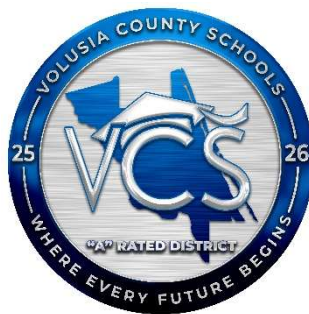




Tentative Operating Budget

For the School Year 2026-27
For Fiscal Year ending June 30, 2027

School Board Meeting: July 28, 2026





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VOLUSIA COUNTY SCHOOLS
TENTATIVE OPERATING BUDGET
For Fiscal Year Ending June 30, 2027

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For Fiscal Year Ending June 30, 2027

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For Fiscal Year Ending June 30, 2027

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**VOLUSIA COUNTY SCHOOLS
FISCAL YEAR 2026-27
BUDGET CALENDAR**

DATE	ACTIVITY
December 1, 2025	Governor's Budget for 2026-27
January 13, 2026	Florida Legislative Session Begins
January 23, 2026	FEFP 3rd Calc Released
February 2026	Distribute Non-Salary/Discretionary Allocations to Principals (Schools)
March 3, 2026	Principal Meeting to distribute Staffing Sheets (Date may change)
March 13, 2026	Florida Legislative Session Ends – Special Session Budget May 29, 2026
May 2026	Prepare Estimate of Preliminary General Fund Budget
June 2026	FEFP Conference Report Released (FY27)
June 23, 2026	Approval to Advertise the Tentative Budget and Millage Rates for 2026-27
June 23, 2026	Approval to Expend Between July 1 and the Adoption of the Tentative Budget Property Appraiser Certifies the Tax Roll
July 1, 2026	FDOE Computes Required Local Effort (RLE) Millage and Certifies Rate to Each District (No later than July 19th)
July 17, 2026	DOE Certifies RLE Tax Rate and Releases Second FEFP Calculation
July 24, 2026	First Public Hearing Advertised in the Local Newspaper per Truth in Millage (TRIM) Requirements
July 28, 2026	Public Hearing and Adoption of Tentative Millage Rates and Tentative District Budget Certify Tentative Millage Rate – Notify Property Appraiser
July 29, 2026	Certify Tentative Millage Rate – Notify Property Appraiser
By August 2026	Superintendent Advises Property Appraiser of the Proposed Millage, Rolled-Back Rate, Time, Date, and Place of the Final Budget Hearing
By August 2026	Property Appraiser Prepares Notice of Proposed Property Taxes and Mails TRIM Notice
September 8, 2026	Public Hearing and Adoption of Final District Budget & Final FY27 Budget Amendment
September 9, 2026	Superintendent Certifies Adopted Millage to Property Appraiser & Tax Collector, Cost report
September 11, 2026	District Summary Budget Transmittal Online and Supporting Documents to DOE
September 11, 2026	Certify final millage rate – Certify Final Millage Rate – Notify Property Appraiser, Tax Collector, and Department of Revenue
After Value Adj. Board	Property Appraiser Notifies Taxing Authority of Final Adjusted Tax Roll (DR-422)
Three Days After Receipt	School District Certifies DR-422 to Property Appraiser; After VAB Hearing, the Appraiser Extends the Tax Roll
By October 2026	School District Certifies Compliance with Florida Statutes 200.65 and 200.68 to the Department of Revenue

PUBLIC HEARING

This section contains the following subsections:

- Meeting Agenda
- Resolution Adopting Tentative Millage Rates
- Resolution Adopting Tentative Budget



The School Board of Volusia County, Florida
200 N. Clara Avenue, DeLand, FL 32720

Agenda Item Details

Meeting	Jul 28, 2026 - Agenda - 4:30 PM Regular Session - The School Board of Volusia County, Florida
Category	5. Public Hearing - Call to Order 5:30 pm
Subject	Presentation of the Proposed Tentative District Ad Valorem Property Tax Millage Rates Levy and the Recommended Tentative Volusia County Schools' Operating Budget for Fiscal Year 2026-27
Access	Public
Type	Information, Presentation
Goals	Guardrail 3: Resources & Operational Processes

Public Content

PRESENTED BY:
Ms. Deidra Whittenberger, Chief Financial Officer

BACKGROUND:
A presentation of the Proposed Tentative District Ad Valorem Property Tax Millage Rates Levy and the Recommended Tentative Volusia County Schools' Operating Budget for Fiscal Year 2026-27. This is a presentation only and does not require any action from the board.

SUBMITTED BY:
Dolly Viderman, Business Operations Analyst

Administrative Content

Executive Content

**RESOLUTION NUMBER 2026-09
ADOPTING TENTATIVE MILLAGE RATES**

WHEREAS, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve Tentative millage rates for the fiscal year July 1, 2026, to June 30, 2027; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Volusia County School Board adopted the Tentative millage rates for fiscal year 2026-27 in the amounts of:

	Tentative Millage Levy	Proposed Amount to Be Raised
District School Tax Required Local Effort including Prior Period Funding Adjustment	2.9950	\$ 217,637,876
District Local Capital Improvement Tax	1.5000	\$ 109,000,606
District School Tax Discretionary Millage	0.7480	\$ 54,354,969

The total millage rate to be levied exceeds the roll-back rate by 1.40% percent.

NOW THEREFORE, BE IT RESOLVED:

That the Volusia County School Board adopted each Tentative millage rate for the fiscal year July 1, 2026, to June 30, 2027, on July 28, 2026, by separate vote before adopting the Tentative budget.

Mr. Ruben Colón
Chair

**RESOLUTION NUMBER 2026-10
ADOPTING TENTATIVE BUDGET**

**A RESOLUTION OF THE VOLUSIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET
FOR FISCAL YEAR 2026-27.**

WHEREAS, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and the tentative budget for the fiscal year July 1, 2026, to June 30, 2027; and

WHEREAS, the Volusia County School Board set forth the appropriations and revenue estimate for the Budget for the fiscal year 2026-27;

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Volusia County School Board adopted the tentative millage rates and the budget in the amount of **\$1,095,412,387** for fiscal year 2026-27.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Volusia County Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Volusia County as a Tentative budget for the categories indicated for the fiscal year July 1, 2026, to June 30, 2027.

Mr. Ruben Colón
Chair

ADVERTISEMENTS

This section contains the following subsections:

- Budget Summary
- Notice of Tax for School Capital Outlay
- Notice of Proposed Tax Increase

SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
BUDGET SUMMARY
For Fiscal Year 2026-27

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA ARE 6.1% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (Including Prior Period Funding Adjustment Millage)	2.9950
Discretionary Operating	0.7480
Local Capital Improvement (Capital Outlay)	1.5000
TOTAL MILLAGE	5.2430

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
ESTIMATED REVENUES					
Federal Sources	\$ 1,550,000	\$ 97,716,078	\$ -	\$ -	\$ 99,266,078
State Sources	256,694,364	397,000	-	2,266,500	259,357,864
Local Sources	287,857,463	1,126,000	-	188,315,559	477,299,022
TOTAL SOURCES	546,101,827	99,239,078	-	190,582,059	835,922,964
Transfers In	45,699,887	-	40,247,013	-	85,946,900
Non-Revenue Receipts	-	-	-	-	-
Fund Balances, Beginning	35,130,536	9,429,451	2,037,625	106,830,966	153,428,578
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 626,932,250	\$ 108,668,529	\$ 42,284,638	\$ 297,413,025	\$ 1,075,298,442

APPROPRIATIONS (EXPENDITURES)

Instruction	\$ 351,830,957	\$ 26,900,818	\$ -	\$ -	\$ 378,731,775
Pupil Personnel Services	26,864,789	7,126,633	-	-	33,991,422
Instructional Media Services	6,238,736	-	-	-	6,238,736
Instructional & Curriculum Development Services	7,365,523	7,258,621	-	-	14,624,144
Instructional Staff Training	2,155,190	7,821,623	-	-	9,976,813
Instruction Related Technology	6,450,627	650,000	-	-	7,100,627
School Board	2,643,039	-	-	-	2,643,039
General Administration	1,092,137	3,213,791	-	-	4,305,928
School Administration	44,239,282	1,007,566	-	-	45,246,848
Facilities Acquisition and Construction	1,150,343	-	-	118,506,506	119,656,849
Fiscal Services	2,742,909	-	-	-	2,742,909
Food Services	-	51,788,524	-	-	51,788,524
Central Services	10,754,940	1,875	-	-	10,756,815
Pupil Transportation Services	22,794,100	121,151	-	-	22,915,251
Operation of Plant	66,853,764	104,000	-	-	66,957,764
Maintenance of Plant	26,883,342	-	-	-	26,883,342
Administrative Technology Services	9,809,824	-	-	-	9,809,824
Community Services	5,407,306	-	-	-	5,407,306
Debt Service	-	-	40,183,763	-	40,183,763
TOTAL APPROPRIATIONS	595,276,809	105,994,601	40,183,763	118,506,506	859,961,678
Transfers Out	-	-	-	85,946,900	85,946,900
Fund Balances, Ending	31,655,441	2,673,928	2,100,875	92,959,619	129,389,863
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 626,932,250	\$ 108,668,529	\$ 42,284,638	\$ 297,413,025	\$ 1,075,298,442

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE-REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Volusia County School Board will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 3.743 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$109,000,606 to be used for the following projects:

CONSTRUCTION AND REMODELING

- Warehouse expansion for Facilities Services.
- CTE and Tech Lab at Atlantic High.
- Site acquisitions.
- Other construction and remodeling as needed.

MAINTENANCE, RENOVATION, AND REPAIR

- Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute.
- HVAC, electrical, roofing, flooring, elevator, fire alarms, and other renovations and repairs at various schools and facilities.
- Site improvements at various schools and facilities.
- Portable moves and compliance.
- Other maintenance, renovations and repairs as needed.

MOTOR VEHICLE PURCHASES

- Purchase of 17 school buses.
- Purchase or lease of technology, security, maintenance, facilities, warehouse and transportation vehicles.
- Other vehicles as needed.

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

- Data processing equipment, network hardware, rural broadband connectivity, enterprise-wide software, equipment for facilities, maintenance, transportation and various schools and departments.
- Payments on copying equipment leases.
- Other software, furniture, fixtures and equipment as needed.

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

- Debt service on certificates of participation for construction.

PAYMENT FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

- Leasing of educational and ancillary facilities and plants.

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

- Insurance premiums for district facilities.

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

- Leasing of portable classrooms and relocatable office facilities.

PAYMENT OF SALARIES AND BENEFITS

- Salaries and benefits for school bus drivers and others.

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S.1013.62(3), F.S.

- PURCHASE OF REAL PROPERTY
- CONSTRUCTION OF SCHOOL FACILITIES
- PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES
- RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES
- PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES
- COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE
- PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on:

Tuesday, July 28, 2026

5:30 p.m.

**Volusia County Schools Central Administrative Complex
200 North Clara Avenue, DeLand, Florida.**

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

NOTICE OF PROPOSED TAX INCREASE

The School District of Volusia County, Florida will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....	\$ 383,432,803
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 337,081
C. Actual property tax levy.....	\$ 383,095,722

This year's proposed tax levy..... \$ 396,868,178

A portion of the tax levy is required under state law in order for the school board to receive **\$274,239,021** in state education grants.

The required portion has **increased** by **0.88** percent, and represents approximately **six tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on:

Tuesday, July 28, 2026

5:30 PM

at

**Volusia County School District Board Room
200 N. Clara Avenue, DeLand, Florida 32720**

A DECISION on the proposed tax increase and the budget will be made at this hearing.

TAXABLE VALUE & MILLAGE LEVIES

This section contains the following subsections:

- Certification of School Taxable Value (DR 420S)
- Millage Rates, Assessed Taxable Value, and Levies
- Impact of Proposed Millage Rates and Levies on Individual Homeowner



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2026				County : Volusia	
Name of School District : Volusia County School District					
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT					
1.	Current year taxable value of real property for operating purposes	\$	70,657,411,510	(1)	
2.	Current year taxable value of personal property for operating purposes	\$	4,969,052,786	(2)	
3.	Current year taxable value of centrally assessed property for operating purposes	\$	68,400,892	(3)	
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	75,694,865,188	(4)	
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	1,606,250,499	(5)	
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	74,088,614,689	(6)	
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	72,569,752,301	(7)	
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	☐ Yes ☒ No			(8)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :			Date :	
	Electronically Certified by Property Appraiser			6/24/2026 8:35:34 AM	
SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER					
Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>		3.0310 per \$1,000		(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>		2.2480 per \$1,000		(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>		\$	219,958,919	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>		\$	163,136,803	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>		\$	383,095,722	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		2.9689 per \$1,000		(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		2.2019 per \$1,000		(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		2.9950 per \$1,000		(16)
17.	A.Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000 (17)
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.2480 per \$1,000		

Name of School District : Volusia County School District				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>			\$	226,706,121 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	170,162,057 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	396,868,178 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>				0.88 % (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>				1.40 % (22)
Final public budget hearing		Date : 9/8/2026	Time : 5:30 PM EST	Place : 200 N Clara Ave DeLand 32720	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :				Date :
	Title :		Contact Name And Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :	Fax Number :	

VOLUSIA COUNTY SCHOOLS
MILLAGE RATES, ASSESSED TAXABLE VALUE, AND LEVIES
FISCAL YEARS 2025 THRU 2027

Description	2024-25 Actual Millage Levies	2025-26 Actual Millage Levies	2026-27 Proposed Millage Levies	Difference 2026-27 vs 2025-26	Percent Change
1 Millage Set by Law:					
2 Required Local Effort (RLE)	3.0330	3.0270	2.9920	-0.0350	-1.16%
3 RLE Prior Period Funding Adjustment	0.0040	0.0040	0.0030	-0.0010	
4 (A) Total Required Local Effort	3.0370	3.0310	2.9950	-0.0360	-1.19%
5 Discretionary Millage Set by School Board:					
6 Basic Discretionary	0.7480	0.7480	0.7480	0.0000	0.00%
7 Capital Outlay	1.5000	1.5000	1.5000	0.0000	0.00%
8 (B) Total Board Discretionary Levies	2.2480	2.2480	2.2480	0.0000	0.00%
9 Additional Voter Approved Millage:					
10 Additional Operating	0.0000	0.0000	0.0000	0.0000	0.00%
11 Additional Capital Improvement	0.0000	0.0000	0.0000	0.0000	0.00%
12 (C) Total Voted Additional Operating Millage	0.0000	0.0000	0.0000	0.0000	0.00%
13 Total of Levies (A) + (B) + (C)	5.2850	5.2790	5.2430	-0.0360	-0.68%

Description	2024-25 Actual Tax Revenues	2025-26 Actual Tax Revenues	2026-27 Estimated Tax Revenue	Difference 2026-27 vs 2025-26	Percent Change
14 Assessed Taxable Value	\$ 68,868,379,745	\$ 72,633,605,321	\$ 75,694,865,188	\$ 3,061,259,867	4.21%
15 Revenue Generated from the following sources:					
16 Millage Set by Law					
17 Required Local Effort (RLE)	200,522,684	211,067,446	217,419,875	6,352,429	
18 RLE Prior Period Funding Adjustment	264,455	278,913	218,001	(60,912)	
19 (A) Total Required Local Effort	\$ 200,787,139	\$ 211,346,359	\$ 217,637,876	\$ 6,291,517	2.98%
20 Discretionary Millage Set by School Board					
21 Basic Discretionary	49,453,006	52,156,739	54,354,969	2,198,230	
22 Capital Outlay	99,170,467	104,592,392	109,000,606	4,408,214	
23 (B) Total of Board Discretionary Levies	\$ 148,623,473	\$ 156,749,131	\$ 163,355,575	\$ 6,606,444	4.21%
24 Additional Voter Approved Millage:					
25 Additional Operating	-	-	-	-	
26 Additional Capital Improvement	-	-	-	-	
27 (C) Total Voted Additional Operating Millage	\$ -	\$ -	\$ -	\$ -	\$ -
28 Total of Levies (A) + (B) + (C)	\$ 349,410,612	\$ 368,095,490	\$ 380,993,451	\$ 12,897,961	3.50%

VOLUSIA COUNTY SCHOOLS
IMPACT OF PROPOSED MILLAGE RATES AND LEVIES ON INDIVIDUAL HOMEOWNERS
FISCAL YEARS 2025 THRU 2027

Description	2025-26 Taxable Value	2026-27 Taxable Value	Difference	Percent Change
1 Change in Save Our Homes Consumer Price Index (CPI)		2.70%		
2 Home Assessed Value	\$ 205,800	\$ 211,357	\$ 5,557	2.70%
3 Less Homestead Exemption	25,000	25,000	-	
4 Taxable Value	\$ 180,800	\$ 186,357	\$ 5,557	

Description	2025-26 Actual Millage Levies	2026-27 Proposed Millage Levies	Difference	Percent Change
5 <u>Millage Set by Law -</u>				
6 (A) Required Local Effort	\$ 548.00	\$ 558.14	\$ 10.14	
7 <u>Discretionary Millage Rates Set by School Board</u>				
8 Basic Discretionary	135.24	139.39	4.15	
9 Capital Outlay	271.20	279.53	8.33	
10 (B) Total of Board Discretionary Levies	406.44	418.92	12.48	
11 <u>Additional Voter Approved Millage:</u>				
12 (C) Voted Additional Operating Millage	-	-	-	
13 Total of Levies (A) + (B) + (C)	\$ 954.44	\$ 977.06	\$ 22.62	2.37%

BUDGET SUMMARY BY FUND

This section contains the following subsections:

- Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund
- Summary Budgets by Fund

VOLUSIA COUNTY SCHOOLS
TOTAL ESTIMATED REVENUES, TRANSFERS IN, AND BEGINNING FUND BALANCES BY FUND
FISCAL YEAR 2026-27

Fund	Description	Amount
1100	GENERAL FUND - OPERATING	\$ 571,379,750
1101	GENERAL FUND - EXTENDED DAY PROGRAM	5,725,557
1103	GENERAL FUND - VOLUNTARY PRE-K PROGRAMS	4,127,056
1104	GENERAL FUND - CAPITAL REIMBURSED	45,699,887
2XXX	DEBT SERVICE FUNDS	42,284,638
3XXX	CAPITAL PROJECTS FUNDS - CONSOLIDATED	297,413,025
4110	SPECIAL REVENUE FUNDS - FOOD SERVICE	54,462,451
4210	SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS	54,206,077
7110	INTERNAL SERVICE FUNDS - SELF INSURANCE - WORKERS COMPENS	4,884,832
7120	INTERNAL SERVICE FUNDS - SELF INSURANCE - PROPERTY	9,289,012
7130	INTERNAL SERVICE FUNDS - SELF INSURANCE - GENERAL LIABILITY	3,005,719
7140	INTERNAL SERVICE FUNDS - SELF INSURANCE - FLEET	1,509,856
7910	INTERNAL SERVICE FUNDS - PRINT SHOP	1,424,526
Total		\$ 1,095,412,387

VOLUSIA COUNTY SCHOOLS

SUMMARY BUDGET BY FUNDS

For Fiscal Year 2026-27

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Federal Sources	\$ 350,000	\$ -	\$ -	\$ -
Federal Through State Sources	1,200,000	97,716,078	-	-
State Sources	256,694,364	397,000	-	2,266,500
Local Sources	287,857,463	1,126,000	-	188,315,559
TOTAL SOURCES	546,101,827	99,239,078	-	190,582,059
Transfers In	45,699,887	-	40,247,013	-
Non-Revenue Receipts	-	-	-	-
Fund Balances, Beginning	35,130,536	9,429,451	2,037,625	106,830,966
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	\$ 626,932,250	\$ 108,668,529	\$ 42,284,638	\$ 297,413,025

APPROPRIATIONS (EXPENDITURES)

Instruction	\$ 351,830,957	\$ 26,900,818	\$ -	\$ -
Pupil Personnel Services	26,864,789	7,126,633	-	-
Instructional Media Services	6,238,736	-	-	-
Instructional & Curriculum Development Services	7,365,523	7,258,621	-	-
Instructional Staff Training	2,155,190	7,821,623	-	-
Instruction Related Technology	6,450,627	650,000	-	-
School Board	2,643,039	-	-	-
General Administration	1,092,137	3,213,791	-	-
School Administration	44,239,282	1,007,566	-	-
Facilities Acquisition and Construction	1,150,343	-	-	118,506,506
Fiscal Services	2,742,909	-	-	-
Food Services	-	51,788,524	-	-
Central Services	10,754,940	1,875	-	-
Pupil Transportation Services	22,794,100	121,151	-	-
Operation of Plant	66,853,764	104,000	-	-
Maintenance of Plant	26,883,342	-	-	-
Administrative Technology Services	9,809,824	-	-	-
Community Services	5,407,306	-	-	-
Debt Service	-	-	40,183,763	-
TOTAL APPROPRIATIONS	595,276,809	105,994,601	40,183,763	118,506,506
Transfers Out	-	-	-	85,946,900
Fund Balances, Ending	31,655,441	2,673,928	2,100,875	92,959,619
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	\$ 626,932,250	\$ 108,668,529	\$ 42,284,638	\$ 297,413,025

Continued on next page

TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
\$ 350,000	\$ -	\$ 350,000
98,916,078	-	98,916,078
259,357,864	-	259,357,864
477,299,022	12,346,899	489,645,921
835,922,964	12,346,899	848,269,863
85,946,900	-	85,946,900
-	-	-
153,428,578	7,767,046	161,195,624
		-
\$ 1,075,298,442	\$ 20,113,945	\$ 1,095,412,387

\$ 378,731,775	\$ -	\$ 378,731,775
33,991,422	-	33,991,422
6,238,736	-	6,238,736
14,624,144	-	14,624,144
9,976,813	-	9,976,813
7,100,627	-	7,100,627
2,643,039	-	2,643,039
4,305,928	-	4,305,928
45,246,848	-	45,246,848
119,656,849	-	119,656,849
2,742,909	-	2,742,909
51,788,524	-	51,788,524
10,756,815	5,734,684	16,491,499
22,915,251	-	22,915,251
66,957,764	6,512,215	73,469,979
26,883,342	-	26,883,342
9,809,824	-	9,809,824
5,407,306	-	5,407,306
40,183,763	-	40,183,763
859,961,679	12,246,899	872,208,578
85,946,900	-	85,946,900
129,389,863	7,867,046	137,256,909
		-
\$ 1,075,298,442	\$ 20,113,945	\$ 1,095,412,387

GENERAL FUND – CONSOLIDATED

This section contains the following subsections:

- Narrative
- Budget Comparison to Current Fiscal Year 2026 Period 10 Budget

VOLUSIA COUNTY SCHOOLS
GENERAL FUND – CONSOLIDATED NARRATIVE
FISCAL YEAR ENDING JUNE 30, 2027

General Fund – Operating

The General Fund Operating Budget is funded almost entirely by the Florida Education Finance Program (FEFP), which provides funding on a per-student basis. The net increase in FEFP is mostly attributed to increases in base student funding.

General Fund – Extended Day Enrichment Programs

The School Board of Volusia County offers the Before the Bell (BTB) program for grades 6-8 and the Extended Day Enrichment Program (EDEP) for grades K-5 to provide structured academic enrichment for students. EDEP addresses the need for supervised after school programs. Both programs ensure a safe and supportive environment that fosters academic, social, emotional, and physical development, staffed by qualified after-school personnel.

General Fund – Voluntary Prekindergarten Program (VPK)

Volusia County Schools, in partnership with the Early Learning Coalition and the Florida Division of Early Learning, provides the Voluntary Prekindergarten Program (VPK). The VPK program is a free educational program that prepares 4-year olds for kindergarten and beyond. Designated schools offer three free VPK hours funded by the Early Learning Coalition and the choice of tuition-based full-day program.

General Fund – Capital Reimbursed

The General Fund – Capital Reimbursed fund has been established to account for activities funded through transfers from the Capital Outlay Fund – Local Capital Improvement Fund. These transfers are used to support maintenance-related and other allowable expenditures that cannot be directly charged to the Capital Project Fund, as outlined in the Notice of Tax for School Capital Outlay.

Capital Reimbursed activities include maintaining the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventive maintenance. The facility maintenance program is designed to maximize the efficiency of each building, minimize the need for major repairs and replacements, and to promote a safe and efficient use of space.

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
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Sources - revenues

Federal direct sources:

Other federal direct sources	\$ 641,687	\$ 350,000	\$ (291,687)
Total federal direct sources	641,687	350,000	(291,687)

Federal through state sources:

Medicaid	754,249	1,200,000	445,751
Total federal through state sources	754,249	1,200,000	445,751

State sources:

Florida Education Finance Program (FEFP)	207,846,002	196,175,685	(11,670,317)
CO&DS distribution	40,000	40,000	-
State funds from forest, lic., and lottery	864,000	864,000	-
Class size reduction	57,124,107	55,773,563	(1,350,544)
School recognition funds	3,037,818	-	(3,037,818)
Other miscellaneous state sources	6,392,313	3,841,116	(2,551,197)
Total state sources	275,304,240	256,694,364	(18,609,876)

Local sources:

Ad valorem property taxes - RLE & Discr	263,595,150	271,992,845	8,397,695
Charges for service	552,512	-	(552,512)
Investment income	4,376,246	5,000,000	623,754
Gift, grants, and bequests	225,759	-	(225,759)
Bus fees	194,681	-	(194,681)
Sale of surplus	365	-	(365)
Receipt of federal indirect	1,482,782	2,892,000	1,409,218
Other miscellaneous local	3,083,469	1,368,692	(1,714,777)
Refund of prior year expenditure	247,668	-	(247,668)
Textbook sales/loss collections	225,564	-	(225,564)
Receipt of food service indirect	1,000,000	1,000,000	-
Miscellaneous local	192	-	(192)
Total local sources	282,283,766	287,857,463	5,573,697
Total sources	558,983,942	546,101,827	(12,882,115)

Uses - expenditures

Instruction			
Salaries	212,433,508	215,844,888	3,411,380
Benefits	75,692,817	73,871,161	(1,821,656)
Purchased Services	45,080,372	53,737,354	8,656,982
Energy Services	51,615	50,000	(1,615)
Materials & Supplies	33,653,386	7,575,987	(26,077,399)
Capital Outlay	5,185,124	176,173	(5,008,951)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Other	7,579,031	575,395	(7,003,636)
Total Instruction	379,675,853	351,830,958	(27,844,895)
Student Support Services			
Salaries	22,777,409	19,377,560	(3,399,849)
Benefits	6,970,017	5,654,902	(1,315,115)
Purchased Services	3,487,135	1,728,094	(1,759,041)
Materials & Supplies	360,861	101,033	(259,828)
Capital Outlay	18,491	-	(18,491)
Other	5,308	3,200	(2,108)
Total Student Support Services	33,619,221	26,864,789	(6,754,432)
Instructional Media Services			
Salaries	4,434,950	4,681,585	246,635
Benefits	1,078,354	1,240,342	161,988
Purchased Services	104,972	50,000	(54,972)
Materials & Supplies	30,290	23,886	(6,404)
Capital Outlay	339,365	242,923	(96,442)
Other	1,163	-	(1,163)
Total Instructional Media Services	5,989,094	6,238,736	249,642
Instructional and Curriculum Development Services			
Salaries	11,548,880	5,202,586	(6,346,294)
Benefits	3,921,001	1,603,045	(2,317,956)
Purchased Services	1,927,508	624,551	(1,302,957)
Energy Services	500	738	238
Materials & Supplies	12,731,363	(110,639)	(12,842,002)
Capital Outlay	66,690	28,030	(38,660)
Other	94,582	17,212	(77,370)
Total Instructional and Curriculum Development Services	30,290,524	7,365,523	(22,925,001)
Instructional Staff Training Services			
Salaries	1,757,160	1,179,174	(577,986)
Benefits	686,680	553,814	(132,866)
Purchased Services	527,027	67,766	(459,261)
Materials & Supplies	429,016	321,285	(107,731)
Capital Outlay	7,962	23,621	15,659
Other	77,689	9,530	(68,159)
Total Instructional Staff Training Services	3,485,534	2,155,190	(1,330,344)
Instructional Related Technology			
Salaries	3,121,702	3,707,545	585,843
Benefits	1,029,115	1,176,619	147,504
Purchased Services	1,309,106	1,565,088	255,982
Materials & Supplies	57,783	1,375	(56,408)
Capital Outlay	648,525	-	(648,525)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Other	107	-	(107)
Total Instructional Related Technology	6,166,338	6,450,627	284,289
Board			
Salaries	766,405	872,057	105,652
Benefits	383,720	302,934	(80,786)
Purchased Services	1,013,690	1,433,171	419,481
Materials & Supplies	9,719	3,547	(6,172)
Other	54,632	31,330	(23,302)
Total Board	2,228,166	2,643,039	414,873
General Administration			
Salaries	537,746	545,404	7,658
Benefits	160,192	108,461	(51,731)
Purchased Services	310,508	301,925	(8,583)
Energy Services	5,464	-	(5,464)
Materials & Supplies	36,877	6,347	(30,530)
Capital Outlay	799	-	(799)
Other	143,639	130,000	(13,639)
Total General Administration	1,195,225	1,092,137	(103,088)
School Administration			
Salaries	31,425,479	33,083,386	1,657,907
Benefits	18,345,321	10,642,696	(7,702,625)
Purchased Services	108,706	194,532	85,826
Energy Services	2,711	-	(2,711)
Materials & Supplies	365,083	269,631	(95,452)
Capital Outlay	29,010	1,000	(28,010)
Other	8,547	48,037	39,490
Total School Administration	50,284,857	44,239,282	(6,045,575)
Facilities Acquisition and Construction			
Salaries	24,413	63,778	39,365
Benefits	1,760	17,945	16,185
Purchased Services	76,465	1,037,525	961,060
Energy Services	17,493	19,565	2,072
Materials & Supplies	8,070	11,103	3,033
Capital Outlay	1,034	-	(1,034)
Other	3,653,056	427	(3,652,629)
Total Facilities Acquisition and Construction	3,782,291	1,150,343	(2,631,948)
Fiscal Services			
Salaries	1,725,645	1,480,804	(244,841)
Benefits	709,372	424,986	(284,386)
Purchased Services	1,479,327	797,960	(681,367)
Materials & Supplies	462,070	17,763	(444,307)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Capital Outlay	476	882	406
Other	272,935	20,514	(252,421)
Total Fiscal Services	4,649,825	2,742,909	(1,906,916)
School Food Service			
Benefits	35	-	(35)
Total School Food Service	35	-	(35)
Central Services			
Salaries	8,135,082	6,096,998	(2,038,084)
Benefits	2,978,635	2,341,826	(636,809)
Purchased Services	2,982,113	2,121,979	(860,134)
Energy Services	118,274	95,000	(23,274)
Materials & Supplies	1,082,659	58,323	(1,024,336)
Capital Outlay	503,713	21,272	(482,441)
Other	306,017	19,542	(286,475)
Total Central Services	16,106,493	10,754,940	(5,351,553)
Student Transportation Services			
Salaries	13,347,130	12,766,417	(580,713)
Benefits	5,194,288	5,432,657	238,369
Purchased Services	1,362,931	2,559,247	1,196,316
Energy Services	1,781,448	1,782,000	552
Materials & Supplies	185,855	247,235	61,380
Capital Outlay	103,217	-	(103,217)
Other	22,934	6,544	(16,390)
Total Student Transportation Services	21,997,803	22,794,100	796,297
Operation of the Plant			
Salaries	23,409,786	24,631,004	1,221,218
Benefits	9,506,979	9,458,199	(48,780)
Purchased Services	16,655,441	14,957,949	(1,697,492)
Energy Services	15,860,649	16,011,522	150,873
Materials & Supplies	4,182,565	1,498,879	(2,683,686)
Capital Outlay	1,426,107	-	(1,426,107)
Other	1,612,410	296,211	(1,316,199)
Total Operation of the Plant	72,653,937	66,853,764	(5,800,173)
Maintenance of Plant			
Salaries	9,269,676	9,608,279	338,603
Benefits	3,291,536	3,432,464	140,928
Purchased Services	10,687,160	10,096,649	(590,511)
Materials & Supplies	2,799,862	3,186,225	386,363
Capital Outlay	96,753	25,000	(71,753)
Total Maintenance of Plant	26,635,895	26,883,342	247,447
Administrative Technology Services			

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Salaries	4,040,894	3,180,596	(860,298)
Benefits	1,285,209	976,821	(308,388)
Purchased Services	10,850,639	5,417,451	(5,433,188)
Energy Services	14,459	-	(14,459)
Materials & Supplies	577,463	207,768	(369,695)
Capital Outlay	944,420	7,768	(936,652)
Other	21,957	19,420	(2,537)
Total Administrative Technology Services	17,735,041	9,809,824	(7,925,217)
Community Services			
Salaries	3,303,619	3,403,101	99,482
Benefits	1,094,916	1,100,693	5,777
Purchased Services	541,448	188,226	(353,222)
Materials & Supplies	306,060	40,000	(266,060)
Other	778,165	672,786	(105,379)
Total Community Services	6,024,549	5,407,306	(617,243)
Total uses	682,520,681	595,276,809	(87,243,872)
Excess (deficiency) of revenues over expenditures	(123,536,739)	(49,174,982)	74,361,757
Other financing sources			
Transfers in from capital outlay funds	44,377,751	45,699,887	1,322,136
Transfers out to federal funds	(1,144,636)	-	1,144,636
Transfers interfund	(314,464)	-	314,464
Proceeds from sale of assets	312,803	-	(312,803)
Total other financing sources	43,545,918	45,699,887	2,153,969
Net change in fund balance	(79,990,821)	(3,475,095)	76,515,726
Fund balance			
Beginning of year	115,121,357	35,130,536	(79,990,821)
Ending Balance	\$ 35,130,536	\$ 31,655,441	\$ (3,475,095)

GENERAL FUND – OPERATING

This section contains the following subsections:

- Narrative
- General Fund - Budget Comparison to Current Fiscal Year 2026 Period 10 Budget
- Florida Education Finance Program (FEFP) Components
- Florida Education Finance Program (FEFP) Funding Comparison
- General Fund Estimated Revenues
- General Fund – Recurring Operating Fund Budget Summary
- General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Function
- General Fund - Operating - Budget Comparison Data to Prior Years' Actual Expenditures & Transfers by Object
- General Fund - Operating - Recurring Budget by Functional Grouping
- General Fund - Operating - Recurring Budget by Major Object Grouping

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING NARRATIVE
FISCAL YEAR ENDING JUNE 30, 2027

The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes funding from local property taxes, state revenues through the Florida Education Finance Program (FEFP), and federal indirect cost recovery.

For the fiscal year 2026–27, the General Fund is projected to be supported by approximately **\$537.4 million in recurring revenues**. The **FEFP** remains the largest single source of state funding for the General Fund, calculated using a combination of base student allocation, weighted FTE student counts, and various program-specific allocations such as Class Size Reduction, Mental Health Assistance, Safe Schools, and others. Notably, while the base student allocation increased slightly to **\$5,457.60**, overall funding volatility from increased enrollment in the **Family Empowerment Scholarship** has had a significant impact.

On the expenditure side, **personnel costs continue to dominate**, with salaries and benefits comprising **approximately 80.26%** of total appropriations. Instructional programs, aligned with student performance and state accountability measures, continue to be the district's primary focus. The FY27 Operating Budget also reflects significant shifts in funding responsibility. Expenses previously borne by the General Fund are now categorized under Capital Reimbursed activities and supported by Local Capital Improvement Fund (LCIF) transfers. These include costs such as maintenance labor, property insurance, transportation drivers, and instructional technology infrastructure.

The district's **projected ending recurring fund balance** is **\$30.5 million**, down from **\$34.0 million** as projected through April 30, 2026. While this represents a reserve of **approximately 5.2% of recurring revenues**, in line with state financial stability benchmarks, it does underscore the importance of ongoing budget discipline amid uncertain state funding trends and enrollment shifts.

Moving forward, the district will continue to monitor legislative developments, enrollment projections, and economic indicators to adjust forecasts and maintain financial resilience. The General Fund remains the linchpin of operational continuity, and this budget reflects Volusia County Schools' commitment to efficiently allocating resources in service of academic excellence.

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
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Sources - revenues

Federal direct sources:

Other federal direct sources	\$ 641,687	\$ 350,000	\$ (291,687)
Total federal direct sources	641,687	350,000	(291,687)

Federal through state sources:

Medicaid	754,249	1,200,000	445,751
Total federal through state sources	754,249	1,200,000	445,751

State sources:

Florida Education Finance Program (FEFP)	207,846,002	196,175,685	(11,670,317)
CO&DS distribution	40,000	40,000	-
State funds from forest, lic., and lottery	864,000	864,000	-
Class size reduction	57,124,107	55,773,563	(1,350,544)
School recognition funds	3,037,818	-	(3,037,818)
Other miscellaneous state sources	3,498,170	726,116	(2,772,054)
Total state sources	272,410,097	253,579,364	(18,830,733)

Local sources:

Ad valorem property taxes - RLE & Discr	263,595,150	271,992,845	8,397,695
Charges for service	552,512	-	(552,512)
Investment income	4,357,653	5,000,000	642,347
Gift, grants, and bequests	225,759	-	(225,759)
Bus fees	194,681	-	(194,681)
Sale of surplus	365	-	(365)
Receipt of federal indirect	1,482,782	2,892,000	1,409,218
Other miscellaneous local	3,083,469	1,368,692	(1,714,777)
Refund of prior year expenditure	245,035	-	(245,035)
Textbook sales/loss collections	225,564	-	(225,564)
Receipt of food service indirect	1,000,000	1,000,000	-
Miscellaneous local	192	-	(192)
Total local sources	274,963,162	282,253,537	7,290,375
Total sources	548,769,195	537,382,901	(11,386,294)

Uses - expenditures

Instruction			
Salaries	209,962,279	213,862,939	3,900,660
Benefits	74,790,499	73,097,953	(1,692,546)
Purchased Services	45,117,788	53,725,807	8,608,019
Energy Services	51,615	50,000	(1,615)
Materials & Supplies	33,513,518	7,431,201	(26,082,317)
Capital Outlay	4,844,197	650	(4,843,547)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Other	7,434,094	458,200	(6,975,894)
Total Instruction	375,713,990	348,626,750	(27,087,240)
Student Support Services			
Salaries	22,777,409	19,377,560	(3,399,849)
Benefits	6,970,017	5,654,902	(1,315,115)
Purchased Services	3,487,135	1,728,094	(1,759,041)
Materials & Supplies	360,861	101,033	(259,828)
Capital Outlay	18,491	-	(18,491)
Other	5,308	3,200	(2,108)
Total Student Support Services	33,619,221	26,864,789	(6,754,432)
Instructional Media Services			
Salaries	4,434,950	4,681,585	246,635
Benefits	1,078,354	1,240,342	161,988
Purchased Services	104,972	50,000	(54,972)
Materials & Supplies	30,290	23,886	(6,404)
Capital Outlay	339,365	242,923	(96,442)
Other	1,163	-	(1,163)
Total Instructional Media Services	5,989,094	6,238,736	249,642
Instructional and Curriculum Development Services			
Salaries	11,065,183	4,789,469	(6,275,714)
Benefits	3,637,561	1,472,487	(2,165,074)
Purchased Services	1,885,250	621,302	(1,263,948)
Energy Services	500	738	238
Materials & Supplies	12,726,145	(115,368)	(12,841,513)
Capital Outlay	66,690	28,030	(38,660)
Other	94,582	17,212	(77,370)
Total Instructional and Curriculum Development Services	29,475,911	6,813,870	(22,662,041)
Instructional Staff Training Services			
Salaries	1,757,160	1,179,174	(577,986)
Benefits	686,680	553,814	(132,866)
Purchased Services	513,001	63,204	(449,797)
Materials & Supplies	425,072	320,211	(104,861)
Capital Outlay	7,962	23,621	15,659
Other	74,027	8,402	(65,625)
Total Instructional Staff Training Services	3,463,902	2,148,426	(1,315,476)
Instructional Related Technology			
Salaries	3,121,702	3,707,545	585,843
Benefits	1,029,115	1,176,619	147,504
Purchased Services	1,198,042	1,441,728	243,686
Materials & Supplies	57,783	1,375	(56,408)
Capital Outlay	648,525	-	(648,525)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Other	107	-	(107)
Total Instructional Related Technology	6,055,274	6,327,267	271,993
Board			
Salaries	766,405	872,057	105,652
Benefits	383,720	302,934	(80,786)
Purchased Services	1,013,690	1,433,171	419,481
Materials & Supplies	9,719	3,547	(6,172)
Other	54,632	31,330	(23,302)
Total Board	2,228,166	2,643,039	414,873
General Administration			
Salaries	537,746	545,404	7,658
Benefits	160,192	108,461	(51,731)
Purchased Services	310,508	301,925	(8,583)
Energy Services	5,464	-	(5,464)
Materials & Supplies	36,877	6,347	(30,530)
Capital Outlay	799	-	(799)
Other	143,639	130,000	(13,639)
Total General Administration	1,195,225	1,092,137	(103,088)
School Administration			
Salaries	31,425,479	33,083,386	1,657,907
Benefits	18,345,321	10,642,696	(7,702,625)
Purchased Services	108,706	194,532	85,826
Energy Services	2,711	-	(2,711)
Materials & Supplies	365,083	269,631	(95,452)
Capital Outlay	29,010	1,000	(28,010)
Other	8,547	48,037	39,490
Total School Administration	50,284,857	44,239,282	(6,045,575)
Facilities Acquisition and Construction			
Salaries	24,413	63,778	39,365
Benefits	1,760	17,945	16,185
Purchased Services	76,465	1,032,525	956,060
Energy Services	17,493	19,565	2,072
Materials & Supplies	8,070	11,103	3,033
Capital Outlay	1,034	-	(1,034)
Other	3,653,056	427	(3,652,629)
Total Facilities Acquisition and Construction	3,782,291	1,145,343	(2,636,948)
Fiscal Services			
Salaries	1,725,645	1,480,804	(244,841)
Benefits	709,372	424,986	(284,386)
Purchased Services	1,466,327	782,360	(683,967)
Materials & Supplies	462,070	17,763	(444,307)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Capital Outlay	476	882	406
Other	272,935	20,514	(252,421)
Total Fiscal Services	4,636,825	2,727,309	(1,909,516)
School Food Service			
Benefits	35	-	(35)
Total School Food Service	35	-	(35)
Central Services			
Salaries	8,135,082	6,096,998	(2,038,084)
Benefits	2,978,635	2,341,826	(636,809)
Purchased Services	2,845,267	2,121,979	(723,288)
Energy Services	118,274	95,000	(23,274)
Materials & Supplies	1,082,659	58,323	(1,024,336)
Capital Outlay	503,713	21,272	(482,441)
Other	306,017	19,542	(286,475)
Total Central Services	15,969,647	10,754,940	(5,214,707)
Student Transportation Services			
Salaries	8,427,836	5,904,294	(2,523,542)
Benefits	3,102,600	2,733,110	(369,490)
Purchased Services	1,362,931	2,559,247	1,196,316
Energy Services	1,781,448	1,782,000	552
Materials & Supplies	185,855	247,235	61,380
Capital Outlay	103,217	-	(103,217)
Other	22,934	6,544	(16,390)
Total Student Transportation Services	14,986,821	13,232,430	(1,754,391)
Operation of the Plant			
Salaries	23,409,786	24,631,004	1,221,218
Benefits	9,506,979	9,458,199	(48,780)
Purchased Services	12,014,610	10,186,947	(1,827,663)
Energy Services	15,860,649	16,011,522	150,873
Materials & Supplies	4,182,565	1,498,879	(2,683,686)
Capital Outlay	1,426,107	-	(1,426,107)
Other	1,612,410	296,211	(1,316,199)
Total Operation of the Plant	68,013,106	62,082,762	(5,930,344)
Maintenance of Plant			
Salaries	179,015	17,720	(161,295)
Benefits	46,527	1,376	(45,151)
Purchased Services	6,470	-	(6,470)
Materials & Supplies	3,345	-	(3,345)
Capital Outlay	72,692	-	(72,692)
Total Maintenance of Plant	308,049	19,096	(288,953)
Administrative Technology Services			

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Salaries	4,040,894	3,180,596	(860,298)
Benefits	1,285,209	976,821	(308,388)
Purchased Services	5,872,827	1,058,442	(4,814,385)
Energy Services	14,459	-	(14,459)
Materials & Supplies	577,463	207,768	(369,695)
Capital Outlay	944,420	7,768	(936,652)
Other	21,957	19,420	(2,537)
Total Administrative Technology Services	12,757,229	5,450,815	(7,306,414)
Community Services			
Salaries	445,666	343,426	(102,240)
Benefits	116,172	106,960	(9,212)
Purchased Services	317,239	40,619	(276,620)
Materials & Supplies	194,829	-	(194,829)
Other	4,128	-	(4,128)
Total Community Services	1,078,034	491,005	(587,029)
Total uses	629,557,677	540,897,996	(88,659,681)
Excess (deficiency) of revenues over expenditures	(80,788,482)	(3,515,095)	77,273,387
Other financing sources			
Transfers in from capital outlay funds	3,651,645	-	(3,651,645)
Transfers out to federal funds	(222,096)	-	222,096
Transfers interfund	(314,464)	-	314,464
Proceeds from sale of assets	312,803	-	(312,803)
Total other financing sources	3,427,888	-	(3,427,888)
Net change in fund balance	(77,360,594)	(3,515,095)	73,845,499
Fund balance			
Beginning of year	111,357,443	33,996,849	(77,360,594)
Ending Balance	\$ 33,996,849	\$ 30,481,754	\$ (3,515,095)

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

COMPONENTS

1) SUMMARY OVERVIEW:

a) EDUCATIONAL PROGRAMS AND BUDGETING:

The Volusia County School District (“District”) provides a wide variety of educational opportunities for our students, including Traditional, Virtual, Charter, and Family Empowerment Scholarship (“FES”) Programs. Each receives its allocation of FEFP funding based on the students enrolled in their programs and is accounted for differently in the District’s General Fund “Operating” Budget.

The Traditional and Virtual school programs are included in the District’s Operating Budget and are appropriated to their respective Department of Education (“DOE”) object (“account”) for financial, cost, and budgetary reporting (e.g., salaries, employee benefits, purchased services, etc.). Charter School programs are accounted for in the District’s Operating Budget as a pass-through expense. Their distribution of FEFP funds is recorded in the District’s Operating Budget account called FEFP Distributions to Charter Schools.

The Family Empowerment Scholarship Program includes the Family Empowerment Scholarship for Educational Options (“FES EO”) and the Family Empowerment Scholarship for Students with Unique Abilities (“FES UA”). The FES programs are accounted for in the District’s Operating Budget as a reduction of revenue. Their funds are deducted by the DOE before the District receives its allocation of funds to operate the Traditional and Virtual programs. Charter Schools are allocated their FEFP funds by the District at the beginning of every month.

b) DEPARTMENT OF EDUCATION FEFP ADJUSTMENTS:

The Department of Education is authorized to make prior year adjustments in the allocation of funds to a district for adjudication of litigation, mathematical errors, assessment roll change, FTE student membership errors, or allocation errors revealed in an audit report. If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriation and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from districts’ calculated funding in proportion to each district’s relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

2) MAJOR COMPONENTS:

a) **BASE STUDENT ALLOCATION (BSA):**

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation. For the 2026-27 school year, the base student allocation is \$5,457.60, an increase of \$85, or 1.58%, from the prior school year, and is unchanged from the Conference Report.

b) **COMPARABLE WAGE FACTOR (CWF):**

The Comparable Wage Factor (CWF) replaced the District Cost Differential (DCD) by modifying its application of use in the calculation of the base FEFP funding only when a School District's CWF is greater than 1.000. Like the DCD, the CWF is a percentage derived from the Florida Price Level Index (FPLI).

The FPLI is a statistical measure that compares the average prices of goods and services among Florida's counties. Economists collect data on prices from districts across the state, including items such as groceries, housing costs, transportation expenses, and healthcare services. The FPLI provides insight into the relative cost of living in each county compared to the statewide average. For example, if a county's FPLI is above 100, it indicates that prices are higher than the state average. Conversely, if the FPLI is below 100, it suggests that prices are lower. The FPLI is a valuable tool for making informed decisions about budgeting and planning and for understanding how the cost of living in one Florida county compares to another.

The District's CWF is equal to 1.

c) **REQUIRED LOCAL EFFORT (RLE):**

The required local effort is subtracted from the state and local FEFP dollars. This is the amount of required local effort that each district must provide to participate in the Florida Education Finance Program. The Commissioner computes and certifies the required local effort millage rate for each district. For the current school year FEFP calculation, each district's contribution for required local effort is the product of the certified mills times 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the Commissioner to adjust required local effort millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement.

The Department of Revenue provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage.

For the 2017-18 school year, the State Legislature implemented a "buy-down" of the Required Local Effort (RLE). This policy rolls back the RLE millage rate to ensure that any increase in statewide school taxable value does not yield more funding for the RLE.

3) FEFP PROGRAMS:

a) DISTRICT BASE FUNDING PER WEIGHTED FULL-TIME-EQUIVALENT STUDENT:

Base funding is derived from the product of the weighted full-time-equivalent (WFTE) students, multiplied by the Base Student Allocation, the Comparable Wage Factor and Small District Factor Base. For the 2026-27 school year, the base student allocation is \$5,457.60, an increase of \$85, or 1.58%, from the prior school year, and is unchanged from the Conference Report.

b) CLASSROOM TEACHER AND OTHER INSTRUCTIONAL PERSONNEL SALARY INCREASE ALLOCATION:

Classroom Teacher and Other Instructional Personnel Salary Increase was formerly known as The Teacher Salary Increase Allocation. The Classroom Teacher and Other Instructional Personnel Salary Increase Allocation funding is included in the Base Funding Total for 2026-27.

For the 2026-27 school year, 7.14% of the total Base Funding is used for maintaining the prior years' allocation and 1.06%, or \$4,216,628, will be used for the 2026-27 increase. This amount is unchanged from the Conference Report.

c) DEPARTMENT OF JUVENILE JUSTICE (DJJ):

The total K-12 weighted full-time equivalent student membership in juvenile justice

education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the Comparable Wage Factor. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs. For the 2026-27 school year, the District's allocation is \$102,573, unchanged from the Conference Report.

d) DISCRETIONARY MILLAGE COMPRESSION (0.748 MILLS):

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted full-time equivalent (UFTE) that is less than the state average amount per UFTE, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in section 1011.62(5), Florida Statutes.

e) EDUCATIONAL ENRICHMENT ALLOCATION:

Educational Enrichment Allocation was created to provide funds to assist school districts in providing educational enrichment activities and services that support and increase the academic achievement of students. The new program incorporates a formula for a modified supplemental academic instruction categorical and the eligible uses of the turnaround school categorical. The district will receive a total Educational Enrichment Allocation of \$17,819,311, unchanged from the Conference Report.

f) EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:

This allocation provides funding to support the additional cost for exceptional education students that are identified for services in program levels 111, 112, or 113. The District's allocation for the 2026-27 school year is \$34,946,593, unchanged from the Conference Report.

g) MENTAL HEALTH ASSISTANCE ALLOCATION:

Funds appropriated for the Mental Health Assistance Allocation are provided to school districts to help establish or expand school-based mental health care. Each district receives a minimum allocation. Before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their district school boards for approval. The District's allocation for the 2026-27 school year is \$3,698,304, unchanged from the Conference Report.

Charter schools are eligible to receive a proportionate share of the District's allocation by submitting a plan outlining the local program and planned expenditures to its governing body for approval. After the plan is approved, it must be provided to the school's sponsor (District).

h) SAFE SCHOOLS:

The Safe Schools allocation shall be used to promote and create a safe learning environment for children to develop and learn. The funds are to be allocated so that each district is guaranteed a minimum amount of funding. If there is a remaining appropriation, 67 percent shall be allocated based on the most recent Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. The allocation is used to provide school guardians, school resource officers (SROs), and/or school resource deputies (SRDs) at each school. The district's allocation for the 2026-27 school year is \$6,230,401, unchanged from the Conference Report.

i) STUDENT TRANSPORTATION:

The Student Transportation allocation provides safe and efficient transportation services in school districts to support student learning. The formula for allocating the funds is outlined in section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. The funds are to be distributed based on the formula in section 1011.68, Florida Statutes.

j) ACADEMIC ACCELERATION OPTIONS SUPPLEMENT (AAOS):

During the 2025-26 fiscal year, the Florida Legislature replaced the prior add-on weighted FTE funding methodology for eligible acceleration programs with the Academic Acceleration Options Supplement (AAOS), a categorical allocation within the Florida Education Finance Program (FEFP).

For 2026-27, AAOS continues to be funded as a separate allocation, providing dedicated

support for advanced coursework opportunities, including Advanced Placement (AP), International Baccalaureate (IB), Advanced International Certificate of Education (AICE), and dual enrollment programs. The District's 2026-27 AAOS allocation is \$10,388,818, which is unchanged from the FEFP Conference Report.

4) STATE CATEGORICAL PROGRAM:

a) CLASS SIZE REDUCTION ALLOCATION:

Categorical program funds are added to the FEFP allocation for districts. Currently, Class Size Reduction funding is the only FEFP revenue treated as a categorical. As a result of the voter-approved amendment to Article IX, Section 1, of the Florida Constitution regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed the class size maximums. Beginning with the 2010-11 school year, Florida classrooms may have no more than 18 students in grades PK-3, 22 students in grades 4-8, and 25 students in grades 9-12 for qualifying courses. The 2011 legislature amended section 1003.03, F.S., (Section 15, Chapter 2011-55, Laws of Florida), by providing class size flexibility to schools that enroll students after the October Student Membership Survey. Up to three students may be assigned to a teacher in grade group K-3. Up to five students may be assigned to a teacher in grade groups 4-8 and 9-12. The district school board must develop a plan that provides that the school will be in full compliance by the next October student survey.

For the 2026-27 school year, the District's class size funding for:

- - Grades PK to grade 3 is \$961.57, an increase of \$3.15 or 0.33%.
- - Grades 4 to 8 is \$918.10, an increase of \$3.01 or 0.33%.
- - Grades 9 to 12 is \$920.31, an increase of \$3.01 or 0.33%.

b) STATE-FUNDED DISCRETIONARY SUPPLEMENT:

The State-Funded Discretionary Supplement, established during the 2023 legislative session, is a categorical funding source within the Florida Education Finance Program (FEFP) designed to offset the loss of nonvoted discretionary millage revenue experienced by school districts when students participate in the Family Empowerment Scholarship program. While categorized for a specific purpose, the funds provide districts with some flexibility in supporting operational needs, helping to stabilize funding and maintain services for remaining students. The District's supplement for the 2026-27 school year is \$20,623,103, unchanged from the Conference Report.

VOLUSIA COUNTY SCHOOLS

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

2027 SECOND CALCULATION-TENTATIVE COMPARED TO 2026 FOURTH CALCULATION

	6/13/2025	5/22/2026	7/17/2026		
	2026	2026	2027		
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	Conference Report	Fourth Calculation	Second Calculation	2027 Vs. 2026 Fourth Calculation	Percentage Change
FEFP ELEMENTS:					
Unweighted Full-Time-Equivalent (UFTE) Students					
Traditional including Virtual	54,752.58	54,575.41	53,150.75	(1,424.66)	-2.61%
Charter	3,301.24	3,755.88	3,715.98	(39.90)	-1.06%
Scholarship Programs	9,797.25	9,951.50	11,221.75	1,270.25	12.76%
Undistributed	158.67	13.08	111.47	98.39	N/A
Total UFTE	68,009.74	68,295.87	68,199.95	(95.92)	-0.14%
Traditional including Virtual	58,849.49	58,547.01	56,953.84	(1,593.17)	-2.72%
Charter	3,396.45	3,837.07	3,802.09	(34.98)	-0.91%
Scholarship Programs	10,699.22	10,808.25	12,238.01	1,429.76	13.23%
Undistributed	192.01	13.21	(105.66)	(118.87)	-899.83%
Bonus (BWFTE) (AP,IB, IC, etc.)	1,907.13	2,291.30	2,291.30	0.00	0.00%
Total WFTE	75,044.30	75,496.84	75,179.59	(317.25)	-0.42%
Weighted to Unweighted FTE Ratio	1.1034	1.1054	1.1023	(0.0031)	-0.28%
Tax Roll					
School Taxable Value	72,864,770,947	72,633,605,321	75,694,865,188	3,061,259,867	4.21%
Millage Rates					
Required Local Effort Millage	3.022	3.027	2.992	(0.035)	-1.16%
Basic Discretionary Millage	0.748	0.748	0.748	0.000	0.00%
Total Millages	3.770	3.775	3.740	(0.035)	-0.93%
Base Student Allocation	5,372.60	5,372.60	5,457.60	85.00	1.58%
Comparable Wage Factor (CWF)	1.0000	1.0000	1.0000	0.0000	0.00%
BSA * CWF	5,372.60	5,372.60	5,457.60	85.00	1.58%
FEFP BASIC PROGRAM SOURCES:					
Base FEFP Funding (WFTE x BSA x CWF)	390,814,901	391,182,225	393,578,504	2,396,279	0.61%
Classroom Teacher and Other Instructional Personnel Salary Increase	2,121,859	2,121,859	4,216,628	2,094,769	98.72%
Total Base Funding	392,936,760	393,304,084	397,795,132	4,491,048	1.14%
0.748 Mills Discretionary Compression	6,558,179	7,914,125	7,139,171	(774,954)	-9.79%
DJJ Supplemental Allocation	106,523	107,192	102,573	(4,619)	-4.31%
Safe Schools	6,209,709	6,303,951	6,230,401	(73,550)	-1.17%
ESE Guaranteed Allocation	32,765,711	33,496,386	34,946,593	1,450,207	4.33%
Educational Enrichment Allocation	17,783,364	17,820,481	17,819,311	(1,170)	-0.01%
Student Transportation	14,581,839	13,413,127	13,538,593	125,466	0.94%
Mental Health Allocation	3,679,532	3,760,117	3,698,304	(61,813)	-1.64%
Academic Acceleration Options Supplement	10,308,462	10,388,818	10,388,818	0	0.00%
Educational Enrollment Stabilization	0	1,081,807	0	(1,081,807)	0.00%
Total FEFP Basic Programs	484,930,079	487,590,088	491,658,896	4,068,808	0.83%

VOLUSIA COUNTY SCHOOLS

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON

2027 SECOND CALCULATION-TENTATIVE COMPARED TO 2026 FOURTH CALCULATION

	6/13/2025	5/22/2026	7/17/2026		
	2026	2026	2027		
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	Conference Report	Fourth Calculation	Second Calculation	2027 Vs. 2026 Fourth Calculation	Percentage Change
State Categorical Programs:					
Class Size Reduction	57,319,622	57,124,107	55,773,563	(1,350,544)	-2.36%
State Funded Discretionary Supplement (Scholarship Only)	17,619,668	17,897,076	20,623,103	2,726,027	15.23%
Total State Categorical Program	74,939,290	75,021,183	76,396,666	1,375,483	1.83%
Additional Local Funding:					
.748 Mills Discretionary Tax	52,322,735	52,156,739	54,354,969	2,198,230	4.21%
Total Additional Local Funding	52,322,735	52,156,739	54,354,969	2,198,230	4.21%
Total FEFP, Discretionary, and Categorical Sources	612,192,104	614,768,010	622,410,531	7,642,521	1.24%
Total FEFP ALL Sources minus Adjustments	612,192,104	615,144,543	622,410,531	7,265,988	1.18%
Total District Funding Per UFTE	9,001.54	9,001.54	9,126	124.72	1.39%
Total District Funding Per WFTE	8,370.46	8,397.83	8,539	141.41	1.68%
Volusia County K-12 Funding by Source:					
State	348,479,925	351,920,358	350,635,687	(1,284,671.00)	-0.37%
Local	263,712,179	263,224,185	271,774,844	8,550,659.00	3.25%
Total Volusia County K-12 Funding by Source	612,192,104	615,144,543	622,410,531	7,265,988	1.18%
Family Empowerment Scholarship Program	(84,460,518)	(85,825,480)	(99,469,556)	(13,644,076)	15.90%
Charter School Program	(29,215,850)	(33,179,962)	(32,537,765)	642,197	-1.94%
Undistributed	(1,462,216)	(115,551)	(976,051)	(860,500)	744.70%
Total Choice Schools & Undistributed Funding	(115,138,584)	(119,120,992)	(132,983,371)	(13,862,379)	11.64%
Funding for Traditional and Virtual Programs	497,053,520	496,023,551	489,427,160	(6,596,391)	-1.33%

Collapsed and is included in next year's Base Student Allocation (BSA).

VOLUSIA COUNTY SCHOOLS
GENERAL FUND ESTIMATED REVENUES
FISCAL YEARS 2026 AND 2027

Line	SOURCE DESCRIPTION	2026 Third Calculation	2026 Fourth Calculation	2027 Second Calculation	2027 Vs 2026 Fourth Calculation
1	3191 ROTC	641,687	641,687	350,000	(291,687)
2	3202 Medicaid Funding	2,750,000	754,249	1,200,000	445,751
3	Total Federal & Federal through State Sources	3,391,687	1,395,936	1,550,000	154,064
4	3310 Net State FEFP	294,010,028	294,419,718	295,645,241	1,225,523
5	3355 State Categorical Funding	57,124,107	57,124,107	55,773,563	(1,350,544)
6	3310 Family Empowerment Scholarship Program	(86,164,026)	(85,825,480)	(99,469,556)	(13,644,076)
7	3323 CO & DS	40,000	40,000	40,000	-
8	3341 Racing Commission Funds	314,000	314,000	314,000	-
9	3343 State License Tax	550,000	550,000	550,000	-
10	3361 Florida School Recognition	3,037,818	3,037,818	-	(3,037,818)
11	3399 Other Miscellaneous State Revenue	3,286,159	3,504,170	726,116	(2,778,054)
12	Total State Sources	272,198,086	273,164,333	253,579,364	(19,584,969)
13	3411 Ad Valorem Taxes	263,224,185	263,224,185	271,774,844	8,550,659
14	3411 Prior Period Tax Adjustment	278,913	278,913	218,001	(60,912)
15	3411 Prior Year Tax Collections	92,052	92,052	-	(92,052)
16	3425 Lease Revenue	407,302	594,941	-	(594,941)
17	343X Investment Income	4,357,653	4,357,653	5,000,000	642,347
18	344X Gifts, Grants and Bequests	187,697	260,259	-	(260,259)
20	3490 Misc. Revenue	131	192	-	(192)
21	3491 Bus Fees	182,093	194,681	-	(194,681)
22	3493 Sale of Junk	365	365	-	(365)
23	3494 Receipt of Federal Indirect Cost	1,179,855	1,482,782	2,892,000	1,409,218
24	3495 Miscellaneous Local Sources	2,524,478	3,132,219	1,368,692	(1,763,527)
25	3497 Refunds of Prior Year Expenditures	243,362	245,035	-	(245,035)
26	3498 Collections for Lost, Damaged and Sold Textbooks	200,631	225,564	-	(225,564)
27	3499 Receipt of Food Service Indirect Cost	1,000,000	1,000,000	1,000,000	-
28	Total Local Sources	273,878,717	275,088,841	282,253,537	7,164,696
29	Total Estimated Revenues	549,468,490	549,649,110	537,382,901	(12,266,209)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND ESTIMATED REVENUES
FISCAL YEARS 2026 AND 2027

Line	SOURCE DESCRIPTION	2026 Third Calculation	2026 Fourth Calculation	2027 Second Calculation	2027 Vs 2026 Fourth Calculation
30	3630 Transfer from Capital Outlay Funds	3,250,568	4,054,002	-	(4,054,002)
31	3733 Sale of Equipment	284,526	312,803	-	(312,803)
32	Total Other Funding Sources	3,535,094	4,366,805	-	(4,366,805)
33	Total Estimated Revenues and Transfers In	\$ 553,003,584	\$ 554,015,915	\$ 537,382,901	\$ (16,633,014)



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VOLUSIA COUNTY SCHOOLS

GENERAL FUND - RECURRING OPERATING FUND BUDGET SUMMARY

FISCAL YEAR ENDING JUNE 30, 2027

AS OF FLORIDA EDUCATION FINANCE PROGRAM 2ND CALCULATION

FOR PROJECTED RECURRING ESTIMATED REVENUES AND APPROPRIATIONS

BEGINNING PROJECTED RECURRING UNASSIGNED FUND BALANCE		AMOUNT
1 Non-spendable - Inventory		2,726,331
2 Unassigned Fund Balance		31,270,518
3 Total Beginning Recurring Fund Balance (As of February 28, 2026)		<u>\$ 33,996,849</u>
ESTIMATED RECURRING REVENUES (SOURCES) AND TRANSFERS IN		
Estimated Sources		
4 Federal & Federal Through State Sources	1,550,000	0.3%
5 State Sources	253,579,364	47.2%
6 Local Sources	282,253,537	52.5%
7 Total Estimated Sources	<u>537,382,901</u>	<u>100.0%</u>
8 Total Estimated Recurring Revenues and Transfers In	<u>537,382,901</u>	
CURRENT RECURRING APPROPRIATIONS		
FEFP Basic Programs		
9 Total Salaries & Benefits	422,229,003	78.1%
10 Classroom Teachers and Other Instructional Personnel Allocation	4,216,628	0.8%
11 Schools Base Budget (non-salaries)	959,434	0.2%
12 Department Base Budget (non-salaries)	864,743	0.2%
13 Line Item Budgets (non-salaries)	64,705,100	12.0%
14 Line-Item Education Enrichment	759,100	0.1%
15 Line-Item Futures and Other Grants	87,451	0.0%
16 Line Items-Futures and Other Grants	73,045	0.0%
FEFP Pass Through Programs and Undistributed FTE		
17 Charter Schools & Undistributed	32,537,765	6.0%
FEFP Other Programs (non-salaries)		
18 Bonus FTE Programs (AP, IB, IC, and DE)	10,598,752	2.0%
19 Safe Schools Program	1,505,384	0.3%
20 Threat Management	6,000	0.0%
21 Instructional Materials	743,923	0.1%
22 Teacher Classroom Supply Assistance	1,300,000	0.2%
23 DJJ Supplemental	102,573	0.0%
Other Programs (non-salaries)		
24 Dori Slosberg Drivers Ed	209,095	0.0%
25 Total Current Recurring Appropriations	<u>540,897,996</u>	<u>100.0%</u>
26 Projected Operating Recurring Surplus/(Deficit)	<u>(3,515,095)</u>	
PROJECTED ENDING RECURRING FUND BALANCE		
27 Non-spendable - Inventory	2,726,331	0.5%
28 Unassigned Fund Balance	27,755,423	5.2%
29 Projected Recurring Ending Fund Balance and as a Percent of Revenues	<u>\$ 30,481,754</u>	<u>5.7%</u>

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING - BUDGET COMPARISON DATA TO PRIOR YEARS' ACTUALS & TRANSFERS BY FUNCTION
FISCAL YEARS 2023-24 THRU 2026-27

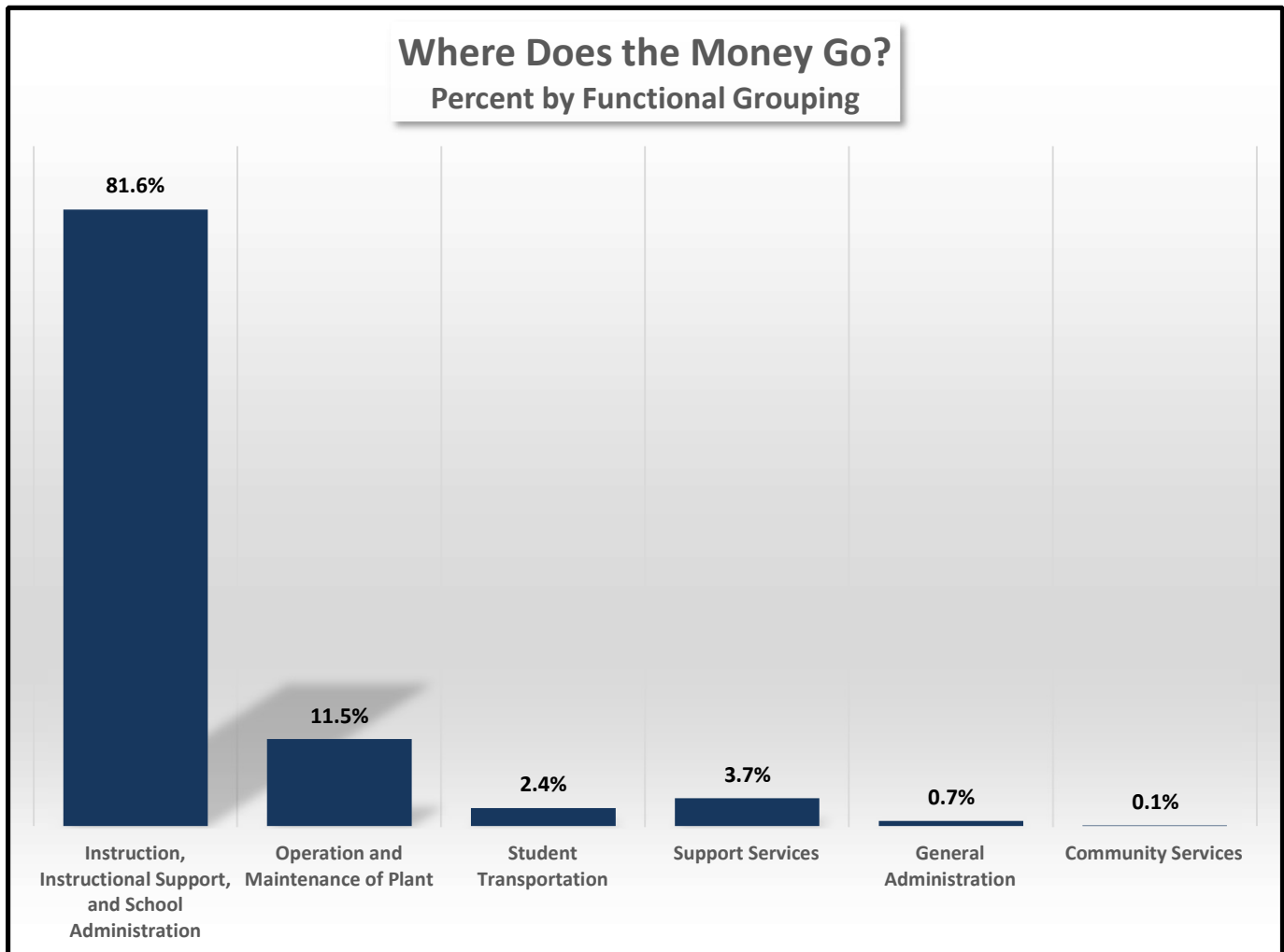
	2023-24 Actual	2024-25 Actual	2025-26 Revised Budget	2026-27 Recurring Beginning Budget	% of Total
EXPENDITURES AND TRANSFERS					
5000 Instruction	\$ 324,467,277	\$ 347,544,216	\$ 375,713,989	\$ 348,626,750	64.45%
6100 Pupil Personnel Services	31,098,346	28,439,945	33,619,222	26,864,789	4.97%
6200 Instructional Media Services	6,901,976	6,180,226	5,989,093	6,238,736	1.15%
6300 Instructional and Curriculum Development	14,265,605	17,327,126	29,475,910	6,813,870	1.26%
6400 Instructional Staff Training	1,111,443	1,771,933	3,463,902	2,148,426	0.40%
6500 Instructional Related Technology	5,119,713	7,028,920	6,055,274	6,327,267	1.17%
7100 School Board	1,204,160	1,972,173	2,228,166	2,643,039	0.49%
7200 General Administration	1,566,540	693,126	1,195,226	1,092,137	0.20%
7300 School Administration	37,134,338	42,824,963	50,284,856	44,239,282	8.18%
7400 Facilities Acquisition and Construction	2,799,593	3,487,335	3,782,291	1,145,343	0.21%
7500 Fiscal Services	4,097,044	3,443,284	4,636,825	2,727,309	0.50%
7600 Food Services	-	-	35	-	0.00%
7700 Central Services	12,279,387	13,019,504	15,969,647	10,754,940	1.99%
7800 Pupil Transportation Services	19,421,248	19,727,169	14,986,822	13,232,430	2.45%
7900 Operation of Plant	58,889,391	64,037,875	68,013,107	62,082,762	11.48%
8100 Maintenance of Plant	20,104,306	579,566	308,048	19,096	0.00%
8200 Administrative Technology Services	8,723,132	12,471,782	12,757,230	5,450,815	1.01%
9100 Community Services	728,238	946,757	1,078,034	491,005	0.09%
9200 Debt Service	9,412,472	3,125,188	-	-	0.00%
9700 Transfers Out	338,255	3,019,047	536,560	-	0.00%
TOTAL EXPENDITURES AND TRANSFERS	\$ 559,662,462	\$ 577,640,134	\$ 630,094,235	\$ 540,897,996	100.00%

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING - BUDGET COMPARISON DATA TO PRIOR YEARS' ACTUALS & TRANSFERS BY OBJECT
FISCAL YEARS 2023-24 THRU 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Revised Budget	2026-27 Recurring Beginning Budget	% of Total
EXPENDITURES AND TRANSFERS					
100 - Salaries	\$ 328,328,430	\$ 343,194,165	332,236,651	\$ 323,817,740	59.87%
200 - Employee Benefits	107,102,245	115,059,669	124,828,747	110,311,431	20.39%
310 - Purchased Services	10,085,848	10,056,473	16,445,984	19,233,310	3.56%
320 - Ins & Bond Premiums	5,595,562	7,075,380	1,617,405	1,557,777	0.29%
330 - Travel	561,380	722,365	803,749	370,173	0.07%
350 - Repairs & Maintenance	7,499,908	3,612,300	3,067,118	1,811,589	0.33%
360 - Rentals	5,614,939	6,292,597	10,050,763	9,107,040	1.68%
370 - Communications	1,955,333	2,189,002	1,778,080	586,004	0.11%
380 - Public Utility Services	3,708,982	3,923,894	4,793,536	4,354,559	0.81%
390 - Other Purchased Serv	34,001,486	33,433,152	39,144,593	40,721,403	7.53%
410 - Natural Gas	237,266	197,934	223,375	235,506	0.04%
420 - Bottled Gas	-	-	-	-	0.00%
430 - Electricity	13,273,297	12,892,694	15,527,313	15,763,976	2.91%
440 - Heating Oil	1,064	789	540	540	0.00%
450 - Gasoline	353,369	74,303	252,381	157,303	0.03%
460 - Diesel Fuel	1,762,630	1,106,889	1,849,005	1,801,500	0.33%
490 - Other Energy Service	-	-	-	-	0.00%
510 - Supplies	8,522,899	6,184,196	29,334,446	8,684,564	1.61%
520 - Textbooks	5,655,045	5,133,317	24,091,278	305,000	0.06%
530 - Periodicals	13,747	-	200	-	0.00%
540 - Oil & Grease	35,582	21,684	29,391	26,282	0.00%
550 - Repair Parts	366,632	287,707	514,639	428,768	0.08%
560 - Tires & Tubes	160,497	114,304	131,262	123,346	0.02%
570 - Food	-	2,014	7,516	-	0.00%
580 - Commodities	-	-	-	-	0.00%
590 - Other Materials & Supplies	2,681,750	145,598	113,471	115,000	0.02%
610 - Library Books	186,453	176,197	336,793	242,923	0.04%
620 - Audio Visual Materials	2,076	301	2,515	1,942	0.00%
630 - Bldgs & Fixed Equipment	-	-	102,213	-	0.00%
640 - Furniture & Equip	1,298,729	4,775,592	7,445,252	81,281	0.02%
650 - Motor Vehicles	453,303	621,808	803,284	-	0.00%
660 - Land	-	-	-	-	0.00%
670 - Improvements	-	11,802	61,993	-	0.00%
680 - Remodeling	19,072	-	-	-	0.00%
690 - Computer Software	55,747	20,310	254,646	-	0.00%
710 - Redemption Of Principal	-	-	-	-	0.00%
710 - Principal	9,133,162	2,952,237	-	-	0.00%
720 - Interest	279,310	172,950	-	-	0.00%
730 - Dues and Fees	2,088,114	3,060,793	3,092,925	687,749	0.13%
740 - Judgements	-	-	40,000	-	0.00%
750 - Other Personal Serv	5,758,972	7,712,420	6,413,255	146,363	0.03%
760 - Payments to Escrow	-	-	-	-	0.00%
770 - Claims Expense	-	-	189,444	224,927	0.04%
780 - Depreciation Expense	-	-	-	-	0.00%
790 - Misc Expenses	2,531,378	3,396,251	3,973,912	-	0.00%
900 - Transfers Out	338,255	3,019,047	536,560	-	0.00%
	-	-	-	-	0.00%
TOTAL EXPENDITURES AND TRANSFERS	\$ 559,662,462	\$ 577,640,134	\$ 630,094,235	\$ 540,897,996	100.00%

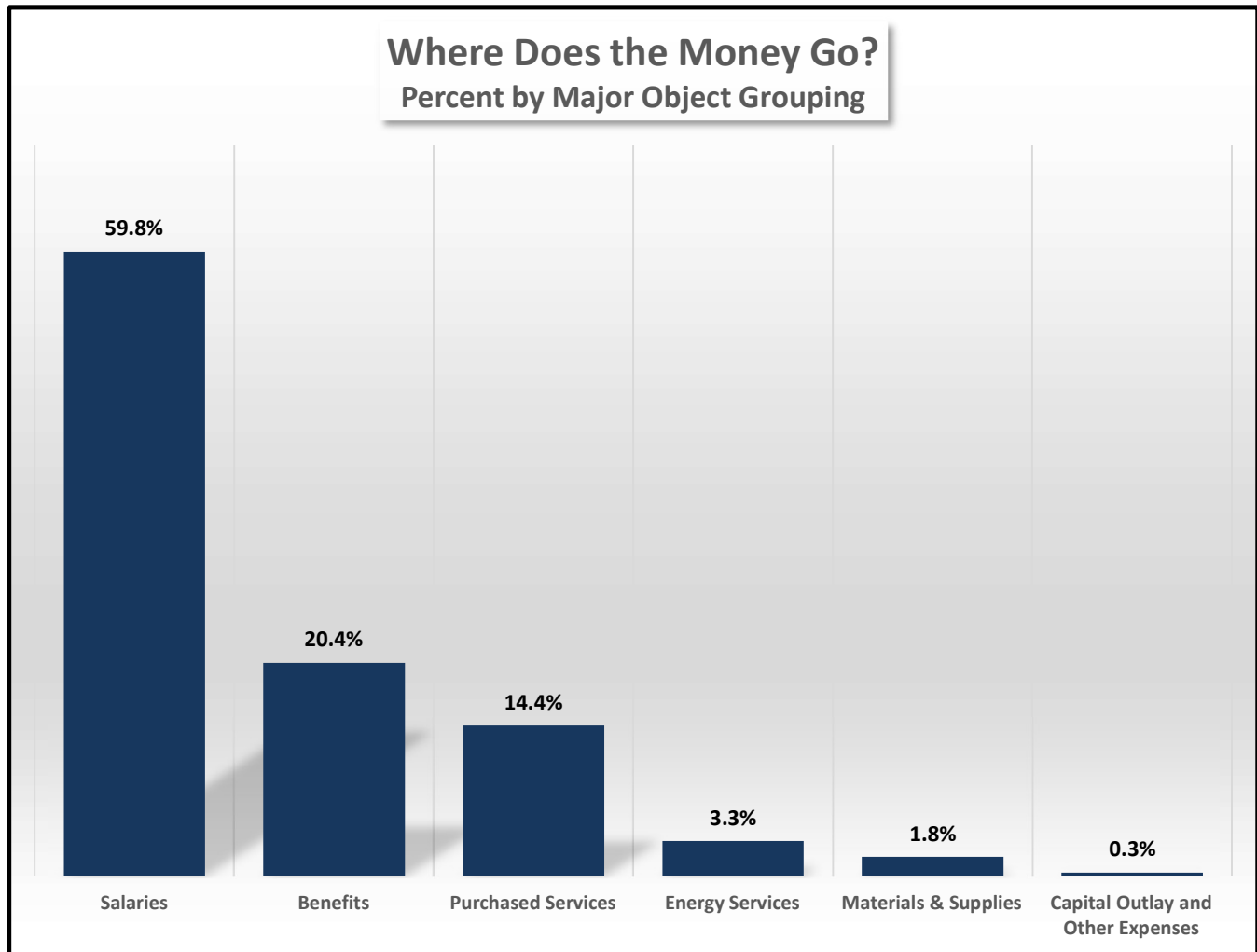
VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING - RECURRING BUDGET BY FUNCTIONAL GROUPING
FISCAL YEAR 2026-27

<i>Functional Grouping</i>	<i>% of Budget</i>	<i>2026-27 Budget</i>
Instruction, Instructional Support, and School Administration	81.6%	\$ 441,259,120
Operation and Maintenance of Plant	11.5%	62,101,858
Student Transportation	2.4%	13,232,430
Support Services	3.7%	20,078,407
General Administration	0.7%	3,735,176
Community Services	0.1%	491,005
Total Recurring Budget	100.0%	\$ 540,897,996



VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING - RECURRING BUDGET BY MAJOR OBJECT GROUPING
FISCAL YEAR 2026-27

<i>Major Object Grouping</i>	<i>% of Budget</i>	<i>2026-27 Budget</i>
Salaries	59.8%	\$ 323,817,740
Benefits	20.4%	110,311,431
Purchased Services	14.4%	77,741,855
Energy Services	3.3%	17,958,825
Materials & Supplies	1.8%	9,682,960
Capital Outlay and Other Expenses	0.3%	1,385,185
<i>Total Recurring Budget</i>	<u>100.0%</u>	<u>\$ 540,897,996</u>



GENERAL FUND – EXTENDED DAY PROGRAM

This section contains the following subsections:

- Narrative
- Budget Comparison to Current Fiscal Year 2026 Period 10 Budget

VOLUSIA COUNTY SCHOOLS
EXTENDED DAY ENRICHMENT PROGRAMS NARRATIVE
FISCAL YEAR ENDING JUNE 30, 2027

The General Fund - Extended Day Enrichment Program offers student centered, quality care programs during out-of-school hours to ensure all students become equipped with the 21st-century skills required to be productive citizens. To accomplish this mission, the Volusia County Schools Before the Bell (BTB) and Extended Day Enrichment Program (EDEP) strives to:

- Provide a safe and supportive environment for children during non-school hours.
- Provide enriching indoor and outdoor educational experiences.
- Provide academic support and remedial help (varies by school site).
- Increase student motivation and connection to school.
- Provide healthy snacks and/or meals to meet students' nutritional needs.

The BTB/EDEP is a voluntary, fee-based program. There are a limited number of students that can be served; therefore, students are accepted on a first come, first served basis. All programs are contingent upon minimum enrollment criteria, staff availability, facility availability, and principal support. If, for any reason, a BTB/EDEP site is cancelled at a current school site, parents will be notified via letter, phone call, through email, and/or in person. During the 2026-27 school year, the Volusia County Schools will offer BTB programs at 10 Middle schools and EDEP programs at 40 Elementary schools. The VCS Before the Bell and Extended Day Enrichment Programs operate on SCHOOL DAYS ONLY. The program operates daily to coincide with the regular school calendar. BTB/EDEP Sites are staffed with qualified before/after school personnel and follow VCS board policy qualifications. For more information, contact any school where the programs are held.

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - EXTENDED DAY PROGRAM
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Other fees	\$ 6,272,321	\$ 4,918,926	\$ (1,353,395)
Total local sources	6,272,321	4,918,926	(1,353,395)
Total sources	6,272,321	4,918,926	(1,353,395)
Uses - expenditures			
Community Services			
Salaries	2,853,336	3,030,418	177,082
Benefits	977,151	985,615	8,464
Purchased Services	224,208	147,607	(76,601)
Materials & Supplies	111,231	40,000	(71,231)
Capital Outlay	341	2,500	2,159
Other	774,032	672,786	(101,246)
Total Community Services	4,940,299	4,878,926	(61,373)
Total uses	4,940,299	4,878,926	(61,373)
Excess of revenues over expenditures	1,332,022	40,000	(1,292,022)
Other financing uses			
Transfers out to federal funds	(922,540)	-	922,540
Total other financing uses	(922,540)	-	922,540
Net change in fund balance	409,482	40,000	(369,482)
Fund balance			
Beginning of year	397,149	806,631	409,482
Ending Balance	\$ 806,631	\$ 846,631	\$ 40,000

GENERAL FUND – VOLUNTARY PRE-K PROGRAM

This section contains the following subsections:

- Budget Comparison to Current Fiscal Year 2026 Period 10 Budget

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - VOLUNTARY PRE-K PROGRAMS
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
Other miscellaneous state sources	\$ 2,894,143	\$ 3,115,000	\$ 220,857
Total state sources	2,894,143	3,115,000	220,857
Local sources:			
Investment income	18,592	-	(18,592)
Other fees	1,027,057	685,000	(342,057)
Total local sources	1,045,649	685,000	(360,649)
Total sources	3,939,792	3,800,000	(139,792)
Uses - expenditures			
Exceptional Student Education			
Salaries	2,471,228	1,981,949	(489,279)
Benefits	902,318	773,208	(129,110)
Purchased Services	(37,415)	11,547	48,962
Materials & Supplies	139,868	144,786	4,918
Capital Outlay	340,928	175,523	(165,405)
Other	144,937	117,195	(27,742)
Total Exceptional Student Education	3,961,864	3,204,208	(757,656)
Instructional and Curriculum Development Services			
Salaries	483,697	413,117	(70,580)
Benefits	283,440	130,558	(152,882)
Purchased Services	42,258	3,249	(39,009)
Materials & Supplies	5,219	4,729	(490)
Total Instructional and Curriculum Development Services	814,614	551,653	(262,961)
Instructional Staff Training Services			
Purchased Services	14,026	4,562	(9,464)
Materials & Supplies	3,944	1,074	(2,870)
Other	3,662	1,128	(2,534)
Total Instructional Staff Training Services	21,632	6,764	(14,868)
Community Services			
Salaries	4,617	29,257	24,640
Benefits	1,594	8,118	6,524
Total Community Services	6,211	37,375	31,164
Total uses	4,804,321	3,800,000	(1,004,321)
Deficiency of revenues under expenditures	(864,529)	-	864,529
Other financing sources			
Interfund Transfers	1,541	-	(1,541)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - VOLUNTARY PRE-K PROGRAMS
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Total other financing sources	1,541	-	(1,541)
Net change in fund balance	(862,988)	-	862,988
Fund balance			
Beginning of year	1,190,044	327,056	(862,988)
Ending Balance	\$ 327,056	\$ 327,056	\$ -

GENERAL FUND – CAPITAL REIMBURSED

This section contains the following subsections:

- Narrative
- Budget Comparison to Current Fiscal Year 2026 Period 10 Budget

**VOLUSIA COUNTY SCHOOLS
GENERAL FUND – CAPITAL REIMBURSED
FISCAL YEAR ENDING JUNE 30, 2027**

The General Fund - Capital Reimbursed fund was established to account for activities funded through transfers from the Capital Project Funds. These transfers are used to support maintenance-related and other allowable expenditures that cannot be directly charged to the Capital Project Fund, as outlined in the Notice of Tax for School Capital Outlay.

General Fund Reimbursement is designed to capture the expenditures such as property insurance premiums, enterprise software applications, bus driver and maintenance salaries, as well as the maintenance and repair of buildings and equipment to maintain an acceptable level of efficiency. This is accomplished through a combination of repairs and preventive maintenance. The facility maintenance program is strategically designed to maximize the efficiency of each building, minimize the need for major repairs and replacements, and to promote a safe and efficient use of space. This approach ensures longevity and optimal utilization of the facilities.

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CAPITAL REIMBURSED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Miscellaneous local	\$ 2,632	\$ -	\$ (2,632)
Total local sources	2,632	-	(2,632)
Total sources	2,632	-	(2,632)
Uses - expenditures			
Instructional Related Technology			
Purchased Services	111,065	123,360	12,295
Total Instructional Related Technology	111,065	123,360	12,295
Facilities Acquisition and Construction			
Purchased Services	-	5,000	5,000
Total Facilities Acquisition and Construction	-	5,000	5,000
Fiscal Services			
Purchased Services	13,000	15,600	2,600
Total Fiscal Services	13,000	15,600	2,600
Central Services			-
Purchased Services	136,846	-	(136,846)
Total Central Services	136,846	-	(136,846)
Student Transportation Services			
Salaries	4,919,294	6,862,123	1,942,829
Benefits	2,091,688	2,699,547	607,859
Total Student Transportation Services	7,010,982	9,561,670	2,550,688
Operation of the Plant			
Purchased Services	4,640,831	4,771,002	130,171
Total Operation of the Plant	4,640,831	4,771,002	130,171
Maintenance of Plant			
Salaries	9,090,661	9,590,559	499,898
Benefits	3,245,009	3,431,088	186,079
Purchased Services	10,680,690	10,096,649	(584,041)
Energy Services	436,673	356,525	(80,148)
Materials & Supplies	2,796,518	3,186,225	389,707
Capital Outlay	24,062	25,000	938
Other	54,235	178,200	123,965
Total Maintenance of Plant	26,327,848	26,864,246	536,398
Administrative Technology Services			
Purchased Services	4,977,810	4,359,009	(618,801)
Total Administrative Technology Services	4,977,810	4,359,009	(618,801)
Total uses	43,218,382	45,699,887	2,481,505
Deficiency of revenues under expenditures	(43,215,750)	(45,699,887)	(2,484,137)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CAPITAL REIMBURSED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Other financing sources			
Transfers in from capital outlay funds	40,726,106	45,699,887	4,973,781
Interfund Transfers	312,923	-	(312,923)
Total other financing sources	41,039,029	45,699,887	4,660,858
Net change in fund balance	(2,176,721)	-	2,176,721
Fund balance			
Beginning of year	2,176,721	-	(2,176,721)
Ending Balance	\$ -	\$ -	\$ -

DEBT SERVICE FUNDS

This section contains the following subsections:

- Narrative
- Budget Comparison to Current Fiscal Year 2026 Period 10 Budget
- Debt Service Schedules - Certificates of Participation
- Debt Service Funds – Five-Year Forecast

**VOLUSIA COUNTY SCHOOLS
DEBT SERVICE FUNDS NARRATIVE
FISCAL YEAR ENDING JUNE 30, 2027**

Debt Service Funds are used to account for the payment of principal, interest, and related costs on long-term debt issued to finance capital outlay projects. These obligations primarily include Certificates of Participation (COPs) and Sales Surtax Revenue Bonds.

COPs represent long-term lease-purchase financing agreements secured by district capital revenues. The annual debt service on COPs is primarily funded through transfers from the 1.50 Mill property tax levy, as well as Sales Surtax and impact fee proceeds, which are first recorded in their respective Capital Projects Funds.

Sales Surtax Revenue Bonds are secured by a pledge of proceeds from the voter-approved half cent sales surtax. Debt service payments for these bonds are supported through transfers from the Capital Projects Fund – Sales Surtax. These transfers may also include other sources of capital revenue as needed to meet annual debt service requirements.

The amount transferred each year to the Debt Service Fund is based on the scheduled debt service requirements, net of any available fund balance carryforward or interest earnings within the Debt Service Fund. These scheduled payments are projected to continue through 2032.

As of June 30, 2026, the outstanding principal balance will be roughly \$181.8 million for COPs and \$16.6 million for Sales Surtax Bonds.

VOLUSIA COUNTY SCHOOLS
DEBT SERVICE FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 201	\$ -	\$ (201)
Total local sources	201	-	(201)
Total sources	201	-	(201)
Uses - expenditures			
Debt Service			
Principal	29,294,000	30,908,000	1,614,000
Interest	10,316,805	9,275,763	(1,041,042)
Other charges	379,442	-	(379,442)
Payments to refunded bond escrow agent	48,850,252	-	(48,850,252)
Total Debt Service	88,840,499	40,183,763	(48,656,736)
Total uses	88,840,499	40,183,763	(48,656,736)
Deficiency of revenues under expenditures	(88,840,298)	(40,183,763)	48,656,535
Other financing sources			
Transfers in from capital outlay funds	40,296,349	40,247,013	(49,336)
Issuance of certificates of participation	44,069,167	-	(44,069,167)
Premiums on long-term debt issued	4,531,970	-	(4,531,970)
Total other financing sources	88,897,486	40,247,013	(48,650,473)
Net change in fund balance	57,188	63,250	6,062
Fund balance			
Beginning of year	1,980,437	2,037,625	57,188
Ending Balance	\$ 2,037,625	\$ 2,100,875	\$ 63,250



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**VOLUSIA COUNTY SCHOOLS
CERTIFICATES OF PARTICIPATION
DEBT SERVICE SCHEDULE
FISCAL YEAR 2027 THROUGH 2032**

Series 2014A (2005C)

Due Dates: December 31 and June 30
Principal Due: June 30
Maturity Date: August, 2030
Fund Source: **Fund 2913 (29J)**
Trustee: Bank of New York
Disclosure Due Date: April 30
Advance Refunding
Repayment Source: LCIF

Series 2021

Due Dates: December 31 and June 30
Principal Due: June 30
Maturity Date: August, 2031
Fund Source: **Fund 2917**
Trustee: Bank of New York
Disclosure Due Date: April 30
New
Repayment Source: Sales Tax

Series 2024A (2014B/2006A)

Due Dates: December 31 and June 30
Principal Due: June 30
Maturity Date: August, 2031
Fund Source: **Fund 2918**
Trustee: Bank of New York
Disclosure Due Date: April 30
Advance Refunding
Repayment Source: LCIF

Year	2014A - \$29,760,000			2021 - \$62,800,000			2024 - \$73,730,000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026-27	2,195,000.00	275,400.00	2,470,400.00	8,505,000.00	2,349,500.00	10,854,500.00	9,655,000.00	2,803,000.00	12,458,000.00
2027-28	2,260,000.00	209,550.00	2,469,550.00	8,930,000.00	1,924,250.00	10,854,250.00	10,145,000.00	2,320,250.00	12,465,250.00
2028-29	2,325,000.00	141,750.00	2,466,750.00	9,375,000.00	1,477,750.00	10,852,750.00	10,650,000.00	1,813,000.00	12,463,000.00
2029-30	2,400,000.00	72,000.00	2,472,000.00	9,845,000.00	1,009,000.00	10,854,000.00	11,180,000.00	1,280,500.00	12,460,500.00
2030-31	-	-	-	10,335,000.00	516,750.00	10,851,750.00	14,430,000.00	721,500.00	15,151,500.00
2031-32	-	-	-	-	-	-	-	-	-
Total	\$ 9,180,000.00	\$ 698,700.00	\$ 9,878,700.00	\$ 46,990,000.00	\$ 7,277,250.00	\$ 54,267,250.00	\$ 56,060,000.00	\$ 8,938,250.00	\$ 64,998,250.00

**DEBT SERVICE SCHEDULE
FISCAL YEAR 2027 THROUGH 2032**

Series 2016

Due Dates: October 1 and April 1
Principal Due: October 1
Maturity Date: October 31
Fund Source: **Fund 2924 (29N)**
Trustee: Bank of New York
Disclosure Due Date: April 1
Repayment Source: Sales Tax

Year	2016		
	Principal	Interest	Total
2026-27	2,440,000.00	769,500.00	3,209,500.00
2027-28	2,565,000.00	644,375.00	3,209,375.00
2028-29	2,695,000.00	512,875.00	3,207,875.00
2029-30	2,825,000.00	374,875.00	3,199,875.00
2030-31	2,970,000.00	230,000.00	3,200,000.00
2031-32	3,115,000.00	77,875.00	3,192,875.00
Total	\$ 16,610,000.00	\$ 2,609,500.00	\$ 19,219,500.00

**VOLUSIA COUNTY SCHOOLS
CERTIFICATES OF PARTICIPATION
DEBT SERVICE SCHEDULE
FISCAL YEAR 2027 THROUGH 2032**

Series 2025A

Due Dates: December 31 and June 30
Principal Due: June 30
Maturity Date: August, 2032
Fund Source: **Fund 2919**
Trustee: Bank of New York
Disclosure Due Date: April 30
New
Repayment Source: LCIF & Impact Fees

Series 2025B (2016A/2007)

Due Dates: December 31 and June 30
Principal Due: June 30
Maturity Date: August, 2032
Fund Source: **Fund 2932**
Trustee: Bank of New York
Disclosure Due Date: April 30
Advance Refunding
Repayment Source: LCIF

2025A - \$33,081,000			2025B - \$44,050,000			Grand Totals		
Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
4,423,000.00	1,051,863.40	5,474,863.40	3,690,000.00	2,026,500.00	5,716,500.00	28,468,000.00	8,506,263.40	36,974,263.40
4,583,000.00	891,750.80	5,474,750.80	3,870,000.00	1,842,000.00	5,712,000.00	29,788,000.00	7,187,800.80	36,975,800.80
4,749,000.00	725,846.20	5,474,846.20	4,070,000.00	1,648,500.00	5,718,500.00	31,169,000.00	5,806,846.20	36,975,846.20
4,920,000.00	553,932.40	5,473,932.40	4,275,000.00	1,445,000.00	5,720,000.00	32,620,000.00	4,360,432.40	36,980,432.40
5,099,000.00	375,828.40	5,474,828.40	4,480,000.00	1,231,250.00	5,711,250.00	34,344,000.00	2,845,328.40	37,189,328.40
5,283,000.00	191,244.60	5,474,244.60	20,145,000.00	1,007,250.00	21,152,250.00	25,428,000.00	1,198,494.60	26,626,494.60
\$ 29,057,000.00	\$ 3,790,465.80	\$ 32,847,465.80	\$ 40,530,000.00	\$ 9,200,500.00	\$ 49,730,500.00	\$ 181,817,000.00	\$ 29,905,165.80	\$ 211,722,165.80

VOLUSIA COUNTY SCHOOLS
DEBT SERVICE FUNDS - CONSOLIDATED FIVE-YEAR FORECAST
FOR FISCAL YEARS 2027 THROUGH 2031

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
Uses - expenditures					
Major accounts					
Redemption of principal	\$ 30,908,000	\$ 32,353,000	\$ 33,864,000	\$ 40,357,793	\$ 42,472,432
Interest	9,275,763	7,832,176	6,319,721	6,735,307	4,829,688
Total uses	<u>40,183,763</u>	<u>40,185,176</u>	<u>40,183,721</u>	<u>47,093,100</u>	<u>47,302,120</u>
Deficiency of revenues under expenditures	(40,183,763)	(40,185,176)	(40,183,721)	(47,093,100)	(47,302,120)
Other financing sources					
Transfers - Debt Service Funds	40,247,013	40,250,614	40,247,534	47,166,537	47,373,746
Total other financing sources	<u>40,247,013</u>	<u>40,250,614</u>	<u>40,247,534</u>	<u>47,166,537</u>	<u>47,373,746</u>
Net change in fund balances	<u>63,250</u>	<u>65,438</u>	<u>63,813</u>	<u>73,437</u>	<u>71,626</u>
Fund balances					
Beginning Balance	2,037,625	2,100,875	2,166,313	2,230,126	2,303,563
Ending Balance	<u><u>\$ 2,100,875</u></u>	<u><u>\$ 2,166,313</u></u>	<u><u>\$ 2,230,126</u></u>	<u><u>\$ 2,303,563</u></u>	<u><u>\$ 2,375,189</u></u>

CAPITAL PROJECTS FUNDS

This section contains the following subsections:

- Narrative
- Budget Comparison to Current Fiscal Year 2026 Period 10 Budget Schedules:
 - Consolidated By Function and Object
 - Consolidated By Project
 - Capital Outlay and Debt Service (CO&DS) Program
 - Local Capital Improvement Funds (LCIF)
 - Sales Tax Funds
 - Impact Fees Funds
 - Certificates of Participation Debt Issues
 - Other Capital Project Funds
- Capital Projects Funds Schedules:
 - Consolidated Five-Year Forecast (Summary) By Account
 - Consolidated Five-Year Forecast (Detail) By Project
 - Consolidated Five-Year Forecast - Funds By Project:
 - Capital Outlay and Debt Service (CO&DS) Program
 - Local Capital Improvement Funds (LCIF)
 - Sales Tax Funds
 - Impact Fees Funds
 - Certificates of Participation Debt Issues
 - Other Capital Projects

**VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND NARRATIVE
FISCAL YEAR ENDING JUNE 30, 2027**

The District accounts for the acquisition, construction, renovation, remodeling, and maintenance of capital assets—including facilities, vehicles, equipment, and technology—through Capital Projects Funds. Each fund is aligned with a specific revenue source. The primary sources of capital revenue include property taxes, sales surtax, impact fees, and capital-specific grants.

Property Tax

The **1.50 mill property tax levy** is projected to generate approximately **\$109.0 million** in revenue during the **2026-27 fiscal year**, based on the certified tax roll published in the *2026–27 Ad Valorem Estimating Conference Report*. These funds will support a range of allowable expenditures, including:

- Construction and remodeling of educational facilities
- Districtwide maintenance, renovation, and repairs
- Purchase of motor vehicles and school buses
- Salaries for bus drivers
- Acquisition of new and replacement equipment, including technology hardware and software
- Procurement and lease of portable classrooms and relocatable office facilities
- Premiums for property and casualty insurance
- Capital outlay funding for charter schools, pursuant to **s. 1013.62(3), F.S.**
- Transfers to the Debt Service Fund for the payment of authorized debt obligations

Sales Tax

The District is in the **tenth year** of a **fifteen-year, Volusia County voter-approved Half-Cent Sales Surtax**, which began on **January 1, 2017**, and will sunset on **December 31, 2031**. For the **2026-27 school year**, surtax revenues are projected to generate approximately **\$67.5 million**. These funds are restricted for use on projects identified in *Exhibit A of Resolution 2014-05*, including:

- Facility improvements
- School safety enhancements
- Technology upgrades

Impact Fees

Educational Facilities Impact Fees are collected by local governments on all new residential construction within **Volusia County**. These fees are projected to generate approximately **\$10.0 million** during the **2026-27 fiscal year** and will be used to construct new student capacity to accommodate enrollment growth.

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Other miscellaneous state sources	2,100,856	-	(2,100,856)
Total state sources	4,367,356	2,266,500	(2,100,856)
Local sources:			
Ad valorem property taxes - Capital	104,592,392	109,000,606	4,408,214
Local sales tax	65,179,514	67,464,953	2,285,439
Investment income	9,888,657	1,850,000	(8,038,657)
Miscellaneous local	11,938,741	10,000,000	(1,938,741)
Total local sources	191,599,304	188,315,559	(3,283,745)
Total sources	195,966,660	190,582,059	(5,384,601)
Uses - expenditures			
Facilities Acquisition and Construction			
Capital Outlay	289,393,718	116,024,221	(173,369,497)
Other	-	2,482,285	2,482,285
Total Facilities Acquisition and Construction	289,393,718	118,506,506	(170,887,212)
Debt Service			
Principal	346,077	-	(346,077)
Interest	7,233	-	(7,233)
Total Debt Service	353,310	-	(353,310)
Total uses	289,747,028	118,506,506	(171,240,522)
Excess (deficiency) of revenues over expenditures	(93,780,368)	72,075,553	165,855,921
Other financing uses			
Transfers out to general fund	(44,377,751)	(45,699,887)	(1,322,136)
Transfers out to debt service funds	(40,296,349)	(40,247,013)	49,336
Proceeds from sale of assets	1,018,755	-	(1,018,755)
Loss Recoveries	91,091	-	(91,091)
Total other financing uses	(83,564,254)	(85,946,900)	(2,382,646)
Net change in fund balance	(177,344,622)	(13,871,347)	163,473,275
Fund balance			
Beginning of year	284,175,588	106,830,966	(177,344,622)
Ending Balance	\$ 106,830,966	\$ 92,959,619	\$ (13,871,347)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
--	---------------------------	-----------------------------	--

Sources - revenues

State sources:

CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Other miscellaneous state sources	2,100,856	-	(2,100,856)
Total state sources	4,367,356	2,266,500	(2,100,856)

Local sources:

Ad valorem property taxes - Capital	104,592,392	109,000,606	4,408,214
Local sales tax	65,179,514	67,464,953	2,285,439
Investment income	9,888,657	1,850,000	(8,038,657)
Miscellaneous local	11,938,741	10,000,000	(1,938,741)
Total local sources	191,599,304	188,315,559	(3,283,745)
Total sources	195,966,660	190,582,059	(5,384,601)

Uses - expenditures

Projects:

All High Schools - Athletic Facility Leases	280,000	280,000	-
Atlantic HS - Install Grandstands	47,843	-	(47,843)
Atlantic HS - Upgrade Auditorium Seating and Flooring	234,106	-	(234,106)
Atlantic HS - Baseball Field Lighting	2,034,575	-	(2,034,575)
Atlantic HS - Press Box and Restroom Buildings	3,246,372	-	(3,246,372)
Atlantic HS - Renovate Group Restrooms Campus Wide	2,134,606	-	(2,134,606)
Atlantic HS - Repair Stucco Second Floor Walkway	638,000	-	(638,000)
Atlantic HS - Elevator Upgrades	150,000	-	(150,000)
Atlantic HS - Sand Volleyball Courts	250,000	-	(250,000)
Atlantic HS - CTE and Tech Lab Conversion	-	1,000,000	1,000,000
Atlantic HS - Replace Exterior Rusty Sprinkler Piping	-	1,000,000	1,000,000
Beachside Elm - Reroof Bldg. 4	-	309,269	309,269
Blue Lake Elm - Renovate Basketball Courts	300,153	-	(300,153)
Blue Lake Elm - Replace Flooring Bldg. 3	29,466	-	(29,466)
Brewster Center - Replace Emergency Generator	6,936	-	(6,936)
Brewster Center - Repair Floor Joists	117,600	-	(117,600)
Bus and Safety	6,195,803	3,090,600	(3,105,203)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	5,893	-	(5,893)
Campbell Mid - Replace Emergency Generator	597,600	-	(597,600)
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	2,097,016	-	(2,097,016)
Campbell Mid - Demolish North Parking Lot	-	176,000	176,000
Centegix	1,501,478	456,330	(1,045,148)
Champion Elm - Upgrade CEP	1,476,587	-	(1,476,587)
Charter School Capital Outlay LCIF Disbursements	-	2,482,285	2,482,285
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	168,050	-	(168,050)
Contingency	18,792,609	4,000,000	(14,792,609)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Contingency - Operations	18,723,955	1,000,000	(17,723,955)
Copying Equipment	912,180	-	(912,180)
Coronado Beach Elem - Install New Lighting at Parking Lot and	2,600	-	(2,600)
Coronado Beach Elm - Replace AC in Kitchen	52,702	-	(52,702)
Coronado Beach Elm - Refinish Parking Lot	53,000	-	(53,000)
Coronado Beach Elm - Replace Exterior MDP at Bus Loop	-	672,000	672,000
Creekside Mid - Install Concrete Pad for Dumpster	34,500	-	(34,500)
Daytona Transportation - Replace Emergency Generator	480,000	-	(480,000)
Daytona Transportation - Replace Bus Rotary Lift	-	1,221,249	1,221,249
DeBary Elm - Renovate Media Center	-	525,000	525,000
DeLand Administrative Complex - Upgrade Data Center Backu	525,000	-	(525,000)
DeLand Administrative Complex - Replace Data Center Floor I	160,464	-	(160,464)
DeLand Administrative Complex - Renovate Board Room	1,400,000	1,000,000	(400,000)
DeLand HS - Replace Cafeteria Chiller	62,078	-	(62,078)
DeLand HS - Replace Site Generator	104,545	-	(104,545)
DeLand HS - Baseball Field Lighting	441,490	-	(441,490)
DeLand HS - Sand Volleyball Courts	22,980	-	(22,980)
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	4,558	-	(4,558)
DeLand HS - Softball Field Lighting	158,163	-	(158,163)
DeLand HS - Renovate Tennis Courts	497,848	-	(497,848)
DeLand HS - Digital Marquee	245,995	-	(245,995)
DeLand HS - Grade Ponds for Drainage	68,090	-	(68,090)
DeLand HS - Bus Loop Security Fencing	70,000	-	(70,000)
DeLand HS - Replace Dance Flooring Bldg. 13	85,028	-	(85,028)
DeLand HS - Replace Roof Campus Wide	-	12,704,800	12,704,800
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	680,382	-	(680,382)
DeLand Mid - Replace Exterior Gym Doors	39,600	-	(39,600)
DeLand Mid - Renovate Media Center	-	525,000	525,000
DeLand Mid - Replace Gutters and Downspouts	-	237,600	237,600
DeLand Mid - Upgrade Door Hardware Campus Wide	-	800,000	800,000
DeLand Transportation - Replace Fuel Tanks	-	906,000	906,000
DeLand Warehouse - Lease	250,028	262,529	12,501
Deltona Middle - Master Plan	26,800	-	(26,800)
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	(1,400,000)
Deltona HS - Repair Building Cracks Campus Wide	162,424	-	(162,424)
Deltona HS - Upgrade Stage Lighting	824,278	-	(824,278)
Deltona Mid - Playground	71,318	-	(71,318)
Deltona HS - Foundation Repairs Bldgs. 12	276,265	-	(276,265)
Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 and	135,600	-	(135,600)
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	2,836,453	-	(2,836,453)
Deltona HS - Foundation Repairs Bldg. 2	2,301,003	-	(2,301,003)
Deltona HS - Replace Intercom Wiring	786,000	-	(786,000)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Deltona Lakes Elm - Replace Intermediate Playground	150,000	-	(150,000)
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)
Deltona HS - Repair Flooring Bldg. 15	65,649	-	(65,649)
Deltona Transportation - Bus Awning	113,340	-	(113,340)
Deltona HS - Reroof Bldg. 26	210,000	-	(210,000)
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Monitc	174,000	-	(174,000)
Deltona Maintenance - Replace Emergency Generator and M	690,000	-	(690,000)
Deltona Transportation - Replace Fuel Island and Tanks	1,170,000	-	(1,170,000)
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)
Deltona Mid - Water Intrusion Bldgs. 2, 3 and 4	2,000,000	-	(2,000,000)
Deltona Lakes Elm - Interior and Exterior Painting Campus Wi	240,000	-	(240,000)
Deltona HS - Install Shade Structures	85,000	-	(85,000)
Deltona Transportation - Insulate Bus Garage	55,000	-	(55,000)
Deltona Transportation - Insulate Custodial Building	165,000	-	(165,000)
Deltona HS - Remodel Bldg. 26 for Health Academy	-	2,000,000	2,000,000
Deltona HS - Sand Volleyball Courts	-	250,000	250,000
Deltona HS - Upgrade Auditorium Seating and Flooring	-	1,500,000	1,500,000
Deltona Lakes Elm - Upgrade Doors and Hardware Campus W	-	800,000	800,000
Deltona Mid - Replace Fire Alarm	-	1,242,000	1,242,000
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	31,975	-	(31,975)
Discovery Elm - Replace Chillers 1 and 2	1,429,790	-	(1,429,790)
Discovery Elm - Security Fencing	52,000	-	(52,000)
Discovery Elm - Upgrade Doors and Hardware Campus Wide	-	800,000	800,000
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitorin	29,465	-	(29,465)
Edgewater Public Elm - Renovate Media Center	531,966	-	(531,966)
Edgewater Public Elm - Replace Stage Lighting and Sound Sys	600,000	-	(600,000)
Edgewater Public Elm - Interior and Exterior Painting Campus	159,455	-	(159,455)
Enterprise Elm - K-8 Replacement School	6,101,308	-	(6,101,308)
Enterprise Elm - Replace Rooftop AC and Split System in Fron	126,320	-	(126,320)
ERP Software - Enterprise Resource Planning	366,208	-	(366,208)
ESE Admin Complex - Replace AC Units Bldgs. 2, 3, 4 and 5	143,125	-	(143,125)
Facilities Management	3,250,000	3,250,000	-
Facilities Warehouse Expansion	2,499,235	-	(2,499,235)
Facilities Services - Replace Emergency Generator	-	2,000,000	2,000,000
Facilities Services - Warehouse Expansion	-	1,000,000	1,000,000
FFE Replacement - DeLand Mid	-	1,224,000	1,224,000
FFE Replacement - Deltona Lakes Elm	-	1,033,000	1,033,000
FFE Replacement - Seabreeze HS	-	1,642,000	1,642,000
FFE Replacement - Silver Sands Mid	-	867,000	867,000
FFE Replacement - R.J. Longstreet Elm	-	442,000	442,000
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	455,757	-	(455,757)
Forest Lake Elm - Parent Loop Extension	1,556,037	-	(1,556,037)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Forest Lake Elm - Increase Bus Loop Parking	433,000	-	(433,000)
Forest Lake Elm - Replace Chiller	-	488,524	488,524
Freedom Elm - Replace DOAS Bldgs. 3 and 4	1,286,799	-	(1,286,799)
Freedom Elm - Replace DOAS Bldgs. 1 and 2	1,400,000	-	(1,400,000)
Freedom Elm - Replace Stage Lighting and Sound System	600,000	-	(600,000)
Freedom Elm - Replace Covered Walkway	134,866	-	(134,866)
Freedom Elm - Replace Emergency Generator	-	600,000	600,000
Freedom Elm - Replace Primary Playground	-	175,000	175,000
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	2,816,593	-	(2,816,593)
Friendship Elm - Replace Switchgear Bldg. 4	284,000	-	(284,000)
Fuel Tax Revenue	1,177,949	-	(1,177,949)
Furn, Fix, Equip, Veh	2,261,297	1,200,000	(1,061,297)
Furn, Fix, Equip, Veh - Internal Account Funded	54,140	-	(54,140)
Furn, Fix, Equip, Veh - Custodial Equipment	-	500,000	500,000
Galaxy Mid - Replace 50 KW Kitchen Generator	3,586	-	(3,586)
Galaxy Mid - Install AHU Heater	-	1,393,030	1,393,030
Galaxy Mid - Replace Emergency Generator	-	1,700,000	1,700,000
George Marks Elm - Replace Roof Bldg. 5	-	430,800	430,800
Herbert Street Center - Replace Flooring Campus Wide	78,870	-	(78,870)
Heritage Mid - Replace Roof Campus Wide	2,791,044	-	(2,791,044)
Heritage Mid - Replace Fire Alarm	1,332,124	-	(1,332,124)
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 ar	-	4,076,081	4,076,081
Heritage Mid - Reclaimed Water Connection	223,785	-	(223,785)
Heritage Mid - Renovate Science Labs	648,000	-	(648,000)
Heritage Mid - Digital Marquee	263,014	-	(263,014)
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	2,000,000	-	(2,000,000)
Heritage Mid - Replace Media Center Flooring	44,553	-	(44,553)
Highbanks Learning Center - Install Portable Hookups	199,493	-	(199,493)
Hinson Mid - Replace Emergency Generators	-	1,998,000	1,998,000
Holly Hill School - Replace Switchgear Bldg. 6	22,384	-	(22,384)
Holly Hill School - Replace Gutters Phase 1	31,883	-	(31,883)
Holly Hill School - Replace Boiler	247,800	-	(247,800)
Holly Hill School - Upgrade Intrusion and Fire Alarm Monitori	174,000	-	(174,000)
Holly Hill School - Replace Gutters Campus Wide	130,000	-	(130,000)
Holly Hill School - Digital Marquee	-	220,000	220,000
Holly Hill School - PE Pavillion	-	500,000	500,000
Holly Hill School - Replace Primary Playground	-	175,000	175,000
Horizon Elm - Pavilion	250,000	-	(250,000)
Horizon Elm - Replace Chiller Bldg. 11	345,000	-	(345,000)
Horizon Elm - Replace Primary Playground	150,000	-	(150,000)
Horizon Elm - PE Pavillion with Two Basketball Courts	-	654,000	654,000
Horizon Elm - Replace Stage Lighting and Sound System	-	600,000	600,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Indian River Elm - Replace Doors and Hardware Buildings 2 ar	825,300	-	(825,300)
Indian River Elm - Replace Switchgear Bldg. 4	360,000	-	(360,000)
Land Acquisition	821,121	-	(821,121)
Mainland HS - Upgrade Chiller Plant	199,893	-	(199,893)
Mainland HS - Stormwater Upgrades	1,619,572	-	(1,619,572)
Mainland HS - Upgrade Stage Lighting	1,440,000	-	(1,440,000)
Mainland HS - Baseball Field Lighting	738,000	-	(738,000)
Mainland HS - Sand and Refinish Upper Gym Floor	50,000	-	(50,000)
Mainland HS - Replace Restroom Floors Bldg. 1	70,000	-	(70,000)
Manatee Cove Elm - Replace Stage Lighting and Sound Syster	-	600,000	600,000
McInnis Elm - Renovations and Administration Addition	590,442	-	(590,442)
McInnis Elm - Exterior Painting Campus Wide	81,437	-	(81,437)
New Smyrna Beach HS - Traffic Signal	148,129	-	(148,129)
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	(111,840)
New Smyrna Beach HS - Raise Storm Drain Inlet at Football Fi	51,905	-	(51,905)
New Smyrna Beach HS - Replace Gutters and Downspouts	838,800	-	(838,800)
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm Mc	174,000	-	(174,000)
New Smyrna Beach HS - Baseball and Softball Field Lighting	1,561,200	-	(1,561,200)
New Smyrna Beach Mid - Extend Courtyard Sidewalks	38,350	-	(38,350)
New Smyrna Beach HS - Upgrade Flooring, Lighting, Power, a	50,000	-	(50,000)
New Smyrna Beach Mid - Replace Intercom	-	1,242,000	1,242,000
Olson Center - Upgrade Main Electrical Switchgear	41,913	-	(41,913)
Olson Center - Replace AC in Systems Room	96,725	-	(96,725)
Orange City Elm - Renovations and Additions	22,259,739	-	(22,259,739)
Orange City Elm - Instructional Moving Cost	20,000	-	(20,000)
Ormond Beach Elm - Replace Perimeter Fencing	1,029	-	(1,029)
Ormond Beach Mid - Addition of Ag Structures	123,912	-	(123,912)
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monit	174,000	-	(174,000)
Ormond Beach Mid - Rebuild Centrifugal Chillers	-	1,002,000	1,002,000
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	(94,000)
Osceola Elm - Raze Facility	-	1,000,000	1,000,000
Osteen Elm - Replace Gutters and Downspouts	535,155	-	(535,155)
Osteen Elm - Modify Bus Loop Entrance	1,500,000	-	(1,500,000)
Palm Terrace Elm - Replace Emergency Generator	672,000	-	(672,000)
Palm Terrace Elm - Upgrade CEP	2,391,683	-	(2,391,683)
Palm Terrace Elm - Replace Primary Playground	-	175,000	175,000
Parking Lot Lease - City of DeLand	31,122	32,678	1,556
Pathways Elm - Replace Fire Alarm	155,899	-	(155,899)
Pathways Elm - Replace Outside Air Units	1,313,484	-	(1,313,484)
Pathways Elm - 11 Classroom Addition	12,759,950	750,000	(12,009,950)
Pathways Elm - Upgrade Stage Lighting and Sound System	500,000	-	(500,000)
Pathways Elm - Replace Primary Playground	-	175,000	175,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	3,120	-	(3,120)
Pine Ridge HS - Reclaimed Water Connection	221,607	-	(221,607)
Pine Ridge HS - Repair Wall Flashings Bldg. 8	299,272	-	(299,272)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	2,244,980	-	(2,244,980)
Pine Ridge HS - 20 Classroom Addition	1,318,159	-	(1,318,159)
Pine Ridge HS - Upgrade Kitchen and Dining HVAC, Ceilings ar	3,091,483	-	(3,091,483)
Pine Ridge HS - Install Pig Barn and Restroom	75,000	-	(75,000)
Pine Ridge HS - Elevator Upgrades	-	150,000	150,000
Pine Ridge HS - Sand Volleyball Courts	-	250,000	250,000
Pine Ridge HS - Upgrade Auditorium Seating and Flooring	-	1,320,000	1,320,000
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 1	-	3,761,837	3,761,837
Pine Trail Elm - Parent Loop Extension	2,986,000	-	(2,986,000)
Pine Trail Elm - Upgrade Stage Sound	460,000	-	(460,000)
Pine Trail Elm - Replace Primary Playground	150,000	-	(150,000)
Pine Trail Elm - Replace Boiler	-	450,000	450,000
Port Orange Elm - Parking Area	326,380	-	(326,380)
Port Orange Elm - Water Intrusion	3,330,255	-	(3,330,255)
Port Orange Elm - Replace Fire Alarm	1,116,000	-	(1,116,000)
Port Orange Elm - School Front Security Fencing	52,535	-	(52,535)
Portables - Moves and Compliance	973,556	900,000	(73,556)
Portables - Refurbish 386 at Spruce Creek HS	9,685	-	(9,685)
Portables - Refurbish 490 at Spruce Creek HS	8,000	-	(8,000)
Pride Elm - Replace Shelter Generators	1,000	-	(1,000)
Pride Elm - Upgrade CEP	-	3,229,039	3,229,039
R.J. Longstreet Elm - Remodel Media Center	682,662	-	(682,662)
R.J. Longstreet Elm - Upgrade Parking Lot and Canopy Lightin	200,000	-	(200,000)
R.J. Longstreet Elm - Replace Canopies Bldgs. 1 and 2	-	160,800	160,800
Read-Pattillo Elm - K-5 Replacement School	1,961,730	-	(1,961,730)
River Springs Mid - Replace Gutters and Downspouts	622,991	-	(622,991)
River Springs Mid - Parent Loop Extension	3,200,000	-	(3,200,000)
River Springs Mid - Convert Three Classrooms to Science Labs	1,656,000	-	(1,656,000)
River Springs Mid - Replace Flooring Bldg. 4 Second Floor Ext	110,160	-	(110,160)
River Springs Mid - Grade Pond for Drainage	37,960	-	(37,960)
Riverview Learning Center - Fire Alarm/Intercom System	575	-	(575)
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito	64,015	-	(64,015)
RJ Longstreet Elm - Replace AC Units Bldgs. 2, 6 and 7	83,826	-	(83,826)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	9,412	-	(9,412)
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14	245,619	-	(245,619)
Seabreeze HS - Reroof Bldg. 13	593,676	-	(593,676)
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	2,803,887	-	(2,803,887)
Seabreeze HS - Sand Volleyball Courts	217,239	-	(217,239)
Seabreeze HS - Replace OAU Bldg. 3	326,188	-	(326,188)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Seabreeze HS - Upgrade HVAC Bldg. 3	2,611,806	-	(2,611,806)
Seabreeze HS - Reroof Bldg. 7	510,000	-	(510,000)
Seabreeze HS - Upgrade MDP and Secondary Feeders Campus	2,310,000	-	(2,310,000)
Seabreeze HS - Elevator Upgrades	150,000	-	(150,000)
Seabreeze HS - Digital Marquee	-	216,000	216,000
Seabreeze HS - Raze Harvard Drive House	-	70,000	70,000
Seabreeze HS - Reroof Bldgs. 2 and 3	-	1,062,250	1,062,250
Seabreeze HS - Reroof Tile Eyebrows Bldgs. 2 thru 7	-	610,106	610,106
Seabreeze HS - Upgrade HVAC Bldg. 14	-	500,000	500,000
Seabreeze HS - Replace Stage Lighting and Sound System	-	1,500,000	1,500,000
Silver Sands Mid - Renovate Culinary Lab	157,171	-	(157,171)
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	98,807	-	(98,807)
Silver Sands Mid - Renovate Media Center	933,894	-	(933,894)
Silver Sands Mid - Replace Stage Lighting and Sound System	854,154	-	(854,154)
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	1,285,696	-	(1,285,696)
Silver Sands Mid - Replace Gymnasium Bleachers	400,000	-	(400,000)
Silver Sands Mid - Replace WSHP Bldg. 10	1,227,936	-	(1,227,936)
Silver Sands Mid - Replace AC in Gym	380,352	-	(380,352)
Silver Sands Mid - Upgrade Condenser Water Loop	4,200,000	-	(4,200,000)
Silver Sands Mid - Interior and Exterior Painting Campus Wide	307,000	-	(307,000)
Silver Sands Mid - Parent Loop Extension	-	1,500,000	1,500,000
Silver Sands Mid - Raze Herbert Street House	-	70,000	70,000
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monit	167,550	-	(167,550)
South Daytona Elm - Renovate Media Center	525,000	-	(525,000)
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	639,600	-	(639,600)
South Daytona Elm - Upgrade Kitchen Flooring, Lighting and F	354,000	-	(354,000)
South Daytona Elm - Reroof Bldg. 4	-	1,479,030	1,479,030
Southwestern Mid - Replace 250 Ton Chiller	19,404	-	(19,404)
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	470,527	-	(470,527)
Southwestern Mid - Renovate Kitchen and Multipurpose	3,189,865	-	(3,189,865)
Southwestern Mid - Building to Building Security Fencing	4,017	-	(4,017)
Southwestern Mid - Replace Gymnasium Bleachers	400,000	-	(400,000)
Southwestern Mid - Elevator Upgrades	-	150,000	150,000
Southwestern Mid - Replace Stage Lighting and Sound System	-	800,000	800,000
Spirit Elm - Upgrade HVAC Bldgs. 4	350,993	-	(350,993)
Spirit Elm - Upgrade HVAC Bldg. 7	539,918	-	(539,918)
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	-	2,799,215	2,799,215
Spruce Creek HS - Sand Volleyball Courts	27,500	-	(27,500)
Spruce Creek HS - Upgrade Main Electrical Switchgear	2,115,200	-	(2,115,200)
Spruce Creek HS - Replace 12 Split Systems	96,557	-	(96,557)
Spruce Creek Elm - Remove Trees & Grade for Drainage	52,860	-	(52,860)
Spruce Creek HS - Replace AC Unit in Atrium	65,236	-	(65,236)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Spruce Creek Elm - Replace 60 Ton Chiller	321,369	-	(321,369)
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitori	174,000	-	(174,000)
Spruce Creek HS - Renovate Tennis Courts	78,000	475,000	397,000
Spruce Creek HS - Replace Rooftop AC Units	173,457	-	(173,457)
Spruce Creek Elm - Digital Marquee	-	216,000	216,000
Spruce Creek HS - Replace Intercom	-	1,656,000	1,656,000
Spruce Creek HS - Upgrade Auditorium Seating and Flooring	-	1,290,000	1,290,000
Spruce Creek Elm - Upgrade HVAC and Lighting Campus Wide	-	1,600,000	1,600,000
Spuce Creek HS - Replace 16 Split Systems	130,676	-	(130,676)
Starke Elm - Renovations and Additions	11,335,836	-	(11,335,836)
Stem Bus 2	35,722	-	(35,722)
Sugar Mill Elm - 11 Classroom Addition	900,000	-	(900,000)
Sugar Mill Elm - Parent Loop Extension	2,500,000	-	(2,500,000)
Sugar Mill Elm - Replace Canopy Bldg. 11	300,000	-	(300,000)
Sugar Mill Elm - Replace Shade Structure	65,000	-	(65,000)
Sunrise Elm - Digital Marquee	-	216,000	216,000
Sweetwater Elm - Replace 60 Ton Chiller	303,209	-	(303,209)
Sweetwater Elm - Replace Outside Air Units	-	500,000	500,000
Sweetwater Elm - Replace Primary Playground	-	175,000	175,000
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co	773	-	(773)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion N	38,195	-	(38,195)
T. Dewitt Taylor Mid-HS - Upgrade CEP	2,798,756	-	(2,798,756)
Taylor T. Dewitt Mid-HS - Sand Volleyball Courts	250,000	-	(250,000)
Timbercrest Elm - Upgrade Boilers	600,000	-	(600,000)
Tomoka Elm - Master Plan	3,706,145	-	(3,706,145)
Transportation Warehouse - DeLand - Replace Emergency Ge	739,066	-	(739,066)
Turie T. Small Elementary - Master Plan	1,033,061	-	(1,033,061)
Turie T. Small Elm - Expand Cafeteria	950,000	-	(950,000)
Turie T. Small Elm - Paint Interior Bldg. 1	61,019	-	(61,019)
Turie T. Small Elm - Replace Stair Risers and Treads Campus V	35,000	-	(35,000)
University HS - Install Grandstands	2,281	-	(2,281)
University HS - Resurface Tennis Courts	2,635	-	(2,635)
University HS - Seal Abandoned Wells	192,820	-	(192,820)
University HS - New Marquee	215,400	-	(215,400)
University HS - Press Box	807,360	-	(807,360)
University HS - Upgrade Fire Booster Pump and Controls	534,000	-	(534,000)
University HS - Upgrade Fire Alarm and Intrusion Monitoring	245,050	-	(245,050)
University HS - Install Storage Building	42,178	-	(42,178)
University HS - Extend Parent Loop	1,757,185	-	(1,757,185)
University HS - Install Concrete Slab and Bleachers	82,662	-	(82,662)
University HS - Replace Locker Room Flooring Bldg. 2B	80,254	-	(80,254)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
University HS - Replace Media Center Carpet	35,000	-	(35,000)
University HS - Renovate Tennis Courts	-	620,784	620,784
University HS - Sand Volleyball Courts	-	250,000	250,000
Various - Security	4,097,856	2,543,670	(1,554,186)
Various - Infrastructure for Technology	312,360	250,000	(62,360)
Various - Facilities Projects	-	250,000	250,000
Various - Minor Projects	1,561,106	4,000,000	2,438,894
Various Locations - Rural Broadband	1,000,000	-	(1,000,000)
Various Schools - BDA	295,994	-	(295,994)
Various Schools - 24 School Hardening - Safety and Security o	521,345	-	(521,345)
Various Schools - 25 School Hardening - Safety and Security o	695,084	-	(695,084)
Various Schools - Leased Portables	371,727	100,000	(271,727)
Various Schools & Depts - District Wide Technology Equipme	10,380,036	10,000,000	(380,036)
Various Secondary Schools - CTE Technology Equipment	651,961	650,000	(1,961)
Volusia Pines Elm - Replace Fire Alarm	1,195,821	-	(1,195,821)
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,969,796	-	(2,969,796)
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	2,978,000	-	(2,978,000)
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	-	1,100,000	1,100,000
Westside Elm - Replace Doors and Hardware Bldg. 1	741,000	-	(741,000)
White Fleet	1,740,183	1,250,000	(490,183)
Woodward Elementary - Renovations and Addition	1,388,160	-	(1,388,160)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1	5,007,045	-	(5,007,045)
Total projects	289,747,028	118,506,506	(171,240,522)
Total uses	289,747,028	118,506,506	(171,240,522)
Excess (deficiency) of revenues over expenditures	(93,780,368)	72,075,553	165,855,921
Other financing uses			
Transfers out to general fund	(44,377,751)	(45,699,887)	(1,322,136)
Transfers out to debt service funds	(40,296,349)	(40,247,013)	49,336
Proceeds from sale of assets	1,018,755	-	(1,018,755)
Loss Recoveries	91,091	-	(91,091)
Total other financing uses	(83,564,254)	(85,946,900)	(2,382,646)
Net change in fund balance	(177,344,622)	(13,871,347)	163,473,275
Fund balance			
Beginning of year	284,175,588	106,830,966	(177,344,622)
Ending Balance	\$ 106,830,966	\$ 92,959,619	\$ (13,871,347)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CAPITAL OUTLAY AND DEBT SERVICE (CO&DS) PROGRAM - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
CO&DS distribution	\$ 2,266,500	\$ 2,266,500	\$ -
Total state sources	2,266,500	2,266,500	-
Local sources:			
Investment income	436,052	-	(436,052)
Total local sources	436,052	-	(436,052)
Total sources	2,702,552	2,266,500	(436,052)
Uses - expenditures			
Projects:			
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	2,579,233	-	(2,579,233)
Heritage Mid - Replace Roof Campus Wide	2,736,179	-	(2,736,179)
Seabreeze HS - Reroof Bldg. 13	593,676	-	(593,676)
Spruce Creek HS - Upgrade Main Electrical Switchgear	2,115,200	-	(2,115,200)
Total projects	8,024,288	-	(8,024,288)
Total uses	8,024,288	-	(8,024,288)
Excess (deficiency) of revenues over expenditures	(5,321,736)	2,266,500	7,588,236
Net change in fund balance	(5,321,736)	2,266,500	7,588,236
Fund balance			
Beginning of year	16,419,085	11,097,349	(5,321,736)
Ending Balance	\$ 11,097,349	\$ 13,363,849	\$ 2,266,500

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
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Sources - revenues

Local sources:

Ad valorem property taxes - Capital	\$ 104,592,392	\$ 109,000,606	\$ 4,408,214
Investment income	3,245,734	750,000	(2,495,734)
Miscellaneous local	10,616	-	(10,616)
Total local sources	107,848,742	109,750,606	1,901,864
Total sources	107,848,742	109,750,606	1,901,864

Uses - expenditures

Projects:

Atlantic HS - Install Grandstands	47,843	-	(47,843)
Atlantic HS - Upgrade Auditorium Seating and Flooring	234,106	-	(234,106)
Atlantic HS - Press Box and Restroom Buildings	3,246,372	-	(3,246,372)
Atlantic HS - Renovate Group Restrooms Campus Wide	2,134,606	-	(2,134,606)
Atlantic HS - Repair Stucco Second Floor Walkway	638,000	-	(638,000)
Atlantic HS - Elevator Upgrades	150,000	-	(150,000)
Atlantic HS - CTE and Tech Lab Conversion	-	527,000	527,000
Atlantic HS - Replace Exterior Rusty Sprinkler Piping	-	1,000,000	1,000,000
Blue Lake Elm - Renovate Basketball Courts	300,153	-	(300,153)
Blue Lake Elm - Replace Flooring Bldg. 3	29,466	-	(29,466)
Brewster Center - Replace Emergency Generator	6,936	-	(6,936)
Brewster Center - Repair Floor Joists	117,600	-	(117,600)
Bus and Safety	6,195,803	3,090,600	(3,105,203)
Campbell Mid - Demolish North Parking Lot	-	176,000	176,000
Charter School Capital Outlay LCIF Disbursements	-	2,482,285	2,482,285
Contingency	14,322,097	2,000,000	(12,322,097)
Contingency - Operations	6,403,343	1,000,000	(5,403,343)
Copying Equipment	912,180	-	(912,180)
Coronado Beach Elem - Install New Lighting at Parking Lot and	2,600	-	(2,600)
Coronado Beach Elm - Replace AC in Kitchen	52,702	-	(52,702)
Coronado Beach Elm - Refinish Parking Lot	53,000	-	(53,000)
Coronado Beach Elm - Replace Exterior MDP at Bus Loop	-	672,000	672,000
Creekside Mid - Install Concrete Pad for Dumpster	34,500	-	(34,500)
Daytona Transportation - Replace Emergency Generator	480,000	-	(480,000)
Daytona Transportation - Replace Bus Rotary Lift	-	1,221,249	1,221,249
DeBary Elm - Renovate Media Center	-	525,000	525,000
DeLand Administrative Complex - Upgrade Data Center Backup	525,000	-	(525,000)
DeLand Administrative Complex - Replace Data Center Floor I	160,464	-	(160,464)
DeLand Administrative Complex - Renovate Board Room	1,400,000	1,000,000	(400,000)
DeLand HS - Replace Site Generator	104,545	-	(104,545)
DeLand HS - Upgrade HVAC Bldgs. 14 and 15	4,558	-	(4,558)
DeLand HS - Digital Marquee	245,995	-	(245,995)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
DeLand HS - Grade Ponds for Drainage	68,090	-	(68,090)
DeLand HS - Replace Dance Flooring Bldg. 13	85,028	-	(85,028)
DeLand Mid - Renovate Media Center	-	525,000	525,000
DeLand Mid - Replace Gutters and Downspouts	-	237,600	237,600
DeLand Mid - Upgrade Door Hardware Campus Wide	-	800,000	800,000
DeLand Transportation - Replace Fuel Tanks	-	906,000	906,000
DeLand Warehouse - Lease	-	262,529	262,529
Deltona HS - Upgrade Emergency Shelter Power	1,400,000	-	(1,400,000)
Deltona HS - Repair Building Cracks Campus Wide	162,424	-	(162,424)
Deltona HS - Upgrade Stage Lighting	824,278	-	(824,278)
Deltona Mid - Playground	71,318	-	(71,318)
Deltona HS - Foundation Repairs Bldgs. 12	276,265	-	(276,265)
Deltona Mid - Upgrade Door Hardware and Signage Bldgs. 3 and 4	135,600	-	(135,600)
Deltona HS - Foundation Repairs Bldg. 2	2,301,003	-	(2,301,003)
Deltona Lakes Elm - Replace Intermediate Playground	150,000	-	(150,000)
Deltona HS - Repair Flooring Bldg. 15	65,649	-	(65,649)
Deltona Transportation - Bus Awning	113,340	-	(113,340)
Deltona Transportation - Replace Fuel Island and Tanks	1,170,000	-	(1,170,000)
Deltona Mid - Water Intrusion Bldgs. 2, 3 and 4	2,000,000	-	(2,000,000)
Deltona Lakes Elm - Interior and Exterior Painting Campus Wide	240,000	-	(240,000)
Deltona HS - Install Shade Structures	85,000	-	(85,000)
Deltona Transportation - Insulate Bus Garage	55,000	-	(55,000)
Deltona Transportation - Insulate Custodial Building	165,000	-	(165,000)
Deltona HS - Upgrade Auditorium Seating and Flooring	-	1,500,000	1,500,000
Deltona Lakes Elm - Upgrade Doors and Hardware Campus Wide	-	800,000	800,000
Discovery Elm - Upgrade Doors and Hardware Campus Wide	-	800,000	800,000
Edgewater Public Elm - Renovate Media Center	531,966	-	(531,966)
Edgewater Public Elm - Replace Stage Lighting and Sound System	600,000	-	(600,000)
Edgewater Public Elm - Interior and Exterior Painting Campus Wide	159,455	-	(159,455)
Enterprise Elm - K-8 Replacement School	3,876,464	-	(3,876,464)
Enterprise Elm - Replace Rooftop AC and Split System in Front	126,320	-	(126,320)
ERP Software - Enterprise Resource Planning	366,208	-	(366,208)
ESE Admin Complex - Replace AC Units Bldgs. 2, 3, 4 and 5	143,125	-	(143,125)
Facilities Management	1,300,000	1,300,000	-
Facilities Warehouse Expansion	2,499,235	-	(2,499,235)
Facilities Services - Replace Emergency Generator	-	2,000,000	2,000,000
Facilities Services - Warehouse Expansion	-	1,000,000	1,000,000
FFE Replacement - DeLand Mid	-	1,224,000	1,224,000
FFE Replacement - Deltona Lakes Elm	-	1,033,000	1,033,000
FFE Replacement - Seabreeze HS	-	1,642,000	1,642,000
FFE Replacement - Silver Sands Mid	-	867,000	867,000
FFE Replacement - R.J. Longstreet Elm	-	442,000	442,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Forest Lake Elm - Replace OAU Bldgs. 6 and 7	455,757	-	(455,757)
Forest Lake Elm - Parent Loop Extension	1,556,037	-	(1,556,037)
Forest Lake Elm - Increase Bus Loop Parking	433,000	-	(433,000)
Freedom Elm - Replace DOAS Bldgs. 3 and 4	1,286,799	-	(1,286,799)
Freedom Elm - Replace Stage Lighting and Sound System	600,000	-	(600,000)
Freedom Elm - Replace Covered Walkway	134,866	-	(134,866)
Freedom Elm - Replace Primary Playground	-	175,000	175,000
Furn, Fix, Equip, Veh	2,261,297	1,200,000	(1,061,297)
Furn, Fix, Equip, Veh - Internal Account Funded	54,140	-	(54,140)
Furn, Fix, Equip, Veh - Custodial Equipment	-	500,000	500,000
Galaxy Mid - Replace 50 KW Kitchen Generator	3,586	-	(3,586)
Galaxy Mid - Install AHU Heater	-	1,393,030	1,393,030
Herbert Street Center - Replace Flooring Campus Wide	78,870	-	(78,870)
Heritage Mid - Reclaimed Water Connection	223,785	-	(223,785)
Heritage Mid - Digital Marquee	263,014	-	(263,014)
Heritage Mid - Replace Media Center Flooring	44,553	-	(44,553)
Highbanks Learning Center - Install Portable Hookups	199,493	-	(199,493)
Holly Hill School - Replace Gutters Phase 1	31,883	-	(31,883)
Holly Hill School - Replace Boiler	247,800	-	(247,800)
Holly Hill School - Replace Gutters Campus Wide	130,000	-	(130,000)
Holly Hill School - Digital Marquee	-	220,000	220,000
Holly Hill School - PE Pavillion	-	500,000	500,000
Holly Hill School - Replace Primary Playground	-	175,000	175,000
Horizon Elm - Pavilion	250,000	-	(250,000)
Horizon Elm - Replace Primary Playground	150,000	-	(150,000)
Horizon Elm - PE Pavillion with Two Basketball Courts	-	654,000	654,000
Horizon Elm - Replace Stage Lighting and Sound System	-	600,000	600,000
Indian River Elm - Replace Doors and Hardware Buildings 2 ar	825,300	-	(825,300)
Mainland HS - Stormwater Upgrades	1,619,572	-	(1,619,572)
Mainland HS - Upgrade Stage Lighting	1,440,000	-	(1,440,000)
Mainland HS - Sand and Refinish Upper Gym Floor	50,000	-	(50,000)
Mainland HS - Replace Restroom Floors Bldg. 1	70,000	-	(70,000)
Manatee Cove Elm - Replace Stage Lighting and Sound Syster	-	600,000	600,000
McInnis Elm - Exterior Painting Campus Wide	81,437	-	(81,437)
New Smyrna Beach HS - Traffic Signal	148,129	-	(148,129)
New Smyrna Transportation - Vehicle Lift Foundation	111,840	-	(111,840)
New Smyrna Beach HS - Raise Storm Drain Inlet at Football Fi	51,905	-	(51,905)
New Smyrna Beach HS - Replace Gutters and Downspouts	838,800	-	(838,800)
New Smyrna Beach Mid - Extend Courtyard Sidewalks	38,350	-	(38,350)
New Smyrna Beach HS - Upgrade Flooring, Lighting, Power, a	50,000	-	(50,000)
Olson Center - Upgrade Main Electrical Switchgear	41,913	-	(41,913)
Olson Center - Replace AC in Systems Room	96,725	-	(96,725)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Orange City Elm - Renovations and Additions	1,219,043	-	(1,219,043)
Orange City Elm - Instructional Moving Cost	20,000	-	(20,000)
Ormond Beach Mid - Addition of Ag Structures	123,912	-	(123,912)
Ormond Beach Mid - Rebuild Centrifugal Chillers	-	1,002,000	1,002,000
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	(94,000)
Osceola Elm - Raze Facility	-	1,000,000	1,000,000
Osteen Elm - Replace Gutters and Downspouts	535,155	-	(535,155)
Osteen Elm - Modify Bus Loop Entrance	136,791	-	(136,791)
Palm Terrace Elm - Replace Emergency Generator	672,000	-	(672,000)
Palm Terrace Elm - Replace Primary Playground	-	175,000	175,000
Parking Lot Lease - City of DeLand	31,122	32,678	1,556
Pathways Elm - 11 Classroom Addition	568,700	750,000	181,300
Pathways Elm - Upgrade Stage Lighting and Sound System	500,000	-	(500,000)
Pathways Elm - Replace Primary Playground	-	175,000	175,000
Pine Ridge HS - Repair Wall Flashings Bldg. 8	299,272	-	(299,272)
Pine Ridge HS - 20 Classroom Addition	1,318,159	-	(1,318,159)
Pine Ridge HS - Install Pig Barn and Restroom	75,000	-	(75,000)
Pine Ridge HS - Elevator Upgrades	-	150,000	150,000
Pine Ridge HS - Upgrade Auditorium Seating and Flooring	-	1,320,000	1,320,000
Pine Trail Elm - Upgrade Stage Sound	460,000	-	(460,000)
Pine Trail Elm - Replace Primary Playground	150,000	-	(150,000)
Pine Trail Elm - Replace Boiler	-	450,000	450,000
Port Orange Elm - Parking Area	326,380	-	(326,380)
Port Orange Elm - Water Intrusion	3,330,255	-	(3,330,255)
Portables - Moves and Compliance	973,556	900,000	(73,556)
Portables - Refurbish 386 at Spruce Creek HS	9,685	-	(9,685)
Portables - Refurbish 490 at Spruce Creek HS	8,000	-	(8,000)
Pride Elm - Replace Shelter Generators	1,000	-	(1,000)
R.J. Longstreet Elm - Remodel Media Center	682,662	-	(682,662)
R.J. Longstreet Elm - Upgrade Parking Lot and Canopy Lightin	200,000	-	(200,000)
R.J. Longstreet Elm - Replace Canopies Bldgs. 1 and 2	-	160,800	160,800
Read-Pattillo Elm - K-5 Replacement School	711,730	-	(711,730)
River Springs Mid - Replace Gutters and Downspouts	622,991	-	(622,991)
River Springs Mid - Parent Loop Extension	700,000	-	(700,000)
River Springs Mid - Replace Flooring Bldg. 4 Second Floor Ext	110,160	-	(110,160)
River Springs Mid - Grade Pond for Drainage	37,960	-	(37,960)
Riverview Learning Center - Fire Alarm/Intercom System	575	-	(575)
RJ Longstreet Elm - Replace AC Units Bldgs. 2, 6 and 7	83,826	-	(83,826)
Seabreeze HS - Replace Tile Roof and Coat Flat Roof Bldg. 14	245,619	-	(245,619)
Seabreeze HS - Elevator Upgrades	150,000	-	(150,000)
Seabreeze HS - Digital Marquee	-	216,000	216,000
Seabreeze HS - Raze Harvard Drive House	-	70,000	70,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Seabreeze HS - Reroof Tile Eyebrows Bldgs. 2 thru 7	-	610,106	610,106
Seabreeze HS - Replace Stage Lighting and Sound System	-	1,500,000	1,500,000
Silver Sands Mid - Renovate Culinary Lab	157,171	-	(157,171)
Silver Sands Mid - Renovate Media Center	933,894	-	(933,894)
Silver Sands Mid - Replace Stage Lighting and Sound System	854,154	-	(854,154)
Silver Sands Mid - Replace Gymnasium Bleachers	400,000	-	(400,000)
Silver Sands Mid - Replace AC in Gym	380,352	-	(380,352)
Silver Sands Mid - Interior and Exterior Painting Campus Wide	307,000	-	(307,000)
Silver Sands Mid - Parent Loop Extension	-	1,500,000	1,500,000
Silver Sands Mid - Raze Herbert Street House	-	70,000	70,000
South Daytona Elm - Renovate Media Center	525,000	-	(525,000)
South Daytona Elm - Upgrade Kitchen Flooring, Lighting and F	354,000	-	(354,000)
Southwestern Mid - Renovate Kitchen and Multipurpose	3,189,865	-	(3,189,865)
Southwestern Mid - Replace Gymnasium Bleachers	400,000	-	(400,000)
Southwestern Mid - Elevator Upgrades	-	150,000	150,000
Southwestern Mid - Replace Stage Lighting and Sound System	-	800,000	800,000
Spirit Elm - Upgrade HVAC Bldgs. 4	350,993	-	(350,993)
Spruce Creek HS - Replace 12 Split Systems	96,557	-	(96,557)
Spruce Creek Elm - Remove Trees & Grade for Drainage	52,860	-	(52,860)
Spruce Creek HS - Replace AC Unit in Atrium	65,236	-	(65,236)
Spruce Creek HS - Replace Rooftop AC Units	173,457	-	(173,457)
Spruce Creek Elm - Digital Marquee	-	216,000	216,000
Spruce Creek HS - Upgrade Auditorium Seating and Flooring	-	1,290,000	1,290,000
Spuce Creek HS - Replace 16 Split Systems	130,676	-	(130,676)
Starke Elm - Renovations and Additions	1,731,318	-	(1,731,318)
Sugar Mill Elm - 11 Classroom Addition	650,000	-	(650,000)
Sugar Mill Elm - Replace Canopy Bldg. 11	300,000	-	(300,000)
Sugar Mill Elm - Replace Shade Structure	65,000	-	(65,000)
Sunrise Elm - Digital Marquee	-	216,000	216,000
Sweetwater Elm - Replace Primary Playground	-	175,000	175,000
Timbercrest Elm - Upgrade Boilers	600,000	-	(600,000)
Tomoka Elm - Master Plan	394,586	-	(394,586)
Transportation Warehouse - DeLand - Replace Emergency Ge	739,066	-	(739,066)
Turie T. Small Elementary - Master Plan	581,150	-	(581,150)
Turie T. Small Elm - Expand Cafeteria	950,000	-	(950,000)
Turie T. Small Elm - Paint Interior Bldg. 1	61,019	-	(61,019)
Turie T. Small Elm - Replace Stair Risers and Treads Campus V	35,000	-	(35,000)
University HS - Install Grandstands	2,281	-	(2,281)
University HS - Seal Abandoned Wells	192,820	-	(192,820)
University HS - New Marquee	215,400	-	(215,400)
University HS - Press Box	807,360	-	(807,360)
University HS - Upgrade Fire Booster Pump and Controls	534,000	-	(534,000)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
University HS - Install Storage Building	42,178	-	(42,178)
University HS - Install Concrete Slab and Bleachers	82,662	-	(82,662)
University HS - Replace Locker Room Flooring Bldg. 2B	80,254	-	(80,254)
University HS - Replace Media Center Carpet	35,000	-	(35,000)
University HS - Renovate Tennis Courts	-	620,784	620,784
Various - Facilities Projects	-	250,000	250,000
Various - Minor Projects	1,550,326	4,000,000	2,449,674
Various Locations - Rural Broadband	1,000,000	-	(1,000,000)
Various Schools - BDA	295,994	-	(295,994)
Various Schools - Leased Portables	371,727	100,000	(271,727)
Westside Elm - Replace Doors and Hardware Bldg. 1	741,000	-	(741,000)
White Fleet	1,740,183	1,250,000	(490,183)
Total projects	107,208,580	54,199,661	(53,008,919)
Total uses	107,208,580	54,199,661	(53,008,919)
Excess of revenues over expenditures	640,162	55,550,945	54,910,783
Other financing uses			
Transfers out to general fund	(42,400,317)	(45,699,887)	(3,299,570)
Transfers out to debt service funds	(23,404,043)	(26,119,763)	(2,715,720)
Loss Recoveries	91,091	-	(91,091)
Total other financing uses	(65,713,269)	(71,819,650)	(6,106,381)
Net change in fund balance	(65,073,107)	(16,268,705)	48,804,402
Fund balance			
Beginning of year	87,858,108	22,785,001	(65,073,107)
Ending Balance	\$ 22,785,001	\$ 6,516,296	\$ (16,268,705)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Local sales tax	\$ 65,179,514	\$ 67,464,953	\$ 2,285,439
Investment income	2,833,589	700,000	(2,133,589)
Miscellaneous local	1,474	-	(1,474)
Total local sources	68,014,577	68,164,953	150,376
Total sources	68,014,577	68,164,953	150,376
Uses - expenditures			
Projects:			
All High Schools - Athletic Facility Leases	280,000	280,000	-
Atlantic HS - Baseball Field Lighting	2,034,575	-	(2,034,575)
Atlantic HS - Sand Volleyball Courts	250,000	-	(250,000)
Beachside Elm - Reroof Bldg. 4	-	309,269	309,269
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	5,893	-	(5,893)
Campbell Mid - Replace Emergency Generator	597,600	-	(597,600)
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	2,097,016	-	(2,097,016)
Centegix	1,501,478	456,330	(1,045,148)
Champion Elm - Upgrade CEP	1,476,587	-	(1,476,587)
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	168,050	-	(168,050)
Contingency	4,455,503	2,000,000	(2,455,503)
Contingency - Operations	11,901,151	-	(11,901,151)
DeLand HS - Replace Cafeteria Chiller	62,078	-	(62,078)
DeLand HS - Baseball Field Lighting	441,490	-	(441,490)
DeLand HS - Sand Volleyball Courts	22,980	-	(22,980)
DeLand HS - Softball Field Lighting	158,163	-	(158,163)
DeLand HS - Renovate Tennis Courts	497,848	-	(497,848)
DeLand HS - Bus Loop Security Fencing	70,000	-	(70,000)
DeLand HS - Replace Roof Campus Wide	-	12,704,800	12,704,800
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	680,382	-	(680,382)
DeLand Mid - Replace Exterior Gym Doors	39,600	-	(39,600)
Deltona Middle - Master Plan	26,800	-	(26,800)
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	2,836,453	-	(2,836,453)
Deltona HS - Replace Intercom Wiring	786,000	-	(786,000)
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)
Deltona HS - Reroof Bldg. 26	210,000	-	(210,000)
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Monitoring	174,000	-	(174,000)
Deltona Maintenance - Replace Emergency Generator and Monitor	690,000	-	(690,000)
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)
Deltona HS - Remodel Bldg. 26 for Health Academy	-	2,000,000	2,000,000
Deltona HS - Sand Volleyball Courts	-	250,000	250,000
Deltona Mid - Replace Fire Alarm	-	1,242,000	1,242,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	31,975	-	(31,975)
Discovery Elm - Replace Chillers 1 and 2	1,429,790	-	(1,429,790)
Discovery Elm - Security Fencing	52,000	-	(52,000)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitorin	29,465	-	(29,465)
Facilities Management	1,200,000	1,200,000	-
Forest Lake Elm - Replace Chiller	-	488,524	488,524
Freedom Elm - Replace DOAS Bldgs. 1 and 2	1,400,000	-	(1,400,000)
Freedom Elm - Replace Emergency Generator	-	600,000	600,000
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	237,360	-	(237,360)
Friendship Elm - Replace Switchgear Bldg. 4	284,000	-	(284,000)
Galaxy Mid - Replace Emergency Generator	-	1,700,000	1,700,000
George Marks Elm - Replace Roof Bldg. 5	-	430,800	430,800
Heritage Mid - Replace Roof Campus Wide	54,865	-	(54,865)
Heritage Mid - Replace Fire Alarm	1,332,124	-	(1,332,124)
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 ar	-	4,076,081	4,076,081
Heritage Mid - Renovate Science Labs	648,000	-	(648,000)
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	2,000,000	-	(2,000,000)
Hinson Mid - Replace Emergency Generators	-	1,998,000	1,998,000
Holly Hill School - Replace Switchgear Bldg. 6	22,384	-	(22,384)
Holly Hill School - Upgrade Intrusion and Fire Alarm Monitori	174,000	-	(174,000)
Horizon Elm - Replace Chiller Bldg. 11	345,000	-	(345,000)
Indian River Elm - Replace Switchgear Bldg. 4	360,000	-	(360,000)
Mainland HS - Upgrade Chiller Plant	199,893	-	(199,893)
Mainland HS - Baseball Field Lighting	738,000	-	(738,000)
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm Mc	174,000	-	(174,000)
New Smyrna Beach HS - Baseball and Softball Field Lighting	1,561,200	-	(1,561,200)
New Smyrna Beach Mid - Replace Intercom	-	1,242,000	1,242,000
Orange City Elm - Renovations and Additions	15,201,717	-	(15,201,717)
Ormond Beach Elm - Replace Perimeter Fencing	1,029	-	(1,029)
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monit	174,000	-	(174,000)
Palm Terrace Elm - Upgrade CEP	2,391,683	-	(2,391,683)
Pathways Elm - Replace Fire Alarm	155,899	-	(155,899)
Pathways Elm - Replace Outside Air Units	1,313,484	-	(1,313,484)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	3,120	-	(3,120)
Pine Ridge HS - Reclaimed Water Connection	221,607	-	(221,607)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	2,244,980	-	(2,244,980)
Pine Ridge HS - Sand Volleyball Courts	-	250,000	250,000
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 1	-	3,761,837	3,761,837
Port Orange Elm - Replace Fire Alarm	1,116,000	-	(1,116,000)
Port Orange Elm - School Front Security Fencing	52,535	-	(52,535)
Pride Elm - Upgrade CEP	-	3,229,039	3,229,039
River Springs Mid - Convert Three Classrooms to Science Labs	1,656,000	-	(1,656,000)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monito	64,015	-	(64,015)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	9,412	-	(9,412)
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	2,803,887	-	(2,803,887)
Seabreeze HS - Sand Volleyball Courts	217,239	-	(217,239)
Seabreeze HS - Replace OAU Bldg. 3	326,188	-	(326,188)
Seabreeze HS - Reroof Bldg. 7	510,000	-	(510,000)
Seabreeze HS - Upgrade MDP and Secondary Feeders Campus	2,310,000	-	(2,310,000)
Seabreeze HS - Reroof Bldgs. 2 and 3	-	1,062,250	1,062,250
Seabreeze HS - Upgrade HVAC Bldg. 14	-	500,000	500,000
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	98,807	-	(98,807)
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	1,285,696	-	(1,285,696)
Silver Sands Mid - Replace WSHP Bldg. 10	1,227,936	-	(1,227,936)
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monit	167,550	-	(167,550)
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	639,600	-	(639,600)
South Daytona Elm - Reroof Bldg. 4	-	1,479,030	1,479,030
Southwestern Mid - Replace 250 Ton Chiller	19,404	-	(19,404)
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	470,527	-	(470,527)
Southwestern Mid - Building to Building Security Fencing	4,017	-	(4,017)
Spirit Elm - Upgrade HVAC Bldg. 7	539,918	-	(539,918)
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	-	2,799,215	2,799,215
Spruce Creek HS - Sand Volleyball Courts	27,500	-	(27,500)
Spruce Creek Elm - Replace 60 Ton Chiller	321,369	-	(321,369)
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitori	174,000	-	(174,000)
Spruce Creek HS - Renovate Tennis Courts	78,000	475,000	397,000
Spruce Creek HS - Replace Intercom	-	1,656,000	1,656,000
Spruce Creek Elm - Upgrade HVAC and Lighting Campus Wide	-	1,600,000	1,600,000
Starke Elm - Renovations and Additions	8,853,724	-	(8,853,724)
Stem Bus 2	35,722	-	(35,722)
Sweetwater Elm - Replace 60 Ton Chiller	303,209	-	(303,209)
Sweetwater Elm - Replace Outside Air Units	-	500,000	500,000
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Co	773	-	(773)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion M	38,195	-	(38,195)
T. Dewitt Taylor Mid-HS - Upgrade CEP	2,798,756	-	(2,798,756)
Taylor T. Dewitt Mid-HS - Sand Volleyball Courts	250,000	-	(250,000)
Tomoka Elm - Master Plan	2,162,527	-	(2,162,527)
University HS - Resurface Tennis Courts	2,635	-	(2,635)
University HS - Upgrade Fire Alarm and Intrusion Monitoring	245,050	-	(245,050)
University HS - Sand Volleyball Courts	-	250,000	250,000
Various - Security	4,097,856	2,543,670	(1,554,186)
Various - Infrastructure for Technology	312,360	250,000	(62,360)
Various Schools & Depts - District Wide Technology Equipme	10,380,036	10,000,000	(380,036)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Various Secondary Schools - CTE Technology Equipment	651,961	650,000	(1,961)
Volusia Pines Elm - Replace Fire Alarm	1,195,821	-	(1,195,821)
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,969,796	-	(2,969,796)
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	2,978,000	-	(2,978,000)
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	-	1,100,000	1,100,000
Woodward Elementary - Renovations and Addition	1,115,884	-	(1,115,884)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1	5,007,045	-	(5,007,045)
Total projects	123,874,172	63,083,845	(60,790,327)
Total uses	123,874,172	63,083,845	(60,790,327)
Excess (deficiency) of revenues over expenditures	(55,859,595)	5,081,108	60,940,703
Other financing uses			
Transfers out to debt service funds	(14,131,258)	(14,127,250)	4,008
Total other financing uses	(14,131,258)	(14,127,250)	4,008
Net change in fund balance	(69,990,853)	(9,046,142)	60,944,711
Fund balance			
Beginning of year	85,851,882	15,861,029	(69,990,853)
Ending Balance	\$ 15,861,029	\$ 6,814,887	\$ (9,046,142)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - IMPACT FEES FUNDS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 2,090,494	\$ 400,000	\$ (1,690,494)
Miscellaneous local	11,926,651	10,000,000	(1,926,651)
Total local sources	14,017,145	10,400,000	(3,617,145)
Total sources	14,017,145	10,400,000	(3,617,145)
Uses - expenditures			
Projects:			
Atlantic HS - CTE and Tech Lab Conversion	-	73,000	73,000
Contingency	15,013	-	(15,013)
Enterprise Elm - K-8 Replacement School	2,132,188	-	(2,132,188)
Facilities Management	750,000	750,000	-
McInnis Elm - Renovations and Administration Addition	590,442	-	(590,442)
Orange City Elm - Renovations and Additions	5,838,976	-	(5,838,976)
Pathways Elm - 11 Classroom Addition	191,250	-	(191,250)
Read-Pattillo Elm - K-5 Replacement School	1,250,000	-	(1,250,000)
Starke Elm - Renovations and Additions	750,795	-	(750,795)
Sugar Mill Elm - 11 Classroom Addition	250,000	-	(250,000)
Tomoka Elm - Master Plan	1,149,032	-	(1,149,032)
Turie T. Small Elementary - Master Plan	451,911	-	(451,911)
Woodward Elementary - Renovations and Addition	272,275	-	(272,275)
Total projects	13,641,882	823,000	(12,818,882)
Total uses	13,641,882	823,000	(12,818,882)
Excess of revenues over expenditures	375,263	9,577,000	9,201,737
Other financing uses			
Transfers out to debt service funds	(2,750,000)	-	2,750,000
Total other financing uses	(2,750,000)	-	2,750,000
Net change in fund balance	(2,374,737)	9,577,000	11,951,737
Fund balance			
Beginning of year	57,385,565	55,010,828	(2,374,737)
Ending Balance	\$ 55,010,828	\$ 64,587,828	\$ 9,577,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CERTIFICATES OF PARTICIPATION DEBT ISSUES - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 1,202,147	\$ -	\$ (1,202,147)
Total local sources	1,202,147	-	(1,202,147)
Total sources	1,202,147	-	(1,202,147)
Uses - expenditures			
Projects:			
Osteen Elm - Modify Bus Loop Entrance	1,363,209	-	(1,363,209)
Pathways Elm - 11 Classroom Addition	12,000,000	-	(12,000,000)
Pine Ridge HS - Upgrade Kitchen and Dining HVAC, Ceilings ar	3,091,483	-	(3,091,483)
Pine Trail Elm - Parent Loop Extension	2,986,000	-	(2,986,000)
River Springs Mid - Parent Loop Extension	2,500,000	-	(2,500,000)
Seabreeze HS - Upgrade HVAC Bldg. 3	2,611,806	-	(2,611,806)
Silver Sands Mid - Upgrade Condenser Water Loop	4,200,000	-	(4,200,000)
Sugar Mill Elm - Parent Loop Extension	2,500,000	-	(2,500,000)
University HS - Extend Parent Loop	1,757,185	-	(1,757,185)
Total projects	33,009,683	-	(33,009,683)
Total uses	33,009,683	-	(33,009,683)
Excess (deficiency) of revenues over expenditures	(31,807,536)	-	31,807,536
Other financing uses			
Transfers out to debt service funds	(11,048)	-	11,048
Total other financing uses	(11,048)	-	11,048
Net change in fund balance	(31,818,584)	-	31,818,584
Fund balance			
Beginning of year	33,244,473	1,425,889	(31,818,584)
Ending Balance	\$ 1,425,889	\$ 1,425,889	\$ -

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - OTHER CAPITAL PROJECTS - CONSOLIDATED
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
State sources:			
Other miscellaneous state sources	\$ 2,100,856	\$ -	\$ (2,100,856)
Total state sources	2,100,856	-	(2,100,856)
Local sources:			
Investment income	80,640	-	(80,640)
Total local sources	80,640	-	(80,640)
Total sources	2,181,496	-	(2,181,496)
Uses - expenditures			
Projects:			
Atlantic HS - CTE and Tech Lab Conversion	-	400,000	400,000
Contingency - Operations	419,460	-	(419,460)
DeLand Warehouse - Lease	250,028	-	(250,028)
Enterprise Elm - K-8 Replacement School	92,656	-	(92,656)
Fuel Tax Revenue	1,177,949	-	(1,177,949)
Land Acquisition	821,121	-	(821,121)
Various - Minor Projects	10,780	-	(10,780)
Various Schools - 24 School Hardening - Safety and Security o	521,345	-	(521,345)
Various Schools - 25 School Hardening - Safety and Security o	695,084	-	(695,084)
Total projects	3,988,423	400,000	(3,588,423)
Total uses	3,988,423	400,000	(3,588,423)
Excess (deficiency) of revenues over expenditures	(1,806,927)	(400,000)	1,406,927
Other financing uses			
Transfers out to general fund	(1,977,434)	-	1,977,434
Proceeds from sale of assets	1,018,755	-	(1,018,755)
Total other financing uses	(958,679)	-	958,679
Net change in fund balance	(2,765,606)	(400,000)	2,365,606
Fund balance			
Beginning of year	3,416,475	650,869	(2,765,606)
Ending Balance	\$ 650,869	\$ 250,869	\$ (400,000)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (SUMMARY)
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Sources - revenues					
State sources:					
CO&DS distributed	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Interest on undistributed CO & DS	16,500	16,500	16,500	16,500	16,500
Total state sources	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Local sources:					
Ad valorem property taxes	109,000,606	117,496,656	123,192,864	129,132,432	135,138,384
Local Sales tax	67,464,953	68,403,144	69,354,383	70,318,849	71,296,728
Investment income	1,850,000	1,400,000	950,000	600,000	475,000
Impact fees	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total local sources	<u>188,315,559</u>	<u>197,299,800</u>	<u>203,497,247</u>	<u>210,051,281</u>	<u>216,910,112</u>
Total sources	<u>190,582,059</u>	<u>199,566,300</u>	<u>205,763,747</u>	<u>212,317,781</u>	<u>219,176,612</u>
Uses - expenditures					
Categories					
New Construction	17,054,800	41,100,000	700,000	40,000,000	4,000,000
Projects at Existing Schools and Facilities	67,969,284	27,843,542	61,960,153	57,887,765	23,949,859
Facilities Management	8,645,207	7,659,967	7,386,027	7,387,829	7,389,720
Technology	11,106,330	11,106,330	10,650,000	10,650,000	10,650,000
System Wide Equipment and Vehicles	8,158,000	9,130,000	2,950,000	2,950,000	2,950,000
Buses	3,090,600	3,261,465	3,418,900	3,583,300	3,756,200
Charter School Disbursements	2,482,285	3,456,226	3,818,501	4,191,504	4,542,479
Total categories	<u>118,506,506</u>	<u>103,557,530</u>	<u>90,883,581</u>	<u>126,650,398</u>	<u>57,238,258</u>
Total uses	<u>118,506,506</u>	<u>103,557,530</u>	<u>90,883,581</u>	<u>126,650,398</u>	<u>57,238,258</u>
Deficiency of revenues under expenditures	72,075,553	96,008,770	114,880,166	85,667,383	161,938,354
Other financing sources					
Transfers - General Fund	(45,699,887)	(47,909,172)	(50,007,525)	(52,433,943)	(54,981,681)
Transfers - Debt Service Funds	(40,247,013)	(40,250,614)	(40,247,534)	(47,166,537)	(47,373,746)
Proceeds of Lease-Purchase Agreements	-	-	-	40,000,000	-
Total other financing sources	<u>(85,946,900)</u>	<u>(88,159,785)</u>	<u>(90,255,059)</u>	<u>(59,600,480)</u>	<u>(102,355,427)</u>
Net change in fund balances	<u>(13,871,347)</u>	<u>7,848,985</u>	<u>24,625,107</u>	<u>26,066,903</u>	<u>59,582,927</u>
Fund balances					
Beginning Balance	106,830,966	92,959,619	100,808,604	125,433,711	151,500,614
Ending Balance	<u>\$ 92,959,619</u>	<u>\$ 100,808,604</u>	<u>\$ 125,433,711</u>	<u>\$ 151,500,614</u>	<u>\$ 211,083,541</u>

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Sources - revenues					
State sources:					
CO&DS distributed	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Interest on undistributed CO & DS	16,500	16,500	16,500	16,500	16,500
Total state sources	2,266,500	2,266,500	2,266,500	2,266,500	2,266,500
Local sources:					
Ad valorem property taxes	109,000,606	117,496,656	123,192,864	129,132,432	135,138,384
Local Sales tax	67,464,953	68,403,144	69,354,383	70,318,849	71,296,728
Investment income	1,850,000	1,400,000	950,000	600,000	475,000
Impact fees	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total local sources	188,315,559	197,299,800	203,497,247	210,051,281	216,910,112
Total sources	190,582,059	199,566,300	205,763,747	212,317,781	219,176,612
Uses - expenditures					
New Construction					
Atlantic HS - CTE and Tech Lab Conversion	1,000,000	12,000,000	200,000	-	-
DeLand HS - Replace Roof Campus Wide	12,704,800	-	-	-	-
DeLand Mid - Campus Wide Renovations	-	2,250,000	-	20,000,000	2,000,000
Facilities Services - Warehouse Expansion	1,000,000	10,000,000	500,000	-	-
Pathways Elm - 11 Classroom Addition	750,000	-	-	-	-
Silver Sands Mid - Campus Wide Renovations	-	2,250,000	-	20,000,000	2,000,000
Spruce Creek Elm - Upgrade HVAC and Lighting Campus Wi	1,600,000	14,600,000	-	-	-
Total New Construction	17,054,800	41,100,000	700,000	40,000,000	4,000,000
Projects at Existing Schools and Facilities					
All High Schools - Athletic Facility Leases	280,000	280,000	280,000	280,000	280,000
Atlantic HS - Replace Exterior Rusty Sprinkler Piping	1,000,000	-	-	-	-
Atlantic HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	-	-	2,786,400	-
Atlantic HS - Replace Windows	-	-	-	4,500,000	-
Beachside Elm - Reroof Bldg. 4	309,269	-	-	-	-
Blue Lake Elm - Resurface Parking Lots	-	-	-	1,000,000	-
Brewster Center - Upgrade Main Electrical Distribution	-	-	-	-	2,000,000
Campbell Mid - Demolish North Parking Lot	176,000	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 1 and 2	-	-	1,129,086	-	-
Campbell Mid - Upgrade HVAC Bldgs. 8 and 10	-	518,906	-	-	-
Coronado Beach Elm - Replace Exterior MDP at Bus Loop	672,000	-	-	-	-
Creeside Mid - Replace Stage Lighting and Sound System	-	-	900,000	-	-
Cypress Creek Elm - Replace Chillers and Upgrade Pump Rc	-	-	1,684,866	-	-
Daytona Transportation - Replace Bus Rotary Lift	1,221,249	-	-	-	-
DeBary Elm - Renovate Media Center	525,000	-	-	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 a	-	-	4,277,362	-	-
DeBary Elm - Replace Chiller	-	491,267	-	-	-
DeLand Administrative Complex - Renovate Board Room	1,000,000	-	-	-	-
DeLand Mid - Renovate Media Center	525,000	-	-	-	-
DeLand Mid - Replace Gutters and Downspouts	237,600	-	-	-	-
DeLand Mid - Upgrade Door Hardware Campus Wide	800,000	-	-	-	-
DeLand Transportation - Replace Fuel Tanks	906,000	-	-	-	-
Deltona HS - Remodel Bldg. 26 for Health Academy	2,000,000	-	-	-	-
Deltona HS - Sand Volleyball Courts	250,000	-	-	-	-
Deltona HS - Upgrade Auditorium Seating and Flooring	1,500,000	-	-	-	-
Deltona Lakes Elm - Upgrade Doors and Hardware Campus	800,000	-	-	-	-
Deltona Mid - Replace Fire Alarm	1,242,000	-	-	-	-

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
DeLand Mid - School Envelope Improvement	-	-	-	3,900,000	-
DeLand HS - Upgrade HVAC Bldg. 17	-	-	-	1,890,850	-
Deltona HS - Technology Lab Conversion	-	-	500,000	-	-
DeLand HS - Replace Two 350 Ton Chillers	-	-	2,048,370	-	-
Deltona HS - Replace Exterior Doors and Windows	-	-	-	5,500,000	-
DeLand Administrative Complex - Elevator Upgrades	-	-	-	-	300,000
DeLand HS - Construct Ag Farm	-	-	4,000,000	-	-
DeLand HS - Elevator Upgrades	-	-	-	300,000	-
DeLand Mid - Renovate Track	-	-	600,000	-	-
DeLand Mid - Replace Gym Bleachers	-	-	475,000	-	-
Deltona HS - Add Cooling Tower and Upgrade HVAC, Ceiling	-	4,291,699	-	-	-
Deltona HS - Remodel Cafeteria	-	2,520,000	-	-	-
Deltona HS - Remove Glass Block for Storefront	-	-	358,200	-	-
Deltona Lakes Elm - Renovate Parking Lot and Parent Loop	-	-	-	500,000	4,500,000
Discovery Elm - Upgrade Doors and Hardware Campus Wide	800,000	-	-	-	-
Edgewater Public Elm - Upgrade Lighting in Larking Lot and	-	-	400,000	-	-
Facilities Services - Replace Emergency Generator	2,000,000	-	-	-	-
Forest Lake Elm - Replace Chiller	488,524	-	-	-	-
Forest Lake Elm - Extend Parent Loop Canopy	-	-	342,000	-	-
Freedom Elm - Replace Emergency Generator	600,000	-	-	-	-
Freedom Elm - Replace Primary Playground	175,000	-	-	-	-
Freedom Elm - Digital Marquee	-	-	216,000	-	-
Freedom Elm - Replace DOAS Bldg. 7	-	-	-	1,085,000	-
Friendship Elm - Upgrade HVAC Bldg. 2	-	-	-	2,868,400	-
Friendship Elm - Upgrade HVAC Bldg. 4	-	-	2,824,734	-	-
Galaxy Mid - Install AHU Heater	1,393,030	-	-	-	-
Galaxy Mid - Replace Emergency Generator	1,700,000	-	-	-	-
George Marks Elm - Replace Roof Bldg. 5	430,800	-	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 1	4,076,081	-	-	-	-
Herbert Street Center - Upgrade HVAC	-	-	-	-	1,969,859
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 9	-	-	3,700,000	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldg. 7	-	-	-	1,800,000	-
Hinson Mid - Replace Emergency Generators	1,998,000	-	-	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 a	-	-	3,943,360	-	-
Holly Hill School - Digital Marquee	220,000	-	-	-	-
Holly Hill School - PE Pavillion	500,000	-	-	-	-
Holly Hill School - Replace Primary Playground	175,000	-	-	-	-
Holly Hill School - Renovate Media Center	-	792,000	-	-	-
Holly Hill School - Expand Bus Loop, Service Drive and Park	-	2,000,000	-	-	-
Horizon Elm - PE Pavillion with Two Basketball Courts	654,000	-	-	-	-
Horizon Elm - Replace Stage Lighting and Sound System	600,000	-	-	-	-
Horizon Elm - Replace Intercom and Fire Alarm	-	-	-	2,000,000	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldg	-	-	2,864,866	-	-
Mainland HS - Renovate Cafeteria	-	-	-	2,640,000	-
Mainland HS - Elevator Upgrades	-	300,000	-	-	-
Mainland HS - Upgrade Parking Lot Lighting	-	-	-	2,000,000	-
Manatee Cove Elm - Replace Stage Lighting and Sound Syst	600,000	-	-	-	-
Manatee Cove Elm - Replace Chiller Bldg. 7	-	-	475,000	-	-
New Smyrna Beach Mid - Replace Intercom	1,242,000	-	-	-	-
New Smyrna Beach HS - Upgrade BAS Bldgs. 1-4	-	-	1,668,415	-	-
New Smyrna Beach Mid - Replace Millwork Campus Wide	-	-	-	2,790,000	-
New Smyrna Transportation - Replace Fuel Tanks	-	906,000	-	-	-
Ormond Beach Mid - Rebuild Centrifugal Chillers	1,002,000	-	-	-	-
Ormond Beach Mid - Renovate Tennis Courts	-	-	800,000	-	-

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Osceola Elm - Raze Facility	1,000,000	-	-	-	-
Osteen Elm - Upgrade Chillers and Pumps	-	-	-	1,945,480	-
Osteen Elm - Digital Marquee	-	-	220,000	-	-
Palm Terrace Elm - Replace Primary Playground	175,000	-	-	-	-
Palm Terrace Elm - Upgrade Stage Lighting	-	-	600,000	-	-
Pathways Elm - Replace Primary Playground	175,000	-	-	-	-
Pine Ridge HS - Elevator Upgrades	150,000	-	-	-	-
Pine Ridge HS - Sand Volleyball Courts	250,000	-	-	-	-
Pine Ridge HS - Upgrade Auditorium Seating and Flooring	1,320,000	-	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 1	3,761,837	-	-	-	-
Pine Trail Elm - Replace Boiler	450,000	-	-	-	-
Pine Ridge HS - Renovate Ag Lab	-	-	-	750,000	-
Pine Ridge HS - Upgrade Main Electrical Switchgear	-	-	-	2,200,000	-
Pine Ridge HS - Renovate Culinary Lab	-	-	1,700,000	-	-
Pine Ridge HS - Resurface Parking Lots	-	-	-	-	2,000,000
Portables - Moves and Compliance	900,000	400,000	400,000	400,000	400,000
Pride Elm - Upgrade CEP	3,229,039	-	-	-	-
R.J. Longstreet Elm - Replace Canopies Bldgs. 1 and 2	160,800	-	-	-	-
River Springs Mid - New Chiller Plant	-	-	-	-	3,500,000
Seabreeze HS - Digital Marquee	216,000	-	-	-	-
Seabreeze HS - Raze Harvard Drive House	70,000	-	-	-	-
Seabreeze HS - Reroof Bldgs. 2 and 3	1,062,250	-	-	-	-
Seabreeze HS - Reroof Tile Eyebrows Bldgs. 2 thru 7	610,106	-	-	-	-
Seabreeze HS - Upgrade HVAC Bldg. 14	500,000	4,000,000	-	-	-
Seabreeze HS - Replace Stage Lighting and Sound System	1,500,000	-	-	-	-
Seabreeze HS - Upgrade Stormwater and Additional Parkin	-	-	3,500,000	-	-
Seabreeze HS - Renovate Classrooms Bldgs. 8 and 9	-	-	-	-	1,500,000
Seabreeze HS - Replace Exterior Doors	-	-	950,000	-	-
Silver Sands Mid - Parent Loop Extension	1,500,000	-	-	-	-
Silver Sands Mid - Raze Herbert Street House	70,000	-	-	-	-
South Daytona Elm - Reroof Bldg. 4	1,479,030	-	-	-	-
Southwestern Mid - Elevator Upgrades	150,000	-	-	-	-
Southwestern Mid - Replace Stage Lighting and Sound Syst	800,000	-	-	-	-
Southwestern Mid - Upgrade HVAC Bldgs. 1 and 2	-	500,000	4,188,615	-	-
South Daytona Elm - Replace MDP Bldg. 4 and Improve Site	-	-	720,000	-	-
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	2,799,215	-	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 6	-	-	-	1,668,455	-
Spirit Elm - Upgrade HVAC Bldg. 2	-	-	-	2,280,780	-
Spirit Elm - Extend Parent Loop and Parking	-	-	2,000,000	-	-
Spirit Elm - Replace HVAC Bldg. 7	-	-	3,324,279	-	-
Spruce Creek HS - Renovate Tennis Courts	475,000	-	-	-	-
Spruce Creek Elm - Digital Marquee	216,000	-	-	-	-
Spruce Creek HS - Replace Intercom	1,656,000	-	-	-	-
Spruce Creek HS - Upgrade Auditorium Seating and Floorin	1,290,000	-	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling, Lighting Bldg. 2 and C	-	300,000	2,500,000	-	-
Sunrise Elm - Digital Marquee	216,000	-	-	-	-
Sweetwater Elm - Replace Outside Air Units	500,000	3,500,000	-	-	-
Sweetwater Elm - Replace Primary Playground	175,000	-	-	-	-
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting ar	-	-	-	3,302,400	-
University HS - Renovate Tennis Courts	620,784	-	-	-	-
University HS - Sand Volleyball Courts	250,000	-	-	-	-
University HS - Baseball and Softball Field Lighting	-	-	-	2,000,000	-
University HS - Elevator Upgrades	-	-	300,000	-	-
Various - Security	2,543,670	2,543,670	3,000,000	3,000,000	3,000,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Various - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various - Facilities Projects	250,000	250,000	250,000	250,000	250,000
Various - Minor Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	1,100,000	-	-	-	-
Westside Elm - Replace Switchgear Bldg. 6	-	-	570,000	-	-
Total Projects at Existing Schools and Facilities	67,969,284	27,843,542	61,960,153	57,887,765	23,949,859
Facilities Management					
Contingency	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Contingency - Operations	1,000,000	-	-	-	-
DeLand Warehouse - Lease	262,529	275,655	-	-	-
Facilities Management	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
Parking Lot Lease - City of DeLand	32,678	34,312	36,027	37,829	39,720
Various Schools - Leased Portables	100,000	100,000	100,000	100,000	100,000
Total Facilities Management	8,645,207	7,659,967	7,386,027	7,387,829	7,389,720
Technology					
Centegix	456,330	456,330	-	-	-
Various Schools & Depts - District Wide Technology Equipm	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	650,000	650,000	650,000
Total Technology	11,106,330	11,106,330	10,650,000	10,650,000	10,650,000
System Wide Equipment and Vehicles					
FFE Replacement - DeLand Mid	1,224,000	-	-	-	-
FFE Replacement - Deltona Lakes Elm	1,033,000	-	-	-	-
FFE Replacement - Edgewater Public Elm	-	680,000	-	-	-
FFE Replacement - Seabreeze HS	1,642,000	-	-	-	-
FFE Replacement - Silver Sands Mid	867,000	-	-	-	-
FFE Replacement - R.J. Longstreet Elm	442,000	-	-	-	-
FFE Replacement - Deltona HS	-	1,411,000	-	-	-
FFE Replacement - Holly Hill School	-	935,000	-	-	-
FFE Replacement - McInnis Elm	-	574,000	-	-	-
FFE Replacement - New Smyrna Beach Mid	-	867,000	-	-	-
FFE Replacement - Westside Elm	-	914,000	-	-	-
FFE Replacement - Woodward Avenue Elm	-	799,000	-	-	-
Furn, Fix, Equip, Veh	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Furn, Fix, Equip, Veh - Custodial Equipment	500,000	500,000	500,000	500,000	500,000
White Fleet	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Total System Wide Equipment and Vehicles	8,158,000	9,130,000	2,950,000	2,950,000	2,950,000
Buses					
Bus and Safety	3,090,600	3,261,465	3,418,900	3,583,300	3,756,200
Total Buses	3,090,600	3,261,465	3,418,900	3,583,300	3,756,200
Charter School Disbursements					
Charter School Capital Outlay LCIF Disbursements	2,482,285	3,456,226	3,818,501	4,191,504	4,542,479
Total Charter School Disbursements	2,482,285	3,456,226	3,818,501	4,191,504	4,542,479
Total uses	118,506,506	103,557,530	90,883,581	126,650,398	57,238,258
Deficiency of revenues under expenditures	72,075,553	96,008,770	114,880,166	85,667,383	161,938,354
Other financing sources					
Transfers - General Fund	(45,699,887)	(47,909,172)	(50,007,525)	(52,433,943)	(54,981,681)
Transfers - Debt Service Funds	(40,247,013)	(40,250,614)	(40,247,534)	(47,166,537)	(47,373,746)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED FIVE-YEAR FORECAST (DETAIL)
FOR FISCAL YEARS 2027 THROUGH 2031

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
Proceeds of Lease-Purchase Agreements	-	-	-	40,000,000	-
Total other financing sources	<u>(85,946,900)</u>	<u>(88,159,785)</u>	<u>(90,255,059)</u>	<u>(59,600,480)</u>	<u>(102,355,427)</u>
Net change in fund balances	<u>(13,871,347)</u>	<u>7,848,985</u>	<u>24,625,107</u>	<u>26,066,903</u>	<u>59,582,927</u>
Fund balances					
Beginning Balance	106,830,966	92,959,619	100,808,604	125,433,711	151,500,614
Ending Balance	<u>\$ 92,959,619</u>	<u>\$ 100,808,604</u>	<u>\$ 125,433,711</u>	<u>\$ 151,500,614</u>	<u>\$ 211,083,541</u>

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CAPITAL OUTLAY AND DEBT SERVICE (CO&DS) PROGRAM - CONSOLIDATED
FOR FISCAL YEARS 2027 THROUGH 2031

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
Sources - revenues					
State sources:					
CO&DS distributed	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Interest on undistributed CO & DS	16,500	16,500	16,500	16,500	16,500
Total state sources	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Total sources	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Deficiency of revenues under expenditures	2,266,500	2,266,500	2,266,500	2,266,500	2,266,500
Net change in fund balances	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>	<u>2,266,500</u>
Fund balances					
Beginning Balance	11,097,349	13,363,849	15,630,349	17,896,849	20,163,349
Ending Balance	<u><u>\$ 13,363,849</u></u>	<u><u>\$ 15,630,349</u></u>	<u><u>\$ 17,896,849</u></u>	<u><u>\$ 20,163,349</u></u>	<u><u>\$ 22,429,849</u></u>

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Sources - revenues					
Local sources:					
Ad valorem property taxes	\$ 109,000,606	\$ 117,496,656	\$ 123,192,864	\$ 129,132,432	\$ 135,138,384
Investment income	750,000	500,000	250,000	100,000	75,000
Total local sources	109,750,606	117,996,656	123,442,864	129,232,432	135,213,384
Total sources	109,750,606	117,996,656	123,442,864	129,232,432	135,213,384
Uses - expenditures					
New Construction					
Atlantic HS - CTE and Tech Lab Conversion	527,000	-	200,000	-	-
DeLand Mid - Campus Wide Renovations	-	2,250,000	-	-	2,000,000
Facilities Services - Warehouse Expansion	1,000,000	10,000,000	500,000	-	-
Pathways Elm - 11 Classroom Addition	750,000	-	-	-	-
Silver Sands Mid - Campus Wide Renovations	-	2,250,000	-	-	2,000,000
Total New Construction	2,277,000	14,500,000	700,000	-	4,000,000
Projects at Existing Schools and Facilities					
Atlantic HS - Replace Exterior Rusty Sprinkler Piping	1,000,000	-	-	-	-
Blue Lake Elm - Resurface Parking Lots	-	-	-	1,000,000	-
Brewster Center - Upgrade Main Electrical Distribution	-	-	-	-	2,000,000
Campbell Mid - Demolish North Parking Lot	176,000	-	-	-	-
Coronado Beach Elm - Replace Exterior MDP at Bus Loop	672,000	-	-	-	-
Creekside Mid - Replace Stage Lighting and Sound System	-	-	900,000	-	-
Daytona Transportation - Replace Bus Rotary Lift	1,221,249	-	-	-	-
DeBary Elm - Renovate Media Center	525,000	-	-	-	-
DeLand Administrative Complex - Renovate Board Room	1,000,000	-	-	-	-
DeLand Mid - Renovate Media Center	525,000	-	-	-	-
DeLand Mid - Replace Gutters and Downspouts	237,600	-	-	-	-
DeLand Mid - Upgrade Door Hardware Campus Wide	800,000	-	-	-	-
DeLand Transportation - Replace Fuel Tanks	906,000	-	-	-	-
Deltona HS - Upgrade Auditorium Seating and Flooring	1,500,000	-	-	-	-
Deltona Lakes Elm - Upgrade Doors and Hardware Campus	800,000	-	-	-	-
DeLand Mid - School Envelope Improvement	-	-	-	3,900,000	-
DeLand Administrative Complex - Elevator Upgrades	-	-	-	-	300,000
DeLand HS - Construct Ag Farm	-	-	4,000,000	-	-
DeLand HS - Elevator Upgrades	-	-	-	300,000	-
DeLand Mid - Renovate Track	-	-	600,000	-	-
DeLand Mid - Replace Gym Bleachers	-	-	475,000	-	-
Deltona HS - Remodel Cafeteria	-	2,520,000	-	-	-
Deltona HS - Remove Glass Block for Storefront	-	-	358,200	-	-
Deltona Lakes Elm - Renovate Parking Lot and Parent Loop	-	-	-	500,000	4,500,000
Discovery Elm - Upgrade Doors and Hardware Campus Wic	800,000	-	-	-	-
Edgewater Public Elm - Upgrade Lighting in Larking Lot and	-	-	400,000	-	-
Facilities Services - Replace Emergency Generator	2,000,000	-	-	-	-
Forest Lake Elm - Extend Parent Loop Canopy	-	-	342,000	-	-
Freedom Elm - Replace Primary Playground	175,000	-	-	-	-
Freedom Elm - Digital Marquee	-	-	216,000	-	-
Freedom Elm - Replace DOAS Bldg. 7	-	-	-	1,085,000	-
Galaxy Mid - Install AHU Heater	1,393,030	-	-	-	-
Holly Hill School - Digital Marquee	220,000	-	-	-	-
Holly Hill School - PE Pavillion	500,000	-	-	-	-
Holly Hill School - Replace Primary Playground	175,000	-	-	-	-
Holly Hill School - Renovate Media Center	-	792,000	-	-	-

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Holly Hill School - Expand Bus Loop, Service Drive and Park	-	2,000,000	-	-	-
Horizon Elm - PE Pavillion with Two Basketball Courts	654,000	-	-	-	-
Horizon Elm - Replace Stage Lighting and Sound System	600,000	-	-	-	-
Mainland HS - Renovate Cafeteria	-	-	-	2,640,000	-
Mainland HS - Elevator Upgrades	-	300,000	-	-	-
Mainland HS - Upgrade Parking Lot Lighting	-	-	-	2,000,000	-
Manatee Cove Elm - Replace Stage Lighting and Sound Syst	600,000	-	-	-	-
New Smyrna Beach HS - Upgrade BAS Bldgs. 1-4	-	-	1,668,415	-	-
New Smyrna Beach Mid - Replace Millwork Campus Wide	-	-	-	2,790,000	-
New Smyrna Transportation - Replace Fuel Tanks	-	906,000	-	-	-
Ormond Beach Mid - Rebuild Centrifugal Chillers	1,002,000	-	-	-	-
Ormond Beach Mid - Renovate Tennis Courts	-	-	800,000	-	-
Osceola Elm - Raze Facility	1,000,000	-	-	-	-
Osteen Elm - Digital Marquee	-	-	220,000	-	-
Palm Terrace Elm - Replace Primary Playground	175,000	-	-	-	-
Palm Terrace Elm - Upgrade Stage Lighting	-	-	600,000	-	-
Pathways Elm - Replace Primary Playground	175,000	-	-	-	-
Pine Ridge HS - Elevator Upgrades	150,000	-	-	-	-
Pine Ridge HS - Upgrade Auditorium Seating and Flooring	1,320,000	-	-	-	-
Pine Trail Elm - Replace Boiler	450,000	-	-	-	-
Pine Ridge HS - Resurface Parking Lots	-	-	-	-	2,000,000
Portables - Moves and Compliance	900,000	400,000	400,000	400,000	400,000
R.J. Longstreet Elm - Replace Canopies Bldgs. 1 and 2	160,800	-	-	-	-
Seabreeze HS - Digital Marquee	216,000	-	-	-	-
Seabreeze HS - Raze Harvard Drive House	70,000	-	-	-	-
Seabreeze HS - Reroof Tile Eyebrows Bldgs. 2 thru 7	610,106	-	-	-	-
Seabreeze HS - Replace Stage Lighting and Sound System	1,500,000	-	-	-	-
Seabreeze HS - Upgrade Stormwater and Additional Parkin	-	-	3,500,000	-	-
Silver Sands Mid - Parent Loop Extension	1,500,000	-	-	-	-
Silver Sands Mid - Raze Herbert Street House	70,000	-	-	-	-
Southwestern Mid - Elevator Upgrades	150,000	-	-	-	-
Southwestern Mid - Replace Stage Lighting and Sound Syst	800,000	-	-	-	-
Spirit Elm - Extend Parent Loop and Parking	-	-	2,000,000	-	-
Spruce Creek Elm - Digital Marquee	216,000	-	-	-	-
Spruce Creek HS - Upgrade Auditorium Seating and Floorin	1,290,000	-	-	-	-
Sunrise Elm - Digital Marquee	216,000	-	-	-	-
Sweetwater Elm - Replace Primary Playground	175,000	-	-	-	-
University HS - Renovate Tennis Courts	620,784	-	-	-	-
University HS - Elevator Upgrades	-	-	300,000	-	-
Various - Facilities Projects	250,000	250,000	250,000	250,000	250,000
Various - Minor Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Westside Elm - Replace Switchgear Bldg. 6	-	-	570,000	-	-
Total Projects at Existing Schools and Facilities	33,496,569	11,168,000	21,599,615	18,865,000	13,450,000
Facilities Management					
Contingency	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Contingency - Operations	1,000,000	-	-	-	-
DeLand Warehouse - Lease	262,529	275,655	-	-	-
Facilities Management	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Parking Lot Lease - City of DeLand	32,678	34,312	36,027	37,829	39,720
Various Schools - Leased Portables	100,000	100,000	100,000	100,000	100,000
Total Facilities Management	4,695,207	3,709,967	3,436,027	3,437,829	3,439,720
System Wide Equipment and Vehicles					

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
FFE Replacement - DeLand Mid	1,224,000	-	-	-	-
FFE Replacement - Deltona Lakes Elm	1,033,000	-	-	-	-
FFE Replacement - Edgewater Public Elm	-	680,000	-	-	-
FFE Replacement - Seabreeze HS	1,642,000	-	-	-	-
FFE Replacement - Silver Sands Mid	867,000	-	-	-	-
FFE Replacement - R.J. Longstreet Elm	442,000	-	-	-	-
FFE Replacement - Deltona HS	-	1,411,000	-	-	-
FFE Replacement - Holly Hill School	-	935,000	-	-	-
FFE Replacement - McInnis Elm	-	574,000	-	-	-
FFE Replacement - New Smyrna Beach Mid	-	867,000	-	-	-
FFE Replacement - Westside Elm	-	914,000	-	-	-
FFE Replacement - Woodward Avenue Elm	-	799,000	-	-	-
Furn, Fix, Equip, Veh	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Furn, Fix, Equip, Veh - Custodial Equipment	500,000	500,000	500,000	500,000	500,000
White Fleet	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Total System Wide Equipment and Vehicles	8,158,000	9,130,000	2,950,000	2,950,000	2,950,000
Buses					
Bus and Safety	3,090,600	3,261,465	3,418,900	3,583,300	3,756,200
Total Buses	3,090,600	3,261,465	3,418,900	3,583,300	3,756,200
Charter School Disbursements					
Charter School Capital Outlay LCIF Disbursements	2,482,285	3,456,226	3,818,501	4,191,504	4,542,479
Total Charter School Disbursements	2,482,285	3,456,226	3,818,501	4,191,504	4,542,479
Total uses	54,199,661	45,225,658	35,923,043	33,027,633	32,138,399
Deficiency of revenues under expenditures	55,550,945	72,770,998	87,519,821	96,204,799	103,074,985
Other financing sources					
Transfers - General Fund	(45,699,887)	(47,909,172)	(50,007,525)	(52,433,943)	(54,981,681)
Transfers - Debt Service Funds	(26,119,763)	(26,121,551)	(26,123,096)	(33,039,225)	(33,250,371)
Total other financing sources	(71,819,650)	(74,030,723)	(76,130,621)	(85,473,168)	(88,232,052)
Net change in fund balances	(16,268,705)	(1,259,725)	11,389,200	10,731,631	14,842,933
Fund balances					
Beginning Balance	22,785,001	6,516,296	5,256,571	16,645,771	27,377,402
Ending Balance	\$ 6,516,296	\$ 5,256,571	\$ 16,645,771	\$ 27,377,402	\$ 42,220,336

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Sources - revenues					
Local sources:					
Local Sales tax	\$ 67,464,953	\$ 68,403,144	\$ 69,354,383	\$ 70,318,849	\$ 71,296,728
Investment income	700,000	600,000	500,000	400,000	300,000
Total local sources	68,164,953	69,003,144	69,854,383	70,718,849	71,596,728
Total sources	68,164,953	69,003,144	69,854,383	70,718,849	71,596,728

Uses - expenditures

New Construction

Atlantic HS - CTE and Tech Lab Conversion	-	11,125,000	-	-	-
DeLand HS - Replace Roof Campus Wide	12,704,800	-	-	-	-
Spruce Creek Elm - Upgrade HVAC and Lighting Campus Wi	1,600,000	14,600,000	-	-	-
Total New Construction	14,304,800	25,725,000	-	-	-

Projects at Existing Schools and Facilities

All High Schools - Athletic Facility Leases	280,000	280,000	280,000	280,000	280,000
Atlantic HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	-	-	2,786,400	-
Atlantic HS - Replace Windows	-	-	-	4,500,000	-
Beachside Elm - Reroof Bldg. 4	309,269	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 1 and 2	-	-	1,129,086	-	-
Campbell Mid - Upgrade HVAC Bldgs. 8 and 10	-	518,906	-	-	-
Cypress Creek Elm - Replace Chillers and Upgrade Pump Rc	-	-	1,684,866	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 a	-	-	4,277,362	-	-
DeBary Elm - Replace Chiller	-	491,267	-	-	-
Deltona HS - Remodel Bldg. 26 for Health Academy	2,000,000	-	-	-	-
Deltona HS - Sand Volleyball Courts	250,000	-	-	-	-
Deltona Mid - Replace Fire Alarm	1,242,000	-	-	-	-
DeLand HS - Upgrade HVAC Bldg. 17	-	-	-	1,890,850	-
Deltona HS - Technology Lab Conversion	-	-	500,000	-	-
DeLand HS - Replace Two 350 Ton Chillers	-	-	2,048,370	-	-
Deltona HS - Replace Exterior Doors and Windows	-	-	-	5,500,000	-
Deltona HS - Add Cooling Tower and Upgrade HVAC, Ceilin	-	4,291,699	-	-	-
Forest Lake Elm - Replace Chiller	488,524	-	-	-	-
Freedom Elm - Replace Emergency Generator	600,000	-	-	-	-
Friendship Elm - Upgrade HVAC Bldg. 2	-	-	-	2,868,400	-
Friendship Elm - Upgrade HVAC Bldg. 4	-	-	2,824,734	-	-
Galaxy Mid - Replace Emergency Generator	1,700,000	-	-	-	-
George Marks Elm - Replace Roof Bldg. 5	430,800	-	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 1	4,076,081	-	-	-	-
Herbert Street Center - Upgrade HVAC	-	-	-	-	1,969,859
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 9	-	-	3,700,000	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldg. 7	-	-	-	1,800,000	-
Hinson Mid - Replace Emergency Generators	1,998,000	-	-	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 a	-	-	3,943,360	-	-
Horizon Elm - Replace Intercom and Fire Alarm	-	-	-	2,000,000	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldg	-	-	2,864,866	-	-
Manatee Cove Elm - Replace Chiller Bldg. 7	-	-	475,000	-	-
New Smyrna Beach Mid - Replace Intercom	1,242,000	-	-	-	-
Osteen Elm - Upgrade Chillers and Pumps	-	-	-	1,945,480	-
Pine Ridge HS - Sand Volleyball Courts	250,000	-	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 1	3,761,837	-	-	-	-
Pine Ridge HS - Renovate Ag Lab	-	-	-	750,000	-
Pine Ridge HS - Upgrade Main Electrical Switchgear	-	-	-	2,200,000	-

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Pine Ridge HS - Renovate Culinary Lab	-	-	1,700,000	-	-
Pride Elm - Upgrade CEP	3,229,039	-	-	-	-
River Springs Mid - New Chiller Plant	-	-	-	-	3,500,000
Seabreeze HS - Reroof Bldgs. 2 and 3	1,062,250	-	-	-	-
Seabreeze HS - Upgrade HVAC Bldg. 14	500,000	4,000,000	-	-	-
Seabreeze HS - Renovate Classrooms Bldgs. 8 and 9	-	-	-	-	1,500,000
Seabreeze HS - Replace Exterior Doors	-	-	950,000	-	-
South Daytona Elm - Reroof Bldg. 4	1,479,030	-	-	-	-
Southwestern Mid - Upgrade HVAC Bldgs. 1 and 2	-	500,000	4,188,615	-	-
South Daytona Elm - Replace MDP Bldg. 4 and Improve Site	-	-	720,000	-	-
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	2,799,215	-	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 6	-	-	-	1,668,455	-
Spirit Elm - Upgrade HVAC Bldg. 2	-	-	-	2,280,780	-
Spirit Elm - Replace HVAC Bldg. 7	-	-	3,324,279	-	-
Spruce Creek HS - Renovate Tennis Courts	475,000	-	-	-	-
Spruce Creek HS - Replace Intercom	1,656,000	-	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling, Lighting Bldg. 2 and C	-	300,000	2,500,000	-	-
Sweetwater Elm - Replace Outside Air Units	500,000	3,500,000	-	-	-
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting ar	-	-	-	3,302,400	-
University HS - Sand Volleyball Courts	250,000	-	-	-	-
University HS - Baseball and Softball Field Lighting	-	-	-	2,000,000	-
Various - Security	2,543,670	2,543,670	3,000,000	3,000,000	3,000,000
Various - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	1,100,000	-	-	-	-
Total Projects at Existing Schools and Facilities	34,472,715	16,675,542	40,360,538	39,022,765	10,499,859
Facilities Management					
Contingency	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Facilities Management	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Total Facilities Management	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
Technology					
Centegix	456,330	456,330	-	-	-
Various Schools & Depts - District Wide Technology Equipm	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	650,000	650,000	650,000
Total Technology	11,106,330	11,106,330	10,650,000	10,650,000	10,650,000
Total uses	63,083,845	56,706,872	54,210,538	52,872,765	24,349,859
Deficiency of revenues under expenditures	5,081,108	12,296,272	15,643,845	17,846,084	47,246,869
Other financing sources					
Transfers - Debt Service Funds	(14,127,250)	(14,129,063)	(14,124,438)	(14,127,313)	(14,123,375)
Total other financing sources	(14,127,250)	(14,129,063)	(14,124,438)	(14,127,313)	(14,123,375)
Net change in fund balances	(9,046,142)	(1,832,791)	1,519,408	3,718,772	33,123,494
Fund balances					
Beginning Balance	15,861,029	6,814,887	4,982,097	6,501,504	10,220,276
Ending Balance	\$ 6,814,887	\$ 4,982,097	\$ 6,501,504	\$ 10,220,276	\$ 43,343,770

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - IMPACT FEES FUNDS - CONSOLIDATED
FOR FISCAL YEARS 2027 THROUGH 2031

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
Sources - revenues					
Local sources:					
Investment income	\$ 400,000	\$ 300,000	\$ 200,000	\$ 100,000	\$ 100,000
Impact fees	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total local sources	<u>10,400,000</u>	<u>10,300,000</u>	<u>10,200,000</u>	<u>10,100,000</u>	<u>10,100,000</u>
Total sources	<u>10,400,000</u>	<u>10,300,000</u>	<u>10,200,000</u>	<u>10,100,000</u>	<u>10,100,000</u>
Uses - expenditures					
New Construction					
Atlantic HS - CTE and Tech Lab Conversion	73,000	875,000	-	-	-
Total New Construction	<u>73,000</u>	<u>875,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities Management					
Facilities Management	750,000	750,000	750,000	750,000	750,000
Total Facilities Management	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
Total uses	<u>823,000</u>	<u>1,625,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
Deficiency of revenues under expenditures	9,577,000	8,675,000	9,450,000	9,350,000	9,350,000
Net change in fund balances	<u>9,577,000</u>	<u>8,675,000</u>	<u>9,450,000</u>	<u>9,350,000</u>	<u>9,350,000</u>
Fund balances					
Beginning Balance	55,010,828	64,587,828	73,262,828	82,712,828	92,062,828
Ending Balance	<u><u>\$ 64,587,828</u></u>	<u><u>\$ 73,262,828</u></u>	<u><u>\$ 82,712,828</u></u>	<u><u>\$ 92,062,828</u></u>	<u><u>\$ 101,412,828</u></u>

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CERTIFICATES OF PARTICIPATION DEBT ISSUES - CONSOLIDATED
FOR FISCAL YEARS 2027 THROUGH 2031

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
Uses - expenditures					
New Construction					
DeLand Mid - Campus Wide Renovations	\$ -	\$ -	\$ -	\$ 20,000,000	\$ -
Silver Sands Mid - Campus Wide Renovations	-	-	-	20,000,000	-
Total New Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000,000</u>	<u>-</u>
Total uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000,000</u>	<u>-</u>
Deficiency of revenues under expenditures	-	-	-	(40,000,000)	-
Other financing sources					
Proceeds of Lease-Purchase Agreements	-	-	-	40,000,000	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000,000</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances					
Beginning Balance	1,425,889	1,425,889	1,425,889	1,425,889	1,425,889
Ending Balance	<u><u>\$ 1,425,889</u></u>	<u><u>\$ 1,425,889</u></u>	<u><u>\$ 1,425,889</u></u>	<u><u>\$ 1,425,889</u></u>	<u><u>\$ 1,425,889</u></u>

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - OTHER CAPITAL PROJECTS - CONSOLIDATED
FOR FISCAL YEARS 2027 THROUGH 2031

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
Uses - expenditures					
New Construction					
Atlantic HS - CTE and Tech Lab Conversion	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Total New Construction	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues under expenditures	(400,000)	-	-	-	-
Net change in fund balances	<u>(400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances					
Beginning Balance	650,869	250,869	250,869	250,869	250,869
Ending Balance	<u>\$ 250,869</u>	<u>\$ 250,869</u>	<u>\$ 250,869</u>	<u>\$ 250,869</u>	<u>\$ 250,869</u>

SPECIAL REVENUE FUNDS

This section contains the following subsections:

- Narrative
- Food Service (School Way Café) Budget Comparison to Current Fiscal Year 2026 Period 10 Budget
- Other Federal Programs Budget Comparison to Current Fiscal Year 2026 Period 10 Budget
- School Internal Fund Budget Comparison to Current Fiscal Year 2026 Period 10 Budget

**VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND NARRATIVE
FISCAL YEAR ENDING JUNE 30, 2026**

The District's Special Revenue Funds comprise of three sources: Food Service (School Way Cafe), and Other Federal Programs. These funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Food Service (School Way Café)

The Special Revenue Fund - Food Service (School Way Cafe) is a self-sustaining operation that provides meals for our students made with high quality ingredients. School Way Café operates under the regulations and policies set forth by the District: the U.S. Department of Agriculture (USDA); Florida Department of Agriculture and Consumer Services Division of Food, Nutrition and Wellness; and the County Health Department. School Way Café receives most of its funding from the reimbursement for student meals through the School Breakfast Program and National School Lunch Program. Other funding comes from cash payments by guests, federally provided USDA commodities, and a limited amount of State supplement as required to meet federal matching requirements.

School Way Café offers complimentary breakfast and lunch to all Volusia County School students attending in-person classes. Meal prices for adults and non-enrolled children are \$2.00 for Breakfast and \$3.50 for lunch.

Other Federal Programs

The Special Revenue Fund - Other Federal Programs & Special Programs is used to account for the District's Federal, State, and local grants, which are awarded based upon applications submitted to and approved by various granting agencies. All applications for Federal grants are presented to the School Board for approval. The various types of Federal grants are generally restricted as to use. After the award date, changes in the use of grant funds must be approved by the applicable oversight agency. The following programs represent the major Federal awards received by the District via entitlement, formula funding:

- **Individuals with Disabilities Education Act (IDEA), Part B**
The program is designed to provide children with disabilities ages 3-21 the opportunity to receive a free, appropriate public education in a least restrictive environment. These funds make special education services available to students with disabilities, consistent with the students' Individual Education Plans.

- Title I, Part A - Improving the Academic Achievement of the Disadvantaged**
 Title I, Part A provides supplemental funding to schools with high numbers or high percentages of children from low-income families to help improve their educational outcomes and enable them to meet the same challenging state academic standards expected from all children. Eligible schools are designated as Title I schoolwide programs where all children may benefit from Title I resources, which may include additional interventions, personnel, instructional materials, teacher training, and family engagement. In addition, Title I, Part A provides support for Pre-K activities, homeless student support, services to students at the District's neglected & delinquent sites, and equitable services to private schools.
- Title I, Part D - Local Programs for Neglected and Delinquent**
 The program is designed to ensure children and youth in local correctional facilities have an opportunity to meet academic achievement standards. It also provides transitional services to enable such students to further their schooling or successfully seek employment. In addition, funding is available to support programs designed to improve educator quality and prevent students from dropping out of school.
- Title IV, Part B - 21st Century Community Learning Centers**
 The program supports academic and personal enrichment activities during non-school hours. This includes tutoring services to help students meet the challenging state academic standards, offer families of students serviced opportunities for active and meaningful engagement in their children's education, and offer students a broad array of additional services that are designed to reinforce and complement the regular academic programs.
- Title IX, Part A-Education of Homeless Children and Youth Project**
 The program is designed to address the challenges that homeless children and youth face enrolling, attending, and succeeding in school. Under this program, homeless children and youth are ensured access to the same free, appropriate public education as other students and are provided additional academic supports to assist them in meeting challenging academic achievement standards.
- Perkins V: Career and Technical Education Secondary Programs**
 The purpose of this program is to enhance the academic, career, and technical skills of secondary education students who elect to enroll in Career and Technical Education (CTE) programs.

School Internal Funds – Change in Financial Reporting * NEW *

Beginning in Fiscal Year 2026–2027, the District will report all school internal accounts as Custodial (Fiduciary) Funds in accordance with GASB Statement No. 84 and the Florida Department of Education Redbook. This change reflects updated procedures and the determination that these funds are held in a custodial capacity on behalf of student

organizations and are not available for District operations. Accordingly, internal accounts will no longer be reported within the District's governmental funds, and no amounts are budgeted in Fund 4912 beginning in FY2026–2027.

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - FOOD SERVICE
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
Federal through state sources:			
National school lunch program	\$ 39,000,000	\$ 43,510,000	\$ 4,510,000
Total federal through state sources	39,000,000	43,510,000	4,510,000
State sources:			
School breakfast supplement	180,000	182,000	2,000
School lunch supplement	206,000	207,000	1,000
Other miscellaneous state sources	8,789	8,000	(789)
Total state sources	394,789	397,000	2,211
Local sources:			
Investment income	800,000	350,000	(450,000)
Food service	735,000	665,000	(70,000)
Miscellaneous local	62,123	111,000	48,877
Total local sources	1,597,123	1,126,000	(471,123)
Total sources	40,991,912	45,033,000	4,041,088
Uses - expenditures			
School Food Service			
Salaries	9,623,839	10,157,600	533,761
Benefits	4,810,100	5,080,000	269,900
Purchased Services	3,074,110	2,616,000	(458,110)
Energy Services	1,358,521	666,000	(692,521)
Materials & Supplies	25,808,834	29,375,100	3,566,266
Capital Outlay	6,363,896	3,202,824	(3,161,072)
Other	968,502	691,000	(277,502)
Total School Food Service	52,007,802	51,788,524	(219,278)
Total uses	52,007,802	51,788,524	(219,278)
Deficiency of revenues under expenditures	(11,015,890)	(6,755,524)	4,260,366
Net change in fund balance	(11,015,890)	(6,755,524)	4,260,366
Fund balance			
Beginning of year	20,445,341	9,429,451	(11,015,890)
Ending Balance	\$ 9,429,451	\$ 2,673,927	\$ (6,755,524)

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
Federal through state sources:			
Career and technical education	\$ 1,216,733	\$ 853,688	\$ (363,045)
Title II, grant to improve teacher quality	4,007,390	3,520,049	(487,341)
Individuals with disabilities education act	17,600,032	21,284,756	3,684,724
Title I, grant to improve academic standards	36,893,003	24,977,442	(11,915,561)
Title III, language instruction	509,595	512,721	3,126
Title IV, twenty-first century schools	1,151,339	923,224	(228,115)
Other federal through state sources	3,737,616	2,134,197	(1,603,419)
Total federal through state sources	65,115,708	54,206,077	(10,909,631)
Total sources	65,115,708	54,206,077	(10,909,631)
Uses - expenditures			
Instruction			
Salaries	15,521,387	13,001,800	(2,519,587)
Benefits	6,062,820	5,153,113	(909,707)
Purchased Services	7,621,385	5,946,042	(1,675,343)
Materials & Supplies	2,659,133	2,135,292	(523,841)
Capital Outlay	1,544,524	631,149	(913,375)
Other	339,858	33,422	(306,436)
Total Instruction	33,749,107	26,900,818	(6,848,289)
Student Support Services			
Salaries	5,296,119	5,045,230	(250,889)
Benefits	1,939,656	1,525,523	(414,133)
Purchased Services	472,490	354,205	(118,285)
Materials & Supplies	227,463	179,643	(47,820)
Capital Outlay	24,140	-	(24,140)
Other	59,413	22,032	(37,381)
Total Student Support Services	8,019,281	7,126,633	(892,648)
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	6,034,563	5,485,147	(549,416)
Benefits	1,922,428	1,626,094	(296,334)
Purchased Services	173,620	122,985	(50,635)
Materials & Supplies	88,931	22,995	(65,936)
Capital Outlay	1,006	-	(1,006)
Other	9,415	1,400	(8,015)

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Total Instructional and Curriculum Development Services	8,229,963	7,258,621	(971,342)
Instructional Staff Training Services			
Salaries	5,535,883	4,752,672	(783,211)
Benefits	1,930,741	1,556,860	(373,881)
Purchased Services	1,754,540	1,319,163	(435,377)
Materials & Supplies	310,910	90,491	(220,419)
Capital Outlay	7,928	-	(7,928)
Other	618,508	102,436	(516,072)
Total Instructional Staff Training Services	10,158,510	7,821,622	(2,336,888)
Instructional Related Technology			
Salaries	279	122,688	122,409
Benefits	(1,042)	27,312	28,354
Purchased Services	768,510	500,000	(268,510)
Total Instructional Related Technology	767,747	650,000	(117,747)
General Administration			
Benefits	21,955	-	(21,955)
Other	2,420,729	3,213,791	793,062
Total General Administration	2,442,684	3,213,791	771,107
School Administration			
Salaries	1,009,864	770,213	(239,651)
Benefits	315,809	237,353	(78,456)
Total School Administration	1,325,673	1,007,566	(318,107)
Central Services			-
Purchased Services	1,875	1,875	-
Total Central Services	1,875	1,875	-
Student Transportation Services			
Salaries	48,708	-	(48,708)
Benefits	23,286	-	(23,286)
Purchased Services	181,559	112,051	(69,508)
Energy Services	5,000	4,750	(250)
Materials & Supplies	3,784	4,350	566
Capital Outlay	123	-	(123)
Total Student Transportation Services	262,460	121,151	(141,309)
Operation of the Plant			
Salaries	99,420	84,480	(14,940)
Benefits	21,464	19,520	(1,944)
Purchased Services	888	-	(888)
Total Operation of the Plant	121,772	104,000	(17,772)
Total uses	65,115,708	54,206,077	(10,909,631)
Excess of revenues over expenditures	-	-	-

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
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Fund balance

Beginning of year	-	-	-
Ending Balance	\$ -	\$ -	\$ -

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - SCHOOL INTERNAL FUNDS
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Sources - revenues			
Local sources:			
Investment income	\$ 346,516	\$ -	\$ (346,516)
Other miscellaneous local	13,017,906	-	(13,017,906)
Total local sources	13,364,422	-	(13,364,422)
Total sources	13,364,422	-	(13,364,422)
Uses - expenditures			
Community Services			
Purchased Services	164	-	(164)
Materials & Supplies	23,088,661	-	(23,088,661)
Total Community Services	23,088,825	-	(23,088,825)
Total uses	23,088,825	-	(23,088,825)
Excess (deficiency) of revenues over expenditures	(9,724,403)	-	9,724,403
Other financing sources			
Transfers in from general fund	1,144,636	-	(1,144,636)
Total other financing sources	1,144,636	-	(1,144,636)
Net change in fund balance	(8,579,767)	-	8,579,767
Fund balance			
Beginning of year	8,579,767	-	(8,579,767)
Ending Balance	\$ -	\$ -	\$ -

Note: Beginning in Fiscal Year 2026–2027, the District will report all school internal accounts as Custodial (Fiduciary) Funds in accordance with GASB Statement No. 84 and the Florida Department of Education Redbook. This change reflects updated procedures and the determination that these funds are held in a custodial capacity on behalf of student organizations and are not available for District operations. Accordingly, internal accounts will no longer be reported within the District's governmental funds, and no amounts are budgeted in Fund 4912 beginning in FY2026–2027.

INTERNAL SERVICE FUNDS

This section contains the following subsections:

- Narrative
- Self-Insurance – Workers’ Compensation Budget Comparison to Current Fiscal Year 2026 Period 10 Budget
- Self-Insurance – Property Budget Comparison to Current Fiscal Year 2026 Period 10 Budget
- Self-Insurance – General Liability Budget Comparison to Current Fiscal Year 2026 Period 10 Budget
- Self-Insurance – Fleet Budget Comparison to Current Fiscal Year 2026 Period 10 Budget
- Print Shop - Budget Comparison to Current Fiscal Year 2026 Period 10 Budget

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS NARRATIVE
FISCAL YEAR ENDING JUNE 30, 2027

Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments within the school district on a cost reimbursement basis. The District's Internal Service Funds include the Self-Insurance funds described below.

Self-Insurance – Workers' Compensation Funds

These funds are used to account for the financial activities of the District's self-insured workers' compensation program.

Self- Insurance – Property

These funds are used to account for the financial activities of the District's property insurance coverages.

Self-Insurance – General Liability

These funds are used to account for the financial activities of the District's self-insured general liability coverages.

Self-Insurance – Fleet

These funds are used to account for the financial activities of the District's self-insured fleet coverages.

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - WORKERS COMPENSATION
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Operating revenues			
Operating revenues	\$ 3,671,236	\$ 4,138,820	\$ 467,584
Total operating revenues	3,671,236	4,138,820	467,584
Total sources	3,671,236	4,138,820	467,584
Operating expenses			
Central Services			
Salaries	106,771	122,700	15,929
Benefits	236,607	246,120	9,513
Purchased Services	239,167	320,000	80,833
Other	3,268,691	3,630,000	361,309
Total Central Services	3,851,236	4,318,820	467,584
Total uses	3,851,236	4,318,820	467,584
Operating loss	(180,000)	(180,000)	-
Nonoperating revenues			
Investment income	180,000	180,000	-
Total nonoperating revenues	180,000	180,000	-
Loss before transfers	-	-	-
Net position			
Beginning of year	566,012	566,012	-
Ending Balance	\$ 566,012	\$ 566,012	\$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - PROPERTY
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Operating revenues			
Operating revenues	\$ 4,419,581	\$ 4,401,242	\$ (18,339)
Total operating revenues	4,419,581	4,401,242	(18,339)
Total sources	4,419,581	4,401,242	(18,339)
Operating expenses			
Operation of the Plant			
Salaries	15,000	19,700	4,700
Benefits	6,111	6,220	109
Purchased Services	5,565,627	4,535,322	(1,030,305)
Total Operation of the Plant	5,586,738	4,561,242	(1,025,496)
Total uses	5,586,738	4,561,242	(1,025,496)
Operating loss	(1,167,157)	(160,000)	1,007,157
Nonoperating revenues			
Investment income	160,000	160,000	-
Loss Recoveries	1,007,157	-	(1,007,157)
Total nonoperating revenues	1,167,157	160,000	(1,007,157)
Loss before transfers	-	-	-
Net position			
Beginning of year	4,727,770	4,727,770	-
Ending Balance	\$ 4,727,770	\$ 4,727,770	\$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - GENERAL LIABILITY
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Operating revenues			
Operating revenues	\$ 800,000	\$ 1,341,103	\$ 541,103
Total operating revenues	800,000	1,341,103	541,103
Total sources	800,000	1,341,103	541,103
Operating expenses			
Central Services			
Purchased Services	10,000	-	(10,000)
Other	19,525	-	(19,525)
Total Central Services	29,525	-	(29,525)
Operation of the Plant			
Salaries	71,160	67,000	(4,160)
Benefits	21,832	20,165	(1,667)
Purchased Services	285,678	282,000	(3,678)
Other	593,141	971,938	378,797
Total Operation of the Plant	971,811	1,341,103	369,292
Total uses	1,001,336	1,341,103	339,767
Operating loss	(201,336)	-	201,336
Nonoperating revenues			
Investment income	101,336	100,000	(1,336)
Total nonoperating revenues	101,336	100,000	(1,336)
Income (loss) before transfers	(100,000)	100,000	200,000
Net position			
Beginning of year	1,664,616	1,564,616	(100,000)
Ending Balance	\$ 1,564,616	\$ 1,664,616	\$ 100,000

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - FLEET
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Operating revenues			
Operating revenues	\$ 500,000	\$ 529,870	\$ 29,870
Total operating revenues	500,000	529,870	29,870
Total sources	500,000	529,870	29,870
Operating expenses			
Operation of the Plant			
Salaries	28,481	31,000	2,519
Benefits	8,327	9,274	947
Purchased Services	643,192	569,596	(73,596)
Total Operation of the Plant	680,000	609,870	(70,130)
Total uses	680,000	609,870	(70,130)
Operating loss	(180,000)	(80,000)	100,000
Nonoperating revenues			
Investment income	80,000	80,000	-
Total nonoperating revenues	80,000	80,000	-
Loss before transfers	(100,000)	-	100,000
Net position			
Beginning of year	999,986	899,986	(100,000)
Ending Balance	\$ 899,986	\$ 899,986	\$ -

INTERNAL SERVICE FUNDS – VCS PRINT SHOP

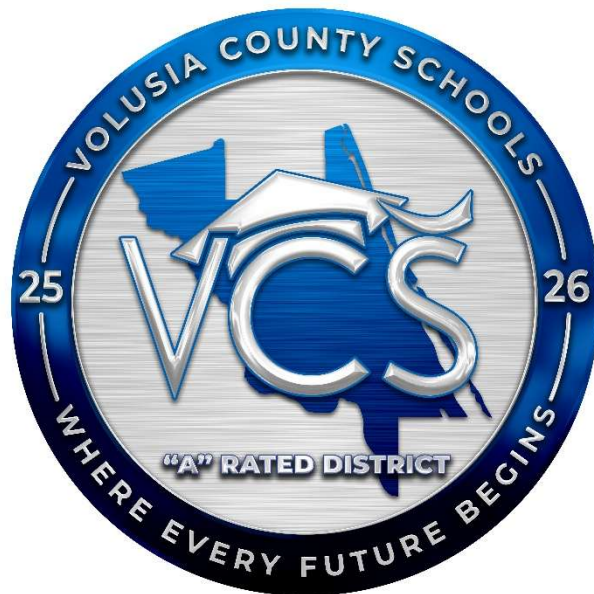
The VCS Print Shop services all district offices and schools with their printing needs with high-speed production black and white printers, color printers and even a poster printer. Other services provided for our district include laminating, binding, cutting, and banner printing.

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - PRINT SHOP
BUDGET COMPARISON TO CURRENT FISCAL YEAR 2026 PERIOD 10 BUDGET
FOR FISCAL YEARS 2026 AND 2027

	2026 Current Budget	2027 Beginning Budget	Beginning Budget Compared to Current Budget
Operating revenues			
Operating revenues	\$ 1,640,312	\$ 1,415,864	\$ (224,448)
Other miscellaneous local	2	-	(2)
Total operating revenues	1,640,314	1,415,864	(224,450)
Total sources	1,640,314	1,415,864	(224,450)
Operating expenses			
Central Services			
Salaries	372,050	391,731	19,681
Benefits	131,662	137,356	5,694
Purchased Services	264,920	401,239	136,319
Materials & Supplies	868,505	485,538	(382,967)
Capital Outlay	3,175	-	(3,175)
Total Central Services	1,640,312	1,415,864	(224,448)
Administrative Technology Services			
Capital Outlay	58	-	(58)
Total Administrative Technology Services	58	-	(58)
Total uses	1,640,370	1,415,864	(224,506)
Operating loss	(56)	-	56
Loss before transfers	-	-	-
Change in net position	(56)	-	56
Net position			
Beginning of year	8,717	8,661	(56)
Ending Balance	\$ 8,661	\$ 8,661	\$ -



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**Volusia County Schools
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Prepared by:

Financial Services Division

