VOLUSIA COUNTY SCHOOLS

PROJECT OVERSIGHT COMMITTEE

Annual Report

2024-25

VOLUSIA COUNTY SCHOOLS

HALF CENT AT WORK

School Board of Volusia County

Ms. Jamie Haynes, Chair

Mr. Ruben Colón, Vice Chair

Mrs. Donna Brosemer

Mrs. Krista Goodrich

Mrs. Jessie Thompson

Superintendent of Schools

Dr. Carmen J. Balgobin

Table of Contents

01 Introduction

02 Enrollment Trends

03 Project Oversight Committee Members

04 Committee Meeting Schedule

06 Revenues and Expenditures Overview

07 Capital Projects Fund Schedules

10 Revenue Collections

13 Expenditures from Inception

17 Monthly Financial Statements

24 Five-year Capital Projects Fund Schedules

29 Debt Service Schedules

32 Recommended Project List Status Overview

43 Internal and External Influences

47 Committee's Recommendations and Conclusion

50 Projects

56 Level of Service

66 Resolution



Introduction

The Project Oversight Committee, as representatives of the citizens of Volusia County, present our 9th 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 2025, beginning on July 1, 2024 and ending June 30, 2025. The collections for the Half-Cent sales tax, approved by voters on August 26, 2014, began on January 1, 2017.

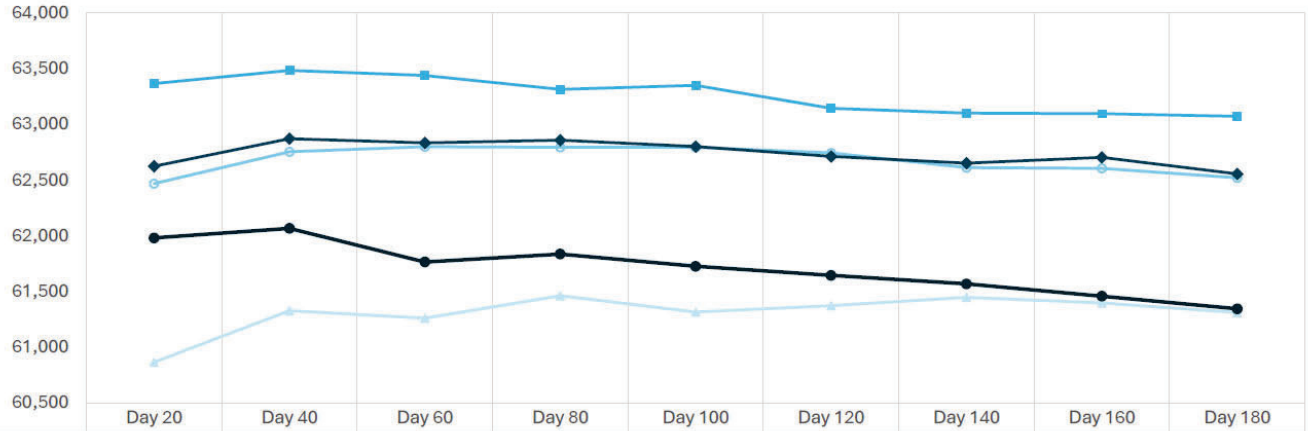
The Project Oversight Committee (POC) oversees the funds generated by the Half Cent Sales Tax, as pledged by the Citizens of Volusia County in 2014. Our role is a reporting body only and we bear no responsibility for this spending. We are entrusted with ensuring The Volusia County School Board and the 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 ***Resolution*** at the end of the book). 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 strives 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 2024-2025 academic year has been a transformative period for Volusia County Schools, marked by significant advancements in our educational infrastructure. Two new schools, Starke Elementary and Orange City Elementary, began construction and are anticipated to open their doors by Fall 2025. 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.

The original timeline for the Meraki Camera Project was set for 2023-2028, but the district is significantly ahead of schedule. They are currently awaiting the final camera order, which is expected to arrive in September. Based on the current progress, the district remains on track to complete installations at the remaining schools by the end of 2025.

Enrollment Trends

Changes Over School Year – SY 2020-21 through SY 2024-25



	Day 20	Day 40	Day 60	Day 80	Day 100	Day 120	Day 140	Day 160	Day 180
2020-21	60,864	61,326	61,260	61,461	61,314	61,372	61,447	61,396	61,309
2021-22	62,468	62,753	62,799	62,794	62,794	62,743	62,611	62,605	62,520
2022-23	63,366	63,484	63,439	63,313	63,350	63,144	63,100	63,096	63,072
2023-24	62,624	62,871	62,833	62,857	62,800	62,712	62,651	62,703	62,555
2024-25	61,980	62,066	61,764	61,835	61,725	61,644	61,567	61,457	61,344

Enrollment in many Florida school districts has been declining over time, including Volusia County Schools. One structural pressure is simply demographic: fewer babies born in Volusia translate into smaller kindergarten cohorts five years later, which then ripple forward through the grade bands. Florida Department of Health's FL Health CHARTS shows that resident live-birth totals have generally trended downward over time at the county level, mirroring state and national fertility declines. That shrinkage in birth cohorts constrains the pipeline of future students regardless of short-term migration swings or school choice dynamics. In practical terms, even steady retention can't offset the smaller number of students entering the system each year, so enrollment gradually steps down as small cohorts replace larger graduating classes.

A second, more immediate pressure is policy-driven demand for private-school options fueled by expanded state scholarships. Florida's 2023 HB 1 made the Florida Tax Credit (FTC) and Family Empowerment Scholarship for Educational Options (FES-EO) effectively universal, converting them to education savings accounts and removing income caps–changes that enticed more families to choose private providers. That expansion has coincided with rapid growth in scholarship uptake statewide. This diverts a portion of students who otherwise might have enrolled in district schools. Together, the universalization of scholarships and heightened funding access exert a continuing outward pull on district enrollment.

Project Oversight Committee Members



Maj Gen. Russell A.C. Sanborn, Retired

M. Jayson Meyer
Founder and CEO, Synergy Billing





Meredith Iannucci
Business Devt. & Marketing Director
SEV Chamber of Commerce

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

Long time member, Mr. Mitch Aten, MBA, PMI-ACP, CSM, Director of CRM Systems, ERAU resigned from the committee on December 12, 2024.

Project Oversight Committee Meeting Schedule



The Fiscal Year 2023-24 Annual Report was presented to and subsequently accepted on September 24, 2024.

During the Fiscal Year 2024-25, the Project Oversight Committee (POC) met on five occasions:

- July 25, 2024
- August 22, 2024
- *(September 24th Board Meeting for Annual Report)*
- December 12, 2024
- March 27, 2025; and
- June 18, 2025

During these meetings, staff provided detailed updates covering both financial matters and the status of design and construction efforts.

REVENUES AND EXPENDITURES

Revenues and Expenditures

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 2025, was $208.5 million. Sales tax revenues are distributed by the Florida Department of Revenue on a monthly basis. The District collected $66.7 million in sales tax proceeds for the Fiscal Year 2025.

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, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2025

	3922 Sales Tax	3961 FY19 COPS	3962 FY21 COPS	Total
REVENUES				
Local Sales tax	$ 66,693,252	$ -	$ -	$ 66,693,252
Investment income	2,291,685	138,052	1,604,435	4,034,172
Other miscellaneous local sources	295	-	-	295
Total revenues	68,985,232	138,052	1,604,435	70,727,719
EXPENDITURES				
New Construction	13,170,278	8,245	21,811,338	34,989,861
Projects at Existing Schools and Facilities	20,508,287	-	-	20,508,287
Technology	11,423,167	-	-	11,423,167
Total expenditures	45,101,732	8,245	21,811,338	66,921,315
Deficiency of revenues under expenditures	23,883,500	129,807	(20,206,903)	3,806,404
Other financing sources				-
Transfers - General Fund	(19,002,033)	-	18,849	(18,983,184)
Transfers - Debt Service Funds	-	-	(261,244)	(261,244)
Total other financing sources	(19,002,033)	-	(242,396)	(19,244,429)
Net change in fund balances	4,881,466	129,807	(20,449,299)	(15,438,025)
Fund balances, July 1 2024	64,412,889	4,080,835	32,796,181	101,289,905
Fund balances, June 30, 2025	69,294,357	4,210,643	12,346,882	85,851,882

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, 2025

Beginning Fund Balance	**$ 0**

FY	Sales Tax Proceeds	Other Revenue Sources	Expenditures	Other Financing Uses	Ending Fund Balance
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
2025	66,693,252	2,291,980	45,101,732	19,002,033	4,881,466
Total	**$ 460,498,909**	**$ 10,575,201**	**$ 249,664,127**	**$ 152,115,626**	**$ 69,294,357**

Current Available Fund Balance as of June 30, 2025	**$ 69,294,357**

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, 2025

Beginning Fund Balance	**$ 0**

FY	Revenues	Other Revenue Sources	Expenditures	Other Financing Sources	Ending Fund Balance
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	-	(43,571,726)
2023	-	419,918	15,867,121	-	(15,447,202)
2024	-	246,618	729,106	-	(482,488)
2025	-	138,052	8,245	-	129,807
Total	**$ -**	**$ 2,846,456**	**$ 98,635,812**	**$ (100,000,000)**	**$ 4,210,643**

Current Available Fund Balance as of June 30, 2025	**$ 4,210,643**

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, 2025

Beginning Fund Balance	**$ 0**

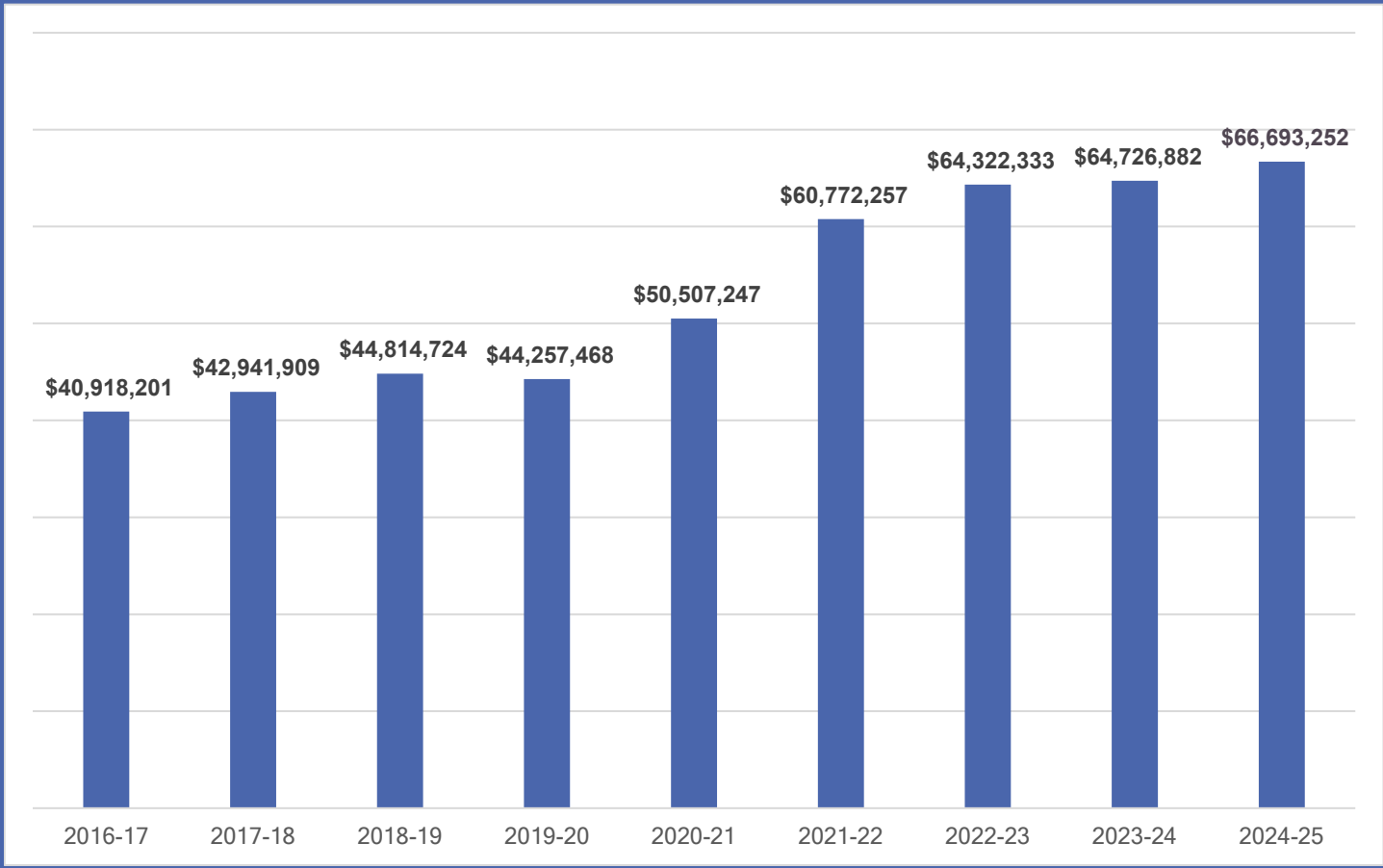
FY	Revenues	Other Revenue Sources	Expenditures	Other Financing Sources	Ending Fund Balance
2021	-	943	-	(80,000,000)	80,000,943
2022	-	(104,584)	921,203	-	(1,025,787)
2023	-	2,721,500	19,998,243	-	(17,276,743)
2024	-	2,943,820	31,846,053		(28,902,233)
2025	-	1,604,435	21,811,338	242,396	(20,449,299)
Total	**$ -**	**$ 7,166,115**	**$ 74,576,837**	**$ (79,757,604)**	**$ 12,346,882**

Current Available Fund Balance as of June 30, 2025	**$ 12,346,882**

REVENUE COLLECTIONS

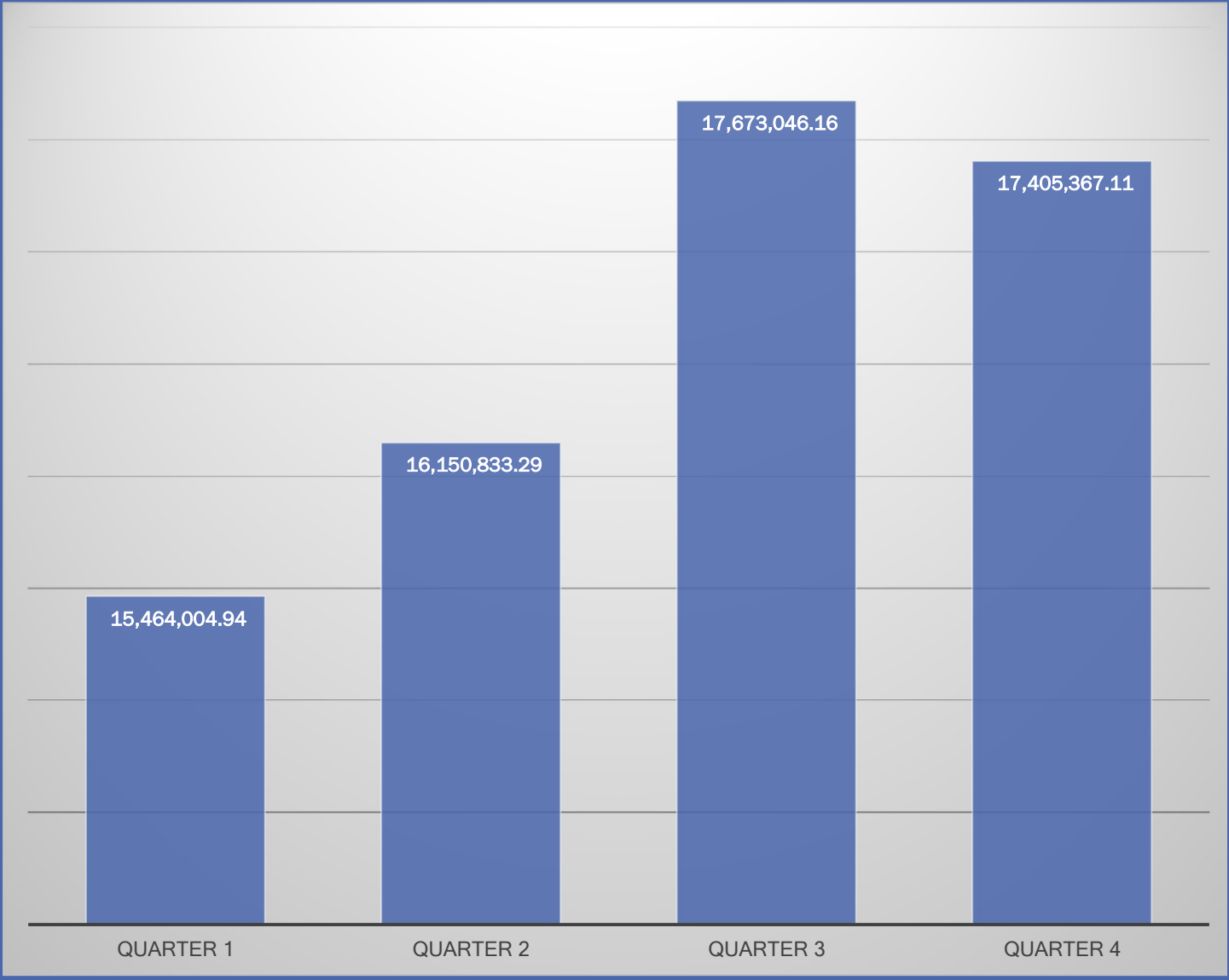
Half-Cent Sales Tax Revenue Collections 2017-2025

Actual Collections



Since the implementation of the Half-Cent Sales Tax in fiscal year 2015-16, collections have generally trended upward, reflecting long-term economic growth and consistent community support. While some years have seen modest increases or temporary declines, actual collections rose from $40.9 million in 2016-17 to over $66.7 million in 2024-25. These funds continue to play a vital role in supporting capital improvement projects across the district.

Half-Cent Sales Tax Revenue Collections For Fiscal Year Ending June 30, 2025



EXPENDITURES

From Inception Through Fiscal Year Ended June 30, 2025

Volusia County Schools

Half Cent Sales Tax Expenditures

From Inception through June 30, 2025 for the Fiscal Year Ending June 30, 2025

	Referendum Amount	Revenue through 2025	Revenues 2025	Total Collected	Remaining to be Collected
Revenues					
Local Sales Tax Collections	$ 480,000,000	$ 393,805,658	$ 66,693,252	$ 460,498,910	$ 19,501,090

	Referendum Amount	Expenditures through 2024	Expenditures 2025	Total Expenditures	Balance Remaining
Referendum Category					
New and /or Replacement Schools	111,000,000	148,580,563	3,502,975	152,083,538	(41,083,538)
Technology	135,000,000	61,134,175	11,302,194	72,436,369	62,563,631
Specific & Significant Renovations	100,000,000	122,217,867	48,531,771	170,749,638	(70,749,638)
Security	45,000,000	13,452,666	2,220,627	15,673,293	29,326,707
Athletics & Physical Education	15,000,000	10,570,191	965,126	11,535,317	3,464,683
Science Classroom Remodeling	8,000,000	-	398,622	398,622	7,601,378
Contingency and Inflation	66,000,000	-	-	-	66,000,000
Expenditures	$ 480,000,000	$ 355,955,462	$ 66,921,315	$ 422,876,777	$ 57,123,223

Capital Projects Funds - Sales Tax Funds (Consolidated)

Through June 30, 2025 for the Fiscal Year Ending June 30, 2025

Expenditure Report

Sum of Amount	Column Labels			
Description	BUDGET	ENCUMB	ACTUALS	REMAINING
New and /or Replacement Schools				
Deltona Middle - Master Plan	(35,045)	26,800	8,245	-
Tomoka Elm - Master Plan	(5,657,257)	1,850,241	3,494,730	(312,286)
New and /or Replacement Schools Total	**(5,692,302)**	**1,877,041**	**3,502,975**	**(312,286)**
Technology				
Stem Bus	(158)	-	158	-
Stem Bus 2	(98,925)	-	63,203	(35,722)
Various - Infrastructure for Technology	(311,338)	62,215	248,978	(145)
Various Schools & Depts - District Wide Technology Equipment	(10,721,852)	103,259	10,341,816	(276,777)
Various Secondary Schools - CTE Technology Equipment	(650,000)	-	648,039	(1,961)
Technology Total	**(11,782,274)**	**165,475**	**11,302,194**	**(314,605)**
Specific & Significant Renovations				
Brewster Center - Replace Outside Air Units	(5,081)	-	5,081	-
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	(5,893)	190	-	(5,703)
DeLand HS - Replace Cafeteria Chiller	(446,806)	400	384,728	(61,678)
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 and 4	(23,200)	-	23,200	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 8-10	(1,982,439)	(0)	1,982,439	-
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	(102,595)	2,325	70,620	(29,650)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	(102,672)	2,325	73,207	(27,140)
Freedom Elm - Replace Small Chiller Bldg. 7	(283,888)	498	221,514	(61,876)
Friendship Elm - Replace Intercom	(283,799)	2,941	154,701	(126,157)
Heritage Mid - Replace Fire Alarm	(1,207,000)	46,000	-	(1,161,000)
Heritage Mid - Replace Roof Campus Wide	(78,176)	31,079	23,311	(23,786)
Holly Hill School - Replace Switchgear Bldg. 6	(361,628)	12,701	339,244	(9,683)
Mainland HS - Upgrade Chiller Plant	(2,464,473)	125,913	2,264,580	(73,980)
New Smyrna Beach HS - Replace Intercom	(354,794)	3,777	96,220	(254,797)
Orange City Elm - Renovations and Additions	(33,051,172)	14,527,580	18,426,506	(97,086)
Pathways Elm - Replace Fire Alarm	(701,170)	74,130	545,270	(81,769)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	(2,478,184)	3,120	2,010,715	(464,349)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10	(4,351)	-	4,351	-
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitoring	(101,615)	35,365	37,600	(28,650)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	(1,165)	-	(8,247)	(9,412)
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	(1,440)	-	1,440	-
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	(298,287)	2,597	199,479	(96,210)
Southwestern Mid - Replace 250 Ton Chiller	(668,946)	4,350	649,542	(15,054)
Spruce Creek HS - Replace 7 AC Roof Top Units	(1,713,603)	-	1,713,603	-
Starke Elm - Renovations and Additions	(21,648,183)	8,084,975	12,804,459	(758,749)
Sugar Mill Elm - Intercom Replacement	(250,000)	21,795	-	(228,205)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitoring	(102,405)	15,795	64,210	(22,400)
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	(41,616)	(5,413)	41,616	(5,413)
Woodward Elementary - Renovations and Addition	(1,155,127)	212,534	39,243	(903,351)
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	(174,182)	79,350	6,132	(88,700)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	(3,159,315)	1,884,497	914,335	(360,483)
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	(4,273,012)	2,784,875	1,469,126	(19,012)
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	(2,369,601)	1,285,696	1,083,905	-
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monitoring	(174,197)	78,010	6,647	(89,540)
University HS - Upgrade Fire Alarm and Intrusion Monitoring	(252,212)	93,200	7,162	(151,850)
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	(2,982,989)	93,315	168,167	(2,721,507)
Discovery Elm - Replace Chillers 1 and 2	(1,502,147)	1,250,991	72,357	(178,799)
Pathways Elm - Replace Outside Air Units	(1,376,762)	50,554	63,278	(1,262,930)
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	(237,360)	237,360	-	-
Deltona HS - Replace Intercom Wiring	(786,000)	-	-	(786,000)
Sweetwater Elm - Replace 60 Ton Chiller	(322,416)	10,260	31,397	(280,759)
Volusia Pines Elm - Replace Fire Alarm	(1,261,874)	25,702	66,054	(1,170,119)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1 and 2	(4,156,428)	106,128	216,678	(3,833,622)
Seabreeze HS - Replace OAU Bldg. 3	(350,728)	308,208	24,541	(17,980)
Seabreeze HS - Upgrade HVAC Bldg. 1 and Tower	(2,233,359)	-	2,233,359	-
Specific & Significant Renovations Total	**(95,532,290)**	**31,493,122**	**48,531,771**	**(15,507,397)**

Description	BUDGET	ENCUMB	ACTUALS	REMAINING
Security				
Atlantic High - Rekey Doors Campus Wide	-	-	-	-
Centegix	(1,478,460)	400,572	433,312	(644,576)
Deland Administrative Complex - Upgrade Access Control Keypads	(690)	-	690	-
Ormond Beach Elm - Security Fencing	(54,688)	-	54,688	-
Spruce Creek Elm - Security Fencing	(19,533)	-	19,533	-
Various - Security	(3,189,966)	688,036	1,366,645	(1,135,286)
Southwestern Mid - Bus Loop Security Fencing	(43,773)	-	43,773	-
Southwestern Mid - Building to Building Security Fencing	(102,935)	-	98,918	(4,017)
Deltona HS - Bus Loop Security Fencing	(55,000)	54,307	-	(693)
Various Schools - Door Lock Upgrades	(90,484)	-	90,484	-
Deltona HS - Install Security Gate	(51,252)	-	51,252	-
Ormond Beach Elm - Replace Perimeter Fencing	(1,029)	1,029	-	-
DeLand Mid - Bus Loop Security Fencing	(61,332)	-	61,332	-
Security Total	**(5,149,142)**	**1,143,943**	**2,220,627**	**(1,784,571)**
Athletics & Physical Education				
All High Schools - Athletic Facility Leases	(150,671)	-	150,671	-
Atlantic HS - Baseball Field Lighting	(2,132,093)	28,000	97,518	(2,006,575)
DeLand HS - Baseball Field Lighting	(443,937)	3,125	2,448	(438,365)
DeLand HS - Sand Volleyball Courts	(22,980)	810	-	(22,170)
DeLand HS - Softball Field Lighting	(703,987)	2,000	545,824	(156,163)
Spruce Creek HS - Sand Volleyball Courts	(27,500)	2,162	-	(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	(59,844)	773	59,071	-
University HS - Resurface Tennis Courts	(2,635)	2,635	-	-
DeLand HS - Renovate Tennis Courts	(523,769)	18,460	25,921	(479,388)
Seabreeze HS - Sand Volleyball Courts	(299,145)	217,239	81,906	-
Pine Ridge HS - Reclaimed Water Connection	(223,374)	5,471	1,767	(216,136)
Athletics & Physical Education Total	**(5,389,935)**	**369,675**	**965,126**	**(4,055,134)**
Contingency and Inflation				
Contingency	(1,747,828)	-	-	(1,747,828)
Contingency - Operations	(12,159,760)	-	-	(12,159,760)
Contingency and Inflation Total	**(13,907,588)**	**-**	**-**	**(13,907,588)**
Science Classroom Remodeling				
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	(957,036)	593,809	276,653	(86,573)
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	(592,496)	412,812	121,968	(57,716)
Science Classroom Remodeling Total	**(1,549,531)**	**1,006,620**	**398,622**	**(144,289)**
REMAINING	**(139,003,061)**	**36,055,876**	**66,921,315**	**(36,025,870)**

MONTHLY FINANCIAL STATEMENTS

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Consolidated - Monthly Financial Statement
Through June 30, 2025 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
Local sources:				
Local sales tax	$ 65,626,997	$ 66,693,252	$ 1,066,255	101.6%
Investment income	4,034,172	4,034,172	-	100.0%
Other miscellaneous local sources	295	295	-	100.0%
Total local sources	69,661,464	70,727,719	1,066,255	101.5%
Total sources	69,661,464	70,727,719	1,066,255	101.5%
Uses - expenditures				
Projects:				
All High Schools - Athletic Facility Leases	150,671	150,671	-	100.0%
Atlantic HS - Baseball Field Lighting	2,132,093	97,518	(2,034,575)	4.6%
Brewster Center - Replace Outside Air Units	5,081	5,081	-	100.0%
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	5,893	-	(5,893)	0.0%
Centegix	1,478,460	433,312	(1,045,148)	29.3%
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Mon	174,182	6,132	(168,050)	3.5%
Contingency	1,747,828	-	(1,747,828)	0.0%
Contingency - Operations	12,159,760	-	(12,159,760)	0.0%
Deland Administrative Complex - Upgrade Access Control	690	690	-	100.0%
DeLand HS - Replace Cafeteria Chiller	446,806	384,728	(62,078)	86.1%
DeLand HS - Baseball Field Lighting	443,937	2,448	(441,489)	0.6%
DeLand HS - Sand Volleyball Courts	22,980	-	(22,980)	0.0%
DeLand HS - Softball Field Lighting	703,987	545,824	(158,163)	77.5%
DeLand HS - Renovate Tennis Courts	523,769	25,921	(497,848)	4.9%
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	957,036	276,653	(680,383)	28.9%
DeLand Mid – Bus Loop Security Fencing	61,332	61,332	-	100.0%
Deltona Middle - Master Plan	35,045	8,245	(26,800)	23.5%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting B	23,200	23,200	-	100.0%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting B	1,982,439	1,982,439	-	100.0%
Deltona HS – Install Security Gate	51,252	51,252	-	100.0%
Deltona HS - Replace Intercom Wiring	786,000	-	(786,000)	0.0%
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)	0.0%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monito	102,595	70,620	(31,975)	68.8%
Discovery Elm - Replace Chillers 1 and 2	1,502,147	72,357	(1,429,790)	4.8%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monit	102,672	73,207	(29,465)	71.3%
Freedom Elm - Replace Small Chiller Bldg. 7	283,888	221,514	(62,374)	78.0%
Friendship Elm - Replace Intercom	283,799	154,701	(129,098)	54.5%
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towe	237,360	-	(237,360)	0.0%
Heritage Mid - Replace Roof Campus Wide	78,176	23,311	(54,865)	29.8%
Heritage Mid - Replace Fire Alarm	1,207,000	-	(1,207,000)	0.0%
Holly Hill School - Replace Switchgear Bldg. 6	361,628	339,244	(22,384)	93.8%
Mainland HS - Upgrade Chiller Plant	2,464,473	2,264,580	(199,893)	91.9%
New Smyrna Beach HS - Replace Intercom	354,794	96,220	(258,574)	27.1%
Orange City Elm - Renovations and Additions	33,051,171	18,426,508	(14,624,663)	55.8%
Ormond Beach Elm – Replace Perimeter Fencing	1,029	-	(1,029)	0.0%
Ormond Beach Elm - Security Fencing	54,688	54,688	-	100.0%
Pathways Elm - Replace Fire Alarm	701,170	545,270	(155,900)	77.8%
Pathways Elm - Replace Outside Air Units	1,376,762	63,278	(1,313,484)	4.6%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs	4,351	4,351	-	100.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	2,478,184	2,010,715	(467,469)	81.1%
Pine Ridge HS – Reclaimed Water Connection	223,374	1,767	(221,607)	0.8%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	3,159,315	914,335	(2,244,980)	28.9%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Mo	101,615	37,600	(64,015)	37.0%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, a	1,165	(8,247)	(9,412)	(707.9%)
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	2,233,359	2,233,359	-	100.0%
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	4,273,012	1,469,126	(2,803,886)	34.4%
Seabreeze HS - Sand Volleyball Courts	299,145	81,906	(217,239)	27.4%

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Consolidated - Monthly Financial Statement
Through June 30, 2025 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Seabreeze HS - Replace OAU Bldg. 3	350,728	24,541	(326,187)	7.0%
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	1,440	1,440	-	100.0%
Silver Sands Mid - Replace Main Electrical Switchgear Bld	298,287	199,479	(98,808)	66.9%
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	2,369,601	1,083,905	(1,285,696)	45.7%
South Daytona Elm - Upgrade Fire Alarm and Intrusion M	174,197	6,647	(167,550)	3.8%
Southwestern Mid - Replace 250 Ton Chiller	668,946	649,542	(19,404)	97.1%
Southwestern Mid - Convert Classroom to Science Lab Blc	592,496	121,968	(470,528)	20.6%
Southwestern Mid - Bus Loop Security Fencing	43,773	43,773	-	100.0%
Southwestern Mid - Building to Building Security Fencing	102,935	98,918	(4,017)	96.1%
Spruce Creek HS - Sand Volleyball Courts	27,500	-	(27,500)	0.0%
Spruce Creek Elm - Security Fencing	19,533	19,533	-	100.0%
Spruce Creek HS - Replace 7 AC Roof Top Units	1,713,603	1,713,603	-	100.0%
Starke Elm - Renovations and Additions	21,648,183	12,804,459	(8,843,724)	59.1%
Stem Bus	158	158	-	100.0%
Stem Bus 2	98,925	63,203	(35,722)	63.9%
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)	0.0%
Sweetwater Elm - Replace 60 Ton Chiller	322,416	31,397	(291,019)	9.7%
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)	0.0%
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketbal	59,844	59,071	(773)	98.7%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusic	102,405	64,210	(38,195)	62.7%
Tomoka Elm - Master Plan	5,657,257	3,494,730	(2,162,527)	61.8%
University HS - Upgrade AHU Sensors, Dampers and Duct	41,616	41,616	-	100.0%
University HS - Resurface Tennis Courts	2,635	-	(2,635)	0.0%
University HS - Upgrade Fire Alarm and Intrusion Monitor	252,212	7,162	(245,050)	2.8%
Various - Security	3,189,966	1,366,645	(1,823,321)	42.8%
Various - Infrastructure for Technology	311,338	248,978	(62,360)	80.0%
Various Schools - Door Lock Upgrades	90,484	90,484	-	100.0%
Various Schools & Depts - District Wide Technology Equip	10,721,850	10,341,814	(380,036)	96.5%
Various Secondary Schools - CTE Technology Equipment	650,000	648,039	(1,961)	99.7%
Volusia Pines Elm - Replace Fire Alarm	1,261,874	66,054	(1,195,820)	5.2%
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,982,989	168,167	(2,814,822)	5.6%
Woodward Elementary - Renovations and Addition	1,155,127	39,243	(1,115,884)	3.4%
Woodward Avenue Elm - Finishes and Infrastructure Bldg	4,156,428	216,678	(3,939,750)	5.2%
Total projects	139,003,059	66,921,313	(72,081,746)	48.1%
Total uses	139,003,059	66,921,313	(72,081,746)	48.1%
Excess (deficiency) of revenues over expenditures	(69,341,595)	3,806,406	73,148,001	
Other financing uses				
Transfers in from general fund	29,913	29,913	-	100.0%
Transfers out to general fund	(713,064)	(713,064)	-	100.0%
Transfers out to debt service funds	(18,561,278)	(18,561,278)	-	100.0%
Total other financing uses	(19,244,429)	(19,244,429)	-	100.0%
Net change in fund balance	(88,586,024)	(15,438,023)	73,148,001	
Fund balance				
Beginning of year	101,289,905	101,289,905	-	
Ending Balance	$ 12,703,881	$ 85,851,882	$ 73,148,001	

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Sales Tax 2016 - Monthly Financial Statement
Through June 30, 2025 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
Local sources:				
Local sales tax	$ 65,626,997	$ 66,693,252	$ 1,066,255	101.6%
Investment income	2,291,685	2,291,685	-	100.0%
Other miscellaneous local sources	295	295	-	100.0%
Total local sources	67,918,977	68,985,232	1,066,255	101.6%
Total sources	67,918,977	68,985,232	1,066,255	101.6%
Uses - expenditures				
Projects:				
All High Schools - Athletic Facility Leases	150,671	150,671	-	100.0%
Atlantic HS - Baseball Field Lighting	2,132,093	97,518	(2,034,575)	4.6%
Brewster Center - Replace Outside Air Units	5,081	5,081	-	100.0%
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	5,893	-	(5,893)	0.0%
Centegix	1,478,460	433,312	(1,045,148)	29.3%
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Mon	174,182	6,132	(168,050)	3.5%
Contingency	1,747,828	-	(1,747,828)	0.0%
Contingency - Operations	8,375,184	-	(8,375,184)	0.0%
Deland Administrative Complex - Upgrade Access Control	690	690	-	100.0%
DeLand HS - Replace Cafeteria Chiller	446,806	384,728	(62,078)	86.1%
DeLand HS - Baseball Field Lighting	443,937	2,448	(441,489)	0.6%
DeLand HS - Sand Volleyball Courts	22,980	-	(22,980)	0.0%
DeLand HS - Softball Field Lighting	703,987	545,824	(158,163)	77.5%
DeLand HS - Renovate Tennis Courts	523,769	25,921	(497,848)	4.9%
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	957,036	276,653	(680,383)	28.9%
DeLand Mid – Bus Loop Security Fencing	61,332	61,332	-	100.0%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting B	23,200	23,200	-	100.0%
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting B	1,982,439	1,982,439	-	100.0%
Deltona HS – Install Security Gate	51,252	51,252	-	100.0%
Deltona HS - Replace Intercom Wiring	786,000	-	(786,000)	0.0%
Deltona HS - Bus Loop Security Fencing	55,000	-	(55,000)	0.0%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monito	102,595	70,620	(31,975)	68.8%
Discovery Elm - Replace Chillers 1 and 2	1,502,147	72,357	(1,429,790)	4.8%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monit	102,672	73,207	(29,465)	71.3%
Freedom Elm - Replace Small Chiller Bldg. 7	283,888	221,514	(62,374)	78.0%
Friendship Elm - Replace Intercom	283,799	154,701	(129,098)	54.5%
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towe	237,360	-	(237,360)	0.0%
Heritage Mid - Replace Roof Campus Wide	78,176	23,311	(54,865)	29.8%
Heritage Mid - Replace Fire Alarm	1,207,000	-	(1,207,000)	0.0%
Holly Hill School - Replace Switchgear Bldg. 6	361,628	339,244	(22,384)	93.8%
Mainland HS - Upgrade Chiller Plant	2,464,473	2,264,580	(199,893)	91.9%
New Smyrna Beach HS - Replace Intercom	354,794	96,220	(258,574)	27.1%
Orange City Elm - Renovations and Additions	18,745,474	9,653,597	(9,091,877)	51.5%
Ormond Beach Elm – Replace Perimeter Fencing	1,029	-	(1,029)	0.0%
Ormond Beach Elm - Security Fencing	54,688	54,688	-	100.0%
Pathways Elm - Replace Fire Alarm	701,170	545,270	(155,900)	77.8%
Pathways Elm - Replace Outside Air Units	1,376,762	63,278	(1,313,484)	4.6%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs	4,351	4,351	-	100.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	2,478,184	2,010,715	(467,469)	81.1%
Pine Ridge HS – Reclaimed Water Connection	223,374	1,767	(221,607)	0.8%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg.	3,159,315	914,335	(2,244,980)	28.9%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Mo	101,615	37,600	(64,015)	37.0%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, a	1,165	(8,247)	(9,412)	(707.9%)
Seabreeze HS Upgrade HVAC Bldg. 1 and Tower	2,233,359	2,233,359	-	100.0%
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	4,273,012	1,469,126	(2,803,886)	34.4%
Seabreeze HS - Sand Volleyball Courts	299,145	81,906	(217,239)	27.4%
Seabreeze HS - Replace OAU Bldg. 3	350,728	24,541	(326,187)	7.0%

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Sales Tax 2016 - Monthly Financial Statement
Through June 30, 2025 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	1,440	1,440	-	100.0%
Silver Sands Mid - Replace Main Electrical Switchgear Bld	298,287	199,479	(98,808)	66.9%
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	2,369,601	1,083,905	(1,285,696)	45.7%
South Daytona Elm - Upgrade Fire Alarm and Intrusion M	174,197	6,647	(167,550)	3.8%
Southwestern Mid - Replace 250 Ton Chiller	668,946	649,542	(19,404)	97.1%
Southwestern Mid - Convert Classroom to Science Lab Blc	592,496	121,968	(470,528)	20.6%
Southwestern Mid - Bus Loop Security Fencing	43,773	43,773	-	100.0%
Southwestern Mid - Building to Building Security Fencing	102,935	98,918	(4,017)	96.1%
Spruce Creek HS - Sand Volleyball Courts	27,500	-	(27,500)	0.0%
Spruce Creek Elm - Security Fencing	19,533	19,533	-	100.0%
Spruce Creek HS - Replace 7 AC Roof Top Units	1,713,603	1,713,603	-	100.0%
Starke Elm - Renovations and Additions	5,862,680	2,226,115	(3,636,565)	38.0%
Stem Bus	158	158	-	100.0%
Stem Bus 2	98,925	63,203	(35,722)	63.9%
Sugar Mill Elm - Intercom Replacement	250,000	-	(250,000)	0.0%
Sweetwater Elm - Replace 60 Ton Chiller	322,416	31,397	(291,019)	9.7%
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)	0.0%
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketbal	59,844	59,071	(773)	98.7%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusic	102,405	64,210	(38,195)	62.7%
Tomoka Elm - Master Plan	2,745,366	1,073,888	(1,671,478)	39.1%
University HS - Upgrade AHU Sensors, Dampers and Duct	41,616	41,616	-	100.0%
University HS - Resurface Tennis Courts	2,635	-	(2,635)	0.0%
University HS - Upgrade Fire Alarm and Intrusion Monitor	252,212	7,162	(245,050)	2.8%
Various - Security	3,189,966	1,366,645	(1,823,321)	42.8%
Various - Infrastructure for Technology	311,338	248,978	(62,360)	80.0%
Various Schools - Door Lock Upgrades	90,484	90,484	-	100.0%
Various Schools & Depts - District Wide Technology Equip	10,721,852	10,341,819	(380,033)	96.5%
Various Secondary Schools - CTE Technology Equipment	650,000	648,039	(1,961)	99.7%
Volusia Pines Elm - Replace Fire Alarm	1,261,874	66,054	(1,195,820)	5.2%
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	2,982,989	168,167	(2,814,822)	5.6%
Woodward Avenue Elm - Finishes and Infrastructure Bldg	4,156,428	216,678	(3,939,750)	5.2%
Total projects	101,025,222	45,101,733	(55,923,489)	44.6%
Total uses	101,025,222	45,101,733	(55,923,489)	44.6%
Excess (deficiency) of revenues over expenditures	(33,106,245)	23,883,499	56,989,744	
Other financing uses				
Transfers in from general fund	11,065	11,065	-	100.0%
Transfers out to general fund	(713,064)	(713,064)	-	100.0%
Transfers out to debt service funds	(18,300,033)	(18,300,033)	-	100.0%
Total other financing uses	(19,002,032)	(19,002,032)	-	100.0%
Net change in fund balance	(52,108,277)	4,881,467	56,989,744	
Fund balance				
Beginning of year	64,412,890	64,412,890	-	
Ending Balance	$ 12,304,613	$ 69,294,357	$ 56,989,744	

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Certificates of Participation 2019 - Monthly Financial Statement
Through June 30, 2025 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
Local sources:				
Investment income	$ 138,052	$ 138,052	$ -	100.0%
Total local sources	138,052	138,052	-	100.0%
Total sources	138,052	138,052	-	100.0%
Uses - expenditures				
Projects:				
Contingency - Operations	3,784,576	-	(3,784,576)	0.0%
Deltona Middle - Master Plan	35,045	8,245	(26,800)	23.5%
Total projects	3,819,621	8,245	(3,811,376)	0.2%
Total uses	3,819,621	8,245	(3,811,376)	0.2%
Excess (deficiency) of revenues over expenditures	(3,681,569)	129,807	3,811,376	
Fund balance				
Beginning of year	4,080,836	4,080,836	-	
Ending Balance	$ 399,267	$ 4,210,643	$ 3,811,376	

Volusia County Schools
Capital Projects Funds - Sales Tax Funds - Certificates of Participation 2021A - Monthly Financial Statement
Through June 30, 2025 for the Fiscal Year Ending June 30, 2025

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
Local sources:				
Investment income	$ 1,604,435	$ 1,604,435	$ -	100.0%
Total local sources	1,604,435	1,604,435	-	100.0%
Total sources	1,604,435	1,604,435	-	100.0%
Uses - expenditures				
Projects:				
Orange City Elm - Renovations and Additions	14,305,699	8,772,908	(5,532,791)	61.3%
Starke Elm - Renovations and Additions	15,785,504	10,578,345	(5,207,159)	67.0%
Tomoka Elm - Master Plan	2,911,891	2,420,843	(491,048)	83.1%
Woodward Elementary - Renovations and Addition	1,155,127	39,243	(1,115,884)	3.4%
Total projects	34,158,221	21,811,339	(12,346,882)	63.9%
Total uses	34,158,221	21,811,339	(12,346,882)	63.9%
Deficiency of revenues under expenditures	(32,553,786)	(20,206,904)	12,346,882	
Other financing uses				
Transfers in from general fund	18,849	18,849	-	100.0%
Transfers out to debt service funds	(261,244)	(261,244)	-	100.0%
Total other financing uses	(242,395)	(242,395)	-	100.0%
Net change in fund balance	(32,796,181)	(20,449,299)	12,346,882	
Fund balance				
Beginning of year	32,796,181	32,796,181	-	
Ending Balance	$ -	$ 12,346,882	$ 12,346,882	

Five-Year Capital Projects Fund

- Sales Tax Fund
- Certificates of Participation, Series 2019
- Certificates of Participation, Series 2021
- Schedule of Revenues, Expenditures and Changes in Fund Balance

Capital Projects Fund - Sales Tax Fund

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Sources - revenues					
Local sources:					
Local Sales tax	$ 66,539,629	$ 67,464,953	$ 68,403,144	$ 69,354,383	$ 70,318,849
Investment income	800,000	700,000	600,000	500,000	400,000
Total local sources	67,339,629	68,164,953	69,003,144	69,854,383	70,718,849
Total sources	**67,339,629**	**68,164,953**	**69,003,144**	**69,854,383**	**70,718,849**
Uses - expenditures					
New Construction					
Spruce Creek Elm - Upgrade HVAC and Lighting Campus W	-	-	-	16,168,664	-
Total New Construction	-	-	-	16,168,664	-
Projects at Existing Schools and Facilities					
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	-	-	1,500,000	-	-
Atlantic HS - Replace Windows	-	-	-	4,500,000	-
Brewster Center - Upgrade Main Electrical Distribution	-	2,000,000	-	-	-
Campbell Mid - Replace Emergency Generator	597,600	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	1,817,016	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 1 and 2	-	1,129,086	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 8 and 10	-	-	518,906	-	-
Champion Elm - Upgrade CEP	1,171,734	-	-	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1,	-	-	4,277,362	-	-
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	2,836,453	-	-	-	-
Deltona HS - Reroof Bldg. 26	210,000	-	-	-	-
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Mor	174,000	-	-	-	-
Deltona Maintenance - Replace Emergency Generator and	690,000	-	-	-	-
DeLand HS - Upgrade HVAC Bldg. 17	-	1,890,850	-	-	-
Deltona HS - Technology Lab Conversion	-	-	500,000	-	-
DeLand HS - Replace Two 350 Ton Chillers	-	-	2,048,370	-	-
Deltona HS - Replace Exterior Doors and Windows	-	-	-	-	5,500,000
Freedom Elm - Replace DOAS Bldgs. 1 and 2	1,400,000	-	-	-	-
Friendship Elm - Replace Switchgear Bldg. 4	284,000	-	-	-	-
Friendship Elm - Upgrade HVAC Bldgs. 1 and 2	-	3,368,400	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 1	-	4,076,081	-	-	-
Heritage Mid - Convert Computer Lab to Science Lab Bldg.	648,000	-	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	2,000,000	-	-	-	-
Herbert Street Center - Upgrade HVAC	-	-	1,969,859	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 9	-	-	3,700,000	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldg. 7	-	-	1,800,000	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 a	-	3,943,360	-	-	-
Holly Hill School - Upgrade Intrusion and Fire Alarm Monitc	174,000	-	-	-	-
Horizon Elm - Replace Chiller Bldg. 11	345,000	-	-	-	-
Indian River Elm - Replace Switchgear Bldg. 4	360,000	-	-	-	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldg	-	-	2,864,866	-	-
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm	174,000	-	-	-	-
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Mc	174,000	-	-	-	-
Osteen Elm - Upgrade CEP	-	1,236,822	-	-	-
Palm Terrace Elm - Upgrade CEP	2,391,683	-	-	-	-
Pine Ridge HS - Replace Intercom	834,000	-	-	-	-
Pine Ridge HS - Upgrade Kitchen and Dining HVAC, Ceilings	3,091,483	-	-	-	-
Pine Ridge HS - Renovate Ag Lab	-	-	750,000	-	-
Pine Ridge HS - Upgrade Main Electrical Switchgear	-	-	-	-	2,200,000
Pine Ridge HS - Renovate Culinary Lab	-	-	-	1,700,000	-

Capital Projects Fund - Sales Tax Fund

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Port Orange Elm - Replace Fire Alarm	1,116,000	-	-	-	-
Pride Elm - Upgrade Chiller and Controls	-	1,800,000	-	-	-
River Springs Mid - Convert Three Classrooms to Science La	1,656,000	-	-	-	-
River Springs Mid - New Chiller Plant	-	3,500,000	-	-	-
Seabreeze HS - Upgrade HVAC Bldg. 3	2,611,806	-	-	-	-
Seabreeze HS - Reroof Bldg. 7	510,000	-	-	-	-
Seabreeze HS - Upgrade MDP and Secondary Feeders Cam	2,310,000	-	-	-	-
Seabreeze HS - Renovate Classrooms Bldgs. 8 and 9	-	-	-	-	1,500,000
Seabreeze HS - Replace Exterior Doors	-	-	-	950,000	-
Silver Sands Mid - Replace WSHP Bldg. 10	1,227,936	-	-	-	-
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	639,600	-	-	-	-
Southwestern Mid - Upgrade HVAC Bldgs. 1 and 2	-	-	4,688,615	-	-
Spirit Elm - Upgrade HVAC Bldg. 7	539,918	-	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 6	-	-	-	1,668,455	-
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	-	-	-	-
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monit	174,000	-	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling, Lighting Bldg. 2 and C	-	2,770,771	-	-	-
T. Dewitt Taylor Mid-HS - Upgrade CEP	2,028,756	-	-	-	-
Various - Security	2,543,670	2,543,670	2,543,670	3,000,000	3,000,000
Various - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Various Schools - High School Athletics	2,877,200	750,000	1,000,000	1,000,000	1,000,000
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	-	-	-	-
Total Projects at Existing Schools and Facilities	42,156,646	36,106,220	31,390,863	13,248,455	13,630,000
Facilities Management					
Contingency					
Contingency	3,000,000	3,000,000	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
Total Facilities Management	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
					-
Technology					
Centegix	456,330	456,330	456,330	-	-
Various Schools & Depts - District Wide Technology Equipn	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Various Secondary Schools - CTE Technology Equipment	650,000	650,000	650,000	650,000	650,000
Total Technology	11,106,330	11,106,330	11,106,330	10,650,000	10,650,000
Roll Forward					
Prior Year Carryover Encumbrances	24,938,126	-	-	-	-
Prior Year Carryover Appropriations	30,985,363	-	-	-	-
Total roll forward	**55,923,489**	**-**	**-**	**-**	**-**
Total uses	**113,386,465**	**51,412,550**	**46,697,193**	**44,267,119**	**28,480,000**
Deficiency of revenues under expenditures	(46,046,836)	16,752,403	22,305,951	25,587,264	42,238,849
Other financing sources					
Transfers - Debt Service Funds	(14,125,313)	(15,805,000)	(19,007,313)	(22,315,438)	(22,318,813)
Total other financing sources	**(14,125,313)**	**(15,805,000)**	**(19,007,313)**	**(22,315,438)**	**(22,318,813)**
Net change in fund balances	(60,172,149)	947,403	3,298,639	3,271,827	19,920,037
Fund balances					
Beginning Balance	69,294,357	9,122,208	10,069,611	13,368,250	16,640,076
Ending Balance	**$ 9,122,208**	**$ 10,069,611**	**$ 13,368,250**	**$ 16,640,076**	**$ 36,560,113**

Capital Projects Fund - Certificates of Participation, Series 2019

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Uses - expenditures					
Roll Forward					
Prior Year Carryover Encumbrances	$ 26,800	$ -	$ -	$ -	$ -
Prior Year Carryover Appropriations	3,784,576	-	-	-	-
Total roll forward	**3,811,376**	**-**	**-**	**-**	**-**
Total uses	**3,811,376**	**-**	**-**	**-**	**-**
Deficiency of revenues under expenditures	(3,811,376)	-	-	-	-
Net change in fund balances	(3,811,376)	-	-	-	-
Fund balances					
Beginning Balance	4,210,643	399,267	399,267	399,267	399,267
Ending Balance	**$ 399,267**	**$ 399,267**	**$ 399,267**	**$ 399,267**	**$ 399,267**

Capital Projects Fund - Certificates of Participation, Series 2021

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Uses - expenditures					
Roll Forward					
Prior Year Carryover Encumbrances	$ 11,090,950	$ -	$ -	$ -	$ -
Prior Year Carryover Appropriations	1,255,932	-	-	-	-
Total roll forward	**12,346,882**	**-**	**-**	**-**	**-**
Total uses	**12,346,882**	**-**	**-**	**-**	**-**
Deficiency of revenues under expenditures	(12,346,882)	-	-	-	-
Net change in fund balances	(12,346,882)	-	-	-	-
Fund balances					
Beginning Balance	12,346,882	-	-	-	-
Ending Balance	$ -	$ -	$ -	$ -	$ -

Debt Service Schedules

- Debt Repayments and Outstanding Using Projected Sales Tax Proceeds

Debt Service Schedules

Debt Repayments and Outstanding Balances Using Projected Sales Tax Proceeds

For the Fiscal Year Ended June 30, 2025

2021 - $62,800,000			
Year	Principal	Interest	Total
2024-25	7,710,000	3,140,000	10,850,000
2025-26	8,100,000	2,754,500	10,854,500
2026-27	8,505,000	2,349,500	10,854,500
2027-28	8,930,000	1,924,250	10,854,250
2028-29	9,375,000	1,477,750	10,852,750
2029-30	9,845,000	1,009,000	10,854,000
2030-31	10,335,000	516,750	10,851,750
2031-32	-	-	-
Total	62,800,000	13,171,750	75,971,750

Debt Service Schedules

Debt Repayments and Outstanding Balances Using Projected Sales Tax Proceeds

For the Fiscal Year Ended June 30, 2025

2016 - $33,805,000			
Year	Principal	Interest	Total
2024-25	2,215,000	1,002,125	3,217,125
2025-26	2,325,000	888,625	3,213,625
2026-27	2,440,000	769,500	3,209,500
2027-28	2,565,000	644,375	3,209,375
2028-29	2,695,000	512,875	3,207,875
2029-30	2,825,000	374,875	3,199,875
2030-31	2,970,000	230,000	3,200,000
2031-32	3,115,000	77,875	3,192,875
Total	**21,150,000**	**4,500,250**	**25,650,250**

GRAND TOTAL - ALL SCHEDULES			
Year	Principal	Interest	Total
2024-25	9,925,000	4,142,125	14,067,125
2025-26	10,425,000	3,643,125	14,068,125
2026-27	10,945,000	3,119,000	14,064,000
2027-28	11,495,000	2,568,625	14,063,625
2028-29	12,070,000	1,990,625	14,060,625
2029-30	12,670,000	1,383,875	14,053,875
2030-31	13,305,000	746,750	14,051,750
2031-32	3,115,000	77,875	3,192,875
Total	**83,950,000**	**17,672,000**	**101,622,000**

RECOMMENDED PROJECT LIST STATUS OVERVIEW

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

TECHNOLOGY	$135,000,000
	STATUS
STEM Bus #1 (Added in 2023)	Complete - FY24
STEM Bus #2 (Added in 2024)	Complete - FY25
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

SCIENCE CLASSROOM REMODELING: ALL MIDDLE SCHOOLS	$8,000,000
	STATUS
Deltona Middle	Complete (as part of New Construction)
New Smyrna Beach Middle	Complete (as part of New Construction)
DeLand Middle – Science Classroom Remodeling	Complete – FY26
Southwestern Middle – Science Classroom Remodeling	Complete – FY26
Heritage Middle - Science Classroom Remodeling	Planned - FY26
River Springs Middle - Science Classroom Remodeling	Planned - FY26
Galaxy Middle	Pre-Planning
Silver Sands Middle	Pre-Planning
Campbell Middle	Survey Needed
Creekside Middle	Survey Needed
David C. Hinson Middle	Survey Needed
Ormond Beach Middle	Survey Needed

NEW AND / OR REPLACEMENT SCHOOLS	$111,000,000
	STATUS
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

ATHLETICS AND PHYSICAL EDUCATION	$15,000,000
	STATUS
DeLand High - Outdoor Restroom for Athletics	Complete - FY17
New Smyrna Beach High - Stadium Joint Use	Complete - FY17
Spruce Creek High - Softball Dugout & Backstop Renovations	Complete - FY18
T. Dewitt Taylor Middle-High - Outdoor Restroom for Athletics	Complete - FY18
University High - Outdoor Restroom for Athletics	Complete - FY18
Atlantic High - Athletic Field Lighting	Complete - FY20
DeLand High - Renovate Track	Complete - FY20
Pine Ridge High - Renovate Track	Complete - FY20
Seabreeze High - Track	Complete - FY20
University High - Athletic Field Lighting	Complete - FY20
Atlantic High - Replace Track	Complete - FY21
DeLand High - Baseball Field Lighting	Complete - FY25
DeLand High - Softball Field Lighting	Complete - FY25
DeLand High - Replace Gym Bleachers	Complete - FY21
Deltona High - Replace Track	Complete - FY21
Seabreeze High - Athletic Field Renovation	Complete - FY21
Spruce Creek High - Replace Track	Complete - FY21
Deltona High - Replace Gym Bleachers	Complete - FY22
Mainland High - Athletic Field Lighting	Complete - FY22
Atlantic High - Replace Gym Bleachers	Complete - FY23
Mainland High - Renovate Tracks	Complete - FY23
New Smyrna Beach High - Renovate Tracks	Complete - FY23
Pine Ridge High - Replace Gym Bleachers	Complete - FY23
New Smyrna Beach High – Sand Volleyball Courts	Complete - FY24
DeLand High - Sand Volleyball Courts	Complete - FY25
Spruce Creek High - Sand Volleyball Courts	Complete - FY25
University High - Resurface Tennis Courts	Complete - FY25
T. Dewitt Taylor Middle-High - Resurface Tennis and Basketball Courts	Complete - FY25
Atlantic High - Baseball Field Lighting	In Progress - FY25
Atlantic High - Softball Field Lighting	In Progress - FY25
DeLand High - Renovate Tennis Courts	In Progress - FY25
Pine Ridge High – Reclaimed Water Connection	In Progress - FY25
Seabreeze High - Sand Volleyball Courts	In Progress - FY25
T. Dewitt Taylor Middle-High - Replace Football Field Lighting	In Progress - FY25
All High Schools - Athletic Facility Leases	Ongoing
Atlantic High - Sand Volleyball Courts	Planned - FY26

Mainland High - Softball Field Lighting	Planned - FY26
New Smyrna Beach High - Baseball and Softball Field Lighting	Planned - FY26
Spruce Creek High - Resurface Tennis Courts	Planned - FY26
T. Dewitt Taylor Middle-High - Sand Volleyball Courts	Planned - FY26
Deltona High - Sand Volleyball Courts	Planned - FY27
Pine Ridge High - Sand Volleyball Courts	Planned - FY27
University High - Sand Volleyball Courts	Planned - FY27

SPECIFIC AND SIGNIFICANT RENOVATIONS	$100,000,000
	STATUS
Elementary Schools:	
Beachside Elementary: Ortona – Classroom renovations & additions, site improvements/circulation Osceola – New construction: administration/guidance, classroom renovations, Exterior Walls, Site Improvement/Circulation	Complete - FY23
McInnis - Connect to potable water and/or sanitary sewer when available	Complete - FY23
Woodward - Classroom renovations & addition, restroom renovations	Complete - FY23
Enterprise - Classroom Renovation/Replacement	Pre-Planning
Read Pattillo - New construction: administration/guidance, classroom renovations, exterior walls, site improvement/circulation	Pre-Planning
Orange City - Classroom renovations & additions, site improvements/circulation	Under Construction - Planned Opening September 2025
Starke - Doors, ceiling & lights and interior finishes including electrical, restroom renovations. (Note: Updated to Replacement in FY23.)	Under Construction - Planned Opening September 2025

SPECIFIC AND SIGNIFICANT RENOVATIONS	$100,000,000
	STATUS
Middle Schools:	
New Smyrna Beach - Site work circulation, Façade upgrade	Complete - FY22
Silver Sands - Exterior site improvements, parking lot & lighting	Complete - FY22
New Smyrna Beach - Classroom addition	Pre-planning

SPECIFIC AND SIGNIFICANT RENOVATIONS (Continued)	
	STATUS
High Schools:	
Atlantic - Ceiling & lighting, electric service upgrade, roof replacement, auditorium renovations	Complete
Pine Ridge - Ceiling & lighting, roof replacement	Complete
Atlantic - HVAC replacement	Ongoing
Pine Ridge - HVAC Replacement	Ongoing
Spruce Creek - HVAC replacement	Ongoing
Spruce Creek - Electric service upgrades	Planned - FY25
Atlantic - Technology lab conversion	Planned - FY28
Deltona - Technology lab conversion	Planned - FY28
Pine Ridge - Technology lab conversion	Planned - FY28
Atlantic - Window replacement	Planned - FY29
Pine Ridge - Culinary lab	Planned - FY29
Seabreeze - Exterior door replacement	Planned - FY29
Deltona Windows and doors replacement	Planned - FY30
Pine Ridge - Electric service upgrade	Planned - FY30
Seabreeze -Buildings 8 & 9 classroom renovations	Planned - FY30

OTHER - SPECIFIC AND SIGNIFICANT RENOVATIONS	
	STATUS
DeLand High - Outdoor Restroom for Portables	Complete - FY17
Atlantic High - HVAC Renovation Bldg. 5	Complete - FY18
Pine Ridge High - Media Center Retrofit	Complete - FY18
Pine Ridge High - Upgrade Chiller Plant & Bldg. 5 HVAC	Complete - FY18
Pine Ridge High - Replace Chillers 3 and 4, HVAC Bldg. 2	Complete - FY19
Seabreeze High - Media Center Retrofit	Complete - FY19
Seabreeze High - Window and Door Replacement Bldgs. 7 - 11	Complete - FY19
Spruce Creek High - 35 Ton A/C Unit on Cafeteria, Controls, & Roof Curb	Complete - FY19
Atlantic High - New Digital Marquee	Complete - FY20
Atlantic High - Upgrade Chillers 4 and 5, HVAC Bldg. 3	Complete - FY20
DeLand High - Media Center Retrofit	Complete - FY20
DeLand Middle - Campus Wide HVAC, Ceiling and Lighting	Complete - FY20
Palm Terrace Elementary - Media Center Retrofit	Complete - FY20
Pine Ridge High - Upgrade HVAC, Ceiling and Lighting Bldg. 8	Complete - FY20
Atlantic High - Upgrade HVAC and Lighting, Bldg. 6	Complete - FY21
Deltona High - Media Center Retrofit	Complete - FY21
Seabreeze High - Upgrade Chiller Water Plant	Complete - FY21
Southwestern Middle - Media Center Retrofit	Complete - FY21
Pine Ridge High - Campus Wide Reroof	Complete - FY22
Pine Ridge High - Upgrade HVAC, Ceiling and Lighting, Bldgs. 6 and 7	Complete - FY22
Starke Elm - Reroof Media Center	Complete - FY22
Westside Elm - Renovations & Addition	Complete - FY22
Atlantic High - Upgrade Fire Alarm and Intercom	Complete - FY23
McInnis Elm - Media Center Retrofit	Complete - FY23
New Smyrna Beach Middle - Cafeteria and Media Center Renovations	Complete - FY23
Atlantic High - Campus Wide Reroof	Complete - FY24
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Flooring Campus Wide	Complete - FY24
Palm Terrace Elm - Replace Roof	Complete - FY24
Pine Ridge High – Repair Intercom Campus Wide	Complete - FY24
Seabreeze High - Reroof Media Center	Complete - FY24
T. Dewitt Taylor Middle-High - Repair Intercom Campus Wide	Complete - FY24
Brewster Center - Replace Outside Air Units	Complete - FY25
Campbell Middle - Upgrade HVAC Bldgs. 3 and 7	Complete - FY25
DeLand HS - Replace Cafeteria Chiller	Complete - FY25
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 and 4	Complete - FY25
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 8-10	Complete - FY25
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	Complete - FY25
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	Complete - FY25

Freedom Elm - Replace Small Chiller Bldg. 7	Complete - FY25
Friendship Elm - Replace Intercom	Complete - FY25
Mainland HS - Upgrade Chiller Plant	Complete - FY25
New Smyrna Beach HS - Replace Intercom	Complete - FY25
Pathways Elm - Replace Fire Alarm	Complete - FY25
Pine Ridge High - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10	Complete - FY25
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	Complete - FY25
Seabreeze High - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	Complete - FY25
Seabreeze High Upgrade HVAC Bldg. 1 and Tower	Complete - FY25
Silver Sands Middle - Replace Cafeteria 30 Ton WSHP	Complete - FY25
Southwestern Middle - Replace 250 Ton Chiller	Complete - FY25
Spruce Creek High - Replace 7 AC Roof Top Units	Complete - FY25
University High - Upgrade AHU Sensors, Dampers and Duct Heaters	Complete - FY25
Holly Hill School - Replace Switchgear Bldg. 6	Complete - FY26
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitoring	Complete - FY26
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	Complete - FY26
T. Dewitt Taylor Middle-High - Upgrade Fire Alarm and Intrusion Monitoring	Complete - FY26
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	In Progress - FY25
DeLand Middle - Replace Fire Alarm & Intercom	In Progress - FY25
Deltona High - Replace Intercom Wiring	In Progress - FY25
Discovery Elm - Replace Chillers 1 and 2	In Progress - FY25
Heritage Middle - Replace Fire Alarm	In Progress - FY25
Heritage Middle - Replace Roof Campus Wide	In Progress - FY25
Pathways Elm - Replace Outside Air Units	In Progress - FY25
Pine Ridge High - Upgrade HVAC, Ceiling and Lighting Bldg. 6	In Progress - FY25
Seabreeze High - Replace OAU Bldg. 3	In Progress - FY25
Seabreeze High - Upgrade HVAC Bldgs. 7 and 15	In Progress - FY25
Silver Sands Middle - Replace WSHP and Pumps Bldg. 12	In Progress - FY25
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monitoring	In Progress - FY25
Sweetwater Elm - Replace 60 Ton Chiller	In Progress - FY25
University High - Upgrade Fire Alarm and Intrusion Monitoring	In Progress - FY25
Volusia Pines Elm - Replace Fire Alarm	In Progress - FY25
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	In Progress - FY25
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1 and 2	In Progress - FY25

INTERNAL AND EXTERAL INFLUENCES

Internal and External Influences

DEFERRED MAINTENANCE OF MAJOR SYSTEMS

Calendar year 2025 has been the 3rd warmest year on record, as highlighted in recent NOAA reports (NOAA, 2025). These temperatures underscore the critical importance of maintaining and monitoring the major systems within our schools, particularly HVAC systems. The 2025-2026 school year began with only a few significant outages; 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 increases in average costs of 15% year over year for the last five years, with further increases expected. The industry attributes these ever-increasing costs to changing regulations from the Environmental Protection Agency (EPA). 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 electrical switch gear, are also experiencing substantial cost increases.

Given these challenges, the district must continue to monitor these systems closely and take a proactive approach to prevent future disruptions through preventative maintenance. 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 INVESTMENT AND INFRASTUCTURE ENHANCEMENTS

Over the past year, the District has continued its commitment to providing modern technology tools and infrastructure to support student learning and staff productivity. This year, the District moved up the student computer replacement cycle so that new devices are purchased in January to be ready to deploy by the end of May and throughout the summer so that they are all ready to go at the start of the school year. This was done by completing two large purchases to replace devices in September of 2024 by the old schedule and then purchase another 9,900 new student devices in January to accommodate the new schedule. A grant was obtained to accommodate this one-time double purchase of student replacement devices. The District also purchased 1,200 staff devices and 400 interactive flat panels funded through Half-Cent Sales Tax. The District also initiated a major upgrade to wireless access points and Career and Technical Education (CTE) lab technology, allocating $650,000 in the first phase, with another $650,000 scheduled for deployment after July. These efforts are part of a broader

technology refresh strategy aimed at replacing outdated systems, expanding digital access, and improving the overall learning environment.

These strategic procurement changes and inventory plans improved technology distribution and reliability for schools. By leveraging Half-Cent funds alongside pandemic-era grants, the District was able to double the typical number of student devices purchased, ensuring timely delivery and creating a six-month buffer against supply chain delays. This change allows schools to receive refreshed devices ahead of the academic year, minimizing disruptions caused by mid-year rollouts. However, newly imposed tariffs significantly increased the cost of staff devices—by $50-$100 per unit—limiting the volume that could be acquired. Despite these challenges, the district maintained its focus on equity and efficiency in technology upgrades, reinforcing its long-term commitment to digital readiness and innovation.



INNOVATIVE STEM BUS

During the 2024-2025 school year, the Elementary STEM Bus visited 34 schools and engaged approximately 7,000 students through classroom sessions, STEM nights, and community events.

In addition, we successfully launched the Secondary STEM Bus, which was completed with one month remaining in the academic year. Within that short timeframe, our Secondary STEM Bus educator reached approximately 300 students across three schools and several community events. Notably, this bus is equipped with solar panels and operates entirely on solar power during events.

Both STEM Buses continue to serve as state-of-the-art mobile learning environments, designed to help students understand the real-world relevance of their studies and explore career pathways aligned with the missions and modules presented.

.

THE COST OF INFLATION AND TRADE POLICY

In Fiscal Year 2025, construction cost pressures may be influenced by recent tariff actions affecting key building materials. Starting in March, tariffs on imported steel and aluminum increased to 25%, with further adjustments in June expanding coverage to additional items such as fasteners and appliances. A separate 50% tariff on certain copper imports—excluding raw ores and scrap—was implemented in August. (constructiondive.com; en.wikipedia.org). These changes have contributed to a rise in the average effective rate on U.S. construction imports, which has grown from 0.9% to approximately 27.7%, according to industry analyses. (oxfordeconomics.com). While the full impact is still

unfolding, these developments underscore the importance of proactive planning and cost management in capital projects.

For school building programs, these developments may result in increased costs for materials such as steel framing, roofing, copper wiring, plumbing, and aluminum components. When combined with broader inflationary trends, these shifts highlight the importance of thoughtful budgeting, exploring alternative materials, and maintaining strong supplier relationships to support cost-effective project delivery. Proactive strategies—such as monitoring commodity price trends, considering domestic sourcing, and planning for long-lead procurement—can help mitigate potential cost fluctuations and ensure continued progress.

STRENGTHENING TRANSPARENCY THROUGH PARTNERSHIP

By fostering open communication and collaboration, the District reinforces its commitment to transparency and shared accountability. This proactive approach strengthens public confidence and also helps ensure continued community support for the renewal of the Half-Cent Sales Tax and future initiatives that benefit Volusia County students.

COMMITTEE'S RECOMMENDATIONS AND CONCLUSIONS

Committee's Recommendations and Conclusions

As we close this year's report, the Project Oversight Committee reaffirms its commitment to ensuring that the funds generated by the Half-Cent Sales Tax are used responsibly, effectively, and transparently. The residents of Volusia County entrusted the District with these resources to enhance our educational facilities, and it is our duty to demonstrate that their investment is producing meaningful results for students and the community.

This year, the District made significant progress on several major capital projects. Two long-awaited school rebuilds, Orange City Elementary and Starke Elementary, are now complete and will welcome students in September 2025. These new campuses represent the type of transformational change that the Half-Cent Sales Tax was designed to deliver, ensuring safe, modern learning environments for generations to come.

Orange City Elementary School



Starke Elementary School



Technology investments have also remained a priority. By strategically combining Half-Cent Sales Tax revenue with pandemic era grant funding, the District was able to purchase double the usual quantity of student devices, building a six-month inventory and avoiding sharp cost increases. While recent tariffs have created new challenges in equipping staff, the foresight shown in managing student technology demonstrates responsible stewardship of taxpayer dollars.

The success of the District's first STEM bus led to the expansion of that program. The District added a second mobile classroom in April 2025, focused on middle school students. The new STEM bus will begin visiting campuses this fall, bringing Science, Technology, Engineering, and Mathematics experiences to more students than ever before. The renovation of middle school science classrooms, a long-standing initiative

championed by the POC, made notable progress this year with the completion of upgrades to two classrooms. Plans are in place to renovate an additional two classrooms annually, steadily enhancing these critical learning environments.

Athletics and physical education have also seen important enhancements across all high schools. From improved field lighting to resurfaced courts and reclaimed water connections, these upgrades are strengthening the facilities where students compete, learn teamwork, and build lifelong healthy habits.

Financially, revenue from the Half-Cent Sales Tax has continued its steady upward trend, reflecting both strong community support and growth in the local economy. Importantly, a significant portion of this revenue comes from tourists, helping to reduce the tax burden on Volusia County residents while still investing in the future of our schools.

Even as costs of construction and materials rise, the District continues to work closely with neighboring municipalities and school districts to review best practices and manage expenditures carefully. These efforts are essential to sustaining the value of every dollar collected.

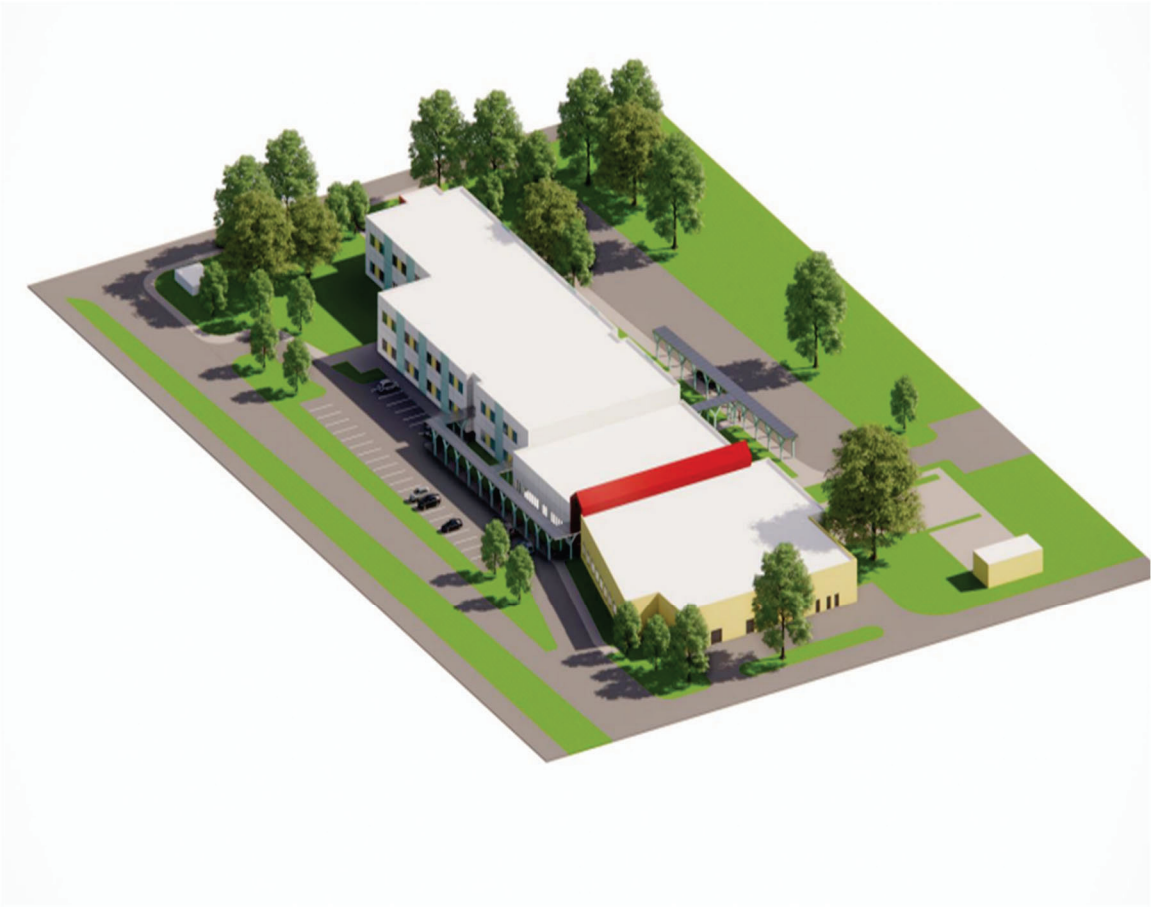
Finally, transparency remains the cornerstone of success. The POC strongly encourages the District to expand efforts to publicize Half-Cent projects via signage, social media, and through the District's website. Keeping the community well-informed is critical to sustaining support for current and future initiatives. Public awareness will be critical as the District looks ahead to future initiatives.

The Project Oversight Committee is proud of the progress made this year and looks forward to seeing the continued impact of these investments through the Half-Cent Sales Tax. By remaining steadfast in its commitment to transparency, collaboration, and accountability, the District can ensure that the Half-Cent Sales Tax continues to serve as a powerful tool for building a stronger future for all students in Volusia County Schools.

PROJECTS

Starke Elementary School

- Multi-Phase Project
- Phase I Anticipated Completion September 2025
- Phase II Anticipated Completion February 2026



Orange City Elementary School

- Total School Replacement
- Phase I New Construction
- Phase II Demo Old Buildings and Final Site Development

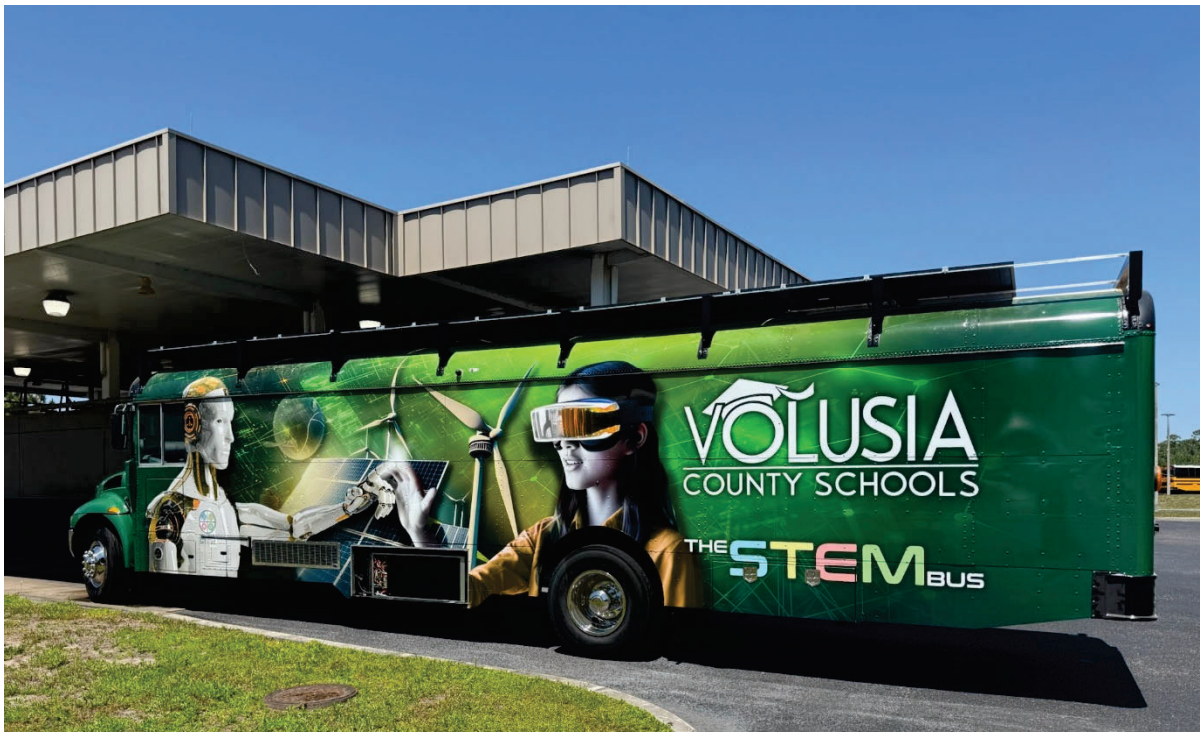






Science Technology Engineering and Math (STEM) Bus

- 2nd Bus
- Unveiled on April 30, 2025
- Solar-powered mobile learning Lab to develop 6th grade students' skills

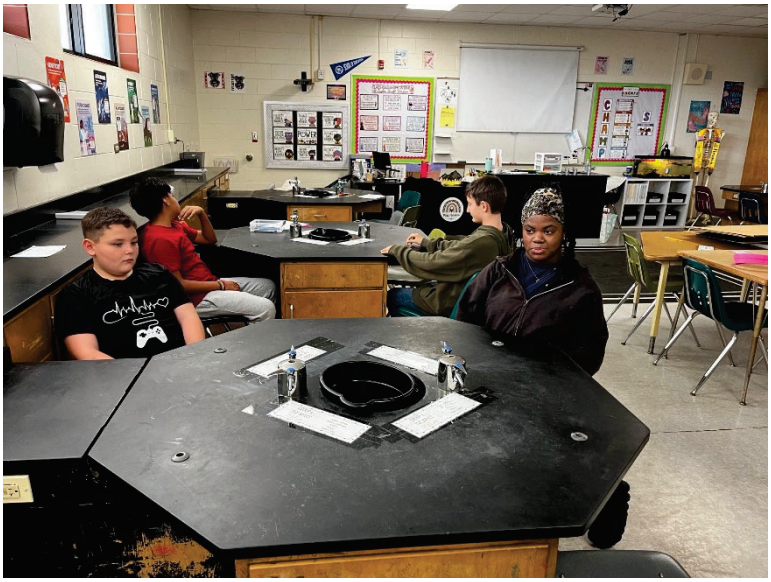


The first STEM Bus, launched in October of 2023, has served over 10,000 visitors during its tenure with VCS, and it has no plans of slowing down. In addition, the first STEM Bus has attended many events across Volusia County, including literacy nights, teen job fairs, information nights, and education days.

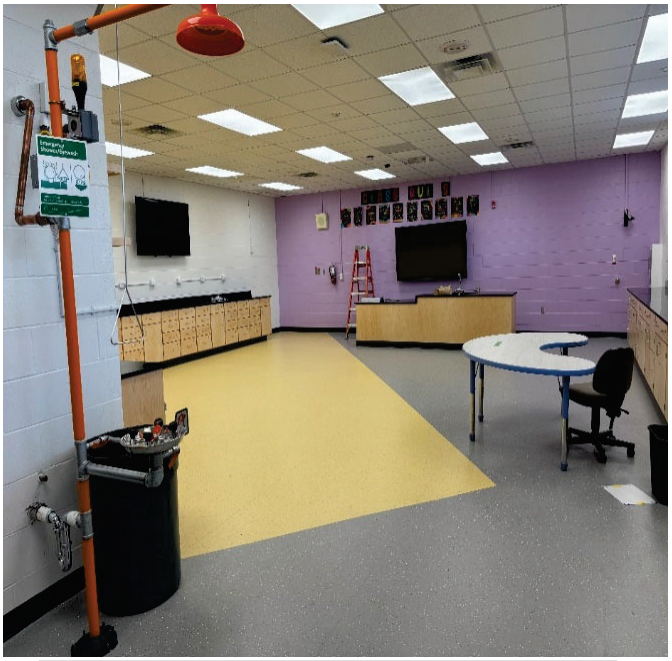
Both STEM buses were transformed from a vision to reality by the VCS Transportation, Maintenance and Science teams. Resource Teacher Robert Stephenson will drive the secondary STEM Bus and lead student missions. Funding for both buses was made possible by the Half-Cent sales tax initiative.

Science Classroom Labs

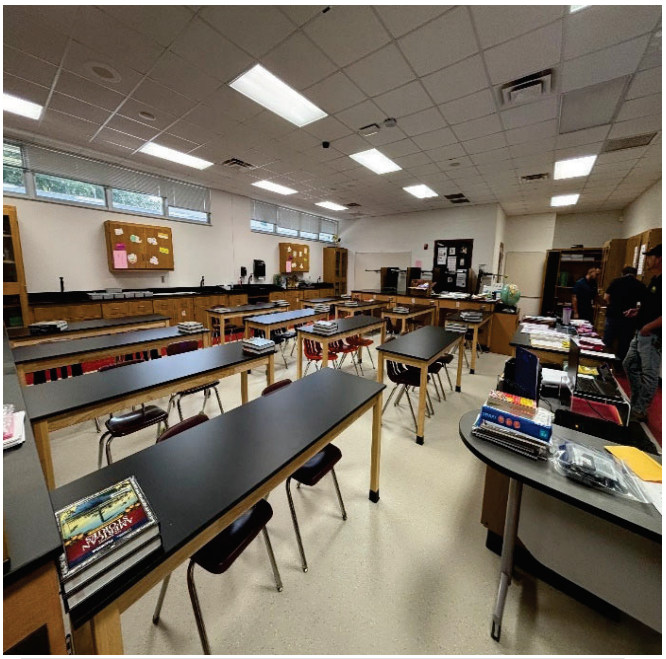
BEFORE…….



AFTER …….



Deland Middle School



Southwestern Middle School

LEVEL OF SERVICES CHARTS

Level of Service (LOS)

Level of Service (LOS) is a metric used to measure how full a school is. It compares the number of students enrolled on Day 20 of the school year to the school's permanent capacity and expresses the result as a percentage. For example, if a school has 750 seats and 688 students, its LOS would be 92%.

In some cases, LOS is adjusted to account for seats reserved for students from approved residential developments.

LOS plays an important role in facility planning. When a school is significantly over capacity, and nearby schools have available space, a rezoning may be considered to balance enrollment. If no nearby capacity exists, a classroom addition or school replacement may be recommended.

Volusia County Schools Level of Service Utilization (LOS) Charts SY 2024-2025

Based on SY2024/2025 Model

Halifax Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Projected Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity
Elementary															
Ormond Beach Elem	354	234	7	151.3%	154.3%	362	234	4	154.7%	156.4%	364	234	4	155.6%	157.3%
Pathways Elem	736	591	94	124.5%	140.4%	695	591	85	117.6%	132.0%	670	591	85	113.4%	127.7%
Pine Trail Elem	709	702	213	101.0%	131.3%	734	702	162	104.6%	127.6%	740	702	162	105.4%	128.5%
Tomoka Elem	611	830	0	73.6%	73.6%	644	830	0	77.6%	77.6%	616	830	0	74.2%	74.2%
North Halifax Total	**2410**	**2357**	**314**	**102.2%**	**115.6%**	**2435**	**2357**	**251**	**103.3%**	**114.0%**	**2390**	**2357**	**251**	**101.4%**	**112.0%**
Beachside Elem	695	724	7	96.0%	97.0%	621	728	7	85.3%	86.3%	596	728	7	81.9%	82.8%
Champion Elem	484	646	312	74.9%	123.2%	524	652	211	80.4%	112.7%	550	652	211	84.4%	116.7%
Holly Hill Elem	1046	1114	9	93.9%	94.7%	604	745	9	81.1%	82.3%	567	745	9	76.1%	77.3%
Palm Terrace Elem	642	714	217	89.9%	120.3%	690	714	208	96.6%	125.8%	729	714	208	102.1%	131.2%
South Daytona Elem	784	908	5	86.3%	86.9%	785	908	5	86.5%	87.0%	742	908	5	81.7%	82.3%
Turie T. Small Elem	408	452	10	90.3%	92.5%	587	851	8	69.0%	69.9%	568	851	8	66.7%	67.7%
Westside Elem	702	738	92	95.1%	107.6%	773	738	61	104.7%	113.0%	807	802	61	100.6%	108.2%
Central Halifax Total	**4761**	**5296**	**652**	**89.9%**	**102.2%**	**4584**	**5336**	**509**	**85.9%**	**95.4%**	**4559**	**5400**	**509**	**84.4%**	**93.9%**
Cypress Creek Elem	794	712	33	111.5%	116.2%	762	712	33	107.0%	111.7%	747	712	33	104.9%	109.6%
Horizon Elem	739	627	0	117.9%	117.9%	625	627	0	99.7%	99.7%	607	627	0	96.8%	96.8%
Port Orange Elem	370	322	3	114.9%	115.8%	342	322	2	106.2%	106.8%	316	322	2	98.1%	98.8%
R. J. Longstreet Elem	369	428	8	86.2%	88.1%	345	428	5	80.6%	81.8%	322	428	5	75.2%	76.4%
Spruce Creek Elem	780	731	0	106.7%	106.7%	744	731	0	101.8%	101.8%	742	731	0	101.5%	101.5%
Sugar Mill Elem	564	547	49	103.1%	112.1%	535	547	37	97.8%	104.6%	517	547	37	94.5%	101.3%
Sweetwater Elem	663	653	0	101.5%	101.5%	612	653	0	93.7%	93.7%	598	653	0	91.6%	91.6%
South Halifax Total	**4279**	**4020**	**93**	**106.4%**	**108.8%**	**3965**	**4020**	**77**	**98.6%**	**100.5%**	**3849**	**4020**	**77**	**95.7%**	**97.7%**

Volusia County Schools Level of Service Utilization (LOS) Charts SY 2024-2025

Based on SY2024/2025 Model

Halifax Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Projected Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity
Middle															
Campbell Middle	826	1106	123	74.7%	85.8%	962	1105	109	87.1%	96.9%	897	1105	109	81.2%	91.0%
Creekside Middle	1161	1124	19	103.3%	105.0%	1148	1123	19	102.2%	103.9%	1151	1123	19	102.5%	104.2%
David C. Hinson Sr. Middle	895	1038	233	86.2%	108.7%	929	1037	122	89.6%	101.4%	997	1037	122	96.1%	107.9%
Ormond Beach Middle	876	1273	149	68.8%	80.5%	1016	1191	132	85.3%	96.4%	984	1191	132	82.6%	93.7%
Silver Sands Middle	1096	1055	101	103.9%	113.5%	1207	1055	96	114.4%	123.5%	1182	1055	96	112.0%	121.1%
Halifax Middle Total	**4854**	**5596**	**625**	**86.7%**	**97.9%**	**5262**	**5511**	**478**	**95.7%**	**104.2%**	**5211**	**5511**	**478**	**94.6%**	**103.2%**

Halifax Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Projected Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity
High															
Atlantic High	1249	1221	116	102.3%	111.8%	1209	1221	107	99.0%	107.8%	1197	1221	107	98.0%	106.8%
Mainland High	1919	2257	450	85.0%	105.0%	1960	2257	354	86.8%	102.5%	1941	2257	354	86.0%	101.7%
Seabreeze High	1720	1677	193	102.6%	114.1%	1637	1677	149	97.6%	106.5%	1592	1677	149	94.9%	103.8%
Spruce Creek High	2591	1976	40	131.1%	133.1%	2593	1987	39	130.5%	132.5%	2558	1987	39	128.7%	130.7%
Halifax High Total	**7479**	**7131**	**799**	**104.9%**	**116.1%**	**7399**	**7142**	**649**	**103.6%**	**112.7%**	**7288**	**7142**	**649**	**102.0%**	**111.1%**

Volusia County Schools Level of Service Utilization (LOS) Charts SY 2024-2025

Based on SY2024/2025 Model

Southeast Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Projected Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity
Elementary															
Chisholm Elem	489	715	69	68.4%	78.0%	480	715	77	67.1%	77.9%	471	715	77	65.9%	76.6%
Coronado Beach Elem	241	276	9	87.3%	90.6%	240	276	0	87.0%	87.0%	223	276	0	80.8%	80.8%
Edgewater Public Elem	462	637	22	72.5%	76.0%	446	645	112	69.1%	86.5%	443	645	112	68.7%	86.0%
Indian River Elem	636	728	67	87.4%	96.6%	629	728	114	86.4%	102.1%	621	728	114	85.3%	101.0%
Read-Pattillo Elem	355	467	19	76.0%	80.1%	369	467	14	79.0%	82.0%	382	467	14	81.8%	84.8%
Elementary Total	**2183**	**2823**	**186**	**77.3%**	**83.9%**	**2164**	**2831**	**317**	**76.4%**	**87.6%**	**2140**	**2831**	**317**	**75.6%**	**86.8%**

Southeast Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Projected Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity
Middle															
New Smyrna Beach Middle	972	1085	93	89.6%	98.2%	1040	1085	161	95.9%	110.7%	1043	1085	161	96.1%	111.0%
Middle Total	**972**	**1128**	**93**	**89.6%**		**1040**	**1085**	**161**	**95.9%**	**110.7%**	**1043**	**1085**	**161**	**96.1%**	**111.0%**

Southeast Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Projected Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity
High															
New Smyrna Beach High	1762	2221	149	79.3%	86.0%	1706	2221	278	76.8%	89.3%	1706	2221	278	76.8%	89.3%
High Total	**1762**	**2221**	**149**	**79.3%**	**86.0%**	**1706**	**2221**	278	**76.8%**	**89.3%**	**1706**	**2221**	278	**76.8%**	**89.3%**

Volusia County Schools Level of Service Utilization (LOS) Charts SY 2024-2025

Based on SY2024/2025 Model

Southwest Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Projected Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity
Elementary															
Deltona Lakes Elem	710	758	0	93.7%	93.7%	740	758	0	97.6%	97.6%	734	758	0	96.8%	96.8%
Discovery Elem	638	639	0	99.8%	99.8%	658	639	0	103.0%	103.0%	653	639	0	102.2%	102.2%
Enterprise Elem	600	627	34	95.7%	101.1%	541	609	35	88.8%	94.6%	557	609	35	91.5%	97.2%
Forest Lake Elem	462	653	16	70.8%	73.2%	576	653	0	88.2%	88.2%	562	653	0	86.1%	86.1%
Friendship Elem	410	493	7	83.2%	84.6%	440	515	0	85.4%	85.4%	445	515	0	86.4%	86.4%
Osteen Elem	493	688	68	71.7%	81.5%	531	688	27	77.2%	81.1%	566	688	27	82.3%	86.2%
Pride Elem	622	679	11	91.6%	93.2%	579	679	0	85.3%	85.3%	586	679	0	86.3%	86.3%
Spirit Elem	738	660	32	111.8%	116.7%	690	660	0	104.5%	104.5%	702	660	0	106.4%	106.4%
Sunrise Elem	452	643	0	70.3%	70.3%	431	643	0	67.0%	67.0%	414	643	0	64.4%	64.4%
Timbercrest Elem	811	645	98	125.7%	140.9%	731	645	52	113.3%	121.4%	711	645	52	110.2%	118.3%
Elementary Total	**5936**	**6485**	**266**	**91.5%**	**95.6%**	**5917**	**6489**	**114**	**91.2%**	**92.9%**	**5930**	**6489**	**114**	**91.4%**	**93.1%**

Southwest Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Projected Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity
Middle															
Deltona Middle	1162	1484	16	78.3%	79.4%	1136	1287	16	88.3%	89.5%	1084	1287	16	84.2%	85.5%
Galaxy Middle	1001	1142	60	87.7%	92.9%	933	1141	29	81.8%	84.3%	912	1141	29	79.9%	82.5%
Heritage Middle	1016	1072	51	94.8%	99.5%	942	1072	14	87.9%	89.2%	896	1072	14	83.6%	84.9%
Middle Total	**3179**	**3467**	**127**	**91.7%**	**95.4%**	**3011**	**3500**	**59**	**86.0%**	**87.7%**	**2892**	**3500**	**59**	**82.6%**	**84.3%**

Southwest Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Enroll	Capacity	Reserve	Util	Util w/ Res	Enroll	Capacity	Reserve	Util	Util w/ Res
High															
Deltona High	1803	1736	99	103.9%	109.6%	1717	1735	83	99.0%	103.7%	1663	1735	83	95.9%	100.6%
Pine Ridge High	1620	1708	55	94.8%	98.1%	1653	1726	15	95.8%	96.6%	1612	1726	15	93.4%	94.3%
High Total	**3423**	**3604**	**154**	**95.0%**	**99.3%**	**3370**	**3461**	**98**	**97.4%**	**100.2%**	**3275**	**3604**	**98**	**90.9%**	**93.6%**

Volusia County Schools Level of Service Utilization (LOS) Charts SY 2024-2025

Based on SY2024/2025 Model

West Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Enroll	Capacity	Reserve	Util	Util w/ Res	Enroll	Capacity	Reserve	Util	Util w/ Res
Elementary															
Blue Lake Elem	520	667	96	78.0%	92.4%	541	667	96	81.1%	95.5%	547	667	96	82.0%	96.4%
Citrus Grove Elem	816	684	40	119.3%	125.1%	733	684	26	107.2%	111.0%	713	684	26	104.2%	108.0%
DeBary Elem	917	814	64	112.7%	120.5%	783	814	49	96.2%	102.2%	786	814	49	96.6%	102.6%
Edith I. Starke Elem	276	393	0	70.2%	70.2%	269	393	0	68.4%	68.4%	266	**650**	0	40.9%	40.9%
Freedom Elem	752	708	8	106.2%	107.3%	786	708	6	111.0%	111.9%	768	708	6	108.5%	109.3%
George Marks Elem	784	750	0	104.5%	104.5%	774	768	3	100.8%	101.2%	768	768	3	100.0%	100.4%
Manatee Cove Elem	802	652	30	123.0%	127.6%	790	660	0	119.7%	119.7%	786	660	0	119.1%	119.1%
Orange City Elem	607	513	32	118.3%	124.6%	595	513	32	116.0%	122.2%	608	**750**	32	81.1%	85.3%
Volusia Pines Elem	500	489	21	102.2%	106.5%	472	489	0	96.5%	96.5%	488	489	0	99.8%	99.8%
Woodward Avenue Elem	477	760	267	62.8%	97.9%	538	806	78	66.7%	76.4%	535	806	78	66.4%	76.1%
Elementary Total	**6451**	**6638**	**558**	**97.2%**	**105.6%**	**6281**	**6502**	**290**	**96.6%**	**101.1%**	**6265**	**6996**	**290**	**89.6%**	**93.7%**

West Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Enroll	Capacity	Reserve	Util	Util w/ Res	Enroll	Capacity	Reserve	Util	Util w/ Res
Middle															
DeLand Middle	1090	1151	74	94.7%	101.1%	1067	1150	69	92.8%	98.8%	1085	1150	69	94.3%	100.3%
River Springs Middle	1182	1313	71	90.0%	95.4%	1232	1313	46	93.8%	97.3%	1217	1313	46	92.7%	96.2%
Southwestern Middle	704	854	48	82.4%	88.1%	664	854	53	77.8%	84.0%	666	854	53	78.0%	84.2%
Middle Total	**2976**	**3415**	**193**	**87.1%**	**92.8%**	**2963**	**3317**	168	**89.3%**	94.4%	**2968**	**3317**	**168**	**89.5%**	**94.5%**

West Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Enroll	Capacity	Reserve	Util	Util w/ Res	Enroll	Capacity	Reserve	Util	Util w/ Res
High															
DeLand High	2874	2805	232	102.5%	110.7%	2956	2805	153	105.4%	110.8%	2847	2805	153	101.5%	107.0%
University High	2871	2589	113	110.9%	115.3%	2881	2589	88	111.3%	114.7%	2830	2589	88	109.3%	112.7%
High Total	**5745**	**5542**	**345**	**103.7%**	**109.9%**	**5837**	**5394**	**241**	**108.2%**	**112.7%**	**5677**	**5542**	**241**	**102.4%**	**106.8%**

Facilities Planning & Business Services
0091/O326/x50802

REVISED 5/29/2025

Volusia County Schools Level of Service Utilization (LOS) Charts SY 2024-2025

Based on SY2024/2025 Model

Northwest Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Enroll	Capacity	Reserve	Util	Util w/ Res	Enroll	Capacity	Reserve	Util	Util w/ Res
Elementary															
Louise S. McInnis Elem	392	376	14	104.3%	108.0%	363	376	14	96.5%	100.3%	358	376	14	95.2%	98.9%
Pierson Elem	525	630	0	83.3%	83.3%	535	630	0	84.9%	84.9%	534	630	0	84.8%	84.8%
Elementary Total	**917**	**1006**	**14**	**91.2%**	**92.5%**	**898**	**1006**	**14**	**89.3%**	**90.7%**	**892**	**1006**	**14**	**88.7%**	**90.1%**

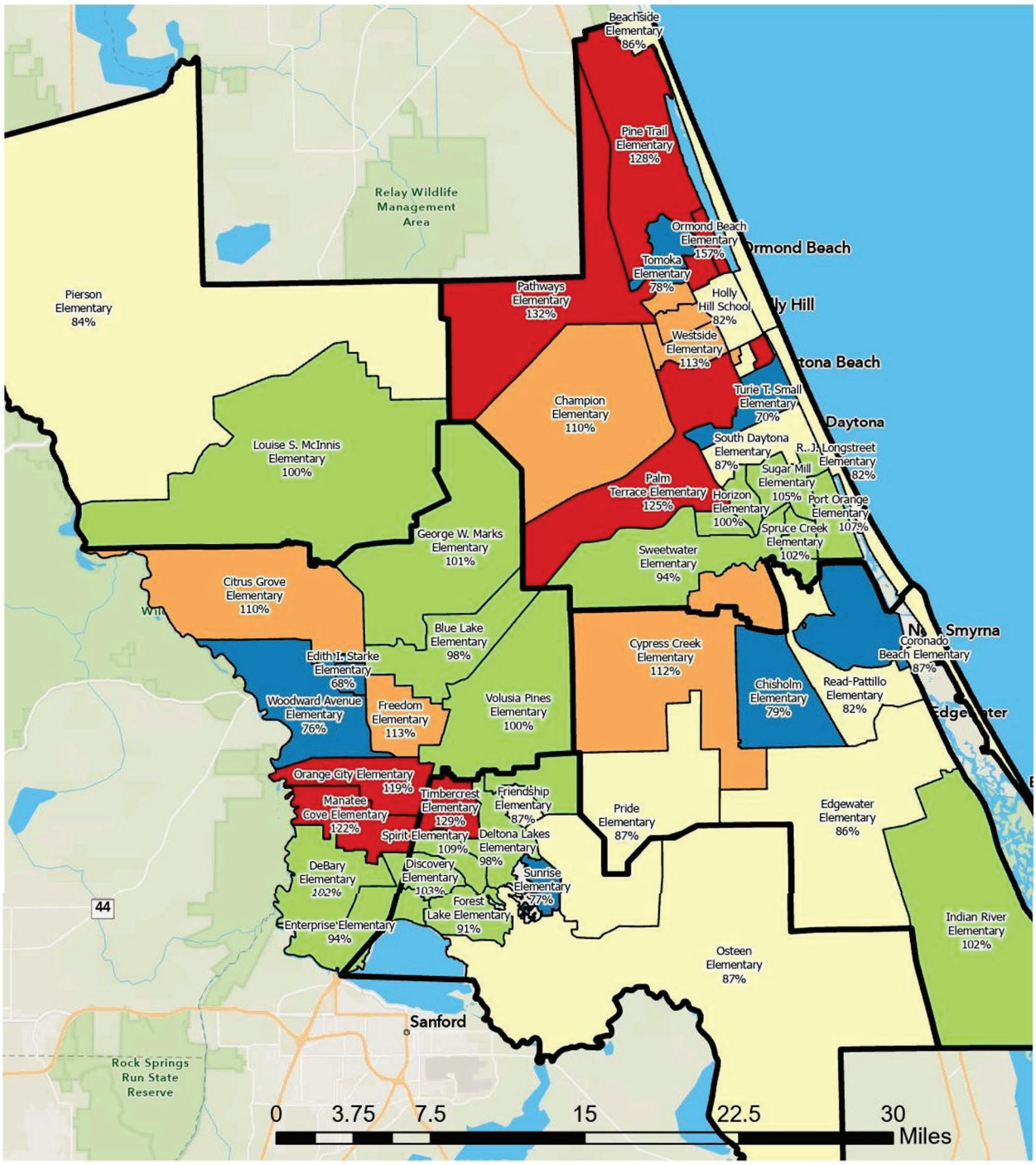
Northwest Planning Area	Prior Year Actual SY 2023/2024					Current Year Actual SY 2024/2025					Projected SY 2025/2026 Based on SY 2024/2025 Model				
School	Day 20 Enrollment	Capacity	Reserved Capacity	Utilization	Utilization with Reserved Capacity	Enroll	Capacity	Reserve	Util	Util w/ Res	Enroll	Capacity	Reserve	Util	Util w/ Res
Middle/High															
T. D. Taylor Middle/High	1094	1585	18	69.0%	70.2%	1046	1585	18	66.0%	67.1%	1047	1585	18	66.1%	67.2%
Total	**1094**	**1585**	**18**	**69.0%**	**70.2%**	**1046**	**1585**	**18**	**66.0%**	**67.1%**	**1047**	**1585**	**18**	**66.1%**	**67.2%**

Category	
Elementary	**26,244**
Middle	**12,750**
High	**18,884**
Charter Schools	**3,343**
Virtual Schools	**457**
Special Centers	**302**
TOTAL	**61,980**

Facilities Planning & Business Services
0091/O326/x50802

REVISED 5/29/2025

Elementary School Level of Service Map

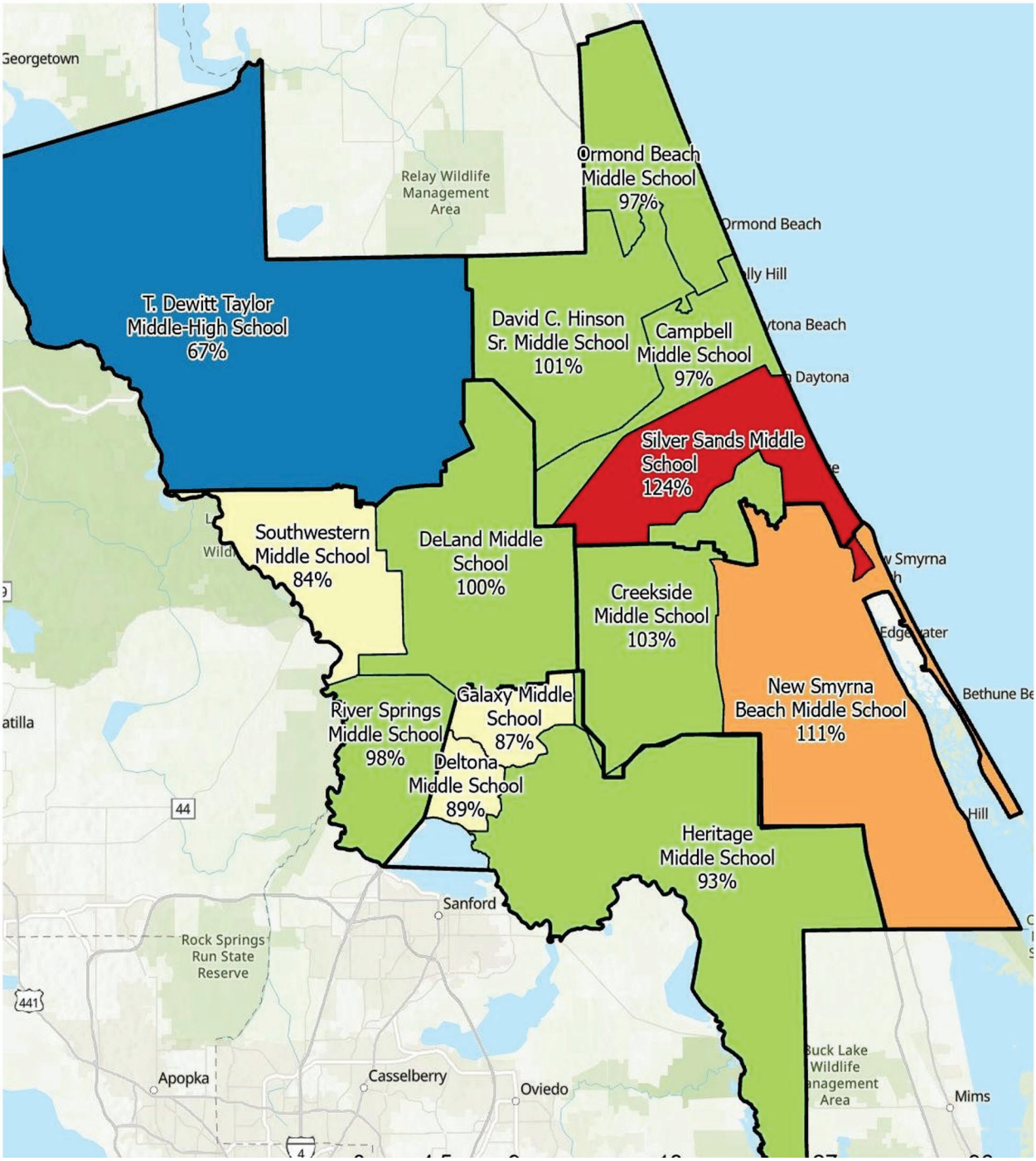


Level of Service

- Less than 80%
- 80% - 89%
- 90% - 109%
- 110% - 114%
- Greater then or equal to 115%

Please note, these maps represent student enrollment data from Day 20, School Year 2024-25. Labels are located within the school zones but do not necessarily represent the physical location of the school sites.

Middle School Level of Service Map

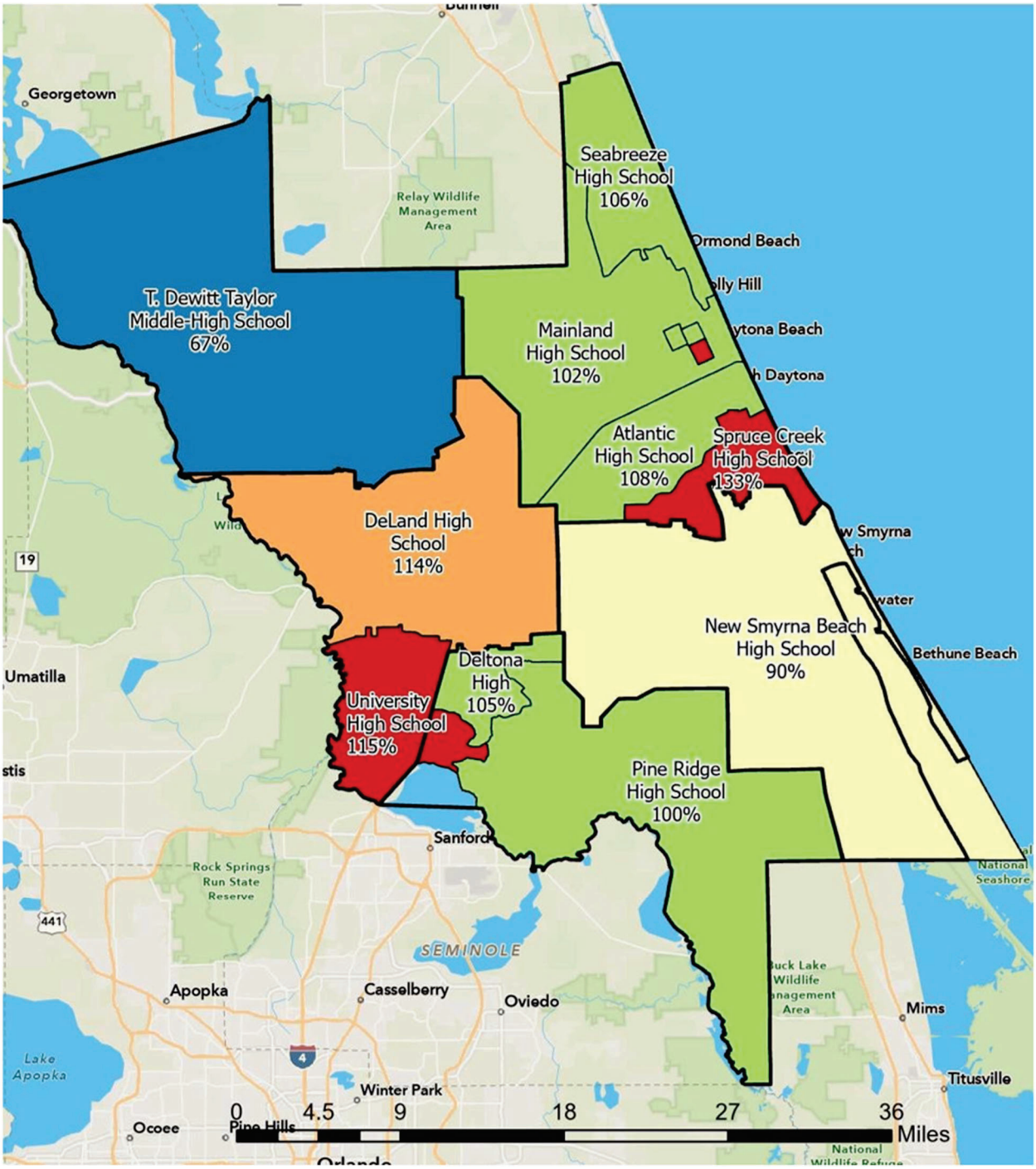


Level of Service

- Less than 80%
- 80% - 89%
- 90% - 109%
- 110% - 114%
- Greater then or equal to 115%

Please note, these maps represent student enrollment data from Day 20, School Year 2024-25. Labels are located within the school zones but do not necessarily represent the physical location of the school sites.

High School Level of Service Map



Level of Service

- Less than 80%
- 80% - 89%
- 90% - 109%
- 110% - 114%
- Greater then or equal to 115%

Please note, these maps represent student enrollment data from Day 20, School Year 2024-25. Labels are located within the school zones but do not necessarily represent the physical location of the school sites.

RESOLUTION

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 25th day of February, 2014.

SCHOOL BOARD OF VOLUSIA COUNTY, FLORIDA

By: Candace Lankford

CANDACE LANKFORD
Chairman

ATTEST:

Margaret A. Smith

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

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	**$ 45,000,000**
Technology	**$ 135,000,000**
Facilities	**$ 234,000.000**
SUBTOTAL	**$ 414,000,000**
Contingency & Inflation	**$ 66,000,000**
	$ 480,000,000

Dollars are based on 2013 values