

VOLUSIA COUNTY SCHOOLS

FY 2021-22

Final Public Hearing for Budget Adoption

September 14, 2021 - 6:00 PM

SCHOOL BOARD

MRS. LINDA CUTHBERT, CHAIRMAN
MS. JAMIE M. HAYNES, VICE-CHAIRMAN
MRS. ANITA BURNETTE, BOARD MEMBER
MR. RUBEN COLÓN, BOARD MEMBER
MR. CARL PERSIS, BOARD MEMBER

DR. SCOTT FRITZ, SUPERINTENDENT
MS. LISA SNEAD, CHIEF FINANCIAL OFFICER



The Volusia County School Final Budget is the spending plan that supports our District's Strategic Plan.

Our Strategic Goal Area for Financial Services, is Goal 4, ensuring that resources and operational processes are strategically aligned.

Highlights of the Final FY 2021-22 Budget include:

- Funding to provide High Quality Instruction
- Funding to Recruit & Retain High Quality Staff
- Funding to Foster a Safe and Supportive Environment
- Continuous Review of Resources and Operational Processes to maximize the use of our funds
- Funding for Communication and Community Engagement
- Leveraging Elementary & Secondary School Emergency Relief Funds (ESSER) to support our goals

Like other businesses throughout the world, we are being faced with unique challenges in running our business due to Covid. We are highly regulated by Federal, State and Local Government laws. In addition, because we are a people business, most of our general operating budget is used to fund wages and benefits.

The largest challenges we face in balancing our budget include:

- Reduced funding from the State
- Increased Cost Due to Covid
- Increased Cost of Unfunded Mandates
- Competitive Labor Market
- Increased cost for Health Benefits
- Cost of Goods and Services Outpacing our Controlled Revenue Growth

We are committed to meet the many challenges we face, while controlling the cost and the impact on our taxpayers. Thank you for your input and guidance throughout this process as we work together continuously and strive to improve our outcomes for our children.





**The School Board
of Volusia County, Florida**

School Board Members

**Mrs. Linda Cuthbert
Chairman**

**Ms. Jamie M. Haynes
Vice Chairman**

Mrs. Anita Burnette

Mr. Ruben Colón

Mr. Carl Persis

**2021-2022
Recommended
Operating
Budget**

**Superintendent
of Schools**

Dr. Scott Fritz

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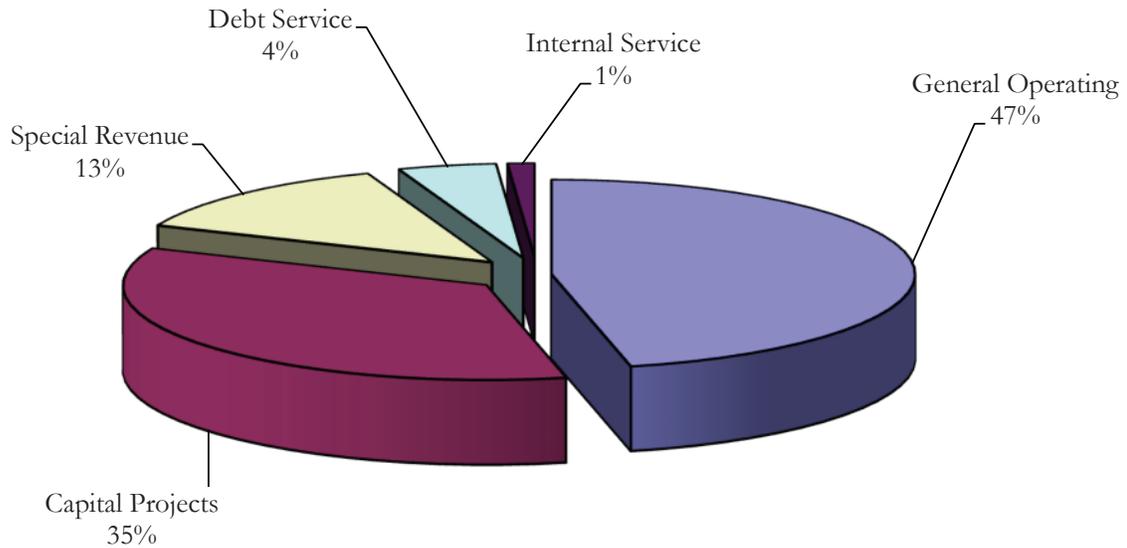
***2021-2022
Recommended
Operating
Budget***



September 14, 2021

All Funds Summary

2021-2022 Approved Budget



2-Year Fund Comparison

(Budget to Budget)
(in millions)

Fund	2020-2021	2021-2022
General Operating	\$ 535.2	\$ 545.8
Capital Projects	296.1	409.6
Special Revenue	100.0	153.1
Debt Service	47.6	51.2
Internal Service	13.2	14.0
Total	\$ 992.1	\$1,173.7

All Funds Summary

	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
REVENUES						
Federal	\$ 2,745,000	\$ -	\$ -	\$ 123,905,999	\$ -	\$ 126,650,999
State	264,029,671	42,550	513,223	295,000	-	264,880,444
Local	203,084,837	-	123,322,055	8,088,149	6,368,368	340,863,409
TOTAL REVENUES	469,859,508	42,550	123,835,278	132,289,148	6,368,368	732,394,852
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	250,000	-	-	-	-	250,000
Transfers In	9,465,133	49,337,438	-	-	-	58,802,571
Beginning Fund Balances	66,232,749	1,777,349	285,800,673	20,803,225	7,642,757	382,256,753
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 545,807,390	\$ 51,157,337	\$ 409,635,951	\$ 153,092,373	\$ 14,011,125	\$ 1,173,704,176
EXPENDITURES						
Instruction	\$ 328,160,766	\$ -	\$ -	\$ 51,861,582	\$ 745,718	\$ 380,768,066
Student Support Services	23,051,052	-	-	6,939,760	-	29,990,812
Instructional Media Services	6,915,528	-	-	1,497,635	-	8,413,163
Instructional and Curriculum Dev. Services	14,339,073	-	-	13,139,889	-	27,478,962
Instructional Staff Training Services	1,026,018	-	-	5,690,990	-	6,717,008
Instruction-Related Technology	3,295,805	-	-	794,742	-	4,090,547
Board	1,077,737	-	-	-	-	1,077,737
General Administration	2,038,204	-	-	4,177,363	-	6,215,567
School Administration	37,082,801	-	-	3,092,124	50,000	40,224,925
Facilities Acquisition and Construction	83,344	-	220,486,457	-	-	220,569,801
Fiscal Services	3,136,780	-	-	-	30,500	3,167,280
Food Services	-	-	-	31,637,773	75,000	31,712,773
Central Services	11,120,066	-	-	101,963	1,055,600	12,277,629
Student Transportation Services	15,892,739	-	-	119,620	197,500	16,209,859
Operation of Plant	44,265,752	-	-	655,549	4,168,500	49,089,801
Maintenance of Plant	16,171,172	-	-	1,170,898	45,550	17,387,620
Administrative Technology Services	10,679,130	-	-	925,700	-	11,604,830
Community Services	2,646,476	-	-	10,152,397	-	12,798,873
Debt Service	-	49,379,988	-	1,775,604	-	51,155,592
Other Capital Outlay	3,938	-	-	108,715	-	112,653
TOTAL EXPENDITURES	520,986,378	49,379,988	220,486,457	133,842,304	6,368,368	931,063,495
Transfers Out	-	-	58,802,571	-	-	58,802,571
Ending Fund Balances	24,821,012	1,777,349	130,346,923	19,250,069	7,642,757	183,838,110
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 545,807,390	\$ 51,157,337	\$ 409,635,951	\$ 153,092,373	\$ 14,011,125	\$ 1,173,704,176

Governmental Funds Summary

	General Fund			Debt Service Funds		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2019-2020	2020-2021	Budget 2021-2022	2019-2020	2020-2021	Budget 2021-2022
REVENUES						
Federal Direct	\$ 497,209	\$ 476,486	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	1,496,879	5,366,196	2,425,000	-	-	-
State Sources	272,667,673	273,859,573	264,029,671	222,927	43,227	42,550
Local Sources	195,854,664	202,032,403	203,084,837	28,919	3,621	-
TOTAL REVENUES	470,516,425	481,734,658	469,859,508	251,846	46,848	42,550
Other Financing Sources	-	-	-	-	-	-
Transfers In	10,113,806	23,989,369	9,465,133	44,337,774	46,165,127	49,337,438
Non-Revenue Sources	355,072	2,605,560	250,000	-	-	-
Nonspendable Fund Balance	1,437,950	1,188,913	1,160,391	-	-	-
Restricted Fund Balance	4,939,677	4,336,186	7,639,957	1,691,284	1,734,004	1,777,349
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	15,841,327	10,363,861	14,743,113	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	8,129,718	10,655,991	19,115,701	-	-	-
Unassigned Fund Balance	26,201,039	19,765,140	23,573,587	-	-	-
TOTAL REVENUE,						
TRANSFERS & FUND BALANCE	\$ 537,535,014	\$ 554,639,678	\$ 545,807,390	\$ 46,280,904	\$ 47,945,979	\$ 51,157,337
EXPENDITURES						
Instruction	\$ 309,119,246	\$ 300,278,417	\$ 328,160,766	\$ -	\$ -	\$ -
Student Support Services	20,298,377	21,180,047	23,051,052	-	-	-
Instructional Media Services	6,125,055	6,065,773	6,915,528	-	-	-
Instruction and Curriculum Development Services	13,627,263	13,204,838	14,339,073	-	-	-
Instructional Staff Training Services	2,210,174	1,588,283	1,026,018	-	-	-
Instruction-Related Technology	3,770,246	3,002,144	3,295,805	-	-	-
Board	892,686	1,082,689	1,077,737	-	-	-
General Administration	1,928,329	1,886,303	2,038,204	-	-	-
School Administration	37,811,447	37,941,845	37,082,801	-	-	-
Facilities Acquisition and Construction	1,273,566	3,507,025	83,344	-	-	-
Fiscal Services	3,196,236	3,147,897	3,136,780	-	-	-
Food Services	-	-	-	-	-	-
Central Services	8,237,627	7,404,040	11,120,066	-	-	-
Student Transportation Services	16,275,586	14,911,740	15,892,739	-	-	-
Operation of Plant	38,925,721	39,961,985	44,265,752	-	-	-
Maintenance of Plant	14,688,314	13,608,934	16,171,172	-	-	-
Administrative Technology Services	7,864,761	14,585,549	10,679,130	-	-	-
Community Services	4,874,389	5,029,716	2,646,476	-	-	-
Debt Service	-	-	-	44,546,900	46,168,630	49,379,988
Other Capital Outlay	105,900	19,704	3,938	-	-	-
TOTAL EXPENDITURES	491,224,923	488,406,929	520,986,378	44,546,900	46,168,630	49,379,988
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,188,913	1,160,391	1,188,913	-	-	-
Restricted Fund Balance	4,336,186	7,639,957	-	1,734,004	1,777,349	1,777,349
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	10,363,861	14,743,113	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	10,655,991	19,115,701	-	-	-	-
Unassigned Fund Balance	19,765,140	23,573,587	23,632,099	-	-	-
TOTAL EXPENDITURES,						
TRANSFERS & FUND BALANCES	\$ 537,535,014	\$ 554,639,678	\$ 545,807,390	\$ 46,280,904	\$ 47,945,979	\$ 51,157,337

Governmental Funds Summary

Capital Project Funds			Special Revenue Funds			Total Governmental Funds		
Actuals	Actuals	Adopted	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
2019-2020	2020-2021	Budget	2019-2020	2020-2021	Budget	2019-2020	2020-2021	Budget
\$ -	\$ -	\$ -	\$ 31,500	\$ 372,345	\$ -	\$ 528,709	\$ 848,831	\$ 320,000
-	-	-	64,096,194	96,362,014	123,905,999	65,593,073	101,728,210	126,330,999
4,670,625	3,644,216	513,223	310,442	301,911	295,000	277,871,667	277,848,927	264,880,444
120,625,406	127,938,514	123,322,055	2,925,242	7,158,327	8,088,149	319,434,231	337,132,865	334,495,041
125,296,031	131,582,730	123,835,278	67,363,378	104,194,597	132,289,148	663,427,680	717,558,833	726,026,484
-	-	-	-	1,848,000	-	-	1,848,000	-
-	-	-	-	237,703	-	54,451,580	70,392,199	58,802,571
100,538,770	84,817,516	-	-	-	-	100,893,842	87,423,076	250,000
-	-	-	1,761,634	2,115,112	672,611	3,199,584	3,304,025	1,833,002
92,890,643	207,403,271	285,800,673	10,559,528	14,657,382	20,130,614	110,081,132	228,130,843	315,212,777
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,841,327	10,363,861	14,791,895
-	-	-	-	-	-	8,129,718	10,655,991	19,132,000
-	-	-	-	-	-	26,201,039	19,765,140	23,644,322
\$ 318,725,444	\$ 423,803,517	\$ 409,635,951	\$ 79,684,540	\$ 123,052,794	\$ 153,092,373	\$ 982,225,902	\$ 1,149,441,968	\$ 1,159,693,051
\$ -	\$ -	\$ -	\$ 19,369,386	\$ 34,783,241	\$ 51,861,582	\$ 328,488,632	\$ 335,061,658	\$ 380,022,348
-	-	-	5,990,257	5,078,992	6,939,760	26,288,634	26,259,039	29,990,812
-	-	-	-	29,359	1,497,635	6,125,055	6,095,132	8,413,163
-	-	-	7,378,345	9,142,913	13,139,889	21,005,608	22,347,751	27,478,962
-	-	-	5,573,775	5,037,852	5,690,990	7,783,949	6,626,135	6,717,008
-	-	-	9,331	384,882	794,742	3,779,577	3,387,026	4,090,547
-	-	-	-	-	-	892,686	1,082,689	1,077,737
-	-	-	1,983,798	3,068,744	4,177,363	3,912,127	4,955,047	6,215,567
-	-	-	1,934,231	2,417,123	3,092,124	39,745,678	40,358,968	40,174,925
84,432,660	74,996,961	220,486,457	-	12,589	-	85,706,226	78,516,575	220,569,801
-	-	-	-	2,253	-	3,196,236	3,150,150	3,136,780
-	-	-	27,112,188	22,951,838	31,637,773	27,112,188	22,951,838	31,637,773
-	-	-	25,771	109,545	101,963	8,263,398	7,513,585	11,222,029
-	-	-	118,321	156,990	119,620	16,393,907	15,068,730	16,012,359
-	-	-	10,745	297,795	655,549	38,936,466	40,259,780	44,921,301
-	-	-	-	829,088	1,170,898	14,688,314	14,438,022	17,342,070
-	-	-	-	821,476	925,700	7,864,761	15,407,025	11,604,830
-	-	-	-	8,009,261	10,152,397	4,874,389	13,038,977	12,798,873
-	-	-	-	1,639,890	1,775,604	44,546,900	47,808,520	51,155,592
-	-	-	73,765	89,421	108,715	179,665	109,125	112,653
84,432,660	74,996,961	220,486,457	69,579,913	94,863,252	133,842,304	689,784,396	704,435,772	924,695,127
54,451,580	63,005,883	58,802,571	-	7,386,317	-	54,451,580	70,392,200	58,802,571
-	-	-	2,115,112	672,611	672,611	3,304,025	1,833,002	1,861,524
179,841,204	285,800,673	130,346,923	7,989,515	20,130,614	18,577,458	193,900,909	315,212,777	150,701,730
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,363,861	14,791,895	-
-	-	-	-	-	-	10,655,991	19,115,701	-
-	-	-	-	-	-	19,765,140	23,660,621	23,632,099
\$ 318,725,444	\$ 423,803,517	\$ 409,635,951	\$ 79,684,540	\$ 123,052,794	\$ 153,092,373	\$ 982,225,902	\$ 1,149,441,968	\$ 1,159,693,051

Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
OPERATING REVENUES						
Interest	\$ 77,332	\$ 12,990	\$ -	\$ 99,446	\$ 17,649	\$ -
Other Federal Through State	-	-	-	979,844	-	-
Premium Revenue	3,496,069	2,692,757	2,005,568	3,146,445	3,868,281	3,660,000
Other Miscellaneous Local Sources	-	139	-	57	-	-
Loss Recoveries	-	-	-	-	525,845	-
TOTAL OPERATING REVENUES	3,573,401	2,705,886	2,005,568	4,225,792	4,411,775	3,660,000
Non-Revenue Sources	-	-	-	-	-	-
Transfers from General	-	-	-	-	-	-
Beginning Fund Balances	566,028	566,028	566,028	3,230,800	3,886,086	4,411,337
Adjustment to Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 4,139,429	\$ 3,271,914	\$ 2,571,596	\$ 7,456,592	\$ 8,297,861	\$ 8,071,337
OPERATING EXPENSES						
Salaries	\$ 99,529	\$ 78,430	\$ 75,000	\$ 204,902	\$ 490	\$ -
Employee Benefits	22,216	18,999	221,000	34,115	104	-
Purchased Services	944,847	824,894	502,800	3,329,868	3,859,541	3,660,000
Energy Supplies	-	-	-	300	-	-
Material and Supplies	136	-	-	1,321	-	-
Capital Outlay	-	-	-	-	26,389	-
Other Expenses	2,506,673	1,783,563	1,206,768	-	-	-
TOTAL OPERATING EXPENSES	3,573,401	2,705,886	2,005,568	3,570,506	3,886,524	3,660,000
Transfers Out	-	-	-	-	-	-
Ending Fund Balances	566,028	566,028	566,028	3,886,086	4,411,337	4,411,337
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 4,139,429	\$ 3,271,914	\$ 2,571,596	\$ 7,456,592	\$ 8,297,861	\$ 8,071,337

Proprietary Funds Summary

Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
\$ 103,924	\$ 9,941	\$ -	\$ 53,463	\$ 4,017	\$ -	\$ 334,165	\$ 44,597	\$ -
-	-	-	-	-	-	979,844	-	-
101,125	167,011	267,800	378,690	574,999	435,000	7,122,329	7,303,048	6,368,368
38	-	-	-	-	-	95	139	-
-	140,697	-	-	-	-	-	666,542	-
205,087	317,649	267,800	432,153	579,016	435,000	8,436,433	8,014,326	6,368,368
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,693,040	1,693,040	1,665,392	1,000,000	1,000,000	1,000,000	6,489,868	7,145,154	7,642,757
-	-	-	-	-	-	-	-	-
\$ 1,898,127	\$ 2,010,689	\$ 1,933,192	\$ 1,432,153	\$ 1,579,016	\$ 1,435,000	\$ 14,926,301	\$ 15,159,480	\$ 14,011,125
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,431	\$ 78,920	\$ 75,000
-	7	-	-	-	-	56,331	19,110	221,000
43,185	151,940	262,800	265,349	309,038	435,000	4,583,249	5,145,413	4,860,600
-	-	-	-	-	-	300	-	-
-	332	-	-	-	-	1,457	332	-
-	-	-	-	-	-	-	26,389	-
161,902	193,018	5,000	166,804	269,978	-	2,835,379	2,246,559	1,211,768
205,087	345,297	267,800	432,153	579,016	435,000	7,781,147	7,516,723	6,368,368
-	-	-	-	-	-	-	-	-
1,693,040	1,665,392	1,665,392	1,000,000	1,000,000	1,000,000	7,145,154	7,642,757	7,642,757
\$ 1,898,127	\$ 2,010,689	\$ 1,933,192	\$ 1,432,153	\$ 1,579,016	\$ 1,435,000	\$ 14,926,301	\$ 15,159,480	\$ 14,011,125

General Fund

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
REVENUES				
Federal Sources:				
Federal Direct	\$ 497,209	\$ 320,000	\$ 476,486	\$ 320,000
Other Federal Grants	1,496,879	925,000	5,366,196	2,425,000
Total Federal Sources	1,994,088	1,245,000	5,842,682	2,745,000
State Sources:				
Florida Educational Finance Program	201,701,019	214,952,102	203,691,253	206,129,028
Categoricals	68,919,139	66,821,643	66,821,643	56,867,258
Capital Outlay and Debt Service	34,366	34,900	34,366	34,900
Mobile Home License Tax	539,293	515,000	546,700	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	1,190,371	250,000	2,428,139	200,000
State Through Local	-	-	53,987	-
Total State Sources	272,667,673	282,857,130	273,859,573	264,029,671
Local Sources:				
Ad Valorem Taxes	182,292,595	188,647,938	190,124,295	196,159,412
Interest Income	1,620,047	500,000	81,434	500,000
Local Grants and Other Local Sources	11,942,022	5,270,368	11,826,674	6,425,425
Total Local Sources	195,854,664	194,418,306	202,032,403	203,084,837
TOTAL REVENUES	470,516,425	478,520,436	481,734,658	469,859,508
OTHER SOURCES OF FUNDS				
Transfers from Capital Projects	10,113,806	10,115,133	16,840,755	9,465,133
Transfers from Special Revenue Funds	-	-	7,148,614	-
Non-Revenue Receipts	355,072	250,000	2,605,560	250,000
TOTAL OTHER SOURCES OF FUNDS	10,468,878	10,365,133	26,594,929	9,715,133
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,437,950	1,180,335	1,188,913	1,160,391
Restricted Fund Balance	4,939,677	4,336,186	4,336,186	7,639,957
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	15,841,327	10,363,861	10,363,861	14,743,113
Assigned-Subsequent FY Budget Appropriation of Fund Balance	8,129,718	10,655,991	10,655,991	19,115,701
Unassigned Fund Balance	26,201,039	19,765,396	19,765,140	23,573,587
TOTAL RESERVES & FUND BALANCE	56,549,711	46,301,769	46,310,091	66,232,749
TOTAL REVENUE,				
TRANSFERS & FUND BALANCE	\$ 537,535,014	\$ 535,187,338	\$ 554,639,678	\$ 545,807,390
EXPENDITURES				
Instruction	\$ 309,119,246	\$ 332,640,009	\$ 300,278,417	\$ 328,160,766
Student Support Services	20,298,377	20,566,042	21,180,047	23,051,052
Instructional Media Services	6,125,055	6,083,687	6,065,773	6,915,528
Instructional and Curriculum Development Services	13,627,263	13,317,828	13,204,838	14,339,073
Instructional Staff Training Services	2,210,174	1,252,455	1,588,283	1,026,018
Instruction-Related Technology	3,770,246	3,304,599	3,002,144	3,295,805
Board	892,686	959,170	1,082,689	1,077,737
General Administration	1,928,329	1,717,883	1,886,303	2,038,204
School Administration	37,811,447	37,351,160	37,941,845	37,082,801
Facilities Acquisition and Construction	1,273,566	65,925	3,507,025	83,344
Fiscal Services	3,196,236	3,176,122	3,147,897	3,136,780
Central Services	8,237,627	7,801,286	7,404,040	11,120,066
Student Transportation Services	16,275,586	15,203,721	14,911,740	15,892,739
Operation of Plant	38,925,721	43,967,169	39,961,985	44,265,752
Maintenance of Plant	14,688,314	14,612,226	13,608,934	16,171,172
Administrative Technology Services	7,864,761	8,676,782	14,585,549	10,679,130
Community Services	4,874,389	3,545,543	5,029,716	2,646,476
Debt Service	-	-	-	-
Other Capital Outlay	105,900	-	19,704	3,938
TOTAL EXPENDITURES	491,224,923	514,241,607	488,406,929	520,986,378
OTHER USES OF FUNDS				
Transfers to Internal Service	-	-	-	-
Transfers to Food Service	-	-	-	-
TOTAL OTHER USES OF FUNDS	-	-	-	-
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,188,913	1,180,317	1,160,391	1,188,913
Restricted Fund Balance	4,336,186	-	7,639,957	-
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	10,363,861	-	14,743,113	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	10,655,991	-	19,115,701	-
Unassigned Fund Balance	19,765,140	19,765,414	23,573,587	23,632,099
TOTAL RESERVES & FUND BALANCE	46,310,091	20,945,731	66,232,749	24,821,012
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 537,535,014	\$ 535,187,338	\$ 554,639,678	\$ 545,807,390

Debt Service Fund

REVENUES	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
State Sources:				
CO&DS Withheld for SBE/COBI Bonds	\$ 222,616	\$ 44,550	\$ 43,224	\$ 42,550
SBE/COBI Bond Interest	311	-	3	-
Total State sources	222,927	44,550	43,227	42,550
Local Sources:				
Ad valorem taxes	-	-	-	-
Interest	28,919	-	3,620	-
Payment in Lieu of Taxes	-	-	-	-
Miscellaneous	-	-	1	-
Total Local Sources	28,919	-	3,621	-
TOTAL REVENUE	251,846	44,550	46,848	42,550
OTHER SOURCES OF FUNDS				
Transfers from Capital Fund	44,337,774	45,813,263	46,165,127	49,337,438
Proceeds of Refunding	-	-	-	-
Premium on Refunding	-	-	-	-
Restricted Fund Balance	1,691,284	1,734,004	1,734,004	1,777,349
TOTAL SOURCES OF FUNDS	46,029,058	47,547,267	47,899,131	51,114,787
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 46,280,904	\$ 47,591,817	\$ 47,945,979	\$ 51,157,337
EXPENDITURES (by object)				
Redemption of Principal	\$ 29,506,000	\$ 31,350,000	\$ 31,350,000	\$ 32,870,000
Interest	14,557,650	14,507,813	14,454,318	16,509,988
Dues and Fees	483,250	-	364,312	-
Payment to Refunded Escrow Agent	-	-	-	-
Miscellaneous Expense	-	-	-	-
TOTAL EXPENDITURES	44,546,900	45,857,813	46,168,630	49,379,988
OTHER USES OF FUNDS				
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers to General Fund	-	-	-	-
Transfers to Capital Funds	-	-	-	-
TOTAL USES OF FUNDS	-	-	-	-
Restricted Fund Balance	1,734,004	1,734,004	1,777,349	1,777,349
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 46,280,904	\$ 47,591,817	\$ 47,945,979	\$ 51,157,337

Capital Projects Funds

REVENUES	Actuals	Adopted	Actuals	Adopted
	2019-2020	Budget 2020-2021	2020-2021	Budget 2021-2022
Federal through state and local	\$ 246,921	\$ -	\$ -	\$ -
State sources				
CO&DS distributed to district	2,034,082	494,812	2,213,474	494,812
Interest on undistributed CO&DS	67,206	18,411	38,038	18,411
PECO	-	-	-	-
Other state sources	2,322,416	-	1,392,704	-
Total State sources	4,670,625	513,223	3,644,216	513,223
Local sources				
Ad valorem taxes	59,623,041	64,209,646	64,565,401	68,475,476
Sales tax	44,257,468	45,392,653	50,507,247	45,846,579
Interest income	3,756,060	100,000	305,304	3,000,000
Impact fees	12,781,428	6,000,000	12,372,661	6,000,000
Other local sources	207,409	-	187,901	-
Total Local sources	120,625,406	115,702,299	127,938,514	123,322,055
TOTAL REVENUE	125,296,031	116,215,522	131,582,730	123,835,278
OTHER SOURCES OF FUNDS				
Proceeds of lease-purchase agreements	100,465,714	-	80,349,207	-
Transfers In	-	-	-	-
Other Financing Sources	73,056	-	4,468,309	-
TOTAL OTHER SOURCES	100,538,770	-	84,817,516	-
Restricted Fund Balance	92,890,643	179,841,204	207,403,271	285,800,673
Assigned Fund Balance	-	-	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 318,725,444	\$ 296,056,726	\$ 423,803,517	\$ 409,635,951

EXPENDITURES				
New Construction	\$ 29,625,532	\$ 47,000,000	\$ 40,727,858	\$ 51,750,000
Projects at Existing Schools & Facilities	37,466,799	25,069,304	28,802,696	31,864,304
Facilities Management	-	2,800,000	-	2,800,000
Technology	13,274,777	9,000,000	3,842,920	9,000,000
System Wide Equipment and Vehicles	945,401	1,000,000	1,179,675	1,000,000
Buses	3,120,151	2,297,900	443,812	2,295,160
Projects in Progress	-	126,173,236	-	121,776,993
TOTAL EXPENDITURES	84,432,660	213,340,440	74,996,961	220,486,457
OTHER USES OF FUNDS				
To General Fund	10,113,806	10,115,133	16,840,756	9,465,133
To Debt Service Funds	44,337,774	45,813,263	46,165,127	49,337,438
Interfund (Capital Projects Only)	-	-	-	-
TOTAL OTHER USES OF FUNDS	54,451,580	55,928,396	63,005,883	58,802,571
Restricted Fund Balance	179,841,204	26,787,890	285,800,673	130,346,923
Assigned Fund Balance	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 318,725,444	\$ 296,056,726	\$ 423,803,517	\$ 409,635,951

Capital Five-Year Fiscal Forecast

	Budget	Forecast	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
REVENUES					
Federal through state and local	\$ -	\$ -	\$ -	\$ -	\$ -
State sources:					
CO&DS distributed to district	494,812	494,812	494,812	494,812	494,812
Interest on undistributed CO&DS	18,411	18,411	18,411	18,411	18,411
PECO	-	-	-	-	-
Other state sources	-	-	-	-	-
Total state sources	513,223	513,223	513,223	513,223	513,223
Local sources:					
Ad valorem taxes	68,475,476	72,378,578	76,504,157	80,864,894	85,474,192
Sales tax	45,846,579	46,305,045	46,768,096	47,235,776	47,708,134
Interest income	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Impact fees	6,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Local Misc.	-	-	-	-	-
Total local sources	123,322,055	126,683,623	131,272,253	136,100,670	141,182,326
TOTAL REVENUE	123,835,278	127,196,846	131,785,476	136,613,893	141,695,549
OTHER SOURCES OF FUNDS:					
Proceeds of lease-purchase agreements	-	-	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	285,800,673	130,346,923	80,921,026	102,593,151	126,997,536
Total other sources	285,800,673	130,346,923	80,921,026	102,593,151	126,997,536
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 409,635,951	\$ 257,543,769	\$ 212,706,502	\$ 239,207,044	\$ 268,693,085
EXPENDITURES (by category)					
New Construction	\$ 51,750,000	\$ 68,400,000	\$ 25,200,000	\$ 41,200,000	\$ 26,250,000
Projects at Existing Schools and Facilities	31,864,304	36,005,000	14,550,000	13,750,000	10,500,000
Facilities Management	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Technology	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Buses	2,295,160	2,386,960	2,386,960	2,386,960	2,386,960
Projects in Progress	121,776,993	-	-	-	-
TOTAL EXPENDITURES	220,486,457	120,091,960	55,436,960	70,636,960	52,436,960
TRANSFERS OUT:					
To General Fund	9,465,133	7,579,258	5,722,766	5,515,160	5,515,160
To Debt Service Funds	49,337,438	48,951,525	48,953,625	36,057,388	36,053,663
TOTAL TRANSFERS	58,802,571	56,530,783	54,676,391	41,572,548	41,568,823
Reserved for projects in progress	-	-	-	-	-
Restricted Fund Balance	130,346,923	80,921,026	102,593,151	126,997,536	174,687,302
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 409,635,951	\$ 257,543,769	\$ 212,706,502	\$ 239,207,044	\$ 268,693,085

Capital Five-Year Work Program

	Budget 2021-2022	Forecast 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026
Major Projects - New Construction					
New Smyrna Beach Mid - HVAC, Ceiling, Lighting and Flooring Campus Wide	500,000	-	-	-	-
Ortona and Osceola Elm - Master Plan	2,000,000	-	-	-	-
Woodward Elm - Renovations and Addition	19,000,000	1,750,000	-	-	-
Turie T. Small Elm - Master Plan	24,000,000	2,000,000	-	-	-
Tomoka Elm - Master Plan	2,000,000	26,000,000	2,000,000	-	-
Starke Elm - Renovations and Classroom Addition	1,550,000	10,500,000	1,000,000	-	-
Orange City Elm - Renovations and Classroom Addition	1,500,000	17,000,000	1,200,000	-	-
Spruce Creek HS - Classroom Addition and Auditorium Remodeling	1,200,000	10,000,000	5,000,000	1,200,000	-
Port Orange Elm - Renovations	-	500,000	5,000,000	500,000	-
McInnis Elm - Renovations and Administration Addition	-	650,000	6,500,000	500,000	-
Read-Patillo Elm - Remodeling	-	-	700,000	7,000,000	500,000
Enterprise Elm - Remodeling	-	-	800,000	8,000,000	500,000
Silver Sands Mid - Classroom Addition and Remodeling	-	-	1,500,000	12,000,000	750,000
Ormond Beach Elm - Renovations	-	-	-	500,000	5,000,000
New Smyrna Beach Mid - Classroom Addition	-	-	1,500,000	10,000,000	750,000
Citrus Grove Elm - Classroom Addition	-	-	-	750,000	8,500,000
Timbercrest Elm - Classroom Addition	-	-	-	750,000	8,500,000
Pineridge HS - Classroom Addition	-	-	-	-	1,000,000
Creekside Mid - Classroom Addition	-	-	-	-	750,000
Total Major Projects - New Construction	51,750,000	68,400,000	25,200,000	41,200,000	26,250,000
Projects at Existing Schools and Facilities					
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs. 9 and 10	2,200,000	-	-	-	-
Atlantic HS - Replace Generator Bldg. 1	475,000	-	-	-	-
Brewster Center - Interior Renovations	-	-	-	3,000,000	-
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	-	1,800,000	-	-	-
Creekside Mid - Upgrade HVAC Bldg. 4	2,200,000	-	-	-	-
DeBary Elm - Resurface Bus Loop and Parking	-	350,000	-	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 and 4	-	3,100,000	-	-	-
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	-	1,900,000	-	-	-
DeLand HS - Replace Cafeteria Chiller	-	800,000	-	-	-
DeLand HS - Replace Culinary Lab Flooring	85,000	-	-	-	-
Deland Mid - Campus Wide VAV Insulation	150,000	-	-	-	-
DeLand Warehouse - Leases	109,304	-	-	-	-
Deltona HS - Upgrade CEP	-	1,200,000	-	-	-
Deltona HS - Upgrade Stage Lighting	-	100,000	-	-	-
Deltona HS - Parking Lot Tree Removal and Lighting Upgrade	600,000	-	-	-	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 - 2	1,400,000	-	-	-	-
Deltona Transportation - Site Improvements	1,500,000	-	-	-	-
Enterprise Elm - Upgrade HVAC, Ceiling and Lighting Bldg. 3	-	2,250,000	-	-	-
Facilities Services - Garbage Truck Wash Station	400,000	-	-	-	-
Forest Lake Elm - Replace OAU and Duct Work	1,500,000	-	-	-	-
Friendship Elm - Replace Intercom	-	300,000	-	-	-
Freedom Elm - Upgrade Parking Lot Lighting	-	250,000	-	-	-
Galaxy Mid - Upgrade Door Hardware	700,000	-	-	-	-
Heritage Mid - Replace Roof Campus Wide	-	200,000	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3 and Chiller	-	-	2,750,000	-	-
Hinson Mid - CEP and Bldgs. 2 and 10 HVAC Upgrade	1,300,000	-	-	-	-
Hinson Mid - Replace Gutters and Downspouts	500,000	-	-	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldgs. 7 and 9	-	2,600,000	-	-	-
Hinson Mid - Upgrade Parking Lot Lighting	-	250,000	-	-	-
Holly Hill School - Replace Switchgear Bldg. 6	-	300,000	-	-	-
Indian River Elm - Door Replacement Bldgs. 1 and 4	500,000	-	-	-	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 2 - 4	-	2,000,000	-	-	-
Mainland HS - Upgrade Chiller Plant	175,000	-	-	-	-
Mainland HS - Upgrade Site Lighting	-	625,000	-	-	-
McInnis Elm - Potable Water and Sanitary Sewer	100,000	100,000	100,000	350,000	100,000
McInnis Elm - Upgrade Site Lighting	-	250,000	-	-	-
New Smyrna Beach HS - Replace Intercom	-	400,000	-	-	-
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	-	1,150,000	-	-	-
New Smyrna Beach Mid - New Parent Loop and Parking	1,200,000	-	-	-	-

Capital Five-Year Work Program

	Budget 2021-2022	Forecast 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026
Ormond Beach Elm - Reroof Bldg. 1	105,000	-	-	-	-
Palm Terrace Elm - Replace Fire Alarm	750,000	-	-	-	-
Palm Terrace Elm - Replace Roof	1,800,000	-	-	-	-
Pathways Elm - Replace Fire Alarm	-	750,000	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 3	2,000,000	-	-	-	-
Pine Trail Elm - Intercom Replacement	-	150,000	-	-	-
Pine Trail Elm - Replace Gutter and Downspouts	230,000	-	-	-	-
Port Orange Elm - Renovate Reception	-	130,000	-	-	-
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	-	150,000	-	-	-
Port Orange Elm - Parking Area	-	100,000	-	-	-
Portables - Lease	100,000	100,000	100,000	100,000	100,000
Portables - Moves & Compliance	400,000	400,000	400,000	400,000	400,000
Pride Elm - Replace Shelter Generators	1,100,000	-	-	-	-
RJ Longstreet Elm - Upgrade Lighting at Parking Lot and Canopy	-	250,000	-	-	-
Seabreeze HS - Intercom Replacement	250,000	-	-	-	-
Seabreeze HS - Upgrade HVAC Bldgs. 8 and 9	2,900,000	-	-	-	-
Silver Sands Mid - Replace Switchgear Bldg. 12	-	300,000	-	-	-
Southwestern Mid - Replace 250 Ton Chiller	-	700,000	-	-	-
Starke Elm - Replace South Canopy Bldg. 2	310,000	-	-	-	-
Sugar Mill Elm - Intercom Replacement	-	250,000	-	-	-
Sunrise Elm - Drainage Between Buildings	660,000	-	-	-	-
Sunrise Elm - Upgrade OAU and Chiller Bldgs. 1 - 4	-	-	1,300,000	-	-
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	-	800,000	-	-	-
Timbercrest Elm - Replace Loop Boiler	40,000	-	-	-	-
Tomoka Elm - Upgrade HVAC Bldgs. 1, 9 - 11	-	1,800,000	-	-	-
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	-	950,000	-	-	-
University HS - Renovate Cupola	250,000	-	-	-	-
Westside Elm - Replace Doors and Hardware Bldg. 1	-	350,000	-	-	-
Various Schools - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various Schools - Minor Projects	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Various Schools - Pavilions	555,000	350,000	350,000	350,000	350,000
Various Schools - Playgrounds	270,000	300,000	300,000	300,000	300,000
Various Schools - Security	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Various Schools - HS School Athletics	800,000	2,000,000	3,000,000	3,000,000	3,000,000
Total Projects at Existing Schools and Facilities	31,864,304	36,005,000	14,550,000	13,750,000	10,500,000
Facilities Management					
Facilities Management - Various Projects	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Total Facilities Management	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Technology					
Network, EDP & Communications Equipment	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Total Technology	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
System Wide Equipment and Vehicles					
Various Schools & Departments Vehicles	500,000	500,000	500,000	500,000	500,000
Various Schools & Departments Furniture & Equipment	500,000	1,000,000	1,000,000	1,000,000	1,000,000
Total System Wide Equipment and Vehicles	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Buses					
Transportation Dept - Bus Replacement	2,295,160	2,386,960	2,386,960	2,386,960	2,386,960
Total Buses	2,295,160	2,386,960	2,386,960	2,386,960	2,386,960
PROJECT TOTALS	\$ 98,709,464	\$ 120,091,960	\$ 55,436,960	\$ 70,636,960	\$ 52,436,960
Transfers					
Transfers - To General Fund	9,465,133	7,579,258	5,722,766	5,515,160	5,515,160
Transfers - To Debt Service	49,337,438	48,951,525	48,953,625	36,057,388	36,053,663
Total Transfers	58,802,571	56,530,783	54,676,391	41,572,548	41,568,823
GRAND TOTAL	\$ 157,512,035	\$ 176,622,743	\$ 110,113,351	\$ 112,209,508	\$ 94,005,783

Capital Projects Details

NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
NEW CONSTRUCTION			
Chisholm Elm - Replacement	\$ 1,955,942	\$ 1,646,114	\$ -
Deltona Mid - Master Plan	23,373,976	33,094,747	-
George Marks Elm - Master Plan	7,825,720	876,694	-
New Smyrna Beach Mid - Cafeteria and Media Center Renovations	1,222,097	335,012	-
New Smyrna Beach Mid - HVAC, Ceiling, Lighting and Flooring Campus Wide	4,470,887	15,644,128	500,000
Orange City Elm - Renovations and Classroom Addition	-	-	1,500,000
Ortona and Osceola Elm - Master Plan	1,580,023	24,603,544	2,000,000
Spruce Creek HS - Classroom Addition and Auditorium Remodeling	-	-	1,200,000
Starke Elm - Renovations and Classroom Addition	-	-	1,550,000
Tomoka Elm - Master Plan	-	-	2,000,000
Turie T. Small Elm - Master Plan	48,377	1,980,165	24,000,000
Woodward Elm - Renovations and Addition	250,836	1,777,712	19,000,000
TOTAL NEW CONSTRUCTION	40,727,858	79,958,116	51,750,000
PROJECTS AT EXISTING SCHOOLS AND FACILITIES			
All HS Schools - Athletic Facility Leases	127,124	94,658	-
Atlantic HS - Replace Track	585,800	115,701	-
Atlantic HS - Athletic Field Lighting	-	1,988	-
Atlantic HS - Campus Wide Reroof	56,321	3,235,993	-
Atlantic HS - Renovations for Aquaculture Lab	249	19,507	-
Atlantic HS - Replace Generator Bldg. 1	-	-	475,000
Atlantic HS - Replace Gym Bleachers	-	-	400,000
Atlantic HS - Upgrade Fire Alarm and Intercom	90,948	1,218,743	-
Atlantic HS - Upgrade HVAC and Lighting, Bldg 6	833,702	249,673	-
Atlantic HS - Upgrade HVAC Bldgs. 9 and 10, Ceiling, Lighting and Flooring, Replace Auditorium Flooring and Seating	-	-	2,200,000
Atlantic HS - Upgrade Switchgear	195,995	-	-
Blue Lake Elm - Stormwater Drainage Upgrade	283,080	2,563	-
Bonner Elm - Bldg. 1 Structural Investigation	34,695	-	-
Bonner Elm - Replace Intercom Headend Equipment	40,271	-	-
Brewster Center - Replace South Low Roof	33,104	-	-
Campbell Mid - Campus Wide HVAC	757,281	746,120	-
COBI Bonds - Closing Cost	2,534	-	-
Coronado Beach Elm - Foundation Moisture Mitigation Bldgs 4 and 5	191,400	214,237	-
Coronado Beach Elm - Pavilion	-	-	185,000
Coronado Beach Elm - Replace Intermediate Playground	-	-	90,000
Coronado Beach Elm - Playground	78,127	-	-
Creekside Mid - Upgrade HVAC Bldg. 4	-	-	2,200,000
Creekside Mid - Fire Alarm Replacement	11,419	800,000	-
Creekside Mid - Gutter Replacement	23,140	386,127	-
Creekside Mid - Upgrade HVAC Bldgs 6 and 8 and Chiller 1	885,008	1,518,741	-
DeBary Elm - New Parent Loop and Donald Smith Blvd Turn Lanes	23,334	990,940	-
DeBary Elm - Upgrade Cooling Tower, Piping and Heat Pump	1,139,935	2,483	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting, Bldg. 2	305,202	751,845	-
DeLand Administrative Complex - Upgrade Data Center Backup Power	3,925	275,000	-
DeLand HS - Campus Wide Signage Upgrades	27,274	429,150	-
DeLand HS - Replace Gym Bleachers	19,370	-	-
DeLand HS - Reroof Bldg 16	30,706	115	-
DeLand HS - Replace Culinary Lab Flooring	-	-	85,000
DeLand HS - Reroof Media Center	5,549	-	-

Capital Projects Details

NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
DeLand HS - Upgrade Fire Alarm and Intercom	1,785,013	154,274	-
DeLand HS - Upgrade HVAC Bldgs 3,4 16	741,012	38,558	-
DeLand Mid - Campus Wide HVAC, Ceiling and Lighting	18,460	3,400	-
DeLand Mid - Insulate VAVs Campus Wide	-	-	150,000
DeLand Transportation - Fuel Island Canopy	91,276	704	-
DeLand Warehouse - Lease	49,914	-	109,304
Deltona HS - Bus Loop and Drainage Renovations	101,199	-	-
Deltona HS - Intercom Replacement	2,855	200,000	-
Deltona HS - Replace Gym Bleachers	18,959	209,253	-
Deltona HS - Replace Track	252,699	19,400	-
Deltona HS - Media Center Retrofit	1,350	-	-
Deltona HS - Parking Lot Tree Removal and Lighting Upgrade	-	-	600,000
Deltona HS - Power Feeder Replacement Bldg 3	1,071	75,000	-
Deltona HS - Upgrade HVAC Control Systems	95,905	-	-
Deltona Lakes Elm - Covered Playground	62,514	-	-
Deltona Lakes Elm - Pavilions	14,951	181,454	-
Deltona Lakes Elm - Upgrade Chiller Plant	853,730	-	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting, Bldgs. 5,6	576,073	1,599,590	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 - 2	-	-	1,400,000
Deltona Mid - Replace two 100-Ton Chillers for Bldg No.1	339,602	-	-
Deltona Transportation - Site Improvements	-	-	1,500,000
Enterprise Elm - Intercom Replacement	51,124	14,464	-
Enterprise Elm - Pavilion	178,915	-	-
Enterprise Elm - Playground	84,679	-	-
Enterprise Elm - Replace Upper Cafeteria Roofs	17	-	-
Facilities Services - Garbage Truck Wash Station	-	-	400,000
Facilities Services - New Deletion Warehouse	116,613	46,441	-
Facilities Services - Upgrade Chiller Plant	577,381	203,596	-
Forest Lake Elm - Replace Fire Alarm	38,641	1,744	-
Forest Lake Elm - Replace OAU and Duct Work	-	-	1,500,000
Friendship Elm - Pavilions	15,079	190,466	-
Friendship Elm - Replace Fire Alarm and Intercom	-	1,790	-
Galaxy Mid - Restroom Building	14,673	-	-
Galaxy Mid - Upgrade Door Hardware	-	-	700,000
Galaxy Mid - Concrete Restroom	1,784	125,000	-
Galaxy Mid - Replace Intercom	224,296	45,461	-
Galaxy Mid - Upgrade Parking Lots Poles and Lighting	28,931	138,424	-
George Marks Elm - Roof Replacement Bldg. 3	89,289	79,588	-
Heritage Mid - Upgrade Exterior Lighting	156,599	173	-
Heritage Mid - Upgrade HVAC Bldg 7 and Chiller	938,721	-	-
Hinson Mid - CEP and Bldgs. 2 and 10 HVAC Upgrade	-	-	1,300,000
Hinson Mid - Replace Gutters and Downspouts	-	-	500,000
Holly Hill School (K-8) - Replace Flooring Bldgs 1,6,7,8 and 10	45,496	3,309	-
Indian River Elm - Covered Playground	59,978	-	-
Indian River Elm - Playground	71,017	-	-
Indian River Elm - Replace Chiller Bldg 7	127,126	450	-
Indian River Elm - Replace Exterior Doors	118	8,296	-
Indian River Elm - Door Replacement Bldgs. 1 and 4	-	-	500,000
Mainland HS - Awning Repair	17,008	160,490	-
Mainland HS - Parking Lot Safety, Security and Circulation	12,496	-	-

Capital Projects Details

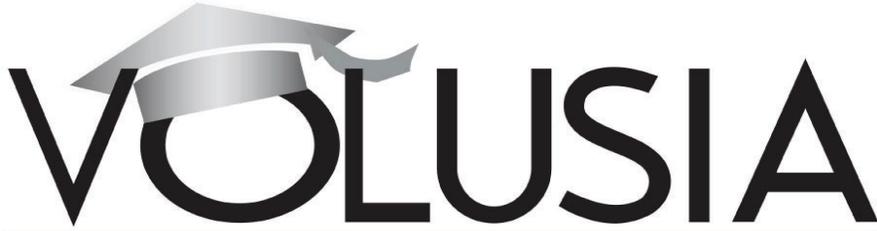
NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
Mainland HS - Renovate Tracks	37,272	544,836	-
Mainland HS - Athletic Field Lighting	27,569	824,212	-
Mainland HS - LED Lighting Upgrade Campus Wide	9,810	687,224	-
Mainland HS - Upgrade Chiller Plant	-	-	175,000
Manatee Cove Elm - Campus-wide Chiller Pipes	180,967	348,904	-
McInnis Elm - Media Center Retrofit	39,919	466,500	-
McInnis Elm - Potable Water and Sanitary Sewer	1,427	100,000	100,000
McInnis Elm - Replace Fire Alarm	3,569	250,000	-
New Smyrna Beach HS - Renovate Tracks	31,336	461,335	-
New Smyrna Beach HS - Retention Fencing	43,006	-	-
New Smyrna Beach HS - Install New Building and Parking Area	88,335	63,806	-
New Smyrna Beach HS - New Marquee	856	60,000	-
New Smyrna Beach HS - Security Fencing	531	37,207	-
New Smyrna Beach HS - Upgrade BAS Campus Wide	259,113	325,676	-
New Smyrna Beach Mid - New Parent Loop and Parking	-	-	1,200,000
New Smyrna Beach Transportation - Refurbish Fuel Island	8,985	82,300	-
Orange City Elm - Replace Fire Alarm	78,660	274,946	-
Orange City Elm - Security Fencing	-	1,471	-
Ormond Beach Elm - Renovate Art Room Flooring, Ceiling and Lighting	1,285	90,000	-
Ormond Beach Elm - Reroof Bldg 2	1,356	95,000	-
Ormond Beach Elm - Upgrade HVAC Bldg 1	243,446	37,753	-
Ormond Beach Elm - Reroof Bldg. 1	-	-	105,000
Ormond Beach Elm - Security Fencing	38,468	38,000	-
Osceola Elm - Replace Fire Alarm	4,282	300,000	-
Palm Terrace Elm - Replace Main Electrical Switchgear	41,370	207,127	-
Palm Terrace Elm - Replace Roof	6,575	196,280	1,800,000
Palm Terrace Elm - Media Center Retrofit	-	100	-
Palm Terrace Elm - Replace Fire Alarm	-	-	750,000
Pathways Elm - New Marquee	12,373	86,146	-
Pathways Elm - Replace 55-Ton Chiller Bldg No.9	200,355	1,780	-
Pierson Elm - Replacement	-	18	-
Pine Ridge HS - CTE Metal Building	81,086	5,555	-
Pine Ridge HS - Security Cameras	1,130	79,145	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting, Bldgs. 9 and 10	614,759	1,409,812	-
Pine Ridge HS - Campus Wide Reroof	876,360	18,146	-
Pine Ridge HS - Flooring Bldg 3	50,308	-	-
Pine Ridge HS - Replace Gym Bleachers	-	-	400,000
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 3	-	-	2,000,000
Pine Trail Elm - Electrical Switch Gear Upgrade	-	1,048	-
Pine Trail Elm - Replace Gutter and Downspouts	-	-	230,000
Port Orange Elm - Covered Playground	61,031	-	-
Port Orange Elm - Repair and Coat Roof, Bldgs. 1 and 2	14,455	152,900	-
Port Orange Elm - Replace Fire Alarm	2,855	200,000	-
Port Orange Elm - Pavilion	-	-	185,000
Port Orange Elm - Repair Floor Joists, 2nd Floor	114,464	2,500	-
Portables - Moves and Compliance	231,354	2,366	400,000
Pride Elm - Replace Shelter Generators	-	-	1,100,000
Read Pattillo Elm - Pavilion	-	-	185,000
River Springs Mid - Elevated Walkway Repairs	1,831	-	-
Riverview Learning Center - Fire Alarm/Intercom System	4,282	300,000	-

Capital Projects Details

NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
Riverview Learning Center - Replace HVAC Controls	571	40,000	-
RJ Longstreet Elm - Metal Reroof Bldgs. 3-8	254,535	318,322	-
RJ Longstreet Elm - Pavilion	39,055	2,264	-
RJ Longstreet Elm - Playground	78,271	-	-
Seabreeze HS - HVAC, Ceiling and Lighting Bldg 1	1,236,617	1,490,741	-
Seabreeze HS - Upgrade HVAC Bldgs. 8 and 9	-	-	2,900,000
Seabreeze HS - Athletic Field Renovation	3,949	-	-
Seabreeze HS - Intercom Replacement	-	-	250,000
Seabreeze HS - Media Center Retrofit	-	972	-
Seabreeze HS - Reroof Media Center	3,488	187,368	-
Seabreeze HS - Security Cameras	1,485	104,000	-
Seabreeze HS - Security Fencing	12,087	-	-
Seabreeze HS - Track	-	3,134	-
Seabreeze HS - Upgrade Chiller Water Plant	27,544	43,338	-
Silver Sands Mid - Reroof Low Slopes Bldgs 1,2,3,4,6,7,8	163,544	100	-
Silver Sands Mid - Bldg. 12 WHSP Replacement	1,202	84,237	-
Silver Sands Mid - Circulation for Security, Administration Relocation	806,117	2,040,341	-
South Daytona Elm - Pavilions	15,978	184,238	-
Southwestern Mid - Media Center Retrofit	449,797	-	-
Southwestern Mid - Repipe Sewer Bldg 8	-	1,000	-
Southwestern Mid - Reroof Bldg 6 and 7	153,902	59,095	-
Spirit Elm - Replace Intermediate Playground	-	-	90,000
Spruce Creek Elm - Pavilion	42,780	-	-
Spruce Creek Elm - Playground Replacement	961	-	-
Spruce Creek Elm - Replace HVAC Controls	59,072	150,000	-
Spruce Creek Elm - Replace Main Electrical Switchgear	11,741	799,679	-
Spruce Creek Elm - Upgrade Fire Alarm	41,177	2,166	-
Spruce Creek HS - Renovate Gymnasium	760,409	265,346	-
Spruce Creek HS - Replace Track	408,899	43,208	-
Starke Elm - Coat Roof Bldgs 11-14 and Reroof Media Center Canopies	198,794	369	-
Starke Elm - Replace Intermediate Playground	-	-	90,000
Starke Elm - Replace South Canopy Bldg. 2	-	-	310,000
Starke Elm - Reroof Media Center	101,604	50,537	-
Sugar Mill Elm - Pavilions	14,954	181,716	-
Sugar Mill Elm - Replace Gutters and Downspouts	17,769	235,800	-
Sunrise Elm - Boiler Replacement and Tower Repair	102,268	-	-
Sunrise Elm - Replace Basketball Court	86,931	169	-
Sunrise Elm - Replace Underground Condensor Water Piping	113,864	87,566	-
Sunrise Elm - Campus Wide Reroof	84,967	1,653,538	-
Sunrise Elm - Drainage Between Buildings	-	-	660,000
Sweetwater Elm - Replace Fire Alarm	20,783	446,824	-
T. Dewitt Taylor Mid-HS - Replace Gutters	6,493	191,291	-
T. Dewitt Taylor Mid-HS - Renovate Bldg 11	309	21,642	-
Timbercrest Elm - Replace Fresh Air Unit, Bldg. 7	25,951	145,180	-
Timbercrest Elm - Upgrade Chiller Plant	370,521	223,362	-
Timbercrest Elm - Replace Loop Boiler	-	-	40,000
Tomoka Elm - Replace 55-Ton chiller Bldg No.1	143,062	1,780	-
Tomoka Elm - Intercom System	5,570	34,962	-
Tomoka Elm - Security Cameras	642	45,000	-
Turie T. Small Elm - Replace Main Electrical Switchgear, Bldg. 7	3,176	199,679	-

Capital Projects Details

NAME	2020 - 2021 Expenditures	2021-2022 Rebudgets	2021-2022 New Budgets
University HS - Intercom Replacement	4,282	300,000	-
University HS - Renovate Cupola	-	-	250,000
University HS - Security Cameras	1,395	97,758	-
Various - Infrastructure for Technology	218,348	115,128	250,000
Various - Minor Projects	1,821,762	712,531	3,000,000
Various - Security	936,852	55,144	1,000,000
Various Schools - Leased Portables	55,092	6,725	100,000
Various Schools - Safety and Security of School Buildings	276,314	-	-
Various Schools - School Hardening - Safety and Security of School Bldgs	271,578	799,355	-
Westside Elm - Renovations and Addition	2,289,398	1,283,546	-
TOTAL PROJECTS AT EXISTING SCHOOLS AND FACILITIES	28,802,696	35,016,152	31,864,304
FACILITIES MANAGEMENT			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	2,800,000
TOTAL FACILITIES MANAGEMENT	-	-	2,800,000
TECHNOLOGY			
ERP Software - Enterprise Resource Planning	1,241,187	1,201,609	-
Mutual Link	240,476	-	-
Various Schools & Depts - District Wide Technology Equipment	2,361,257	2,732,372	9,000,000
TOTAL TECHNOLOGY	3,842,920	3,933,981	9,000,000
SYSTEM WIDE EQUIPMENT AND VEHICLES			
School & Department Equipment & Vehicles	1,179,675	643,124	1,000,000
TOTAL SYSTEM WIDE EQUIPMENT AND VEHICLES	1,179,675	643,124	1,000,000
BUSES			
Transportation - Buses	443,812	2,225,620	2,295,160
TOTAL BUSES	443,812	2,225,620	2,295,160
TRANSFERS			
Transfer to General Fund for Qualified Expenditures	16,840,756	-	9,465,133
Transfer to Debt Service Fund	46,165,127	-	49,337,438
TOTAL TRANSFERS	63,005,883	-	58,802,571
TOTAL 2020-2021 EXPENDITURES	\$ 138,002,844		
TOTAL 2021-2022 REBUDGETS (PROJECTS IN PROGRESS)		\$ 121,776,993	
TOTAL 2021-2022 NEW BUDGETS			\$ 157,512,035



VOLUSIA
COUNTY SCHOOLS

Special Revenue Fund - Food Service

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ 31,500	\$ -	\$ -	\$ -
Total Federal Direct	31,500	-	-	-
Federal Through State				
School Lunch Reimbursement	10,994,230	14,500,000	-	-
School Breakfast Reimbursement	3,431,861	4,700,000	-	5,000,000
After School Snack Reimbursement	122,216	160,000	-	16,000,000
Child Care Food Program	881,667	1,207,351	1,033,513	1,000,000
USDA Donated Foods	1,416,048	2,512,000	1,952,708	2,141,617
Cash in Lieu of Commodities	61,309	92,000	72,092	75,000
Summer Food Service Program	4,606,956	800,000	22,260,056	4,300,000
Nutrition Education and Training Program	14,122	20,000	43,603	40,000
Other Federal Through State	100,060	-	695,878	-
Miscellaneous State Revenue	-	-	14,054	-
Total Federal Through State	21,628,469	23,991,351	26,071,904	28,556,617
School Breakfast/Lunch Supplement	310,442	310,442	301,911	295,000
Local Sources				
Interest on Investments	123,496	100,000	11,518	100,000
Gifts, Grants, Bequests	5,000	-	1,000	-
Student Breakfast/Lunches	1,359,990	1,800,000	-	-
Adult Breakfasts/Lunches	162,582	175,000	116,397	130,000
Student and Adult al La Carte	800,944	1,000,000	85,844	500,000
Student Snacks	-	-	-	-
Other Food Sales	471,086	510,000	426,928	503,000
Other Miscellaneous Local Sources	1,437	-	82,583	-
Prior Year Refunds	707	-	17,573	-
Total Local Sources	2,925,242	3,585,000	741,843	1,233,000
Total Revenue	24,895,653	27,886,793	27,115,658	30,084,617
Transfers In	-	-	237,703	-
Sale of Equipment	-	-	-	-
Nonspendable Fund Balance	1,761,634	2,115,112	2,115,112	672,611
Restricted Fund Balance	10,559,528	7,989,515	7,989,515	13,833,539
TOTAL REVENUE,				
TRANSFERS & FUND BALANCES	\$ 37,216,815	\$ 37,991,420	\$ 37,457,988	\$ 44,590,767
EXPENDITURES				
Salaries	\$ 8,554,847	\$ 10,300,000	\$ 7,114,562	\$ 10,600,000
Employee Benefits	4,189,636	4,832,091	3,597,072	4,766,756
Purchased Services	1,146,448	1,832,474	981,966	2,059,000
Energy Supplies	84,437	50,000	79,531	10,000
Material and Supplies	11,897,135	14,000,000	10,449,334	12,000,517
Capital Outlay	45,202	200,000	47,119	1,501,500
Other Expenses	681,296	730,000	589,786	700,000
Other Capital Outlay	513,187	350,000	92,468	-
TOTAL OPERATING EXPENSES	27,112,188	32,294,565	22,951,838	31,637,773
Transfers Out	-	-	-	-
Nonspendable Fund Balance	2,115,112	1,761,634	672,611	672,611
Restricted Fund Balance	7,989,515	3,935,221	13,833,539	12,280,383
TOTAL EXPENDITURES,				
TRANSFERS & FUND BALANCES	\$ 37,216,815	\$ 37,991,420	\$ 37,457,988	\$ 44,590,767

Special Revenue Fund - Other Federal Programs

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Career and Technical Education	776,424	688,894	640,592	783,600
Teacher & Principal Training & Recruiting-Title II, Part A	2,170,363	2,327,928	2,105,148	2,240,794
Individuals with Disabilities Education Act (IDEA)	15,976,431	16,829,364	14,854,405	15,660,955
Elementary and Secondary Education Act, Title I	20,428,784	21,393,738	17,562,930	23,090,132
Language Instruction - Title III	446,404	677,925	798,780	670,374
Twenty-First Century Schools - Title IV	838,355	1,132,274	963,467	1,296,747
Federal Through Local	-	-	-	-
Miscellaneous Federal Through State	1,830,964	1,598,654	1,109,821	1,555,473
Inception of Capital Lease	-	-	-	-
Total Federal Through State	42,467,725	44,648,777	38,035,143	45,298,075
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 42,467,725	\$ 44,648,777	\$ 38,035,143	\$ 45,298,075
EXPENDITURES				
Instruction	\$ 19,369,386	\$ 20,368,771	\$ 17,350,211	\$ 20,664,982
Student Support Services	5,990,257	6,299,942	4,202,558	5,005,437
Instructional Media Services	-	-	226	-
Instruction and Curriculum Development Services	7,378,345	7,755,493	7,239,837	8,620,224
Instructional Staff Training Services	5,573,775	5,857,920	4,506,714	5,367,822
Instruction-Related Technology	9,331	8,930	151,178	181,192
Board	-	-	-	-
General Administration	1,983,798	2,085,098	1,633,306	1,943,287
School Administration	1,934,231	2,031,519	2,062,201	2,455,156
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	25,771	26,789	24,983	31,709
Student Transportation Services	118,321	125,017	54,632	63,417
Operation of Plant	10,745	13,395	3,986	4,530
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	715,890	851,604
Other Capital Outlay	73,765	75,903	89,421	108,715
Total Expenditures	42,467,725	44,648,777	38,035,143	45,298,075
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 42,467,725	\$ 44,648,777	\$ 38,035,143	\$ 45,298,075

Special Revenue Fund - ESSER I

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Education Stabilization Funds - K-12	-	15,306,361	13,123,592	2,843,677
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	-	15,306,361	13,123,592	2,843,677
Other Financing Sources	-	-	1,848,000	-
Transfers In & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ -	\$ 15,306,361	\$ 14,971,592	\$ 2,843,677
EXPENDITURES				
Instruction	\$ -	\$ 6,702,425	\$ 11,538,579	\$ 1,358,760
Student Support Services	-	2,454,540	147,674	-
Instructional Media Services	-	-	25,863	560,917
Instruction and Curriculum Development Services	-	3,021,641	173,710	-
Instructional Staff Training Services	-	2,282,322	410,368	-
Instruction-Related Technology	-	3,479	7,110	-
Board	-	-	-	-
General Administration	-	812,381	608,028	-
School Administration	-	-	120,036	-
Facilities Acquisition and Construction	-	-	12,589	-
Fiscal Services	-	-	2,253	-
Central Services	-	-	58,894	-
Student Transportation Services	-	-	81,955	-
Operation of Plant	-	-	45,687	-
Maintenance of Plant	-	-	35,233	-
Administrative Technology Services	-	-	385,445	-
Community Services	-	-	5,875	-
Debt Service	-	-	924,000	924,000
Other Capital Outlay	-	29,573	-	-
Total Expenditures	-	15,306,361	14,583,299	2,843,677
Transfers Out & Ending Fund Balances	-	-	388,293	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ -	\$ 15,306,361	\$ 14,971,592	\$ 2,843,677

Special Revenue Fund - ESSER II

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Education Stabilization Funds - K-12	-	-	17,268,533	46,835,907
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	-	-	17,268,533	46,835,907
Other Financing Sources	-	-	-	-
Transfers In & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ -	\$ -	\$ 17,268,533	\$ 46,835,907
EXPENDITURES				
Instruction	\$ -	\$ -	\$ 3,751,953	\$ 29,466,117
Student Support Services	-	-	713,807	1,934,323
Instructional Media Services	-	-	3,270	936,718
Instruction and Curriculum Development Services	-	-	1,665,697	4,519,665
Instructional Staff Training Services	-	-	118,500	323,168
Instruction-Related Technology	-	-	226,594	613,550
Board	-	-	-	-
General Administration	-	-	824,286	2,234,076
School Administration	-	-	234,886	636,968
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	25,668	70,254
Student Transportation Services	-	-	20,403	56,203
Operation of Plant	-	-	239,450	651,019
Maintenance of Plant	-	-	793,855	1,170,898
Administrative Technology Services	-	-	436,031	925,700
Community Services	-	-	1,216,110	3,297,248
Debt Service	-	-	-	-
Other Capital Outlay	-	-	-	-
Total Expenditures	-	-	10,270,510	46,835,907
Transfers Out & Ending Fund Balances	-	-	6,998,023	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ -	\$ -	\$ 17,268,533	\$ 46,835,907

Special Revenue Fund - Other CARES Act Relief

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ 372,345	\$ -
Total Federal Direct	-	-	372,345	-
Federal Through State				
Education Stabilization Funds - K-12	-	2,089,485	1,862,842	371,723
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	-	2,089,485	1,862,842	371,723
Other Financing Sources	-	-	-	-
Transfers In & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ -	\$ 2,089,485	\$ 2,235,187	\$ 371,723
EXPENDITURES				
Instruction	\$ -	\$ 2,089,485	\$ 2,142,499	\$ 371,723
Student Support Services	-	-	14,953	-
Instructional Media Services	-	-	-	-
Instruction and Curriculum Development Services	-	-	63,669	-
Instructional Staff Training Services	-	-	2,270	-
Instruction-Related Technology	-	-	-	-
Board	-	-	-	-
General Administration	-	-	3,124	-
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	-	-
Student Transportation Services	-	-	-	-
Operation of Plant	-	-	8,672	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	-	-
Other Capital Outlay	-	-	-	-
Total Expenditures	-	2,089,485	2,235,187	371,723
Transfers Out & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ -	\$ 2,089,485	\$ 2,235,187	\$ 371,723

Special Revenue - Miscellaneous

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	-	-	-	-
Local Sources				
Other Local Revenue	-	-	6,416,484	6,855,149
Total Local Sources	-	-	6,416,484	6,855,149
Other Financing Sources	-	-	-	-
Transfers In & Beginning Fund Balances	-	-	6,667,867	6,297,075
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ -	\$ -	\$ 13,084,351	\$ 13,152,224
EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	\$ -
Student Support Services	-	-	-	-
Instructional Media Services	-	-	-	-
Instruction and Curriculum Development Services	-	-	-	-
Instructional Staff Training Services	-	-	-	-
Instruction-Related Technology	-	-	-	-
Board	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	-	-
Student Transportation Services	-	-	-	-
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	6,787,276	6,855,149
Debt Service	-	-	-	-
Other Capital Outlay	-	-	-	-
Total Expenditures	-	-	6,787,276	6,855,149
Transfers Out & Ending Fund Balances	-	-	6,297,075	6,297,075
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ -	\$ -	\$ 13,084,351	\$ 13,152,224

Workers' Compensation Fund

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
OPERATING REVENUES				
Interest	\$ 77,332	\$ -	\$ 12,990	\$ -
Premium Revenue	3,496,069	2,138,768	2,692,757	2,005,568
Other Miscellaneous Local Sources	-	-	139	-
Loss Recoveries	-	-	-	-
TOTAL OPERATING REVENUES	3,573,401	2,138,768	2,705,886	2,005,568
Beginning Fund Balances	566,028	566,028	566,028	566,028
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 4,139,429	\$ 2,704,796	\$ 3,271,914	\$ 2,571,596
OPERATING EXPENSES				
Salaries	\$ 99,529	\$ 75,000	\$ 78,430	\$ 75,000
Employee Benefits	22,216	427,000	18,999	221,000
Purchased Services	944,847	430,000	824,894	502,800
Energy Supplies	-	-	-	-
Material and Supplies	136	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	2,506,673	1,206,768	1,783,563	1,206,768
TOTAL OPERATING EXPENSES	3,573,401	2,138,768	2,705,886	2,005,568
Ending Fund Balances	566,028	566,028	566,028	566,028
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 4,139,429	\$ 2,704,796	\$ 3,271,914	\$ 2,571,596

Property Insurance Fund

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
OPERATING REVENUES				
Other Federal Through State	\$ 979,844	\$ -	\$ -	\$ -
Interest	99,446	-	17,649	-
Premium Revenue	3,146,445	3,300,000	3,868,281	3,660,000
Other Miscellaneous Local Sources	57	-	-	-
Loss Recoveries	-	-	525,845	-
TOTAL OPERATING REVENUES	4,225,792	3,300,000	4,411,775	3,660,000
Transfers In	-	-	-	-
Beginning Fund Balances	3,230,800	3,886,086	3,886,086	4,411,337
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 7,456,592	\$ 7,186,086	\$ 8,297,861	\$ 8,071,337
OPERATING EXPENSES				
Salaries	\$ 204,902	\$ -	\$ 490	\$ -
Employee Benefits	34,115	-	104	-
Purchased Services	3,329,868	3,300,000	3,859,541	3,660,000
Energy Supplies	300	-	-	-
Material and Supplies	1,321	-	-	-
Capital Outlay	-	-	26,389	-
Other Expenses	-	-	-	-
TOTAL OPERATING EXPENSES	3,570,506	3,300,000	3,886,524	3,660,000
Ending Fund Balances	3,886,086	3,886,086	4,411,337	4,411,337
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 7,456,592	\$ 7,186,086	\$ 8,297,861	\$ 8,071,337

Liability Insurance Fund

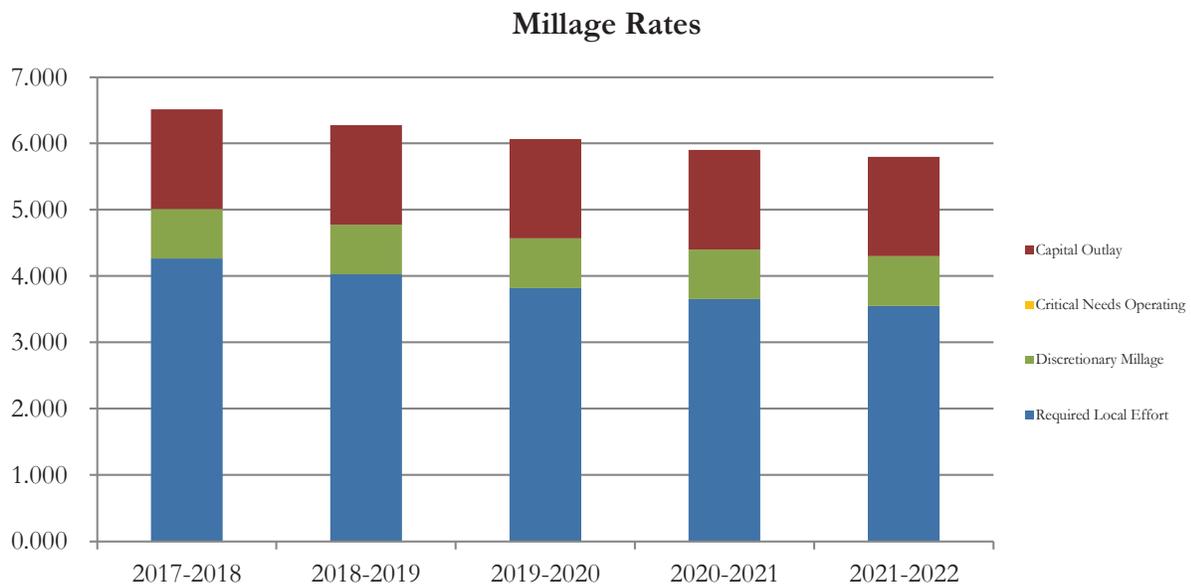
	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
OPERATING REVENUES				
Interest	\$ 103,924	\$ -	\$ 9,941	\$ -
Premium Revenue	101,125	267,800	167,011	267,800
Other Miscellaneous Local Sources	38	-	-	-
Loss Recoveries	-	-	140,697	-
TOTAL OPERATING REVENUES	205,087	267,800	317,649	267,800
Beginning Fund Balances	1,693,040	1,693,040	1,693,040	1,665,392
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 1,898,127	\$ 1,960,840	\$ 2,010,689	\$ 1,933,192
OPERATING EXPENSES				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	7	-
Purchased Services	43,185	262,800	151,940	262,800
Energy Supplies	-	-	-	-
Material and Supplies	-	-	332	-
Capital Outlay	-	-	-	-
Other Expenses	161,902	5,000	193,018	5,000
TOTAL OPERATING EXPENSES	205,087	267,800	345,297	267,800
Ending Fund Balances	1,693,040	1,693,040	1,665,392	1,665,392
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 1,898,127	\$ 1,960,840	\$ 2,010,689	\$ 1,933,192

Fleet Insurance Fund

	Actuals 2019-2020	Adopted Budget 2020-2021	Actuals 2020-2021	Adopted Budget 2021-2022
OPERATING REVENUES				
Interest	\$ 53,463	\$ -	\$ 4,017	\$ -
Premium Revenue	378,690	411,200	574,999	435,000
TOTAL OPERATING REVENUES	432,153	411,200	579,016	435,000
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 1,432,153	\$ 1,411,200	\$ 1,579,016	\$ 1,435,000
OPERATING EXPENSES				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	265,349	411,200	309,038	435,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	166,804	-	269,978	-
TOTAL OPERATING EXPENSES	432,153	411,200	579,016	435,000
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 1,432,153	\$ 1,411,200	\$ 1,579,016	\$ 1,435,000

Millage Rates

Millage	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Required Local Effort	4.264	4.026	3.819	3.651	3.549
Prior Period Funding Adj.	0.008	0.007	0.014	0.008	0.005
Discretionary Millage	0.748	0.748	0.748	0.748	0.748
Add'l Discretionary Millage	0.000	0.000	0.000	0.000	0.000
Critical Needs Operating	0.000	0.000	0.000	0.000	0.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000
Total	6.520	6.281	6.081	5.907	5.802

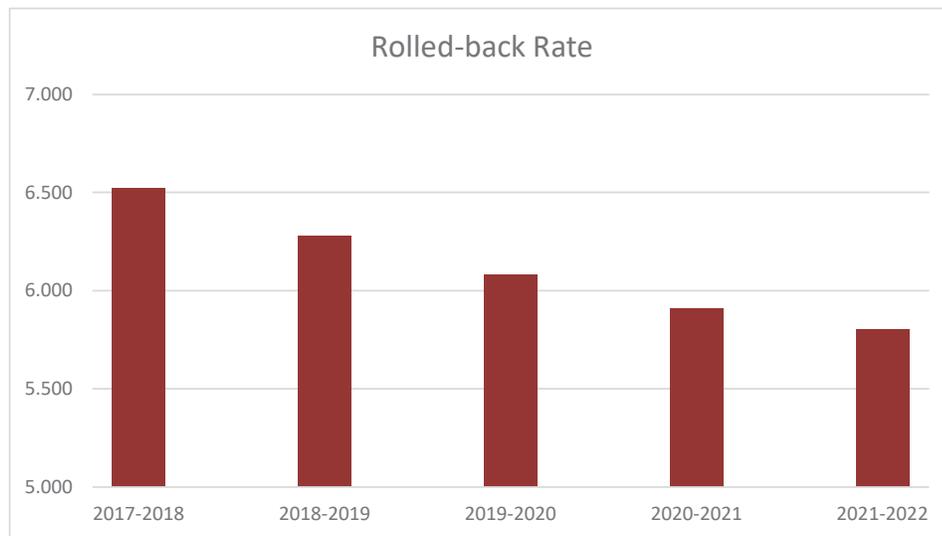


Source: District Records

A mill represents one thousandth of a dollar

Rolled-back Rate

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
(1) Current Year Gross Taxable Value	35,019,721,155	38,122,061,917	41,188,256,745	44,590,031,500	47,552,413,610
(2) Current Year New Taxable Value	447,721,917	562,397,097	636,138,606	871,288,615	1,079,813,786
(3) Current Year Adjustable Taxable	34,571,999,238	37,559,664,820	40,552,118,139	43,718,742,885	46,472,599,824
(4) Prior Year Gross Taxable Value (From Prior Year DR-403)	32,562,727,835	34,957,667,004	37,974,070,794	41,100,618,479	44,528,196,910
(5) Prior Year Millage Levy	6.848	6.520	6.281	6.081	5.907
(6) Prior Year Ad Valorem Proceeds	222,989,560	227,923,989	238,515,139	249,932,861	263,028,059
(7) The Current Year Rolled-Back	6.4500	6.0683	5.8817	5.7169	5.6598
(8) Current Year Proposed Millage Rate	6.520	6.281	6.081	5.907	5.802
(9) Current Year Proposed Rate as a % of the rolled-back rate	101.09%	103.50%	103.39%	103.33%	102.51%
(10) Current Year Rate Change as a percent of rolled-back rate	1.09%	3.50%	3.39%	3.33%	2.51%

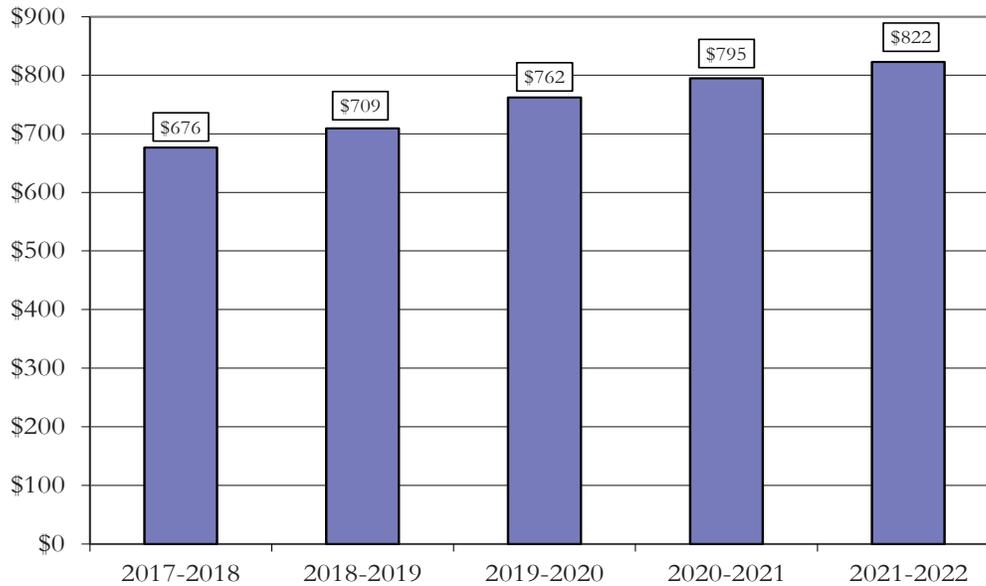


Source: District Records

Average Homeowner Rates

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Assessed Value	\$ 128,746	\$ 137,894	\$ 150,307	\$ 159,513	\$ 166,728
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	103,746	112,894	125,307	134,513	141,728
Property Tax Rate	6.520	6.281	6.081	5.907	5.802
Property Tax Due	\$ 676.42	\$ 709.09	\$ 761.99	\$ 794.57	\$ 822.31
Tax Increase/(Decrease) from the Prior Year	\$ 20.21	\$ 32.67	\$ 52.90	\$ 32.58	\$ 27.74

Average Homeowner's Property Taxes



Source: Volusia County Property Appraisers

Source: Volusia County Property Appraiser

FEFP Revenue Summary

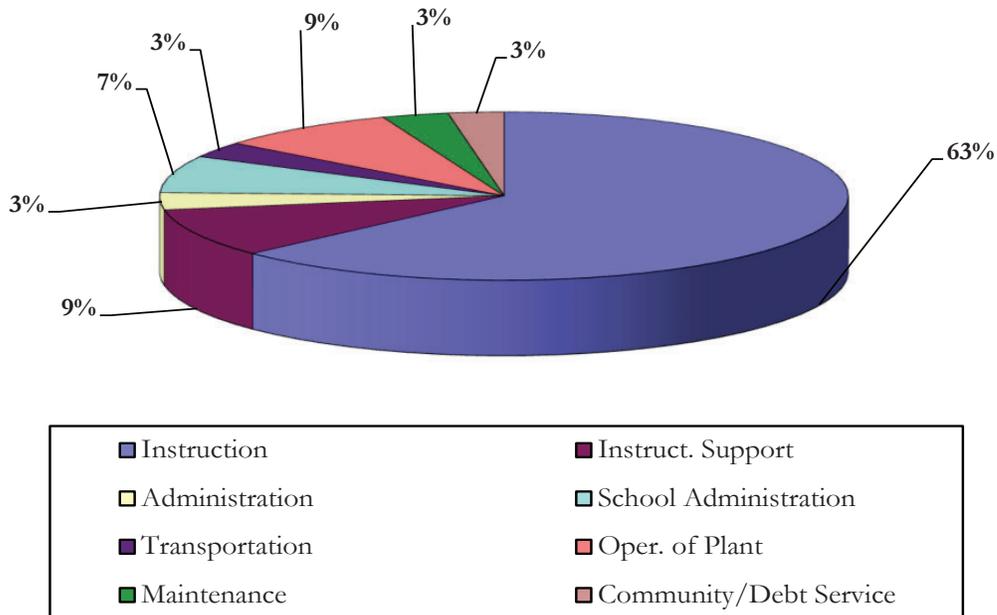
	2020-2021 4th Calculation	2021-2022 2nd Calculation	2nd vs. 4th Calc Difference
Formula Components			
Unweighted FTE	60,094.61	61,015.66	921.05
Weighted FTE	65,393.52	67,038.49	1,644.97
Base Student Allocation	4,319.49	4,372.91	53.42
District Cost Differential	0.9665	0.9664	(0.0001)
School Taxable Value	44,590,031,500	46,036,594,835	1,446,563,335
Required Local Effort Millage	3.651	3.661	0.0100
Discretionary Millage	0.748	0.748	-
Total Millage	4.3990	4.4090	0.0100
Base Funding (WFTE x BSA x DCD)	\$ 273,004,023	\$ 283,303,333	10,299,310
ESE Guaranteed Allocation	22,393,537	22,781,465	387,928
Compression Adjustment - 0.748 mills	4,076,217	3,954,425	(121,792)
Safe Schools	3,867,829	3,857,106	(10,723)
Reading Instruction	2,595,730	2,601,355	5,625
Supplemental Academic Instruction	16,304,532	16,538,368	233,836
DJJ Supplemental Funding	198,273	200,665	2,392
Student Transportation	10,834,709	11,035,581	200,872
Instructional Materials	5,028,293	5,105,956	77,663
Digital Learning	115,257	115,172	(85)
Teacher Classroom Supply Assistance	1,188,230	1,173,539	(14,691)
Mental Health Assistance Allocation	2,120,449	2,495,199	374,750
Funding Compression Allocation	3,297,240	2,962,664	(334,576)
Turnaround School Supplement	761,145	761,145	-
Teacher Salary Enhancement Allocation	10,400,835	11,256,030	855,195
Proration to the Appropriation	(1,272,079)	-	1,272,079
Emergency Order Funding Adjustment	15,052,080	-	(15,052,080)
Total FEFP	369,966,300	368,142,003	(1,824,297)
Required Local Effort Taxes	(156,286,277)	(162,012,975)	(5,726,698)
Total State FEFP	213,680,023	206,129,028	(7,550,995)
Categoricals			
Class-size Reduction	66,821,643	56,867,258	(9,954,385)
Discretionary Lottery	-	-	-
School Recognition	-	-	-
Total State Categorical Funding	66,821,643	56,867,258	(9,954,385)
Total State Funding	280,501,666	262,996,286	(17,505,380)
Local Funding			
Total Required Local Effort	156,286,277	162,012,975	5,726,698
Discretionary Local Effort	32,019,210	34,146,437	2,127,227
Total Local Funding	188,305,487	196,159,412	7,853,925
Total Funding	\$ 468,807,153	\$ 459,155,698	\$ (9,651,455)
Budgeted Funding Per Student	\$ 7,801.15	\$ 7,525.21	(275.94)

Function Summary

General Fund 2021-2022

Function	Description	Amount
5000	Instruction	328,160,766
6100	Student Support Services	23,051,052
6200	Instructional Media Services	6,915,528
6300	Instructional and Curriculum Development	14,339,073
6400	Instructional Staff Training Services	1,026,018
6500	Instructional Related Technology	3,295,805
7100	School Board	1,077,737
7200	General Administration (Superintendent's Office)	2,038,204
7300	School Administration	37,082,801
7400	Facilities Acquisition and Construction	83,344
7500	Fiscal Services	3,136,780
7700	Central Services	15,892,739
7800	Student Transportation Services	44,265,752
7900	Operation of Plant	16,171,172
8100	Maintenance of Plant	10,679,130
8200	Administrative Technology Services	11,000,894
9100	Community Services	119,171
9200	Debt Service	2,646,476
9300	Other Capital Outlay	3,938
9700	Budgeted Transfer of Funds	-
Total		\$ 520,986,378

Function Summary



Object Summary

General Fund 2021-2022

Object	Description	Amount
100	Salaries	\$ 323,188,029
200	Benefits	90,098,611
300	Purchased Services	62,746,735
400	Energy Services	12,773,589
500	Materials & Supplies	28,359,574
600	Capital Outlay	742,105
700	Other Expenses	3,077,737
900	Transfers	-
Total		\$ 520,986,378

