District Advisory Committee Meeting

Budget Presentation
School Year 2026-27
November 4, 2026

VOLUSIA COUNTY SCHOOLS

School Board



Dr. Carmen J. Balgobin
Superintendent of Schools



Ruben Colón
Board Chair
District 5



Krista Goodrich
Board Vice Chair
District 2



Jamie Haynes
Board Member
District 1



Jessie Thompson
Board Member
District 3



Donna Brosemer
Board Member
District 4

GUARDRAIL 1

Recruit, support, develop and retain high-quality staff.

GUARDRAIL 2

Provide conditions that enhance student learning.



GUARDRAIL 3

Improve operational efficiency and maximize resources to support student learning.

GUARDRAIL 4

Ensure high-quality community engagement with all stakeholders.

Adopted Budget

FUND	MAJOR FUND DESCRIPTION	2026-27
100	General Fund	$ 675,736,492
200	Debt Service Fund	42,284,638
300	Capital Projects Fund	493,330,355
400	Special Revenue Fund	122,588,596
700	Internal Service Fund	20,323,745
	Total	**$ 1,354,263,826**

Millage Comparison

	2025-26	2026-27	Change
General Operating			
Required Local Effort (RLE)	3.027	2.992	(0.035)
Prior Period Funding Adjustment	0.004	0.003	(0.001)
Basic Discretionary Operating	0.748	0.748	0.000
Capital Outlay			
Basic Discretionary Capital Outlay	1.500	1.500	0.000
Total Millage	**5.279**	**5.243**	**(0.036)**

Audits

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

Budget Calendar

December	January	February	March
Planning • Enrollment Projections • Review school allocations • Began Capital Plan Review	**Review and Refine** • Start of Legislative Session • Finalize enrollment projections • Continue capital plan review	**Review and Refine** • Non-Salary/ • Discretionary allocations • Review school allocations • Capital Plan Review	**Review and Refine** • Staffing Meetings • Review school allocations • Began Capital Plan Review • Florida Legislative ends*

* Extended Legislative session - Extended

Budget Calendar

July

TRIM/Public Notification

- Property Appraiser certifies the tax roll
- Public Hearing and Adoption of Tentative Millage rates and budget

August

Statutory Millage Notification

- Superintendent advises Property Appraiser of the Board approved proposed millage
- Property Appraiser prepares/mails Proposed Tax notice

September

Budget Adoption

- School board certifies adopted millage
- Budget is submitted to DOE

All Funds Combined
School District Benchmarks
Expenditures By Function as a Percentage of Total Expenditures

	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*	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*
Volusia	**A**	**52.57**	**5.47**	**0.95**	**3.85**	**1.61**	**1.13**	**0.30**	**0.11**	**6.92**	**0.01**	**0.53**	**6.37**	**2.00**	**3.04**	**9.87**	**3.35**	**1.92**
Comparable Districts																		
Brevard	A	**54.53**	4.80	1.18	4.99	0.87	2.08	0.21	0.19	6.60	0.25	0.57	5.93	1.19	3.05	9.48	3.24	0.84
Flagler	A	**56.72**	8.13	0.81	1.78	1.78	0.68	0.90	0.87	5.26	0.08	0.81	5.15	0.86	4.19	8.97	2.50	0.51
Lake	A	**51.03**	6.79	0.74	3.80	1.76	0.18	0.19	0.32	5.66	0.26	0.64	6.19	1.57	4.80	9.38	2.61	4.08
Seminole	A	**56.31**	5.58	0.14	1.81	1.94	0.78	0.30	0.08	6.68	0.22	0.51	7.26	0.90	4.57	8.15	3.35	1.42
Average of Comparable Districts		**54.65**	**6.33**	**0.72**	**3.10**	**1.59**	**0.93**	**0.40**	**0.37**	**6.05**	**0.20**	**0.63**	**6.13**	**1.13**	**4.15**	**9.00**	**2.93**	**1.71**
Difference Between Volusia & Avg of Surrounding Districts		**(2.08)**	**(0.86)**	**0.23**	**0.75**	**0.02**	**0.20**	**(0.10)**	**(0.26)**	**0.87**	**(0.19)**	**(0.10)**	**0.24**	**0.87**	**(1.11)**	**0.87**	**0.42**	**0.21**
State Average		**59.12**	**5.53**	**1.00**	**2.07**	**0.73**	**1.17**	**0.41**	**0.52**	**7.00**	**0.51**	**0.67**	**0.03**	**1.98**	**4.65**	**10.49**	**3.25**	**0.87**
Difference Between Volusia & State Average		**(6.55)**	**(0.06)**	**(0.05)**	**1.78**	**0.88**	**(0.04)**	**(0.11)**	**(0.41)**	**(0.08)**	**(0.50)**	**(0.14)**	**6.34**	**0.02**	**(1.61)**	**(0.62)**	**0.10**	**1.05**

Notes:

Differences indicated in parenthesis () were less than average.

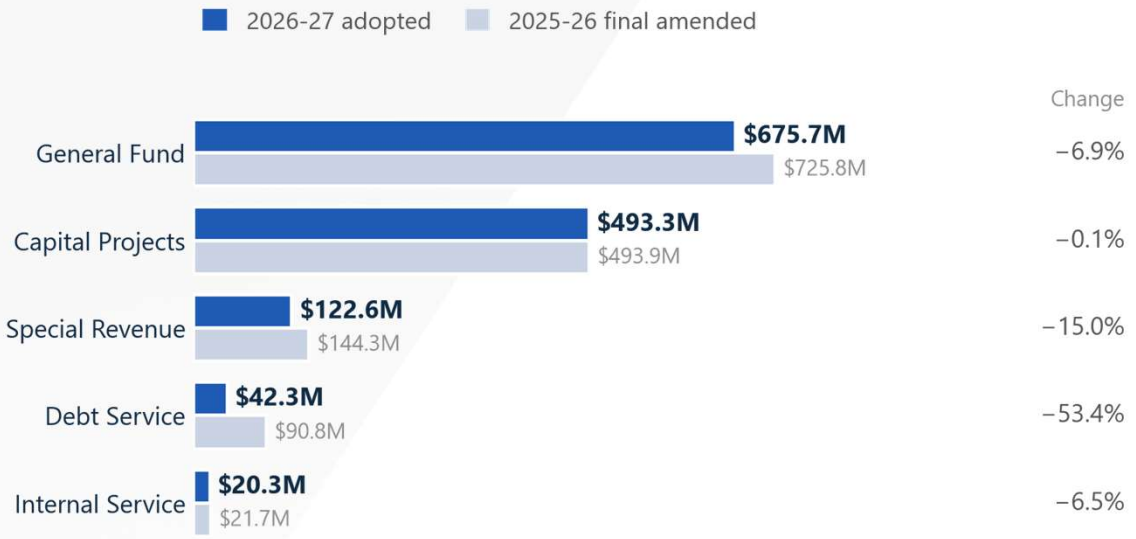
Source: https://web08.fldoe.org/Transparency Reports/default.aspx Select School District Program Cost Reports and Function Reports

Budget Overview

$1.35B

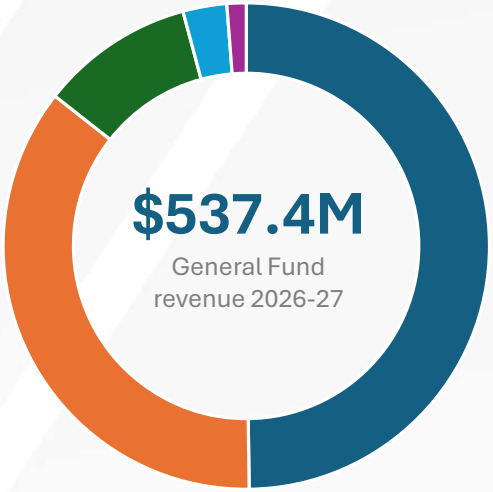
total budget,
2026-27 adopted budget

−$122.3M (−8.3%)
from 2025-26



Total budget by fund, including fund balances. 2026-27 adopted budget: Budget Book FINAL E2027 D20260908 R1, page 16.
2025-26 final amended budget (revised annual budget): Focus budget ledger through period 12, tied to Budget Amendment No. 9 E2026 P12 - Board.

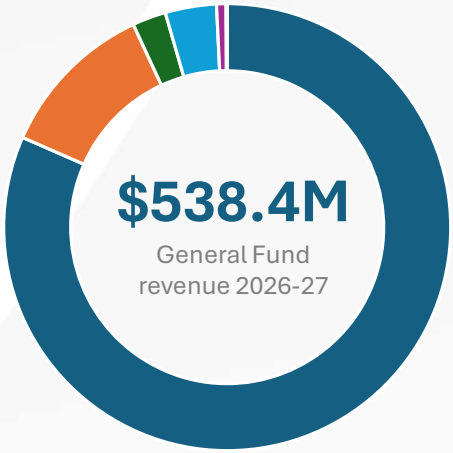
Where the Money Comes From



Local Property Taxes	$ 272.0M	**51 ¢**
State Funding Formula (FEFP)	$ 195.4M	**36 ¢**
State Categorical Programs	$ 55.8M	**10 ¢**
Interest, Fees & Other Local	$ 10.3M	**2 ¢**
All Other	$ 3.9 M	**1 ¢**

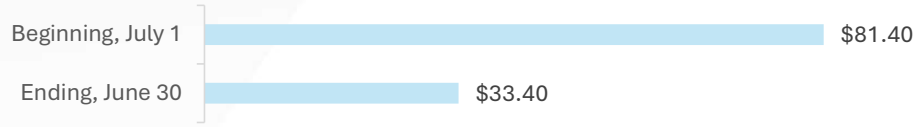
Where the Money Goes

81.5¢ of every General Fund dollar goes to instruction

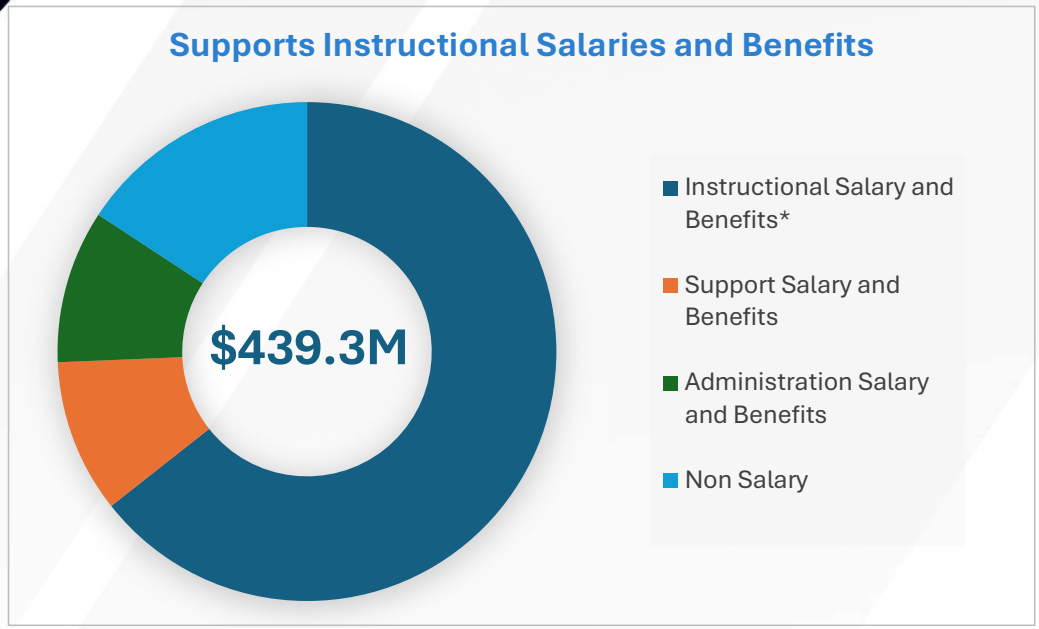


Instruction, Instructional Support, and School Adminsitration	$	439.3M	**81.5¢**
Operations & Maintenance Of Plant	$	61.9M	**11.5¢**
Student Transportation	$	13.2M	**2.5¢**
Support Services	$	19.9M	**3.7¢**
General Administration	$	3.6M	**0.7¢**
Community Services	$	0.5M	**0.1¢**

General Fund Balance (not revenue or spending)



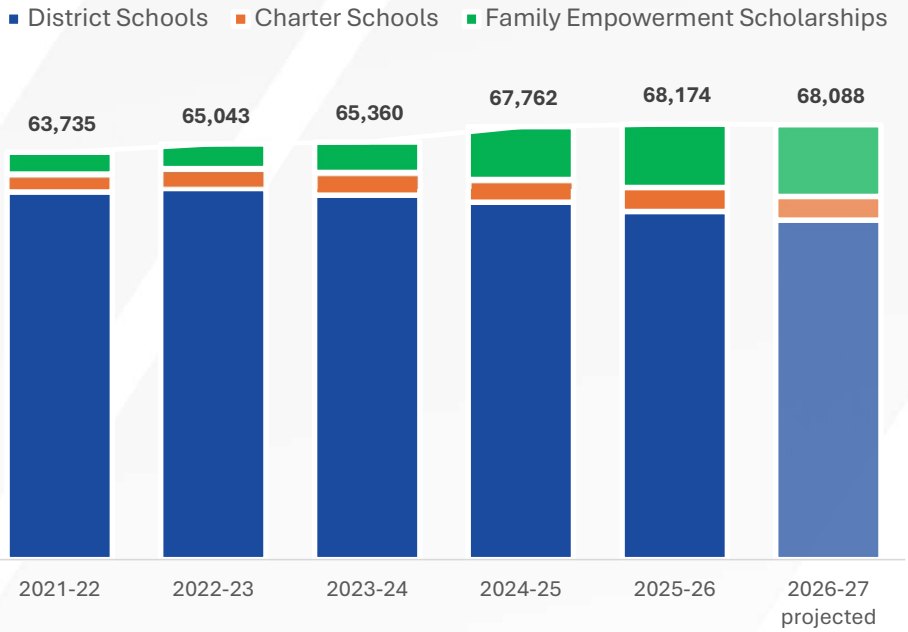
Where the 81.5¢ Goes

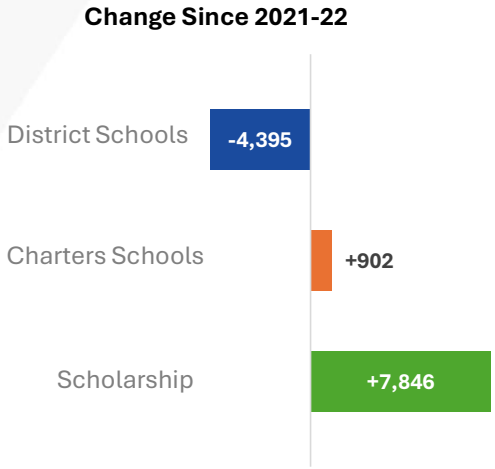


$	282.7M	**64¢**
$	43.7M	**10¢**
$	43.6M	**10¢**
$	69.2M	**16¢**

*Instructional Salaries include Teachers, Paraprofessionals, CTE Facilitators, and Deaf interpreters

Enrollment Trends





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