



Dr. Carmen J. Balgobin
Superintendent of Schools

School Board of Volusia County

Ms. Jamie M. Haynes, Chairman
Mrs. Anita Burnette, Vice Chairman
Mr. Ruben Colón
Mr. Carl Persis
Mrs. Jessie Thompson

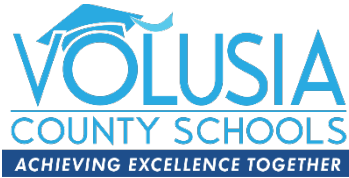
Project Oversight Committee

May 30, 2024

Agenda

3750 Olson Drive, Daytona Beach, Florida – Bid Conference Room and [Teams](#)

- | | |
|--|----------------------|
| I. Call to Order | Ms. Patty Corr |
| II. Approval of February 22, 2024, Minutes | Committee Members |
| III. Half-cent Sales Tax Collections Monthly Report through May 13, 2024, for Fiscal Year Ending June 30, 2024 | Ms. Melissa Alderman |
| IV. Half-cent Sales Tax Monthly Financial Statements through March 31, 2024 for the Fiscal Year Ending June 30, 2024 | Ms. Melissa Alderman |
| V. A Summary and Detail Report of Half-cent Sales Tax Expenditures from Inception through March 31, 2024 for the Fiscal Year Ending June 30, 2024 (AKA Check Book) | Ms. Melissa Alderman |
| VI. Next Meeting Date | Committee Discussion |



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Project Oversight Committee

Meeting Minutes for February 22, 2024, 4:00 p.m.

Meeting Location: 3750 Olson Drive, Daytona Beach, FL, and TEAMs

PRESENT -

Committee Members

Ms. Diane Smith
Mr. Jake Lammers (Teams)
Dr. Rachel Hazel
Mr. Mitch Aten (Teams)
M. Jayson Meyer (Teams)

District Staff

Ms. Dolly Viderman

Guests

Ms. Adriana Bartolani
Ms. Jennifer Marinaccio

GREETINGS – DR. RACHEL HAZEL

At 4:06 PM, Dr. Hazel opened the meeting and greeted everyone.

APPROVAL OF JANUARY 25, 2024, MINUTES – DR. RACHEL HAZEL

- The minutes from the last meeting were approved by the committee.
- Motion: Approve the minutes
 - Made by: Mr. M. Jayson Meyer
 - Seconded by: Ms. Mitch Aten
 - Motion passed with all **Ayes** (5-0).

2ND STEM BUS – DR. RACHEL HAZEL

- The transportation department created a STEM bus independently, which has had a significant impact.
- The current STEM bus is more suitable for elementary students and lacks features for middle and high school levels.
- A request is made for a second STEM bus specifically geared toward secondary schools.
- The original STEM bus was allocated \$150,000, with approximately \$97,000 spent and a remaining balance of about \$50,000.
- The proposed second bus requires \$120,000 due to additional costs, including implementing a lift, solar panels, and other features.
- The team has identified an existing bus for renovation, pending committee approval for materials and implementation.
- If approved, the second bus will be ready for the next school year.

Committee discussion pursued. Ms. Aten provided clarification on the committee's decision-making process. He emphasized that they are voting on whether the expense aligns with the referendum's intent rather than whether the money should be spent. The committee recalls past decisions regarding allocating funds for the science classroom renovations and expressed concerns about the lack of data on the specific needs of science classrooms and standard specifications. Mr. Seis joined the discussion and clarified that the funds for the STEM bus could come from the science classroom remodeling line, if the committee agrees to it. The following motion is made:

- Motion: To allocate funds for an additional STEM bus as it aligns with the spirit of the referendum.
 - Made by: Mr. M. Jayson Meyer
 - Seconded by: Ms. Mitch Aten
 - Motion passed with all **Ayes** (5-0).

Ms. Diane Smith requested to see details on what line item will be used for funding the STEM bus.

Mr. Jake Lammers expressed a concern about the role of the committee in evaluation of funds for the bus, emphasizing that their role is not to approve or disapprove funds but to ensure compliance with science classroom referendum guidelines.

COMMITTEE MEETING NORMS AND PROCEDURES – DR. RACHEL HAZEL

- Dr. Hazel initiated a comprehensive discussion on the operational procedures of the committee tasked with overseeing the expenditure of funds as mandated by a referendum. She underscored the critical importance of ensuring that taxpayer money is utilized precisely as outlined in the referendum's directives.
- She expressed concerns regarding the current frequency of committee meetings and the procedures employed in disseminating information. She highlighted the need for a more structured approach to information sharing and decision-making within the committee.
- To address these concerns, Dr. Hazel proposed a more deliberate process wherein ample time is allocated for the preparation and presentation of information before each meeting. This, she believes, will enable committee members to review the data thoroughly and formulate informed questions, leading to more productive discussions.
- A key point of contention is raised regarding the interpretation of Sunshine Laws and their applicability during committee meetings. While some members believe that the committee operates primarily as an information-gathering body and thus may not be subject to Sunshine Laws, others expressed reservations and call for further clarification on the matter.
- Recognizing the need for clarity and consensus on these issues, the committee agrees to revisit the discussion in future meetings. Plans are made to seek additional information and guidance to ensure compliance with relevant regulations while optimizing the efficiency and effectiveness of committee proceedings.
- The committee agreed on the following:
 - Quarterly committee meetings.
 - Committee workshops in preparation of the Annual report in July and August.
 - Annual Report submission on the second Board meeting in September.
 - Monthly Financial Reports.
 - Presentations to be sent two weeks in advance for committee review.
 - One week for committee members to respond with questions, which would give the district a whole week to prepare the answers.

PROJECT OVERSIGHT COMMITTEE MEMBER COMMENTS

Ms. Diane Smith:

- The committee received an email from a Read Pattillo parent. What is the protocol on responding to such emails?
- Dr. Hazel shared that the school board requested an update on various school sites, during which a slide mentioning "closure" was included, although closure was not the primary intention of the discussion. The focus was on assessing whether repair costs exceeded the value of the sites, particularly regarding Read Pattillo, situated on a small lot. Read Pattillo's attendance is affected by rezoning, with many students bussed from other areas due to demographic shifts. While acknowledging community input on Read Pattillo, Dr. Hazel suggested that its future may not fall under the purview of the half-cent sales tax committee, as potential rebuilding costs would likely be covered by capital projects funds.
- Dr. Hazel also shared that there will be a board workshop in April on the five-year plan in which updates on all of the schools will be given.
- An update on Read Pattillo will be provided at the next committee meeting.

Ms. Sandy Burke-Bishop:

- Orange City School: Is there any update on the old building at Orange City elementary school? Mr. Ron Young shared that the district was just told by the state that it is a contributing resource to the historical district of Orange City. The district will update the committee after discussion with the school district attorney.

Mr. Jake Lammers:

- No comments

ADJOURNMENT

- The meeting was adjourned at 4:40 PM.

Volusia County Schools

Half Cent Sales Tax Revenues for the Prior and Current Year

Through May 13, 2024, for Fiscal Year Ending June 30, 2024

Projected 63,910,024 *

		2022-23		2023-24	
		Regular	Qtr Discretionary	Regular	Qtr Discretionary
QTR 1	July	4,510,043.59		4,369,377.94	
	August	4,105,564.63		4,051,220.15	
	September	3,834,749.92	2,830,676.12	4,019,785.32	2,804,773.08
QTR 2	October	4,187,092.22		4,098,136.49	
	November	3,960,268.71		4,001,336.07	
	December	4,586,261.52	3,050,599.82	4,487,537.86	3,165,795.05
QTR 3	January	4,224,234.97		4,065,322.36	
	February	4,460,343.73		4,413,459.12	
	March	5,039,697.70	3,306,394.13		3,589,403.51
QTR 4	April	4,518,864.47			
	May	4,346,069.10			
	June	4,428,806.11	2,932,666.33		
Total		52,201,996.67	12,120,336.40	33,506,175.31	9,559,971.64

Period	Current Collections as Compared to Prior Year for the Same Date Range			
8	Thru February	39,749,835.23	39,476,743.44	99.31%
	March thru June	24,572,497.84	24,403,678.34	
	Actual:	64,322,333.07	Projected:	63,880,421.78
	Projected Increase/(Decrease):		(29,602.22)	

*Estimated Revenue reduced by \$2,637,268 due to trend analysis.

Volusia County Schools
Half Cent Sales Tax Expenditures
From Inception through March 31, 2024 for the Fiscal Year Ending June 30, 2024

	<u>Referendum Amount</u>	<u>Revenue through 2023</u>	<u>Revenues 2024</u>	<u>Total Collected</u>	<u>Remaining to be Collected</u>
Revenues					
Local Sales Tax Collections	<u>\$ 480,000,000</u>	<u>\$ 328,965,098</u>	<u>\$ 35,176,962</u>	<u>\$ 364,142,060</u>	<u>\$ 115,857,940</u>
	<u>Referendum Amount</u>	<u>Expenditures through 2023</u>	<u>Expenditures 2024</u>	<u>Total Expenditures</u>	<u>Balance Remaining</u>
Referendum Category					
New and /or Replacement Schools	111,000,000	119,733,069	18,430,607	138,163,676	(27,163,676)
Technology	135,000,000	59,494,842	1,922,424	61,417,266	73,582,734
Specific & Significant Renovations	100,000,000	98,209,745	18,057,938	116,267,683	(16,267,683)
Security	45,000,000	10,644,191	2,209,601	12,853,792	32,146,208
Athletics & Physical Education	15,000,000	9,072,300	1,208,408	10,280,708	4,719,292
Science Classroom Remodeling	8,000,000	-	-	-	8,000,000
Contingency and Inflation	<u>66,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,000,000</u>
Expenditures	<u>\$ 480,000,000</u>	<u>\$ 297,154,147</u>	<u>\$ 41,828,978</u>	<u>\$ 338,983,125</u>	<u>\$ 141,016,875</u>

Capital Projects Funds - Sales Tax Funds (Consolidated)

Through March 31, 2024 for the Fiscal Year Ending June 30, 2024

Expenditure Report

Sum of Amount Description	Column Labels			
	BUDGET	ENCUMB	ACTUALS	REMAINING
New and /or Replacement Schools				
Deltona Middle - Master Plan	(5,163,048)	389,326	313,002	(4,460,720)
Tomoka Elm - Master Plan	(32,842,196)	14,574,205	18,117,604	(150,387)
New and /or Replacement Schools Total	(38,005,244)	14,963,531	18,430,606	(4,611,107)
Technology				
Centegix	(1,022,130)			(1,022,130)
Stem Bus	(97,353)	197	32,916	(64,240)
Stem Bus 2	(120,000)	5,833		(114,167)
Various - Infrastructure for Technology	(250,000)		186,227	(63,773)
Various Schools & Depts - District Wide Technology Equipment	(2,842,045)	335,068	1,703,281	(803,696)
Technology Total	(4,331,529)	341,098	1,922,424	(2,068,006)
Specific & Significant Renovations				
Brewster Center - Replace Outside Air Units	(496,357)	50,535	423,431	(22,391)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	(840,265)	5,893	834,372	-
CAP: Atlantic HS - Campus Wide Reroof	(1,536)		1,536	-
CAP: Atlantic HS - Upgrade Fire Alarm and Intercom	-			-
CAP: Seabreeze HS - Reroof Media Center	(684,070)	-	445,520	(238,549)
DeLand HS - Replace Cafeteria Chiller	(780,480)	690,047	20,433	(70,000)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 and 4	(1,590,607)	16,962	1,439,493	(134,152)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 8-10	(2,795,436)	1,807,720	123,105	(864,611)
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	(105,000)	4,950	2,250	(97,800)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	(105,000)	5,200	2,000	(97,800)
Freedom Elm - Replace Small Chiller Bldg. 7	(308,000)	11,010	27,699	(269,291)
Friendship Elm - Replace Intercom	(483,000)	261,948	94,896	(126,157)
Heritage Mid - Replace Fire Alarm	(1,287,000)	102,000	24,000	(1,161,000)
Heritage Mid - Replace Roof Campus Wide	(81,764)	52,574	4,280	(24,910)
Holly Hill School - Replace Switchgear Bldg. 6	(365,300)	342,931	12,686	(9,683)
Mainland HS - Upgrade Chiller Plant	(2,478,235)	78,080	73,475	(2,326,680)
McInnis Elementary - Media Center Retrofit	(85,297)			(85,297)
McInnis Elementary - Potable Water and Sanitary Sewer	(520,200)	-	218,048	(302,152)
New Smyrna Beach HS - Replace Intercom	(690,000)	254,413	180,791	(254,797)
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Flooring Campus Wide	(3,208)		3,208	0
Orange City Elm - Renovations and Additions	(36,256,899)	8,059,539	1,868,158	(26,329,203)
Osceola Elementary - Master Plan	(584,428)	12,205	289,197	(283,026)
Palm Terrace Elementary - Replace Roof	(1,380,079)	-	1,035,305	(344,773)
Pathways Elm - Replace Fire Alarm	(933,925)	27,235	2,182	(904,508)
Pine Ridge HS - Reclaimed Water Connection	(250,000)	15,877	17,805	(216,318)
Pine Ridge HS - Repair Intercom Campus Wide	(159,969)	80,069	75,237	(4,663)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	(2,648,064)	2,013,358	135,464	(499,242)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10	(2,518,225)	13,117	2,330,802	(174,306)
Pine Trail Elm - Intercom Replacement	(150,000)			(150,000)
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitoring	(105,000)	5,700	1,500	(97,800)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	(3,162,752)	654,686	2,461,737	(46,329)
Seabreeze HS - Upgrade HVAC Bldg. 1 and Tower	(3,643,686)	2,402,152	189,600	(1,051,934)
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	(247,732)	67,807	178,405	(1,520)
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	(411,838)	307,528	8,100	(96,210)
Southwestern Mid - Replace 250 Ton Chiller	(661,123)	609,822	9,293	(42,008)
Spruce Creek HS - Replace 7 AC Roof Top Units	(2,088,420)	76,595	82,009	(1,929,816)
Starke Elm - Renovations and Additions	(18,488,651)	16,470,378	1,106,759	(911,514)
Sugar Mill Elm - Intercom Replacement	(250,000)	21,795		(228,205)
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	(119,047)	59,430	59,617	-
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitoring	(105,000)	5,700	2,500	(96,800)
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	(969,962)	104,313	865,650	-
Woodward Elementary - Renovations and Addition	(5,007,634)	979,459	3,407,397	(620,778)
Specific & Significant Renovations Total	(93,843,189)	35,671,027	18,057,938	(40,114,225)
Security				
Atlantic High - Rekey Doors Campus Wide	(116,697)	5,242	87,205	(24,249)
Atlantic HS - Ticket Booth Concrete and Fencing	(60,000)	-	51,345	(8,655)
Blue Lake Elm - Bus Loop Security	(49,938)	-	49,243	(695)
Champion Elm - Security Fencing	-			-
Chisholm Elm - Security Fencing	(80,000)	-	71,823	(8,177)
Citrus Grove Elm - Perimeter Fencing	(62,500)	-	60,056	(2,444)
Cypress Creek Elm - Security Fencing	(72,000)		68,532	(3,468)
Debary Elm - Relocate Sidewalk and Fence	(64,500)	-	52,538	(11,962)

Description	BUDGET	ENCUMB	ACTUALS	REMAINING
Debary Elm - Security Fencing	(42,950)		42,950	-
Deland Administrative Complex - Upgrade Access Control Keypads	(150,000)	11,133	130,406	(8,461)
Deltona HS – Install Security Gate	(50,000)	40,495	1,978	(7,527)
Deltona HS – Repair Fencing	(98,143)	-	28,679	(69,464)
Edgewater Public Elm - Security Fencing	(42,027)	42,027		-
Enterprise Elm - Security Fencing	(40,000)		32,378	(7,622)
Freedom Elm - Security Fencing	(120,000)		109,811	(10,189)
Hinson Mid - Security Fencing	(130,000)	-	107,157	(22,843)
Mainland HS - Security Fencing	(46,000)	46,000		-
Manatee Cove Elm - Security Fencing	(69,366)	-	65,607	(3,759)
Ormond Beach Elm – Replace Perimeter Fencing	(35,000)	32,110		(2,890)
Ormond Beach Mid – Security Fencing	(150,000)	134,228	3,710	(12,062)
Osteen Elm - Security Fencing	-			-
Pine Ridge High - Security Fencing	(101,887)		95,056	(6,831)
River Springs Mid - Security Fencing	(44,969)	-	40,273	(4,696)
RJ Longstreet Elm - Replace Perimeter Fencing	(105,322)	-	105,322	-
Seabreeze HS - Replace Perimeter Fencing	(100,000)	-	90,334	(9,666)
Silver Sands Middle - Circulation for Security, Administration Relocation with Bldg 7	(63,336)			(63,336)
Spirit Elm - Security Fencing	-			-
Spruce Creek Elm - Security Fencing	(105,000)	18,954	75,816	(10,230)
Spruce Creek HS – Replace Perimeter Fencing	(75,000)	70,684		(4,316)
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	(52,000)	-	51,599	(401)
University HS - Security Fencing	(63,375)		61,052	(2,324)
University HS – Track and Field Security Fencing	(4,789)			(4,789)
Various - Security	(1,918,016)	187,819	726,731	(1,003,466)
Security Total	(4,112,814)	588,692	2,209,601	(1,314,521)
Athletics & Physical Education				
All High Schools - Athletic Facility Leases	(180,000)	-	156,328	(23,672)
Atlantic HS - Baseball Field Lighting	(1,300,000)			(1,300,000)
DeLand HS - Baseball Field Lighting	(1,265,120)	157,132	701,223	(406,765)
DeLand HS - Sand Volleyball Courts	(249,844)	810	226,864	(22,170)
DeLand HS - Softball Field Lighting	(715,800)	28,131	26,505	(661,163)
New Smyrna Beach HS – Sand Volleyball Courts	(6,035)	-	6,035	-
Spruce Creek HS - Sand Volleyball Courts	(116,344)	2,162	88,844	(25,338)
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	(800,000)	89,000		(711,000)
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Courts	(57,289)	56,065	1,224	-
University HS - Resurface Tennis Courts	(96,090)	94,705	1,385	-
Various Schools - High School Athletics	-			-
Athletics & Physical Education Total	(4,786,522)	428,006	1,208,408	(3,150,108)
Contingency and Inflation				
Contingency	(3,030,362)			(3,030,362)
Contingency - Operations	(4,698,818)			(4,698,818)
Facilities Management	(1,200,000)			(1,200,000)
Contingency and Inflation Total	(8,929,180)			(8,929,180)
REMAINING	\$ (154,008,479)	\$ 51,992,353	\$ 41,828,978	\$ (60,187,147)

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Consolidated - Monthly Financial Statement
Through March 31, 2024 for the Fiscal Year Ending June 30, 2024

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
State sources:				
Other miscellaneous state sources	\$ 56,894	\$ 56,894	\$ -	100.0%
Total state sources	56,894	56,894	-	100.0%
Local sources:				
Local sales tax	63,910,024	35,176,962	(28,733,062)	55.0%
Investment income	4,324,938	4,070,705	(254,233)	94.1%
Other miscellaneous local	429	429	-	100.0%
Total local sources	68,235,391	39,248,096	(28,987,295)	57.5%
Total sources	68,292,285	39,304,990	(28,987,295)	57.6%
Uses - expenditures				
Projects:				
All High Schools - Athletic Facility Leases	180,000	156,328	(23,672)	86.8%
Atlantic High - Rekey Doors Campus Wide	116,697	87,205	(29,492)	74.7%
Atlantic HS - Ticket Booth Concrete and Fencing	60,000	51,345	(8,655)	85.6%
Atlantic HS - Baseball Field Lighting	1,300,000	-	(1,300,000)	0.0%
Blue Lake Elm - Bus Loop Security	49,938	49,243	(695)	98.6%
Brewster Center - Replace Outside Air Units	496,357	423,431	(72,926)	85.3%
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	840,265	834,372	(5,893)	99.3%
CAP: Atlantic HS - Campus Wide Reroof	1,536	1,536	-	100.0%
CAP: Seabreeze HS - Reroof Media Center	684,070	445,520	(238,550)	65.1%
Centegix	1,022,130	-	(1,022,130)	0.0%
Chisholm Elm - Security Fencing	80,000	71,823	(8,177)	89.8%
Citrus Grove Elm - Perimeter Fencing	62,500	60,056	(2,444)	96.1%
Contingency	3,030,362	-	(3,030,362)	0.0%
Contingency - Operations	4,698,818	-	(4,698,818)	0.0%
Cypress Creek Elm - Security Fencing	72,000	68,532	(3,468)	95.2%
Debary Elm - Security Fencing	42,950	42,950	-	100.0%
Debary Elm - Relocate Sidewalk and Fence	64,500	52,538	(11,962)	81.5%
Deland Administrative Complex - Upgrade Access Control	150,000	130,406	(19,594)	86.9%
DeLand HS - Replace Cafeteria Chiller	780,480	20,433	(760,047)	2.6%
DeLand HS - Baseball Field Lighting	1,265,120	701,223	(563,897)	55.4%
DeLand HS - Sand Volleyball Courts	249,844	226,864	(22,980)	90.8%
DeLand HS - Softball Field Lighting	715,800	26,505	(689,295)	3.7%
Deltona Middle - Master Plan	5,163,048	313,002	(4,850,046)	6.1%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting E	1,590,607	1,439,493	(151,114)	90.5%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting E	2,795,436	123,105	(2,672,331)	4.4%
Deltona HS - Repair Fencing	98,143	28,679	(69,464)	29.2%
Deltona HS - Install Security Gate	50,000	1,978	(48,022)	4.0%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monito	105,000	2,250	(102,750)	2.1%
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)	0.0%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monit	105,000	2,000	(103,000)	1.9%
Enterprise Elm - Security Fencing	40,000	32,378	(7,622)	80.9%
Facilities Management	1,200,000	-	(1,200,000)	0.0%
Freedom Elm - Security Fencing	120,000	109,811	(10,189)	91.5%
Freedom Elm - Replace Small Chiller Bldg. 7	308,000	27,699	(280,301)	9.0%
Friendship Elm - Replace Intercom	483,000	94,896	(388,104)	19.6%
Heritage Mid - Replace Roof Campus Wide	81,764	4,280	(77,484)	5.2%
Heritage Mid - Replace Fire Alarm	1,287,000	24,000	(1,263,000)	1.9%
Hinson Mid - Security Fencing	130,000	107,157	(22,843)	82.4%
Holly Hill School - Replace Switchgear Bldg. 6	365,300	12,686	(352,614)	3.5%
Mainland HS - Security Fencing	46,000	-	(46,000)	0.0%
Mainland HS - Upgrade Chiller Plant	2,478,235	73,475	(2,404,760)	3.0%
Manatee Cove Elm - Security Fencing	69,366	65,607	(3,759)	94.6%
McInnis Elementary - Potable Water and Sanitary Sewer	520,200	218,048	(302,152)	41.9%

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Consolidated - Monthly Financial Statement
Through March 31, 2024 for the Fiscal Year Ending June 30, 2024

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
McInnis Elementary - Media Center Retrofit	85,297	-	(85,297)	0.0%
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and F	3,208	3,208	-	100.0%
New Smyrna Beach HS - Replace Intercom	690,000	180,791	(509,209)	26.2%
New Smyrna Beach HS – Sand Volleyball Courts	6,035	6,035	-	100.0%
Orange City Elm - Renovations and Additions	36,256,900	1,868,158	(34,388,742)	5.2%
Ormond Beach Mid – Security Fencing	150,000	3,710	(146,290)	2.5%
Ormond Beach Elm – Replace Perimeter Fencing	35,000	-	(35,000)	0.0%
Osceola Elementary - Master Plan	584,428	289,197	(295,231)	49.5%
Palm Terrace Elementary - Replace Roof	1,380,079	1,035,305	(344,774)	75.0%
Pathways Elm - Replace Fire Alarm	933,925	2,182	(931,743)	0.2%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs	2,518,225	2,330,802	(187,423)	92.6%
Pine Ridge High - Security Fencing	101,887	95,056	(6,831)	93.3%
Pine Ridge HS – Repair Intercom Campus Wide	159,969	75,237	(84,732)	47.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	2,648,064	135,464	(2,512,600)	5.1%
Pine Ridge HS – Reclaimed Water Connection	250,000	17,805	(232,195)	7.1%
Pine Trail Elm - Intercom Replacement	150,000	-	(150,000)	0.0%
River Springs Mid - Security Fencing	44,969	40,273	(4,696)	89.6%
RJ Longstreet Elm - Replace Perimeter Fencing	105,322	105,322	-	100.0%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Mo	105,000	1,500	(103,500)	1.4%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, a	3,162,752	2,461,737	(701,015)	77.8%
Seabreeze HS - Replace Perimeter Fencing	100,000	90,334	(9,666)	90.3%
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,643,686	189,600	(3,454,086)	5.2%
Silver Sands Middle - Circulation for Security, Administrat	63,336	-	(63,336)	0.0%
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	247,732	178,405	(69,327)	72.0%
Silver Sands Mid - Replace Main Electrical Switchgear Bldg	411,838	8,100	(403,738)	2.0%
Southwestern Mid - Replace 250 Ton Chiller	661,123	9,293	(651,830)	1.4%
Spruce Creek HS - Sand Volleyball Courts	116,344	88,844	(27,500)	76.4%
Spruce Creek Elm - Security Fencing	105,000	75,816	(29,184)	72.2%
Spruce Creek HS - Replace 7 AC Roof Top Units	2,088,420	82,009	(2,006,411)	3.9%
Spruce Creek HS – Replace Perimeter Fencing	75,000	-	(75,000)	0.0%
Starke Elm - Renovations and Additions	18,488,651	1,106,759	(17,381,892)	6.0%
Stem Bus	97,353	32,916	(64,437)	33.8%
Stem Bus 2	120,000	-	(120,000)	0.0%
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)	0.0%
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)	0.0%
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketbal	57,289	1,224	(56,065)	2.1%
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	119,047	59,617	(59,430)	50.1%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusiv	105,000	2,500	(102,500)	2.4%
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	52,000	51,599	(401)	99.2%
Tomoka Elm - Master Plan	32,842,196	18,117,603	(14,724,593)	55.2%
University HS - Upgrade AHU Sensors, Dampers and Duct	969,962	865,650	(104,312)	89.2%
University HS - Resurface Tennis Courts	96,090	1,385	(94,705)	1.4%
University HS – Track and Field Security Fencing	4,789	-	(4,789)	0.0%
University HS - Security Fencing	63,375	61,052	(2,323)	96.3%
Various - Security	1,918,016	726,731	(1,191,285)	37.9%
Various - Infrastructure for Technology	250,000	186,227	(63,773)	74.5%
Various Schools & Depts - District Wide Technology Equip	2,842,045	1,703,281	(1,138,764)	59.9%
Woodward Elementary - Renovations and Addition	5,007,634	3,407,397	(1,600,237)	68.0%
Total projects	154,008,479	41,828,978	(112,179,501)	27.2%
Total uses	154,008,479	41,828,978	(112,179,501)	27.2%
Deficiency of revenues under expenditures	(85,716,194)	(2,523,988)	83,192,206	
Other financing uses				
Transfers out to general fund	(6,474,117)	(6,474,117)	-	100.0%
Transfers out to debt service funds	(27,557,050)	(4,524,087)	(23,032,963)	16.4%

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Consolidated - Monthly Financial Statement
Through March 31, 2024 for the Fiscal Year Ending June 30, 2024

				Actual as a %
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget
Loss Recoveries	1,590,868	1,590,868	-	100.0%
Total other financing uses	(32,440,299)	(9,407,336)	(23,032,963)	29.0%
Net change in fund balance	(118,156,493)	(11,931,324)	106,225,169	
Fund balance				
Beginning of year	122,389,849	122,389,849	-	
Ending Balance	<u>\$ 4,233,356</u>	<u>\$ 110,458,525</u>	<u>\$ 106,225,169</u>	

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Sales Tax 2016 - Monthly Financial Statement
Through March 31, 2024 for the Fiscal Year Ending June 30, 2024

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
State sources:				
Other miscellaneous state sources	\$ 56,894	\$ 56,894	\$ -	100.0%
Total state sources	56,894	56,894	-	100.0%
Local sources:				
Local sales tax	63,910,024	35,176,962	(28,733,062)	55.0%
Investment income	1,394,938	1,567,175	172,237	112.3%
Other miscellaneous local	429	429	-	100.0%
Total local sources	65,305,391	36,744,566	(28,560,825)	56.3%
Total sources	65,362,285	36,801,460	(28,560,825)	56.3%
Uses - expenditures				
Projects:				
All High Schools - Athletic Facility Leases	180,000	156,328	(23,672)	86.8%
Atlantic High - Rekey Doors Campus Wide	116,697	87,205	(29,492)	74.7%
Atlantic HS - Ticket Booth Concrete and Fencing	60,000	51,345	(8,655)	85.6%
Atlantic HS - Baseball Field Lighting	1,300,000	-	(1,300,000)	0.0%
Blue Lake Elm - Bus Loop Security	49,938	49,243	(695)	98.6%
Brewster Center - Replace Outside Air Units	496,357	423,431	(72,926)	85.3%
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	840,265	834,372	(5,893)	99.3%
CAP: Atlantic HS - Campus Wide Reroof	1,536	1,536	-	100.0%
CAP: Seabreeze HS - Reroof Media Center	684,070	445,520	(238,550)	65.1%
Centegix	1,022,130	-	(1,022,130)	0.0%
Chisholm Elm - Security Fencing	80,000	71,823	(8,177)	89.8%
Citrus Grove Elm - Perimeter Fencing	62,500	60,056	(2,444)	96.1%
Contingency	3,030,362	-	(3,030,362)	0.0%
Contingency - Operations	4,513,231	-	(4,513,231)	0.0%
Cypress Creek Elm - Security Fencing	72,000	68,532	(3,468)	95.2%
Debary Elm - Security Fencing	42,950	42,950	-	100.0%
Debary Elm - Relocate Sidewalk and Fence	64,500	52,538	(11,962)	81.5%
Deland Administrative Complex - Upgrade Access Control	150,000	130,406	(19,594)	86.9%
DeLand HS - Replace Cafeteria Chiller	780,480	20,433	(760,047)	2.6%
DeLand HS - Baseball Field Lighting	1,265,120	701,223	(563,897)	55.4%
DeLand HS - Sand Volleyball Courts	249,844	226,864	(22,980)	90.8%
DeLand HS - Softball Field Lighting	715,800	26,505	(689,295)	3.7%
Deltona Middle - Master Plan	1,333,101	89,584	(1,243,517)	6.7%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting E	1,590,607	1,439,493	(151,114)	90.5%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting E	2,795,436	123,105	(2,672,331)	4.4%
Deltona HS - Repair Fencing	98,143	28,679	(69,464)	29.2%
Deltona HS - Install Security Gate	50,000	1,978	(48,022)	4.0%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monito	105,000	2,250	(102,750)	2.1%
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)	0.0%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monit	105,000	2,000	(103,000)	1.9%
Enterprise Elm - Security Fencing	40,000	32,378	(7,622)	80.9%
Facilities Management	1,200,000	-	(1,200,000)	0.0%
Freedom Elm - Security Fencing	120,000	109,811	(10,189)	91.5%
Freedom Elm - Replace Small Chiller Bldg. 7	308,000	27,699	(280,301)	9.0%
Friendship Elm - Replace Intercom	483,000	94,896	(388,104)	19.6%
Heritage Mid - Replace Roof Campus Wide	81,764	4,280	(77,484)	5.2%
Heritage Mid - Replace Fire Alarm	1,287,000	24,000	(1,263,000)	1.9%
Hinson Mid - Security Fencing	130,000	107,157	(22,843)	82.4%
Holly Hill School - Replace Switchgear Bldg. 6	365,300	12,686	(352,614)	3.5%
Mainland HS - Security Fencing	46,000	-	(46,000)	0.0%
Mainland HS - Upgrade Chiller Plant	2,478,235	73,475	(2,404,760)	3.0%
Manatee Cove Elm - Security Fencing	69,366	65,607	(3,759)	94.6%
McInnis Elementary - Potable Water and Sanitary Sewer	520,200	218,048	(302,152)	41.9%

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Sales Tax 2016 - Monthly Financial Statement
Through March 31, 2024 for the Fiscal Year Ending June 30, 2024

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
McInnis Elementary - Media Center Retrofit	85,297	-	(85,297)	0.0%
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and F	3,208	3,208	-	100.0%
New Smyrna Beach HS - Replace Intercom	690,000	180,791	(509,209)	26.2%
New Smyrna Beach HS – Sand Volleyball Courts	6,035	6,035	-	100.0%
Orange City Elm - Renovations and Additions	18,225,001	4,700	(18,220,301)	0.0%
Ormond Beach Mid – Security Fencing	150,000	3,710	(146,290)	2.5%
Ormond Beach Elm – Replace Perimeter Fencing	35,000	-	(35,000)	0.0%
Osceola Elementary - Master Plan	69,459	49,132	(20,327)	70.7%
Palm Terrace Elementary - Replace Roof	1,380,079	1,035,305	(344,774)	75.0%
Pathways Elm - Replace Fire Alarm	933,925	2,182	(931,743)	0.2%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs	2,518,225	2,330,802	(187,423)	92.6%
Pine Ridge High - Security Fencing	101,887	95,056	(6,831)	93.3%
Pine Ridge HS – Repair Intercom Campus Wide	159,969	75,237	(84,732)	47.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	2,648,064	135,464	(2,512,600)	5.1%
Pine Ridge HS – Reclaimed Water Connection	250,000	17,805	(232,195)	7.1%
Pine Trail Elm - Intercom Replacement	150,000	-	(150,000)	0.0%
River Springs Mid - Security Fencing	44,969	40,273	(4,696)	89.6%
RJ Longstreet Elm - Replace Perimeter Fencing	105,322	105,322	-	100.0%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Mo	105,000	1,500	(103,500)	1.4%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, a	3,162,752	2,461,737	(701,015)	77.8%
Seabreeze HS - Replace Perimeter Fencing	100,000	90,334	(9,666)	90.3%
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,643,686	189,600	(3,454,086)	5.2%
Silver Sands Middle - Circulation for Security, Administrat	63,336	-	(63,336)	0.0%
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	247,732	178,405	(69,327)	72.0%
Silver Sands Mid - Replace Main Electrical Switchgear Bldg	411,838	8,100	(403,738)	2.0%
Southwestern Mid - Replace 250 Ton Chiller	661,123	9,293	(651,830)	1.4%
Spruce Creek HS - Sand Volleyball Courts	116,344	88,844	(27,500)	76.4%
Spruce Creek Elm - Security Fencing	105,000	75,816	(29,184)	72.2%
Spruce Creek HS - Replace 7 AC Roof Top Units	2,088,420	82,009	(2,006,411)	3.9%
Spruce Creek HS – Replace Perimeter Fencing	75,000	-	(75,000)	0.0%
Starke Elm - Renovations and Additions	5,666,912	526,785	(5,140,127)	9.3%
Stem Bus	97,353	32,916	(64,437)	33.8%
Stem Bus 2	120,000	-	(120,000)	0.0%
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)	0.0%
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)	0.0%
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketbal	57,289	1,224	(56,065)	2.1%
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	119,047	59,617	(59,430)	50.1%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusiv	105,000	2,500	(102,500)	2.4%
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	52,000	51,599	(401)	99.2%
Tomoka Elm - Master Plan	7,852,161	3,296,614	(4,555,547)	42.0%
University HS - Upgrade AHU Sensors, Dampers and Duct	969,962	865,650	(104,312)	89.2%
University HS - Resurface Tennis Courts	96,090	1,385	(94,705)	1.4%
University HS – Track and Field Security Fencing	4,789	-	(4,789)	0.0%
University HS - Security Fencing	63,375	61,052	(2,323)	96.3%
Various - Security	1,918,016	726,731	(1,191,285)	37.9%
Various - Infrastructure for Technology	250,000	186,227	(63,773)	74.5%
Various Schools & Depts - District Wide Technology Equip	2,842,045	1,703,281	(1,138,764)	59.9%
Total projects	88,626,669	20,693,677	(67,932,992)	23.3%
Total uses	88,626,669	20,693,677	(67,932,992)	23.3%
Excess (deficiency) of revenues over expenditures	(23,264,384)	16,107,783	39,372,167	
Other financing uses				
Transfers out to general fund	(6,474,117)	(6,474,117)	-	100.0%
Transfers out to debt service funds	(27,557,050)	(4,524,087)	(23,032,963)	16.4%
Loss Recoveries	1,590,868	1,590,868	-	100.0%

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Sales Tax 2016 - Monthly Financial Statement
Through March 31, 2024 for the Fiscal Year Ending June 30, 2024

				Actual as a %
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget
Total other financing uses	(32,440,299)	(9,407,336)	(23,032,963)	29.0%
Net change in fund balance	(55,704,683)	6,700,447	62,405,130	
Fund balance				
Beginning of year	56,128,112	56,128,112	-	
Ending Balance	<u>\$ 423,429</u>	<u>\$ 62,828,559</u>	<u>\$ 62,405,130</u>	

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Certificates of Participation 2019 - Monthly Financial Statement
Through March 31, 2024 for the Fiscal Year Ending June 30, 2024

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
Local sources:				
Investment income	\$ 200,000	\$ 171,358	\$ (28,642)	85.7%
Total local sources	200,000	171,358	(28,642)	85.7%
Total sources	200,000	171,358	(28,642)	85.7%
Uses - expenditures				
Projects:				
Contingency - Operations	185,587	-	(185,587)	0.0%
Deltona Middle - Master Plan	3,829,947	223,418	(3,606,529)	5.8%
Osceola Elementary - Master Plan	514,969	240,065	(274,904)	46.6%
Total projects	4,530,503	463,483	(4,067,020)	10.2%
Total uses	4,530,503	463,483	(4,067,020)	10.2%
Deficiency of revenues under expenditures	(4,330,503)	(292,125)	4,038,378	
Net change in fund balance	(4,330,503)	(292,125)	4,038,378	
Fund balance				
Beginning of year	4,563,324	4,563,324	-	
Ending Balance	\$ 232,821	\$ 4,271,199	\$ 4,038,378	

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Certificates of Participation 2021A - Monthly Financial Statement
Through March 31, 2024 for the Fiscal Year Ending June 30, 2024

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
Local sources:				
Investment income	\$ 2,730,000	\$ 2,332,171	\$ (397,829)	85.4%
Total local sources	2,730,000	2,332,171	(397,829)	85.4%
Total sources	2,730,000	2,332,171	(397,829)	85.4%
Uses - expenditures				
Projects:				
Orange City Elm - Renovations and Additions	18,031,899	1,863,458	(16,168,441)	10.3%
Starke Elm - Renovations and Additions	12,821,738	579,974	(12,241,764)	4.5%
Tomoka Elm - Master Plan	24,990,035	14,820,988	(10,169,047)	59.3%
Woodward Elementary - Renovations and Addition	5,007,634	3,407,397	(1,600,237)	68.0%
Total projects	60,851,306	20,671,817	(40,179,489)	34.0%
Total uses	60,851,306	20,671,817	(40,179,489)	34.0%
Deficiency of revenues under expenditures	(58,121,306)	(18,339,646)	39,781,660	
Net change in fund balance	(58,121,306)	(18,339,646)	39,781,660	
Fund balance				
Beginning of year	61,698,413	61,698,413	-	
Ending Balance	\$ 3,577,107	\$ 43,358,767	\$ 39,781,660	