Annual Operating Budget

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

School Board Meeting: September 8, 2026

This page intentionally Left Blank

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

TABLE OF CONTENTS

	Page Number
Budget Calendar	**1**
Public Hearing Information	
• School Board Meeting Agenda	**3**
• Resolution Adopting Final Millage Rates	**7**
• Resolution Adopting Final Budget	**9**
Taxable Value And Millage Levies	
• Certification of School Taxable Value (DR 420S)	**11**
• Millage Rates, Assessed Taxable Value, and Levies	**13**
• Impact of Proposed Millage Rates and Levies on Individual Homeowners	**15**
Budget Summary by Fund	
• Total Estimated Revenues, Transfers in, and Beginning Fund Balances by Fund	**16**
• Summary Budgets by Fund	**18**
General Fund - Consolidated	
• Narrative	**20**
• Consolidated Statements	**21**
• General Fund School District Benchmarks - Expenditures by Function	**27**
General Fund - Operating	
• Narrative	**30**
• Operating Statements	**31**
• Florida Education Finance Program (FEFP) Components	**37**
• Florida Education Finance Program (FEFP) Funding Comparison	**43**
• Estimated Revenues	**45**
• Recurring Operating Fund Budget Summary	**47**
• Major Projects Summary	**48**
• Recurring Budget Appropriations by Project	**53**
• Budget Comparison Data to Prior Years' Actual Expenditures and Transfers by Function	**55**
• Budget Comparison Data to Prior Years' Actual Expenditures and Transfers by Object	**57**
• Recurring Budget by Functional Grouping (Graph)	**59**
• Recurring Budget by Major Object Grouping (Graph)	**60**
• Recurring Beginning Budget by Department	**61**

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

TABLE OF CONTENTS

Page Number

General Fund - Extended Day Enrichment Program
- Narrative 63
- Budget Comparison to Prior Year's Actuals 64

General Fund - Voluntary Pre-Kindergarten Program
- Budget Comparison to Prior Year's Actuals 66

General Fund - Capital Reimbursed
- Narrative 69
- Budget Comparison to Prior Year's Actuals 70

Debt Service Funds
- Narrative 73
- Budget Comparison to Prior Year's Actuals 74
- Debt Service Schedule - Certificates of Participation (COPs) 75
- Debt Service Funds - Five Year Forecast 77

Capital Projects Funds - Consolidated
- Narrative 79
- Budget Comparison to Prior Year's Actuals Schedules: .....
  - Consolidated By Function and Object 80
  - Consolidated By Project 82
  - Capital Outlay and Debt Service (CO&DS) Program 91
  - Local Capital Improvement Funds (LCIF) 92
  - Sales Tax Funds 98
  - Impact Fees Funds 102
  - Certificates of Participation Debt Issues 103
  - Other Capital Project Funds 104
- Capital Projects Funds Schedules: .....
  - Consolidated Five-Year Forecast (Summary) By Account 105
  - Consolidated Five-Year Forecast (Detail) By Project 106

    Funds by Project: .....
    - Capital Outlay and Debt Service (CO&DS) Program 111
    - Local Capital Improvement Funds (LCIF) 112
    - Sales Tax Funds 115
    - Impact Fees Funds 118
    - Certificates of Participation Debt Issues 119

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

TABLE OF CONTENTS

Page Number

- Other Capital Projects 120

Special Revenue Funds

- Narrative 122
- Budget Comparison to Prior Year's Actuals .....
  - Food Service 125
  - Other Federal Programs 126
  - School Internal Funds 129

Internal Service Funds

- Narrative 131
- Budget Comparison to Prior Year's Actuals .....
  - Self Insurance - Workers Compensation 132
  - Self Insurance - Property 133
  - Self Insurance - General Liability 134
  - Self Insurance - Fleet 135
  - Print Shop .....
    - Narrative 136
    - Budget Comparison to Prior Year's Actuals 137

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 Receip	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:

- School Board Meeting Agenda
- Resolution Adopting Final Millage Rates
- Resolution Adopting Final Budget

Tuesday, September 8, 2026
Back Up Agenda - 4:30 PM Regular Session - The School Board of Volusia County, Florida

11.05 - edited dollar amount 9/4/2026
16.02 - added attachment 9/4/2026

1. Opening

1.01 Call to Order

1.02 District Vision Statement

1.03 Approval of Minutes

2. Agenda Changes and Approval of Agenda

2.01 Agenda Changes

2.02 Approval of Agenda

3. Superintendent's Announcements & Comments

3.01 Announcements by Dr. Carmen J. Balgobin, Superintendent

4. Public Hearing 5:30 PM

4.01 Resolution 2026-11 Levying the Final District Ad Valorem Property Tax Millage Rates for Fiscal Year 2026-27

4.02 Resolution 2026-12 Adopting the Final Volusia County Schools' Operating Budget for Fiscal Year 2026-27

5. Public Participation Concerning Items on the Consent Agenda

5.01 Public Participation Concerning Items on the Consent Agenda

6. Consent Agenda

6.01 Removal of Items from the Consent Agenda

6.02 Approval of the Consent Agenda Items

6.03 Board Member Comments on the Approved Consent Agenda

7. Items Removed from Consent

7.01 Discussion and Approval of Items Removed from the Consent Agenda

8. Consent-Community Information Services

8.01 FUTURES Foundation Board Member Appointment

9. Consent-Federal Programs/Grants Development Services

9.01 Carl D Perkins V Grant 2026-2027

9.02 Perkins V - Rural Innovation Grant 2026-2027

9.03 Grant Application - Florida Diagnostic and Learning Resource System (FDLRS) Associate Center 2026-2027

9.04 Supporting Multiagency Network for Students with Severe Emotional Disturbance (SEDNET) services through IDEA Part B (Grant Application - Recurring Funding)

10. Consent-Financial Services

10.01 Budget Amendment for Fiscal Year 2025-26 through June 30, 2026, for Fiscal Year Ending June 30, 2026

10.02 Annual Financial Report (AFR) and Report of Financial Data to the Commissioner of Education for the Fiscal Year Ended June 30, 2026

10.03 Annual Report on Investments for Fiscal Year Ended June 30, 2026

10.04 Annual Report on Outstanding Debt for Fiscal Year Ended June 30, 2026

10.05 Berger Memorial Fund Annual Report for Fiscal Year Ended June 30, 2026

10.06 Capitalized Asset Retirement Report Through August 21, 2026

11. Consent-Financial Services-Procurement

11.01 Additional Contractor PQA-2024-1004 Pre-Qualification of Construction Contractors for Educational Facilities

11.02 Contract Amendment MSA-2024-7001 IXL Learning

11.03 New Contract DN-2026-7120-AA The Brown

11.04 Contract Amendment CSA-2025-7040-AA i-Tech Support, Inc.

11.05 Contract Renewal AETNA Employee Assistance Program

11.06 Contract Renewal ITB SWC-23-006JH Cafeteria Kitchen Sanitation Products

11.07 Contract Renewal ITB SWC-23-007JH Cafeteria Fresh Produce

11.08 Contract Renewal MSA-2024-2006 Radancy

11.09 Contract Renewal RFP INS-23-001LS Group Benefits

11.10 Contract Renewal & Amendment ITB-S-24-0021D Temporary Staffing Services

11.11 Expenditure Request MSA-2026-4004-JW PowerSchool Group LLC

11.12 Expenditure Increase Request PB-2025-3100 Gymnasium, Bleacher, & Athletic Equipment Maintenance, Repairs, & Purchase

11.13 New Vendor PB-2025-7063C-AA Therapy Services

11.14 New Contract MSA-2026-7094-AA Teacher Created Materials, Inc.

11.15 New Contract MSA-2026-7099-AA HMH Education Company

11.16 New Contract CSA-2026-7108-AA ACT Education Corp

11.17 New Piggyback Contract PB-2026-3172-JD Environmental & Protected Species Specialist Services

11.18 New Piggyback Contract PB-2026-3179-JD Aftermarket Vehicle Parts & Supplies

11.19 New Piggyback Contract PB-2026-9067-EK Banking & Depository Services

12. Consent-Human Resources

12.01 Administrataive Appointments/Transfers

12.02 Calendar Committee Members for School Year 2027-2028

12.03 Job Descriptions Additions and Revisions

12.04 Personnel Actions

13. Consent-Office of the Superintendent-Donations

13.01 School Board Acceptance of Donations to Volusia County Schools

14. Consent-Operations Services-Facilities-Planning & Construction

14.01 First Right of Refusal for the Former Osceola Elementary School

14.02 Administratively Approved Change Order No. 1: Exhibit A to the Replace DOAS Bldgs. 3 and 4 project at Freedom Elementary School

14.03 Administratively Approved Change Order No. 1: Replace Gutters and Downspouts project at New Smyrna Beach High School

14.04 Administratively Approved Change Order No. 2: Exhibit C to the Press Box and Restroom Buildings project at Atlantic High School

14.05 Administratively Approved Change Order No. 16: Exhibit A to the Renovations and Additions project at Edith I. Starke Elementary School

14.06 Bid Tabulation: Replace Boiler project at Holly Hill School

14.07 Certificate of Final Inspection: Exhibit A to the Renovate Kitchen and Multipurpose project at Southwestern Middle School

14.08 Certificate of Final Inspection: Replace Butters and Downspouts project at River Springs Middle School

14.09 Certificate of Substantial Completion: Exhibit B to the Upgrade HVAC Bldgs. 1, 2 and 6 project at Volusia Pines Elementary School

14.10 Certificate of Substantial Completion: Exhibit B to the HVAC Renovation Bldg. 3 project at Seabreeze High School

14.11 Certificate of Substantial Completion: Exhibit C to the Upgrade CEP project at Palm Terrace Elementary School

14.12 Certificate of Substantial Completion: Exhibit C to the Finishes and Infrastructure Bldgs. 1 and 2 project at Woodward Avenue Elementary School

14.13 Certificate of Substantial Completion: Exhibit D to the Upgrade Kitchen Flooring, Lighting and Paint project at South Daytona Elementary School

14.14 Certificate of Substantial Completion: Extend Parent Loop project at University High School

14.15 Consultant Certificates of Qualification

14.16 Phase III Construction Documents: Exhibit A to the Parent Loop Extension project at Pine Trail Elementary School

14.17 Phase III Construction Documents: Exhibit A to the Replace WSHP Bldg. 10 project at Silver Sands Middle School

14.18 Phase III Construction Documents: Exhibit A to the Upgrade HVAC Bldgs. 3, 5 and 7 project at Volusia Pines Elementary School

14.19 Phase III Construction Documents: Exhibit B to the Upgrade HVAC, Ceiling and Lighting Bldg. 3 project at Heritage Middle School

15. Consent-Teaching Leading & Learning

15.01 Florida Advantage Tutoring Program - Memorandum of Agreement

15.02 Indianapolis, Indiana - FFA National Convention - DeLand High School - October 19-24, 2026

15.03 Indianapolis, Indiana - FFA National Convention - DeLand Middle School - October 19-24, 2026

15.04 Indianapolis, Indiana - FFA National Convention - New Smyrna Beach High School - October 20-24, 2026

15.05 Washington D.C. - Tour D.C. - David Hinson Middle School - February 8-12, 2027

16. Presentations

16.01 Administratative Appointment Introductions

16.02 Half-Cent Sales Tax Project Oversight Committee 2026 Annual Report

16.03 Internal Audit Reports: Purchasing Cards – Internal Accounts Funds; and Fiscal Year (FY) 2026 Follow-up

16.04 Superintendent's Evaluation

17. Public Participation - 6:00 PM

17.01 Public Participation-Any Matter Related to Education - (A total of up to fifteen minutes will be provided for public comment on any matter related to education.)

18. Board Action Items (Time will be provided for public comment on any board action item on the agenda before a board vote is called on that item.)

18.01 2026-2027 Uniform Statewide Assessment Calendar

18.02 Adoption of Proposed School Board Policy 208E and 208S - Code of Student Conduct and Discipline

18.03 Internal Audit Plan and Risk Assessment for Fiscal Year 2026-27

18.04 Approval of Memorandum of Understanding Between School Bord of Volusia County and Volusia United Educators and the Proposed 2026-2027 CTOIPS Allocation

18.05 Approval for Sale of the Buckley Surplus Parcel

18.06 Approval of Board to Engage Outside Counsel

19. Public Participation

19.01 Public Participation

20. Items from the Board, Superintendent or Attorney for Discussion, Announcement or Approval

20.01 Items from Board Members, Superintendent, or Board Attorney for Discussion, Announcement, or Approval

21. Adjourn

22. Notices

22.01 Notices

Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400
Or email to: OFFRSubmissions@fldoe.org

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION 2026-11 DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 75,694,865,188	Required Local Effort	$ 217,419,875	2.9920 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 218,001	0.0030 mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 217,637,876	2.9950 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 75,694,865,188	Discretionary Operating	$ 54,354,969	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$	Additional Operating	$	mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	$	mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 75,694,865,188	Local Capital Improvement	$ 109,000,606	1.500 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$		$	mills s. 1010.40, F.S.
		$	mills s. 1011.74, F.S.
		$	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED [X] EXCEEDS [ ] IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.40 PERCENT.

STATE OF FLORIDA

COUNTY OF VOLUSIA

I, Carmen J. Balgobin, superintendent of schools and ex-officio secretary of the District School Board of Volusia County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Volusia County, Florida, on September 8, 2026.

Carmen J. Balgobin	September 8, 2026
Signature of District School Superintendent	Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

RESOLUTION NUMBER 2026-12
ADOPTING FINAL BUDGET

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

WHEREAS, the School Board of Volusia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and the final 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 final millage rates and the budget in the amount of **$1,354,263,826** 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 Final budget for the categories indicated for the fiscal year July 1, 2026, to June 30, 2027.

_____

Mr. Ruben Colón
Chair

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

FLORIDA DEPARTMENT OF REVENUE

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 *(Line 1 plus Line 2 plus Line 3)*	$ 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 *(Line 4 minus Line 5)*	$ 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? *(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)*	☐ 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 : Electronically Certified by Property Appraiser	Date : 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) *(Sum of previous year's RLE and prior period funding adjustment)*	3.0310 per $1,000	(9)
10.	Prior year local board millage levy *(All discretionary millages)*	2.2480 per $1,000	(10)
11.	Prior year state law proceeds *(Line 9 multiplied by Line 7, divided by 1,000)*	$ 219,958,919	(11)
12.	Prior year local board proceeds *(Line 10 multiplied by Line 7, divided by 1,000)*	$ 163,136,803	(12)
13.	Prior year total state law and local board proceeds *(Line 11 plus Line 12)*	$ 383,095,722	(13)
14.	Current year state law rolled-back rate *(Line 11 divided by Line 6, multiplied by 1,000)*	2.9689 per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 1,000)*	2.2019 per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*	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	(17)
	1.5000	0.7480	0.0000		0.0000	
	Current year proposed local board millage rate *(17A plus 17B, plus 17C, plus 17D, plus 17E)*				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 *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 226,706,121	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 170,162,057	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 396,868,178	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	0.88 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	1.40 %	(22)

Final public budget hearing	Date : 9/8/2026	Time : 5:30 PM EST	Place : 200 N Clara Ave DeLand 32720

SIGN HERE			
	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 : Electronically Certified by Principal Taxing Authority		Date : 7/30/2026 1:02:04 PM
	Title : Carmen Balgobin - Superintendent of Schools	Contact Name And Contact Title : Carmen Balgobin - Superintendent of Schools	
	Mailing Address : Post Office Box 2118,	Physical Address : 200 North Clara Avenue, DeLand Florida 32720	
	City, State, Zip : DeLand Florida 32721	Phone Number : (386) 734-7190	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	**Millage Set by Law -**				
6	**(A) Required Local Effort**	$ 548.00	$ 558.14	$ 10.14	
7	**Discretionary Millage Rates Set by School Board**				
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	**Additional Voter Approved Millage:**				
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	$ 618,802,103
1101	GENERAL FUND - EXTENDED DAY PROGRAM	5,226,983
1103	GENERAL FUND - VOLUNTARY PRE-K PROGRAMS	4,299,594
1104	GENERAL FUND - CAPITAL REIMBURSED	47,407,812
2XXX	DEBT SERVICE FUNDS	42,284,638
3XXX	CAPITAL PROJECTS FUNDS - CONSOLIDATED	493,330,355
4110	SPECIAL REVENUE FUNDS - FOOD SERVICE	58,897,314
4210	SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS	63,691,282
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	3,105,719
7140	INTERNAL SERVICE FUNDS - SELF INSURANCE - FLEET	1,609,856
7910	INTERNAL SERVICE FUNDS - PRINT SHOP	1,434,326
	Total	**$ 1,354,263,826**

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	107,201,282	-	-
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**	**108,724,282**	**-**	**190,582,059**
Transfers In	45,770,115	-	40,247,013	-
Non-Revenue Receipts	-	-	-	-
Fund Balances, Beginning	83,864,550	13,864,314	2,037,625	302,748,296
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES	**$ 675,736,492**	**$ 122,588,596**	**$ 42,284,638**	**$ 493,330,355**

APPROPRIATIONS (EXPENDITURES)				
Instruction	$ 374,287,107	$ 32,412,077	$ -	$ -
Pupil Personnel Services	29,749,497	7,946,457	-	-
Instructional Media Services	6,317,253	13,853	-	-
Instructional & Curriculum Development Services	20,545,405	8,195,477	-	-
Instructional Staff Training	2,793,973	9,535,777	-	-
Instruction Related Technology	7,253,311	505,272	-	-
School Board	2,679,491	-	-	-
General Administration	1,101,631	3,620,195	-	-
School Administration	44,275,076	1,029,402	-	-
Facilities Acquisition and Construction	1,148,896	-	-	302,859,974
Fiscal Services	3,327,745	-	-	-
Food Services	-	56,060,132	-	-
Central Services	10,991,762	2,346	-	6,925
Pupil Transportation Services	22,814,524	207,481	-	-
Operation of Plant	67,662,258	222,947	-	-
Maintenance of Plant	28,422,137	-	-	-
Administrative Technology Services	12,919,113	-	-	-
Community Services	5,668,008	-	-	-
Debt Service	-	-	40,183,763	-
TOTAL APPROPRIATIONS	**641,957,189**	**119,751,414**	**40,183,763**	**302,866,899**
Transfers Out	-	-	-	86,017,128
Fund Balances, Ending	33,779,303	2,837,182	2,100,875	104,446,328
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCES	**$ 675,736,492**	**$ 122,588,596**	**$ 42,284,638**	**$ 493,330,355**

Continued on next page

TOTAL ALL FUNDS	INTERNAL SERVICE	TOTAL WITH INTERNAL SVC.
$ 350,000	$ -	$ 350,000
108,401,282	-	108,401,282
259,357,864	-	259,357,864
477,299,022	12,346,899	489,645,921
845,408,168	**12,346,899**	**857,755,067**
86,017,128	-	86,017,128
-	-	-
402,514,785	7,976,845	410,491,630
		-
$ 1,333,940,081	**$ 20,323,744**	**$ 1,354,263,825**

$ 406,699,184	$ -	$ 406,699,184
37,695,954	-	37,695,954
6,331,106	-	6,331,106
28,740,882	-	28,740,882
12,329,750	-	12,329,750
7,758,583	-	7,758,583
2,679,491	-	2,679,491
4,721,826	-	4,721,826
45,304,478	-	45,304,478
304,008,870	-	304,008,870
3,327,745	-	3,327,745
56,060,132	-	56,060,132
11,001,033	5,734,684	16,735,717
23,022,005	-	23,022,005
67,885,205	6,612,215	74,497,420
28,422,137	-	28,422,137
12,919,113	-	12,919,113
5,668,008	-	5,668,008
40,183,763	-	40,183,763
1,104,759,265	**12,346,899**	**1,117,106,164**
86,017,128	-	86,017,128
143,163,688	7,976,845	151,140,533
$ 1,333,940,081	**$ 20,323,744**	**$ 1,354,263,826**

GENERAL FUND – CONSOLIDATED

This section contains the following subsections:

- Narrative
- Budget Comparison to Prior Years' Actuals

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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	$ 475,189	$ 475,189	$ 350,000	$ (125,189)
Total federal direct sources	475,189	475,189	350,000	(125,189)
Federal through state sources:				
Medicaid	627,456	627,456	1,200,000	572,544
Total federal through state sources	627,456	627,456	1,200,000	572,544
State sources:	-	-	-	-
CO&DS distribution	39,422	39,422	40,000	578
State funds from forest, lic., and lottery	831,459	831,459	864,000	32,541
Class size reduction	57,124,107	57,124,107	55,773,563	(1,350,544)
School recognition funds	3,037,818	3,037,818	-	(3,037,818)
Other miscellaneous state sources	5,602,688	3,790,591	3,841,116	50,525
Total state sources	277,489,542	275,677,445	256,694,364	(18,983,081)
Local sources:				
Ad valorem property taxes - RLE & Discr	265,488,744	265,488,744	271,992,845	6,504,101
Charges for service	683,687	683,589	-	(683,589)
Investment income	1,026,176	1,026,176	5,000,000	3,973,824
Gift, grants, and bequests	273,708	273,708	-	(273,708)
Other fees	7,359,631	7,359,631	5,603,926	(1,755,705)
Bus fees	318,278	318,278	-	(318,278)
Sale of surplus	365	365	-	(365)
Receipt of federal indirect	1,917,585	1,917,585	2,892,000	974,415
Other miscellaneous local	4,829,972	4,719,744	1,368,692	(3,351,052)
Refund of prior year expenditure	531,724	531,724	-	(531,724)
Textbook sales/loss collections	284,370	284,370	-	(284,370)
Receipt of food service indirect	1,195,308	1,195,308	1,000,000	(195,308)
Miscellaneous local	218	218	-	(218)
Total local sources	283,909,766	283,799,440	287,857,463	4,058,023
Total sources	562,501,953	560,579,530	546,101,827	(14,477,703)
Uses - expenditures				
Instruction				
Salaries	221,360,693	221,025,453	214,937,596	(6,087,857)
Benefits	75,604,520	75,521,983	73,446,124	(2,075,859)
Purchased Services	45,865,057	44,081,658	55,484,772	11,403,114
Energy Services	60,951	16,254	94,697	78,443
Materials & Supplies	33,150,259	14,665,313	26,301,943	11,636,630

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Capital Outlay	5,607,940	2,654,111	3,139,870	485,759
Other	9,338,394	9,023,164	882,105	(8,141,059)
Total Instruction	390,987,814	366,987,936	374,287,107	7,299,171
Student Support Services				
Salaries	22,384,770	20,456,421	21,305,910	849,489
Benefits	7,078,223	6,864,431	5,864,482	(999,949)
Purchased Services	3,043,992	2,488,490	2,292,715	(195,775)
Materials & Supplies	393,687	216,707	278,022	61,315
Capital Outlay	18,576	14,307	4,269	(10,038)
Other	7,030	6,131	4,099	(2,032)
Total Student Support Services	32,926,278	30,046,487	29,749,497	(296,990)
Instructional Media Services				
Salaries	4,683,522	4,683,522	4,681,585	(1,937)
Benefits	1,699,625	1,699,565	1,240,402	(459,163)
Purchased Services	48,910	47,810	51,100	3,290
Materials & Supplies	22,905	22,110	25,092	2,982
Capital Outlay	313,654	280,114	319,075	38,961
Other	2,786	2,786	-	(2,786)
Total Instructional Media Services	6,771,402	6,735,907	6,317,254	(418,653)
Instructional and Curriculum Development Services				
Salaries	13,247,914	9,364,768	9,085,731	(279,037)
Benefits	4,081,423	3,071,058	2,613,411	(457,647)
Purchased Services	2,401,737	1,349,474	1,663,363	313,889
Energy Services	650	650	738	88
Materials & Supplies	8,664,897	1,355,405	7,119,854	5,764,449
Capital Outlay	54,420	50,943	33,887	(17,056)
Other	106,234	95,023	28,423	(66,600)
Total Instructional and Curriculum Devel	28,557,275	15,287,321	20,545,407	5,258,086
Instructional Staff Training Services				
Salaries	3,219,946	3,028,866	1,370,254	(1,658,612)
Benefits	1,135,860	1,059,583	630,090	(429,493)
Purchased Services	511,652	407,035	172,383	(234,652)
Materials & Supplies	436,962	145,301	562,246	416,945
Capital Outlay	2,235	1,035	24,821	23,786
Other	76,974	52,325	34,180	(18,145)
Total Instructional Staff Training Services	5,383,629	4,694,145	2,793,974	(1,900,171)
Instructional Related Technology				
Salaries	3,567,137	3,565,837	3,708,845	143,008
Benefits	1,240,453	1,240,445	1,176,628	(63,817)
Purchased Services	1,291,281	1,137,193	1,719,177	581,984
Materials & Supplies	11,324	11,324	1,375	(9,949)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Capital Outlay	647,823	536	647,287	646,751
Total Instructional Related Technology	6,758,018	5,955,335	7,253,312	1,297,977
Board				
Salaries	876,782	876,782	872,057	(4,725)
Benefits	401,927	401,927	302,934	(98,993)
Purchased Services	887,596	736,182	1,469,585	733,403
Materials & Supplies	4,630	4,593	3,584	(1,009)
Other	42,720	42,720	31,330	(11,390)
Total Board	2,213,655	2,062,204	2,679,490	617,286
General Administration				
Salaries	431,438	431,438	545,404	113,966
Benefits	207,269	207,269	108,461	(98,808)
Purchased Services	386,046	378,209	307,762	(70,447)
Energy Services	5,250	5,250	-	(5,250)
Materials & Supplies	34,007	28,484	11,870	(16,614)
Capital Outlay	799	799	-	(799)
Other	145,018	144,884	128,135	(16,749)
Total General Administration	1,209,827	1,196,333	1,101,632	(94,701)
School Administration				
Salaries	32,468,857	32,462,954	33,089,289	626,335
Benefits	11,215,494	11,214,412	10,643,778	(570,634)
Purchased Services	103,636	103,490	195,992	92,502
Energy Services	2,235	2,235	-	(2,235)
Materials & Supplies	275,662	249,444	295,980	46,536
Capital Outlay	29,414	28,414	2,000	(26,414)
Other	52,889	52,889	48,037	(4,852)
Total School Administration	44,148,187	44,113,838	44,275,076	161,238
Facilities Acquisition and Construction				
Salaries	167,107	167,107	63,778	(103,329)
Benefits	12,162	12,162	17,945	5,783
Purchased Services	676	-	1,036,851	1,036,851
Energy Services	-	-	18,792	18,792
Materials & Supplies	-	-	11,103	11,103
Capital Outlay	1,034	1,034	-	(1,034)
Other	4,054,002	4,054,002	427	(4,053,575)
Total Facilities Acquisition and Construct	4,234,981	4,234,305	1,148,896	(3,085,409)
Fiscal Services				
Salaries	1,997,461	1,997,461	1,480,804	(516,657)
Benefits	719,719	719,719	424,986	(294,733)
Purchased Services	1,005,397	855,361	947,996	92,635
Materials & Supplies	444,631	9,631	452,763	443,132

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Capital Outlay	476	476	882	406
Other	230,238	230,238	20,314	(209,924)
Total Fiscal Services	4,397,922	3,812,886	3,327,745	(485,141)
Central Services				
Salaries	6,547,973	6,548,190	6,096,781	(451,409)
Benefits	2,113,235	2,112,187	2,342,873	230,686
Purchased Services	1,690,441	1,569,989	2,133,938	563,949
Energy Services	3,981	3,981	95,000	91,019
Materials & Supplies	791,981	607,365	249,041	(358,324)
Capital Outlay	261,090	260,394	21,968	(238,426)
Other	506,529	473,910	52,160	(421,750)
Total Central Services	11,915,230	11,576,016	10,991,761	(584,255)
Student Transportation Services				
Salaries	14,764,098	14,764,098	12,766,417	(1,997,681)
Benefits	5,584,814	5,582,574	5,434,898	(147,676)
Purchased Services	890,596	886,025	2,563,818	1,677,793
Energy Services	1,381,554	1,381,554	1,782,000	400,446
Materials & Supplies	691,979	678,367	260,847	(417,520)
Capital Outlay	103,217	103,217	-	(103,217)
Other	693,420	693,420	6,544	(686,876)
Total Student Transportation Services	24,109,678	24,089,255	22,814,524	(1,274,731)
Operation of the Plant				
Salaries	25,398,521	25,393,348	24,636,176	(757,172)
Benefits	9,298,611	9,167,205	9,622,650	455,445
Purchased Services	15,904,884	15,187,281	15,528,611	341,330
Energy Services	14,506,730	14,502,147	16,016,105	1,513,958
Materials & Supplies	3,256,136	3,181,899	1,561,680	(1,620,219)
Capital Outlay	1,434,234	1,434,209	25	(1,434,184)
Other	107,586	106,786	297,011	190,225
Total Operation of the Plant	69,906,702	68,972,875	67,662,258	(1,310,617)
Maintenance of Plant				
Salaries	9,178,680	9,178,680	9,608,279	429,599
Benefits	3,167,818	3,150,186	3,450,096	299,910
Purchased Services	11,048,479	9,662,763	11,593,011	1,930,248
Energy Services	453,844	453,844	356,525	(97,319)
Materials & Supplies	3,861,161	3,836,359	3,211,027	(625,332)
Capital Outlay	95,109	95,109	25,000	(70,109)
Other	65,688	65,688	178,200	112,512
Total Maintenance of Plant	27,870,779	26,442,629	28,422,138	1,979,509
Administrative Technology Services				
Salaries	3,675,081	3,675,081	3,180,596	(494,485)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Benefits	1,202,273	1,202,273	976,821	(225,452)
Purchased Services	9,703,000	7,931,310	7,242,411	(688,899)
Energy Services	18,785	18,785	-	(18,785)
Materials & Supplies	678,888	310,862	518,490	207,628
Capital Outlay	1,593,957	620,350	981,374	361,024
Other	22,405	22,405	19,420	(2,985)
Total Administrative Technology Services	16,894,389	13,781,066	12,919,112	(861,954)
Community Services				
Salaries	3,660,446	3,658,840	3,404,708	(254,132)
Benefits	1,376,368	1,375,920	1,101,141	(274,779)
Purchased Services	585,236	585,221	188,241	(396,980)
Materials & Supplies	336,515	83,541	298,633	215,092
Capital Outlay	341	341	2,500	2,159
Other	1,115,795	1,115,795	672,786	(443,009)
Total Community Services	7,074,701	6,819,658	5,668,009	(1,406,692)
Debt Service				
Principal	2,002,231	2,002,231	-	(2,002,231)
Interest	93,378	93,378	-	(93,378)
Total Debt Service	2,095,609	2,095,609	-	(2,095,609)
		-		
Total uses	687,456,076	638,903,803	641,957,189	2,378,496
Other financing sources				
Transfers in from capital outlay funds	47,461,010	47,461,010	45,770,115	(1,690,895)
Interfund Transfers	314,464	314,464	-	(314,464)
Transfers out to federal funds	(818,522)	(818,522)	-	818,522
Transfers interfund	(314,464)	(314,464)	-	314,464
Proceeds from sale of assets	424,978	424,978	-	(424,978)
Total other financing sources	47,067,466	47,067,466	45,770,115	(1,297,351)
Net change in fund balance	(77,886,657)	(31,256,807)	(50,085,247)	27,801,410
Fund balance				
Beginning of year	115,121,357	115,121,357	83,864,550	(31,256,807)
Ending Balance	$ 37,234,700	$ 83,864,550	$ 33,779,303	$ (3,455,397)

This page intentionally Left Blank

VOLUSIA COUNTY SCHOOLS

ALL FUNDS COMBINED SCHOOL DISTRICT BENCHMARKS

Expenditures By Function as a Percentage of Total Expenditures 2024-25

	2025-26 District Grade	Instruction *5000*	Pupil Pers. *6100*	Instr. Media *6200*	Instr. & Curriculum Develop. *6300*	Instr. Training *6400*	Instr. Tech *6500*	Board of Educ. *7100*
Volusia	**A**	**52.57**	**5.47**	**0.95**	**3.85**	**1.61**	**1.13**	**0.30**
Comparable Districts								
Brevard	**A**	**54.53**	4.80	1.18	4.99	0.87	2.08	0.21
Flagler	**A**	**56.72**	8.13	0.81	1.78	1.78	0.68	0.90
Lake	**A**	**51.03**	6.79	0.74	3.80	1.76	0.18	0.19
Seminole	**A**	**56.31**	5.58	0.14	1.81	1.94	0.78	0.30
Average of Comparable Districts		**54.65**	**6.33**	**0.72**	**3.10**	**1.59**	**0.93**	**0.40**
Difference Between Volusia & Avg of Surrounding Districts		**(2.08)**	**(0.86)**	**0.23**	**0.75**	**0.02**	**0.20**	**(0.10)**
State Average		**59.12**	**5.53**	**1.00**	**2.07**	**0.73**	**1.17**	**0.41**
Difference Between Volusia & State Average		**(6.55)**	**(0.06)**	**(0.05)**	**1.78**	**0.88**	**(0.04)**	**(0.11)**

Notes:

Differences indicated in parenthesis () were less than average.

Source: https://web08.fldoe.org/Transparency Reports/default.aspx Select School District Program Cost Reports and Function Reports

General Admin. *7200*	School Admin. *7300*	Facilities *7400*	Fiscal Services *7500*	Food Services *7600*	Central Services *7700*	Student Transport *7800*	Operation of Plant *7900*	Maint. of Plant *8100*	Admin Tech. *8200*
0.11	**6.92**	**0.01**	**0.53**	**6.37**	**2.00**	**3.04**	**9.87**	**3.35**	**1.92**
0.19	6.60	0.25	0.57	5.93	1.19	3.05	9.48	3.24	0.84
0.87	5.26	0.08	0.81	5.15	0.86	4.19	8.97	2.50	0.51
0.32	5.66	0.26	0.64	6.19	1.57	4.80	9.38	2.61	4.08
0.08	6.68	0.22	0.51	7.26	0.90	4.57	8.15	3.35	1.42
0.37	**6.05**	**0.20**	**0.63**	**6.13**	**1.13**	**4.15**	**9.00**	**2.93**	**1.71**
(0.26)	**0.87**	**(0.19)**	**(0.10)**	**0.24**	**0.87**	**(1.11)**	**0.87**	**0.42**	**0.21**
0.52	**7.00**	**0.51**	**0.67**	**0.03**	**1.98**	**4.65**	**10.49**	**3.25**	**0.87**
(0.41)	**(0.08)**	**(0.50)**	**(0.14)**	**6.34**	**0.02**	**(1.61)**	**(0.62)**	**0.10**	**1.05**

GENERAL FUND – OPERATING

This section contains the following subsections:

- General Fund – Operating Narrative
- General Fund - Budget Comparison to Prior Year's Actuals
- Florida Education Finance Program (FEFP) Components
- Florida Education Finance Program (FEFP) Funding Comparison
- General Fund Estimated Revenues
- General Fund – Recurring Operating Fund Budget Summary
- Recurring Budget Appropriations by Project
- 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 (Graph)
- General Fund - Operating - Recurring Budget by Major Object Grouping (Graph)
- General Fund - Operating - Recurring Beginning Budget Comparison by School
- Recurring Beginning Budget by Department

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 80.3%** 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 **$33.4 million**. While this represents a reserve of **approximately 5.1% 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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Other federal direct sources	$ 475,189	$ 475,189	$ 350,000	$ (125,189)
Total federal direct sources	475,189	475,189	350,000	(125,189)
Federal through state sources:				
Medicaid	627,456	627,456	1,200,000	572,544
Total federal through state sources	627,456	627,456	1,200,000	572,544
State sources:	-	-	-	-
CO&DS distribution	39,422	39,422	40,000	578
State funds from forest, lic., and lottery	831,459	831,459	864,000	32,541
Class size reduction	57,124,107	57,124,107	55,773,563	(1,350,544)
School recognition funds	3,037,818	3,037,818	-	(3,037,818)
Other miscellaneous state sources	3,352,658	1,621,937	726,116	(895,821)
Total state sources	275,239,512	273,508,791	253,579,364	(19,929,427)
Local sources:				
Ad valorem property taxes - RLE & Discr	265,488,744	265,488,744	271,992,845	6,504,101
Charges for service	683,687	683,589	-	(683,589)
Investment income	943,042	943,042	5,000,000	4,056,958
Gift, grants, and bequests	273,208	273,208	-	(273,208)
Bus fees	318,278	318,278	-	(318,278)
Sale of surplus	365	365	-	(365)
Receipt of federal indirect	1,917,585	1,917,585	2,892,000	974,415
Other miscellaneous local	4,821,069	4,710,842	1,368,692	(3,342,150)
Refund of prior year expenditure	529,092	529,092	-	(529,092)
Textbook sales/loss collections	284,370	284,370	-	(284,370)
Receipt of food service indirect	1,195,308	1,195,308	1,000,000	(195,308)
Miscellaneous local	218	218	-	(218)
Total local sources	276,454,966	276,344,641	282,253,537	5,908,896
Total sources	552,797,123	550,956,077	537,382,901	(13,573,176)
Uses - expenditures				
Instruction				
Salaries	219,138,046	218,933,697	212,824,755	(6,108,942)
Benefits	74,771,451	74,705,937	72,655,892	(2,050,045)
Purchased Services	45,850,663	44,069,844	55,470,645	11,400,801
Energy Services	60,951	16,254	94,697	78,443
Materials & Supplies	32,913,214	14,506,543	26,075,655	11,569,112
Capital Outlay	5,246,079	2,434,656	2,812,636	377,980

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Other	9,188,260	8,873,029	764,910	(8,108,119)
Total Instruction	387,168,664	363,539,960	370,699,190	7,159,230
Student Support Services				
Salaries	22,384,770	20,456,421	21,305,910	849,489
Benefits	7,078,223	6,864,431	5,864,482	(999,949)
Purchased Services	3,043,992	2,488,490	2,292,715	(195,775)
Materials & Supplies	393,687	216,707	278,022	61,315
Capital Outlay	18,576	14,307	4,269	(10,038)
Other	7,030	6,131	4,099	(2,032)
Total Student Support Services	32,926,278	30,046,487	29,749,497	(296,990)
Instructional Media Services				
Salaries	4,683,522	4,683,522	4,681,585	(1,937)
Benefits	1,699,625	1,699,565	1,240,402	(459,163)
Purchased Services	48,910	47,810	51,100	3,290
Materials & Supplies	22,905	22,110	25,092	2,982
Capital Outlay	313,654	280,114	319,075	38,961
Other	2,786	2,786	-	(2,786)
Total Instructional Media Services	6,771,402	6,735,907	6,317,254	(418,653)
Instructional and Curriculum Development Services				
Salaries	12,824,806	8,941,661	8,672,614	(269,047)
Benefits	3,946,012	2,935,646	2,482,853	(452,793)
Purchased Services	2,398,408	1,346,146	1,660,114	313,968
Energy Services	650	650	738	88
Materials & Supplies	8,660,314	1,350,822	7,115,125	5,764,303
Capital Outlay	54,420	50,943	33,887	(17,056)
Other	106,234	95,023	28,423	(66,600)
Total Instructional and Curriculum Devel	27,990,844	14,720,891	19,993,754	5,272,863
Instructional Staff Training Services				
Salaries	3,219,946	3,028,866	1,370,254	(1,658,612)
Benefits	1,135,860	1,059,583	630,090	(429,493)
Purchased Services	506,875	402,258	167,821	(234,437)
Materials & Supplies	435,862	144,201	561,172	416,971
Capital Outlay	2,235	1,035	24,821	23,786
Other	75,819	51,170	33,052	(18,118)
Total Instructional Staff Training Services	5,376,597	4,687,113	2,787,210	(1,899,903)
Instructional Related Technology				
Salaries	3,567,137	3,565,837	3,708,845	143,008
Benefits	1,240,453	1,240,445	1,176,628	(63,817)
Purchased Services	1,188,540	1,034,452	1,595,817	561,365
Materials & Supplies	11,324	11,324	1,375	(9,949)
Capital Outlay	647,823	536	647,287	646,751

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total Instructional Related Technology	6,655,277	5,852,594	7,129,952	1,277,358
Board				
Salaries	876,782	876,782	872,057	(4,725)
Benefits	401,927	401,927	302,934	(98,993)
Purchased Services	887,596	736,182	1,469,585	733,403
Materials & Supplies	4,630	4,593	3,584	(1,009)
Other	42,720	42,720	31,330	(11,390)
Total Board	2,213,655	2,062,204	2,679,490	617,286
General Administration				
Salaries	431,438	431,438	545,404	113,966
Benefits	207,269	207,269	108,461	(98,808)
Purchased Services	386,046	378,209	307,762	(70,447)
Energy Services	5,250	5,250	-	(5,250)
Materials & Supplies	34,007	28,484	11,870	(16,614)
Capital Outlay	799	799	-	(799)
Other	145,018	144,884	128,135	(16,749)
Total General Administration	1,209,827	1,196,333	1,101,632	(94,701)
School Administration				
Salaries	32,468,331	32,462,428	33,089,289	626,861
Benefits	11,215,355	11,214,273	10,643,778	(570,495)
Purchased Services	103,636	103,490	195,992	92,502
Energy Services	2,235	2,235	-	(2,235)
Materials & Supplies	275,662	249,444	295,980	46,536
Capital Outlay	29,414	28,414	2,000	(26,414)
Other	52,889	52,889	48,037	(4,852)
Total School Administration	44,147,522	44,113,173	44,275,076	161,903
Facilities Acquisition and Construction				
Salaries	167,107	167,107	63,778	(103,329)
Benefits	12,162	12,162	17,945	5,783
Purchased Services	676	-	1,031,851	1,031,851
Energy Services	-	-	18,792	18,792
Materials & Supplies	-	-	11,103	11,103
Capital Outlay	1,034	1,034	-	(1,034)
Other	4,054,002	4,054,002	427	(4,053,575)
Total Facilities Acquisition and Construct	4,234,981	4,234,305	1,143,896	(3,090,409)
Fiscal Services				
Salaries	1,997,461	1,997,461	1,480,804	(516,657)
Benefits	719,719	719,719	424,986	(294,733)
Purchased Services	989,797	839,761	932,396	92,635
Materials & Supplies	444,631	9,631	452,763	443,132
Capital Outlay	476	476	882	406

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Other	230,238	230,238	20,314	(209,924)
Total Fiscal Services	4,382,322	3,797,286	3,312,145	(485,141)
Central Services				
Salaries	6,547,973	6,548,190	6,096,781	(451,409)
Benefits	2,113,235	2,112,187	2,342,873	230,686
Purchased Services	1,690,441	1,569,989	2,133,938	563,949
Energy Services	3,981	3,981	95,000	91,019
Materials & Supplies	791,981	607,365	249,041	(358,324)
Capital Outlay	261,090	260,394	21,968	(238,426)
Other	506,529	473,910	52,160	(421,750)
Total Central Services	11,915,230	11,576,016	10,991,761	(584,255)
Student Transportation Services				
Salaries	8,088,911	8,088,911	5,904,294	(2,184,617)
Benefits	3,132,859	3,130,618	2,735,351	(395,267)
Purchased Services	890,596	886,025	2,563,818	1,677,793
Energy Services	1,381,554	1,381,554	1,782,000	400,446
Materials & Supplies	691,979	678,367	260,847	(417,520)
Capital Outlay	103,217	103,217	-	(103,217)
Other	693,420	693,420	6,544	(686,876)
Total Student Transportation Services	14,982,536	14,962,112	13,252,854	(1,709,258)
Operation of the Plant				
Salaries	25,398,521	25,393,348	24,636,176	(757,172)
Benefits	9,298,611	9,167,205	9,622,650	455,445
Purchased Services	11,991,575	11,338,547	10,693,034	(645,513)
Energy Services	14,506,730	14,502,147	16,016,105	1,513,958
Materials & Supplies	3,256,136	3,181,899	1,561,680	(1,620,219)
Capital Outlay	1,434,234	1,434,209	25	(1,434,184)
Other	107,586	106,786	297,011	190,225
Total Operation of the Plant	65,993,393	65,124,141	62,826,681	(2,297,460)
Maintenance of Plant				
Salaries	364,320	364,320	17,720	(346,600)
Benefits	34,572	34,572	1,376	(33,196)
Purchased Services	329,350	-	381,769	381,769
Capital Outlay	61,922	61,922	-	(61,922)
Total Maintenance of Plant	790,164	460,814	400,865	(59,949)
Administrative Technology Services				
Salaries	3,675,081	3,675,081	3,180,596	(494,485)
Benefits	1,202,273	1,202,273	976,821	(225,452)
Purchased Services	5,517,439	4,220,072	2,397,079	(1,822,993)
Energy Services	18,785	18,785	-	(18,785)
Materials & Supplies	678,888	310,862	518,490	207,628

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Capital Outlay	1,593,957	620,350	981,374	361,024
Other	22,405	22,405	19,420	(2,985)
Total Administrative Technology Services	12,708,828	10,069,828	8,073,780	(1,996,048)
Community Services				
Salaries	483,376	481,769	345,033	(136,736)
Benefits	115,758	115,310	107,408	(7,902)
Purchased Services	377,642	377,642	40,619	(337,023)
Materials & Supplies	225,980	7,504	218,477	210,973
Other	4,430	4,430	-	(4,430)
Total Community Services	1,207,186	986,655	711,537	(495,649)
Debt Service				
Principal	589,475	589,475	-	(589,475)
Interest	25,561	25,561	-	(25,561)
Total Debt Service	615,036	615,036	-	(615,036)
		-		
Total uses	631,289,741	584,780,853	585,446,574	25,340
Other financing sources				
Transfers in from capital outlay funds	4,054,002	4,054,002	-	(4,054,002)
Transfers out to federal funds	(277,981)	(277,981)	-	277,981
Transfers interfund	(314,464)	(314,464)	-	314,464
Proceeds from sale of assets	424,978	424,978	-	(424,978)
Total other financing sources	3,886,535	3,886,535	-	(3,886,535)
Net change in fund balance	(74,606,083)	(29,938,241)	(48,063,673)	26,542,410
Fund balance				
Beginning of year	111,357,443	111,357,443	81,419,202	(29,938,241)
Ending Balance	$ 36,751,360	$ 81,419,202	$ 33,355,529	$ (3,395,831)

This page intentionally Left Blank

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 Textboo	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)**

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	2,486,233	
2	Non-spendable - Prepaid	3,437,112	
3	Restricted for State Categorical Programs	19,457,121	
4	Assigned for Contract Commitments	3,809,429	
5	Assigned for Carryover Appropriations	23,171,166	
6	Unassigned Fund Balance	29,058,141	
7	**Total Beginning Recurring Fund Balance**	$ 81,419,202	
	ESTIMATED RECURRING REVENUES (SOURCES) AND TRANSFERS IN		
	Estimated Sources		
8	Federal & Federal Through State Sources	1,550,000	0.3%
9	State Sources	253,579,364	47.2%
10	Local Sources	282,253,537	52.5%
11	**Total Estimated Sources**	**537,382,901**	100.0%
12	**Total Estimated Recurring Revenues and Transfers In**	**537,382,901**	
	CURRENT RECURRING APPROPRIATIONS		
	FEFP Basic Programs		
13	Total Salaries & Benefits	420,434,135	78.10%
14	Classroom Teachers and Other Instructional Personnel Allocation	4,216,628	0.80%
15	Schools Base Budget (non-salaries)	959,434	0.20%
16	Department Base Budget (non-salaries)	864,743	0.20%
17	Line Item Budgets (non-salaries)	64,008,694	11.90%
18	Line-Item Education Enrichment	759,100	0.10%
19	Line-Item -Other Grants	160,496	0.00%
	FEFP Pass Through Programs and Undistributed FTE		
20	Charter Schools & Undistributed	32,537,765	6.00%
	FEFP Other Programs (non-salaries)		
21	Bonus FTE Programs (AP, IB, IC, and DE)	10,598,749	2.00%
22	Safe Schools Program	1,505,384	0.30%
23	Threat Management	6,000	0.00%
24	Instructional Materials	743,923	0.10%
25	Teacher Classroom Supply Assistance	1,300,000	0.20%
26	DJJ Supplemental	102,573	0.00%
	Other Programs (non-salaries)		
27	Dori Slosberg Drivers Ed	209,095	0.00%
28	**Total Current Recurring Appropriations**	**538,406,719**	99.90%
29	Projected Operating Recurring Surplus/(Deficit)	(1,023,818)	
30	Carryover Appropriations	47,039,855	
31	**Total Appropriations**	585,446,574	
32	Total Change in Fund Balance Surplus/(Deficit)	(48,063,673)	
	PROJECTED ENDING RECURRING FUND BALANCE		
33	Non-spendable - Inventory	2,486,233	0.5%
34	Non-spendable - Prepaid	3,437,112	0.6%
35	Assigned for Projected Operating Deficient	563,039	0.1%
36	Unassigned Fund Balance	26,869,145	5.0%
37	**Projected Recurring Ending Fund Balance and as a Percent of Revenues**	$ 33,355,529	6.3%

VOLUSIA COUNTY SCHOOL
Major Projects Summary

No Project Assigned

This project combines salaries, benefits, and discretionary resources to support school operations. Salaries and benefits cover compensation and mandatory costs for teachers, support staff, and administrators. Discretionary funds allow schools to address site-specific needs such as materials and supplies or non-capital equipment.

Educational Enrichment

Educational Enrichment encompasses a wide spectrum of programs designed to elevate student learning beyond the standard curriculum. These initiatives target academic support, and supplemental instruction to close achievement gaps and foster excellence. From summer school to tutoring, the projects within this category provide tailored interventions that help students thrive.

ESE Guaranteed Allocation

The ESE Guaranteed Allocation focuses on ensuring that students with exceptional needs receive tailored support across a range of services. Projects within this category address physical, cognitive, and communicative challenges through specialized therapies, equipment, and professional expertise. By investing in targeted interventions and inclusive programming, the district aims to foster equitable learning environments where all students can thrive.

Safe Schools Allocation

The Safe Schools Allocation funds district efforts to maintain secure learning environments through staffing, training, and infrastructure. It encompasses threat assessment protocols, emergency preparedness, and physical security enhancements. The program coordinates with law enforcement and internal safety teams to deploy personnel and implement safety measures. Budget allocations support both preventative and responsive strategies tailored to school-specific needs.

Mental Health Program

The Mental Health Program coordinates district-wide efforts to provide accessible mental health services to students. It involves staffing, service delivery, and compliance with state mandates for mental health assistance. The program interfaces with school-based teams and external providers to ensure timely interventions and support. Operational responsibilities include managing funding allocations, tracking service utilization, and reporting outcomes.

DJJ Supplement

This project concentrates on students connected with the Department of Juvenile Justice and the unique barriers they face returning to steady schooling. Funding typically backs mentoring, credit recovery, flexible instruction, and wraparound supports that steady attendance and rebuild academic confidence. Coordination with community partners allows tutoring, counseling, and transition planning to line up with court schedules and re-entry timelines. The common thread is restoring momentum so learners can rejoin classes, earn credits, and map a path forward.

FEFP-Bonus Programs-AP

AP bonus funds cover the full cycle from testing to payout: coordinating campus schedules, rooms, proctors, make-ups, fee waivers, and late testing; processing College Board invoices and score files; reconciling student results to the correct course sections and staff assignments and calculating site-level teacher eligibility; retaining eligibility worksheets, rosters, approvals, and distributions for audit and state reporting.

FEFP-Bonus Programs-IB

The International Baccalaureate (IB) bonus program manages the specialized academic infrastructure required for IB curriculum delivery. It encompasses teacher training, exams, and curricular fidelity across certified IB schools. The program interfaces with international standards and local instructional planning to maintain compliance and performance benchmarks. Its operations include funding allocations for program fees, instructional materials, and student assessment protocols.

FEFP-Bonus Programs-AICE

The Advanced International Certificate of Education (AICE) cost center channels state bonus dollars tied to Cambridge exam participation and credit awards into the mechanics that keep the program running: exam fee remittances, teacher and coordinator stipends processed through payroll. The project also tracks course sections and testing volumes by school during the fiscal year.

FEFP-Bonus Programs-IC

This bonus program supports career and technical education pathways by funding industry certification incentives and outreach activities. It manages the CAPE (Career and Professional Education) fund disbursements tied to student attainment of recognized credentials. The program also coordinates promotional events that connect families with choice programs and career academies. Operationally, it links student achievement data with funding formulas and public engagement.

FEFP-Bonus Programs-Dual

The Dual Enrollment bonus program orchestrates textbook provisioning and instructional support for students earning college credit while still in high school. This initiative directly engages with postsecondary partners and internal academic services to reconcile funding mechanisms and material needs. Operationally, it balances cost efficiency with academic rigor, ensuring that dual enrollment students are equipped for success without delay.

Reading Programs

The Reading Programs initiative consolidates instructional strategies and resource allocations aimed at improving literacy outcomes across grade levels. It involves curriculum design, teacher support, and targeted interventions for students requiring additional reading assistance. The program coordinates with school-based teams implementing evidence-based practices and monitors progress. Funding mechanisms support materials, staffing, and professional development aligned with state literacy mandates.

Instructional Materials

Instructional materials are the backbone of effective teaching and learning. This funding category ensures that students have access to up-to-date textbooks, digital resources, and curriculum-aligned content. Projects in this area support the acquisition, distribution, and maintenance of materials that enhance classroom instruction.

Teacher Classroom Supply

The Teacher Classroom Supply project manages the distribution of state-allocated funds for instructional materials directly to educators. It facilitates the purchase of classroom supplies through streamlined reimbursement or direct allocation processes. Operationally, it involves fund tracking, eligibility verification, and coordination with school finance teams.

Dori Slosberg Drivers Ed

Driver education is a critical component of preparing students for safe and responsible participation in traffic environments. The Dori Slosberg Drivers Ed initiative focuses on equipping young drivers with the knowledge, skills, and awareness needed to navigate roads safely. Projects under this umbrella emphasize firsthand training, safety awareness campaigns, and access to certified instruction that meets state standards.

Line Items-FEFP-Funded-Recurring-Salaries

This salary-focused budget line addresses other recurring personnel costs for supplements, terminal leave payouts, longevity, retirement contributions, substitute staffing, etc.

Line Items-FEFP-Funded-Recurring-Salaries-Reimbursable

This budget line manages reimbursable salary expenditures tied to specialized programs and external partnerships. It reconciles payroll disbursements with funding streams from state and local collaborators, ensuring compliance with reimbursement protocols. The line item includes instructional and support roles whose costs are offset through designated grants or service agreements. Operationally, it requires precise tracking of eligible personnel and coordination with finance teams to submit and validate claims.

Line Items-FEFP-Funded-Recurring-Contracted Salaries

This project funds service agreements that support our school-based teams with specialized work and surge capacity. Contracts cover grounds-care and targeted expert services (e.g., certified arborists, athletic field work, irrigation, and storm-related repairs) that are required to meet safety standards, seasonal needs, and compliance requirements. These agreements complement district staff by providing coverage during vacancies and major events. All procurements are conducted consistently with Board policy, state law, and our collective bargaining obligations.

Line Items-FEFP-Funded-Recurring-Non-salaries

These recurring FEFP funded non-salary items fall into four tight buckets: (1) Teaching & learning—curriculum mapping, assessments/testing (ACT/PSAT), instructional materials, virtual-school platforms, and MTSS to keep instruction aligned and data-driven; (2) Student experience & supports—academic/arts competitions, environmental/science initiatives, college-and-career tools, gifted enrichment, attendance/case management, and targeted supports like teen-parent childcare; (3) People & safety—recruitment and onboarding (ads, job fairs, new-teacher programs), credentials and renewals (teacher/para/add-on), and health, security, and compliance measures (exposure control, Hep-B, driver drug tests, event security, fingerprinting); and (4) Operations, tech, and compliance—core software (SIS/HR/finance/assessment), printing/mail/shredding, custodial and fleet, venues and logistics, audits (internal/school activity/external), legal/insurance/accreditation, and basic financial controls (bank fees). Together, they stabilize day-to-day operations, protect students, staff, and preserve value through continuity and negotiated pricing.

Line Items-FEFP-Funded-Recurring-Energy Serv

Energy Services covers the nonstop utilities that keep classrooms lit, cooled, connected, and safe every day of the year. The portfolio manages multi-site billing, meter reconciliation while coordinating conservation efforts and peak-demand strategies. Tying finance to usage data allows the district to curb waste, plan for seasonal swings, and invest in efficiency without disrupting instruction.

Line Items-FEFP-Funded-Non-Recurring

This funding line supports one-time expenditures tied to planning, compliance, and operational cleanup across district systems. Projects in this category often involve short-term consulting, infrastructure adjustments, or pilot programs that resolve specific needs without long-term commitments.

General Fund - Miscellaneous State Grants and Programs

State grants provide targeted support for initiatives that align with Florida's educational priorities. These programs often address specific needs such as school improvement, curriculum development, and student support services. By leveraging state funding, the district can implement strategic enhancements that benefit students and educators alike.

General Fund - Miscellaneous Local Grant, Donations and Programs

This funding stream channels locally sourced grants and donations into targeted educational initiatives across the district. It enables departments to pilot innovative programs, address specific community needs, and supplement core services with flexible resources. Operationally, the program requires coordination between finance teams and external partners to ensure compliance and impact.

General Fund - Miscellaneous District Programs Recurring

This funding category supports ongoing district-wide initiatives that require consistent financial backing year after year. By maintaining these recurring programs, the district ensures continuity in services that directly impact students, staff, and school operations.

General Fund - Miscellaneous District Programs Non-Recurring

The Miscellaneous District Programs Non-Recurring fund supports one-time initiatives that address urgent needs or capitalize on unique opportunities. By funding these non-recurring efforts, the district maintains flexibility and responsiveness in its strategic planning.

General Fund - Futures Grants

The General Fund - Futures Grants initiative is a testament to the district's commitment to fostering innovation, leadership, and academic excellence through community partnerships.

Special Rev-Dining Services

The Special Revenue Dining Services project includes armored transport, deposit tracking, and integration with district accounting systems.

VOLUSIA COUNTY SCHOOLS

PROJECTS

FISCAL YEAR ENDING JUNE 30, 2027

Project #	Projects	Amount
00000000	No Project	$433,087,659
11100000	Educational Enrichment	5,046,516
11300000	ESE Guaranteed Allocation	9,956,180
11400000	Safe Schools Allocation	8,660,686
11500000	Mental Health Program	3,698,304
11600000	Student Transportation	2,995,000
11700000	DJJ Supplement	102,573
12000000	FEFP-Bonus Programs	213,099
12100000	FEFP-Bonus Programs-AP	1,673,600
12200000	FEFP-Bonus Programs-IB	870,080
12300000	FEFP-Bonus Programs-AICE	2,715,067
12400000	FEFP-Bonus Programs-IC	4,204,857
12500000	FEFP-Bonus Programs-Dual	1,652,114
13200000	Instructional Materials	947,450
13300000	Teacher Classroom Supply	1,300,000
14100000	Class Size Reduction	3,326,000
15100000	ROTC Programs	350,000
15200000	Dori Slosberg Drivers Ed	209,095
15300000	Medicaid Programs	40,000
19000000	Line Items-FEFP-Funded-Recurring-Salaries	12,371,037
19100000	Line Items-FEFP-Funded-Recurring-Salaries-Reimburseable	347,348
19200000	Line Items-FEFP-Funded-Recurring-Contracted Salaries	4,444,300
19300000	Line Items-FEFP-Funded-Recurring-Non-salaries	15,485,234
19400000	Line Items-FEFP-Funded-Recurr-Energy Srvs	20,618,431
19500000	Line Items-FEFP-Funded-Non-Recurring	85,000
19800000	Line Items-FEFP-Funded-Non-Recurring-Reimbursable-Transp	414,799
19900000	Line Items-FEFP-Funded-Non-Recurring-Reimbursable-Othre	600
20200000	General Fund - Miscellaneous State Grants and Programs	170,000
20500000	General Fund - Miscellaneous Local Grant, Donations and Progra	812,664
20600000	General Fund - Miscellaneous District Programs Recurring	1,894,577
20700000	General Fund - Miscellaneous District Programs Non-Recurring	500,000
20800000	General Fund - Futures Grants	137,450
51000000	Special Rev-Dining Serv	77,000
Grand Total		**538,406,720**

This page intentionally Left Blank

VOLUSIA COUNTY SCHOOLS

GENERAL FUND - OPERATING - BUDGET COMPARISON TO PRIOR YEARS' ACTUALS BY FUNCTION

FISCAL YEARS 2023-24 THRU 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Actual
EXPENDITURES AND TRANSFERS			
5000 Instruction	$ 324,467,275	$ 347,544,216	$ 363,539,962
6100 Pupil Personnel Services	31,098,346	28,439,945	30,046,486
6200 Instructional Media Services	6,901,976	6,180,226	6,735,907
6300 Instructional and Curriculum Development	14,265,605	17,327,126	14,720,891
6400 Instructional Staff Training	1,111,443	1,771,933	4,687,113
6500 Instructional Related Technology	5,119,713	7,028,920	5,852,593
7100 School Board	1,204,160	1,972,173	2,062,204
7200 General Administration	1,566,540	693,126	1,196,332
7300 School Administration	37,134,338	42,824,963	44,113,172
7400 Facilities Acquisition and Construction	2,799,593	3,487,335	4,234,305
7500 Fiscal Services	4,097,044	3,443,284	3,797,285
7700 Central Services	12,279,387	13,019,504	11,576,016
7800 Pupil Transportation Services	19,421,248	19,727,169	14,962,113
7900 Operation of Plant	58,889,391	64,037,875	65,124,141
8100 Maintenance of Plant	20,104,306	579,566	460,814
8200 Administrative Technology Services	8,723,132	12,471,782	10,069,828
9100 Community Services	728,238	946,757	986,655
9200 Debt Service	9,412,472	3,125,188	615,036
9700 Transfers Out	338,255	3,019,047	592,445
TOTAL EXPENDITURES AND TRANSFERS	$ 559,662,462	$ 577,640,135	$ 585,373,298
		-	

2025-26 Beginning Budget	2026-27 Beginning Budget	2026-27 Recurring Beginning Budget	2026-27 Non-Recurring Beginning Budget
$ 371,992,663	$ 370,699,192	$ 346,797,642	$ 23,901,547
32,826,493	29,749,497	26,860,577	2,888,920
6,031,384	6,317,253	6,238,736	78,517
39,204,295	19,993,752	6,697,870	13,295,883
1,427,591	2,787,209	2,093,426	693,783
6,390,872	7,129,951	6,327,267	802,685
1,844,026	2,679,491	2,528,039	151,451
1,144,083	1,101,631	1,088,137	13,494
50,292,923	44,275,076	44,239,282	35,794
967,557	1,143,896	1,143,220	676
4,296,013	3,312,145	2,727,109	585,036
13,824,070	10,991,762	10,637,507	354,256
14,775,968	13,252,854	13,232,430	20,424
59,307,776	62,826,681	61,892,062	934,620
288,085	400,865	19,096	381,769
10,415,546	8,073,781	5,393,315	2,680,466
583,742	711,536	491,005	220,531
-	-	-	-
-	-	-	-
$ 615,613,087	$ 585,446,572	$ 538,406,720	$ 47,039,852

VOLUSIA COUNTY SCHOOLS

GENERAL FUND - OPERATING - BUDGET COMPARISON TO PRIOR YEARS' ACTUALS BY OBJECT

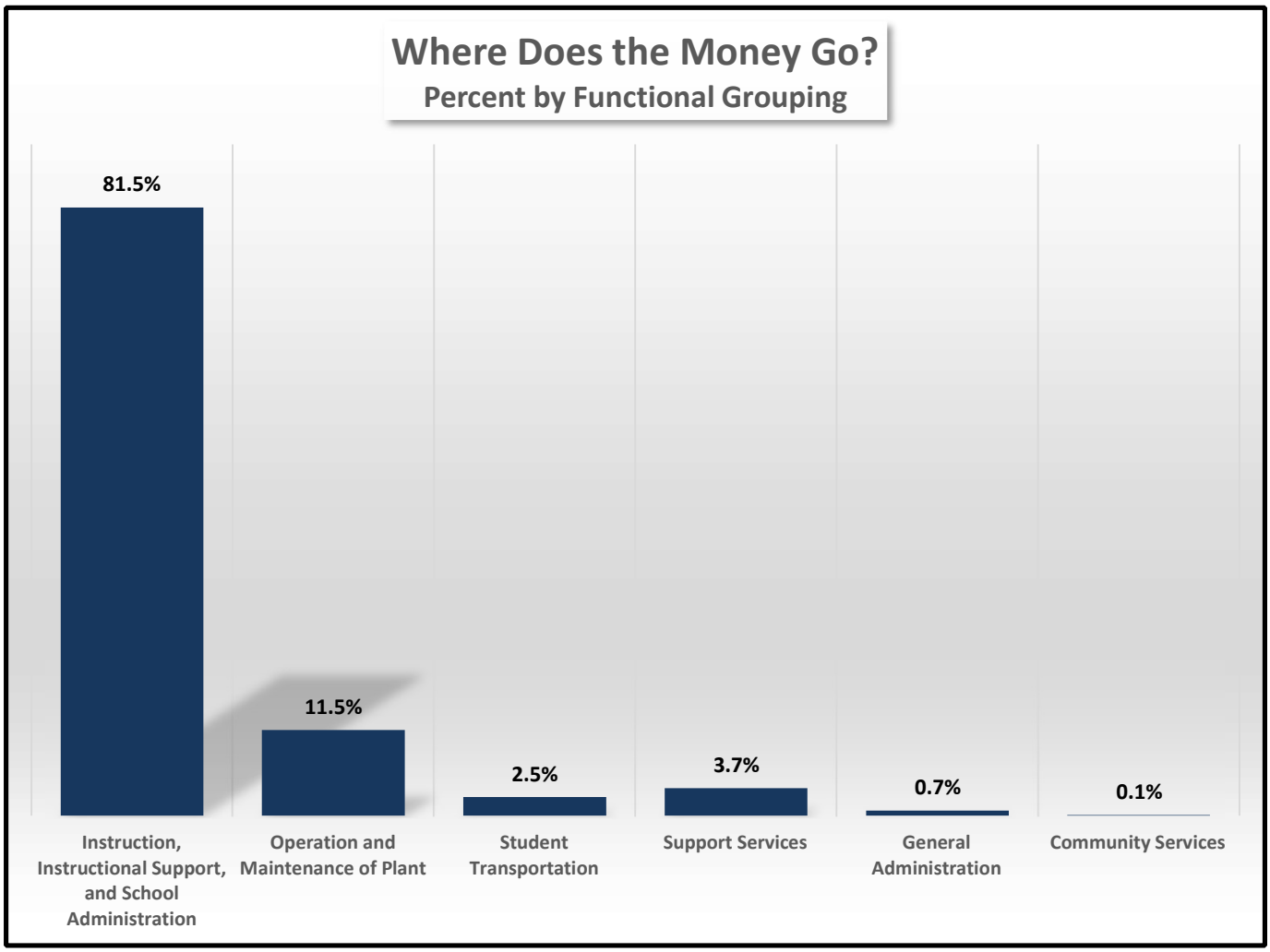
FISCAL YEARS 2023-24 THRU 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Actual
EXPENDITURES AND TRANSFERS			
100 - Salaries	$ 328,328,430	$ 343,194,166	$ 340,096,840
200 - Employee Benefits	107,102,245	115,059,669	116,823,122
310 - Purchased Services	10,085,848	10,056,473	11,574,551
320 - Ins & Bond Premiums	5,595,562	7,075,380	1,691,189
330 - Travel	561,380	722,365	682,873
350 - Repairs & Maintenance	7,499,908	3,612,300	2,479,595
360 - Rentals	5,614,939	6,292,597	7,800,541
370 - Communications	1,955,333	2,189,002	2,389,470
380 - Public Utility Services	3,708,982	3,923,894	4,743,464
390 - Other Purchased Serv	34,001,486	33,433,152	38,477,234
410 - Natural Gas	237,266	197,934	259,319
430 - Electricity	13,273,297	12,892,694	14,163,197
440 - Heating Oil	1,064	789	1,738
450 - Gasoline	353,369	74,303	103,131
460 - Diesel Fuel	1,762,630	1,106,889	1,403,470
490 - Other Energy Service	-	-	-
510 - Supplies	8,522,899	6,184,196	8,001,240
520 - Textbooks	5,655,045	5,133,317	12,872,895
530 - Periodicals	13,747	-	-
540 - Oil & Grease	35,582	21,684	22,099
550 - Repair Parts	366,632	287,707	450,272
560 - Tires & Tubes	160,497	114,304	88,723
570 - Food	-	2,014	64
590 - Other Materials & Supplies	2,681,750	145,598	(105,439)
610 - Library Books	186,453	176,197	280,114
620 - Audio Visual Materials	2,076	301	2,513
630 - Bldgs & Fixed Equipment	-	-	-
640 - Furniture & Equip	1,298,729	4,775,592	4,201,922
650 - Motor Vehicles	453,303	621,808	495,138
670 - Improvements	-	11,802	56,073
680 - Remodeling	19,072	-	-
690 - Computer Software	55,747	20,310	256,646
710 - Principal	9,133,162	2,952,237	589,475
720 - Interest	279,310	172,950	25,561
730 - Dues and Fees	2,088,114	3,060,793	2,763,817
740 - Judgements	-	-	40,000
750 - Other Personal Serv	5,758,972	7,712,420	7,774,378
770 - Claims Expense	-	-	-
790 - Misc Expenses	2,531,378	3,396,251	4,275,628
900 - Transfers Out	338,255	3,019,047	592,445
TOTAL EXPENDITURES AND TRANSFERS	$ 559,662,462	$ 577,640,135	$ 585,373,298
		-	

2025-26 Beginning Budget	2026-27 Beginning Budget	2026-27 Recurring Beginning Budget	2026-27 Non-Recurring Beginning Budget
$ 334,813,275	$ 328,795,892	$ 322,575,206	$ 6,220,685
127,315,240	111,334,930	109,799,645	1,535,285
14,402,503	21,267,678	19,063,437	2,204,241
1,035,558	1,557,777	1,557,777	-
517,742	469,255	370,173	99,082
1,099,701	2,553,672	1,771,589	782,083
13,414,382	11,235,570	8,997,040	2,238,530
1,946,922	711,134	575,504	135,630
3,803,033	4,408,143	4,354,559	53,584
37,128,939	41,182,826	40,207,019	975,807
270,000	235,506	235,506	-
14,300,000	15,763,976	15,763,976	-
3,000	540	540	-
200,264	158,636	156,530	2,106
1,854,507	1,848,674	1,801,500	47,174
4	-	-	-
29,931,691	27,641,604	8,905,338	18,736,267
23,264,322	9,300,740	205,000	9,095,740
200	-	-	-
24,690	28,154	26,282	1,872
455,071	429,897	428,768	1,129
116,936	124,577	123,346	1,231
-	305	-	305
20,742	115,000	115,000	-
240,103	319,075	242,923	76,152
2,231	1,942	1,942	-
1,600	102,213	-	102,213
3,761,185	4,305,752	81,281	4,224,471
315,750	113,322	-	113,322
2,512	5,920	-	5,920
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,044,594	992,464	675,549	316,915
-	-	-	-
4,104,541	216,245	146,363	69,882
220,000	224,927	224,927	-
1,849	226	-	226
-	-	-	-
$ 615,613,087	$ 585,446,572	$ 538,406,720	$ 47,039,852

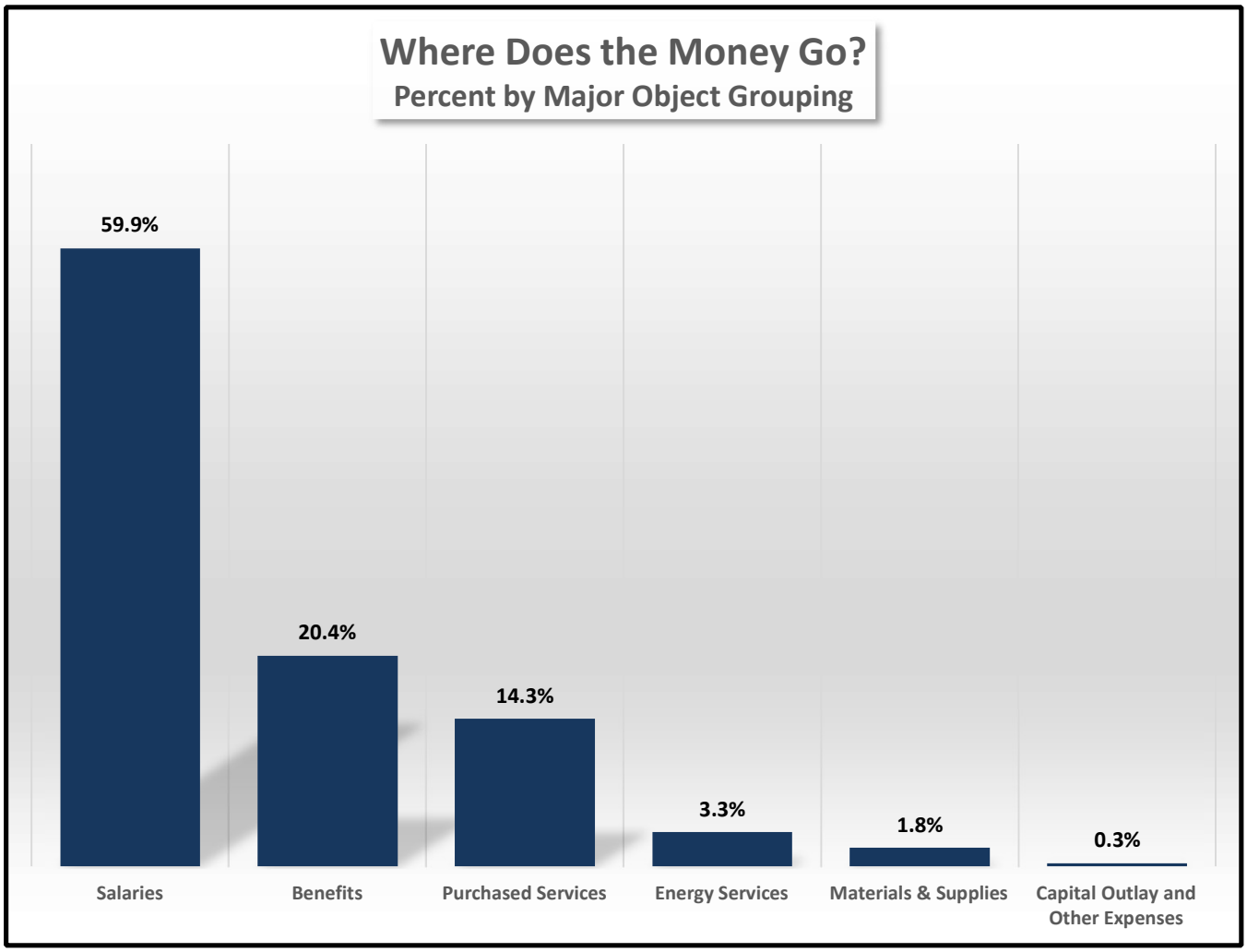
VOLUSIA COUNTY SCHOOLS
GENERAL FUND - OPERATING - RECURRING BUDGET BY FUNCTIONAL GROUPING
FISCAL YEAR 2026-27

Functional Grouping	*% of Budget*	*2026-27 Budget*
Instruction, Instructional Support, and School Administration	81.5%	$ 439,254,800
Operation and Maintenance of Plant	11.5%	61,911,158
Student Transportation	2.5%	13,232,430
Support Services	3.7%	19,901,151
General Administration	0.7%	3,616,176
Community Services	0.1%	491,005
Total Recurring Budget	**100.0%**	**$ 538,406,720**



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

Major Object Grouping	*% of Budget*	*2026-27 Budget*
Salaries	59.9%	$ 322,575,206
Benefits	20.4%	109,799,645
Purchased Services	14.3%	76,897,098
Energy Services	3.3%	17,958,052
Materials & Supplies	1.8%	9,803,734
Capital Outlay and Other Expenses	0.3%	1,372,985
Total Recurring Budget	**100.0%**	**$ 538,406,720**



VOLUSIA COUNTY SCHOOLS

General Fund - Operating - Recurring Beginning Budget by Department

Fiscal Year 2026-27

	2026-27 Budget			
DEPARTMENTS	**Salaries & Benefits**	**Non-Salary Discretionary**	**Non-Salary Line Items**	**Total**
School Board	$ 563,473	$ 63,798	$ 231,818	$ 859,089
Futures, Inc.	454,531	1,771	192	456,494
Office of the Superintendent	498,109	58,653	5,573	562,335
Community Information Services	1,171,100	19,982	286,948	1,478,030
Chief of Staff	906,745	17,828	7,349,829	8,274,402
Elementary Curriculum & Instruction	2,551,004	17,783	169,738	2,738,525
Middle Curriculum & Instruction	-	-	75,206	75,206
High Curriculum & Instruction	1,170,893	16,786	3,216,110	4,403,789
Teaching, Leading and Learning	6,065,676	53,264	17,515,014	23,633,954
Exceptional Student Services	6,678,551	57,747	10,096,284	16,832,582
Health Services	1,291,364	24,187	98,961	1,414,512
Federal Compensatory Education	107,830	272	11,649	119,751
Student Services	7,339,715	47,780	2,986,305	10,373,800
General Counsel	662,867	23,500	1,176,994	1,863,361
Professional Standards	489,404	3,997	18,000	511,401
Financial Services	496,919	8,795	70,094	575,808
Finance	1,169,713	17,665	405,275	1,592,653
Payroll	1,039,306	8,792	20,000	1,068,098
Benefits	320,938	3,197	6,808,343	7,132,478
Budget	306,095	8,395	18,750	333,240
Facilities Design and Construction	256	13,991	67,690	81,937
Building and Inspection	-	4,396	37,852	42,248
Maintenance and Operations	2,748,020	-	5,432,658	8,180,678
Planning and Business Services	87,785	14,391	222,692	324,868
Custodial Services	1,515,846	10,409	2,272,009	3,798,264
Information Technology Services	9,199,888	127,993	7,001,650	16,329,531
Operations Services	257,606	9,012	36,000	302,618
Safety and Security	4,410,879	10,692	2,543,476	6,965,047
Procurement	604,501	11,941	65,519	681,961
Transportation Services	10,598,202	177,353	2,783,783	13,559,338
Human Resources Administration	2,593,763	30,373	1,424,308	4,048,444
TOTAL	$ 65,300,979	$ 864,743	$ 72,448,720	$ 138,614,442

GENERAL FUND – EXTENDED DAY PROGRAM

This section contains the following subsections:

- Narrative
- Budget Comparison to Prior Year's Actuals

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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	$ 34,432	$ 34,432	$ -	$ (34,432)
Gift, grants, and bequests	500	500	-	(500)
Other fees	6,209,532	6,209,532	4,918,926	(1,290,606)
Other miscellaneous local	2,322	2,322	-	(2,322)
Total local sources	6,246,786	6,246,786	4,918,926	(1,327,860)
Total sources	6,246,786	6,246,786	4,918,926	(1,327,860)
Uses - expenditures				
Community Services				
Salaries	3,147,660	3,147,660	3,030,418	(117,242)
Benefits	1,252,354	1,252,354	985,615	(266,739)
Purchased Services	207,593	207,578	147,622	(59,956)
Materials & Supplies	110,534	76,037	80,156	4,119
Capital Outlay	341	341	2,500	2,159
Other	1,111,366	1,111,366	672,786	(438,580)
Total Community Services	5,829,848	5,795,336	4,919,097	(910,751)
		-		
Total uses	5,829,848	5,795,336	4,919,097	(910,751)
Other financing uses				
Transfers out to federal funds	(540,542)	(540,542)	-	540,542
Total other financing uses	(540,542)	(540,542)	-	540,542
Net change in fund balance	(123,604)	(89,092)	(171)	123,433
Fund balance				
Beginning of year	397,149	397,149	308,057	(89,092)
Ending Balance	$ 273,545	$ 308,057	$ 307,886	$ 34,341

GENERAL FUND – VOLUNTARY PRE-K PROGRAM

This section contains the following subsections:

- Budget Comparison to Prior Year's Actuals

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - VOLUNTARY PRE-K PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:	-	-	-	-
Other miscellaneous state sources	$ 2,250,031	$ 2,168,654	$ 3,115,000	$ 946,346
Total state sources	2,250,031	2,168,654	3,115,000	946,346
Local sources:				
Investment income	48,701	48,701	-	(48,701)
Other fees	1,150,100	1,150,100	685,000	(465,100)
Other miscellaneous local	324	324	-	(324)
Total local sources	1,199,125	1,199,125	685,000	(514,125)
Total sources	3,449,156	3,367,779	3,800,000	432,221
Uses - expenditures				
Instruction				
Salaries	2,222,647	2,091,756	2,112,840	21,084
Benefits	833,070	816,046	790,232	(25,814)
Purchased Services	14,394	11,814	14,127	2,313
Materials & Supplies	237,046	158,770	226,288	67,518
Capital Outlay	361,861	219,455	327,234	107,779
Other	150,134	150,134	117,195	(32,939)
Total Instruction	3,819,152	3,447,975	3,587,916	139,941
Instructional and Curriculum Development Services				
Salaries	423,108	423,108	413,117	(9,991)
Benefits	135,412	135,412	130,558	(4,854)
Purchased Services	3,328	3,328	3,249	(79)
Materials & Supplies	4,583	4,583	4,729	146
Total Instructional and Curriculum Devel	566,431	566,431	551,653	(14,778)
Instructional Staff Training Services				
Purchased Services	4,777	4,777	4,562	(215)
Materials & Supplies	1,100	1,100	1,074	(26)
Other	1,155	1,155	1,128	(27)
Total Instructional Staff Training Services	7,032	7,032	6,764	(268)
School Administration				
Salaries	526	526	-	(526)
Benefits	139	139	-	(139)
Total School Administration	665	665	-	(665)
Community Services				
Salaries	29,411	29,411	29,257	(154)
Benefits	8,256	8,256	8,118	(138)
Total Community Services	37,667	37,667	37,375	(292)
		-		

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - VOLUNTARY PRE-K PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Total uses	4,430,946	4,059,770	4,183,708	123,938
Other financing sources				
Interfund Transfers	1,541	1,541	-	(1,541)
Total other financing sources	1,541	1,541	-	(1,541)
Net change in fund balance	(980,249)	(690,450)	(383,708)	596,541
Fund balance				
Beginning of year	1,190,044	1,190,044	499,594	(690,450)
Ending Balance	$ 209,795	$ 499,594	$ 115,886	$ (93,909)

GENERAL FUND – CAPITAL REIMBURSED

This section contains the following subsections:

- Narrative
- Budget Comparison to Prior Year's Actuals

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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Other miscellaneous local	$ 6,257	$ 6,257	$ -	$ (6,257)
Refund of prior year expenditure	2,632	2,632	-	(2,632)
Total local sources	8,889	8,889	-	(8,889)
Total sources	8,889	8,889	-	(8,889)
Uses - expenditures				
Instructional Related Technology				
Purchased Services	102,741	102,741	123,360	20,619
Total Instructional Related Technology	102,741	102,741	123,360	20,619
Facilities Acquisition and Construction				
Purchased Services	-	-	5,000	5,000
Total Facilities Acquisition and Construct	-	-	5,000	5,000
Fiscal Services				
Purchased Services	15,600	15,600	15,600	-
Total Fiscal Services	15,600	15,600	15,600	-
Student Transportation Services				
Salaries	6,675,187	6,675,187	6,862,123	186,936
Benefits	2,451,955	2,451,955	2,699,547	247,592
Total Student Transportation Services	9,127,142	9,127,142	9,561,670	434,528
Operation of the Plant				
Purchased Services	3,913,309	3,848,734	4,835,577	986,843
Total Operation of the Plant	3,913,309	3,848,734	4,835,577	986,843
Maintenance of Plant				
Salaries	8,814,360	8,814,360	9,590,559	776,199
Benefits	3,133,246	3,115,614	3,448,720	333,106
Purchased Services	10,719,129	9,662,763	11,211,242	1,548,479
Energy Services	453,844	453,844	356,525	(97,319)
Materials & Supplies	3,861,161	3,836,359	3,211,027	(625,332)
Capital Outlay	33,187	33,187	25,000	(8,187)
Other	65,688	65,688	178,200	112,512
Total Maintenance of Plant	27,080,615	25,981,815	28,021,273	2,039,458
Administrative Technology Services				
Purchased Services	4,185,562	3,711,239	4,845,332	1,134,093
Total Administrative Technology Services	4,185,562	3,711,239	4,845,332	1,134,093
Debt Service				
Principal	1,412,756	1,412,756	-	(1,412,756)
Interest	67,817	67,817	-	(67,817)
Total Debt Service	1,480,573	1,480,573	-	(1,480,573)

VOLUSIA COUNTY SCHOOLS
GENERAL FUND - CAPITAL REIMBURSED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
		-		
Total uses	45,905,541	44,267,844	47,407,812	3,139,968
Other financing sources				
Transfers in from capital outlay funds	43,407,008	43,407,008	45,770,115	2,363,107
Interfund Transfers	312,923	312,923	-	(312,923)
Total other financing sources	43,719,931	43,719,931	45,770,115	2,050,184
Net change in fund balance	(2,176,721)	(539,024)	(1,637,697)	539,024
Fund balance				
Beginning of year	2,176,721	2,176,721	1,637,697	(539,024)
Ending Balance	$ -	$ 1,637,697	$ -	$ -

DEBT SERVICE FUNDS

This section contains the following subsections:

- Narrative
- Budget Comparison to Prior Year's Actuals
- 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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	$ 201	$ 201	$ -	$ (201)
Total local sources	201	201	-	(201)
Total sources	201	201	-	(201)
Uses - expenditures				
Debt Service				
Principal	29,294,000	29,294,000	30,908,000	1,614,000
Interest	10,210,585	10,210,585	9,275,763	(934,822)
Other charges	391,039	391,039	-	(391,039)
Payments to refunded bond escrow ager	48,850,252	48,850,252	-	(48,850,252)
Total Debt Service	88,745,876	88,745,876	40,183,763	(48,562,113)
Total uses	88,745,876	88,745,876	40,183,763	(48,562,113)
Other financing sources				
Transfers in from capital outlay funds	40,201,725	40,201,725	40,247,013	45,288
Issuance of certificates of participation	44,069,167	44,069,167	-	(44,069,167)
Premiums on long-term debt issued	4,531,970	4,531,970	-	(4,531,970)
Total other financing sources	88,802,862	88,802,862	40,247,013	(48,555,849)
Net change in fund balance	57,186	57,186	63,250	6,064
Fund balance				
Beginning of year	1,980,437	1,980,437	2,037,625	57,188
Ending Balance	$ 2,037,625	$ 2,037,625	$ 2,100,875	$ 63,252

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

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

	2016		
Year	**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

	2026-27	2027-28	2028-29	2029-30	2030-31
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	**40,183,763**	**40,185,176**	**40,183,721**	**47,093,100**	**47,302,120**
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	**40,247,013**	**40,250,614**	**40,247,534**	**47,166,537**	**47,373,746**
Net change in fund balances	63,250	65,438	63,813	73,437	71,626
Fund balances					
Beginning Balance	2,037,625	2,100,875	2,166,313	2,230,126	2,303,563
Ending Balance	**$ 2,100,875**	**$ 2,166,313**	**$ 2,230,126**	**$ 2,303,563**	**$ 2,375,189**

CAPITAL PROJECTS FUNDS

This section contains the following subsections:

- Narrative
- Budget Comparison to Prior Year's Actuals 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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	$ 2,266,500	$ 2,704,961	$ 2,266,500	$ (438,461)
Other miscellaneous state sources	2,503,213	2,503,213	-	(2,503,213)
Total state sources	4,769,713	5,208,174	2,266,500	(2,941,674)
Local sources:				
Ad valorem property taxes - Capital	104,592,392	105,356,147	109,000,606	3,644,459
Local sales tax	65,179,514	64,961,408	67,464,953	2,503,545
Investment income	12,695,571	12,695,571	1,850,000	(10,845,571)
Other miscellaneous local	9,603	9,603	-	(9,603)
Impact fees	14,639,536	14,639,536	10,000,000	(4,639,536)
Refund of prior year expenditure	3,262	3,262	-	(3,262)
Total local sources	197,119,878	197,665,527	188,315,559	(9,349,968)
Total sources	201,889,591	202,873,701	190,582,059	(12,291,642)
Uses - expenditures				
Facilities Acquisition and Construction				
Capital Outlay	287,505,237	104,083,802	300,377,689	196,293,887
Other	-	-	2,482,285	2,482,285
Total Facilities Acquisition and Construct	287,505,237	104,083,802	302,859,974	198,776,172
Central Services				
Capital Outlay	6,925	-	6,925	6,925
Total Central Services	6,925	-	6,925	6,925
Debt Service				
Principal	367,018	367,018	-	(367,018)
Interest	16,821	16,821	-	(16,821)
Other charges	3,293	3,293	-	(3,293)
Total Debt Service	387,132	387,132	-	(387,132)
		-		
Total uses	287,899,294	104,470,934	302,866,899	198,395,965
Other financing uses				
Transfers out to general fund	(47,461,010)	(47,461,010)	(45,770,115)	1,690,895
Transfers out to debt service funds	(40,201,725)	(40,201,725)	(40,247,013)	(45,288)
Proceeds from sale of assets	7,741,585	7,741,585	-	(7,741,585)
Loss Recoveries	91,091	91,091	-	(91,091)
Total other financing uses	(79,830,059)	(79,830,059)	(86,017,128)	(6,187,069)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Net change in fund balance	(165,839,762)	18,572,708	(198,301,968)	(32,462,206)
Fund balance				
Beginning of year	284,175,588	284,175,588	302,748,296	18,572,708
Ending Balance	$ 118,335,826	$ 302,748,296	$ 104,446,328	$ (13,889,498)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
State sources:				
CO&DS distribution	$ 2,266,500	$ 2,704,961	$ 2,266,500	$ (438,461)
Other miscellaneous state sources	2,503,213	2,503,213	-	(2,503,213)
Total state sources	4,769,713	5,208,174	2,266,500	(2,941,674)
Local sources:				
Ad valorem property taxes - Capital	104,592,392	105,356,147	109,000,606	3,644,459
Local sales tax	65,179,514	64,961,408	67,464,953	2,503,545
Investment income	12,695,571	12,695,571	1,850,000	(10,845,571)
Other miscellaneous local	9,603	9,603	-	(9,603)
Impact fees	14,639,536	14,639,536	10,000,000	(4,639,536)
Refund of prior year expenditure	3,262	3,262	-	(3,262)
Total local sources	197,119,878	197,665,527	188,315,559	(9,349,968)
Total sources	201,889,591	202,873,701	190,582,059	(12,291,642)
Uses - expenditures				
All High Schools - Athletic Facility Leases	254,081	254,081	280,000	25,919
Atlantic HS - Install Grandstands	47,910	1,810	46,100	44,290
Atlantic HS - Upgrade Auditorium Seating	234,106	(1,947)	236,054	238,001
Atlantic HS - Baseball Field Lighting	2,100,579	1,785,748	314,830	(1,470,918)
Atlantic HS - Press Box and Restroom Bui	3,263,473	320,152	2,943,320	2,623,168
Atlantic HS - Renovate Group Restrooms	2,183,784	1,330,411	859,905	(470,506)
Atlantic HS - Repair Stucco Second Floor	638,000	-	638,000	638,000
Atlantic HS - Elevator Upgrades	150,573	15,499	135,074	119,575
Atlantic HS - Sand Volleyball Courts	329,453	29,501	299,952	270,451
Atlantic HS - CTE Building Addition	-	-	1,000,000	1,000,000
Atlantic HS - Replace Exterior Fire Sprinkl	-	-	1,000,000	1,000,000
Beachside Elm - Reroof Bldg. 4	-	-	309,269	309,269
Blue Lake Elm - Resurface Basketball Cou	395	395	-	(395)
Blue Lake Elm - Renovate Basketball Cou	312,580	14,286	298,295	284,009
Blue Lake Elm - Replace Flooring Bldg. 3	30,597	30,597	-	(30,597)
Brewster Center - Replace Emergency Ge	6,936	-	6,936	6,936
Bus and Safety	6,195,803	6,130,480	3,155,924	(2,974,556)
Campbell Mid - Replace Emergency Gene	598,095	13,395	584,700	571,305
Campbell Mid - Upgrade HVAC Bldgs. 5 a	2,119,264	602,079	1,517,185	915,106
Campbell Mid - Demolish North Parking L	-	-	176,000	176,000
Centegix	1,501,478	817,947	1,139,861	321,914
Champion Elm - Upgrade CEP	1,485,886	251,641	1,234,245	982,604
Charter School Capital Outlay LCIF Disbur	-	-	2,482,285	2,482,285
Citrus Grove Elm - Upgrade Fire Alarm an	171,234	86,164	85,070	(1,094)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
COBI Bonds - Closing Cost	3,293	3,293	-	(3,293)
Contingency	17,492,985	-	21,492,985	21,492,985
Contingency - Operations	17,801,693	-	18,801,693	18,801,693
Copying Equipment	589,494	589,494	-	(589,494)
Coronado Beach Elem - Install New Lighti	2,700	2,700	-	(2,700)
Coronado Beach Elm - Replace AC in Kitcl	54,724	54,724	-	(54,724)
Coronado Beach Elm - Refinish Parking Lc	54,556	54,556	-	(54,556)
Coronado Beach Elm - Replace Exterior M	-	-	672,000	672,000
Creekside Mid - Install Concrete Pad for D	35,824	35,824	-	(35,824)
Daytona Transportation - Replace Emerg	480,779	21,093	459,687	438,594
Daytona Transportation - Replace Bus Ro	-	-	1,221,249	1,221,249
DeBary Elm - Renovate Media Center	-	-	525,000	525,000
DeLand Administrative Complex - Upgrac	525,000	-	525,000	525,000
DeLand Administrative Complex - Replac	160,464	-	160,464	160,464
DeLand Administrative Complex - Renova	1,400,000	-	2,400,000	2,400,000
DeLand HS - Replace Cafeteria Chiller	2,300	2,300	-	(2,300)
DeLand HS - Replace Site Generator	104,719	4,719	100,000	95,281
DeLand HS - Baseball Field Lighting	441,548	1,571	439,977	438,406
DeLand HS - Sand Volleyball Courts	841	841	-	(841)
DeLand HS - Upgrade HVAC Bldgs. 14 anc	4,732	4,732	-	(4,732)
DeLand HS - Softball Field Lighting	158,185	581	157,604	157,023
DeLand HS - Renovate Tennis Courts	516,936	516,579	358	(516,221)
DeLand HS - Digital Marquee	248,572	18,186	230,386	212,200
DeLand HS - Grade Ponds for Drainage	70,703	70,703	-	(70,703)
DeLand HS - Bus Loop Security Fencing	70,717	70,717	-	(70,717)
DeLand HS - Replace Dance Flooring Bldg	88,291	88,291	-	(88,291)
DeLand HS - Replace Roof Campus Wide	-	-	12,704,800	12,704,800
DeLand Mid - Remodel Science Labs Bldg	700,106	584,849	115,257	(469,592)
DeLand Mid - Replace Exterior Gym Door	41,119	41,119	-	(41,119)
DeLand Mid - Renovate Media Center	-	-	525,000	525,000
DeLand Mid - Replace Gutters and Down	-	-	237,600	237,600
DeLand Mid - Upgrade Door Hardware Ca	-	-	800,000	800,000
DeLand Transportation - Replace Fuel Ta	-	-	906,000	906,000
DeLand Warehouse - Lease	245,503	245,503	262,529	17,026
Deltona Middle - Master Plan	27,030	6,230	20,800	14,570
Deltona HS - Upgrade Emergency Shelter	1,400,000	-	1,400,000	1,400,000
Deltona HS - Repair Building Cracks Camp	162,424	-	162,424	162,424
Deltona HS - Upgrade Stage Lighting	847,969	640,830	207,139	(433,691)
Deltona Mid - Playground	74,055	74,055	-	(74,055)
Deltona HS - Foundation Repairs Bldgs. 1	276,265	-	276,265	276,265
Deltona Mid - Upgrade Door Hardware a	135,600	-	135,600	135,600
Deltona HS - Rebuild Chillers, Cooling Tov	2,859,596	626,293	2,233,303	1,607,010

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Deltona HS - Foundation Repairs Bldg. 2	2,369,763	1,860,328	509,435	(1,350,893)
Deltona HS - Replace Intercom Wiring	787,134	30,692	756,443	725,751
Deltona Lakes Elm - Replace Intermediat	154,975	134,644	20,331	(114,313)
Deltona HS - Repair Flooring Bldg. 15	68,168	68,168	-	(68,168)
Deltona Transportation - Bus Awning	117,254	105,920	11,334	(94,586)
Deltona HS - Reroof Bldg. 26	210,796	21,532	189,263	167,731
Deltona Lakes Elm - Upgrade Intrusion ar	174,236	6,386	167,850	161,464
Deltona Maintenance - Replace Emergen	692,981	80,672	612,309	531,637
Deltona Transportation - Replace Fuel Isl	1,174,045	109,469	1,064,576	955,107
Deltona HS - Bus Loop Security Fencing	57,024	57,024	-	(57,024)
Deltona Mid - Water Intrusion Bldgs. 2, 3	2,194,582	124,008	2,070,574	1,946,566
Deltona Lakes Elm - Interior and Exterior	244,424	119,716	238,168	118,452
Deltona HS - Install Shade Structures	86,458	39,458	47,000	7,542
Deltona Transportation - Insulate Bus Ga	52,126	52,126	-	(52,126)
Deltona Transportation - Insulate Custod	170,832	157,832	13,000	(144,832)
Deltona HS - Remodel Bldg. 26 for Health	-	-	2,000,000	2,000,000
Deltona HS - Sand Volleyball Courts	-	-	250,000	250,000
Deltona HS - Upgrade Auditorium Seating	-	-	1,500,000	1,500,000
Deltona Lakes Elm - Upgrade Doors and H	-	-	800,000	800,000
Deltona Mid - Replace Fire Alarm	-	-	1,242,000	1,242,000
Discovery Elm - Upgrade Fire Alarm and I	32,058	2,242	29,815	27,573
Discovery Elm - Replace Chillers 1 and 2	1,476,002	1,235,750	240,252	(995,498)
Discovery Elm - Security Fencing	53,636	53,636	-	(53,636)
Discovery Elm - Upgrade Doors and Hard	-	-	800,000	800,000
Edgewater Elm - Upgrade Fire Alarm and	29,548	2,253	27,295	25,042
Edgewater Public Elm - Renovate Media	548,407	524,184	24,223	(499,961)
Edgewater Public Elm - Replace Stage Lig	600,000	-	600,000	600,000
Edgewater Public Elm - Interior and Exter	165,573	165,573	-	(165,573)
Enterprise Elm - K-8 Replacement School	6,119,852	501,836	5,618,016	5,116,180
Enterprise Elm - Replace Rooftop AC and	131,167	131,167	-	(131,167)
ESE Admin Complex - Replace AC Units B	143,125	-	143,125	143,125
Facilities Management	-	-	3,250,000	3,250,000
Facilities Warehouse Expansion	2,499,235	-	2,499,235	2,499,235
Facilities Services - Replace Emergency G	-	-	2,000,000	2,000,000
Facilities Services - Warehouse Expansior	-	-	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 a	473,245	473,245	-	(473,245)
Forest Lake Elm - Parent Loop Extension	1,615,711	1,614,438	1,273	(1,613,165)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Forest Lake Elm - Increase Bus Loop Park	435,803	75,860	359,943	284,083
Forest Lake Elm - Replace Chiller	-	-	488,524	488,524
Freedom Elm - Replace DOAS Bldgs. 3 an	1,330,667	1,186,869	143,798	(1,043,071)
Freedom Elm - Replace DOAS Bldgs. 1 an	1,405,687	153,901	1,251,786	1,097,885
Freedom Elm - Replace Stage Lighting an	600,000	-	600,000	600,000
Freedom Elm - Replace Covered Walkwa	140,041	140,041	-	(140,041)
Freedom Elm - Replace Emergency Gene	-	-	600,000	600,000
Freedom Elm - Replace Primary Playgrou	-	-	175,000	175,000
Friendship Elm - Upgrade HVAC Bldg. 3 a	2,918,677	2,762,001	156,676	(2,605,325)
Friendship Elm - Replace Switchgear Bldg	284,621	16,799	267,822	251,023
Fuel Tax Revenue	1,177,949	-	1,177,949	1,177,949
Furn, Fix, Equip, Veh	2,404,316	1,555,217	2,209,956	654,739
Furn, Fix, Equip, Veh - Internal Account F	54,140	54,140	-	(54,140)
Furn, Fix, Equip, Veh - Custodial Equipme	-	-	500,000	500,000
Galaxy Mid - Replace 50 KW Kitchen Gen	1,833	1,833	-	(1,833)
Galaxy Mid - Install AHU Heater	-	-	1,393,030	1,393,030
Galaxy Mid - Replace Emergency Genera	-	-	1,700,000	1,700,000
George Marks Elm - Replace Roof Bldg. 5	-	-	430,800	430,800
Herbert Street Center - Replace Flooring	81,896	81,896	-	(81,896)
Heritage Mid - Replace Roof Campus Wic	2,890,758	2,697,730	193,028	(2,504,702)
Heritage Mid - Replace Fire Alarm	1,360,020	754,605	605,414	(149,191)
Heritage Mid - Upgrade HVAC, Ceiling an	-	-	4,076,081	4,076,081
Heritage Mid - Reclaimed Water Connect	223,785	-	223,785	223,785
Heritage Mid - Renovate Science Labs	649,276	35,889	613,387	577,498
Heritage Mid - Digital Marquee	269,851	22,233	247,618	225,385
Heritage Mid - Upgrade HVAC, Ceiling an	2,006,170	166,977	1,839,193	1,672,216
Heritage Mid - Replace Media Center Flo	46,263	46,263	-	(46,263)
Highbanks Learning Center - Install Porta	210,247	210,247	-	(210,247)
Hinson Mid - Replace Emergency Genera	-	-	1,998,000	1,998,000
Holly Hill School - Replace Switchgear Blc	22,838	12,294	10,544	(1,750)
Holly Hill School - Replace Gutters Phase	33,106	33,106	-	(33,106)
Holly Hill School - Replace Boiler	248,209	11,069	237,140	226,071
Holly Hill School - Upgrade Intrusion and	174,247	6,697	167,550	160,853
Holly Hill School - Replace Gutters Campu	130,000	-	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 Playgr	-	-	175,000	175,000
Horizon Elm - Pavilion	250,000	-	250,000	250,000
Horizon Elm - Replace Chiller Bldg. 11	345,813	22,000	323,813	301,813
Horizon Elm - Replace Primary Playgroun	155,657	153,083	5,424	(147,659)
Horizon Elm - PE Pavillion with Two Bask	-	-	654,000	654,000
Horizon Elm - Replace Stage Lighting and	-	-	600,000	600,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Indian River Elm - Replace Doors and Har	833,193	213,601	792,425	578,824
Indian River Elm - Replace Switchgear Blc	360,770	20,833	339,937	319,104
Land Acquisition	821,121	819,613	1,508	(818,105)
Mainland HS - Upgrade Chiller Plant	204,657	128,927	75,730	(53,197)
Mainland HS - Stormwater Upgrades	1,667,710	1,302,418	365,292	(937,126)
Mainland HS - Upgrade Stage Lighting	1,440,000	-	1,440,000	1,440,000
Mainland HS - Baseball Field Lighting	1,395,064	83,867	1,311,196	1,227,329
Mainland HS - Replace Restroom Floors E	70,031	830	69,201	68,371
Mainland HS - Remodel Storefront	77,876	50,776	27,100	(23,676)
Manatee Cove Elm - Replace Stage Lighti	-	-	600,000	600,000
McInnis Elm - Renovations and Administr	590,442	-	590,442	590,442
McInnis Elm - Exterior Painting Campus V	84,562	84,562	-	(84,562)
New Smyrna Transportation - Vehicle Lift	115,703	104,539	11,164	(93,375)
New Smyrna Beach HS - Raise Storm Drai	53,897	53,897	-	(53,897)
New Smyrna Beach HS - Replace Gutters	839,930	30,582	809,348	778,766
New Smyrna Beach HS - Upgrade Intrusic	174,240	6,490	167,750	161,260
New Smyrna Beach HS - Baseball and Sof	1,564,584	91,574	1,473,010	1,381,436
New Smyrna Beach Mid - Extend Courtya	39,821	39,821	-	(39,821)
New Smyrna Beach HS - Upgrade Floorin	50,401	10,842	39,559	28,717
New Smyrna Beach Mid - Replace Intercc	-	-	1,242,000	1,242,000
Olson Center - Upgrade Main Electrical S	43,522	43,522	-	(43,522)
Olson Center - Replace AC in Systems Roo	99,657	79,335	20,322	(59,013)
Orange City Elm - Renovations and Addit	23,211,934	17,957,529	5,255,392	(12,702,137)
Orange City Elm - Instructional Moving C	20,000	-	20,000	20,000
Ormond Beach Mid - Addition of Ag Stru	128,666	128,666	-	(128,666)
Ormond Beach Mid - Upgrade Intrusion a	174,236	6,386	167,850	161,464
Ormond Beach Mid - Rebuild Centrifugal	-	-	1,002,000	1,002,000
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	94,000	94,000
Osceola Elm - Raze Facility	-	-	1,000,000	1,000,000
Osteen Elm - Replace Gutters and Downs	547,544	335,269	212,274	(122,995)
Osteen Elm - Modify Bus Loop Entrance	1,500,000	-	1,500,000	1,500,000
Palm Terrace Elm - Replace Emergency G	672,649	17,569	655,080	637,511
Palm Terrace Elm - Upgrade CEP	2,438,612	1,269,707	1,168,905	(100,802)
Palm Terrace Elm - Replace Primary Playg	-	-	175,000	175,000
Parking Lot Lease - City of DeLand	30,558	30,529	32,707	2,178
Pathways Elm - Replace Fire Alarm	158,695	75,672	83,023	7,351
Pathways Elm - Replace Outside Air Units	1,359,820	1,253,344	106,476	(1,146,868)
Pathways Elm - 11 Classroom Addition	12,804,336	1,201,174	12,353,162	11,151,988
Pathways Elm - Upgrade Stage Lighting a	500,000	-	500,000	500,000
Pathways Elm - Replace Primary Playgrou	-	-	175,000	175,000
Pine Ridge HS - Upgrade HVAC, Ceiling ar	3,240	3,240	-	(3,240)
Pine Ridge HS - Reclaimed Water Connec	221,607	-	221,607	221,607

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Pine Ridge HS - Repair Wall Flashings Bld	310,755	310,755	-	(310,755)
Pine Ridge HS - Upgrade HVAC, Ceiling ar	2,298,479	1,447,516	850,963	(596,553)
Pine Ridge HS - 20 Classroom Addition	1,353,488	955,757	397,730	(558,027)
Pine Ridge HS - Upgrade Kitchen and Dini	3,104,732	358,556	2,746,177	2,387,621
Pine Ridge HS - Install Pig Barn and Restr	75,000	-	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 Seat	-	-	1,320,000	1,320,000
Pine Ridge HS - Upgrade HVAC, Ceiling ar	-	-	3,761,837	3,761,837
Pine Trail Elm - Parent Loop Extension	2,989,546	95,955	2,893,590	2,797,635
Pine Trail Elm - Upgrade Stage Sound	460,000	-	460,000	460,000
Pine Trail Elm - Replace Primary Playgrou	154,849	131,232	23,617	(107,615)
Pine Trail Elm - Replace Boiler	-	-	450,000	450,000
Port Orange Elm - Parking Area	9,068	-	9,068	9,068
Port Orange Elm - Water Intrusion	3,406,595	2,065,167	1,341,428	(723,739)
Port Orange Elm - Replace Fire Alarm	1,116,000	-	1,116,000	1,116,000
Port Orange Elm - School Front Security F	52,535	-	52,535	52,535
Portables - Moves and Compliance	973,556	614,476	1,259,080	644,604
Portables - Refurbish 386 at Spruce Creel	10,057	10,057	-	(10,057)
Portables - Refurbish 490 at Spruce Creel	8,307	8,307	-	(8,307)
Pride Elm - Replace Shelter Generators	1,000	-	1,000	1,000
Pride Elm - Upgrade CEP	-	-	3,229,039	3,229,039
R.J. Longstreet Elm - Remodel Media Cen	755,746	218,766	536,980	318,214
R.J. Longstreet Elm - Upgrade Parking Lot	200,000	-	200,000	200,000
R.J. Longstreet Elm - Replace Canopies Bl	-	-	160,800	160,800
Read-Pattillo Elm - K-5 Replacement Scho	1,961,730	-	1,961,730	1,961,730
River Springs Mid - Replace Gutters and D	642,124	517,783	124,342	(393,441)
River Springs Mid - Parent Loop Extensio	3,201,044	28,240	3,172,804	3,144,564
River Springs Mid - Convert Three Classro	1,663,019	191,990	1,579,796	1,387,806
River Springs Mid - Replace Flooring Bldg	114,387	114,387	-	(114,387)
River Springs Mid - Grade Pond for Drain	39,417	39,417	-	(39,417)
Riverview Learning Center - Fire Alarm/Ir	597	597	-	(597)
RJ Longstreet Elm - Upgrade Fire Alarm a	65,366	36,550	28,815	(7,735)
RJ Longstreet Elm - Replace AC Units Bldg	81,112	81,112	-	(81,112)
Seabreeze HS - New Chiller 3, Upgrade H	9,773	9,773	-	(9,773)
Seabreeze HS - Replace Tile Roof and Coa	253,076	221,192	35,637	(185,555)
Seabreeze HS - Reroof Bldg. 13	612,966	499,794	113,172	(386,622)
Seabreeze HS - Upgrade HVAC Bldgs. 7 ar	2,898,213	2,552,073	346,140	(2,205,933)
Seabreeze HS - Sand Volleyball Courts	224,530	197,311	27,219	(170,092)
Seabreeze HS - Replace OAU Bldg. 3	338,098	322,310	15,788	(306,522)
Seabreeze HS - Upgrade HVAC Bldg. 3	2,647,619	968,881	1,678,739	709,858
Seabreeze HS - Reroof Bldg. 7	510,965	26,104	484,861	458,757

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Seabreeze HS - Upgrade MDP and Secon	2,310,000	-	2,310,000	2,310,000
Seabreeze HS - Elevator Upgrades	150,569	15,392	135,177	119,785
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 Bldg	-	-	610,106	610,106
Seabreeze HS - Upgrade HVAC Bldg. 14	-	-	500,000	500,000
Seabreeze HS - Replace Stage Lighting an	-	-	1,500,000	1,500,000
Silver Sands Mid - Replace Main Electrica	98,875	1,828	97,047	95,219
Silver Sands Mid - Renovate Media Cente	1,056,746	340,954	715,792	374,838
Silver Sands Mid - Replace Stage Lighting	854,636	13,053	841,583	828,530
Silver Sands Mid - Replace WSHP and Pur	1,329,705	1,190,673	139,031	(1,051,642)
Silver Sands Mid - Replace Gymnasium Bl	400,812	21,965	378,846	356,881
Silver Sands Mid - Replace WSHP Bldg. 10	1,227,936	-	1,227,936	1,227,936
Silver Sands Mid - Replace AC in Gym	394,946	394,946	-	(394,946)
Silver Sands Mid - Upgrade Condenser W	4,466,604	1,309,652	3,156,953	1,847,301
Silver Sands Mid - Interior and Exterior Pa	204,417	191,417	13,000	(178,417)
Silver Sands Mid - Parent Loop Extension	-	-	1,500,000	1,500,000
Silver Sands Mid - Raze Herbert Street Ho	-	-	70,000	70,000
South Daytona Elm - Upgrade Fire Alarm	170,537	80,829	89,708	8,879
South Daytona Elm - Renovate Media Ce	849,681	48,929	800,752	751,823
South Daytona Elm - Reroof Bldgs. 6, 7 ar	639,776	4,756	635,020	630,264
South Daytona Elm - Upgrade Kitchen Flo	355,110	30,047	325,063	295,016
South Daytona Elm - Reroof Bldg. 4	-	-	1,479,030	1,479,030
Southwestern Mid - Replace 250 Ton Chi	2,700	2,700	-	(2,700)
Southwestern Mid - Convert Classroom t	485,089	431,006	54,084	(376,922)
Southwestern Mid - Renovate Kitchen an	3,283,704	2,627,403	656,301	(1,971,102)
Southwestern Mid - Replace Gymnasium	400,530	14,333	386,197	371,864
Southwestern Mid - Elevator Upgrades	-	-	150,000	150,000
Southwestern Mid - Replace Stage Lightin	-	-	800,000	800,000
Spirit Elm - Upgrade HVAC Bldgs. 4	357,600	13,925	343,675	329,750
Spirit Elm - Upgrade HVAC Bldg. 7	541,232	35,561	505,671	470,110
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	-	-	2,799,215	2,799,215
Spruce Creek HS - Upgrade Main Electrica	2,115,200	-	2,115,200	2,115,200
Spruce Creek HS - Replace 12 Split Syster	100,262	100,262	-	(100,262)
Spruce Creek Elm - Remove Trees & Grad	54,888	54,888	-	(54,888)
Spruce Creek HS - Replace AC Unit in Atri	67,740	67,740	-	(67,740)
Spruce Creek Elm - Replace 60 Ton Chille	322,434	28,835	293,600	264,765
Spruce Creek HS - Upgrade Intrusion and	174,240	6,490	167,750	161,260
Spruce Creek HS - Renovate Tennis Court	78,000	-	553,000	553,000
Spruce Creek HS - Replace Rooftop AC Ur	173,457	-	173,457	173,457
Spruce Creek Elm - Digital Marquee	-	-	216,000	216,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Spruce Creek HS - Replace Intercom	-	-	1,656,000	1,656,000
Spruce Creek HS - Upgrade Auditorium S	-	-	1,290,000	1,290,000
Spruce Creek Elm - Upgrade HVAC and Li	-	-	1,600,000	1,600,000
Spuce Creek HS - Replace 16 Split System	135,690	135,690	-	(135,690)
Starke Elm - Renovations and Additions	11,629,271	9,462,190	2,168,865	(7,293,325)
Stem Bus 2	6,348	6,348	-	(6,348)
Sugar Mill Elm - 11 Classroom Addition	900,014	382	899,632	899,250
Sugar Mill Elm - Parent Loop Extension	2,506,722	181,911	2,324,811	2,142,900
Sugar Mill Elm - Replace Canopy Bldg. 11	301,005	27,195	273,810	246,615
Sugar Mill Elm - Replace Shade Structure	66,118	30,268	35,850	5,582
Sunrise Elm - Digital Marquee	-	-	216,000	216,000
Sweetwater Elementary - Replace Fire Al	260	260	-	(260)
Sweetwater Elm - Replace 60 Ton Chiller	314,476	304,908	9,568	(295,340)
Sweetwater Elm - Replace Outside Air Ur	-	-	500,000	500,000
Sweetwater Elm - Replace Primary Playgr	-	-	175,000	175,000
T. Dewitt Taylor Mid-HS - Replace Footba	800,000	-	800,000	800,000
T. Dewitt Taylor Mid-HS - Resurface Tenn	803	803	-	(803)
T. Dewitt Taylor Mid-HS - Upgrade Fire A	38,795	16,230	22,565	6,335
T. Dewitt Taylor Mid-HS - Upgrade CEP	2,825,238	716,644	2,108,593	1,391,949
Taylor T. Dewitt Mid-HS - Sand Volleyball	250,000	-	250,000	250,000
Timbercrest Elm - Upgrade Boilers	600,638	17,258	583,380	566,122
Tomoka Elm - Master Plan	3,708,225	56,776	3,651,449	3,594,673
Transportation Warehouse - DeLand - Re	752,297	358,042	394,255	36,213
Turie T. Small Elementary - Master Plan	1,044,514	309,934	734,580	424,646
Turie T. Small Elm - Expand Cafeteria	950,999	27,043	923,956	896,913
Turie T. Small Elm - Paint Interior Bldg. 1	63,360	63,360	-	(63,360)
Turie T. Small Elm - Replace Stair Risers a	31,714	31,714	-	(31,714)
University HS - Install Grandstands	2,333	1,413	920	(493)
University HS - Resurface Tennis Courts	2,736	2,736	-	(2,736)
University HS - Seal Abandoned Wells	193,841	27,626	166,215	138,589
University HS - New Marquee	223,627	222,627	1,000	(221,627)
University HS - Press Box	807,996	17,206	790,790	773,584
University HS - Upgrade Fire Booster Pun	534,524	14,178	520,346	506,168
University HS - Upgrade Fire Alarm and Ir	248,619	96,593	152,026	55,433
University HS - Install Storage Building	43,796	43,796	-	(43,796)
University HS - Extend Parent Loop	1,773,024	428,617	1,344,407	915,790
University HS - Install Concrete Slab and	71,784	71,784	-	(71,784)
University HS - Replace Locker Room Floc	83,333	83,333	-	(83,333)
University HS - Replace Media Center Car	35,000	-	35,000	35,000
University HS - Renovate Tennis Courts	-	-	620,784	620,784
University HS - Sand Volleyball Courts	-	-	250,000	250,000
Various - Security	4,081,985	756,463	5,869,192	5,112,729

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Various - Infrastructure for Technology	313,124	102,677	472,659	369,982
Various - Facilities Projects	-	-	250,000	250,000
Various - Minor Projects	1,793,287	1,246,398	4,546,889	3,300,491
Various Locations - Rural Broadband	1,000,000	-	1,000,000	1,000,000
Various Schools - BDA	295,994	295,994	-	(295,994)
Various Schools - 24 School Hardening - S	521,345	521,345	-	(521,345)
Various Schools - 25 School Hardening - S	695,084	667,809	27,275	(640,534)
Various Schools - Leased Portables	371,727	251,418	372,441	121,023
Various Schools & Depts - District Wide T	10,380,036	2,841,909	17,608,092	14,766,183
Various Secondary Schools - CTE Technol	651,961	501,747	800,214	298,467
Volusia Pines Elm - Replace Fire Alarm	1,209,063	358,378	850,685	492,307
Volusia Pines Elm - Upgrade HVAC Bldgs.	3,011,111	1,117,786	1,893,325	775,539
Volusia Pines Elm - Upgrade HVAC Bldgs.	2,979,873	50,693	2,929,180	2,878,487
Volusia Pines Elm - Upgrade HVAC Bldgs.	-	-	1,100,000	1,100,000
Westside Elm - Replace Doors and Hardw	741,000	-	741,000	741,000
White Fleet	1,782,430	1,522,572	1,635,758	113,186
Woodward Elementary - Renovations an	1,397,466	251,840	1,145,626	893,786
Woodward Avenue Elm - Finishes and Inf	5,125,280	3,415,215	1,710,064	(1,705,151)
		-		
Total projects	287,899,294	104,470,934	302,866,899	198,395,960
Total uses	287,899,294	104,470,934	302,866,899	198,395,960
Other financing uses				
Transfers out to general fund	(47,461,010)	(47,461,010)	(45,770,115)	1,690,895
Transfers out to debt service funds	(40,201,725)	(40,201,725)	(40,247,013)	(45,288)
Proceeds from sale of assets	7,741,585	7,741,585	-	(7,741,585)
Loss Recoveries	91,091	91,091	-	(91,091)
Total other financing uses	(79,830,059)	(79,830,059)	(86,017,128)	(6,187,069)
Net change in fund balance	(165,839,762)	18,572,708	(198,301,968)	(32,462,206)
Fund balance				
Beginning of year	284,175,588	284,175,588	302,748,296	18,572,708
Ending Balance	$ 118,335,826	$ 302,748,296	$ 104,446,328	$ (13,889,498)

VOLUSIA COUNTY SCHOOLS

CAPITAL PROJECTS FUNDS - CAPITAL OUTLAY AND DEBT SERVICE (CO&DS) PROGRAM - CONSOLIDATED BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
CO&DS distribution	$ 2,266,500	$ 2,704,961	$ 2,266,500	$ (438,461)
Total state sources	2,266,500	2,704,961	2,266,500	(438,461)
Local sources:				
Investment income	539,970	539,970	-	(539,970)
Total local sources	539,970	539,970	-	(539,970)
Total sources	2,806,470	3,244,931	2,266,500	(978,431)
Uses - expenditures				
COBI Bonds - Closing Cost	3,293	3,293	-	(3,293)
Friendship Elm - Upgrade HVAC Bldg. 3 a	2,672,689	2,528,502	144,187	(2,384,315)
Heritage Mid - Replace Roof Campus Wic	2,834,748	2,666,735	168,013	(2,498,722)
Seabreeze HS - Reroof Bldg. 13	612,966	499,794	113,172	(386,622)
Spruce Creek HS - Upgrade Main Electric	2,115,200	-	2,115,200	2,115,200
		-		
Total projects	8,238,896	5,698,324	2,540,572	(3,157,752)
Total uses	8,238,896	5,698,324	2,540,572	(3,157,752)
Fund balance				
Beginning of year	16,419,085	16,419,085	13,965,692	(2,453,393)
Ending Balance	$ 10,986,659	$ 13,965,692	$ 13,691,620	$ 2,704,961

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Ad valorem property taxes - Capital	$ 104,592,392	$ 105,356,147	$ 109,000,606	$ 3,644,459
Investment income	4,348,365	4,348,365	750,000	(3,598,365)
Other miscellaneous local	9,324	9,324	-	(9,324)
Refund of prior year expenditure	1,788	1,788	-	(1,788)
Total local sources	108,951,869	109,715,624	109,750,606	34,982
Total sources	108,951,869	109,715,624	109,750,606	34,982
Uses - expenditures				
Atlantic HS - Install Grandstands	47,910	1,810	46,100	44,290
Atlantic HS - Upgrade Auditorium Seating	234,106	(1,947)	236,054	238,001
Atlantic HS - Press Box and Restroom Bui	3,263,473	320,152	2,943,320	2,623,168
Atlantic HS - Renovate Group Restrooms	2,183,784	1,330,411	859,905	(470,506)
Atlantic HS - Repair Stucco Second Floor	638,000	-	638,000	638,000
Atlantic HS - Elevator Upgrades	150,573	15,499	135,074	119,575
Atlantic HS - CTE Building Addition	-	-	527,000	527,000
Atlantic HS - Replace Exterior Fire Sprinkl	-	-	1,000,000	1,000,000
Blue Lake Elm - Resurface Basketball Cou	395	395	-	(395)
Blue Lake Elm - Renovate Basketball Cou	312,580	14,286	298,295	284,009
Blue Lake Elm - Replace Flooring Bldg. 3	30,597	30,597	-	(30,597)
Brewster Center - Replace Emergency Ge	6,936	-	6,936	6,936
Bus and Safety	6,195,803	6,130,480	3,155,924	(2,974,556)
Campbell Mid - Demolish North Parking L	-	-	176,000	176,000
Charter School Capital Outlay LCIF Disbur	-	-	2,482,285	2,482,285
Contingency	12,579,525	-	14,579,525	14,579,525
Contingency - Operations	6,076,656	-	7,076,656	7,076,656
Copying Equipment	589,494	589,494	-	(589,494)
Coronado Beach Elem - Install New Lighti	2,700	2,700	-	(2,700)
Coronado Beach Elm - Replace AC in Kitcl	54,724	54,724	-	(54,724)
Coronado Beach Elm - Refinish Parking Lo	54,556	54,556	-	(54,556)
Coronado Beach Elm - Replace Exterior M	-	-	672,000	672,000
Creekside Mid - Install Concrete Pad for D	35,824	35,824	-	(35,824)
Daytona Transportation - Replace Emerg	480,779	21,093	459,687	438,594
Daytona Transportation - Replace Bus Ro	-	-	1,221,249	1,221,249
DeBary Elm - Renovate Media Center	-	-	525,000	525,000
DeLand Administrative Complex - Upgrac	525,000	-	525,000	525,000
DeLand Administrative Complex - Replac	160,464	-	160,464	160,464
DeLand Administrative Complex - Renova	1,400,000	-	2,400,000	2,400,000
DeLand HS - Replace Site Generator	104,719	4,719	100,000	95,281
DeLand HS - Upgrade HVAC Bldgs. 14 and	4,732	4,732	-	(4,732)
DeLand HS - Digital Marquee	248,572	18,186	230,386	212,200

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
DeLand HS - Grade Ponds for Drainage	70,703	70,703	-	(70,703)
DeLand HS - Replace Dance Flooring Bldg	88,291	88,291	-	(88,291)
DeLand Mid - Renovate Media Center	-	-	525,000	525,000
DeLand Mid - Replace Gutters and Down	-	-	237,600	237,600
DeLand Mid - Upgrade Door Hardware Ca	-	-	800,000	800,000
DeLand Transportation - Replace Fuel Tai	-	-	906,000	906,000
DeLand Warehouse - Lease	-	-	262,529	262,529
Deltona HS - Upgrade Emergency Shelter	1,400,000	-	1,400,000	1,400,000
Deltona HS - Repair Building Cracks Camp	162,424	-	162,424	162,424
Deltona HS - Upgrade Stage Lighting	847,969	640,830	207,139	(433,691)
Deltona Mid - Playground	74,055	74,055	-	(74,055)
Deltona HS - Foundation Repairs Bldgs. 1	276,265	-	276,265	276,265
Deltona Mid - Upgrade Door Hardware a	135,600	-	135,600	135,600
Deltona HS - Foundation Repairs Bldg. 2	2,369,763	1,860,328	509,435	(1,350,893)
Deltona Lakes Elm - Replace Intermediate	154,975	134,644	20,331	(114,313)
Deltona HS - Repair Flooring Bldg. 15	68,168	68,168	-	(68,168)
Deltona Transportation - Bus Awning	117,254	105,920	11,334	(94,586)
Deltona Transportation - Replace Fuel Isl	1,174,045	109,469	1,064,576	955,107
Deltona Mid - Water Intrusion Bldgs. 2, 3	2,194,582	124,008	2,070,574	1,946,566
Deltona Lakes Elm - Interior and Exterior	244,424	119,716	238,168	118,452
Deltona HS - Install Shade Structures	86,458	39,458	47,000	7,542
Deltona Transportation - Insulate Bus Ga	52,126	52,126	-	(52,126)
Deltona Transportation - Insulate Custod	170,832	157,832	13,000	(144,832)
Deltona HS - Upgrade Auditorium Seating	-	-	1,500,000	1,500,000
Deltona Lakes Elm - Upgrade Doors and H	-	-	800,000	800,000
Discovery Elm - Upgrade Doors and Hard	-	-	800,000	800,000
Edgewater Public Elm - Renovate Media	548,407	524,184	24,223	(499,961)
Edgewater Public Elm - Replace Stage Lig	600,000	-	600,000	600,000
Edgewater Public Elm - Interior and Exter	165,573	165,573	-	(165,573)
Enterprise Elm - K-8 Replacement School	3,894,751	494,879	3,399,872	2,904,993
Enterprise Elm - Replace Rooftop AC and	131,167	131,167	-	(131,167)
ESE Admin Complex - Replace AC Units B	143,125	-	143,125	143,125
Facilities Management	-	-	1,300,000	1,300,000
Facilities Warehouse Expansion	2,499,235	-	2,499,235	2,499,235
Facilities Services - Replace Emergency G	-	-	2,000,000	2,000,000
Facilities Services - Warehouse Expansior	-	-	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 a	473,245	473,245	-	(473,245)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Forest Lake Elm - Parent Loop Extension	1,615,711	1,614,438	1,273	(1,613,165)
Forest Lake Elm - Increase Bus Loop Park	435,803	75,860	359,943	284,083
Freedom Elm - Replace DOAS Bldgs. 3 an	1,330,667	1,186,869	143,798	(1,043,071)
Freedom Elm - Replace Stage Lighting an	600,000	-	600,000	600,000
Freedom Elm - Replace Covered Walkwa	140,041	140,041	-	(140,041)
Freedom Elm - Replace Primary Playgrou	-	-	175,000	175,000
Furn, Fix, Equip, Veh	2,404,316	1,555,217	2,209,956	654,739
Furn, Fix, Equip, Veh - Internal Account F	54,140	54,140	-	(54,140)
Furn, Fix, Equip, Veh - Custodial Equipme	-	-	500,000	500,000
Galaxy Mid - Replace 50 KW Kitchen Gen	1,833	1,833	-	(1,833)
Galaxy Mid - Install AHU Heater	-	-	1,393,030	1,393,030
Herbert Street Center - Replace Flooring	81,896	81,896	-	(81,896)
Heritage Mid - Reclaimed Water Connect	223,785	-	223,785	223,785
Heritage Mid - Digital Marquee	269,851	22,233	247,618	225,385
Heritage Mid - Replace Media Center Flo	46,263	46,263	-	(46,263)
Highbanks Learning Center - Install Porta	210,247	210,247	-	(210,247)
Holly Hill School - Replace Gutters Phase	33,106	33,106	-	(33,106)
Holly Hill School - Replace Boiler	248,209	11,069	237,140	226,071
Holly Hill School - Replace Gutters Campu	130,000	-	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 Playgr	-	-	175,000	175,000
Horizon Elm - Pavilion	250,000	-	250,000	250,000
Horizon Elm - Replace Primary Playgroun	155,657	153,083	5,424	(147,659)
Horizon Elm - PE Pavillion with Two Bask	-	-	654,000	654,000
Horizon Elm - Replace Stage Lighting and	-	-	600,000	600,000
Indian River Elm - Replace Doors and Har	833,193	213,601	792,425	578,824
Mainland HS - Stormwater Upgrades	1,667,710	1,302,418	365,292	(937,126)
Mainland HS - Upgrade Stage Lighting	1,440,000	-	1,440,000	1,440,000
Mainland HS - Replace Restroom Floors E	70,031	830	69,201	68,371
Manatee Cove Elm - Replace Stage Lighti	-	-	600,000	600,000
McInnis Elm - Exterior Painting Campus V	84,562	84,562	-	(84,562)
New Smyrna Transportation - Vehicle Lift	115,703	104,539	11,164	(93,375)
New Smyrna Beach HS - Raise Storm Drai	53,897	53,897	-	(53,897)
New Smyrna Beach HS - Replace Gutters	839,930	30,582	809,348	778,766
New Smyrna Beach Mid - Extend Courtya	39,821	39,821	-	(39,821)
New Smyrna Beach HS - Upgrade Floorin	50,401	10,842	39,559	28,717
Olson Center - Upgrade Main Electrical S	43,522	43,522	-	(43,522)
Olson Center - Replace AC in Systems Ro	99,657	79,335	20,322	(59,013)
Orange City Elm - Renovations and Addit	401,645	97,352	304,293	206,941
Orange City Elm - Instructional Moving C	20,000	-	20,000	20,000
Ormond Beach Mid - Addition of Ag Stru	128,666	128,666	-	(128,666)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Ormond Beach Mid - Rebuild Centrifugal	-	-	1,002,000	1,002,000
Osceola Elm - Reroof Bldgs. 4 and 9	94,000	-	94,000	94,000
Osceola Elm - Raze Facility	-	-	1,000,000	1,000,000
Osteen Elm - Replace Gutters and Downs	547,544	335,269	212,274	(122,995)
Osteen Elm - Modify Bus Loop Entrance	136,791	-	136,791	136,791
Palm Terrace Elm - Replace Emergency G	672,649	17,569	655,080	637,511
Palm Terrace Elm - Replace Primary Playg	-	-	175,000	175,000
Parking Lot Lease - City of DeLand	30,558	30,529	32,707	2,178
Pathways Elm - 11 Classroom Addition	568,700	-	1,318,700	1,318,700
Pathways Elm - Upgrade Stage Lighting a	500,000	-	500,000	500,000
Pathways Elm - Replace Primary Playgrou	-	-	175,000	175,000
Pine Ridge HS - Repair Wall Flashings Bld	310,755	310,755	-	(310,755)
Pine Ridge HS - 20 Classroom Addition	1,353,488	955,757	397,730	(558,027)
Pine Ridge HS - Install Pig Barn and Restr	75,000	-	75,000	75,000
Pine Ridge HS - Elevator Upgrades	-	-	150,000	150,000
Pine Ridge HS - Upgrade Auditorium Seat	-	-	1,320,000	1,320,000
Pine Trail Elm - Upgrade Stage Sound	460,000	-	460,000	460,000
Pine Trail Elm - Replace Primary Playgrou	154,849	131,232	23,617	(107,615)
Pine Trail Elm - Replace Boiler	-	-	450,000	450,000
Port Orange Elm - Parking Area	9,068	-	9,068	9,068
Port Orange Elm - Water Intrusion	3,406,595	2,065,167	1,341,428	(723,739)
Portables - Moves and Compliance	973,556	614,476	1,259,080	644,604
Portables - Refurbish 386 at Spruce Creel	10,057	10,057	-	(10,057)
Portables - Refurbish 490 at Spruce Creel	8,307	8,307	-	(8,307)
Pride Elm - Replace Shelter Generators	1,000	-	1,000	1,000
R.J. Longstreet Elm - Remodel Media Cen	755,746	218,766	536,980	318,214
R.J. Longstreet Elm - Upgrade Parking Lot	200,000	-	200,000	200,000
R.J. Longstreet Elm - Replace Canopies Bl	-	-	160,800	160,800
Read-Pattillo Elm - K-5 Replacement Scho	711,730	-	711,730	711,730
River Springs Mid - Replace Gutters and D	642,124	517,783	124,342	(393,441)
River Springs Mid - Parent Loop Extensio	700,104	2,820	697,284	694,464
River Springs Mid - Replace Flooring Bldg	114,387	114,387	-	(114,387)
River Springs Mid - Grade Pond for Drain	39,417	39,417	-	(39,417)
Riverview Learning Center - Fire Alarm/Ir	597	597	-	(597)
RJ Longstreet Elm - Replace AC Units Bldg	81,112	81,112	-	(81,112)
Seabreeze HS - Replace Tile Roof and Coa	253,076	221,192	35,637	(185,555)
Seabreeze HS - Elevator Upgrades	150,569	15,392	135,177	119,785
Seabreeze HS - Digital Marquee	-	-	216,000	216,000
Seabreeze HS - Raze Harvard Drive House	-	-	70,000	70,000
Seabreeze HS - Reroof Tile Eyebrows Bldg	-	-	610,106	610,106
Seabreeze HS - Replace Stage Lighting an	-	-	1,500,000	1,500,000
Silver Sands Mid - Renovate Media Cente	1,056,746	340,954	715,792	374,838

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Silver Sands Mid - Replace Stage Lighting	854,636	13,053	841,583	828,530
Silver Sands Mid - Replace Gymnasium Bl	400,812	21,965	378,846	356,881
Silver Sands Mid - Replace AC in Gym	394,946	394,946	-	(394,946)
Silver Sands Mid - Interior and Exterior P	204,417	191,417	13,000	(178,417)
Silver Sands Mid - Parent Loop Extension	-	-	1,500,000	1,500,000
Silver Sands Mid - Raze Herbert Street Ho	-	-	70,000	70,000
South Daytona Elm - Renovate Media Ce	849,681	48,929	800,752	751,823
South Daytona Elm - Upgrade Kitchen Flo	355,110	30,047	325,063	295,016
Southwestern Mid - Renovate Kitchen an	3,283,704	2,627,403	656,301	(1,971,102)
Southwestern Mid - Replace Gymnasium	400,530	14,333	386,197	371,864
Southwestern Mid - Elevator Upgrades	-	-	150,000	150,000
Southwestern Mid - Replace Stage Lighti	-	-	800,000	800,000
Spirit Elm - Upgrade HVAC Bldgs. 4	357,600	13,925	343,675	329,750
Spruce Creek HS - Replace 12 Split Syster	100,262	100,262	-	(100,262)
Spruce Creek Elm - Remove Trees & Grad	54,888	54,888	-	(54,888)
Spruce Creek HS - Replace AC Unit in Atri	67,740	67,740	-	(67,740)
Spruce Creek HS - Replace Rooftop AC Ur	173,457	-	173,457	173,457
Spruce Creek Elm - Digital Marquee	-	-	216,000	216,000
Spruce Creek HS - Upgrade Auditorium S	-	-	1,290,000	1,290,000
Spuce Creek HS - Replace 16 Split System	135,690	135,690	-	(135,690)
Starke Elm - Renovations and Additions	4,094	1,167	2,927	1,760
Sugar Mill Elm - 11 Classroom Addition	650,000	-	650,000	650,000
Sugar Mill Elm - Replace Canopy Bldg. 11	301,005	27,195	273,810	246,615
Sugar Mill Elm - Replace Shade Structure	66,118	30,268	35,850	5,582
Sunrise Elm - Digital Marquee	-	-	216,000	216,000
Sweetwater Elementary - Replace Fire Al	260	260	-	(260)
Sweetwater Elm - Replace Primary Playgr	-	-	175,000	175,000
Timbercrest Elm - Upgrade Boilers	600,638	17,258	583,380	566,122
Tomoka Elm - Master Plan	394,801	5,815	388,986	383,171
Transportation Warehouse - DeLand - Re	752,297	358,042	394,255	36,213
Turie T. Small Elementary - Master Plan	591,193	271,781	319,412	47,631
Turie T. Small Elm - Expand Cafeteria	950,999	27,043	923,956	896,913
Turie T. Small Elm - Paint Interior Bldg. 1	63,360	63,360	-	(63,360)
Turie T. Small Elm - Replace Stair Risers a	31,714	31,714	-	(31,714)
University HS - Install Grandstands	2,333	1,413	920	(493)
University HS - Seal Abandoned Wells	193,841	27,626	166,215	138,589
University HS - New Marquee	223,627	222,627	1,000	(221,627)
University HS - Press Box	807,996	17,206	790,790	773,584
University HS - Upgrade Fire Booster Pun	534,524	14,178	520,346	506,168
University HS - Install Storage Building	43,796	43,796	-	(43,796)
University HS - Install Concrete Slab and	71,784	71,784	-	(71,784)
University HS - Replace Locker Room Floc	83,333	83,333	-	(83,333)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - LOCAL CAPITAL IMPROVEMENT FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
University HS - Replace Media Center Car	35,000	-	35,000	35,000
University HS - Renovate Tennis Courts	-	-	620,784	620,784
Various - Facilities Projects	-	-	250,000	250,000
Various - Minor Projects	1,782,507	1,241,108	4,541,399	3,300,291
Various Locations - Rural Broadband	1,000,000	-	1,000,000	1,000,000
Various Schools - BDA	295,994	295,994	-	(295,994)
Various Schools - Leased Portables	371,727	251,418	372,441	121,023
Westside Elm - Replace Doors and Hardw	741,000	-	741,000	741,000
White Fleet	1,782,430	1,522,572	1,635,758	113,186
Woodward Elementary - Renovations an	9,306	9,306	-	(9,306)
		-		
Total projects	101,683,275	35,820,966	120,800,288	84,979,318
Total uses	101,683,275	35,820,966	120,800,288	84,979,318
Other financing uses				
Transfers out to general fund	(45,081,219)	(45,081,219)	(45,770,115)	(688,896)
Transfers out to debt service funds	(23,344,209)	(23,344,209)	(26,119,763)	(2,775,554)
Loss Recoveries	91,091	91,091	-	(91,091)
Total other financing uses	(68,334,337)	(68,334,337)	(71,889,878)	(3,555,541)
Net change in fund balance	(61,065,743)	5,560,321	(82,939,560)	(21,873,817)
Fund balance				
Beginning of year	87,858,108	87,858,108	93,418,429	5,560,321
Ending Balance	$ 26,792,365	$ 93,418,429	$ 10,478,869	$ (16,313,496)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Local sales tax	$ 65,179,514	$ 64,961,408	$ 67,464,953	$ 2,503,545
Investment income	3,593,862	3,593,862	700,000	(2,893,862)
Other miscellaneous local	279	279	-	(279)
Refund of prior year expenditure	1,474	1,474	-	(1,474)
Total local sources	68,775,129	68,557,023	68,164,953	(392,070)
Total sources	68,775,129	68,557,023	68,164,953	(392,070)
Uses - expenditures				
All High Schools - Athletic Facility Leases	254,081	254,081	280,000	25,919
Atlantic HS - Baseball Field Lighting	2,100,579	1,785,748	314,830	(1,470,918)
Atlantic HS - Sand Volleyball Courts	329,453	29,501	299,952	270,451
Beachside Elm - Reroof Bldg. 4	-	-	309,269	309,269
Campbell Mid - Replace Emergency Gene	598,095	13,395	584,700	571,305
Campbell Mid - Upgrade HVAC Bldgs. 5 a	2,119,264	602,079	1,517,185	915,106
Centegix	1,501,478	817,947	1,139,861	321,914
Champion Elm - Upgrade CEP	1,485,886	251,641	1,234,245	982,604
Citrus Grove Elm - Upgrade Fire Alarm an	171,234	86,164	85,070	(1,094)
Contingency	4,672,194	-	6,672,194	6,672,194
Contingency - Operations	11,301,053	-	11,301,053	11,301,053
DeLand HS - Replace Cafeteria Chiller	2,300	2,300	-	(2,300)
DeLand HS - Baseball Field Lighting	441,548	1,571	439,977	438,406
DeLand HS - Sand Volleyball Courts	841	841	-	(841)
DeLand HS - Softball Field Lighting	158,185	581	157,604	157,023
DeLand HS - Renovate Tennis Courts	516,936	516,579	358	(516,221)
DeLand HS - Bus Loop Security Fencing	70,717	70,717	-	(70,717)
DeLand HS - Replace Roof Campus Wide	-	-	12,704,800	12,704,800
DeLand Mid - Remodel Science Labs Bldg	700,106	584,849	115,257	(469,592)
DeLand Mid - Replace Exterior Gym Door	41,119	41,119	-	(41,119)
Deltona Middle - Master Plan	27,030	6,230	20,800	14,570
Deltona HS - Rebuild Chillers, Cooling Tov	2,859,596	626,293	2,233,303	1,607,010
Deltona HS - Replace Intercom Wiring	787,134	30,692	756,443	725,751
Deltona HS - Reroof Bldg. 26	210,796	21,532	189,263	167,731
Deltona Lakes Elm - Upgrade Intrusion ar	174,236	6,386	167,850	161,464
Deltona Maintenance - Replace Emergen	692,981	80,672	612,309	531,637
Deltona HS - Bus Loop Security Fencing	57,024	57,024	-	(57,024)
Deltona HS - Remodel Bldg. 26 for Health	-	-	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
Discovery Elm - Upgrade Fire Alarm and I	32,058	2,242	29,815	27,573

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Discovery Elm - Replace Chillers 1 and 2	1,476,002	1,235,750	240,252	(995,498)
Discovery Elm - Security Fencing	53,636	53,636	-	(53,636)
Edgewater Elm - Upgrade Fire Alarm and	29,548	2,253	27,295	25,042
Facilities Management	-	-	1,200,000	1,200,000
Forest Lake Elm - Replace Chiller	-	-	488,524	488,524
Freedom Elm - Replace DOAS Bldgs. 1 an	1,405,687	153,901	1,251,786	1,097,885
Freedom Elm - Replace Emergency Gene	-	-	600,000	600,000
Friendship Elm - Upgrade HVAC Bldg. 3 a	245,988	233,499	12,489	(221,010)
Friendship Elm - Replace Switchgear Bldg	284,621	16,799	267,822	251,023
Galaxy Mid - Replace Emergency Generat	-	-	1,700,000	1,700,000
George Marks Elm - Replace Roof Bldg. 5	-	-	430,800	430,800
Heritage Mid - Replace Roof Campus Wic	56,010	30,995	25,015	(5,980)
Heritage Mid - Replace Fire Alarm	1,360,020	754,605	605,414	(149,191)
Heritage Mid - Upgrade HVAC, Ceiling an	-	-	4,076,081	4,076,081
Heritage Mid - Renovate Science Labs	649,276	35,889	613,387	577,498
Heritage Mid - Upgrade HVAC, Ceiling an	2,006,170	166,977	1,839,193	1,672,216
Hinson Mid - Replace Emergency Genera	-	-	1,998,000	1,998,000
Holly Hill School - Replace Switchgear Blc	22,838	12,294	10,544	(1,750)
Holly Hill School - Upgrade Intrusion and	174,247	6,697	167,550	160,853
Horizon Elm - Replace Chiller Bldg. 11	345,813	22,000	323,813	301,813
Indian River Elm - Replace Switchgear Blc	360,770	20,833	339,937	319,104
Mainland HS - Upgrade Chiller Plant	204,657	128,927	75,730	(53,197)
Mainland HS - Baseball Field Lighting	1,395,064	83,867	1,311,196	1,227,329
Mainland HS - Remodel Storefront	77,876	50,776	27,100	(23,676)
New Smyrna Beach HS - Upgrade Intrusic	174,240	6,490	167,750	161,260
New Smyrna Beach HS - Baseball and Sof	1,564,584	91,574	1,473,010	1,381,436
New Smyrna Beach Mid - Replace Interco	-	-	1,242,000	1,242,000
Orange City Elm - Renovations and Addit	13,885,794	11,192,175	2,694,606	(8,497,569)
Ormond Beach Mid - Upgrade Intrusion a	174,236	6,386	167,850	161,464
Palm Terrace Elm - Upgrade CEP	2,438,612	1,269,707	1,168,905	(100,802)
Pathways Elm - Replace Fire Alarm	158,695	75,672	83,023	7,351
Pathways Elm - Replace Outside Air Units	1,359,820	1,253,344	106,476	(1,146,868)
Pine Ridge HS - Upgrade HVAC, Ceiling ar	3,240	3,240	-	(3,240)
Pine Ridge HS - Reclaimed Water Connec	221,607	-	221,607	221,607
Pine Ridge HS - Upgrade HVAC, Ceiling ar	2,298,479	1,447,516	850,963	(596,553)
Pine Ridge HS - Sand Volleyball Courts	-	-	250,000	250,000
Pine Ridge HS - Upgrade HVAC, Ceiling ar	-	-	3,761,837	3,761,837
Port Orange Elm - Replace Fire Alarm	1,116,000	-	1,116,000	1,116,000
Port Orange Elm - School Front Security F	52,535	-	52,535	52,535
Pride Elm - Upgrade CEP	-	-	3,229,039	3,229,039
River Springs Mid - Convert Three Classro	1,663,019	191,990	1,579,796	1,387,806
RJ Longstreet Elm - Upgrade Fire Alarm a	65,366	36,550	28,815	(7,735)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Seabreeze HS - New Chiller 3, Upgrade H	9,773	9,773	-	(9,773)
Seabreeze HS - Upgrade HVAC Bldgs. 7 a	2,898,213	2,552,073	346,140	(2,205,933)
Seabreeze HS - Sand Volleyball Courts	224,530	197,311	27,219	(170,092)
Seabreeze HS - Replace OAU Bldg. 3	338,098	322,310	15,788	(306,522)
Seabreeze HS - Reroof Bldg. 7	510,965	26,104	484,861	458,757
Seabreeze HS - Upgrade MDP and Secon	2,310,000	-	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 Electrica	98,875	1,828	97,047	95,219
Silver Sands Mid - Replace WSHP and Pu	1,329,705	1,190,673	139,031	(1,051,642)
Silver Sands Mid - Replace WSHP Bldg. 1	1,227,936	-	1,227,936	1,227,936
South Daytona Elm - Upgrade Fire Alarm	170,537	80,829	89,708	8,879
South Daytona Elm - Reroof Bldgs. 6, 7 a	639,776	4,756	635,020	630,264
South Daytona Elm - Reroof Bldg. 4	-	-	1,479,030	1,479,030
Southwestern Mid - Replace 250 Ton Chi	2,700	2,700	-	(2,700)
Southwestern Mid - Convert Classroom t	485,089	431,006	54,084	(376,922)
Spirit Elm - Upgrade HVAC Bldg. 7	541,232	35,561	505,671	470,110
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	-	-	2,799,215	2,799,215
Spruce Creek Elm - Replace 60 Ton Chille	322,434	28,835	293,600	264,765
Spruce Creek HS - Upgrade Intrusion and	174,240	6,490	167,750	161,260
Spruce Creek HS - Renovate Tennis Court	78,000	-	553,000	553,000
Spruce Creek HS - Replace Intercom	-	-	1,656,000	1,656,000
Spruce Creek Elm - Upgrade HVAC and Li	-	-	1,600,000	1,600,000
Starke Elm - Renovations and Additions	5,938,234	4,258,800	1,681,219	(2,577,581)
Stem Bus 2	6,348	6,348	-	(6,348)
Sweetwater Elm - Replace 60 Ton Chiller	314,476	304,908	9,568	(295,340)
Sweetwater Elm - Replace Outside Air Ur	-	-	500,000	500,000
T. Dewitt Taylor Mid-HS - Replace Footba	800,000	-	800,000	800,000
T. Dewitt Taylor Mid-HS - Resurface Tenn	803	803	-	(803)
T. Dewitt Taylor Mid-HS - Upgrade Fire A	38,795	16,230	22,565	6,335
T. Dewitt Taylor Mid-HS - Upgrade CEP	2,825,238	716,644	2,108,593	1,391,949
Taylor T. Dewitt Mid-HS - Sand Volleyball	250,000	-	250,000	250,000
Tomoka Elm - Master Plan	2,164,386	50,793	2,113,593	2,062,800
University HS - Resurface Tennis Courts	2,736	2,736	-	(2,736)
University HS - Upgrade Fire Alarm and I	248,619	96,593	152,026	55,433
University HS - Sand Volleyball Courts	-	-	250,000	250,000
Various - Security	4,081,985	756,463	5,869,192	5,112,729
Various - Infrastructure for Technology	313,124	102,677	472,659	369,982
Various Schools & Depts - District Wide T	10,380,036	2,841,909	17,608,092	14,766,183
Various Secondary Schools - CTE Technol	651,961	501,747	800,214	298,467
Volusia Pines Elm - Replace Fire Alarm	1,209,063	358,378	850,685	492,307
Volusia Pines Elm - Upgrade HVAC Bldgs.	3,011,111	1,117,786	1,893,325	775,539

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - SALES TAX FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Volusia Pines Elm - Upgrade HVAC Bldgs.	2,979,873	50,693	2,929,180	2,878,487
Volusia Pines Elm - Upgrade HVAC Bldgs.	-	-	1,100,000	1,100,000
Woodward Elementary - Renovations an	1,115,884	242,534	873,351	630,817
Woodward Avenue Elm - Finishes and Inf	5,125,280	3,415,215	1,710,064	(1,705,151)
		-		
Total projects	119,450,429	44,206,032	138,521,958	94,315,922
Total uses	119,450,429	44,206,032	138,521,958	94,315,922
Other financing uses				
Transfers out to debt service funds	(14,097,343)	(14,097,343)	(14,127,250)	(29,907)
Total other financing uses	(14,097,343)	(14,097,343)	(14,127,250)	(29,907)
Net change in fund balance	(64,772,643)	10,253,648	(84,484,255)	(19,711,612)
Fund balance				
Beginning of year	85,851,882	85,851,882	96,105,530	10,253,648
Ending Balance	$ 21,079,239	$ 96,105,530	$ 11,621,275	$ (9,457,964)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - IMPACT FEES FUNDS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	$ 2,697,105	$ 2,697,105	$ 400,000	$ (2,297,105)
Impact fees	14,639,536	14,639,536	10,000,000	(4,639,536)
Total local sources	17,336,641	17,336,641	10,400,000	(6,936,641)
Total sources	17,336,641	17,336,641	10,400,000	(6,936,641)
Uses - expenditures				
Atlantic HS - CTE Building Addition	-	-	73,000	73,000
Contingency	241,265	-	241,265	241,265
Enterprise Elm - K-8 Replacement School	2,132,445	6,957	2,125,488	2,118,531
Facilities Management	-	-	750,000	750,000
McInnis Elm - Renovations and Administr	590,442	-	590,442	590,442
Orange City Elm - Renovations and Addit	8,924,496	6,668,003	2,256,493	(4,411,510)
Pathways Elm - 11 Classroom Addition	191,250	-	191,250	191,250
Read-Pattillo Elm - K-5 Replacement Scho	1,250,000	-	1,250,000	1,250,000
Starke Elm - Renovations and Additions	5,686,942	5,202,223	484,720	(4,717,503)
Sugar Mill Elm - 11 Classroom Addition	250,014	382	249,632	249,250
Tomoka Elm - Master Plan	1,149,038	168	1,148,870	1,148,702
Turie T. Small Elementary - Master Plan	453,321	38,153	415,168	377,015
Woodward Elementary - Renovations an	272,275	-	272,275	272,275
		-		
Total projects	21,141,488	11,915,886	10,048,602	(1,867,283)
Total uses	21,141,488	11,915,886	10,048,602	(1,867,283)
Other financing uses				
Transfers out to debt service funds	(2,750,000)	(2,750,000)	-	2,750,000
Total other financing uses	(2,750,000)	(2,750,000)	-	2,750,000
Net change in fund balance	(6,554,847)	2,670,755	351,398	6,906,245
Fund balance				
Beginning of year	57,385,565	57,385,565	60,056,320	2,670,755
Ending Balance	$ 50,830,718	$ 60,056,320	$ 60,407,718	$ 9,577,000

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - CERTIFICATES OF PARTICIPATION DEBT ISSUES - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	$ 1,416,264	$ 1,416,264	$ -	$ (1,416,264)
Total local sources	1,416,264	1,416,264	-	(1,416,264)
Total sources	1,416,264	1,416,264	-	(1,416,264)
Uses - expenditures				
Osteen Elm - Modify Bus Loop Entrance	1,363,209	-	1,363,209	1,363,209
Pathways Elm - 11 Classroom Addition	12,044,387	1,201,174	10,843,212	9,642,038
Pine Ridge HS - Upgrade Kitchen and Dini	3,104,732	358,556	2,746,177	2,387,621
Pine Trail Elm - Parent Loop Extension	2,989,546	95,955	2,893,590	2,797,635
River Springs Mid - Parent Loop Extensio	2,500,939	25,419	2,475,520	2,450,101
Seabreeze HS - Upgrade HVAC Bldg. 3	2,647,619	968,881	1,678,739	709,858
Silver Sands Mid - Upgrade Condenser W	4,466,604	1,309,652	3,156,953	1,847,301
Sugar Mill Elm - Parent Loop Extension	2,506,722	181,911	2,324,811	2,142,900
University HS - Extend Parent Loop	1,773,024	428,617	1,344,407	915,790
		-		
Total projects	33,396,782	4,570,165	28,826,618	24,256,453
Total uses	33,396,782	4,570,165	28,826,618	24,256,453
Other financing uses				
Transfers out to debt service funds	(10,173)	(10,173)	-	10,173
Total other financing uses	(10,173)	(10,173)	-	10,173
Net change in fund balance	(31,990,691)	(3,164,074)	(28,826,618)	3,164,073
Fund balance				
Beginning of year	33,244,473	33,244,473	30,080,399	(3,164,074)
Ending Balance	$ 1,253,782	$ 30,080,399	$ 1,253,781	$ (1)

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUNDS - OTHER CAPITAL PROJECTS - CONSOLIDATED
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Other miscellaneous state sources	$ 2,503,213	$ 2,503,213	$ -	$ (2,503,213)
Total state sources	2,503,213	2,503,213	-	(2,503,213)
Local sources:				
Investment income	100,004	100,004	-	(100,004)
Total local sources	100,004	100,004	-	(100,004)
Total sources	2,603,217	2,603,217	-	(2,603,217)
Uses - expenditures				
Atlantic HS - CTE Building Addition	-	-	400,000	400,000
Contingency - Operations	423,985	-	423,985	423,985
DeLand Warehouse - Lease	245,503	245,503	-	(245,503)
Enterprise Elm - K-8 Replacement School	92,656	-	92,655	92,655
Fuel Tax Revenue	1,177,949	-	1,177,949	1,177,949
Land Acquisition	821,121	819,613	1,508	(818,105)
Various - Minor Projects	10,780	5,290	5,490	200
Various Schools - 24 School Hardening - S	521,345	521,345	-	(521,345)
Various Schools - 25 School Hardening - S	695,084	667,809	27,275	(640,534)
		-		
Total projects	3,988,423	2,259,560	2,128,862	(130,698)
Total uses	3,988,423	2,259,560	2,128,862	(130,698)
Other financing sources				
Transfers out to general fund	(2,379,791)	(2,379,791)	-	2,379,791
Proceeds from sale of assets	7,741,585	7,741,585	-	(7,741,585)
Total other financing sources	5,361,794	5,361,794	-	(5,361,794)
Net change in fund balance	3,976,588	5,705,451	(2,128,862)	(6,105,450)
Fund balance				
Beginning of year	3,416,475	3,416,475	9,121,926	5,705,451
Ending Balance	$ 7,393,063	$ 9,121,926	$ 6,993,064	$ (399,999)

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	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					
Categories					
New Construction	15,454,800	26,500,000	700,000	40,000,000	4,000,000
Projects at Existing Schools and Facilities	69,569,284	42,443,542	61,960,153	57,887,765	23,949,859
Facilities Management	8,797,339	7,817,142	7,548,345	7,555,393	7,562,636
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	118,658,638	103,714,705	91,045,899	126,817,962	57,411,174
Roll Forward					
Prior Year Carryover Encumbrances	66,418,721	-	-	-	-
Prior Year Carryover Appropriations	117,789,540	-	-	-	-
Total roll forward	**184,208,261**	**-**	**-**	**-**	**-**
Total uses	**302,866,899**	**103,714,705**	**91,045,899**	**126,817,962**	**57,411,174**
Deficiency of revenues under expenditures	(112,284,840)	95,851,595	114,717,848	85,499,819	161,765,438
Other financing sources					
Transfers - General Fund	(45,770,115)	(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	**(86,017,128)**	**(88,159,785)**	**(90,255,059)**	**(59,600,480)**	**(102,355,427)**
Net change in fund balances	(198,301,968)	7,691,810	24,462,789	25,899,339	59,410,011
Fund balances					
Beginning Balance	302,748,296	104,446,328	112,138,138	136,600,927	162,500,265
Ending Balance	**$ 104,446,328**	**$ 112,138,138**	**$ 136,600,927**	**$ 162,500,265**	**$ 221,910,277**

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 Building Addition	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
Total New Construction	15,454,800	26,500,000	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 Fire 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	-	-	-	-
Creekside 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	-	-	-	-
DeLand Mid - School Envelope Improvement	-	-	-	3,900,000	-

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 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, Ceilin	-	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 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 - 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	-	-
Osceola Elm - Raze Facility	1,000,000	-	-	-	-

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
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. 2-7	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	-	-	-	-
Spruce Creek Elm - Upgrade HVAC and Lighting Campus Wi	1,600,000	14,600,000	-	-	-
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	69,569,284	42,443,542	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	252,132	257,175	262,318	267,564	272,916
Total Facilities Management	8,797,339	7,817,142	7,548,345	7,555,393	7,562,636
					-
Technology					
Centegix	456,330	456,330	-	-	-
Various Schools & Depts - District Wide Technology Equipn	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
Roll Forward					
Prior Year Carryover Encumbrances	66,418,721	-	-	-	-
Prior Year Carryover Appropriations	117,789,540	-	-	-	-
Total roll forward	**184,208,261**	**-**	**-**	**-**	**-**
Total uses	**302,866,899**	**103,714,705**	**91,045,899**	**126,817,962**	**57,411,174**

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
Deficiency of revenues under expenditures	(112,284,840)	95,851,595	114,717,848	85,499,819	161,765,438
Other financing sources					
Transfers - General Fund	(45,770,115)	(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	**(86,017,128)**	**(88,159,785)**	**(90,255,059)**	**(59,600,480)**	**(102,355,427)**
Net change in fund balances	(198,301,968)	7,691,810	24,462,789	25,899,339	59,410,011
Fund balances					
Beginning Balance	302,748,296	104,446,328	112,138,138	136,600,927	162,500,265
Ending Balance	**$ 104,446,328**	**$ 112,138,138**	**$ 136,600,927**	**$ 162,500,265**	**$ 221,910,277**

VOLUSIA COUNTY SCHOOLS

CAPITAL PROJECTS FUNDS - CAPTIAL OUTLAY AND DEBT SERVICE (CO&DS) PROGRAM - CONSOLIDATED

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
Total sources	**2,266,500**	**2,266,500**	**2,266,500**	**2,266,500**	**2,266,500**
Roll Forward					
Prior Year Carryover Encumbrances	320,484	-	-	-	-
Prior Year Carryover Appropriations	2,220,088	-	-	-	-
Total roll forward	**2,540,572**	**-**	**-**	**-**	**-**
Total uses	**2,540,572**	**-**	**-**	**-**	**-**
Deficiency of revenues under expenditures	(274,072)	2,266,500	2,266,500	2,266,500	2,266,500
Net change in fund balances	(274,072)	2,266,500	2,266,500	2,266,500	2,266,500
Fund balances					
Beginning Balance	13,965,692	13,691,620	15,958,120	18,224,620	20,491,120
Ending Balance	**$ 13,691,620**	**$ 15,958,120**	**$ 18,224,620**	**$ 20,491,120**	**$ 22,757,620**

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 Building Addition	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 Fire 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. 2-7	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	252,132	257,175	262,318	267,564	272,916
Total Facilities Management	4,847,339	3,867,142	3,598,345	3,605,393	3,612,636
					-
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
Roll Forward					
Prior Year Carryover Encumbrances	16,487,324	-	-	-	-
Prior Year Carryover Appropriations	49,961,171	-	-	-	-
Total roll forward	**66,448,495**	**-**	**-**	**-**	**-**
Total uses	**120,800,288**	**45,382,833**	**36,085,361**	**33,195,197**	**32,311,315**
Deficiency of revenues under expenditures	(11,049,682)	72,613,823	87,357,503	96,037,235	102,902,069
Other financing sources					
Transfers - General Fund	(45,770,115)	(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	**(71,889,878)**	**(74,030,723)**	**(76,130,621)**	**(85,473,168)**	**(88,232,052)**
Net change in fund balances	(82,939,560)	(1,416,900)	11,226,882	10,564,067	14,670,017
Fund balances					
Beginning Balance	93,418,429	10,478,869	9,061,969	20,288,851	30,852,918
Ending Balance	**$ 10,478,869**	**$ 9,061,969**	**$ 20,288,851**	**$ 30,852,918**	**$ 45,522,936**

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 Building Addition	-	11,125,000	-	-	-
DeLand HS - Replace Roof Campus Wide	12,704,800	-	-	-	-
Total New Construction	12,704,800	11,125,000	-	-	-
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	-
Pine Ridge HS - Renovate Culinary Lab	-	-	1,700,000	-	-

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
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	-	-	-	-
Spruce Creek Elm - Upgrade HVAC and Lighting Campus Wi	1,600,000	14,600,000	-	-	-
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	36,072,715	31,275,542	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 Equipn	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
Roll Forward					
Prior Year Carryover Encumbrances	28,000,499	-	-	-	-
Prior Year Carryover Appropriations	47,437,614	-	-	-	-
Total roll forward	**75,438,113**	**-**	**-**	**-**	**-**
Total uses	**138,521,958**	**56,706,872**	**54,210,538**	**52,872,765**	**24,349,859**
Deficiency of revenues under expenditures	(70,357,005)	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	(84,484,255)	(1,832,791)	1,519,408	3,718,772	33,123,494
Fund balances					

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
Beginning Balance	96,105,530	11,621,275	9,788,485	11,307,892	15,026,664
Ending Balance	**$ 11,621,275**	**$ 9,788,485**	**$ 11,307,892**	**$ 15,026,664**	**$ 48,150,158**

VOLUSIA COUNTY SCHOOLS

CAPITAL PROJECTS FUNDS - IMPACT FEES FUNDS - CONSOLIDATED

FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
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	10,400,000	10,300,000	10,200,000	10,100,000	10,100,000
Total sources	**10,400,000**	**10,300,000**	**10,200,000**	**10,100,000**	**10,100,000**
Uses - expenditures					
New Construction					
Atlantic HS - CTE Building Addition	73,000	875,000	-	-	-
Total New Construction	73,000	875,000	-	-	-
Facilities Management					
Facilities Management	750,000	750,000	750,000	750,000	750,000
Total Facilities Management	750,000	750,000	750,000	750,000	750,000
Roll Forward					
Prior Year Carryover Encumbrances	4,147,594	-	-	-	-
Prior Year Carryover Appropriations	5,078,008	-	-	-	-
Total roll forward	**9,225,602**	**-**	**-**	**-**	**-**
Total uses	**10,048,602**	**1,625,000**	**750,000**	**750,000**	**750,000**
Deficiency of revenues under expenditures	351,398	8,675,000	9,450,000	9,350,000	9,350,000
Net change in fund balances	351,398	8,675,000	9,450,000	9,350,000	9,350,000
Fund balances					
Beginning Balance	60,056,320	60,407,718	69,082,718	78,532,718	87,882,718
Ending Balance	**$ 60,407,718**	**$ 69,082,718**	**$ 78,532,718**	**$ 87,882,718**	**$ 97,232,718**

VOLUSIA COUNTY SCHOOLS

CAPITAL PROJECTS FUNDS - CERTIFICATES OF PARTICIPATION DEBT ISSUES - CONSOLIDATED

FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Uses - expenditures					
New Construction					
DeLand Mid - Campus Wide Renovations	$ -	$ -	$ -	$ 20,000,000	$ -
Silver Sands Mid - Campus Wide Renovations	-	-	-	20,000,000	-
Total New Construction	-	-	-	40,000,000	-
Roll Forward					
Prior Year Carryover Encumbrances	17,462,821	-	-	-	-
Prior Year Carryover Appropriations	11,363,797	-	-	-	-
Total roll forward	**28,826,618**	**-**	**-**	**-**	**-**
Total uses	**28,826,618**	**-**	**-**	**40,000,000**	**-**
Deficiency of revenues under expenditures	(28,826,618)	-	-	(40,000,000)	-
Other financing sources					
Proceeds of Lease-Purchase Agreements	-	-	-	40,000,000	-
Total other financing sources	**-**	**-**	**-**	**40,000,000**	**-**
Net change in fund balances	(28,826,618)	-	-	-	-
Fund balances					
Beginning Balance	30,080,399	1,253,781	1,253,781	1,253,781	1,253,781
Ending Balance	**$ 1,253,781**	**$ 1,253,781**	**$ 1,253,781**	**$ 1,253,781**	**$ 1,253,781**

VOLUSIA COUNTY SCHOOLS

CAPITAL PROJECTS FUNDS - OTHER CAPITAL PROJECTS - CONSOLIDATED

FOR FISCAL YEARS 2027 THROUGH 2031

	2026-27	2027-28	2028-29	2029-30	2030-31
Uses - expenditures					
New Construction					
Atlantic HS - CTE Building Addition	$ 400,000	$ -	$ -	$ -	$ -
Total New Construction	400,000	-	-	-	-
Roll Forward					
Prior Year Carryover Encumbrances	-	-	-	-	-
Prior Year Carryover Appropriations	1,728,862	-	-	-	-
Total roll forward	**1,728,862**	**-**	**-**	**-**	**-**
Total uses	**2,128,862**	**-**	**-**	**-**	**-**
Deficiency of revenues under expenditures	(2,128,862)	-	-	-	-
Net change in fund balances	(2,128,862)	-	-	-	-
Fund balances					
Beginning Balance	9,121,926	6,993,064	6,993,064	6,993,064	6,993,064
Ending Balance	**$ 6,993,064**	**$ 6,993,064**	**$ 6,993,064**	**$ 6,993,064**	**$ 6,993,064**

SPECIAL REVENUE FUNDS

This section contains the following subsections:

- Narrative
- Food Service (School Way Café) Budget Comparison to Prior Year's Actuals
- Other Federal Programs Budget Comparison to Prior Year's Actuals
- School Internal Fund Budget Comparison to Prior Year's Actuals

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUND NARRATIVE
FISCAL YEAR ENDING JUNE 30, 2027

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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal through state sources:				
National school lunch program	$ 39,788,145	$ 39,788,145	$ 43,510,000	$ 3,721,855
Total federal through state sources	39,788,145	39,788,145	43,510,000	3,721,855
State sources:	-	-	-	-
School breakfast supplement	173,237	173,237	182,000	8,763
School lunch supplement	215,557	215,557	207,000	(8,557)
Other miscellaneous state sources	8,789	8,789	8,000	(789)
Total state sources	397,583	397,583	397,000	(583)
Local sources:				
Investment income	621,727	621,727	350,000	(271,727)
Food service	608,962	608,962	665,000	56,038
Other miscellaneous local	88,560	88,560	111,000	22,440
Total local sources	1,319,249	1,319,249	1,126,000	(193,249)
Total sources	41,504,977	41,504,977	45,033,000	3,528,023
Uses - expenditures				
School Food Service				
Salaries	10,494,695	10,494,695	10,157,600	(337,095)
Benefits	4,952,447	4,952,447	5,080,000	127,553
Purchased Services	2,593,479	1,772,404	3,437,075	1,664,671
Energy Services	656,765	656,765	666,000	9,235
Materials & Supplies	27,029,700	23,660,268	32,744,531	9,084,263
Capital Outlay	5,762,227	5,685,746	3,279,305	(2,406,441)
Other	867,500	863,679	695,621	(168,058)
Total School Food Service	52,356,812	48,086,004	56,060,132	7,974,128
		-		
Total uses	52,356,812	48,086,002	56,060,132	7,974,128
Fund balance				
Beginning of year	20,445,341	20,445,341	13,864,314	(6,581,027)
Ending Balance	$ 9,593,506	$ 13,864,314	$ 2,837,182	$ (6,756,324)

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Federal direct sources:				
Career and technical education	$ 1,216,733	$ 1,139,679	$ 930,742	$ (208,937)
Title II, grant to improve teacher quality	4,007,390	2,662,738	4,864,701	2,201,963
Individuals with disabilities education act	17,521,415	14,953,633	23,868,806	8,915,173
Title I, grant to improve academic standa	30,223,711	26,116,712	29,128,994	3,012,282
Title III, language instruction	511,999	450,559	574,162	123,603
Title IV, twenty-first century schools	1,151,339	894,082	1,180,481	286,399
Other federal through state sources	3,737,616	2,737,486	3,143,396	405,910
Total federal through state sources	58,370,203	48,954,889	63,691,282	14,736,393
Total sources	58,370,203	48,954,889	63,691,282	14,736,393
Uses - expenditures				
Instruction				
Salaries	13,489,524	11,207,616	15,283,704	4,076,088
Benefits	5,227,885	3,966,182	6,414,816	2,448,634
Purchased Services	7,010,989	6,082,597	6,890,554	807,957
Materials & Supplies	2,148,944	1,507,184	2,824,493	1,317,309
Capital Outlay	1,723,838	1,466,844	888,143	(578,701)
Other	167,722	90,779	110,366	19,587
Total Instruction	29,768,902	24,321,202	32,412,076	8,090,874
Student Support Services				
Salaries	5,044,497	4,616,266	5,473,461	857,195
Benefits	1,785,414	1,558,603	1,752,335	193,732
Purchased Services	292,639	230,836	416,008	185,172
Materials & Supplies	153,433	96,109	239,105	142,996
Capital Outlay	23,402	22,967	435	(22,532)
Other	56,271	13,190	65,113	51,923
Total Student Support Services	7,355,656	6,537,971	7,946,457	1,408,486
Instructional Media Services				
Salaries	26,780	16,864	9,916	(6,948)
Benefits	9,856	5,920	3,937	(1,983)
Total Instructional Media Services	36,636	22,784	13,853	(8,931)
Instructional and Curriculum Development Services				
Salaries	5,507,335	4,861,791	6,130,691	1,268,900
Benefits	1,765,075	1,605,049	1,786,120	181,071
Purchased Services	149,000	58,508	213,478	154,970
Materials & Supplies	77,239	37,772	62,461	24,689
Capital Outlay	961	934	27	(907)

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Other	3,830	2,530	2,700	170
Total Instructional and Curriculum Devel	7,503,440	6,566,584	8,195,477	1,628,893
Instructional Staff Training Services				
Salaries	4,762,217	4,579,199	4,935,690	356,491
Benefits	1,562,319	1,461,852	1,657,327	195,475
Purchased Services	1,710,955	964,896	2,065,222	1,100,326
Materials & Supplies	327,022	112,719	308,985	196,266
Capital Outlay	7,928	338	7,590	7,252
Other	591,835	133,309	560,961	427,652
Total Instructional Staff Training Services	8,962,276	7,252,313	9,535,775	2,283,462
Instructional Related Technology				
Salaries	279	121,295	1,555	(119,740)
Benefits	21	27,451	-	(27,451)
Purchased Services	744,153	740,436	503,717	(236,719)
Total Instructional Related Technology	744,453	889,182	505,272	(383,910)
General Administration				
Benefits	21,955	-	21,955	21,955
Other	2,302,034	1,917,585	3,598,240	1,680,655
Total General Administration	2,323,989	1,917,585	3,620,195	1,702,610
School Administration				
Salaries	1,009,864	991,096	788,981	(202,115)
Benefits	315,809	312,741	240,421	(72,320)
Total School Administration	1,325,673	1,303,837	1,029,402	(274,435)
Central Services				
Purchased Services	1,875	1,404	2,346	942
Total Central Services	1,875	1,404	2,346	942
Student Transportation Services				
Salaries	54,834	54,701	133	(54,568)
Benefits	26,803	26,803	-	(26,803)
Purchased Services	134,987	52,987	194,052	141,065
Energy Services	5,000	2,875	6,875	4,000
Materials & Supplies	3,784	1,835	6,299	4,464
Capital Outlay	123	-	123	123
Total Student Transportation Services	225,531	139,201	207,482	68,281
Operation of the Plant				
Salaries	99,420	1,604	182,296	180,692
Benefits	21,464	348	40,637	40,289
Purchased Services	888	874	14	(860)
Total Operation of the Plant	121,772	2,826	222,947	220,121
		-		
Total uses	58,370,203	48,954,889	63,691,282	14,736,393

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Fund balance				
Beginning of year	-	-	-	-
Ending Balance	$ -	$ -	$ -	$ -

VOLUSIA COUNTY SCHOOLS
SPECIAL REVENUE FUNDS - SCHOOL INTERNAL FUNDS
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Sources - revenues				
Local sources:				
Investment income	$ 447,050	$ 447,050	$ -	$ (447,050)
Other miscellaneous local	14,126,776	14,126,776	-	(14,126,776)
Total local sources	14,573,826	14,573,826	-	(14,573,826)
Total sources	14,573,826	14,573,826	-	(14,573,826)
Uses - expenditures				
Community Services				
Materials & Supplies	15,184,990	15,184,990	-	(15,184,990)
Total Community Services	15,184,990	15,184,990	-	(15,184,990)
		-		
Total uses	15,184,990	15,184,990	-	(15,184,990)
Other financing sources				
Transfers in from general fund	818,522	818,522	-	(818,522)
Total other financing sources	818,522	818,522	-	(818,522)
Net change in fund balance	207,358	207,358	-	(207,358)
Fund balance				
Beginning of year	8,579,767	8,579,767		(8,579,767)
Ending Balance	$ 8,787,125	$ 8,787,125	$ -	$ (8,787,125)

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 Prior Year's Actuals
- Self-Insurance – Property Budget Comparison to Prior Year's Actuals
- Self-Insurance – General Liability Budget Comparison to Prior Year's Actuals
- Self-Insurance – Fleet Budget Comparison to Prior Year's Actuals
- Print Shop - Budget Comparison to Prior Year's Actuals

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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating revenues	$ 4,993,746	$ 4,993,746	$ 4,138,820	$ (854,926)
Total operating revenues	4,993,746	4,993,746	4,138,820	(854,926)
Total sources	4,993,746	4,993,746	4,138,820	(854,926)
Operating expenses				
Instruction				
Salaries	468	468	-	(468)
Benefits	139	139	-	(139)
Total Instruction	607	607	-	(607)
Central Services				
Salaries	129,990	129,990	122,700	(7,290)
Benefits	244,395	244,395	246,120	1,725
Purchased Services	289,258	289,258	320,000	30,742
Other	4,487,266	4,487,266	3,630,000	(857,266)
Total Central Services	5,150,909	5,150,909	4,318,820	(832,089)
Operation of the Plant				
Purchased Services	64,629	64,629	-	(64,629)
Total Operation of the Plant	64,629	64,629	-	(64,629)
		-		
Total uses	5,216,145	5,216,145	4,318,820	(897,325)
Nonoperating revenues				
Investment income	222,399	222,399	180,000	(42,399)
Total nonoperating revenues	222,399	222,399	180,000	(42,399)
Income before transfers	-	-	-	-
Net position				
Beginning of year	566,012	566,012	566,012	-
Ending Balance	$ 566,012	$ 566,012	$ 566,012	$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - PROPERTY
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating revenues	$ 3,706,170	$ 3,706,170	$ 4,401,242	$ 695,072
Total operating revenues	3,706,170	3,706,170	4,401,242	695,072
Total sources	3,706,170	3,706,170	4,401,242	695,072
Operating expenses				
Operation of the Plant				
Salaries	20,920	20,920	19,700	(1,220)
Benefits	6,304	6,304	6,220	(84)
Purchased Services	4,899,872	4,899,872	4,535,322	(364,550)
Total Operation of the Plant	4,927,096	4,927,096	4,561,242	(365,854)
		-		
Total uses	4,927,096	4,927,096	4,561,242	(365,854)
Operating loss	(1,220,926)	(1,220,926)	(160,000)	1,060,926
Nonoperating revenues				
Investment income	201,403	201,403	160,000	(41,403)
Loss Recoveries	1,019,523	1,019,523	-	(1,019,523)
Total nonoperating revenues	1,220,926	1,220,926	160,000	(1,060,926)
Income before transfers	-	-	-	-
Net position				
Beginning of year	4,727,770	4,727,770	4,727,770	-
Ending Balance	$ 4,727,770	$ 4,727,770	$ 4,727,770	$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - GENERAL LIABILITY
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating revenues	$ 1,412,303	$ 1,412,303	$ 1,341,103	$ (71,200)
Total operating revenues	1,412,303	1,412,303	1,341,103	(71,200)
Total sources	1,412,303	1,412,303	1,341,103	(71,200)
Operating expenses				
Central Services				
Purchased Services	24,478	24,478	-	(24,478)
Other	19,525	19,525	-	(19,525)
Total Central Services	44,003	44,003	-	(44,003)
Operation of the Plant				
Salaries	71,160	71,160	67,000	(4,160)
Benefits	21,439	21,439	20,165	(1,274)
Purchased Services	308,465	308,465	282,000	(26,465)
Other	1,109,120	1,109,120	1,071,938	(37,182)
Total Operation of the Plant	1,510,184	1,510,184	1,441,103	(69,081)
		-		
Total uses	1,554,188	1,554,188	1,441,103	(113,084)
Nonoperating revenues				
Investment income	141,885	141,885	100,000	(41,885)
Total nonoperating revenues	141,885	141,885	100,000	(41,885)
Income before transfers	-	-	-	-
Net position				
Beginning of year	1,664,616	1,664,616	1,664,616	-
Ending Balance	$ 1,664,616	$ 1,664,616	$ 1,664,616	$ -

VOLUSIA COUNTY SCHOOLS
INTERNAL SERVICE FUNDS - SELF INSURANCE - FLEET
BUDGET COMPARISON TO PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating revenues	$ 496,412	$ 496,412	$ 529,870	$ 33,458
Total operating revenues	496,412	496,412	529,870	33,458
Total sources	496,412	496,412	529,870	33,458
Operating expenses				
Operation of the Plant				
Salaries	32,681	32,681	31,000	(1,681)
Benefits	9,841	9,841	9,274	(567)
Purchased Services	529,687	529,687	569,596	39,909
Total Operation of the Plant	572,209	572,209	609,870	37,661
		-		
Total uses	572,209	572,209	609,870	37,661
Nonoperating revenues				
Investment income	75,797	75,797	80,000	4,203
Total nonoperating revenues	75,797	75,797	80,000	4,203
Income before transfers	-	-	-	-
Net position				
Beginning of year	999,986	999,986	999,986	-
Ending Balance	$ 999,986	$ 999,986	$ 999,986	$ -

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 PRIOR YEAR'S ACTUAL
FOR FISCAL YEARS 2026 AND 2027

	2026 Final Budget	2026 Actual	2027 Beginning Budget	Beginning Budget Compared to Prior Year Actual
Operating revenues				
Operating revenues	$ 1,501,626	$ 1,501,626	$ 1,415,864	$ (85,762)
Total operating revenues	1,501,626	1,501,626	1,415,864	(85,762)
Total sources	1,501,626	1,501,626	1,415,864	(85,762)
Operating expenses				
Central Services				
Salaries	384,461	384,461	391,731	7,270
Benefits	140,432	140,432	137,356	(3,076)
Purchased Services	23,466	23,466	401,239	377,773
Materials & Supplies	760,771	760,771	485,538	(275,233)
Capital Outlay	3,175	3,175	-	(3,175)
Total Central Services	1,312,305	1,312,305	1,415,864	103,559
Administrative Technology Services				
Purchased Services	28,033	28,033	-	(28,033)
Materials & Supplies	76,764	76,764	-	(76,764)
Capital Outlay	771	771	-	(771)
Total Administrative Technology Services	105,568	105,568	-	(105,568)
Debt Service				
Principal	73,844	73,844	-	(73,844)
Interest	165	165	-	(165)
Total Debt Service	74,009	74,009	-	(74,009)
		-		
Total uses	1,491,882	1,491,882	1,415,864	(76,018)
Net position				
Beginning of year	8,717	8,717	18,461	9,744
Ending Balance	$ 18,461	$ 18,461	$ 18,461	$ -

This page intentionally Left Blank

Volusia County Schools
200 North Clara Avenue
DeLand, Florida 32720

Prepared by:

Financial Services Division