



District Advisory Committee **Meeting**

Budget
School Year 2025-26

November 5, 2025



School Board



Jamie Haynes
Board Chair
District 1



Ruben Colón
Vice Chair
District 5



Krista Goodrich
Board Member
District 2



Jessie Thompson
Board Member
District 3



Donna Brosemer
Board Member
District 4



Dr. Carmen J. Balgobin
Superintendent of Schools

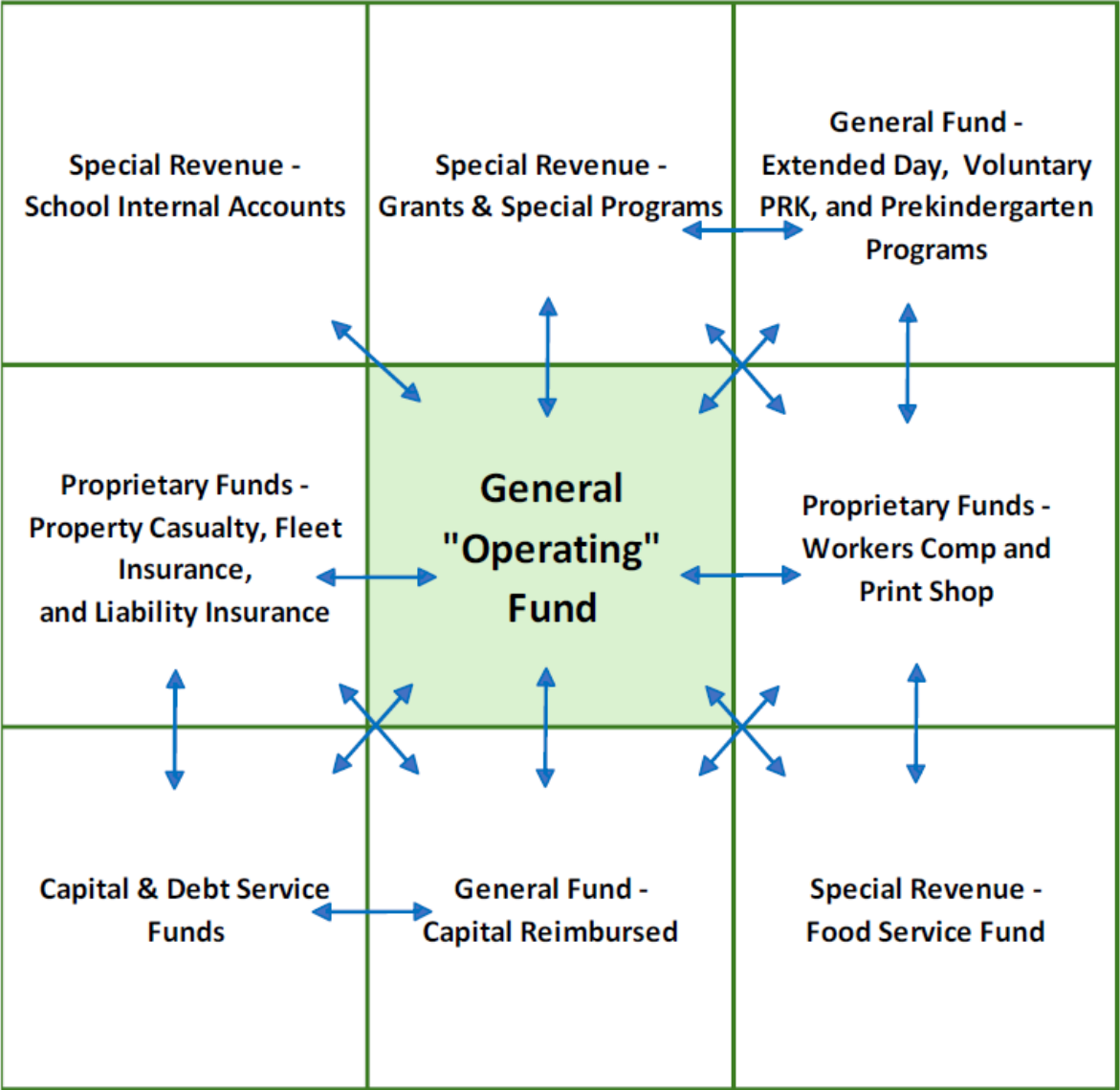


This presentation aligns to the following goal as part of the Volusia County Schools 2024-2027 Strategic Plan:

- ▶ Goal: All Students will engage in high levels of learning EVERY day.
- ▶ Guardrail 1: Recruit, support, develop and retain high-quality staff.
- ▶ Guardrail 2: Provide conditions that enhance student learning.
- ▶ Guardrail 3: Improve operational efficiency and maximize resources to support student learning.
- ▶ Guardrail 4: Ensure high-quality community engagement with all stakeholders.



Interdependent Relationships between Funds



Note: Not all inclusive.



What is a "mill"?

A property tax levy of \$1.00 per \$1,000 of taxable property value.

$$1 \text{ mill} = 0.001$$

$$\$100,000 \times 0.001 = \$100$$



2022-26 Millage Rates and Levy Comparison

Millage Description	2021-22	2022-23	2023-24	2024-25	2025-26
Required Local Effort	3.549	3.230	3.159	3.033	3.027
Prior Period Funding Adjustment Millage	0.005	0.004	0.002	0.004	0.004
Discretionary Operating Millage	0.748	0.748	0.748	0.748	0.748
Capital Outlay	1.500	1.500	1.500	1.500	1.500
TOTAL	5.802	5.482	5.409	5.285	5.279



How did my Taxes Change? (Homesteaded)

SCHOOL YEAR	2021-22	2022-23	2023-24	2024-25	2025-26
Save Our Homes CPI Limit*		103.0%	103.0%	103.0%	102.9%
Assessed Value	\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	\$ 224,883
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	175,000	181,000	187,180	193,545	199,883
Taxable Value	175,000	181,000	187,180	193,545	199,883
Divided by 1,000	175.00	181.00	187.18	193.55	199.88
x Millage Rate	5.802	5.482	5.409	5.285	5.279
School Property Taxes	\$ 1,015.35	\$ 992.24	\$ 1,012.46	\$ 1,022.91	\$ 1,055.17
Change from prior year:		(23.11)	20.22	10.45	32.26
Cumulative Change:					\$ 39.82

*Assessed value capped by Save our Homes legislation.

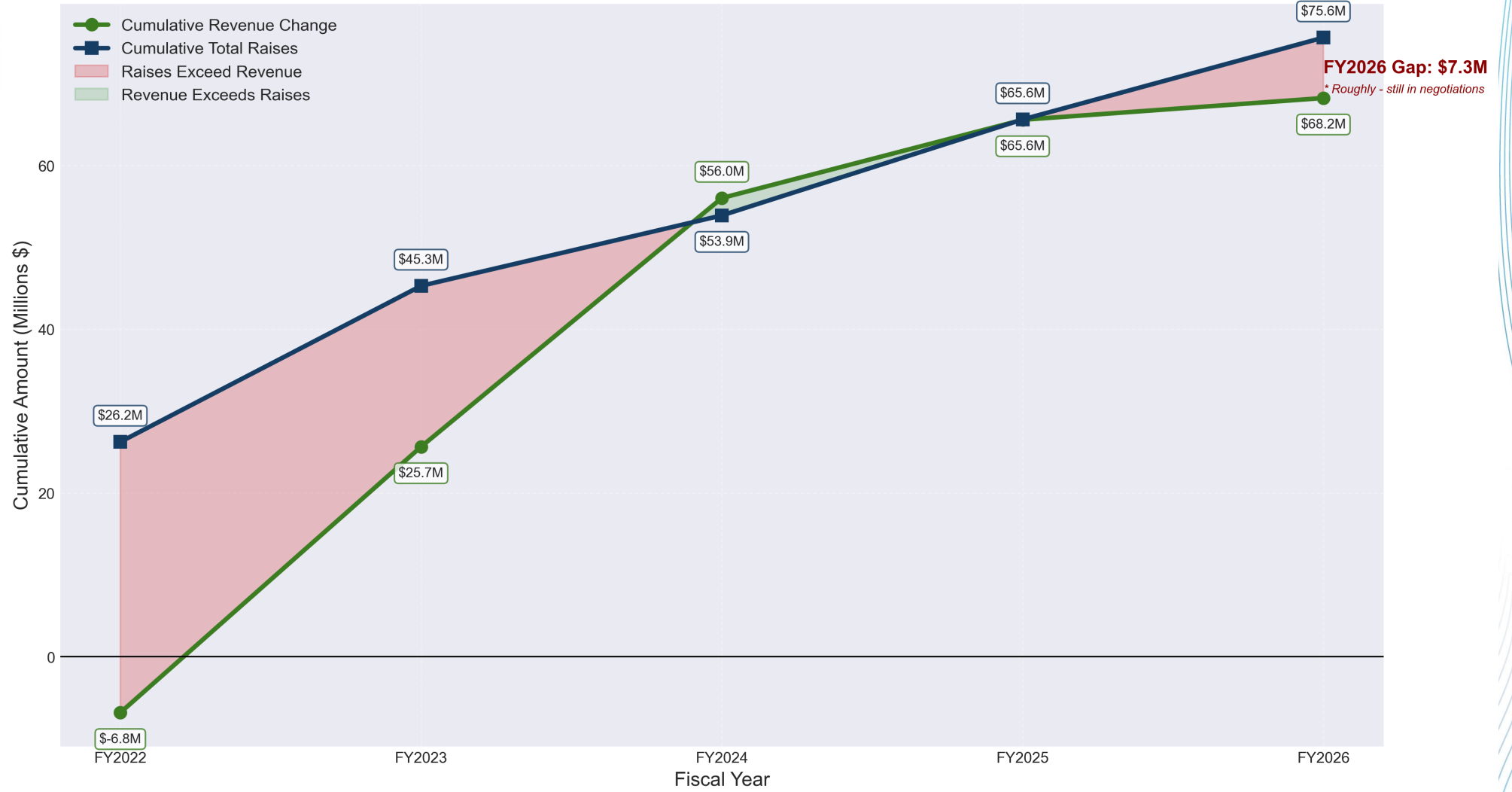


Adopted Budget

FUND	MAJOR FUND DESCRIPTION	2025-26
100	General Fund	\$ 702,959,023
200	Debt Service Fund	42,711,195
300	Capital Projects Fund	468,944,109
400	Special Revenue Fund	132,480,245
700	Internal Service Fund	18,937,641
	Total	\$ 1,366,032,213

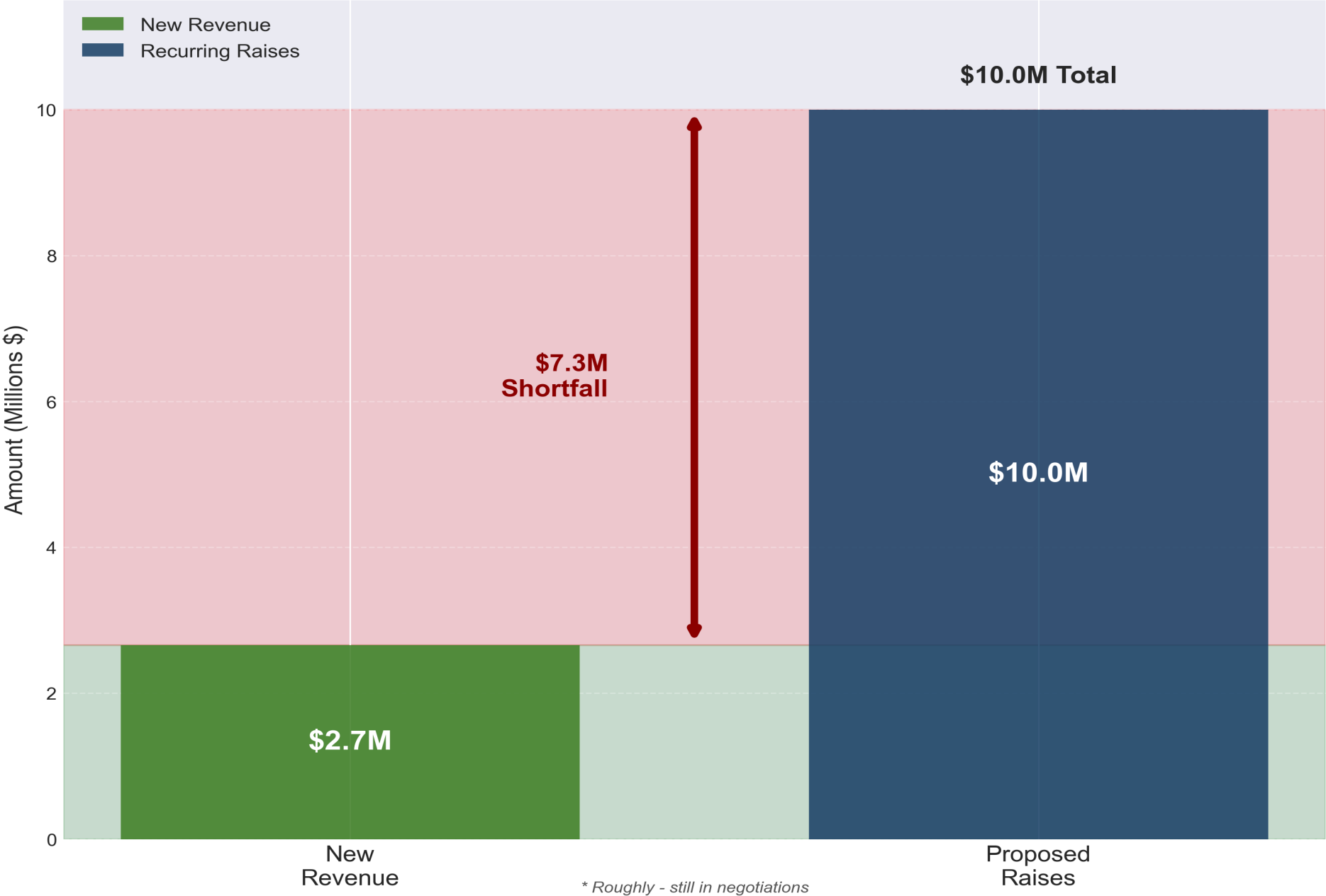


Cumulative Raises vs. Revenue Change (FY2022-FY2026)





FY2026: Revenue Increase vs. Proposed Raises



* Roughly - still in negotiations



Audits

- Annual Comprehensive Financial Report (ACFR) Audit
- Florida Auditor General - Operational Audit
- Internal Audit Function
- Internal Accounts (School Activity Funds)
- Component Unit Financial Audits (Foundation/Charters)
- Program Audits / Monitoring Reviews
- Construction Closeout Audits
- Performance & Special Audits
- Other Required Reviews (actuarial, debt, and disclosure)



Fiscal Transparency

Website: <https://www.vcsedu.org/>

Volusia County Schools

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(386) 822-6790



[Password Issue?](#)

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[District Financial Transparency](#)





Financial Transparency

Financial Services

Florida Department of
Education Red Book

Annual Financial Report
(AFR) Expenditures per
Unweighted Full-Time
Equivalent (UFTE)

Annual Budgets

Budget Amendments

Annual Financial Report

Monthly Financial
Statements

School Financial Reports

Lottery Funds Report

Charter School Audits

Welcome to the VCS Financial Reporting and Fiscal Transparency page. On this page you will find links to all the District's budgets and financial reports, as well as other reports, data, and information about how we allocate and utilize resources to support our educational programs and operations. In addition, we provide links to other sources of fiscal information about our schools.

Fiscal responsibility and proper stewardship of public funds are critical elements of student program support. The District's strategic plan goal 4 ensures all resources and operational functions are efficient and aligned with the district vision and strategy.

FOR FISCAL YEAR 2025-26

PUBLIC HEARING AND ADOPTION OF TENTATIVE MILLAGE RATES AND DISTRICT BUDGET: JULY 29, 2025

PUBLIC HEARING AND ADOPTION OF FINAL DISTRICT BUDGET: SEPTEMBER 9, 2025

Financial Data

Graphics for School District Fiscal Transparency

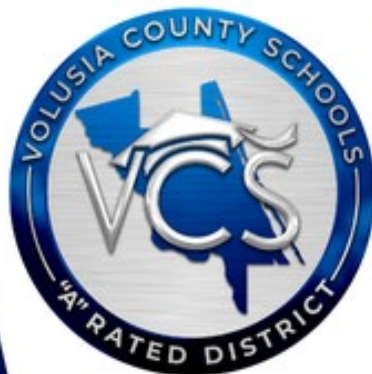
Per Section 1011.035(2)(a), Florida Statutes (F.S.), fiscal data for Volusia County School District has been added below:

[All Schools - Graphics](#)

[District - Graphics](#)



The Power of Partnership



Todd C. Seis

Chief Financial Officer

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"The only profit we pursue is the enrichment of students' lives." —**Todd Seis**



Contact Information

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