



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

July 25, 2024

Agenda

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

- | | | |
|------|--|----------------------|
| I. | Call to Order | |
| II. | Approval of May 30, 2024, Minutes
(Sent to the committee with the June materials) | Committee Members |
| III. | Half-cent Sales Tax Collections Monthly Report Through
June 26, 2024, for Fiscal Year Ending June 30, 2024 | Ms. Melissa Alderman |
| IV. | Half-cent Sales Tax Monthly Financial Statements through
April 30, 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 April 30, 2024, for the
Fiscal Year Ending June 30, 2024 (AKA Check Book) | Ms. Melissa Alderman |
| VI. | Project Oversight Committee Annual Report <ul style="list-style-type: none">• Board Presentation on September 25, 2024 | Committee Discussion |
| VII. | Next Committee Meeting Date <ul style="list-style-type: none">• August 22, 2024 | Committee Discussion |



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Project Oversight Committee Meeting Minutes for May 30, 2024, 4:00 PM Meeting Location: 3750 Olson Drive, Daytona Beach, FL, and TEAMs

PRESENT -

Committee Members:

Ms. Diane Smith
Mr. Jake Lammers (Teams)
Ms. Patty Corr, COO
M. Jayson Meyer (Teams)
Sandy Burke Bishop (Teams)

District Staff:

Dr. Matt Kuhn
Ms. Dolly Viderman
Mr. Tom Brown
Ms. Lisa Divina
Ms. Melissa Alderman

District Staff:

Mr. Danny Seepersaud

GREETINGS – Ms. DOLLY VIDERMAN

Ms. Viderman opened the meeting and introduced Ms. Patty Corr, Chief Operating Officer. The meeting was called to order by Ms. Corr at 4:02 PM.

APPROVAL OF JANUARY 25, 2024, MINUTES – Ms. PATTY CORR

- The minutes from the last meeting were approved by the committee.
- **Motion:** Approve the minutes
 - Made by: Ms. Diane Smith
 - Seconded by: Mr. M. Jayson Meyer
 - Motion passed with all **Ayes** (4-0).

FINANCIAL REPORTS – Ms. MELISSA ALDERMAN

Ms. Alderman presented the following financial reports:

- Half-cent Sales Tax Revenues for the Prior and Current Year Through May 13, 2024, for Fiscal Year Ending June 30, 2024.
 - Third Quarter Discretionary Amount: \$3,589,403.51
 - Reminder: The estimated revenue for the year was reduced by \$2M due to the trend being low with a new projected total of \$63,910,024.
- Half-cent Sales Tax Expenditures from Inception through March 31, 2024, for the Fiscal Year Ending June 30, 2024
 - Total sales tax collected to date: \$364,142,060.
 - Remaining estimated revenue to collect: \$115,857,940.

- Total expenditures through November: \$41,828,978.
- Remaining balance to be collected: \$141,016,875.
- Consolidated Monthly Financial Statement through March 31, 2024, for the Fiscal Year Ending June 30, 2024
 - Reviewed the consolidated sales tax related funds and other specific financial statements.

STEM BUS UPDATE:

Ms. Alderman provided clarification on the STEM 2 Bus that was discussed at the last meeting. Contrary to previous information, the budget for the STEM bus falls under the Technology category, not Science Classrooms. This is consistent with STEM 1 Bus. Dr. Kuhn expressed concern about the budget, but Ms. Alderman assured him that it would not affect his department budget. Ultimately, the STEM bus project was approved as a separate initiative within the Technology category.

NEXT MEETING DATES – GROUP DISCUSSION

After some discussion, the committee decided on the following:

- No meeting in June.
- Meeting in July (25) and August (22).
- September meeting cancelled due the September (24) Board meeting presentation.
- Meeting in December (12).

ANNUAL REPORT PRESENTATION

- The Annual Report will be presented to the board on September 24, 2024.
- Draft report will be shared by Ms. Viderman.

MEMBER COMMENTS

Ms. Sandy Burke-Bishop:

- Ms. Bishop has requested an update on HVAC condition report.
- Concerns were raised regarding the construction projects under the school district's half-cent sales tax program.
- Ms. Bishop proposed that the annual report should include information about the increased costs of projects due to inflation. This, she believed, would help in preparing the community and stakeholders for any necessary adjustments in the project plans.
- She mentioned the need for clarity on the status of specific schools, accurately reporting this information and ensuring that any changes to the project plans were well-communicated.
- Following update was provided on the last referendum items by Mr. Tom Brown:
 - Schools not completed during the first half-cent program, but were included in the current referendum and completed now:
 - Chisholm
 - Enterprise
 - George Marks
 - Osceola
 - Pierson

- Included in the current referendum with the new Replacement Schools are:
 - Pierson
 - Chisholm
 - Deltona Middle
 - George Marks
 - *Tomoka*
- All are completed except Tomoka will be completed this summer.
- For Specific and Significant Renovations:
 - Orange City – under construction
 - Ortona/Osceola – completed
 - Starke – under construction
 - Woodward – completed
 - McInnis – Water project is completed
 - New Smyrna Middle – completed
 - Silver Sands Middle – completed
 - Atlantic High – completed
 - Deltona – under construction
 - Pine Ridge – completed
 - Spruce Creek – being worked on

Ms. Patty Corr:

- Ms. Corr shared that Five-year work program will be shared with the Board on June 11th which will provide an update on Read-Pattillo and Enterprise elementary schools.
- She also provided an update on an unsolicited proposal received by the district to build the Enterprise Replacement school.
- Marketing campaign for the half-cent sales tax projects was also discussed.

Ms. Diane Smith:

- Ms. Diane Smith asked if the size was an issue for Enterprise elementary where a new school cannot be built on the same site. Ms. Corr responded and confirmed that was the reason.
- Emphasized on the importance of marketing.

ADJOURNMENT

- The meeting was adjourned at 4:32 PM.

Volusia County Schools

Half Cent Sales Tax Revenues for the Prior and Current Year

Through June 26, 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	5,004,631.97	3,589,403.51
QTR 4	April	4,518,864.47		4,361,244.38	
	May	4,346,069.10			
	June	4,428,806.11	2,932,666.33		
Total		52,201,996.67	12,120,336.40	42,872,051.66	9,559,971.64

Period	Current Collections as Compared to Prior Year for the Same Date Range			
10	Thru April	52,614,791.53	52,432,023.30	99.65%
	May thru June	11,707,541.54	11,666,873.00	
	Actual:	64,322,333.07	Projected:	64,098,896.30
	Projected Increase/(Decrease):		188,872.30	

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

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Consolidated - Monthly Financial Statement
Through April 30, 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	39,590,421	(24,319,603)	61.9%
Investment income	4,338,486	4,338,486	-	100.0%
Other miscellaneous local	429	429	-	100.0%
Total local sources	68,248,939	43,929,336	(24,319,603)	64.4%
Total sources	68,305,833	43,986,230	(24,319,603)	64.4%
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	465,126	(31,231)	93.7%
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	447,814	(236,256)	65.5%
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	4,762,154	-	(4,762,154)	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	130,468	(19,532)	87.0%
DeLand HS - Replace Cafeteria Chiller	780,480	22,998	(757,482)	2.9%
DeLand HS - Baseball Field Lighting	1,265,120	764,475	(500,645)	60.4%
DeLand HS - Sand Volleyball Courts	249,844	226,864	(22,980)	90.8%
DeLand HS - Softball Field Lighting	715,800	28,005	(687,795)	3.9%
Deltona Middle - Master Plan	5,163,048	660,359	(4,502,689)	12.8%
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	146,890	(2,648,546)	5.3%
Deltona HS - Repair Fencing	98,143	28,679	(69,464)	29.2%
Deltona HS - Install Security Gate	50,000	2,257	(47,743)	4.5%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monito	105,000	3,500	(101,500)	3.3%
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)	0.0%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monit	105,000	3,500	(101,500)	3.3%
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	29,484	(278,516)	9.6%
Friendship Elm - Replace Intercom	483,000	143,826	(339,174)	29.8%
Heritage Mid - Replace Roof Campus Wide	81,764	4,280	(77,484)	5.2%
Heritage Mid - Replace Fire Alarm	1,287,000	80,000	(1,207,000)	6.2%
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	85,655	(2,392,580)	3.5%
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 April 30, 2024 for the Fiscal Year Ending June 30, 2024

	Revised Annual		Variance with	Actual as a %
	Budget	Actual	Budget - (Under)/Over	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	268,501	(421,499)	38.9%
New Smyrna Beach HS – Sand Volleyball Courts	6,035	6,035	-	100.0%
Orange City Elm - Renovations and Additions	36,360,394	2,005,479	(34,354,915)	5.5%
Ormond Beach Mid – Security Fencing	150,000	138,431	(11,569)	92.3%
Ormond Beach Elm – Replace Perimeter Fencing	35,000	31,081	(3,919)	88.8%
Osceola Elementary - Master Plan	584,428	298,126	(286,302)	51.0%
Palm Terrace Elementary - Replace Roof	1,380,079	1,035,305	(344,774)	75.0%
Pathways Elm - Replace Fire Alarm	933,925	2,682	(931,243)	0.3%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs	2,518,225	2,332,002	(186,223)	92.6%
Pine Ridge High - Security Fencing	101,887	95,056	(6,831)	93.3%
Pine Ridge HS – Repair Intercom Campus Wide	159,969	155,306	(4,663)	97.1%
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	22,833	(227,167)	9.1%
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	3,500	(101,500)	3.3%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, a	3,162,752	2,951,045	(211,707)	93.3%
Seabreeze HS - Replace Perimeter Fencing	100,000	90,334	(9,666)	90.3%
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,643,686	205,020	(3,438,666)	5.6%
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	247,732	246,335	(1,397)	99.4%
Silver Sands Mid - Replace Main Electrical Switchgear Bld	411,838	8,100	(403,738)	2.0%
Southwestern Mid - Replace 250 Ton Chiller	661,123	11,258	(649,865)	1.7%
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	87,949	(2,000,471)	4.2%
Spruce Creek HS – Replace Perimeter Fencing	75,000	70,684	(4,316)	94.2%
Starke Elm - Renovations and Additions	18,488,651	1,123,823	(17,364,828)	6.1%
Stem Bus	97,353	32,916	(64,437)	33.8%
Stem Bus 2	120,000	9,211	(110,789)	7.7%
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	119,047	-	100.0%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusiv	105,000	4,500	(100,500)	4.3%
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	52,000	51,599	(401)	99.2%
Tomoka Elm - Master Plan	32,844,196	21,141,760	(11,702,436)	64.4%
University HS - Upgrade AHU Sensors, Dampers and Duct	969,962	870,534	(99,428)	89.7%
University HS - Resurface Tennis Courts	96,090	2,335	(93,755)	2.4%
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	963,519	(954,497)	50.2%
Various - Infrastructure for Technology	250,000	186,477	(63,523)	74.6%
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	3,454,950	(1,552,684)	69.0%
Total projects	154,113,973	46,975,505	(107,138,468)	30.5%
Total uses	154,113,973	46,975,505	(107,138,468)	30.5%
Deficiency of revenues under expenditures	(85,808,140)	(2,989,275)	82,818,865	
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)	(4,796,795)	(22,760,255)	17.4%
Loss Recoveries	1,590,868	1,590,868	-	100.0%

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Consolidated - Monthly Financial Statement
Through April 30, 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)	(9,680,044)	(22,760,255)	29.8%
Net change in fund balance	(118,248,439)	(12,669,319)	105,579,120	
Fund balance				
Beginning of year	122,389,849	122,389,849	-	
Ending Balance	<u>\$ 4,141,410</u>	<u>\$ 109,720,530</u>	<u>\$ 105,579,120</u>	

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Sales Tax 2016 - Monthly Financial Statement
Through April 30, 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	39,590,421	(24,319,603)	61.9%
Investment income	1,408,486	1,609,818	201,332	114.3%
Other miscellaneous local	429	429	-	100.0%
Total local sources	65,318,939	41,200,668	(24,118,271)	63.1%
Total sources	65,375,833	41,257,562	(24,118,271)	63.1%
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	465,126	(31,231)	93.7%
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	447,814	(236,256)	65.5%
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	4,576,567	-	(4,576,567)	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	130,468	(19,532)	87.0%
DeLand HS - Replace Cafeteria Chiller	780,480	22,998	(757,482)	2.9%
DeLand HS - Baseball Field Lighting	1,265,120	764,475	(500,645)	60.4%
DeLand HS - Sand Volleyball Courts	249,844	226,864	(22,980)	90.8%
DeLand HS - Softball Field Lighting	715,800	28,005	(687,795)	3.9%
Deltona Middle - Master Plan	1,333,101	195,547	(1,137,554)	14.7%
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	146,890	(2,648,546)	5.3%
Deltona HS - Repair Fencing	98,143	28,679	(69,464)	29.2%
Deltona HS - Install Security Gate	50,000	2,257	(47,743)	4.5%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monito	105,000	3,500	(101,500)	3.3%
Edgewater Public Elm - Security Fencing	42,027	-	(42,027)	0.0%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monit	105,000	3,500	(101,500)	3.3%
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	29,484	(278,516)	9.6%
Friendship Elm - Replace Intercom	483,000	143,826	(339,174)	29.8%
Heritage Mid - Replace Roof Campus Wide	81,764	4,280	(77,484)	5.2%
Heritage Mid - Replace Fire Alarm	1,287,000	80,000	(1,207,000)	6.2%
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	85,655	(2,392,580)	3.5%
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 April 30, 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	268,501	(421,499)	38.9%
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	138,431	(11,569)	92.3%
Ormond Beach Elm – Replace Perimeter Fencing	35,000	31,081	(3,919)	88.8%
Osceola Elementary - Master Plan	69,459	58,061	(11,398)	83.6%
Palm Terrace Elementary - Replace Roof	1,380,079	1,035,305	(344,774)	75.0%
Pathways Elm - Replace Fire Alarm	933,925	2,682	(931,243)	0.3%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs	2,518,225	2,332,002	(186,223)	92.6%
Pine Ridge High - Security Fencing	101,887	95,056	(6,831)	93.3%
Pine Ridge HS – Repair Intercom Campus Wide	159,969	155,306	(4,663)	97.1%
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	22,833	(227,167)	9.1%
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	3,500	(101,500)	3.3%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, a	3,162,752	2,951,045	(211,707)	93.3%
Seabreeze HS - Replace Perimeter Fencing	100,000	90,334	(9,666)	90.3%
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	3,643,686	205,020	(3,438,666)	5.6%
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	247,732	246,335	(1,397)	99.4%
Silver Sands Mid - Replace Main Electrical Switchgear Bld	411,838	8,100	(403,738)	2.0%
Southwestern Mid - Replace 250 Ton Chiller	661,123	11,258	(649,865)	1.7%
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	87,949	(2,000,471)	4.2%
Spruce Creek HS – Replace Perimeter Fencing	75,000	70,684	(4,316)	94.2%
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	9,211	(110,789)	7.7%
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	119,047	-	100.0%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusiv	105,000	4,500	(100,500)	4.3%
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	52,000	51,599	(401)	99.2%
Tomoka Elm - Master Plan	7,852,161	3,793,709	(4,058,452)	48.3%
University HS - Upgrade AHU Sensors, Dampers and Duct	969,962	870,534	(99,428)	89.7%
University HS - Resurface Tennis Courts	96,090	2,335	(93,755)	2.4%
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	963,519	(954,497)	50.2%
Various - Infrastructure for Technology	250,000	186,477	(63,523)	74.6%
Various Schools & Depts - District Wide Technology Equip	2,842,045	1,703,281	(1,138,764)	59.9%
Total projects	88,626,669	22,869,810	(65,756,859)	25.8%
Total uses	88,626,669	22,869,810	(65,756,859)	25.8%
Excess (deficiency) of revenues over expenditures	(23,250,836)	18,387,752	41,638,588	
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)	(4,796,795)	(22,760,255)	17.4%
Loss Recoveries	1,590,868	1,590,868	-	100.0%
Total other financing uses	(32,440,299)	(9,680,044)	(22,760,255)	29.8%

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

				Actual as a %
	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Current Year Budget
Net change in fund balance	<u>(55,691,135)</u>	<u>8,707,708</u>	<u>64,398,843</u>	
Fund balance				
Beginning of year	<u>56,128,112</u>	<u>56,128,112</u>	<u>-</u>	
Ending Balance	<u><u>\$ 436,977</u></u>	<u><u>\$ 64,835,820</u></u>	<u><u>\$ 64,398,843</u></u>	

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Certificates of Participation 2019 - Monthly Financial Statement
Through April 30, 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	\$ 190,403	\$ (9,597)	95.2%
Total local sources	200,000	190,403	(9,597)	95.2%
Total sources	200,000	190,403	(9,597)	95.2%
Uses - expenditures				
Projects:				
Contingency - Operations	185,587	-	(185,587)	0.0%
Deltona Middle - Master Plan	3,829,947	464,812	(3,365,135)	12.1%
Osceola Elementary - Master Plan	514,969	240,065	(274,904)	46.6%
Total projects	4,530,503	704,877	(3,825,626)	15.6%
Total uses	4,530,503	704,877	(3,825,626)	15.6%
Deficiency of revenues under expenditures	(4,330,503)	(514,474)	3,816,029	
Net change in fund balance	(4,330,503)	(514,474)	3,816,029	
Fund balance				
Beginning of year	4,563,324	4,563,324	-	
Ending Balance	\$ 232,821	\$ 4,048,850	\$ 3,816,029	

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Certificates of Participation 2021A - Monthly Financial Statement
Through April 30, 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	\$ 2,538,265	\$ (191,735)	93.0%
Total local sources	2,730,000	2,538,265	(191,735)	93.0%
Total sources	2,730,000	2,538,265	(191,735)	93.0%
Uses - expenditures				
Projects:				
Orange City Elm - Renovations and Additions	18,135,394	2,000,779	(16,134,615)	11.0%
Starke Elm - Renovations and Additions	12,821,738	597,038	(12,224,700)	4.7%
Tomoka Elm - Master Plan	24,992,035	17,348,051	(7,643,984)	69.4%
Woodward Elementary - Renovations and Addition	5,007,634	3,454,950	(1,552,684)	69.0%
Total projects	60,956,801	23,400,818	(37,555,983)	38.4%
Total uses	60,956,801	23,400,818	(37,555,983)	38.4%
Deficiency of revenues under expenditures	(58,226,801)	(20,862,553)	37,364,248	
Net change in fund balance	(58,226,801)	(20,862,553)	37,364,248	
Fund balance				
Beginning of year	61,698,413	61,698,413	-	
Ending Balance	\$ 3,471,612	\$ 40,835,860	\$ 37,364,248	

Volusia County Schools
Half Cent Sales Tax Expenditures
From Inception through April 30, 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>\$ 39,590,421</u>	<u>\$ 368,555,519</u>	<u>\$ 111,444,481</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	21,802,119	141,535,188	(30,535,188)
Technology	135,000,000	59,494,842	1,931,886	61,426,728	73,573,272
Specific & Significant Renovations	100,000,000	98,209,745	19,284,174	117,493,919	(17,493,919)
Security	45,000,000	10,644,191	2,683,215	13,327,406	31,672,594
Athletics & Physical Education	15,000,000	9,072,300	1,274,111	10,346,411	4,653,589
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>\$ 46,975,505</u>	<u>\$ 344,129,652</u>	<u>\$ 135,870,348</u>

Capital Projects Funds - Sales Tax Funds (Consolidated)

Through April 30, 2024 for the Fiscal Year Ending June 30, 2024

Expenditure Report

Year	2024
Period	(Multiple Items)
Fund	(Multiple Items)
SECTION	E

Sum of Amount Description	Column Labels BUDGET	ENCUMB	ACTUALS	REMAINING
New and /or Replacement Schools				
Deltona Middle - Master Plan	(5,163,048)	38,986	660,359	(4,463,702)
Tomoka Elm - Master Plan	(32,844,196)	11,674,805	21,141,760	(27,631)
New and /or Replacement Schools Total	(38,007,244)	11,713,792	21,802,119	(4,491,333)
Technology				
Centegix	(1,022,130)	1,022,130	-	-
Stem Bus	(97,353)	-	32,916	(64,437)
Stem Bus 2	(120,000)	-	9,211	(110,789)
Various - Infrastructure for Technology	(250,000)	-	186,477	(63,523)
Various Schools & Depts - District Wide Technology Equipment	(2,842,045)	67,172	1,703,281	(1,071,592)
Technology Total	(4,331,529)	1,089,302	1,931,886	(1,310,341)
Specific & Significant Renovations				
Brewster Center - Replace Outside Air Units	(496,357)	8,730	465,126	(22,501)
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: Seabreeze HS - Reroof Media Center	(684,070)	-	447,814	(236,255)
DeLand HS - Replace Cafeteria Chiller	(780,480)	687,482	22,998	(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)	2,080,345	146,890	(568,201)
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	(105,000)	3,700	3,500	(97,800)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	(105,000)	3,700	3,500	(97,800)
Freedom Elm - Replace Small Chiller Bldg. 7	(308,000)	9,225	29,484	(269,291)
Friendship Elm - Replace Intercom	(483,000)	213,018	143,826	(126,157)
Heritage Mid - Replace Fire Alarm	(1,287,000)	46,000	80,000	(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)	1,386,686	85,655	(1,005,894)
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)	166,703	268,501	(254,797)
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Flooring Campus Wide	(3,208)	-	3,208	0
Orange City Elm - Renovations and Additions	(36,360,394)	30,832,028	2,005,479	(3,522,886)
Osceola Elementary - Master Plan	(584,428)	3,759	298,126	(282,543)
Palm Terrace Elementary - Replace Roof	(1,380,079)	-	1,035,305	(344,773)
Pathways Elm - Replace Fire Alarm	(933,925)	26,734	2,682	(904,509)
Pine Ridge HS – Reclaimed Water Connection	(250,000)	11,032	22,833	(216,136)
Pine Ridge HS – Repair Intercom Campus Wide	(159,969)	-	155,306	(4,663)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	(2,648,064)	2,241,863	135,464	(270,737)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10	(2,518,225)	11,917	2,332,002	(174,306)
Pine Trail Elm - Intercom Replacement	(150,000)	-	-	(150,000)
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitoring	(105,000)	3,700	3,500	(97,800)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	(3,162,752)	70,662	2,951,045	(141,046)
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	(3,643,686)	2,745,312	205,020	(693,354)
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	(247,732)	1,397	246,335	-
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)	607,857	11,258	(42,008)
Spruce Creek HS - Replace 7 AC Roof Top Units	(2,088,420)	130,595	87,949	(1,869,876)
Starke Elm - Renovations and Additions	(18,488,651)	16,836,379	1,123,823	(528,449)
Sugar Mill Elm - Intercom Replacement	(250,000)	21,795	-	(228,205)
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	(119,047)	-	119,047	-
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitoring	(105,000)	3,700	4,500	(96,800)
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	(969,962)	99,429	870,534	-
Woodward Elementary - Renovations and Addition	(5,007,634)	930,719	3,454,950	(621,965)
Specific & Significant Renovations Total	(93,946,684)	59,910,354	19,284,175	(14,752,155)
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)
Chisholm Elm - Security Fencing	(80,000)	-	71,823	(8,177)

Description	BUDGET	ENCUMB	ACTUALS	REMAINING
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)
Debary Elm - Security Fencing	(42,950)	-	42,950	-
Deland Administrative Complex - Upgrade Access Control Keypads	(150,000)	11,133	130,468	(8,399)
Deltona HS – Install Security Gate	(50,000)	40,495	2,257	(7,248)
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)	1,029	31,081	(2,890)
Ormond Beach Mid – Security Fencing	(150,000)	-	138,431	(11,569)
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)
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)	103,403	963,519	(851,094)
Security Total	(4,049,478)	222,284	2,683,215	(1,143,979)
Athletics & Physical Education				
All High Schools - Athletic Facility Leases	(180,000)	20,000	156,328	(3,672)
Atlantic HS - Baseball Field Lighting	(1,300,000)	-	-	(1,300,000)
DeLand HS - Baseball Field Lighting	(1,265,120)	93,880	764,475	(406,765)
DeLand HS - Sand Volleyball Courts	(249,844)	810	226,864	(22,170)
DeLand HS - Softball Field Lighting	(715,800)	26,631	28,005	(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)	58,865	1,224	2,800
University HS - Resurface Tennis Courts	(96,090)	93,755	2,335	-
Athletics & Physical Education Total	(4,786,522)	385,103	1,274,111	(3,127,308)
No Project	-	-	-	-
Contingency and Inflation				
Contingency	(3,030,362)	-	-	(3,030,362)
Contingency - Operations	(4,762,154)	-	-	(4,762,154)
Facilities Management	(1,200,000)	-	-	(1,200,000)
Contingency and Inflation Total	(8,992,516)	-	-	(8,992,516)