



BUDGET AMENDMENT NO. 4

April 14, 2026

Volusia County Schools
Budget Amendments
From January 1, 2026, through January 31, 2026
for the Fiscal Year Ending June 30, 2026

The following is a summary of significant changes to the 2025-26 Annual Budget from January 1, 2026, through January 31, 2026:

General Fund - Consolidated

- Total estimated revenues increased by \$2.9 million as indicated below:
 - State sources increased by \$2.7 million for an:
 - Increase to the Florida Education Finance Program (FEFP) third calculation of \$0.6 million.
 - Increase to computer science teacher certification of \$0.1 million.
 - Increase to workforce development capitalization incentive of \$2.0 million.
 - Local sources increased by \$0.2 million for an:
 - Increase to refund of prior year expenditures of \$0.1 million.
 - Increase to rental income of \$0.1 million.
- Total appropriations increased by \$4.3 million for a(n):
 - Increase to the Florida Healthcare project for the end of contract reconciliation of \$0.9 million.
 - Increase to rental income of \$0.1 million.
 - Decrease to align UFTE projections with FEFP third calculation of \$1.4 million.
 - Increase to Medicaid reimbursement of \$0.1 million.
 - Decrease to the International Baccalaureate program of \$0.2 million.
 - Increase to Cambridge AICE of \$0.2 million.
 - Increase to career and technical education – CAPE funds of \$0.1 million.
 - Increase to consulting services for procurement of \$0.1 million.
 - Increase to Safe Schools of \$0.1 million.
 - Increase to mental health assistance of \$0.1 million.
 - Increase to computer science teacher certificate of \$0.1 million.
 - Increase to workforce development capitalization incentive of \$2.0 million.
 - Increase to charter school capital outlay disbursement of \$2.1 million.
- Other financing sources increased by \$2.0 million for an:
 - Increase to transfers in from capital outlay funds of \$2.1 million for charter school capital outlay disbursements.
 - Increase to transfers out to special revenue funds of \$0.1 million for extended day enrichment program.
- The budgeted ending fund balance increased by \$0.6 million for the reasons described above. The revised budgeted ending fund balance is \$34.4 million.

Volusia County Schools
Budget Amendments
From January 1, 2026, through January 31, 2026
for the Fiscal Year Ending June 30, 2026

Debt Service Funds - Consolidated

- Total estimated revenues increased by a minimal amount for investment earnings.
- Total appropriations remained unchanged.
- Other financing sources remain unchanged.
- The budgeted ending fund balance Increased by a minimal amount. Revised budgeted ending fund balance is \$2.0 million.

Capital Outlay Funds – Consolidated

- Total estimated revenues increased by \$1.1 million as indicated below:
 - State sources increased by \$0.4 million for charter school capital outlay funding.
 - Local sources increased by \$0.7 million mostly for investment income.
- Total appropriations decreased by \$1.7 million for the projects disclosed on the report called Capital Projects Funds – List of Projects with Appropriation Budgetary Amendment Changes that accompanies the Capital Projects Funds – Consolidated statement.
- Other financing sources increased by \$2.1 million for transfers out to general fund.
- The budgeted ending fund balance increased by \$0.7 million for the reasons described above. The revised budgeted ending fund balance is \$85.7 million.

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

- Total estimated revenues increased by a minimal amount for other miscellaneous state sources.
- Total appropriations remain unchanged with reclasses between function and account.
- The budgeted ending fund balance increased by a minimal amount for the reason described above. Revised budgeted ending fund balance is \$12.4 million.

Special Revenue Fund – Other Federal Programs

- Total estimated revenues decreased by \$3.5 million for a(n):
 - Increase to CTE of \$0.2 million.
 - Decrease to Individuals with Disabilities Education Act of \$3.7 million to match the final approved award from FLDOE.
- Total appropriations decreased by \$3.5 million for the reason described above with other reclasses between function and account.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

Special Revenue Fund – School Internal Accounts

- Total estimated revenues increased by \$1.0 million mostly in miscellaneous local sources related to student activity fees.
- Total appropriations increased by \$1.1 million in materials and supplies.
- Other financing sources increased by \$0.1 million for transfers in from general fund for rental and extended day fees.
- The budgeted ending fund balance remained unchanged at \$0.0 million.

Volusia County Schools
Budget Amendments
From January 1, 2026, through January 31, 2026
for the Fiscal Year Ending June 30, 2026

Internal Service Fund – Self Insurance - Workers Compensation

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged.
- The budgeted ending net position remained unchanged at \$0.6 million.

Internal Service Fund – Self Insurance - Property

- Total estimated revenues remained unchanged.
- Total appropriations increased by \$0.2 million mostly for maintenance and repairs from Hurricane Milton.
- Other financing sources increased by \$0.2 million for insurance loss recoveries.
- The budgeted ending net position remained unchanged at \$4.7 million.

Internal Service Fund – Self Insurance - General Liability

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged.
- The budgeted ending net position remained unchanged at \$1.7 million.

Internal Service Fund – Self Insurance - Fleet

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged.
- The budgeted ending net position remained unchanged at \$1.0 million.

Internal Service Fund – Print Shop

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged with reclasses between accounts.
- The budgeted ending net position remained unchanged.

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Federal direct sources:			
Other federal direct sources	\$ 641,687	\$ 641,687	\$ -
Total federal direct sources	641,687	641,687	-
Federal through state sources:			
Medicaid	2,750,000	2,750,000	-
Total federal through state sources	2,750,000	2,750,000	-
State sources:			
Florida Education Finance Program (FEFP)	207,072,791	207,846,002	773,211
CO&DS distribution	40,000	40,000	-
Racing commission funds	314,000	314,000	-
State license tax	550,000	550,000	-
Class size reduction	57,319,622	57,124,107	(195,515)
Voluntary prekindergarten	2,889,435	2,889,435	-
School recognition funds	3,037,818	3,037,818	-
Other miscellaneous state sources	1,111,958	3,199,821	2,087,863
Total state sources	272,335,624	275,001,183	2,665,559
Local sources:			
Ad valorem property taxes - RLE & Discr	263,595,150	263,595,150	-
Rental income	284,417	343,933	59,516
Investment income	4,376,246	4,376,246	-
Gift, grants, and bequests	132,468	133,980	1,512
Other fees	6,828,265	6,861,079	32,814
Bus fees	147,775	165,432	17,657
Sale of surplus	365	365	-
Receipt of federal indirect	1,179,855	1,179,855	-
Other miscellaneous local sources	2,242,720	2,287,935	45,215
Refund of prior year expenditure	745	115,303	114,558
Textbook sales/loss collections	192,131	199,025	6,894
Receipt of food service indirect	1,000,000	1,000,000	-
Miscellaneous local	528	-	(528)
Total local sources	279,980,665	280,258,303	277,638
Total sources	555,707,976	558,651,173	2,943,197
Uses - appropriations			
Instruction			
Salaries	220,064,694	220,916,853	852,159
Benefits	75,732,232	76,121,654	389,422
Purchased Services	43,374,766	44,133,895	759,129
Energy Services	97,598	98,040	442
Materials & Supplies	30,476,718	30,385,949	(90,769)
Capital Outlay	3,098,414	4,346,928	1,248,514
Other	4,932,459	4,999,066	66,607
Total Instruction	377,776,881	381,002,385	3,225,504
Student Support Services			
Salaries	24,187,940	24,286,847	98,907
Benefits	6,982,610	7,032,862	50,252
Purchased Services	2,260,736	2,340,784	80,048
Materials & Supplies	263,289	262,990	(299)
Capital Outlay	12,393	12,393	-

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Other	5,577	5,577	-
Total Student Support Services	33,712,545	33,941,453	228,908
Instructional Media Services			
Salaries	4,503,098	4,511,347	8,249
Benefits	1,062,401	1,076,555	14,154
Purchased Services	122,050	110,160	(11,890)
Materials & Supplies	32,356	32,082	(274)
Capital Outlay	365,483	401,614	36,131
Other	-	113	113
Total Instructional Media Services	6,085,388	6,131,871	46,483
Instructional and Curriculum Development Services			
Salaries	12,073,978	11,997,317	(76,661)
Benefits	3,804,732	3,855,747	51,015
Purchased Services	2,027,291	2,003,223	(24,068)
Energy Services	120	231	111
Materials & Supplies	23,699,965	21,145,659	(2,554,306)
Capital Outlay	53,222	45,040	(8,182)
Other	37,071	38,990	1,919
Total Instructional and Curriculum Development Services	41,696,379	39,086,207	(2,610,172)
Instructional Staff Training Services			
Salaries	542,507	730,423	187,916
Benefits	301,537	368,750	67,213
Purchased Services	325,681	362,427	36,746
Materials & Supplies	391,295	413,785	22,490
Capital Outlay	7,962	7,962	-
Other	45,596	60,288	14,692
Total Instructional Staff Training Services	1,614,578	1,943,635	329,057
Instructional Related Technology			
Salaries	3,209,377	3,210,218	841
Benefits	1,020,268	1,029,091	8,823
Purchased Services	1,082,223	1,090,488	8,265
Materials & Supplies	57,142	57,153	11
Capital Outlay	651,535	647,287	(4,248)
Other	14,788	11,666	(3,122)
Total Instructional Related Technology	6,035,333	6,045,903	10,570
Board			
Salaries	766,405	766,405	-
Benefits	381,657	383,720	2,063
Purchased Services	723,107	723,107	-
Materials & Supplies	1,100	1,100	-
Other	69,000	69,000	-
Total Board	1,941,269	1,943,332	2,063
General Administration			
Salaries	537,746	537,746	-
Benefits	159,596	160,192	596
Purchased Services	309,586	295,996	(13,590)
Materials & Supplies	11,243	19,519	8,276
Capital Outlay	300	1,099	799
Other	129,250	133,237	3,987
Total General Administration	1,147,721	1,147,789	68
School Administration			
Salaries	31,787,127	31,874,544	87,417
Benefits	18,288,773	18,378,335	89,562

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Purchased Services	87,589	85,609	(1,980)
Energy Services	1,086	1,396	310
Materials & Supplies	410,485	410,259	(226)
Capital Outlay	5,989	6,845	856
Other	2,410	2,954	544
Total School Administration	50,583,459	50,759,942	176,483
Facilities Acquisition and Construction			
Salaries	15,226	15,226	-
Benefits	1,065	1,134	69
Purchased Services	71,495	71,495	-
Energy Services	19,358	19,358	-
Materials & Supplies	1,968	1,968	-
Capital Outlay	-	880	880
Other	982,330	3,050,030	2,067,700
Total Facilities Acquisition and Construction	1,091,442	3,160,091	2,068,649
Fiscal Services			
Salaries	1,725,645	1,725,645	-
Benefits	599,249	604,372	5,123
Purchased Services	1,513,249	1,513,249	-
Materials & Supplies	466,255	466,255	-
Other	91,877	103,314	11,437
Total Fiscal Services	4,396,275	4,412,835	16,560
School Food Service			
Benefits	-	35	35
Total School Food Service	-	35	35
Central Services			
Salaries	8,099,393	8,133,059	33,666
Benefits	2,953,109	2,970,463	17,354
Purchased Services	2,833,564	3,146,182	312,618
Energy Services	150,000	150,000	-
Materials & Supplies	443,073	446,373	3,300
Capital Outlay	310,049	318,249	8,200
Other	269,494	269,494	-
Total Central Services	15,058,682	15,433,820	375,138
Student Transportation Services			
Salaries	13,624,667	13,627,336	2,669
Benefits	5,167,635	5,193,662	26,027
Purchased Services	1,116,254	1,097,695	(18,559)
Energy Services	1,782,000	1,782,000	-
Materials & Supplies	186,158	187,379	1,221
Capital Outlay	50,981	50,981	-
Other	13,050	13,050	-
Total Student Transportation Services	21,940,745	21,952,103	11,358
Operation of the Plant			
Salaries	23,365,607	23,448,465	82,858
Benefits	9,348,432	9,429,432	81,000
Purchased Services	11,828,052	12,033,254	205,202
Energy Services	17,236,647	17,236,780	133
Materials & Supplies	1,904,777	1,905,143	366
Capital Outlay	1,264,232	1,264,232	-
Other	276,370	276,370	-
Total Operation of the Plant	65,224,117	65,593,676	369,559
Maintenance of Plant			

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Salaries	9,410,075	9,410,075	-
Benefits	3,291,001	3,291,001	-
Purchased Services	9,632,396	9,632,396	-
Energy Services	423,161	423,161	-
Materials & Supplies	2,839,690	2,834,665	(5,025)
Capital Outlay	80,360	80,360	-
Other	55,963	60,988	5,025
Total Maintenance of Plant	25,732,646	25,732,646	-
Administrative Technology Services			
Salaries	4,081,018	4,081,018	-
Benefits	1,277,369	1,285,186	7,817
Purchased Services	10,054,940	10,118,066	63,126
Materials & Supplies	530,069	514,074	(15,995)
Capital Outlay	927,297	931,545	4,248
Other	17,178	17,178	-
Total Administrative Technology Services	16,887,871	16,947,067	59,196
Community Services			
Salaries	3,283,468	3,284,449	981
Benefits	1,071,185	1,071,901	716
Purchased Services	347,461	367,030	19,569
Materials & Supplies	306,637	292,711	(13,926)
Capital Outlay	5,000	5,000	-
Other	660,564	684,268	23,704
Total Community Services	5,674,315	5,705,359	31,044
Total uses	676,599,646	680,940,149	4,340,503
Deficiency of estimated revenues under appropriations	(120,891,670)	(122,288,976)	(1,397,306)
Other financing sources			
Transfers in from capital outlay funds	40,178,312	42,257,416	2,079,104
Transfers out to special revenue funds	(819,514)	(873,237)	(53,723)
Proceeds from sale of assets	158,825	167,025	8,200
Total other financing sources	39,517,623	41,551,204	2,033,581
Net change in fund balance	(81,374,047)	(80,737,772)	636,275
Fund balance			
Beginning of year	115,121,357	115,121,357	-
Ending Balance	\$ 33,747,310	\$ 34,383,585	\$ 636,275

VOLUSIA COUNTY SCHOOLS
DEBT SERVICE FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 171	\$ 186	\$ 15
Total local sources	171	186	15
Total sources	171	186	15
Uses - appropriations			
Debt Service			
Principal	29,294,000	29,294,000	-
Interest	10,316,805	10,316,805	-
Other charges	368,394	368,394	-
Payments to refunded bond escrow agent	48,850,252	48,850,252	-
Total Debt Service	88,829,451	88,829,451	-
Total uses	88,829,451	88,829,451	-
Deficiency of estimated revenues under appropriations	(88,829,280)	(88,829,265)	15
Other financing sources			
Transfers in from capital outlay funds	40,304,699	40,304,699	-
Issuance of certificates of participation	44,049,970	44,049,970	-
Premiums on long-term debt issued	4,531,970	4,531,970	-
Total other financing sources	88,886,639	88,886,639	-
Net change in fund balance	57,359	57,374	15
Fund balance			
Beginning of year	1,980,437	1,980,437	-
Ending Balance	\$ 2,037,796	\$ 2,037,811	\$ 15

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
State sources:			
CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Charter School Capital Outlay Funding	982,330	1,375,819	393,489
Other miscellaneous state sources	31,358	31,358	-
Total state sources	3,280,188	3,673,677	393,489
Local sources:			
Ad valorem property taxes - Capital	104,592,392	104,592,392	-
Local sales tax	66,539,629	66,539,629	-
Investment income	5,587,507	6,260,089	672,582
Other miscellaneous local sources	8,828	8,828	-
Impact fees	10,007,050	10,007,800	750
Refund of prior year expenditure	1,785	1,785	-
Total local sources	186,737,191	187,410,523	673,332
Total sources	190,017,379	191,084,200	1,066,821
Uses - appropriations			
Facilities Acquisition and Construction			
Capital Outlay	307,884,478	307,752,830	(131,648)
Other	1,553,967	-	(1,553,967)
Total Facilities Acquisition and Construction	309,438,445	307,752,830	(1,685,615)
Debt Service			
Principal	346,077	346,077	-
Interest	7,233	7,233	-
Total Debt Service	353,310	353,310	-
Total uses	309,791,755	308,106,140	(1,685,615)
Deficiency of estimated revenues under appropriations	(119,774,376)	(117,021,940)	2,752,436
Other financing uses			
Transfers out to general fund	(40,178,312)	(42,257,416)	(2,079,104)
Transfers out to debt service funds	(40,304,699)	(40,304,699)	-
Proceeds from sale of assets	1,018,755	1,018,755	-
Loss Recoveries	91,091	91,091	-
Total other financing uses	(79,373,165)	(81,452,269)	(2,079,104)
Net change in fund balance	(199,147,541)	(198,474,209)	673,332
Fund balance			
Beginning of year	284,175,588	284,175,588	-
Ending Balance	\$ 85,028,047	\$ 85,701,379	\$ 673,332

Volusia County Schools

Capital Projects Funds - List of Projects with Appropriation Budgetary Amendment Changes
from January 01, 2026 through January 31, 2026
for the Fiscal Year Ending June 30, 2026

PROJECT DESCRIPTION	CURRENT BUDGET	CHANGE	REVISED BUDGET
Charter School Capital Outlay LCIF Disbursements	1,553,967.00	(1,553,967.00)	-
Contingency	20,967,904.61	(120,244.00)	20,847,660.61
Contingency - Operations	21,363,850.20	(60,000.00)	21,303,850.20
Highbanks Learning Center - Install Portable Hookups	162,250.60	27,647.57	189,898.17
Land Acquisition	761,120.83	60,000.00	821,120.83
Various - Minor Projects	3,262,124.63	(27,647.57)	3,234,477.06
White Fleet	1,808,603.98	(11,403.47)	1,797,200.51
Total	49,879,821.85	(1,685,614.47)	48,194,207.38

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND - FOOD SERVICE
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Federal through state sources:			
National school lunch program	\$ 39,000,000	\$ 39,000,000	\$ -
Total federal through state sources	39,000,000	39,000,000	-
State sources:			
School breakfast supplement	180,000	180,000	-
School lunch supplement	206,000	206,000	-
Other miscellaneous state sources	-	8,789	8,789
Total state sources	386,000	394,789	8,789
Local sources:			
Investment income	800,000	800,000	-
Food service	735,000	735,000	-
Other miscellaneous local sources	57,935	57,935	-
Total local sources	1,592,935	1,592,935	-
Total sources	40,978,935	40,987,724	8,789
Uses - appropriations			
School Food Service			
Salaries	9,625,553	9,623,839	(1,714)
Benefits	4,810,100	4,810,100	-
Purchased Services	1,964,500	1,964,500	-
Energy Services	867,280	867,280	-
Materials & Supplies	26,272,001	26,272,001	-
Capital Outlay	4,455,539	4,542,286	86,747
Other	1,052,842	967,809	(85,033)
Total School Food Service	49,047,815	49,047,815	-
Total uses	49,047,815	49,047,815	-
Deficiency of estimated revenues under appropriations	(8,068,880)	(8,060,091)	8,789
Net change in fund balance	(8,068,880)	(8,060,091)	8,789
Fund balance			
Beginning of year	20,445,341	20,445,341	-
Ending Balance	\$ 12,376,461	\$ 12,385,250	\$ 8,789

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Federal through state sources:			
Career and technical education	\$ 1,038,669	\$ 1,216,733	\$ 178,064
Title II, grant to improve teacher quality	4,006,366	4,006,366	-
Individuals with disabilities education act	21,320,168	17,650,930	(3,669,238)
Title I, grant to improve academic standards	35,337,959	35,337,959	-
Title III, language instruction	509,595	509,595	-
Title IV, twenty-first century schools	1,151,339	1,151,339	-
Other federal through state sources	3,716,618	3,716,618	-
Total federal through state sources	67,080,714	63,589,540	(3,491,174)
Total sources	67,080,714	63,589,540	(3,491,174)
Uses - appropriations			
Instruction			
Salaries	15,397,962	14,841,098	(556,864)
Benefits	6,175,707	5,912,223	(263,484)
Purchased Services	8,741,911	7,961,772	(780,139)
Materials & Supplies	2,381,953	2,521,294	139,341
Capital Outlay	925,002	965,291	40,289
Other	428,253	401,753	(26,500)
Total Instruction	34,050,788	32,603,431	(1,447,357)
Student Support Services			
Salaries	5,252,186	5,269,778	17,592
Benefits	1,950,302	1,961,941	11,639
Purchased Services	464,408	464,408	-
Materials & Supplies	209,259	216,234	6,975
Capital Outlay	995	3,443	2,448
Other	59,413	59,413	-
Total Student Support Services	7,936,563	7,975,217	38,654
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	7,127,794	6,073,858	(1,053,936)
Benefits	2,137,081	1,925,700	(211,381)
Purchased Services	215,935	203,335	(12,600)
Materials & Supplies	111,695	100,195	(11,500)
Capital Outlay	9,265	4,483	(4,782)
Other	9,415	9,415	-
Total Instructional and Curriculum Development Services	9,611,185	8,316,986	(1,294,199)
Instructional Staff Training Services			
Salaries	5,504,635	5,562,111	57,476
Benefits	1,933,289	1,952,985	19,696
Purchased Services	1,637,858	1,560,585	(77,273)
Materials & Supplies	404,254	377,754	(26,500)
Capital Outlay	7,928	7,928	-
Other	706,257	612,938	(93,319)
Total Instructional Staff Training Services	10,194,221	10,074,301	(119,920)
Instructional Related Technology			
Salaries	279	279	-

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Benefits	(1,042)	(1,042)	-
Purchased Services	480,805	480,805	-
Total Instructional Related Technology	480,042	480,042	-
General Administration			
Benefits	21,955	21,955	-
Other	2,160,940	2,355,126	194,186
Total General Administration	2,182,895	2,377,081	194,186
School Administration			
Salaries	1,661,149	1,002,702	(658,447)
Benefits	501,216	314,318	(186,898)
Total School Administration	2,162,365	1,317,020	(845,345)
Central Services			
Purchased Services	1,875	1,875	-
Total Central Services	1,875	1,875	-
Student Transportation Services			
Salaries	54,441	54,441	-
Benefits	24,249	22,056	(2,193)
Purchased Services	209,525	194,525	(15,000)
Energy Services	7,811	7,811	-
Materials & Supplies	6,346	6,346	-
Total Student Transportation Services	302,372	285,179	(17,193)
Operation of the Plant			
Salaries	99,420	99,420	-
Benefits	21,464	21,464	-
Purchased Services	888	888	-
Total Operation of the Plant	121,772	121,772	-
Total uses	67,080,714	63,589,540	(3,491,174)
Estimated revenues over appropriations	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND - SCHOOL INTERNAL FUNDS
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 198,682	\$ 219,214	\$ 20,532
Other miscellaneous local sources	7,563,131	8,583,432	1,020,301
Total local sources	7,761,813	8,802,646	1,040,833
Total sources	7,761,813	8,802,646	1,040,833
Uses - appropriations			
Community Services			
Purchased Services	164	164	-
Materials & Supplies	17,160,930	18,255,486	1,094,556
Total Community Services	17,161,094	18,255,650	1,094,556
Total uses	17,161,094	18,255,650	1,094,556
Deficiency of estimated revenues under appropriations	(9,399,281)	(9,453,004)	(53,723)
Other financing sources			
Transfers in from general fund	819,514	873,237	53,723
Total other financing sources	819,514	873,237	53,723
Net change in fund balance	(8,579,767)	(8,579,767)	-
Fund balance			
Beginning of year	8,579,767	8,579,767	-
Ending Balance	\$ -	\$ -	\$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUND - SELF INSURANCE - WORKERS COMPENSATION
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 180,000	\$ 180,000	\$ -
Operating revenues	3,300,000	3,300,000	-
Total local sources	3,480,000	3,480,000	-
Total sources	3,480,000	3,480,000	-
Uses - appropriations			
Central Services			
Salaries	127,100	127,100	-
Benefits	258,782	258,782	-
Purchased Services	342,500	342,500	-
Other	2,751,618	2,751,618	-
Total Central Services	3,480,000	3,480,000	-
Total uses	3,480,000	3,480,000	-
Estimated revenues over appropriations	-	-	-
Change in net position	-	-	-
Net position			
Beginning of year	566,012	566,012	-
Ending Balance	\$ 566,012	\$ 566,012	\$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUND - SELF INSURANCE - PROPERTY
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 160,000	\$ 160,000	\$ -
Operating revenues	4,419,581	4,419,581	-
Total local sources	4,579,581	4,579,581	-
Total sources	4,579,581	4,579,581	-
Uses - appropriations			
Operation of the Plant			
Salaries	20,000	20,000	-
Benefits	6,186	6,186	-
Purchased Services	4,596,728	4,751,654	154,926
Total Operation of the Plant	4,622,914	4,777,840	154,926
Total uses	4,622,914	4,777,840	154,926
Deficiency of estimated revenues under appropriations	(43,333)	(198,259)	(154,926)
Other financing sources			
Loss Recoveries	43,333	198,259	154,926
Total other financing sources	43,333	198,259	154,926
Change in net position	-	-	-
Net position			
Beginning of year	4,727,770	4,727,770	-
Ending Balance	\$ 4,727,770	\$ 4,727,770	\$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUND - SELF INSURANCE - GENERAL LIABILITY
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 100,000	\$ 100,000	\$ -
Operating revenues	800,000	800,000	-
Total local sources	900,000	900,000	-
Total sources	900,000	900,000	-
Uses - appropriations			
Operation of the Plant			
Salaries	51,022	51,022	-
Benefits	15,115	15,115	-
Purchased Services	261,610	261,610	-
Other	572,253	572,253	-
Total Operation of the Plant	900,000	900,000	-
Total uses	900,000	900,000	-
Estimated revenues over appropriations	-	-	-
Change in net position	-	-	-
Net position			
Beginning of year	1,664,616	1,664,616	-
Ending Balance	\$ 1,664,616	\$ 1,664,616	\$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUND - SELF INSURANCE - FLEET
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 80,000	\$ 80,000	\$ -
Operating revenues	500,000	500,000	-
Total local sources	580,000	580,000	-
Total sources	580,000	580,000	-
Uses - appropriations			
Operation of the Plant			
Salaries	28,481	28,481	-
Benefits	8,327	8,327	-
Purchased Services	543,192	543,192	-
Other	-	-	-
Total Operation of the Plant	580,000	580,000	-
Total uses	580,000	580,000	-
Estimated revenues over appropriations	-	-	-
Change in net position	-	-	-
Net position			
Beginning of year	999,986	999,986	-
Ending Balance	\$ 999,986	\$ 999,986	\$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUND - PRINT SHOP
BUDGET AMENDMENTS
FROM JANUARY 01, 2026 THROUGH JANUARY 31, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Operating revenues	\$ 1,640,312	\$ 1,640,312	\$ -
Other miscellaneous local sources	2	2	-
Total local sources	1,640,314	1,640,314	-
Total sources	1,640,314	1,640,314	-
Uses - appropriations			
Central Services			
Salaries	384,050	384,050	-
Benefits	134,662	134,662	-
Purchased Services	362,600	347,983	(14,617)
Materials & Supplies	645,999	660,616	14,617
Capital Outlay	113,000	113,000	-
Total Central Services	1,640,311	1,640,311	-
Administrative Technology Services			
Capital Outlay	58	58	-
Total Administrative Technology Services	58	58	-
Total uses	1,640,369	1,640,369	-
Deficiency of estimated revenues under appropriations	(55)	(55)	-
Change in net position	(55)	(55)	-
Net position			
Beginning of year	8,717	8,717	-
Ending Balance	\$ 8,662	\$ 8,662	\$ -