

# PROJECT OVERSIGHT COMMITTEE

Annual Report

Fiscal Year Ended June 30, 2024



## School Board of Volusia County

Ms. Jamie M. Haynes, Chair

Mrs. Anita Burnette, Vice Chair

Mr. Ruben Colon

Mr. Carl Persis

Mrs. Jessie Thompson

## Superintendent of Schools

Dr. Carmen J. Balgobin

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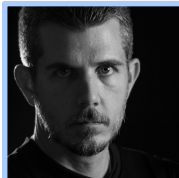
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# Project Oversight Committee Members



**Jim Mather**  
President, Paytas Homes

**M. Jayson Meyer**  
Founder and CEO, Synergy Billing



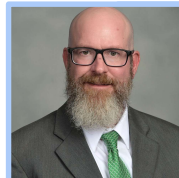
**Mitch Aten, MBA, PMI-ACP, CSM**  
Director of CRM Systems, ERAU

**Ms. Sandy Burke Bishop**  
Top Shelf properties, LLC



**Mr. Jacob D. Lammers, CPA**  
Charles L. Belote & Associates, P.A.

**Diane Smith**  
Retired - former School Board Member



**Mr. John Cash**  
Chief of Staff, VCSD

Ms. Kim Short, Child Advocate, briefly served on the Committee. She served from April - July 2023.

## Project Oversight Committee Meeting Schedule

- July 27, 2023
- August 24, 2023
- October 26, 2023
- November 16, 2023
- December 14, 2023
- January 25, 2024
- February 22, 2024
- May 30, 2024

# Introduction

The Project Oversight Committee, as representatives of the citizens of Volusia County, present our 8th Annual Report to the Volusia County School Board as a record of the oversight activity of Resolution 2014-05, that has occurred through Fiscal Year 2024, beginning on July 1, 2023 and ending June 30, 2024. Fiscal year 2024 is the eighth fiscal year in which the half-cent sales tax, approved by voters on August 26, 2014, with collections beginning on January 1, 2017.

The Project Oversight Committee (POC) oversees the spending of funds generated by the Half Cent Sales Tax, as pledged by the Citizens of Volusia County in 2014. Our role is a reporting body only and we bear no responsibility for this spending. We are entrusted with ensuring The Volusia County School Board and the District staff remain accountable and transparent to the residents of Volusia County. Our primary objective is to confirm that the District's capital expenditures adhere to the original project list that was presented and endorsed by voters in 2014 (See Attachment 2). On occasion, District Staff will consult the POC to gather our feedback on whether new projects align with the original intent of the referendum. However, the spending decision remains with the members of the Volusia County School Board. The POC views this principle as the foundation of our oversight and strive to remain adequately informed of all decisions regarding the spending of these funds. The POC believes it is important to ensure that construction quality is upheld and that any changes in project scopes are relevant and appropriate. By achieving this, we provide reassurance to the citizens of Volusia County that their investment aligns with their expectations and that they “get what they paid for” through our half cent sales tax funds.

The 2023-2024 academic year has been a transformative period for Volusia County Schools, marked by significant advancements in our educational infrastructure. Two new schools, Turie T. Small Elementary in Daytona Beach and Tomoka Elementary in Ormond Beach, opened their doors, offering state-of-the-art facilities to both students and educators. While Turie T. Small Elementary was not funded by the Half-Cent Sales Tax, it is still a notable accomplishment. The district also enhanced security across more than 20 schools with the completion of critical fencing projects, ensuring a safer environment for our children. Additionally, the launch of the STEM Bus Project introduced a mobile classroom experience, bringing innovative STEM education directly to our students. Our commitment to providing top-tier athletic programs was demonstrated through substantial upgrades to the athletic facilities at five high schools. Beyond these highlights, the district made considerable improvements to essential systems including HVAC, roofing, fire alarms, lighting, and intercoms, ensuring our schools are not only modern but also secure and efficient. These collective efforts exemplify our ongoing dedication to creating an enriching and safe learning environment for every student, reflecting our steadfast commitment to the future of education in Volusia County.

# Revenues and Expenditures Overview

## Overview and Schedules

### HALF CENT SALES SURTAX ("SALES TAX") 2017-2031

The following tables and charts show the financial data for the Capital Projects Funds: Sales Tax, 2019 Certificates of Participation (COPs), and 2021 Certificates of Participation (COPs) Funds. In addition to these funds the District also received Local Capital Improvement Funds (LCIF), Impact Fee revenues, and Other miscellaneous that are not included in these reports. Total revenues received from all Capital Projects Funds for Fiscal Year 2024, was \$193.0 million. Sales tax revenues are distributed by the Florida Department of Revenue on a monthly basis. The District collected \$64.8 million in sales tax proceeds for the Fiscal Year 2024.

In Fiscal Year 2020, The District entered into a financing arrangement on November 14, 2019, which was characterized as a lease-purchase agreement, with the Leasing Corporation, whereby the District secured financing for the acquisition, construction, and installation of certain education facilities in the total amount of \$90,945,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2019, to be repaid from sales tax revenue.

In Fiscal Year 2021, The District entered into a financing arrangement on June 16, 2021, which was characterized as a lease-purchase agreement, with the Leasing Corporation, whereby the District secured financing for the acquisition, construction, and installation of certain education facilities in the total amount of \$62,800,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2021, to be repaid from sales tax revenue.

**Capital Projects Fund - Sales Tax Funds**  
**Schedule of Revenues, Expenitures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 2024**

	3922 Sales Tax	3961 FY19 COPS	3962 FY21 COPS	Total
<b>REVENUES</b>				
Local Sales tax	64,840,560	-	-	64,840,560
Investment income	1,992,462	246,618	2,943,820	5,182,901
Other miscellaneous local sources	429	-	-	429
Total revenues	<u>66,833,451</u>	<u>246,618</u>	<u>2,943,820</u>	<u>66,526,997</u>
<b>EXPENDITURES</b>				
New Construction	6,099,735	729,106	31,846,053	38,674,894
Projects at Existing Schools and Facilities	18,675,751	-	-	18,675,751
Technology	1,450,671	-	-	1,450,671
Total expenditures	<u>26,226,157</u>	<u>729,106</u>	<u>31,846,053</u>	<u>106,552,930</u>
Excess (deficiency) of revenues over expenditures	40,607,294	(482,488)	(28,902,233)	11,222,573
<b>OTHER FINANCING SOURCES (USES)</b>				-
Transfers - General Fund	(6,474,117)	-	-	(6,474,117)
Transfers - Internal Service Funds	-	-	-	-
Transfers - Debt Service Funds	(27,439,267)	-	-	(27,439,267)
Loss Recoveries	1,590,868	-	-	1,590,868
Total other financing uses	<u>(32,322,516)</u>	<u>-</u>	<u>-</u>	<u>146,354,373</u>
Net change in fund balances	8,284,778	(482,488)	(28,902,233)	(21,099,943)
Fund balances, July 1 2023	<u>56,128,112</u>	<u>4,563,323</u>	<u>61,698,413</u>	<u>122,389,848</u>
Fund balances, June 30, 2024	<u><u>64,412,889</u></u>	<u><u>4,080,835</u></u>	<u><u>32,796,181</u></u>	<u><u>101,289,905</u></u>

**District School Board of Volusia County, Florida**  
**Capital Projects Fund - Sales Tax Fund**  
**Schedule of Revenues, Expenditures, and Other Financing Uses**  
**For the Fiscal Year Ended June 30, 2024**

Beginning Fund Balance \$ 0

<b>FY</b>	<b>Sales Tax Proceeds</b>	<b>Other Revenue Sources</b>	<b>Expenditures</b>	<b>Other Financing Uses</b>	<b>Ending Fund Balance</b>
2017	\$ 21,462,837	\$ 147,372	\$ 18,942,328	\$ (38,046,996)	\$ 40,714,878
2018	42,941,909	601,779	31,528,418	3,328,348	8,686,922
2019	44,814,724	1,148,802	37,454,672	4,201,336	4,307,519
2020	44,257,468	816,385	30,542,368	25,419,516	(10,888,031)
2021	50,507,247	72,893	19,036,504	32,918,460	(1,374,824)
2022	60,772,257	52,629	21,098,116	35,906,951	3,819,819
2023	64,208,655	1,859,600	19,733,834	35,472,593	10,861,828
2024	64,840,560	3,583,759	26,226,156	33,913,384	8,284,779
<b>Total</b>	<b>393,805,657</b>	<b>8,283,220</b>	<b>204,562,395</b>	<b>133,113,593</b>	<b>64,412,890</b>

Current Available Fund Balance as of June 30, 2024 \$ 64,412,890

**District School Board of Volusia County, Florida**  
**Capital Projects Fund - Series 2019 Certificate of Participation Fund for \$100M**  
**Schedule of Revenues, Expenditures, and Other Financing Uses**  
**For the Fiscal Year Ended June 30, 2024**

Beginning Fund Balance \$ 0

<b>FY</b>	<b>Revenues</b>	<b>Other Revenue Sources</b>	<b>Expenditures</b>	<b>Other Financing Sources</b>	<b>Ending Fund Balance</b>
2020	\$ -	\$ 1,905,343	\$ 15,044,431	\$ (100,000,000)	86,860,912
2021	-	94,201	23,372,861	-	(23,278,660)
2022	-	42,324	43,614,049	-	(43,571,725)
2023	-	419,918	15,867,121	-	(15,447,202)
2024	-	246,618	729,106	-	(482,488)
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,708,404</b>	<b>\$ 98,627,567</b>	<b>\$ (100,000,000)</b>	<b>\$ 4,080,837</b>

Current Available Fund Balance as of June 30, 2024 \$ 4,080,837



District School Board of Volusia County, Florida  
Capital Projects Fund - Series 2021 Certificate of Participation Fund for \$80M  
Schedule of Revenues, Expenditures, and Other Financing Uses  
For the Fiscal Year Ended June 30, 2024

Beginning Fund Balance \$ 0

FY	Revenues	Other Revenue Sources	Expenditures	Other Financing Sources	Ending Fund Balance
2021	\$ -	\$ 943	\$ -	\$ (80,000,000)	80,000,943
2022	-	(104,584)	921,203	-	(1,025,787)
2023	-	2,721,500	19,998,243	-	(17,276,743)
2024	-	2,943,820	31,846,053		(28,902,233)
<b>Total</b>	<b>\$ -</b>	<b>\$ 5,561,680</b>	<b>\$ 52,765,499</b>	<b>\$ (80,000,000)</b>	<b>\$ 32,796,180</b>

Current Available Fund Balance as of June 30, 2024 \$ 32,796,180

**School District of Volusia County**  
**Debt Service Schedules - Debt Repayments and Outstanding Using Projected Sales Tax**  
**Proceeds For Fiscal Year Ended June 30, 2024**

**COPS 2019**

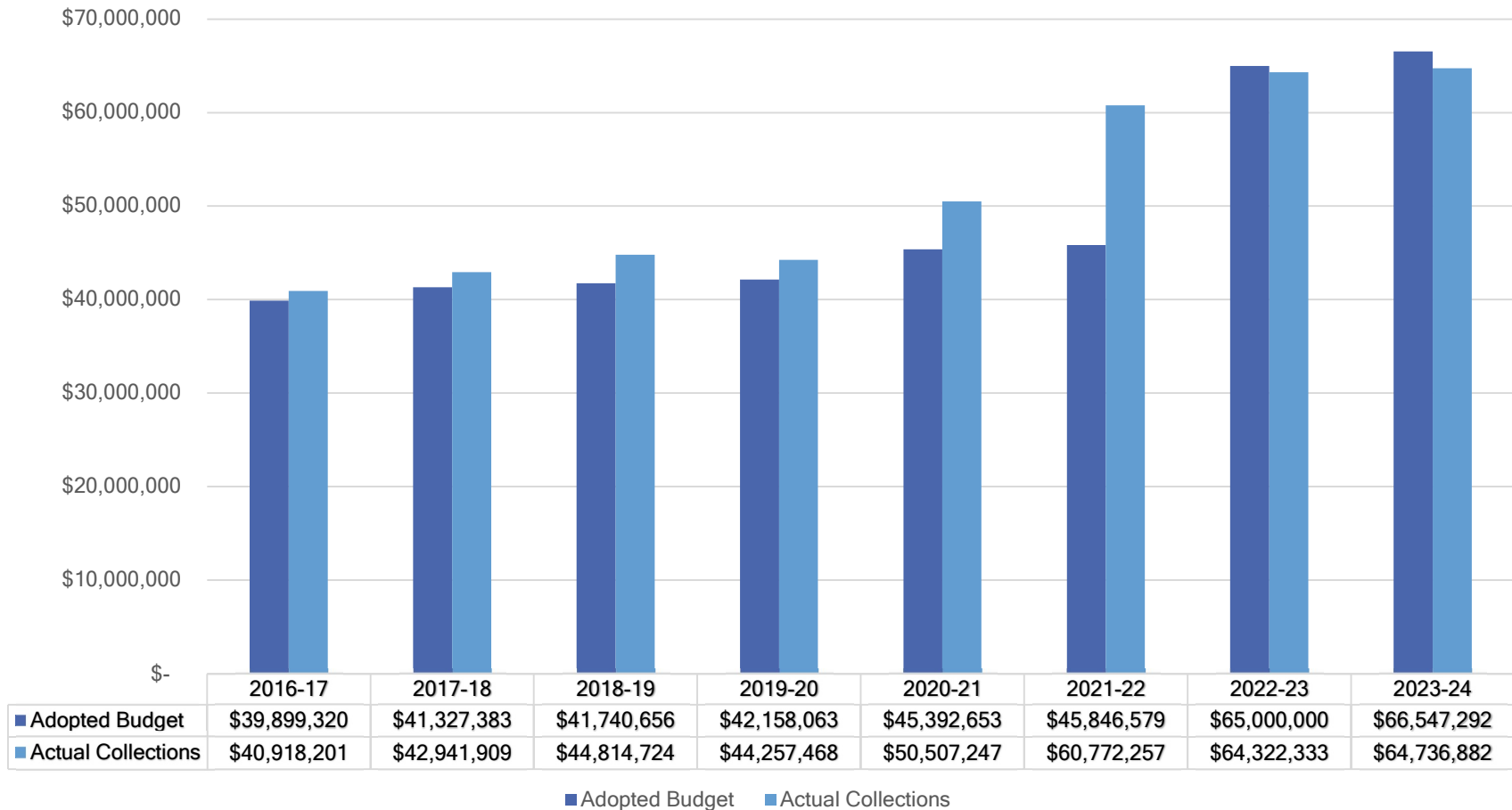
**COPS 2021**

**SALES TAX REVENUE BONDS**

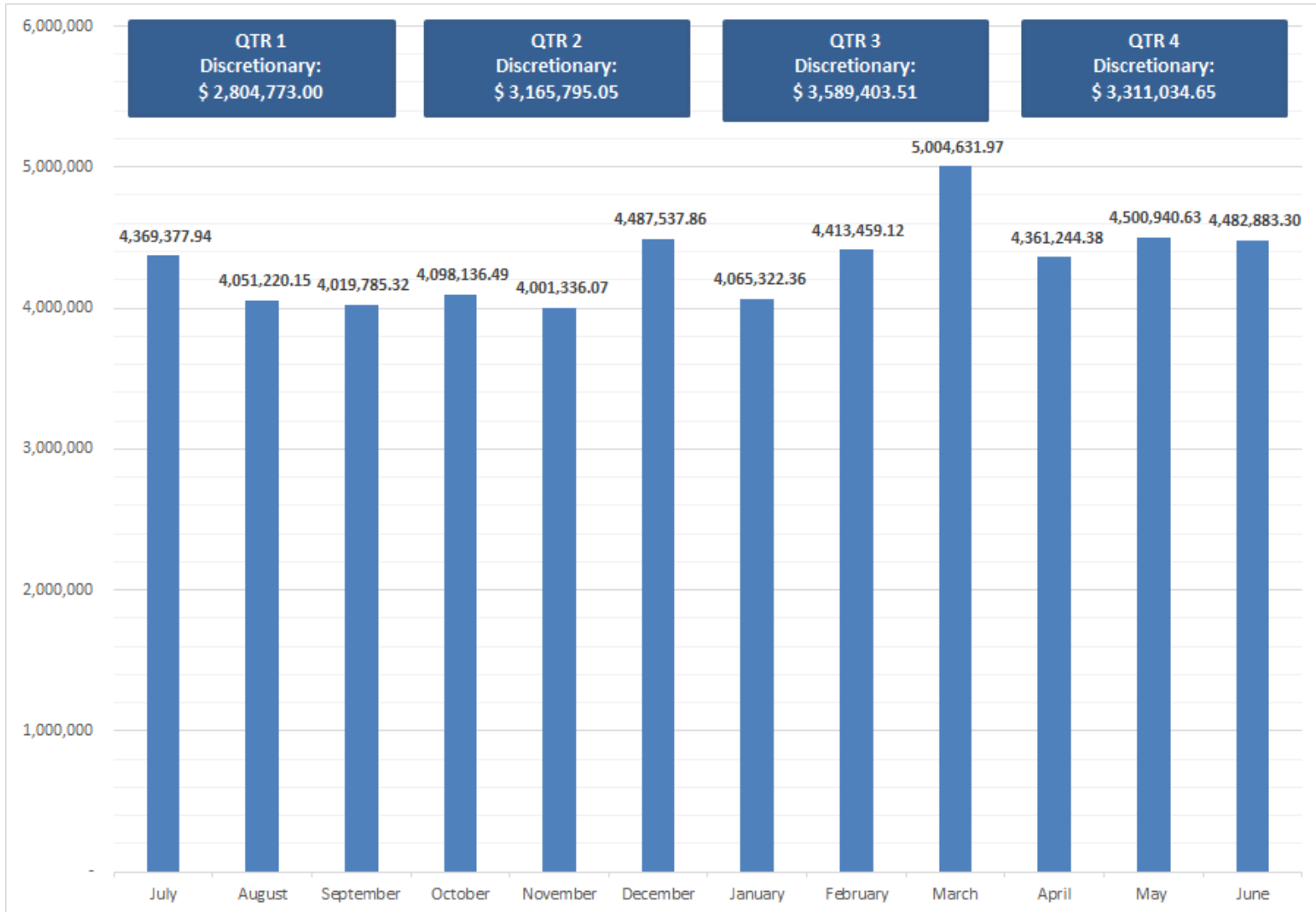
Year	2019 - \$90,945,000			2021 - \$62,800,000			2016 - \$33,805,000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
<b>2023-24</b>	20,130,000	1,006,500	21,136,500		3,140,000	3,140,000	2,110,000	1,110,250	3,220,250
<b>2024-25</b>				7,710,000	3,140,000	10,850,000	2,215,000	1,002,125	3,217,125
<b>2025-26</b>				8,100,000	2,754,500	10,854,500	2,325,000	888,625	3,213,625
<b>2026-27</b>				8,505,000	2,349,500	10,854,500	2,440,000	769,500	3,209,500
<b>2027-28</b>				8,930,000	1,924,250	10,854,250	2,565,000	644,375	3,209,375
<b>2028-29</b>				9,375,000	1,477,750	10,852,750	2,695,000	512,875	3,207,875
<b>2029-30</b>				9,845,000	1,009,000	10,854,000	2,825,000	374,875	3,199,875
<b>2030-31</b>				10,335,000	516,750	10,851,750	2,970,000	230,000	3,200,000
<b>2031-32</b>				-	-	-	3,115,000	77,875	3,192,875
<b>Total</b>	<b>20,130,000</b>	<b>1,006,500</b>	<b>21,136,500</b>	<b>62,800,000</b>	<b>16,311,750</b>	<b>79,111,750</b>	<b>23,260,000</b>	<b>5,610,500</b>	<b>28,870,500</b>

Year	Grand Total - All Schedules		
	Principal	Interest	Total
<b>2023-24</b>	22,240,000	5,256,750	27,496,750
<b>2024-25</b>	9,925,000	4,142,125	14,067,125
<b>2025-26</b>	10,425,000	3,643,125	14,068,125
<b>2026-27</b>	10,945,000	3,119,000	14,064,000
<b>2027-28</b>	11,495,000	2,568,625	14,063,625
<b>2028-29</b>	12,070,000	1,990,625	14,060,625
<b>2029-30</b>	12,670,000	1,383,875	14,053,875
<b>2030-31</b>	13,305,000	746,750	14,051,750
<b>2031-32</b>	3,115,000	77,875	3,192,875
<b>Total</b>	<b>106,190,000</b>	<b>22,928,750</b>	<b>129,118,750</b>

## Half-Cent Sales Tax Revenues Collected Since Inception - 2017-2024



## Half-Cent Sales Tax Revenues Collected for Fiscal Year Ending June 30, 2024



# Recommended Project List

## STATUS OVERVIEW – WHERE WE ARE TODAY Summary as of June 30, 2024

The recommended project list outlines a 15-year projected budget based on the sales tax referendum. Below is a summary of the referendum items, including their total 15-year budgets for the fiscal year ending June 30, 2024. For a detailed breakdown by project, please refer to **Attachment 1: Capital Projects Funds - Sales Tax Funds (Consolidated) report**.

<b>SECURITY: All Schools and Busses</b>	<b>\$45,000,000</b>
	<b>STATUS</b>
Cameras – Middle/High	Complete
Cameras – Elementary	In Progress
Cypher Locks	In Progress
Electronic lock system	In Progress
Impact resistance window laminate	In Progress
Fencing	In Progress
Mobile Panic Alert System	Complete
Ridership Verification and Accountability System	
School Visitor Management System	Complete

<b>TECHNOLOGY</b>	<b>\$135,000,000</b>
	<b>STATUS</b>
Classroom & School Based Technology Retrofits & Upgrades: ALL SCHOOLS	In Progress
Career & Technology Education Upgrades: ALL SECONDARY SCHOOLS	In Progress
High School Academies	In Progress
Middle School Electives	In Progress
District Based Technology Retrofits & Upgrades	In Progress
STEM Bus #1 (Added in 2023)	Complete - FY24
STEM Bus #2 (Added in 2024)	In Progress

<b>SCIENCE CLASSROOM REMODELING: ALL MIDDLE SCHOOLS</b>	<b>\$8,000,000</b>
	<b>STATUS</b>
DeLand Middle – Science Classroom Remodeling	Planned - FY25
Southwestern Middle – Science Classroom Remodeling	Planned - FY25
River Springs Middle - Science Classroom Remodeling	Planned - FY26
Heritage Middle - Science Classroom Remodeling	Planned - FY26

<b>NEW AND / OR REPLACEMENT SCHOOLS</b>	<b>\$111,000,000</b>
	<b>STATUS</b>
Pierson/Seville Elementary replacement	Complete - FY18
Chisholm Elementary (Replacement on site)	Complete - FY20
Deltona Middle (Replacement on site)	Complete – FY22
George Marks Elementary (Replacement on site)	Complete - FY20
Tomoka Elementary (Replacement on site)	Complete – FY24

<b>ATHLETICS AND PHYSICAL EDUCATION</b>	<b>\$15,000,000</b>
	<b>STATUS</b>
Track resurfacing/replacement & athletic fields: ALL HIGH SCHOOLS	Complete-FY18 - FY21
Baseball Field Lighting:	Complete
Atlantic HS	FY24
DeLand HS	FY23
University HS	FY19
Softball Field Lighting:	Complete - FY24
DeLand HS	
Softball Field Lighting:	Planned - FY25
Atlantic HS	
Softball Field Lighting	Planned - FY26
Mainland HS	
New Smyrna Beach HS	

<b>SPECIFIC AND SIGNIFICANT RENOVATIONS</b>	<b>\$100,000,000</b>
	<b>STATUS</b>
<b>Elementary Schools:</b>	
Enterprise - Classroom renovations/replacement	Pre-Planning
McInnis - Connect to potable water and/or sanitary sewer when available	Complete - FY23
Orange City - Classroom renovations & additions, site improvements/circulation	Under Construction
Ortona – Classroom renovations & additions, site improvements/circulation. Osceola – New construction: administration/guidance, classroom renovations, exterior walls, site improvement/circulation. Note: (Updated to consolidate with Ortona into new Beachside Elementary in FY22)	Beachside Elementary Complete – FY23
Read Pattillo New construction: administration/guidance, classroom renovations, exterior walls, site improvement/circulation	Pre-Planning
Starke - Doors, ceiling & lights and interior finishes including electrical, restroom renovations. Note: Updated to Replacement in FY23	Under Construction
Woodward - Classroom renovations & addition, restroom renovations	Complete – FY23

<b>Middle Schools:</b>	
New Smyrna Beach - Classroom addition	TBD
Site work circulation, Façade upgrade	Completed
Silver Sands - Exterior site improvements, parking lot & lighting	Complete - FY22
<b>High Schools:</b>	
Atlantic - HVAC replacement	Ongoing
Technology Lab Conversion	Planned FY28
Window Replacement	Pre-Planning
Ceiling & lighting, electric service upgrade, roof replacement, auditorium renovations	Completed
Deltona - Windows and doors replacement, technology lab conversion	Under Construction
Technology Lab Conversion	Planned FY28
Pine Ridge - HVAC replacement	Ongoing
Technology Lab Conversion	Tech Lab – FY28
Ceiling & lighting, electric service upgrade, roof replacement, culinary lab	Completed
Seabreeze - Exterior door replacement, Buildings 8 & 9 classroom renovations	Pre-Planning Stage
Spruce Creek - HVAC Replacement	Ongoing
Electric Service Upgrades	Planned FY25
<b>Other Renovations (subject to sufficient revenues):</b>	
May include upgrades or replacement at any school of one or more of the following: electric service and/or equipment, ceiling & lights, fire alarm, HVAC system and/or equipment, intercom, roof replacements.	Ongoing



## Attachment 1

### Volusia County Schools Half Cent Sales Tax Expenditures

From Inception through June 30, 2024 for the Fiscal Year Ending June 30, 2024

#### Revenues

Local Sales Tax Collections

Referendum Amount	Revenue through 2023	Revenues 2024	Total Collected	Remaining to be Collected
\$ 480,000,000	\$ 328,965,098	\$ 64,840,560	\$ 393,805,658	\$ 86,194,342

#### Referendum Category

New and /or Replacement Schools  
Technology  
Specific & Significant Renovations  
Security  
Athletics & Physical Education  
Science Classroom Remodeling  
Contingency and Inflation

Referendum Amount	Expenditures through 2023	Expenditures 2024	Total Expenditures	Balance Remaining
111,000,000	119,733,069	28,847,494	148,580,563	(37,580,563)
135,000,000	59,494,842	1,639,333	61,134,175	73,865,825
100,000,000	98,209,745	24,008,122	122,217,867	(22,217,867)
45,000,000	10,644,191	2,808,475	13,452,666	31,547,334
15,000,000	9,072,300	1,497,891	10,570,191	4,429,809
8,000,000	-	-	-	8,000,000
66,000,000	-	-	-	66,000,000

#### Expenditures

\$ 480,000,000	\$ 297,154,147	\$ 58,801,315	\$ 355,955,462	\$ 124,044,538
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# Capital Projects Funds - Sales Tax Funds (Consolidated)

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

## Expenditure Report

Description	BUDGET	ENCUMB	ACTUALS	REMAINING
<b>New and /or Replacement Schools</b>				
Deltona Middle - Master Plan	(5,178,665)	38,986	675,977	(4,463,702)
Tomoka Elm - Master Plan	(33,720,692)	5,501,983	28,171,517	(47,191)
Turie T. Small Elementary - Master Plan	-	-	-	-
<b>New and /or Replacement Schools Total</b>	<b>(38,899,357)</b>	<b>5,540,969</b>	<b>28,847,494</b>	<b>(4,510,894)</b>
<b>Technology</b>				
Stem Bus	(97,353)	-	22,467	(74,886)
Stem Bus 2	(120,000)	25,807	21,075	(73,118)
Various - Infrastructure for Technology	(250,000)	-	188,662	(61,338)
Various Schools & Depts - District Wide Technology Equipment	(2,842,045)	984,035	1,407,129	(450,881)
<b>Technology Total</b>	<b>(3,309,399)</b>	<b>1,009,843</b>	<b>1,639,333</b>	<b>(660,223)</b>
<b>Specific &amp; Significant Renovations</b>				
Brewster Center - Replace Outside Air Units	(508,260)	4,930	480,829	(22,501)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	(861,443)	190	855,550	(5,703)
CAP: Atlantic HS - Campus Wide Reroof	(1,575)	-	1,575	-
CAP: Atlantic HS - Upgrade Fire Alarm and Intercom	-	-	-	-
CAP: Seabreeze HS - Reroof Media Center	(459,181)	-	459,181	-
Coronado Beach Elem - Install New Lighting at Parking Lot and Bus Loop	-	-	-	-
DeLand HS - Replace Cafeteria Chiller	(781,064)	295,743	415,321	(70,000)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 and 4	(1,627,145)	22,512	1,476,032	(128,602)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 8-10	(2,800,685)	2,020,435	212,049	(568,201)
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	(105,114)	2,700	4,614	(97,800)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	(105,114)	2,700	4,614	(97,800)
Freedom Elm - Replace Small Chiller Bldg. 7	(308,779)	209,441	31,463	(67,876)
Friendship Elm - Replace Intercom	(488,173)	153,053	208,963	(126,157)
Heritage Mid - Replace Fire Alarm	(1,289,031)	46,000	82,031	(1,161,000)
Heritage Mid - Replace Roof Campus Wide	(81,873)	52,574	4,389	(24,910)
Holly Hill School - Replace Switchgear Bldg. 6	(365,649)	341,881	14,085	(9,683)
Mainland HS - Upgrade Chiller Plant	(2,480,410)	2,335,595	87,830	(56,985)
McInnis Elementary - Media Center Retrofit	-	-	-	-
McInnis Elementary - Potable Water and Sanitary Sewer	(525,735)	-	223,583	(302,152)
New Smyrna Beach HS - Replace Intercom	(698,581)	97,143	346,642	(254,797)
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Flooring Campus Wide	(3,208)	-	3,208	0
Orange City Elm - Renovations and Additions	(36,655,755)	31,080,451	4,285,643	(1,289,661)
Osceola Elementary - Master Plan	(590,823)	3,759	310,771	(276,293)
Palm Terrace Elementary - Replace Roof	(1,406,358)	-	1,061,584	(344,773)
Pathways Elm - Replace Fire Alarm	(934,076)	603,224	249,083	(81,769)
Pine Ridge HS – Repair Intercom Campus Wide	(159,248)	-	159,248	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	(2,652,410)	2,149,946	233,877	(268,587)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10	(2,577,613)	4,222	2,399,086	(174,306)
Pine Trail Elm - Intercom Replacement	(150,000)	-	-	(150,000)
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitoring	(105,114)	2,700	4,614	(97,800)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	(3,239,177)	10,821	3,087,311	(141,046)
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	(3,656,240)	2,455,761	507,125	(693,354)
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	(253,984)	1,397	252,587	-
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	(414,870)	196,159	122,501	(96,210)
Southwestern Mid - Replace 250 Ton Chiller	(661,409)	621,357	11,544	(28,508)
Spruce Creek HS - Replace 7 AC Roof Top Units	(2,409,852)	1,680,436	96,764	(632,652)
Starke Elm - Renovations and Additions	(18,727,956)	17,327,263	1,309,228	(91,466)
Sugar Mill Elm - Intercom Replacement	(250,000)	21,795	-	(228,205)
T. Dewitt Taylor Mid-HS - Repair Intercom Campus Wide	(122,069)	-	122,069	-
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitoring	(105,114)	3,700	4,614	(96,800)
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	(992,059)	35,299	956,760	-
Woodward Elementary - Renovations and Addition	(5,076,885)	492,043	3,921,758	(663,084)
<b>Specific &amp; Significant Renovations Total</b>	<b>(94,632,031)</b>	<b>62,275,229</b>	<b>24,008,123</b>	<b>(8,348,680)</b>
<b>Security</b>				
Atlantic High - Rekey Doors Campus Wide	(118,910)	5,242	89,419	(24,249)
Atlantic HS - Ticket Booth Concrete and Fencing	(52,649)	-	52,649	-
Blue Lake Elm - Bus Loop Security	(50,493)	-	50,493	-
Centegix	(1,022,130)	1,022,130	-	-
Champion Elm - Security Fencing	-	-	-	-
Chisholm Elm - Security Fencing	(73,646)	-	73,646	-
Citrus Grove Elm – Perimeter Fencing	(61,580)	-	61,580	-
Cypress Creek Elm - Security Fencing	(70,272)	-	70,272	-

Description	BUDGET	ENCUMB	ACTUALS	REMAINING
Debary Elm - Relocate Sidewalk and Fence	(53,871)	-	53,871	-
Debary Elm - Security Fencing	(44,040)	-	44,040	-
Deland Administrative Complex - Upgrade Access Control Keypads	(153,594)	-	145,196	(8,399)
Deltona HS – Install Security Gate	(50,058)	40,495	2,346	(7,217)
Deltona HS – Repair Fencing	(98,871)	-	29,407	(69,464)
Edgewater Public Elm - Security Fencing	(42,027)	-	-	(42,027)
Enterprise Elm - Security Fencing	(33,200)	-	33,200	-
Freedom Elm - Security Fencing	(112,598)	-	112,598	-
Hinson Mid - Security Fencing	(109,877)	-	109,877	-
Mainland HS - Security Fencing	-	-	-	-
Manatee Cove Elm - Security Fencing	(67,272)	-	67,272	-
Ormond Beach Elm – Replace Perimeter Fencing	(35,789)	1,029	31,870	(2,890)
Ormond Beach Mid – Security Fencing	(141,945)	-	141,945	-
Osteen Elm - Security Fencing	-	-	-	-
Pine Ridge High - Security Fencing	(97,469)	-	97,469	-
River Springs Mid - Security Fencing	(41,295)	-	41,295	-
RJ Longstreet Elm - Replace Perimeter Fencing	(107,995)	-	107,995	-
Seabreeze HS - Replace Perimeter Fencing	(92,627)	-	92,627	-
Silver Sands Middle - Circulation for Security, Administration Relocation with Bldg 7	-	-	-	-
Spirit Elm - Security Fencing	-	-	-	-
Spruce Creek Elm - Security Fencing	(106,924)	18,954	77,740	(10,230)
Spruce Creek HS – Replace Perimeter Fencing	(72,478)	-	72,478	-
T. Dewitt Taylor Mid-HS – Ag Farm Security Fencing	(52,908)	-	52,908	-
University HS - Security Fencing	(62,601)	-	62,601	-
University HS – Track and Field Security Fencing	-	-	-	-
Various - Security	(1,918,016)	34,114	1,033,680	(850,222)
<b>Security Total</b>	<b>(4,945,137)</b>	<b>1,121,964</b>	<b>2,808,475</b>	<b>(1,014,698)</b>
<b>Athletics &amp; Physical Education</b>				
All High Schools - Athletic Facility Leases	(176,328)	4,395	171,933	-
Atlantic HS - Baseball Field Lighting	(1,300,000)	-	-	(1,300,000)
DeLand HS - Baseball Field Lighting	(1,285,966)	37,100	842,101	(406,765)
DeLand HS - Sand Volleyball Courts	(255,603)	810	232,623	(22,170)
DeLand HS - Softball Field Lighting	(716,511)	531,631	28,716	(156,163)
New Smyrna Beach HS – Sand Volleyball Courts	(6,188)	-	6,188	-
Pine Ridge HS – Reclaimed Water Connection	(250,677)	7,186	27,356	(216,136)
Spruce Creek HS - Sand Volleyball Courts	(118,599)	2,162	91,099	(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	(60,140)	58,092	2,048	(0)
University HS - Resurface Tennis Courts	(98,462)	2,635	95,827	-
Various Schools - High School Athletics	-	-	-	-
<b>Athletics &amp; Physical Education Total</b>	<b>(5,068,473)</b>	<b>733,011</b>	<b>1,497,891</b>	<b>(2,837,571)</b>
<b>No Project</b>	-	-	-	-
<b>Contingency and Inflation</b>				
Contingency	(3,544,130)	-	-	(3,544,130)
Contingency - Operations	(5,083,707)	-	-	(5,083,707)
Facilities Management	-	-	-	-

**Projected Five Year Capital Plans for Specific Funds  
For Fiscal Years 2024 through 2028**

## Capital Projects Fund - Sales Tax Fund

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>Sources - revenues</b>					
Local sources:					
Local Sales tax	\$ 65,626,997	\$ 66,539,629	\$ 67,464,953	\$ 68,403,144	\$ 69,354,383
Investment income	900,000	800,000	700,000	600,000	500,000
<b>Total local sources</b>	<b>66,526,997</b>	<b>67,339,629</b>	<b>68,164,953</b>	<b>69,003,144</b>	<b>69,854,383</b>
<b>Total sources</b>	<b>66,526,997</b>	<b>67,339,629</b>	<b>68,164,953</b>	<b>69,003,144</b>	<b>69,854,383</b>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Spruce Creek Elm - Campuswide HVAC and Lighting	-	-	-	15,500,000	-
Woodward Avenue Elm - Finishes and Infrastructure Bldg	4,500,000	-	-	-	-
<b>Total New Construction</b>	<b>4,500,000</b>	<b>-</b>	<b>-</b>	<b>15,500,000</b>	<b>-</b>
<b>Projects at Existing Schools and Facilities</b>					
All High Schools - Athletic Facility Leases	180,000	180,000	180,000	180,000	180,000
Atlantic HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	2,786,400	-	-	-
Atlantic HS - Technology Lab Conversion	-	-	-	500,000	-
Brewster Center - Upgrade Main Electrical Distribution	-	-	2,000,000	-	-
Campbell Mid - Upgrade HVAC Bldgs. 1 and 2	-	-	1,129,086	-	-
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	-	1,817,016	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 8 and 10	-	-	518,906	-	-
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Mon	174,000	-	-	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1	-	-	4,277,362	-	-
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	-	2,700,000	-	-	-
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	1,740,000	-	-	-	-
Deltona HS - Replace Intercom Wiring	786,000	-	-	-	-
DeLand HS - Upgrade HVAC Bldg. 17	-	-	1,890,850	-	-
Deltona HS - Technology Lab Conversion	-	-	-	500,000	-
Discovery Elm - Replace Chillers 1 and 2	1,500,000	-	-	-	-
Friendship Elm - Upgrade HVAC Bldgs. 1 and 2	-	-	3,368,400	-	-
Friendship Elm - Replace Switchgear Bldg. 4	-	284,000	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg.	-	3,500,000	-	-	-
Herbert Street Center - Upgrade HVAC	-	-	-	1,969,859	-
Heritage Mid - Convert Computer Lab to Science Lab Bldg	-	648,000	-	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3	-	3,778,307	-	-	-
Horizon Elm - Replace Chiller Bldg. 11	-	345,000	-	-	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bld	-	-	3,115,348	-	-
Indian River Elm - Replace Switchgear Bldg. 4	-	360,000	-	-	-
Palm Terrace Elm - Upgrade CEP	-	2,159,740	-	-	-
Pathways Elm - Replace Outside Air Units	1,000,000	-	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	3,153,967	-	-	-	-
Pine Ridge HS - Replace Intercom	-	834,000	-	-	-
Pine Ridge HS - Technology Lab Conversion	-	-	-	500,000	-
River Springs Mid - New Chiller Plant	-	-	3,500,000	-	-
River Springs Mid - Convert Three Classrooms to Science L	-	1,656,000	-	-	-
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	3,800,000	-	-	-	-
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	1,467,000	-	-	-	-
South Daytona Elm - Upgrade Fire Alarm and Intrusion M	174,000	-	-	-	-
Southwestern Mid - Convert Classroom to Science Lab Bld	1,040,000	-	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 6	-	1,668,455	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 7	-	-	539,918	-	-
Spirit Elm - Upgrade HVAC Bldgs. 1 and 2	-	-	2,780,780	-	-
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	-	-	2,799,215	-	-
Spruce Creek Elm - Replace 60 Ton Chiller	-	321,369	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling, Lighting Bldg. 2 and	-	2,733,566	-	-	-
Sweetwater Elm - Replace 60 Ton Chiller	308,827	-	-	-	-

## Capital Projects Fund - Sales Tax Fund

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
T. Dewitt Taylor Mid-HS - Upgrade Chiller Plant	-	-	-	1,500,000	-
University HS - Upgrade Fire Alarm and Intrusion Monitor	252,000	-	-	-	-
Various - Security	2,543,670	2,543,670	2,543,670	2,543,670	3,000,000
Various - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various Schools - High School Athletics	1,602,200	2,377,200	1,000,000	1,000,000	1,000,000
Volusia Pines Elm - Replace Fire Alarm	1,260,000	-	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,978,000	-	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	-	2,978,000	-	-	-
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	-	-	1,100,000	-	-
Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11	-	819,422	-	-	-
<b>Total Projects at Existing Schools and Facilities</b>	<b>24,209,664</b>	<b>34,740,145</b>	<b>30,993,535</b>	<b>8,943,529</b>	<b>4,430,000</b>
<b>Facilities Management</b>					
Contingency	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000
Facilities Management	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>Total Facilities Management</b>	<b>3,700,000</b>	<b>3,700,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>
					-
<b>Technology</b>					
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	650,000	650,000	650,000
Centegix	456,330	456,330	456,330	456,330	-
Various Schools & Depts - District Wide Technology Equip	9,286,936	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total Technology</b>	<b>10,393,266</b>	<b>11,106,330</b>	<b>11,106,330</b>	<b>11,106,330</b>	<b>10,650,000</b>
<b>Roll Forward</b>					
Prior Year Carryover Encumbrances	42,171,442	-	-	-	-
Prior Year Carryover Appropriations	20,226,571	-	-	-	-
<b>Total roll forward</b>	<b>62,398,013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total uses</b>	<b>105,200,943</b>	<b>49,546,475</b>	<b>46,299,865</b>	<b>39,749,859</b>	<b>19,280,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(38,673,946)</b>	<b>17,793,154</b>	<b>21,865,088</b>	<b>29,253,285</b>	<b>50,574,383</b>
<b>Other financing uses</b>					
Transfers - General Fund	(713,064)	-	-	-	-
Transfers - Debt Service Funds	(16,932,563)	(19,716,813)	(19,716,250)	(19,719,063)	(21,717,688)
<b>Total other financing uses</b>	<b>(17,645,627)</b>	<b>(19,716,813)</b>	<b>(19,716,250)</b>	<b>(19,719,063)</b>	<b>(21,717,688)</b>
<b>Net change in fund balances</b>	<b>(56,319,573)</b>	<b>(1,923,659)</b>	<b>2,148,838</b>	<b>9,534,222</b>	<b>28,856,696</b>
<b>Fund balances</b>					
Beginning Balance	64,412,889	8,093,316	6,169,657	8,318,495	17,852,717
Ending Balance	<b>\$ 8,093,316</b>	<b>\$ 6,169,657</b>	<b>\$ 8,318,495</b>	<b>\$ 17,852,717</b>	<b>\$ 46,709,412</b>

## Capital Projects Fund - Certificates of Participation, Series 2019

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b>Uses - expenditures</b>					
<b>Roll Forward</b>					
Prior Year Carryover Encumbrances	\$ 34,800	\$ -	\$ -	\$ -	\$ -
Prior Year Carryover Appropriations	3,784,576	-	-	-	-
<b>Total roll forward</b>	<u>3,819,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total uses</b>	<u>3,819,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(3,819,376)	-	-	-	-
<b>Net change in fund balances</b>	<u>(3,819,376)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>					
Beginning Balance	4,080,836	261,460	261,460	261,460	261,460
Ending Balance	<u><u>\$ 261,460</u></u>	<u><u>\$ 261,460</u></u>	<u><u>\$ 261,460</u></u>	<u><u>\$ 261,460</u></u>	<u><u>\$ 261,460</u></u>

## Capital Projects Fund - Certificates of Participation, Series 2021

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b>Uses - expenditures</b>					
<b>New Construction</b>					
Starke Elm - Renovations and Additions	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -
<b>Total New Construction</b>	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Roll Forward</b>					
Prior Year Carryover Encumbrances	28,474,775	-	-	-	-
Prior Year Carryover Appropriations	1,988,756	-	-	-	-
<b>Total roll forward</b>	<u>30,463,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total uses</b>	<u>32,213,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(32,213,531)	-	-	-	-
<b>Net change in fund balances</b>	<u>(32,213,531)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>					
Beginning Balance	32,796,179	582,648	582,648	582,648	582,648
Ending Balance	<u>\$ 582,648</u>	<u>\$ 582,648</u>	<u>\$ 582,648</u>	<u>\$ 582,648</u>	<u>\$ 582,648</u>



# Internal and External Influences

## DEFERRED MAINTENANCE OF MAJOR SYSTEMS

Over the past 14 months, record-breaking heatwaves across the globe, as highlighted in recent NOAA reports (NOAA, 2024), have underscored the critical importance of maintaining and monitoring the major systems within our schools, particularly HVAC systems. While the 2024-2025 school year began without the significant outages experienced at the start of the previous year, the Project Oversight Committee remains steadfast in its commitment to ensuring the reliability of these essential systems.

The costs of maintaining these systems are rising significantly. HVAC equipment, including commercial chillers, have seen a 20% increase in costs, with further increases expected. Unlike residential HVAC systems, commercial chillers operate through a more complex process to cool the air, making their maintenance even more specialized and critical. Additionally, other major components, such as switch gears, are also projected to experience substantial cost increases.

Given these challenges, the District must continue to monitor these systems closely and take a proactive approach to prevent future disruptions. This approach aligns with our shared objective of maintaining high-performing systems that foster optimal learning environments. We will continue to advocate for the necessary resources to support these critical infrastructure needs, ensuring the well-being of our students and staff.

## TECHNOLOGY

### *Staff Technology*

In 2022, staff computers were in dire need of replacement with most computers far beyond their planned lifespan. It was not uncommon for staff to be issued a computer more than ten years old. Many staff felt compelled to try and use their own personal computers rather than struggle with obsolete district computers with no battery life left in them. Fortunately, recent deployments during the past two years has almost caught VCS back up to a five-year replacement standard for staff computers. Thus, each year, ITS replaces 1/5th of the staff fleet, which is about 1,600 staff computers, most of which are laptops.

Currently, all staff eligible for a computer replacement have the choice of the “gold standard” issued computer which is an HP Probook 440 or Apple MacBook Air. Other support staff like paraeducators might not receive the gold standard performance computer depending on their job description. In some cases, some staff may receive a used computer. For those few staff members that require “high” performance computers, ITS currently issues a “platinum standard” computer which is a choice of an HP Firefly or Apple MacBook Pro for those who’s job description indicates a bonified need.

### *Student Technology*

Four years ago, the pandemic relief funds afforded the district the opportunity to initially fund student devices at a one-to-one ratio. We are now transitioning to a five-year rotating replacement of those devices with current budgets. To better manage our device replacement budget, we need to implement a five-year rotating schedule. This involves dividing schools into five groups and replacing one group's devices each year. We are now in the process of dividing the schools up into these groups, instead of all schools being replaced at one time, so that the budget can sustain a replacement of 1/5th of the student fleet each year. This will also help spread out repairs more over time. We are continuing to work on lining up repairs, available budgets, and supply chains as part of this plan.

Currently, students in grades K-2 use classroom cart sets of 9th generation iPads. In grades 3-5, students use the Gen9 HP Fortis x360. Students in grades 6-12 primarily use Dell 3190 Latitude laptops. The devices in elementary schools are three years younger than the devices in secondary schools. As time goes on, the schools will be grouped by 5 enrollment verticals that involve 1 or 2 high schools and the middle and elementary schools that feed into them. These groups will be scheduled, one different group per year, to have their student devices replaced every five years. This needs to start with the secondary schools since their devices are the oldest and thus need to be replaced the soonest. Eventually, groups of grades K-12 will receive new devices all during the same year, one group at a time over five years. This equates to about 12,500 student devices per year.

### **INNOVATIVE STEM BUS**

The 2023-2024 school year saw the debut of the District's cutting-edge STEM Bus, a project that the Project Oversight Committee was pleased to endorse. This mobile lab is designed to bring STEM (Science, Technology, Engineering, and Math) education directly to students across Volusia County, offering a unique and interactive mobile learning environment (Ritter, 2023). The STEM Bus curriculum is set to evolve quarterly, ensuring it remains aligned with state educational standards and extends the learning objectives within our classrooms. The transformation of a 75-passenger school bus into this fully accessible and versatile educational tool began in May 2023 and was completed and unveiled in the Fall of the 2023-2024 school year. The success of this STEM Bus has led the District to pursue an additional STEM Bus for the next fiscal year.

### **THE COST OF INFLATION**

Throughout Fiscal Year 2024, inflation has continued to impact capital expenditure costs. The Federal Reserve has kept interest rates at 5.25% to 5.50%, and while there are indications that inflation may be easing, a rate reduction by the end of 2024 has not been

confirmed. In terms of construction commodities, structural steel prices fell nearly 10% in the second quarter of 2024. Concrete costs decreased by 15% year-over-year but stabilized in Q3 with a slight 2.21% increase. Conversely, copper prices are rising due to growing demand for green energy projects (Gordian, 2024). These fluctuations underscore the need for the District's careful cost management. The Project Oversight Committee recommends that the District continue to monitor these trends closely to maximize savings and maintain transparency about the economic factors influencing spending.

#### CULTURE OF TRANSPARENCY

The POC is committed to fostering open communication and transparency in all capital projects. The \$4.73 million DeBary land acquisition for Enterprise Elementary (Ritter, 2024) highlights the importance of maintaining a clear dialogue and thorough understanding of significant capital expenditures. It's essential for staff to recognize that citizen interest extends beyond the Half-Cent Sales Tax to the overall financial health of the District. To maintain public trust and ensure voter support for future initiatives, including potential extensions of the Half-Cent Sales Tax, we encourage the District to actively engage with the POC. By creating a culture of transparency, the District can better equip POC members to convey the value and impact of its projects and initiatives to the community. While the POC focuses on the Half-Cent Sales Tax, our effectiveness as community representatives is enhanced when we are well-informed about all aspects of the District's capital planning.

## Committee's Recommendations/Conclusions

As we conclude the Fiscal Year from July 1, 2023, to June 30, 2024, the Project Oversight Committee (POC) recognizes the continued dedication of the Volusia County School District to maintaining transparency in the use of funds generated by the Half-Cent Sales Tax revenue. The residents of Volusia County have provided these funds to improve our educational facilities, and we are committed to ensuring that the District uses them responsibly and effectively.

Throughout Fiscal Year 2024, the District has continued to meet and exceed our expectations, with new schools being constructed and opened at an impressive pace. Innovative projects, such as the first STEM bus, have been launched, extending the learning environment beyond the traditional classroom and providing unique educational opportunities. When members of the Project Oversight Committee saw the STEM bus in action, it was clear that this initiative was a significant benefit for the students of Volusia County. At the ribbon-cutting ceremony for Tomoka Elementary School in Ormond Beach, there was a palpable sense of excitement as teachers, students, parents, and the community came together to celebrate the opening of their new school. One teacher, beaming with pride, expressed that she “absolutely loved her new classroom”. After the first week, she noted that her students displayed a sense of pride and enthusiasm that she had not witnessed in her 10-year teaching career. This is the kind of environment we strive to create across the District, and we look forward to many more successes like this.

Our goal as the POC, is to ensure that the taxpayers of Volusia County can trust in the careful stewardship of their resources. The District faces both challenges and opportunities in the coming year, the POC remains committed to supporting initiatives that serve the best interests of Volusia County's 62,000+ students. We are eager to continue working with the District to achieve both educational excellence and fiscal responsibility. As we conclude our eighth year of oversight, we reaffirm, on behalf of the taxpayers, our confidence that their tax dollars are being managed responsibly.

## RESOURCES

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Ritter, Mary Ellen. "Volusia County Schools Closes on Nearly \$5M Property for Enterprise Elementary." *Daytona Beach News-Journal Online*, The Daytona Beach News-Journal, 18 Apr. 2024, <https://www.news-journalonline.com/story/news/education/2024/04/18/volusia-county-schools-closes-on-property-for-enterprise-elementary/73276678007/>

## **Resolution 2014-05**

A RESOLUTION OF THE SCHOOL BOARD OF VOLUSIA COUNTY FLORIDA, DIRECTING A REFERENDUM TO BE HELD ON AUGUST 26, 2014, PURSUANT TO SECTION 212.055(6), FLORIDA STATUTES, FOR THE PURPOSE OF SUBMITTING TO THE DULY QUALIFIED ELECTORS OF VOLUSIA COUNTY, FLORIDA, A QUESTION REGARDING THE EXTENSION OF THE LEVY OF A DISCRETIONARY SALES SURTAX IN VOLUSIA COUNTY OF ONE-HALF CENT FOR SPECIFIED PURPOSES; PROVIDING FOR PROPER NOTICE OF SUCH ELECTION; AUTHORIZING CERTAIN INCIDENTAL ACTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on October 9, 2001, the electors of Volusia County approved a sales surtax levy of 0.5 percent (one-half percent)(one-half cent) pursuant to sections 212.054 and 212.055(6), Florida Statutes, for a fifteen (15) year period for the limited purpose of capital expenditures or fixed capital costs, associated construction-related costs, technology implementation at schools and bond indebtedness financing costs;

WHEREAS, that levy shall expire on December 31, 2016, unless extended by the electors of Volusia County;

WHEREAS, the critical need for the extension of the levy was established by a Citizens' Capital Needs Committee that met five times between the months of September 30, 2013, through January 13, 2014, and approved a recommended capital projects list that identified new capital project needs for an additional fifteen (15) year period of 2017 through 2031 ("New Capital Project Needs Plan");

WHEREAS, on January 28, 2014, the Volusia County School Board ("School Board") reviewed and approved the recommendation of the Citizens' Capital Needs Committee;

WHEREAS, the capital revenue sources for the School District of Volusia County, Florida, for financing the costs of school facility renovation, replacement and construction and technology purchases are inadequate without the continuation of the one-half cent sales surtax levy;

WHEREAS, the School Board is authorized by section 212.055(6), Florida Statutes, to levy a one-half cent sales surtax to fund capital outlay projects and technology implementation, including the payment of bond indebtedness and any interest accrued thereto, upon approval by a majority vote of the electors of Volusia County;

WHEREAS, the School Board desires to limit the financial impact of its capital outlay and technology implementation programs on local property owners by minimizing the use of ad valorem taxes to pay the costs of such improvements; and

WHEREAS, the New Capital Project Needs Plan is consistent with the School Board's adopted 2012 Educational Plant Survey as approved by the Florida Department of Education and serves as a plan for use of the proceeds of the levy and collection of the surtax for capital outlay which may be modified from time to time as the School Board determines to be in the best interest of the citizens throughout Volusia County.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Volusia County, Florida, as follows:

**SECTION 1. SALES SURTAX LEVY.** There is hereby levied and imposed within Volusia County a discretionary sales surtax of 0.5 percent (one-half cent) pursuant to the provisions of sections 212.055(6) and 212.054, Florida Statutes subject to approval by a majority vote of the electors of Volusia County voting in the referendum directed by this resolution.

**SECTION 2. FINDINGS.** The findings set forth above are hereby adopted and incorporated by reference into this resolution.

**SECTION 3. TERM OF LEVY.** The surtax levy shall continue beginning January 1, 2017. The surtax levy shall remain in full force and effect for a period of fifteen (15) years from and after January 1, 2017, through December 31, 2031, unless repealed or reduced prior to that time by resolution of the School Board, which repeal or reduction may be effectuated without referendum.

**SECTION 4. ADMINISTRATION; USE OF REVENUES.**

- A. The surtax levied by this resolution shall be collected, administered and paid to the School Board by the Department of Revenue pursuant to the terms of section 212.054(4)(a), Florida Statutes or as otherwise provided by law.
- B. The proceeds of the levy and collection of the surtax and any interest accrued thereto shall be expended by the School Board for fixed capital expenditures or fixed capital costs associated with the renovation or construction of school facilities, and campuses, for security, technology and other school purposes, which have a useful life expectancy of five (5) or more years, and any land improvement, design and engineering costs related thereto, and for the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the district. Such proceeds and interest thereon may also be used for the purpose of servicing bond indebtedness to finance the projects authorized above. A brief and general description of the initial capital outlay projects to be funded by the surtax is set forth in the New Capital Project Needs Plan attached as Exhibit A.

**SECTION 5. PROJECT OVERSIGHT COMMITTEE.** The School Board and the Superintendent of Schools shall establish a Project Oversight Committee to report on the implementation, progress, status and completion of the projects funded by the sales surtax approved by this referendum. The Project Oversight Committee shall consist of six private citizens and one member of the Volusia County School District administration. The six private citizens shall not be affiliated with or employed by any business or occupation that would have a

direct or indirect financial benefit from these projects. The Project Oversight Committee shall prepare an annual report within ninety (90) days of the end of each fiscal year.

**SECTION 6. REFERENDUM ELECTION ORDERED; DIRECTION.** Pursuant to authority granted to the School Board pursuant to section 212.055(6), Florida Statutes, a county-wide referendum election is hereby ordered to be held in Volusia County on August 26, 2014, consistent with the terms of this resolution. This resolution shall constitute direction to the Volusia County Council to call said election within the School District of Volusia County consistent with the terms of this resolution. The School Board shall reimburse the County of Volusia for the costs of such referendum, if any, based on the actual expenses incurred on behalf of the School Board as filed by the Volusia County Supervisor of Elections attributable to the referendum.

**SECTION 7. OFFICIAL BALLOT.** The ballots to be used in the referendum election shall be substantially in the following form:

**BALLOT TITLE:** REFERENDUM ON EXTENDING ONE-HALF CENT SALES SURTAX FOR SCHOOL SECURITY, TECHNOLOGY AND OTHER FACILITY IMPROVEMENTS

**BALLOT QUESTION:** SHALL AN EXTENSION OF THE ONE-HALF CENT SCHOOL CAPITAL OUTLAY SALES SURTAX THAT EXPIRES ON DECEMBER 31, 2016, BE AUTHORIZED FOR AN ADDITIONAL FIFTEEN (15) YEAR LEVY BY THE SCHOOL BOARD OF VOLUSIA COUNTY BEGINNING JANUARY 1, 2017, TO FINANCE SCHOOL SECURITY AND TECHNOLOGY CAPITAL IMPROVEMENTS AND CONSTRUCTION OF OTHER SCHOOL CAPITAL PROJECTS, INCLUDING CONSTRUCTION, ADDITIONS, RENOVATIONS, AND REPLACEMENTS?

\_\_\_\_\_ **FOR THE ONE-HALF CENT TAX**  
\_\_\_\_\_ **AGAINST THE ONE-HALF CENT TAX**

**SECTION 8. HOLDING OF ELECTION.** The referendum election directed by this resolution shall be held and conducted in the manner set forth by law.

**SECTION 9. NOTICE OF REFERENDUM.** In accordance with section 100.342, Fla. Stat., the superintendent is hereby authorized and directed to place a notice of referendum election in a newspaper of general circulation published in the school district. The publication shall be made at least twice, once in the fifth week and once in the third week prior to the week in which the referendum is to be held.

**SECTION 10. SEVERABILITY.** In the event that any word, phrase, clause, sentence or paragraph of this resolution shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence or paragraph.



**SECTION 11. REPEALING CLAUSE.** All resolutions in conflict or inconsistent with this resolution are repealed to the extent of such conflict or inconsistency.

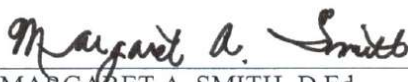
**SECTION 12. EFFECTIVE DATE.** This resolution shall take effect immediately upon its adoption.

ADOPTED at a regular meeting of the School Board of Volusia County, Florida, the 25<sup>th</sup> day of February, 2014.

SCHOOL BOARD OF VOLUSIA COUNTY,  
FLORIDA

By:   
CANDACE LANKFORD  
Chairman

ATTEST:

  
MARGARET A. SMITH, D.Ed.  
Superintendent and Ex Officio Secretary  
of the School Board of Volusia County, Florida

**CITIZENS' CAPITAL NEEDS COMMITTEE  
RECOMMENDED CAPITAL PROJECTS LIST  
SCHOOL BOARD APPROVED January 28, 2014**

**SECURITY** **\$ 45,000,000**

**Security Enhancements: ALL SCHOOLS & BUSES**

School needs vary. Security enhancements may include, but not be limited to, one or more of the following:

- Cameras
- Cypher Locks
- Electronic lock system
- Fencing
- Impact resistance window laminate
- Panic buttons
- Ridership Verification & Accountability System
- School Visitor Management System

**TECHNOLOGY** **\$ 135,000,000**

**Classroom & School Based Technology Retrofits & Upgrades: ALL SCHOOLS**

**Career & Technology Education Upgrades: ALL SECONDARY SCHOOLS**

- High School Academies
- Middle School Electives

**District Based Technology Retrofits & Upgrades**

**SCIENCE CLASSROOM REMODELING: ALL MIDDLE SCHOOLS** **\$ 8,000,000**

**NEW AND/OR REPLACEMENT SCHOOLS** **\$ 111,000,000**

- Pierson/Seville Elementary Replacement
- Chisholm Elementary (Replacement on site)
- Deltona Middle (Replacement on site)
- George Marks Elementary (Replacement on site)
- Tomoka Elementary (Replacement on site)

**ATHLETICS & PHYSICAL EDUCATION** **\$ 15,000,000**

**Track resurfacing/replacement & athletic fields: ALL HIGH SCHOOLS**

Dollars are based on 2013 values

# EXHIBIT "A"

## SPECIFIC & SIGNIFICANT RENOVATIONS

**\$ 100,000,000**

### ELEMENTARY SCHOOLS

Enterprise	Classroom renovations/replacement
McInnis	Connect to potable water and/or sanitary sewer when available
Orange City	Classroom renovations & additions, site improvements/circulation
Ortona	Classroom renovations, site improvements/circulation
Osceola	New construction: administration/guidance, classroom renovations, windows & doors, exterior walls, site improvement/circulation
Read-Pattillo	New construction: administration/guidance, classroom renovations, exterior walls, site improvement/circulation
Starke	Doors, ceiling & lights and interior finishes including electrical, restroom renovations
Woodward	Classroom renovations & addition, restroom renovations

### MIDDLE SCHOOLS

New Smyrna	Classroom addition, Site work circulation, Façade upgrade
Silver Sands	Exterior site improvements, parking lot & lighting

### HIGH SCHOOLS

Atlantic	HVAC replacement, ceiling & lighting, electric service upgrade, roof replacement, auditorium renovations, window replacement, technology lab conversion
Deltona	Windows and doors replacement, technology lab conversion
Pine Ridge	HVAC replacement, ceiling & lighting, electric service upgrade, roof replacement, technology lab conversion, culinary lab
Seabreeze	Exterior door replacement, Buildings 8 & 9 classroom renovations
Spruce Creek	HVAC Replacement, electric service upgrades

### OTHER RENOVATIONS (subject to sufficient revenues)

May include upgrades or replacement at any school of one or more of the following: electric service and/or equipment, ceiling & lights, fire alarm, HVAC system and/or equipment, intercom, roof replacements.

### HALF CENT MONIES RECEIVED

(32m x 15 yrs based on 2013 values)

**\$ 480,000,000**

### PROJECT COST ESTIMATE (based on 2013 values)

Security	<b>\$ 45,000,000</b>
Technology	<b>\$ 135,000,000</b>
Facilities	<b>\$ 234,000,000</b>
<b>SUBTOTAL</b>	<b>\$ 414,000,000</b>
Contingency &	
Inflation	<b>\$ 66,000,000</b>
	<b>\$ 480,000,000</b>

Dollars are based on 2013 values