



BUDGET AMENDMENT NO. 5

May 12, 2026

Volusia County Schools
Budget Amendments
From February 1, 2026, through February 28, 2026
for the Fiscal Year Ending June 30, 2026

The following is a summary of significant changes to the 2025-26 Annual Budget from February 1, 2026, through February 28, 2026:

General Fund - Consolidated

- Total estimated revenues increased by \$0.7 million as indicated below:
 - State sources increased by \$0.1 million for the state of Florida adoption benefit program.
 - Local sources increased by \$0.6 million for increases to:
 - Reimbursements from payroll overpayments of \$0.1 million.
 - Insurance implementation of \$0.1 million.
 - Charter school administration of \$0.1 million.
 - Florida hospital healthy futures partnership of \$0.1 million.
 - Fees for Pre-K of \$0.1 million.
 - Fees for extended day enrichment program of \$0.1 million
- Total appropriations increased by \$1.6 million for a(n):
 - Increase to surplus equipment sales of \$0.1 million.
 - Increase to reimbursements from payroll overpayments of \$0.1 million.
 - Increase to insurance implementation of \$0.1 million.
 - Increase to impact fee study of \$0.1 million.
 - Increase to Easter Seals of \$0.2 million.
 - Increase to charter school administration of \$0.1 million.
 - Increase to Florida hospital healthy futures partnership of \$0.1 million.
 - Increase to state of Florida adoption benefit program of \$0.1 million.
 - Increase to Pre-K of \$0.1 million.
 - Decrease to workforce development capitalization incentive of \$0.1 million.
 - Increase to charter school capital outlay of \$0.2 million
 - Increase to enterprise resource planning software of \$0.4 million.
 - Increase to white fleet of \$0.1 million.
- Other financing sources increased by \$0.7 million for an:
 - Increase to transfers in from capital outlay funds of \$0.7 million for charter school capital outlay disbursements, ERP software and white fleet.
 - Increase to transfers out to special revenue funds of \$0.1 million for extended day enrichment program.
 - Increase to proceeds from sale of assets of \$0.1 million.
- The budgeted ending fund balance decreased by \$0.2 million for the reasons described above. The revised budgeted ending fund balance is \$34.2 million.

Volusia County Schools
Budget Amendments
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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 \$1.4 million as indicated below:
 - State sources increased by \$0.2 million for charter school capital outlay funding.
 - Local sources increased by \$1.2 million mostly for investment income.
- Total appropriations decreased by \$0.4 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 \$0.6 million for transfers out to general fund.
- The budgeted ending fund balance increased by \$1.2 million for the reasons described above. The revised budgeted ending fund balance is \$86.9 million.

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

- Total estimated revenues increased by a minimal amount for other miscellaneous state sources.
- Total appropriations increased by \$0.4 million for capital outlay.
- The budgeted ending fund balance decreased by \$0.4 million for the reasons described above. Revised budgeted ending fund balance is \$12.0 million.

Special Revenue Fund – Other Federal Programs

- Total estimated revenues decreased by \$0.1 million for Individuals with Disabilities Education Act.
- Total appropriations decreased by \$0.1 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 \$1.5 million mostly in miscellaneous local sources related to student activity fees.
- Total appropriations increased by \$1.6 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.

Internal Service Fund – Self Insurance - Workers Compensation

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

Volusia County Schools
Budget Amendments
From February 1, 2026, through February 28, 2026
for the Fiscal Year Ending June 30, 2026

Internal Service Fund – Self Insurance - Property

- Total estimated revenues remained unchanged.
- Total appropriations remained unchanged.
- Other financing sources remained unchanged.
- 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 FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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)	207,846,002	207,846,002	-
CO&DS distribution	40,000	40,000	-
Racing commission funds	314,000	314,000	-
State license tax	550,000	550,000	-
Class size reduction	57,124,107	57,124,107	-
Voluntary prekindergarten	2,889,435	2,889,435	-
School recognition funds	3,037,818	3,037,818	-
Other miscellaneous state sources	3,199,821	3,290,867	91,046
Total state sources	275,001,183	275,092,229	91,046
Local sources:			
Ad valorem property taxes - RLE & Discr	263,595,150	263,595,150	-
Rental income	343,933	407,302	63,369
Investment income	4,376,246	4,376,246	-
Gift, grants, and bequests	133,980	187,697	53,717
Other fees	6,861,079	7,000,061	138,982
Bus fees	165,432	182,093	16,661
Sale of surplus	365	365	-
Receipt of federal indirect	1,179,855	1,179,855	-
Other miscellaneous local sources	2,287,935	2,524,478	236,543
Refund of prior year expenditure	115,303	243,362	128,059
Textbook sales/loss collections	199,025	200,631	1,606
Receipt of food service indirect	1,000,000	1,000,000	-
Miscellaneous local	-	131	131
Total local sources	280,258,303	280,897,371	639,068
Total sources	558,651,173	559,381,287	730,114
Uses - appropriations			
Instruction			
Salaries	220,916,853	218,368,614	(2,548,239)
Benefits	76,121,654	75,980,919	(140,735)
Purchased Services	44,133,895	44,272,174	138,279
Energy Services	98,040	100,109	2,069
Materials & Supplies	30,385,949	29,221,025	(1,164,924)
Capital Outlay	4,346,928	4,455,231	108,303
Other	4,999,066	5,904,899	905,833
Total Instruction	381,002,385	378,302,971	(2,699,414)
Student Support Services			
Salaries	24,286,847	23,350,850	(935,997)
Benefits	7,032,862	7,022,640	(10,222)
Purchased Services	2,340,784	2,427,912	87,128
Materials & Supplies	262,990	269,022	6,032
Capital Outlay	12,393	15,861	3,468

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Other	5,577	5,468	(109)
Total Student Support Services	33,941,453	33,091,753	(849,700)
Instructional Media Services			
Salaries	4,511,347	4,411,347	(100,000)
Benefits	1,076,555	1,076,593	38
Purchased Services	110,160	110,042	(118)
Materials & Supplies	32,082	31,939	(143)
Capital Outlay	401,614	399,365	(2,249)
Other	113	1,163	1,050
Total Instructional Media Services	6,131,871	6,030,449	(101,422)
Instructional and Curriculum Development Services			
Salaries	11,997,317	11,854,329	(142,988)
Benefits	3,855,747	3,880,780	25,033
Purchased Services	2,003,223	1,986,654	(16,569)
Energy Services	231	350	119
Materials & Supplies	21,145,659	21,180,687	35,028
Capital Outlay	45,040	68,632	23,592
Other	38,990	65,775	26,785
Total Instructional and Curriculum Development Services	39,086,207	39,037,207	(49,000)
Instructional Staff Training Services			
Salaries	730,423	725,287	(5,136)
Benefits	368,750	350,809	(17,941)
Purchased Services	362,427	369,803	7,376
Materials & Supplies	413,785	418,277	4,492
Capital Outlay	7,962	7,962	-
Other	60,288	58,425	(1,863)
Total Instructional Staff Training Services	1,943,635	1,930,563	(13,072)
Instructional Related Technology			
Salaries	3,210,218	3,210,218	-
Benefits	1,029,091	1,029,091	-
Purchased Services	1,090,488	1,086,841	(3,647)
Materials & Supplies	57,153	57,153	-
Capital Outlay	647,287	647,287	-
Other	11,666	107	(11,559)
Total Instructional Related Technology	6,045,903	6,030,697	(15,206)
Board			
Salaries	766,405	766,405	-
Benefits	383,720	383,720	-
Purchased Services	723,107	723,107	-
Materials & Supplies	1,100	3,719	2,619
Other	69,000	66,381	(2,619)
Total Board	1,943,332	1,943,332	-
General Administration			
Salaries	537,746	537,746	-
Benefits	160,192	160,192	-
Purchased Services	295,996	298,537	2,541
Energy Services	-	2,564	2,564
Materials & Supplies	19,519	20,899	1,380
Capital Outlay	1,099	1,099	-
Other	133,237	130,990	(2,247)
Total General Administration	1,147,789	1,152,027	4,238
School Administration			
Salaries	31,874,544	31,322,331	(552,213)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Benefits	18,378,335	18,380,156	1,821
Purchased Services	85,609	85,155	(454)
Energy Services	1,396	1,442	46
Materials & Supplies	410,259	409,199	(1,060)
Capital Outlay	6,845	8,325	1,480
Other	2,954	3,300	346
Total School Administration	50,759,942	50,209,908	(550,034)
Facilities Acquisition and Construction			
Salaries	15,226	24,413	9,187
Benefits	1,134	1,760	626
Purchased Services	71,495	71,495	-
Energy Services	19,358	19,358	-
Materials & Supplies	1,968	1,968	-
Capital Outlay	880	1,034	154
Other	3,050,030	3,250,568	200,538
Total Facilities Acquisition and Construction	3,160,091	3,370,596	210,505
Fiscal Services			
Salaries	1,725,645	1,725,645	-
Benefits	604,372	604,372	-
Purchased Services	1,513,249	1,493,253	(19,996)
Materials & Supplies	466,255	458,955	(7,300)
Capital Outlay	-	476	476
Other	103,314	117,911	14,597
Total Fiscal Services	4,412,835	4,400,612	(12,223)
School Food Service			
Benefits	35	35	-
Total School Food Service	35	35	-
Central Services			
Salaries	8,133,059	8,041,346	(91,713)
Benefits	2,970,463	2,970,463	-
Purchased Services	3,146,182	3,648,873	502,691
Energy Services	150,000	152,318	2,318
Materials & Supplies	446,373	490,189	43,816
Capital Outlay	318,249	470,249	152,000
Other	269,494	303,189	33,695
Total Central Services	15,433,820	16,076,627	642,807
Student Transportation Services			
Salaries	13,627,336	13,429,900	(197,436)
Benefits	5,193,662	5,194,245	583
Purchased Services	1,097,695	1,112,382	14,687
Energy Services	1,782,000	1,782,000	-
Materials & Supplies	187,379	184,687	(2,692)
Capital Outlay	50,981	52,151	1,170
Other	13,050	13,052	2
Total Student Transportation Services	21,952,103	21,768,417	(183,686)
Operation of the Plant			
Salaries	23,448,465	23,166,763	(281,702)
Benefits	9,429,432	9,433,591	4,159
Purchased Services	12,033,254	13,924,461	1,891,207
Energy Services	17,236,780	16,764,788	(471,992)
Materials & Supplies	1,905,143	4,796,418	2,891,275
Capital Outlay	1,264,232	1,264,232	-
Other	276,370	985,142	708,772

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Total Operation of the Plant	65,593,676	70,335,395	4,741,719
Maintenance of Plant			
Salaries	9,410,075	9,310,075	(100,000)
Benefits	3,291,001	3,291,001	-
Purchased Services	9,632,396	9,504,256	(128,140)
Energy Services	423,161	425,161	2,000
Materials & Supplies	2,834,665	2,966,753	132,088
Capital Outlay	80,360	91,176	10,816
Other	60,988	47,448	(13,540)
Total Maintenance of Plant	25,732,646	25,635,870	(96,776)
Administrative Technology Services			
Salaries	4,081,018	4,080,996	(22)
Benefits	1,285,186	1,285,209	23
Purchased Services	10,118,066	10,543,036	424,970
Energy Services	-	9,031	9,031
Materials & Supplies	514,074	515,546	1,472
Capital Outlay	931,545	944,420	12,875
Other	17,178	21,957	4,779
Total Administrative Technology Services	16,947,067	17,400,195	453,128
Community Services			
Salaries	3,284,449	3,354,199	69,750
Benefits	1,071,901	1,077,151	5,250
Purchased Services	367,030	386,843	19,813
Materials & Supplies	292,711	272,274	(20,437)
Capital Outlay	5,000	5,000	-
Other	684,268	718,953	34,685
Total Community Services	5,705,359	5,814,420	109,061
Total uses	680,940,149	682,531,074	1,590,925
Deficiency of estimated revenues under appropriations	(122,288,976)	(123,149,787)	(860,811)
Other financing sources			
Transfers in from capital outlay funds	42,257,416	42,907,306	649,890
Transfers out to special revenue funds	(873,237)	(968,064)	(94,827)
Proceeds from sale of assets	167,025	284,526	117,501
Total other financing sources	41,551,204	42,223,768	672,564
Net change in fund balance	(80,737,772)	(80,926,019)	(188,247)
Fund balance			
Beginning of year	115,121,357	115,121,357	-
Ending Balance	\$ 34,383,585	\$ 34,195,338	\$ (188,247)

VOLUSIA COUNTY SCHOOLS
DEBT SERVICE FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 186	\$ 201	\$ 15
Total local sources	186	201	15
Total sources	186	201	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	(88,829,265)	(88,829,250)	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	57,374	57,389	15
Fund balance			
Beginning of year	1,980,437	1,980,437	-
Ending Balance	\$ 2,037,811	\$ 2,037,826	\$ 15

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - CONSOLIDATED
BUDGET AMENDMENTS
FROM FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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	1,375,819	1,576,357	200,538
Other miscellaneous state sources	31,358	31,358	-
Total state sources	3,673,677	3,874,215	200,538
Local sources:			
Ad valorem property taxes - Capital	104,592,392	104,592,392	-
Local sales tax	66,539,629	66,539,629	-
Investment income	6,260,089	7,460,980	1,200,891
Other miscellaneous local sources	8,828	8,828	-
Impact fees	10,007,800	10,023,920	16,120
Refund of prior year expenditure	1,785	3,262	1,477
Total local sources	187,410,523	188,629,011	1,218,488
Total sources	191,084,200	192,503,226	1,419,026
Uses - appropriations			
Facilities Acquisition and Construction			
Capital Outlay	307,752,830	307,303,478	(449,352)
Total Facilities Acquisition and Construction	307,752,830	307,303,478	(449,352)
Debt Service			
Principal	346,077	346,077	-
Interest	7,233	7,233	-
Total Debt Service	353,310	353,310	-
Total uses	308,106,140	307,656,788	(449,352)
Deficiency of estimated revenues under appropriations	(117,021,940)	(115,153,562)	1,868,378
Other financing uses			
Transfers out to general fund	(42,257,416)	(42,907,306)	(649,890)
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	(81,452,269)	(82,102,159)	(649,890)
Net change in fund balance	(198,474,209)	(197,255,721)	1,218,488
Fund balance			
Beginning of year	284,175,588	284,175,588	-
Ending Balance	\$ 85,701,379	\$ 86,919,867	\$ 1,218,488

Volusia County Schools

Capital Projects Funds - List of Projects with Appropriation Budgetary Amendment Changes
from February 01, 2026 through February 28, 2026
for the Fiscal Year Ending June 30, 2026

PROJECT DESCRIPTION	CURRENT BUDGET	CHANGE	REVISED BUDGET
All High Schools - Athletic Facility Leases	180,000.00	100,000.00	280,000.00
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	1,817,016.00	280,000.00	2,097,016.00
Contingency	20,847,660.61	(921,863.22)	19,925,797.39
Contingency - Operations	21,303,850.20	17,797,548.80	39,101,399.00
Copying Equipment	-	912,180.30	912,180.30
Deltona HS - Install Shade Structures	-	85,000.00	85,000.00
Deltona Lakes Elm - Interior and Exterior Painting Campus Wide	-	240,000.00	240,000.00
Discovery Elm - Security Fencing	-	52,000.00	52,000.00
ERP Software - Enterprise Resource Planning	758,542.94	(392,335.18)	366,207.76
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	1,446,967.40	(991,210.10)	455,757.30
Friendship Elm - Replace Intercom	129,097.93	(129,097.93)	-
Highbanks Learning Center - Install Portable Hookups	189,898.17	5,795.00	195,693.17
Holly Hill School - Replace Gutters Campus Wide	-	130,000.00	130,000.00
Mainland HS - Replace Restroom Floors Bldg. 1	-	70,000.00	70,000.00
Mainland HS - Stormwater Upgrades	1,450,285.00	169,286.81	1,619,571.81
New Smyrna Beach HS - Replace Intercom	258,573.93	(258,573.93)	-
New Smyrna Beach Mid - Extend Courtyard Sidewalks	-	38,350.00	38,350.00
Ormond Beach Mid - Addition of Ag Structures	117,022.08	61.54	117,083.62
Osteen Elm - Modify Bus Loop Entrance	1,000,000.00	500,000.00	1,500,000.00
Pine Ridge HS - 20 Classroom Addition	22,276,430.22	(20,958,270.73)	1,318,159.49
Pine Ridge HS - Install Pig Barn and Restroom	-	75,000.00	75,000.00
Pine Trail Elm - Parent Loop Extension	1,986,000.00	1,000,000.00	2,986,000.00
River Springs Mid - Parent Loop Extension	2,500,000.00	700,000.00	3,200,000.00
Silver Sands Mid - Interior and Exterior Painting Campus Wide	-	307,000.00	307,000.00
Spuce Creek HS - Replace 16 Split Systems	279,300.00	(148,624.00)	130,676.00
Starke Elm - Renovations and Additions	11,335,836.48	(0.00)	11,335,836.48
Sugar Mill Elm - Parent Loop Extension	1,500,000.00	1,000,000.00	2,500,000.00
Turie T. Small Elm - Replace Stair Risers and Treads Campus Wide	-	35,000.00	35,000.00
University HS - Extend Parent Loop	957,184.62	800,000.00	1,757,184.62
Various - Minor Projects	3,234,477.06	(837,582.54)	2,396,894.52
Various - Security	4,202,391.13	(52,000.00)	4,150,391.13
White Fleet	1,797,200.51	(57,017.35)	1,740,183.16
Total	99,567,734.28	(449,352.53)	99,118,381.75

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND - FOOD SERVICE
BUDGET AMENDMENTS
FROM FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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	394,789	394,789	-
Local sources:			
Investment income	800,000	800,000	-
Food service	735,000	735,000	-
Other miscellaneous local sources	57,935	62,123	4,188
Total local sources	1,592,935	1,597,123	4,188
Total sources	40,987,724	40,991,912	4,188
Uses - appropriations			
School Food Service			
Salaries	9,623,839	9,623,839	-
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	4,542,286	4,893,329	351,043
Other	967,809	967,809	-
Total School Food Service	49,047,815	49,398,858	351,043
Total uses	49,047,815	49,398,858	351,043
Deficiency of estimated revenues under appropriations	(8,060,091)	(8,406,946)	(346,855)
Net change in fund balance	(8,060,091)	(8,406,946)	(346,855)
Fund balance			
Beginning of year	20,445,341	20,445,341	-
Ending Balance	\$ 12,385,250	\$ 12,038,395	\$ (346,855)

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS
BUDGET AMENDMENTS
FROM FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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	\$ 1,216,733	\$ 1,216,733	\$ -
Title II, grant to improve teacher quality	4,006,366	4,006,366	-
Individuals with disabilities education act	17,650,930	17,540,911	(110,019)
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	63,589,540	63,479,521	(110,019)
Total sources	63,589,540	63,479,521	(110,019)
Uses - appropriations			
Instruction			
Salaries	14,841,098	15,067,183	226,085
Benefits	5,912,223	5,942,385	30,162
Purchased Services	7,961,772	7,767,201	(194,571)
Materials & Supplies	2,521,294	2,441,282	(80,012)
Capital Outlay	965,291	901,417	(63,874)
Other	401,753	398,360	(3,393)
Total Instruction	32,603,431	32,517,828	(85,603)
Student Support Services			
Salaries	5,269,778	5,366,136	96,358
Benefits	1,961,941	1,968,404	6,463
Purchased Services	464,408	479,408	15,000
Materials & Supplies	216,234	206,234	(10,000)
Capital Outlay	3,443	3,443	-
Other	59,413	59,413	-
Total Student Support Services	7,975,217	8,083,038	107,821
Instructional Media Services			
Salaries	26,780	26,780	-
Benefits	9,856	9,856	-
Total Instructional Media Services	36,636	36,636	-
Instructional and Curriculum Development Services			
Salaries	6,073,858	6,086,578	12,720
Benefits	1,925,700	1,932,162	6,462
Purchased Services	203,335	178,498	(24,837)
Materials & Supplies	100,195	92,977	(7,218)
Capital Outlay	4,483	881	(3,602)
Other	9,415	9,415	-
Total Instructional and Curriculum Development Services	8,316,986	8,300,511	(16,475)
Instructional Staff Training Services			
Salaries	5,562,111	5,550,747	(11,364)
Benefits	1,952,985	1,938,111	(14,874)
Purchased Services	1,560,585	1,544,293	(16,292)
Materials & Supplies	377,754	368,248	(9,506)
Capital Outlay	7,928	7,928	-
Other	612,938	587,913	(25,025)
Total Instructional Staff Training Services	10,074,301	9,997,240	(77,061)
Instructional Related Technology			
Salaries	279	279	-

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS
BUDGET AMENDMENTS
FROM FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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	2,355,126	2,342,287	(12,839)
Total General Administration	2,377,081	2,364,242	(12,839)
School Administration			
Salaries	1,002,702	1,009,864	7,162
Benefits	314,318	315,809	1,491
Total School Administration	1,317,020	1,325,673	8,653
Central Services			
Purchased Services	1,875	1,875	-
Total Central Services	1,875	1,875	-
Student Transportation Services			
Salaries	54,441	48,708	(5,733)
Benefits	22,056	23,286	1,230
Purchased Services	194,525	169,886	(24,639)
Energy Services	7,811	5,000	(2,811)
Materials & Supplies	6,346	3,784	(2,562)
Total Student Transportation Services	285,179	250,664	(34,515)
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	63,589,540	63,479,521	(110,019)
Estimated revenues over appropriations	-	-	-
Fund balance			
Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND - SCHOOL INTERNAL FUNDS
BUDGET AMENDMENTS
FROM FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 2026
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Current Budget	Revised Annual Budget	Change
Sources - estimated revenues			
Local sources:			
Investment income	\$ 219,214	\$ 260,989	\$ 41,775
Other miscellaneous local sources	8,583,432	10,064,666	1,481,234
Total local sources	8,802,646	10,325,655	1,523,009
Total sources	8,802,646	10,325,655	1,523,009
Uses - appropriations			
Community Services			
Purchased Services	164	164	-
Materials & Supplies	18,255,486	19,873,322	1,617,836
Total Community Services	18,255,650	19,873,486	1,617,836
Total uses	18,255,650	19,873,486	1,617,836
Deficiency of estimated revenues under appropriations	(9,453,004)	(9,547,831)	(94,827)
Other financing sources			
Transfers in from general fund	873,237	968,064	94,827
Total other financing sources	873,237	968,064	94,827
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 FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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	292,176	(50,324)
Other	2,751,618	2,801,942	50,324
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 FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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	4,751,654	4,751,654	-
Total Operation of the Plant	4,777,840	4,777,840	-
Total uses	4,777,840	4,777,840	-
Deficiency of estimated revenues under appropriations	(198,259)	(198,259)	-
Other financing sources			
Loss Recoveries	198,259	198,259	-
Total other financing sources	198,259	198,259	-
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 FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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 FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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	-
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 FEBRUARY 01, 2026 THROUGH FEBRUARY 28, 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	347,983	329,655	(18,328)
Materials & Supplies	660,616	678,944	18,328
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	\$ -