HVAC and Lighting Campus Wi | - | - | - | 16,168,664 | - |
| Total New Construction | - | - | - | 16,168,664 | - |

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, . | - | - | 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 Mon | 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 | - | 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 | - | - | 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 - 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

| | <u>2025-26</u> | <u>2026-27</u> | <u>2027-28</u> | <u>2028-29</u> | <u>2029-30</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| 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 Lc | 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 | - | - | - | - |
| Total Projects at Existing Schools and Facilities | <u>42,156,646</u> | <u>36,106,220</u> | <u>31,390,863</u> | <u>13,248,455</u> | <u>13,630,000</u> |
| Facilities Management | | | | | |
| Contingency | 3,000,000 | 3,000,000 | 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 |
| Total Facilities Management | <u>4,200,000</u> | <u>4,200,000</u> | <u>4,200,000</u> | <u>4,200,000</u> | <u>4,200,000</u> |
| Technology | | | | | |
| 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 |
| Total Technology | <u>11,106,330</u> | <u>11,106,330</u> | <u>11,106,330</u> | <u>10,650,000</u> | <u>10,650,000</u> |
| Roll Forward | | | | | |
| Prior Year Carryover Encumbrances | 36,055,876 | - | - | - | - |
| Prior Year Carryover Appropriations | 36,025,870 | - | - | - | - |
| Total roll forward | <u>72,081,746</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total uses | <u>129,544,722</u> | <u>51,412,550</u> | <u>46,697,193</u> | <u>44,267,119</u> | <u>28,480,000</u> |
| Deficiency of revenues under expenditures | (62,205,093) | 16,752,403 | 22,305,951 | 25,587,264 | 42,238,849 |
| Other financing sources | | | | | |
| Transfers - Debt Service Funds | (14,125,313) | (15,805,000) | (19,007,313) | (22,315,438) | (22,318,813) |
| Total other financing sources | <u>(14,125,313)</u> | <u>(15,805,000)</u> | <u>(19,007,313)</u> | <u>(22,315,438)</u> | <u>(22,318,813)</u> |
| Net change in fund balances | <u>(76,330,406)</u> | <u>947,403</u> | <u>3,298,639</u> | <u>3,271,827</u> | <u>19,920,037</u> |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX 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> |
|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Fund balances | | | | | |
| Beginning Balance | 85,851,882 | 9,521,475 | 10,468,878 | 13,767,517 | 17,039,343 |
| Ending Balance | <u>\$ 9,521,475</u> | <u>\$ 10,468,878</u> | <u>\$ 13,767,517</u> | <u>\$ 17,039,343</u> | <u>\$ 36,959,380</u> |

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - IMPACT FEES 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> |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Sources - revenues | | | | | |
| 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 |
| Total local sources | <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> |
| Total sources | <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> |
| Uses - expenditures | | | | | |
| New Construction | | | | | |
| 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 | - | - | - | - |
| Total New Construction | <u>250,000</u> | <u>1,850,000</u> | <u>2,300,000</u> | <u>250,000</u> | <u>-</u> |
| Facilities Management | | | | | |
| Facilities Management | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| Total Facilities Management | <u>750,000</u> | <u>750,000</u> | <u>750,000</u> | <u>750,000</u> | <u>750,000</u> |
| Roll Forward | | | | | |
| Prior Year Carryover Encumbrances | 10,039,528 | - | - | - | - |
| Prior Year Carryover Appropriations | 2,602,354 | - | - | - | - |
| Total roll forward | <u>12,641,882</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total uses | <u>13,641,882</u> | <u>2,600,000</u> | <u>3,050,000</u> | <u>1,000,000</u> | <u>750,000</u> |
| Deficiency of revenues under expenditures | (3,141,882) | 7,800,000 | 7,250,000 | 9,200,000 | 9,350,000 |
| Other financing sources | | | | | |
| Transfers - Debt Service Funds | (2,750,000) | - | - | (2,000,000) | (2,000,000) |
| Total other financing sources | <u>(2,750,000)</u> | <u>-</u> | <u>-</u> | <u>(2,000,000)</u> | <u>(2,000,000)</u> |
| Net change in fund balances | <u>(5,891,882)</u> | <u>7,800,000</u> | <u>7,250,000</u> | <u>7,200,000</u> | <u>7,350,000</u> |
| Fund balances | | | | | |
| Beginning Balance | 57,385,565 | 51,493,683 | 59,293,683 | 66,543,683 | 73,743,683 |
| Ending Balance | <u>\$ 51,493,683</u> | <u>\$ 59,293,683</u> | <u>\$ 66,543,683</u> | <u>\$ 73,743,683</u> | <u>\$ 81,093,683</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> |
|--|---------------------|-------------------|-------------------|-------------------|-------------------|
| Uses - expenditures | | | | | |
| New Construction | | | | | |
| 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 | - | - | - |
| Total New Construction | <u>33,000,000</u> | <u>82,000,000</u> | <u>63,000,000</u> | <u>-</u> | <u>-</u> |
| Roll Forward | | | | | |
| Prior Year Carryover Appropriations | 9,683 | - | - | - | - |
| Total roll forward | <u>9,683</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total uses | <u>33,009,683</u> | <u>82,000,000</u> | <u>63,000,000</u> | <u>-</u> | <u>-</u> |
| Deficiency of revenues under expenditures | (33,009,683) | (82,000,000) | (63,000,000) | - | - |
| Other financing sources | | | | | |
| Proceeds of Lease-Purchase Agreements | - | 82,000,000 | 63,000,000 | - | - |
| Total other financing sources | <u>-</u> | <u>82,000,000</u> | <u>63,000,000</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | <u>(33,009,683)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances | | | | | |
| Beginning Balance | 33,244,473 | 234,790 | 234,790 | 234,790 | 234,790 |
| Ending Balance | <u>\$ 234,790</u> | <u>\$ 234,790</u> | <u>\$ 234,790</u> | <u>\$ 234,790</u> | <u>\$ 234,790</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> |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|
| Uses - expenditures | | | | | |
| Facilities Management | | | | | |
| DeLand Warehouse - Lease | \$ 250,028 | \$ 262,529 | \$ - | \$ - | \$ - |
| Total Facilities Management | <u>250,028</u> | <u>262,529</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Roll Forward | | | | | |
| Prior Year Carryover Encumbrances | 386,031 | - | - | - | - |
| Prior Year Carryover Appropriations | <u>2,210,188</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total roll forward | <u>2,596,219</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total uses | <u>2,846,247</u> | <u>262,529</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Deficiency of revenues under expenditures | (2,846,247) | (262,529) | - | - | - |
| Net change in fund balances | <u>(2,846,247)</u> | <u>(262,529)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances | | | | | |
| Beginning Balance | 3,416,475 | 570,229 | 307,700 | 307,700 | 307,700 |
| Ending Balance | <u>\$ 570,229</u> | <u>\$ 307,700</u> | <u>\$ 307,700</u> | <u>\$ 307,700</u> | <u>\$ 307,700</u> |

SPECIAL REVENUE FUNDS

This section contains the following subsections:

- Narrative
- Food Service (School Way Café) Budget Comparison to Prior Year's Actuals
- Other Federal Programs Budget Comparison to Prior Year's Actuals
- Federal Education Stabilization Fund Budget Comparison to Prior Year's Actuals
- School Internal Fund Budget Comparison to Prior Year's Actuals

**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 Cafe), 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 Cafe) 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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------------|-----------------------------|---|
| Sources - revenues | | | | |
| Federal through state sources: | | | | |
| National school lunch program | \$ 37,413,547 | \$ 37,413,547 | \$ 39,000,000 | \$ 1,586,453 |
| Total federal through state sources | <u>37,413,547</u> | <u>37,413,547</u> | <u>39,000,000</u> | <u>1,586,453</u> |
| State sources: | | | | |
| School breakfast supplement | 181,703 | 181,703 | 180,000 | (1,703) |
| School lunch supplement | 206,597 | 206,597 | 206,000 | (597) |
| Other miscellaneous state sources | 8,751 | 8,751 | - | (8,751) |
| Total state sources | <u>397,051</u> | <u>397,051</u> | <u>386,000</u> | <u>(11,051)</u> |
| Local sources: | | | | |
| Investment income | 815,969 | 815,969 | 800,000 | (15,969) |
| Food service | 739,149 | 739,149 | 735,000 | (4,149) |
| Other miscellaneous local | 146,750 | 146,750 | 20,000 | (126,750) |
| Total local sources | <u>1,701,868</u> | <u>1,701,868</u> | <u>1,555,000</u> | <u>(146,868)</u> |
| Total sources | <u>39,512,466</u> | <u>39,512,466</u> | <u>40,941,000</u> | <u>1,428,534</u> |
| Uses - expenditures | | | | |
| School Food Service | | | | |
| Salaries | 10,634,729 | 10,614,606 | 9,901,934 | (712,672) |
| Benefits | 4,750,404 | 4,706,766 | 4,810,100 | 103,334 |
| Purchased Services | 3,059,611 | 1,460,763 | 1,964,500 | 503,737 |
| Energy Services | 731,906 | 637,158 | 674,000 | 36,842 |
| Materials & Supplies | 23,910,074 | 23,217,720 | 26,272,000 | 3,054,280 |
| Capital Outlay | 3,850,749 | 823,618 | 3,755,000 | 2,931,382 |
| Other | 1,060,000 | 544,745 | 1,050,000 | 505,255 |
| Total School Food Service | <u>47,997,473</u> | <u>42,005,376</u> | <u>48,427,534</u> | <u>6,422,158</u> |
| Total uses | <u>47,997,473</u> | <u>42,005,376</u> | <u>48,427,534</u> | <u>6,422,158</u> |
| Deficiency of revenues under expenditures | <u>(8,485,007)</u> | <u>(2,492,910)</u> | <u>(7,486,534)</u> | <u>(4,993,624)</u> |
| Net change in fund balance | <u>(8,485,007)</u> | <u>(2,492,910)</u> | <u>(7,486,534)</u> | <u>998,473</u> |
| Fund balance | | | | |
| Beginning of year | <u>22,938,251</u> | <u>22,938,251</u> | <u>20,445,341</u> | <u>(2,492,910)</u> |
| Ending Balance | <u>\$ 14,453,244</u> | <u>\$ 20,445,341</u> | <u>\$ 12,958,807</u> | <u>\$ (1,494,437)</u> |

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| Federal through state sources: | | | | |
| Career and technical education | \$ 980,132 | \$ 854,457 | \$ 1,078,897 | \$ 224,440 |
| Title II, grant to improve teacher quality | 4,068,770 | 3,216,302 | 852,468 | (2,363,834) |
| Individuals with disabilities education act | 18,425,003 | 18,141,747 | 21,549,274 | 3,407,527 |
| Title I, grant to improve academic standards | 30,711,333 | 23,762,917 | 33,314,891 | 9,551,974 |
| Title III, language instruction | 583,127 | 543,641 | 39,486 | (504,155) |
| Title IV, twenty-first century schools | 1,180,276 | 956,912 | 1,248,364 | 291,452 |
| Other federal through state sources | 4,190,974 | 2,185,230 | 2,154,239 | (30,991) |
| Total federal through state sources | 60,139,615 | 49,661,206 | 60,237,619 | 10,576,413 |
| Total sources | 60,139,615 | 49,661,206 | 60,237,619 | 10,576,413 |
| Uses - expenditures | | | | |
| Instruction | | | | |
| Salaries | 12,121,631 | 9,945,920 | 14,708,052 | 4,762,132 |
| Benefits | 4,437,973 | 3,512,720 | 5,962,926 | 2,450,206 |
| Purchased Services | 7,527,317 | 6,535,125 | 6,982,116 | 446,991 |
| Materials & Supplies | 2,305,645 | 1,246,086 | 2,231,946 | 985,860 |
| Capital Outlay | 1,736,615 | 1,467,138 | 876,845 | (590,293) |
| Other | 548,793 | 323,185 | 389,663 | 66,478 |
| Total Instruction | 28,677,974 | 23,030,174 | 31,151,548 | 8,121,374 |
| Student Support Services | | | | |
| Salaries | 5,473,053 | 4,984,964 | 4,845,166 | (139,798) |
| Benefits | 1,921,791 | 1,649,013 | 1,810,531 | 161,518 |
| Purchased Services | 484,348 | 67,147 | 458,851 | 391,704 |
| Materials & Supplies | 162,972 | 71,194 | 216,402 | 145,208 |
| Capital Outlay | 500 | 480 | 20 | (460) |
| Other | 59,139 | 23,708 | 59,315 | 35,607 |
| Total Student Support Services | 8,101,803 | 6,796,506 | 7,390,285 | 593,779 |
| 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 | 6,008,350 | 5,271,059 | 6,428,969 | 1,157,910 |
| Benefits | 1,919,539 | 1,698,070 | 1,929,927 | 231,857 |
| Purchased Services | 155,871 | 87,897 | 222,339 | 134,442 |
| Materials & Supplies | 106,044 | 62,187 | 110,737 | 48,550 |
| Capital Outlay | 5,766 | 1,519 | 9,029 | 7,510 |
| Other | 2,910 | 1,785 | 11,034 | 9,249 |

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Total Instructional and Curriculum Development Services | 8,198,480 | 7,122,517 | 8,712,035 | 1,589,518 |
| Instructional Staff Training Services | | | | |
| Salaries | 5,895,148 | 4,878,922 | 4,853,139 | (25,783) |
| Benefits | 1,924,370 | 1,517,278 | 1,745,813 | 228,535 |
| Purchased Services | 1,726,728 | 1,409,597 | 727,946 | (681,651) |
| Materials & Supplies | 1,064,586 | 845,106 | 287,142 | (557,964) |
| Capital Outlay | 10,600 | 8,840 | 1,760 | (7,080) |
| Other | 278,494 | 183,032 | 206,102 | 23,070 |
| Total Instructional Staff Training Services | 10,899,926 | 8,842,775 | 7,821,902 | (1,020,873) |
| Instructional Related Technology | | | | |
| Salaries | 122,494 | 122,215 | 279 | (121,936) |
| Benefits | 27,110 | 27,109 | 1 | (27,108) |
| Purchased Services | 171,710 | 164,508 | 675,512 | 511,004 |
| Total Instructional Related Technology | 321,314 | 313,832 | 675,792 | 361,960 |
| General Administration | | | | |
| Benefits | 21,955 | - | 21,955 | 21,955 |
| Other | 1,616,814 | 1,324,895 | 1,925,626 | 600,731 |
| Total General Administration | 1,638,769 | 1,324,895 | 1,947,581 | 622,686 |
| School Administration | | | | |
| Salaries | 1,610,562 | 1,610,561 | 1,668,312 | 57,751 |
| Benefits | 500,268 | 500,267 | 502,708 | 2,441 |
| Total School Administration | 2,110,830 | 2,110,828 | 2,171,020 | 60,192 |
| Central Services | | | | - |
| Purchased Services | - | - | 1,875 | 1,875 |
| Total Central Services | - | - | 1,875 | 1,875 |
| Student Transportation Services | | | | |
| Salaries | 49,858 | 44,125 | 53,911 | 9,786 |
| Benefits | 19,794 | 19,793 | 25,480 | 5,687 |
| Purchased Services | 86,183 | 47,368 | 214,513 | 167,145 |
| Energy Services | 6,000 | 3,189 | 7,811 | 4,622 |
| Materials & Supplies | 7,800 | 5,204 | 6,346 | 1,142 |
| Total Student Transportation Services | 169,635 | 119,679 | 308,061 | 188,382 |
| Operation of the Plant | | | | |
| Salaries | 17,220 | - | 17,220 | 17,220 |
| Benefits | 3,664 | - | 3,664 | 3,664 |
| Total Operation of the Plant | 20,884 | - | 20,884 | 20,884 |
| | | - | | |
| Total uses | 60,139,615 | 49,661,206 | 60,237,619 | 10,576,413 |
| Excess of revenues over expenditures | - | - | - | - |

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---------------------|-------------------------|----------------|-----------------------------|---|
| Fund balance | | | | |
| Beginning of year | - | - | - | - |
| Ending Balance | \$ - | \$ - | \$ - | \$ - |

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - FEDERAL STABILIZATION FUNDS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| Federal through state sources: | | | | |
| Educ Stabilization K-12 | \$ 7,808,063 | \$ 7,808,063 | \$ - | \$ (7,808,063) |
| Total federal through state sources | 7,808,063 | 7,808,063 | - | (7,808,063) |
| | | | | |
| Total sources | 7,808,063 | 7,808,063 | - | (7,808,063) |
| Uses - expenditures | | | | |
| Instruction | | | | |
| Salaries | 1,153,877 | 1,152,240 | - | (1,152,240) |
| Benefits | 246,929 | 246,929 | - | (246,929) |
| Purchased Services | 2,747,316 | 2,747,316 | - | (2,747,316) |
| Materials & Supplies | 649,522 | 649,522 | - | (649,522) |
| Capital Outlay | 682,485 | 682,485 | - | (682,485) |
| Other | 27,972 | 27,972 | - | (27,972) |
| Total Instruction | 5,508,101 | 5,506,464 | - | (5,506,464) |
| Student Support Services | | | | |
| Salaries | 15,516 | 15,516 | - | (15,516) |
| Benefits | 3,304 | 3,304 | - | (3,304) |
| Purchased Services | 103,706 | 103,706 | - | (103,706) |
| Materials & Supplies | 130,435 | 130,435 | - | (130,435) |
| Capital Outlay | 6,750 | 6,750 | - | (6,750) |
| Total Student Support Services | 259,711 | 259,711 | - | (259,711) |
| Instructional and Curriculum Development Services | | | | |
| Salaries | 3,711 | 3,711 | - | (3,711) |
| Benefits | 773 | 773 | - | (773) |
| Purchased Services | 50,241 | 50,241 | - | (50,241) |
| Total Instructional and Curriculum Development Services | 54,725 | 54,725 | - | (54,725) |
| Instructional Staff Training Services | | | | |
| Salaries | 31,589 | 31,589 | - | (31,589) |
| Benefits | 4,345 | 4,345 | - | (4,345) |
| Purchased Services | 1,456,081 | 1,456,081 | - | (1,456,081) |
| Materials & Supplies | 86,431 | 86,431 | - | (86,431) |
| Capital Outlay | 50,815 | 50,815 | - | (50,815) |
| Total Instructional Staff Training Services | 1,629,261 | 1,629,261 | - | (1,629,261) |
| General Administration | | | | |
| Benefits | 31,498 | 31,498 | - | (31,498) |
| Other | 206,133 | 206,133 | - | (206,133) |
| Total General Administration | 237,631 | 237,631 | - | (237,631) |
| Central Services | | | | |
| Purchased Services | 3,829 | 3,829 | - | (3,829) |

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - FEDERAL STABILIZATION FUNDS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| Federal through state sources: | | | | |
| Educ Stabilization K-12 | \$ 7,808,063 | \$ 7,808,063 | \$ - | \$ (7,808,063) |
| Total federal through state sources | 7,808,063 | 7,808,063 | - | (7,808,063) |
| | | | | |
| Total sources | 7,808,063 | 7,808,063 | - | (7,808,063) |
| Uses - expenditures | | | | |
| Instruction | | | | |
| Salaries | 1,152,241 | 1,152,241 | - | (1,152,241) |
| Benefits | 246,929 | 246,929 | - | (246,929) |
| Purchased Services | 2,747,315 | 2,747,315 | - | (2,747,315) |
| Materials & Supplies | 649,522 | 649,522 | - | (649,522) |
| Capital Outlay | 682,485 | 682,485 | - | (682,485) |
| Other | 27,972 | 27,972 | - | (27,972) |
| Total Instruction | 5,506,464 | 5,506,464 | - | (5,506,464) |
| Student Support Services | | | | |
| Salaries | 15,516 | 15,516 | - | (15,516) |
| Benefits | 3,304 | 3,304 | - | (3,304) |
| Purchased Services | 103,706 | 103,706 | - | (103,706) |
| Materials & Supplies | 130,435 | 130,435 | - | (130,435) |
| Capital Outlay | 6,750 | 6,750 | - | (6,750) |
| Total Student Support Services | 259,711 | 259,711 | - | (259,711) |
| Instructional and Curriculum Development Services | | | | |
| Salaries | 3,711 | 3,711 | - | (3,711) |
| Benefits | 773 | 773 | - | (773) |
| Purchased Services | 50,241 | 50,241 | - | (50,241) |
| Total Instructional and Curriculum Development Services | 54,725 | 54,725 | - | (54,725) |
| Instructional Staff Training Services | | | | |
| Salaries | 31,589 | 31,589 | - | (31,589) |
| Benefits | 4,345 | 4,345 | - | (4,345) |
| Purchased Services | 1,456,081 | 1,456,081 | - | (1,456,081) |
| Materials & Supplies | 86,431 | 86,431 | - | (86,431) |
| Capital Outlay | 50,815 | 50,815 | - | (50,815) |
| Total Instructional Staff Training Services | 1,629,261 | 1,629,261 | - | (1,629,261) |
| General Administration | | | | |
| Benefits | 31,498 | 31,498 | - | (31,498) |
| Other | 206,133 | 206,133 | - | (206,133) |
| Total General Administration | 237,631 | 237,631 | - | (237,631) |
| Central Services | | | | |
| Purchased Services | 3,829 | 3,829 | - | (3,829) |

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - FEDERAL STABILIZATION FUNDS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|---|-------------------------|----------------|-----------------------------|---|
| Total Central Services | 3,829 | 3,829 | - | (3,829) |
| Student Transportation Services | | | | |
| Purchased Services | 8,170 | 8,170 | - | (8,170) |
| Materials & Supplies | 19,610 | 19,610 | - | (19,610) |
| Capital Outlay | 79,162 | 79,162 | - | (79,162) |
| Total Student Transportation Services | 106,942 | 106,942 | - | (106,942) |
| Operation of the Plant | | | | |
| Materials & Supplies | 9,500 | 9,500 | - | (9,500) |
| Total Operation of the Plant | 9,500 | 9,500 | - | (9,500) |
| | | - | | |
| Total uses | 7,808,063 | 7,808,063 | - | (7,808,063) |
| Excess of revenues over 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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|----------------|-----------------------------|---|
| Sources - revenues | | | | |
| Local sources: | | | | |
| Investment income | \$ 283,965 | \$ 299,915 | \$ - | \$ (299,915) |
| Gift, grants, and bequests | - | 178,491 | - | (178,491) |
| Other miscellaneous local | 12,259,378 | 12,120,153 | - | (12,120,153) |
| Total local sources | 12,543,343 | 12,598,559 | - | (12,598,559) |
| Total sources | 12,543,343 | 12,598,559 | - | (12,598,559) |
| Uses - expenditures | | | | |
| Community Services | | | | |
| Materials & Supplies | 23,425,649 | 12,996,846 | 10,856,285 | (2,140,561) |
| Total Community Services | 23,425,649 | 12,996,846 | 10,856,285 | (2,140,561) |
| Total uses | 23,425,649 | 12,996,846 | 10,856,285 | (2,140,561) |
| Deficiency of revenues under expenditures | (10,882,306) | (398,287) | (10,856,285) | (10,457,998) |
| Other financing sources | | | | |
| - | | | | |
| Transfers in from general fund | 1,287,126 | 1,187,552 | 471,840 | (715,712) |
| Total other financing sources | 1,287,126 | 1,187,552 | 471,840 | (715,712) |
| Net change in fund balance | (9,595,180) | 789,265 | (10,384,445) | (789,265) |
| Fund balance | | | | |
| Beginning of year | 9,595,180 | 9,595,180 | 10,384,445 | 789,265 |
| Ending Balance | \$ - | \$ 10,384,445 | \$ - | \$ - |

INTERNAL SERVICE FUNDS

This section contains the following subsections:

- Narrative
- Self-Insurance – Workers' Compensation Budget Comparison to Prior Year's Actuals
- Self-Insurance – Property Budget Comparison to Prior Year's Actuals
- Self-Insurance – General Liability Budget Comparison to Prior Year's Actuals
- Self-Insurance – Fleet Budget Comparison to Prior Year Actuals
- Print Shop Comparison to Prior Year's Actuals

**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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|-------------------------------|-------------------------|-------------------|-----------------------------|---|
| Operating revenues | | | | |
| Operating revenues | \$ 3,572,887 | \$ 3,572,887 | \$ 3,300,000 | \$ (272,887) |
| Total operating revenues | <u>3,572,887</u> | <u>3,572,887</u> | <u>3,300,000</u> | <u>(272,887)</u> |
| Total sources | <u>3,572,887</u> | <u>3,572,887</u> | <u>3,300,000</u> | <u>(272,887)</u> |
| Operating expenses | | | | |
| Central Services | | | | - |
| Salaries | 122,824 | 122,824 | 127,100 | 4,276 |
| Benefits | 244,396 | 244,396 | 258,782 | 14,386 |
| Purchased Services | 339,330 | 339,330 | 342,500 | 3,170 |
| Other | 3,050,608 | 3,050,596 | 2,751,618 | (298,978) |
| Total Central Services | <u>3,757,158</u> | <u>3,757,146</u> | <u>3,480,000</u> | <u>(277,146)</u> |
| Total uses | <u>3,757,158</u> | <u>3,757,146</u> | <u>3,480,000</u> | <u>(277,146)</u> |
| Operating loss | <u>(184,271)</u> | <u>(184,259)</u> | <u>(180,000)</u> | <u>4,259</u> |
| Nonoperating revenues | | | | |
| Investment income | 184,259 | 184,259 | 180,000 | (4,259) |
| Total nonoperating revenues | <u>184,259</u> | <u>184,259</u> | <u>180,000</u> | <u>(4,259)</u> |
| Loss before transfers | <u>(12)</u> | <u>-</u> | <u>-</u> | <u>12</u> |
| Change in net position | <u>(12)</u> | <u>-</u> | <u>-</u> | <u>12</u> |
| Net position | | | | |
| Beginning of year | 566,012 | 566,012 | 566,012 | - |
| Ending Balance | <u>\$ 566,000</u> | <u>\$ 566,012</u> | <u>\$ 566,012</u> | <u>\$ 12</u> |

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - PROPERTY
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--------------------------------|-------------------------|----------------|-----------------------------|---|
| Operating revenues | | | | |
| Operating revenues | \$ 5,328,548 | \$ 5,328,548 | \$ 4,210,226 | \$ (1,118,322) |
| Total operating revenues | 5,328,548 | 5,328,548 | 4,210,226 | (1,118,322) |
| Total sources | 5,328,548 | 5,328,548 | 4,210,226 | (1,118,322) |
| Operating expenses | | | | |
| Operation of the Plant | | | | |
| Salaries | 409,063 | 409,063 | 20,000 | (389,063) |
| Benefits | 92,152 | 92,152 | 6,186 | (85,966) |
| Purchased Services | 5,476,137 | 5,476,137 | 4,344,040 | (1,132,097) |
| Materials & Supplies | 72,363 | 72,363 | - | (72,363) |
| Capital Outlay | 38,792 | 38,792 | - | (38,792) |
| Other | 193 | 193 | - | (193) |
| Total Operation of the Plant | 6,088,700 | 6,088,700 | 4,370,226 | (1,718,474) |
| Total uses | 6,088,700 | 6,088,700 | 4,370,226 | (1,718,474) |
| Operating loss | (760,152) | (760,152) | (160,000) | 600,152 |
| Nonoperating revenues | | | | |
| Investment income | 179,251 | 179,251 | 160,000 | (19,251) |
| Loss Recoveries | 580,901 | 580,901 | - | (580,901) |
| Total nonoperating revenues | 760,152 | 760,152 | 160,000 | (600,152) |
| Income before transfers | - | - | - | - |
| Net position | | | | |
| Beginning of year | 4,727,770 | 4,727,770 | 4,727,770 | - |
| Ending Balance | \$ 4,727,770 | \$ 4,727,770 | \$ 4,727,770 | \$ - |

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - GENERAL LIABILITY
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--------------------------------|-------------------------|---------------------|-----------------------------|---|
| Operating revenues | | | | |
| Operating revenues | \$ 867,677 | \$ 867,677 | \$ 800,000 | \$ (67,677) |
| Total operating revenues | <u>867,677</u> | <u>867,677</u> | <u>800,000</u> | <u>(67,677)</u> |
| Total sources | <u>867,677</u> | <u>867,677</u> | <u>800,000</u> | <u>(67,677)</u> |
| Operating expenses | | | | |
| Operation of the Plant | | | | |
| Salaries | 53,681 | 53,681 | 51,022 | (2,659) |
| Benefits | 15,903 | 15,903 | 15,115 | (788) |
| Purchased Services | 289,128 | 289,128 | 261,610 | (27,518) |
| Other | 628,260 | 628,260 | 572,253 | (56,007) |
| Total Operation of the Plant | <u>986,972</u> | <u>986,972</u> | <u>900,000</u> | <u>(86,972)</u> |
| Total uses | <u>986,972</u> | <u>986,972</u> | <u>900,000</u> | <u>(86,972)</u> |
| Operating loss | <u>(119,295)</u> | <u>(119,295)</u> | <u>(100,000)</u> | <u>19,295</u> |
| Nonoperating revenues | | | | |
| Investment income | 119,295 | 119,295 | 100,000 | (19,295) |
| Total nonoperating revenues | <u>119,295</u> | <u>119,295</u> | <u>100,000</u> | <u>(19,295)</u> |
| Income before transfers | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net position | | | | |
| Beginning of year | 1,664,616 | 1,664,616 | 1,664,616 | - |
| Ending Balance | <u>\$ 1,664,616</u> | <u>\$ 1,664,616</u> | <u>\$ 1,664,616</u> | <u>\$ -</u> |

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - FLEET
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--------------------------------|-------------------------|-----------------|-----------------------------|---|
| Operating revenues | | | | |
| Operating revenues | \$ 455,185 | \$ 455,185 | \$ 500,000 | \$ 44,815 |
| Total operating revenues | 455,185 | 455,185 | 500,000 | 44,815 |
| Total sources | 455,185 | 455,185 | 500,000 | 44,815 |
| Operating expenses | | | | |
| Operation of the Plant | | | | |
| Salaries | 26,242 | 26,242 | 28,481 | 2,239 |
| Benefits | 7,672 | 7,672 | 8,327 | 655 |
| Purchased Services | 504,318 | 504,318 | 543,192 | 38,874 |
| Other | - | - | - | - |
| Total Operation of the Plant | 538,232 | 538,232 | 580,000 | 41,768 |
| Total uses | 538,232 | 538,232 | 580,000 | 41,768 |
| Operating loss | (83,047) | (83,047) | (80,000) | 3,047 |
| Nonoperating revenues | | | | |
| Investment income | 83,047 | 83,047 | 80,000 | (3,047) |
| Total nonoperating revenues | 83,047 | 83,047 | 80,000 | (3,047) |
| Income before transfers | - | - | - | - |
| Net position | | | | |
| Beginning of year | 999,986 | 999,986 | 999,986 | - |
| Ending Balance | \$ 999,986 | \$ 999,986 | \$ 999,986 | \$ - |

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - PRINT SHOP
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2025 AND 2026

| | 2025 Final Budget | 2025 Actual | 2026 Beginning Budget | Beginning Budget Compared to Prior Year Actual |
|--|-------------------------|------------------|-----------------------------|---|
| Operating revenues | | | | |
| Operating revenues | \$ 1,453,458 | \$ 1,453,458 | \$ 1,640,312 | \$ 186,854 |
| Other miscellaneous local | 8 | 8 | - | (8) |
| Total operating revenues | <u>1,453,466</u> | <u>1,453,466</u> | <u>1,640,312</u> | <u>186,846</u> |
| Total sources | <u>1,453,466</u> | <u>1,453,466</u> | <u>1,640,312</u> | <u>186,846</u> |
| Operating expenses | | | | |
| Central Services | | | | - |
| Salaries | 385,646 | 385,646 | 384,050 | (1,596) |
| Benefits | 136,284 | 136,284 | 134,662 | (1,622) |
| Purchased Services | 341,915 | 341,915 | 362,600 | 20,685 |
| Materials & Supplies | 607,374 | 607,374 | 646,000 | 38,626 |
| Capital Outlay | 99,584 | 99,584 | 113,000 | 13,416 |
| Total Central Services | <u>1,570,803</u> | <u>1,570,803</u> | <u>1,640,312</u> | <u>69,509</u> |
| Administrative Technology Services | | | | |
| Capital Outlay | 58 | - | 58 | 58 |
| Total Administrative Technology Services | <u>58</u> | <u>-</u> | <u>58</u> | <u>58</u> |
| Total uses | <u>1,570,861</u> | <u>1,570,803</u> | <u>1,640,370</u> | <u>69,567</u> |
| Operating loss | <u>(117,395)</u> | <u>(117,337)</u> | <u>(58)</u> | <u>117,279</u> |
| Nonoperating revenues | | | | |
| Investment income | 3,224 | 3,224 | - | (3,224) |
| Total nonoperating revenues | <u>3,224</u> | <u>3,224</u> | <u>-</u> | <u>(3,224)</u> |
| | | - | | |
| Change in net position | <u>(114,171)</u> | <u>(114,113)</u> | <u>(58)</u> | <u>114,113</u> |
| Net position | | | | |
| Beginning of year | <u>122,831</u> | <u>122,831</u> | <u>8,717</u> | <u>(114,114)</u> |
| Ending Balance | <u>\$ 8,660</u> | <u>\$ 8,717</u> | <u>\$ 8,659</u> | <u>\$ (1)</u> |

Volusia County Schools

Glossary of Budget & Financial Terms

- **F.S.** = Florida Statutes
 - **F.A.C.** = Florida Administrative Code
 - **DOE Red Book** = *Financial and Program Cost Accounting and Reporting for Florida Schools*
 - **GASB** = Governmental Accounting Standards Board
-

Accrual (Full-Accrual) Accounting. Record revenues when earned and expenses when incurred (not when cash moves). Used in government-wide, proprietary, and fiduciary statements.

ACFR (Annual Comprehensive Financial Report). The District's audited, year-end report prepared under GASB; includes government-wide, fund statements, notes, and required schedules.

Appropriation. Legal spending authority approved by the School Board within the budget; changes require a budget amendment.

Capital Outlay. Spending for buildings, major repairs, equipment, and other long-lived assets.

Capital Projects Fund / LCIF (Local Capital Improvement Fund). Accounts for the 1.5-mill capital levy and other capital sources for allowable capital purposes (facilities, eligible maintenance, property insurance, buses, technology infrastructure).

Capital-Reimbursed Costs (General Fund). Operating costs paid in the General Fund but reimbursed by a transfer from LCIF when allowable by law.

Certificates of Participation (COPs). Financing in which investors buy certificates representing a share of the District's lease payments for facilities (often under a Master Lease).

Classroom Teacher and Other Instructional Personnel Salary Increase. FEFP funds to (1) maintain/raise the minimum base salary for full-time classroom teachers and (2) provide salary increases for other instructional personnel; used solely for this purpose with a Board/union plan.

Compression (Operating Discretionary Compression Aid). State aid that helps equalize revenue for districts with lower property wealth under the discretionary operating millage.

Debt Service Fund. Accounts for payment of principal and interest on District debt from transfers or dedicated revenues.

Discretionary Operating Millage. School Board-levied operating millage for general operations, in addition to Required Local Effort (RLE).

Encumbrance. A budget reservation for a purchase order/contract issued but not yet paid, preventing overspending.

Ending Fund Balance. What remains in a fund at year-end after revenues and expenditures; classified as nonspendable, restricted, committed, assigned, or unassigned.

ESE Guaranteed Allocation. FEFP allocation supporting services for students with disabilities.

Expenditures by Function and Object. Florida's required classification: function = activity (e.g., Instruction 5000); object = what is purchased (e.g., Salaries 100, Benefits 200, Purchased Services 300).

FEFP (Florida Education Finance Program). Florida's main funding formula based on student enrollment (FTE) and instructional program.

Fiscal Year (FY). July 1–June 30.

Food Service (Special Revenue). Accounts for nutrition program revenues and cafeteria operations.

FTE (Full-Time Equivalent). Enrollment measure used for FEFP. UFTE = unweighted student enrollment normalized to a full-time schedule; WFTE = UFTE weighted by Program Cost Factors (PCF).

GASB. The standards-setter for governmental accounting; districts follow GASB in the ACFR and fund reporting.

General Fund. The District's main operating fund.

Grants—Federal Programs (Special Revenue). Restricted funds for specific purposes (e.g., Title I, IDEA); spending follows each grant's rules.

Indirect Cost. A percentage charged to eligible grants to recover general administrative support costs.

Internal Service Fund. A business-type fund for services provided internally (e.g., property & casualty, print shop) on a cost-recovery basis.

Transfers (In/Out). Movements of resources between funds for allowed purposes (e.g., LCIF → General Fund for eligible costs). Reported as Other Financing Sources/Uses.

Mill / Millage. Property-tax rate per \$1,000 of taxable value (1 mill = \$1 per \$1,000).

Modified Accrual Accounting. Used in governmental funds. Revenues when measurable and available; expenditures when the fund liability is incurred (long-term items like debt principal/interest when due). Focuses on current financial resources.

Net Position. Full-accrual "net worth" (what we own minus what we owe). Reported in government-wide, proprietary, and fiduciary statements; governmental funds use fund balance.

Nonrecurring vs. Recurring. Nonrecurring = one-time; recurring = expected annually (important for sustainability).

Object Codes. Classification of what is purchased (e.g., 100 Salaries, 200 Benefits, 300 Purchased Services, 500 Materials & Supplies, 600 Capital Outlay).

Other Financing Sources/Uses. Transfers, proceeds of long-term financing, and similar items not reported as revenues/expenditures.

PECO (Public Education Capital Outlay). State-level capital funds for educational facilities, subject to legislative appropriations.

Program Cost Factors (PCF). FEFP multiplier applied to UFTE by program (e.g., Basic, ESE, ESOL, CTE) to reflect relative cost. $UFTE \times PCF = WFTE$; $WFTE \times BSA =$ base funding (before other FEFP adjustments). PCFs are set annually in law.

Proprietary Funds. Business-type funds (Internal Service, Enterprise) that use accrual accounting and report net position.

Red Book. Florida's required chart of accounts and reporting structure.

Required Local Effort (RLE). State-calculated operating millage each School Board must levy to participate in FEFP.

Rolled-Back Rate. The prior-year millage rate that would raise the same property-tax revenue as last year (excluding new construction). Used in TRIM to disclose the percentage increase over the rolled-back rate.

School Internal Funds. Funds held by the District for individual schools' activities (student clubs, athletics, etc.).

School Year (SY). For budgeting in this book, SY 2025–26 aligns with FY 2026 (July 1–June 30).

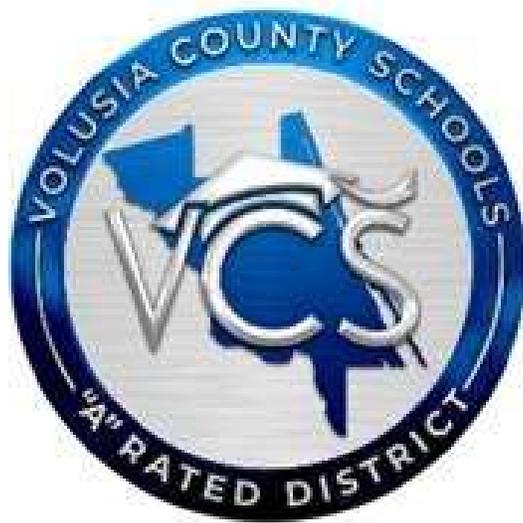
Special Revenue Funds. Funds that account for restricted revenues (e.g., federal grants, Food Service) for specific purposes.

TRIM (Truth in Millage). Florida's property-tax disclosure and hearing process requiring public notices, rolled-back rate calculations, and hearings before adopting millage and budget.

UFTE (Unweighted Full-Time-Equivalent). Unweighted student enrollment normalized to a full-time schedule.

VPK (Voluntary Prekindergarten). State-funded pre-K program accounted for in the General Fund (with related state revenue recorded in State Sources).

WFTE (Weighted Full-Time-Equivalent). UFTE weighted by PCF for FEFP funding.



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