



PROJECT OVERSIGHT COMMITTEE

Annual Report

2025-26



VOLUSIA COUNTY SCHOOLS
HALF CENT AT WORK

School Board of Volusia County

Mr. Ruben Colón, Chair

Mrs. Krista Goodrich, Vice Chair

Ms. Jamie Haynes

Mrs. Donna Brosemer

Mrs. Jessie Thompson

Superintendent of Schools

Dr. Carmen J. Balgobin



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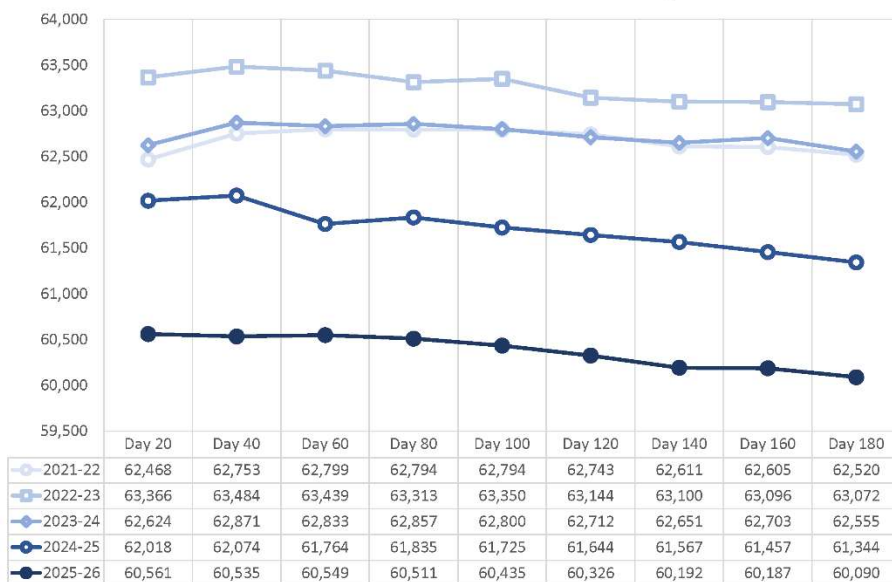
Introduction

The Project Oversight Committee, as representatives of the citizens of Volusia County, present our 10th 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 2026, beginning on July 1, 2025 and ending June 30, 2026. 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.



5-Year Enrollment Comparison



As the District continues to invest in modern educational facilities, enrollment trends remain an important consideration in capital planning. Like many Florida school districts, Volusia County Schools has experienced declining enrollment due to demographic shifts and smaller birth cohorts. These trends influence facility utilization, renovation priorities, attendance boundaries, and long-range capital planning.

The 2025-2026 school year began on a high note with two schools funded by the state. Starke Elementary and Orange City Elementary were complete on-site rebuilds, marking significant improvements to both campuses. Starke Elementary is Volusia's first elementary STEM and Arts Magnet. Silver Sands Middle School and Deltona Middle School also underwent renovations to classrooms. Deltona Middle School and New Smyrna Beach Middle School science classrooms were remodeled as part of new construction projects. DeLand Middle and Southwestern Middle science classrooms were also remodeled as part of an overall science classroom remodel planned for all middle schools.

Additionally, high school fields have been updated with lighting on baseball fields and the addition of sand volleyball courts.

HVAC upgrades and system and chiller replacements continue to represent a significant area of expenditure.

School security remains a priority, with repairs and additional fencing completed at several schools.

Information Technology Services reports that the largest area of technology expenditure was student computers in grades 3-12, representing the majority of technology spending. Additional expenditures included student computers for grades K-2, staff computers, CTE technology equipment, network infrastructure, printing equipment, charging equipment, multimedia equipment, and music technology. A new firewall installation accounted for a significant portion of network infrastructure expenditures.

Volusia County Schools, like many Florida school districts, continues to experience enrollment pressures resulting from demographic and educational choice factors. Declining birth rates have produced smaller student cohorts entering the school system, while expanded school choice opportunities have increased the number of educational options available to families. Together, these trends continue to influence district enrollment and the demand for school facilities throughout the county.

Project Oversight Committee Members



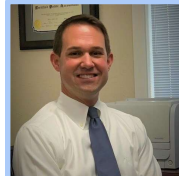
Maj Gen. Russell A.C. Sanborn
Retired

M. Jayson Meyer
Founder and CEO, Synergy Billing



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

Michael P. Sharpe

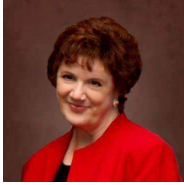


Jacob D. Lammers, CPA
Charles L. Belote & Associates, P.A.

Diane Smith
Retired - former School Board Member



Deidra Whittenberger
Chief Financial Officer, VCSD



In Memoriam

The Project Oversight Committee honors the memory of Ms. Sandy Burke-Bishop who passed away in October 2025. As one of the Committee's longest-serving members, she served since the inception of the Half-Cent Sales Tax Referendum and played an instrumental role in supporting the oversight and accountability of the District's capital program. Through years of dedicated service, she provided valuable insight, thoughtful leadership, and an unwavering commitment to ensuring that voter-approved resources were used responsibly to benefit Volusia County Schools' students and communities. The Committee is grateful for her many contributions and respectfully remembers her legacy of service.

Project Oversight Committee Meeting Schedule

The Fiscal Year 2024-25 Annual Report was presented to and subsequently accepted by the school board on September 23, 2025.

During Fiscal Year 2025-26, the Project Oversight Committee (POC) scheduled six meetings. Four meetings were held, while two meetings were canceled due to a lack of quorum.

- July 24, 2025
- August 21, 2025
- August 28, 2025
- February 19, 2026 (Cancelled due to lack of quorum)
- March 26, 2026 (Cancelled due to lack of quorum); and
- June 25, 2026



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 funds that are not included in these reports. For the 2026-27 school year, surtax revenues are projected to generate approximately \$67.5 million. These funds are restricted for use on projects identified in *Exhibit A of Resolution 2014-05*, including:

- Facility improvements
- School safety enhancements
- Technology upgrades

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, 2026

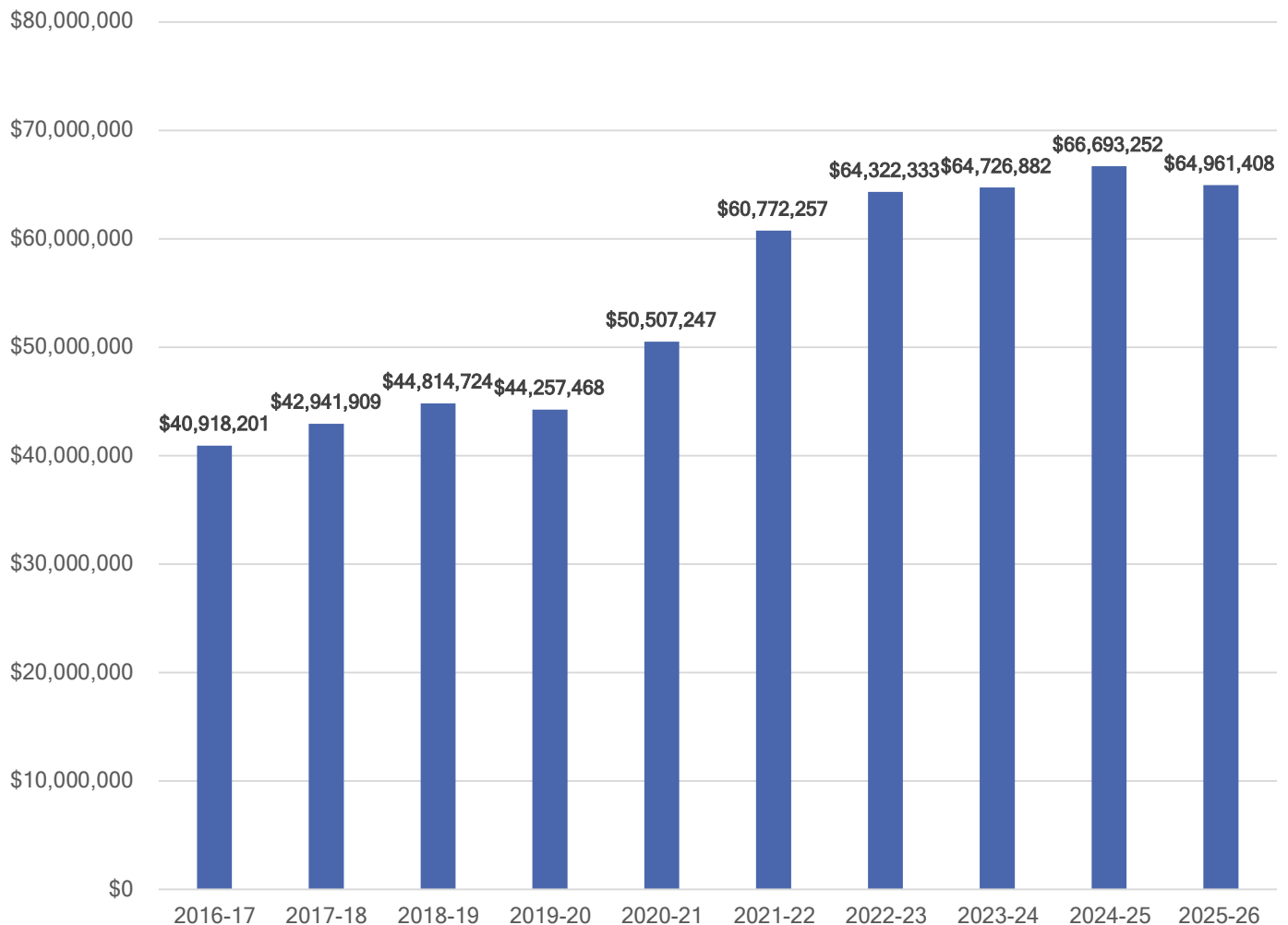
	3922 Sales Tax	3961 FY19 COPS	3962 FY21 COPS	Total
REVENUES				
Local Sales tax	\$ 64,961,408	\$ -	\$ -	\$ 64,961,408
Investment income	3,058,548	-	535,315	3,593,862
Other miscellaneous local sources	279	-	-	279
Refund of prior year expenditures	8	-	1,466	1,474
Total revenues	<u>68,020,243</u>	<u>-</u>	<u>536,781</u>	<u>68,557,024</u>
EXPENDITURES				
New Construction	9,597,686	-	9,568,061	19,165,747
Projects at Existing Schools and Facilities	20,878,683	-	-	20,878,683
Technology	4,161,603	-	-	4,161,603
Total expenditures	<u>34,637,972</u>	<u>-</u>	<u>9,568,061</u>	<u>44,206,032</u>
Deficiency of revenues under expenditures	33,382,271	-	(9,031,281)	24,350,991
Other financing sources				-
Transfers - General Fund	-	-	-	-
Transfers - Debt Service Funds	(14,097,343)	-	-	(14,097,343)
Total other financing sources	<u>(14,097,343)</u>	<u>-</u>	<u>-</u>	<u>(14,097,343)</u>
Net change in fund balances	19,284,928	-	(9,031,281)	10,253,648
Fund balances, July 1 2024	69,294,357	4,210,643	12,346,882	85,851,882
Fund balances, June 30, 2025	<u>88,579,285</u>	<u>4,210,643</u>	<u>3,315,602</u>	<u>96,105,530</u>

REVENUE COLLECTIONS

Half-Cent Sales Tax Revenue Collections

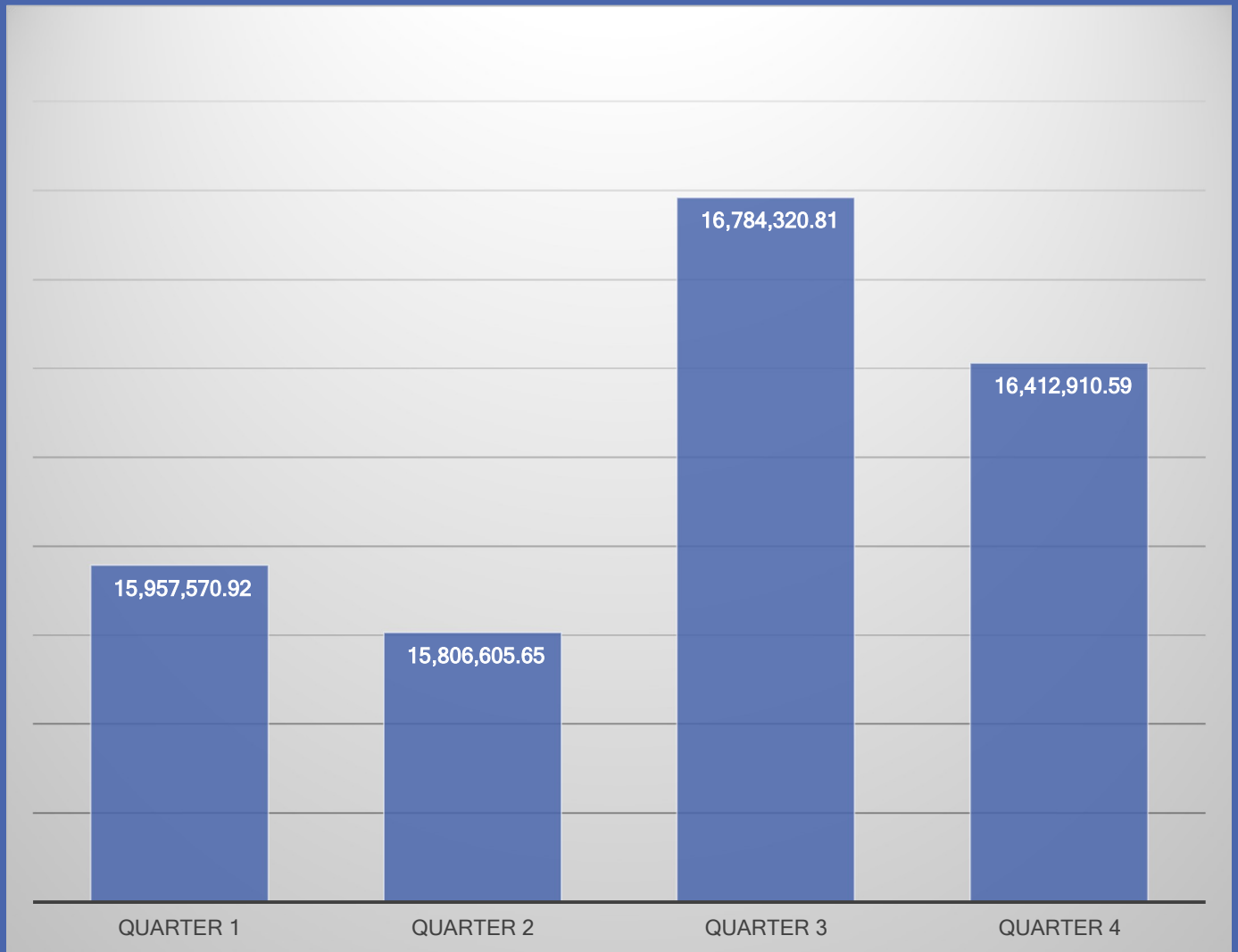
2017-2026

Actual Collections



Since the implementation of the Half-Cent Sales Tax, collections have demonstrated strong long-term growth, increasing from \$40.9 million in 2016-17 to a record \$66.7 million in 2024-25. Although 2025-26 collections are approximately \$64.9 million, slightly below the prior year's historic high, revenues remain substantially above levels seen during the program's early years. The sustained strength of this funding source continues to support the District's investment in modern facilities, enhanced safety and security measures, technology infrastructure, and other capital improvement priorities.

Half-Cent Sales Tax Revenue Collections For Fiscal Year Ending June 30, 2026



EXPENDITURES

From Inception Through Fiscal Year Ended June 30, 2025

Volusia County Schools
Half Cent Sales Tax Expenditures
From Inception through June 30, 2026 for the Fiscal Year Ending June 30, 2026

Revenues

Local Sales Tax Collections

Referendum Amount	Revenue through 2025	Revenues 2026	Total Collected	Remaining to be Collected
\$ 480,000,000	\$ 460,498,910	\$ 64,961,408	\$ 525,460,318	\$ (45,460,318)

Referendum Category

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

Referendum Amount	Expenditures through 2025	Expenditures 2026	Total Expenditures	Balance Remaining
111,000,000	152,083,538	57,021	152,140,559	(41,140,559)
135,000,000	72,436,369	3,452,681	75,889,050	59,110,950
100,000,000	170,749,638	34,639,720	205,389,358	(105,389,358)
45,000,000	15,673,293	1,847,682	17,520,975	27,479,025
15,000,000	11,535,317	2,965,194	14,500,511	499,489
8,000,000	398,622	1,243,734	1,642,356	6,357,644
66,000,000	-	-	-	66,000,000

Expenditures

\$ 480,000,000	\$ 422,876,777	\$ 44,206,032	\$ 467,082,809	\$ 12,917,191
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Capital Projects Funds - Sales Tax Funds (Consolidated)

Through June 30, 2026 for the Fiscal Year Ending June 30, 2026

Expenditure Report

Description	BUDGET	ENCUMB	ACTUALS	REMAINING
New and /or Replacement Schools				
Deltona Middle - Master Plan	(27,030)	20,800	6,230	-
Tomoka Elm - Master Plan	(2,164,386)	676,839	50,793	(1,436,754)
New and /or Replacement Schools Total	(2,191,416)	697,639	57,023	(1,436,754)
Technology				
Stem Bus 2	(6,348)	-	6,348	-
Various - Infrastructure for Technology	(313,124)	140,988	102,677	(69,459)
Various Schools & Depts - District Wide Technology Equipment	(10,380,036)	7,139,651	2,841,909	(398,476)
Various Secondary Schools - CTE Technology Equipment	(651,961)	150,214	501,747	-
Technology Total	(11,351,469)	7,430,853	3,452,681	(467,935)
Specific & Significant Renovations				
Campbell Mid - Replace Emergency Generator	(598,095)	13,100	13,395	(571,600)
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	(2,119,264)	1,478,623	602,079	(38,562)
Champion Elm - Upgrade CEP	(1,485,886)	1,193,540	251,641	(40,704)
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	(171,234)	-	86,164	(85,070)
DeLand HS - Replace Cafeteria Chiller	(2,300)	-	2,300	-
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	(2,859,596)	2,176,348	626,293	(56,955)
Deltona HS - Replace Intercom Wiring	(787,134)	7,448	30,692	(748,995)
Deltona HS - Reroof Bldg. 26	(210,796)	16,048	21,532	(173,215)
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Monitoring	(174,236)	72,550	6,386	(95,300)
Deltona Maintenance - Replace Emergency Generator and MDP	(692,981)	11,200	80,672	(601,109)
Discovery Elm - Replace Chillers 1 and 2	(1,476,002)	-	1,235,750	(240,252)
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	(32,058)	165	2,242	(29,650)
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	(29,548)	-	2,253	(27,295)
Freedom Elm - Replace DOAS Bldgs. 1 and 2	(1,405,687)	1,204,685	153,901	(47,101)
Freedom Elm - Replace Small Chiller Bldg. 7	-	-	-	-
Friendship Elm - Replace Intercom	-	-	-	-
Friendship Elm - Replace Switchgear Bldg. 4	(284,621)	10,786	16,799	(257,036)
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	(245,988)	9,825	233,499	(2,664)
Heritage Mid - Replace Fire Alarm	(1,360,020)	605,414	754,605	-
Heritage Mid - Replace Roof Campus Wide	(56,010)	1,229	30,995	(23,786)
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	(2,006,170)	216,283	166,977	(1,622,910)
Holly Hill School - Replace Switchgear Bldg. 6	(22,838)	9,811	12,294	(733)
Holly Hill School - Upgrade Intrusion and Fire Alarm Monitoring	(174,247)	-	6,697	(167,550)
Horizon Elm - Replace Chiller Bldg. 11	(345,813)	235,405	22,000	(88,408)
Indian River Elm - Replace Switchgear Bldg. 4	(360,770)	13,481	20,833	(326,456)
Mainland HS - Upgrade Chiller Plant	(204,657)	-	128,927	(75,730)
New Smyrna Beach HS - Replace Intercom	-	-	-	-
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm Monitoring	(174,240)	80,409	6,490	(87,341)
Orange City Elm - Renovations and Additions	(13,885,794)	2,574,249	11,192,175	(119,371)
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monitoring	(174,236)	68,630	6,386	(99,220)
Palm Terrace Elm - Upgrade CEP	(2,438,612)	1,102,646	1,269,707	(66,259)
Pathways Elm - Replace Fire Alarm	(158,695)	984	75,672	(82,039)
Pathways Elm - Replace Outside Air Units	(1,359,820)	66,739	1,253,344	(39,737)
Pine Ridge HS - Replace Intercom	-	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	(2,298,479)	9,428	1,447,516	(841,536)
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	(3,240)	-	3,240	-
Pine Ridge HS - Upgrade Kitchen and Dining HVAC, Ceilings and Lighting	-	-	-	-
Port Orange Elm - Replace Fire Alarm	(1,116,000)	-	-	(1,116,000)
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitoring	(65,366)	-	36,550	(28,815)
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	(9,773)	-	9,773	-
Seabreeze HS - Replace OAU Bldg. 3	(338,098)	-	322,310	(15,788)
Seabreeze HS - Reroof Bldg. 7	(510,965)	20,829	26,104	(464,032)
Seabreeze HS - Upgrade HVAC Bldg. 3	-	-	-	-
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	(2,898,213)	-	2,552,073	(346,140)
Seabreeze HS - Upgrade MDP and Secondary Feeders Campus Wide	(2,310,000)	-	-	(2,310,000)
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	(98,875)	836	1,828	(96,210)
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	(1,329,705)	122,171	1,190,673	(16,860)

Description	BUDGET	ENCUMB	ACTUALS	REMAINING
Silver Sands Mid - Replace WSHP Bldg. 10	(1,227,936)	69,440	-	(1,158,496)
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	(639,776)	30,190	4,756	(604,830)
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monitoring	(170,537)	168	80,829	(89,540)
Southwestern Mid - Replace 250 Ton Chiller	(2,700)	-	2,700	-
Spirit Elm - Upgrade HVAC Bldg. 7	(541,232)	357,198	35,561	(148,473)
Spruce Creek Elm - Replace 60 Ton Chiller	(322,434)	243,370	28,835	(50,230)
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitoring	(174,240)	66,230	6,490	(101,520)
Starke Elm - Renovations and Additions	(5,938,234)	1,625,873	4,258,800	(53,561)
Sugar Mill Elm - Intercom Replacement	-	-	-	-
Sweetwater Elm - Replace 60 Ton Chiller	(314,476)	1,374	304,908	(8,195)
T. Dewitt Taylor Mid-HS - Upgrade CEP	(2,825,238)	2,057,791	716,644	(50,802)
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitoring	(38,795)	165	16,230	(22,400)
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	-	-	-	-
University HS - Upgrade Fire Alarm and Intrusion Monitoring	(248,619)	-	96,593	(152,026)
Volusia Pines Elm - Replace Fire Alarm	(1,209,063)	348,699	358,378	(501,986)
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	(3,011,111)	1,862,375	1,117,786	(30,950)
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	(2,979,873)	218,535	50,693	(2,710,645)
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1 and 2	(5,125,280)	447,689	3,415,215	(1,262,375)
Woodward Avenue Elm - Upgrade HVAC Bldg. 1 Pod 11	-	-	-	-
Woodward Elementary - Renovations and Addition	(1,115,884)	-	242,534	(873,351)
Specific & Significant Renovations Total	(72,161,490)	18,651,960	34,639,719	(18,869,811)
Security				
Centegix	(1,501,478)	-	817,947	(683,531)
DeLand HS - Bus Loop Security Fencing	(70,717)	-	70,717	-
DeLand Mid - Replace Exterior Gym Doors	(41,119)	-	41,119	-
Deltona HS - Bus Loop Security Fencing	(57,024)	-	57,024	-
Discovery Elm - Security Fencing	(53,636)	-	53,636	-
Mainland HS - Remodel Storefront	(77,876)	23,100	50,776	(4,000)
Ormond Beach Elm - Replace Perimeter Fencing	-	-	-	-
Port Orange Elm - School Front Security Fencing	(52,535)	-	-	(52,535)
Southwestern Mid - Building to Building Security Fencing	-	-	-	-
Various - Security	(4,081,985)	29,929	756,463	(3,295,593)
Security Total	(5,936,370)	53,029	1,847,682	(4,035,659)
Athletics & Physical Education				
All High Schools - Athletic Facility Leases	(254,081)	-	254,081	-
Atlantic HS - Baseball Field Lighting	(2,100,579)	193,476	1,785,748	(121,355)
Atlantic HS - Sand Volleyball Courts	(329,453)	12,569	29,501	(287,383)
DeLand HS - Baseball Field Lighting	(441,548)	1,612	1,571	(438,365)
DeLand HS - Renovate Tennis Courts	(516,936)	-	516,579	(358)
DeLand HS - Sand Volleyball Courts	(841)	-	841	-
DeLand HS - Softball Field Lighting	(158,185)	1,441	581	(156,163)
Mainland HS - Baseball Field Lighting	(1,395,064)	31,422	83,867	(1,279,775)
New Smyrna Beach HS - Baseball and Softball Field Lighting	(1,564,584)	30,810	91,574	(1,442,200)
Pine Ridge HS - Reclaimed Water Connection	(221,607)	5,471	-	(216,136)
Seabreeze HS - Sand Volleyball Courts	(224,530)	-	197,311	(27,219)
Spruce Creek HS - Renovate Tennis Courts	(78,000)	62,905	-	(15,095)
Spruce Creek HS - Sand Volleyball Courts	-	-	-	-
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	(803)	-	803	-
Taylor T. Dewitt Mid-HS - Sand Volleyball Courts	(250,000)	-	-	(250,000)
University HS - Resurface Tennis Courts	(2,736)	-	2,736	-
Various Schools - High School Athletics	-	-	-	-
Athletics & Physical Education Total	(8,338,947)	428,705	2,965,194	(4,945,047)
Contingency and Inflation				
Contingency	(4,672,194)	-	-	(4,672,194)
Contingency - Operations	(11,301,053)	-	-	(11,301,053)
Facilities Management	-	-	-	-
Contingency and Inflation Total	(15,973,247)	-	-	(15,973,247)
Science Classroom Remodeling				
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	(700,106)	-	584,849	(115,257)
Heritage Mid - Renovate Science Labs	(649,276)	51,715	35,889	(561,672)
River Springs Mid - Convert Three Classrooms to Science Labs	(1,663,019)	492,881	191,990	(978,147)
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	(485,089)	-	431,006	(54,084)

Description	BUDGET	ENCUMB	ACTUALS	REMAINING
Science Classroom Remodeling Total	(3,497,491)	544,597	1,243,734	(1,709,160)
REMAINING	(119,450,430)	27,806,783	44,206,032	(47,437,614)

MONTHLY FINANCIAL STATEMENTS

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - SALES TAX FUNDS - CONSOLIDATED
MONTHLY FINANCIAL STATEMENT
THROUGH JUNE 30, 2026 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
Local sources:				
Local sales tax	\$ 65,179,514	\$ 64,961,408	\$ (218,106)	99.7%
Investment income	3,593,862	3,593,862	-	100.0%
Other miscellaneous local sources	279	279	-	100.0%
Refund of prior year expenditure	1,474	1,474	-	100.0%
Total local sources	68,775,129	68,557,023	(218,106)	99.7%
Total sources	68,775,129	68,557,023	(218,106)	99.7%
Uses - expenditures				
Projects:				
All High Schools - Athletic Facility Leases	254,081	254,081	-	100.0%
Atlantic HS - Baseball Field Lighting	2,100,579	1,785,748	(314,831)	85.0%
Atlantic HS - Sand Volleyball Courts	329,453	29,501	(299,952)	9.0%
Campbell Mid - Replace Emergency Generator	598,095	13,395	(584,700)	2.2%
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	2,119,264	602,079	(1,517,185)	28.4%
Centegix	1,501,478	817,947	(683,531)	54.5%
Champion Elm - Upgrade CEP	1,485,886	251,641	(1,234,245)	16.9%
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	171,234	86,164	(85,070)	50.3%
Contingency	4,672,194	-	(4,672,194)	0.0%
Contingency - Operations	11,301,053	-	(11,301,053)	0.0%
DeLand HS - Replace Cafeteria Chiller	2,300	2,300	-	100.0%
DeLand HS - Baseball Field Lighting	441,548	1,571	(439,977)	0.4%
DeLand HS - Sand Volleyball Courts	841	841	-	100.0%
DeLand HS - Softball Field Lighting	158,185	581	(157,604)	0.4%
DeLand HS - Renovate Tennis Courts	516,936	516,579	(357)	99.9%
DeLand HS - Bus Loop Security Fencing	70,717	70,717	-	100.0%
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	700,106	584,849	(115,257)	83.5%
DeLand Mid - Replace Exterior Gym Doors	41,119	41,119	-	100.0%
Deltona Middle - Master Plan	27,030	6,230	(20,800)	23.0%
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	2,859,596	626,293	(2,233,303)	21.9%
Deltona HS - Replace Intercom Wiring	787,134	30,692	(756,442)	3.9%
Deltona HS - Reroof Bldg. 26	210,796	21,532	(189,264)	10.2%
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Monitoring	174,236	6,386	(167,850)	3.7%
Deltona Maintenance - Replace Emergency Generator and MDP	692,981	80,672	(612,309)	11.6%
Deltona HS - Bus Loop Security Fencing	57,024	57,024	-	100.0%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	32,058	2,242	(29,816)	7.0%
Discovery Elm - Replace Chillers 1 and 2	1,476,002	1,235,750	(240,252)	83.7%
Discovery Elm - Security Fencing	53,636	53,636	-	100.0%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	29,548	2,253	(27,295)	7.6%
Freedom Elm - Replace DOAS Bldgs. 1 and 2	1,405,687	153,901	(1,251,786)	10.9%

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - SALES TAX FUNDS - CONSOLIDATED
MONTHLY FINANCIAL STATEMENT
THROUGH JUNE 30, 2026 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	245,988	233,499	(12,489)	94.9%
Friendship Elm - Replace Switchgear Bldg. 4	284,621	16,799	(267,822)	5.9%
Heritage Mid - Replace Roof Campus Wide	56,010	30,995	(25,015)	55.3%
Heritage Mid - Replace Fire Alarm	1,360,020	754,605	(605,415)	55.5%
Heritage Mid - Renovate Science Labs	649,276	35,889	(613,387)	5.5%
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	2,006,170	166,977	(1,839,193)	8.3%
Holly Hill School - Replace Switchgear Bldg. 6	22,838	12,294	(10,544)	53.8%
Holly Hill School - Upgrade Intrusion and Fire Alarm Monitoring	174,247	6,697	(167,550)	3.8%
Horizon Elm - Replace Chiller Bldg. 11	345,813	22,000	(323,813)	6.4%
Indian River Elm - Replace Switchgear Bldg. 4	360,770	20,833	(339,937)	5.8%
Mainland HS - Upgrade Chiller Plant	204,657	128,927	(75,730)	63.0%
Mainland HS - Baseball Field Lighting	1,395,064	83,867	(1,311,197)	6.0%
Mainland HS - Remodel Storefront	77,876	50,776	(27,100)	65.2%
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm Monitoring	174,240	6,490	(167,750)	3.7%
New Smyrna Beach HS - Baseball and Softball Field Lighting	1,564,584	91,574	(1,473,010)	5.9%
Orange City Elm - Renovations and Additions	13,885,794	11,192,175	(2,693,619)	80.6%
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monitoring	174,236	6,386	(167,850)	3.7%
Palm Terrace Elm - Upgrade CEP	2,438,612	1,269,707	(1,168,905)	52.1%
Pathways Elm - Replace Fire Alarm	158,695	75,672	(83,023)	47.7%
Pathways Elm - Replace Outside Air Units	1,359,820	1,253,344	(106,476)	92.2%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	3,240	3,240	-	100.0%
Pine Ridge HS - Reclaimed Water Connection	221,607	-	(221,607)	0.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	2,298,479	1,447,516	(850,963)	63.0%
Port Orange Elm - Replace Fire Alarm	1,116,000	-	(1,116,000)	0.0%
Port Orange Elm - School Front Security Fencing	52,535	-	(52,535)	0.0%
River Springs Mid - Convert Three Classrooms to Science Labs	1,663,019	191,990	(1,471,029)	11.5%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitoring	65,366	36,550	(28,816)	55.9%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	9,773	9,773	-	100.0%
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	2,898,213	2,552,073	(346,140)	88.1%
Seabreeze HS - Sand Volleyball Courts	224,530	197,311	(27,219)	87.9%
Seabreeze HS - Replace OAU Bldg. 3	338,098	322,310	(15,788)	95.3%
Seabreeze HS - Reroof Bldg. 7	510,965	26,104	(484,861)	5.1%
Seabreeze HS - Upgrade MDP and Secondary Feeders Campus Wide	2,310,000	-	(2,310,000)	0.0%
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	98,875	1,828	(97,047)	1.8%
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	1,329,705	1,190,673	(139,032)	89.5%
Silver Sands Mid - Replace WSHP Bldg. 10	1,227,936	-	(1,227,936)	0.0%
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monitoring	170,537	80,829	(89,708)	47.4%
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	639,776	4,756	(635,020)	0.7%
Southwestern Mid - Replace 250 Ton Chiller	2,700	2,700	-	100.0%
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	485,089	431,006	(54,083)	88.9%
Spirit Elm - Upgrade HVAC Bldg. 7	541,232	35,561	(505,671)	6.6%
Spruce Creek Elm - Replace 60 Ton Chiller	322,434	28,835	(293,599)	8.9%

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - SALES TAX FUNDS - CONSOLIDATED
MONTHLY FINANCIAL STATEMENT
THROUGH JUNE 30, 2026 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitoring	174,240	6,490	(167,750)	3.7%
Spruce Creek HS - Renovate Tennis Courts	78,000	-	(78,000)	0.0%
Starke Elm - Renovations and Additions	5,938,234	4,258,800	(1,679,434)	71.7%
Stem Bus 2	6,348	6,348	-	100.0%
Sweetwater Elm - Replace 60 Ton Chiller	314,476	304,908	(9,568)	97.0%
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)	0.0%
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Courts	803	803	-	100.0%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitor	38,795	16,230	(22,565)	41.8%
T. Dewitt Taylor Mid-HS - Upgrade CEP	2,825,238	716,644	(2,108,594)	25.4%
Taylor T. Dewitt Mid-HS - Sand Volleyball Courts	250,000	-	(250,000)	0.0%
Tomoka Elm - Master Plan	2,164,386	50,793	(2,113,593)	2.3%
University HS - Resurface Tennis Courts	2,736	2,736	-	100.0%
University HS - Upgrade Fire Alarm and Intrusion Monitoring	248,619	96,593	(152,026)	38.9%
Various - Security	4,081,985	756,463	(3,325,522)	18.5%
Various - Infrastructure for Technology	313,124	102,677	(210,447)	32.8%
Various Schools & Depts - District Wide Technology Equipment	10,380,036	2,841,909	(7,538,127)	27.4%
Various Secondary Schools - CTE Technology Equipment	651,961	501,747	(150,214)	77.0%
Volusia Pines Elm - Replace Fire Alarm	1,209,063	358,378	(850,685)	29.6%
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	3,011,111	1,117,786	(1,893,325)	37.1%
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	2,979,873	50,693	(2,929,180)	1.7%
Woodward Elementary - Renovations and Addition	1,115,884	242,534	(873,350)	21.7%
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1 and 2	5,125,280	3,415,215	(1,710,065)	66.6%
Total projects	119,450,429	44,206,032	(75,244,397)	37.0%
Total uses	119,450,429	44,206,032	(75,244,397)	37.0%
Excess (deficiency) of revenues over expenditures	(50,675,300)	24,350,991	75,026,291	
Other financing uses				
Transfers out to debt service funds	(14,097,343)	(14,097,343)	-	100.0%
Total other financing uses	(14,097,343)	(14,097,343)	-	100.0%
Net change in fund balance	(64,772,643)	10,253,648	75,026,291	
Fund balance				
Beginning of year	85,851,882	85,851,882	-	
Ending Balance	\$ 21,079,239	\$ 96,105,530	\$ 75,026,291	

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - SALES TAX FUNDS - SALES TAX 2016
MONTHLY FINANCIAL STATEMENT
THROUGH JUNE 30, 2026 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
Local sources:				
Local sales tax	\$ 65,179,514	\$ 64,961,408	\$ (218,106)	99.7%
Investment income	3,058,548	3,058,548	-	100.0%
Other miscellaneous local sources	279	279	-	100.0%
Refund of prior year expenditure	8	8	-	100.0%
Total local sources	68,238,350	68,020,243	(218,106)	99.7%
Total sources	68,238,350	68,020,243	(218,106)	99.7%
Uses - expenditures				
Projects:				
All High Schools - Athletic Facility Leases	254,081	254,081	-	100.0%
Atlantic HS - Baseball Field Lighting	2,100,579	1,785,748	(314,831)	85.0%
Atlantic HS - Sand Volleyball Courts	329,453	29,501	(299,952)	9.0%
Campbell Mid - Replace Emergency Generator	598,095	13,395	(584,700)	2.2%
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	2,119,264	602,079	(1,517,185)	28.4%
Centegix	1,501,478	817,947	(683,531)	54.5%
Champion Elm - Upgrade CEP	1,485,886	251,641	(1,234,245)	16.9%
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	171,234	86,164	(85,070)	50.3%
Contingency	4,246,128	-	(4,246,128)	0.0%
Contingency - Operations	7,516,476	-	(7,516,476)	0.0%
DeLand HS - Replace Cafeteria Chiller	2,300	2,300	-	100.0%
DeLand HS - Baseball Field Lighting	441,548	1,571	(439,977)	0.4%
DeLand HS - Sand Volleyball Courts	841	841	-	100.0%
DeLand HS - Softball Field Lighting	158,185	581	(157,604)	0.4%
DeLand HS - Renovate Tennis Courts	516,936	516,579	(357)	99.9%
DeLand HS - Bus Loop Security Fencing	70,717	70,717	-	100.0%
DeLand Mid - Remodel Science Labs Bldgs. 16 and 17	700,106	584,849	(115,257)	83.5%
DeLand Mid - Replace Exterior Gym Doors	41,119	41,119	-	100.0%
Deltona Middle - Master Plan	27,030	6,230	(20,800)	23.0%
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	2,859,596	626,293	(2,233,303)	21.9%
Deltona HS - Replace Intercom Wiring	787,134	30,692	(756,442)	3.9%
Deltona HS - Reroof Bldg. 26	210,796	21,532	(189,264)	10.2%
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Monitoring	174,236	6,386	(167,850)	3.7%
Deltona Maintenance - Replace Emergency Generator and MDP	692,981	80,672	(612,309)	11.6%
Deltona HS - Bus Loop Security Fencing	57,024	57,024	-	100.0%
Discovery Elm - Upgrade Fire Alarm and Intrusion Monitoring	32,058	2,242	(29,816)	7.0%
Discovery Elm - Replace Chillers 1 and 2	1,476,002	1,235,750	(240,252)	83.7%
Discovery Elm - Security Fencing	53,636	53,636	-	100.0%
Edgewater Elm - Upgrade Fire Alarm and Intrusion Monitoring	29,548	2,253	(27,295)	7.6%
Freedom Elm - Replace DOAS Bldgs. 1 and 2	1,405,687	153,901	(1,251,786)	10.9%

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - SALES TAX FUNDS - SALES TAX 2016
MONTHLY FINANCIAL STATEMENT
THROUGH JUNE 30, 2026 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Friendship Elm - Upgrade HVAC Bldg. 3 and Cooling Towers	245,988	233,499	(12,489)	94.9%
Friendship Elm - Replace Switchgear Bldg. 4	284,621	16,799	(267,822)	5.9%
Heritage Mid - Replace Roof Campus Wide	56,010	30,995	(25,015)	55.3%
Heritage Mid - Replace Fire Alarm	1,360,020	754,605	(605,415)	55.5%
Heritage Mid - Renovate Science Labs	649,276	35,889	(613,387)	5.5%
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldg. 3	2,006,170	166,977	(1,839,193)	8.3%
Holly Hill School - Replace Switchgear Bldg. 6	22,838	12,294	(10,544)	53.8%
Holly Hill School - Upgrade Intrusion and Fire Alarm Monitoring	174,247	6,697	(167,550)	3.8%
Horizon Elm - Replace Chiller Bldg. 11	345,813	22,000	(323,813)	6.4%
Indian River Elm - Replace Switchgear Bldg. 4	360,770	20,833	(339,937)	5.8%
Mainland HS - Upgrade Chiller Plant	204,657	128,927	(75,730)	63.0%
Mainland HS - Baseball Field Lighting	1,395,064	83,867	(1,311,197)	6.0%
Mainland HS - Remodel Storefront	77,876	50,776	(27,100)	65.2%
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm Monitoring	174,240	6,490	(167,750)	3.7%
New Smyrna Beach HS - Baseball and Softball Field Lighting	1,564,584	91,574	(1,473,010)	5.9%
Orange City Elm - Renovations and Additions	8,217,981	6,164,205	(2,053,776)	75.0%
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monitoring	174,236	6,386	(167,850)	3.7%
Palm Terrace Elm - Upgrade CEP	2,438,612	1,269,707	(1,168,905)	52.1%
Pathways Elm - Replace Fire Alarm	158,695	75,672	(83,023)	47.7%
Pathways Elm - Replace Outside Air Units	1,359,820	1,253,344	(106,476)	92.2%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 6	3,240	3,240	-	100.0%
Pine Ridge HS - Reclaimed Water Connection	221,607	-	(221,607)	0.0%
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	2,298,479	1,447,516	(850,963)	63.0%
Port Orange Elm - Replace Fire Alarm	1,116,000	-	(1,116,000)	0.0%
Port Orange Elm - School Front Security Fencing	52,535	-	(52,535)	0.0%
River Springs Mid - Convert Three Classrooms to Science Labs	1,663,019	191,990	(1,471,029)	11.5%
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitoring	65,366	36,550	(28,816)	55.9%
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	9,773	9,773	-	100.0%
Seabreeze HS - Upgrade HVAC Bldgs. 7 and 15	2,898,213	2,552,073	(346,140)	88.1%
Seabreeze HS - Sand Volleyball Courts	224,530	197,311	(27,219)	87.9%
Seabreeze HS - Replace OAU Bldg. 3	338,098	322,310	(15,788)	95.3%
Seabreeze HS - Reroof Bldg. 7	510,965	26,104	(484,861)	5.1%
Seabreeze HS - Upgrade MDP and Secondary Feeders Campus Wide	2,310,000	-	(2,310,000)	0.0%
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	98,875	1,828	(97,047)	1.8%
Silver Sands Mid - Replace WSHP and Pumps Bldg. 12	1,329,705	1,190,673	(139,032)	89.5%
Silver Sands Mid - Replace WSHP Bldg. 10	1,227,936	-	(1,227,936)	0.0%
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monitoring	170,537	80,829	(89,708)	47.4%
South Daytona Elm - Reroof Bldgs. 6, 7 and 8	639,776	4,756	(635,020)	0.7%
Southwestern Mid - Replace 250 Ton Chiller	2,700	2,700	-	100.0%
Southwestern Mid - Convert Classroom to Science Lab Bldg. 8	485,089	431,006	(54,083)	88.9%
Spirit Elm - Upgrade HVAC Bldg. 7	541,232	35,561	(505,671)	6.6%
Spruce Creek Elm - Replace 60 Ton Chiller	322,434	28,835	(293,599)	8.9%

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - SALES TAX FUNDS - SALES TAX 2016
MONTHLY FINANCIAL STATEMENT
THROUGH JUNE 30, 2026 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitoring	174,240	6,490	(167,750)	3.7%
Spruce Creek HS - Renovate Tennis Courts	78,000	-	(78,000)	0.0%
Starke Elm - Renovations and Additions	332,006	7,793	(324,213)	2.3%
Stem Bus 2	6,348	6,348	-	100.0%
Sweetwater Elm - Replace 60 Ton Chiller	314,476	304,908	(9,568)	97.0%
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	800,000	-	(800,000)	0.0%
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Courts	803	803	-	100.0%
T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitor	38,795	16,230	(22,565)	41.8%
T. Dewitt Taylor Mid-HS - Upgrade CEP	2,825,238	716,644	(2,108,594)	25.4%
Taylor T. Dewitt Mid-HS - Sand Volleyball Courts	250,000	-	(250,000)	0.0%
Tomoka Elm - Master Plan	1,671,636	4,244	(1,667,392)	0.3%
University HS - Resurface Tennis Courts	2,736	2,736	-	100.0%
University HS - Upgrade Fire Alarm and Intrusion Monitoring	248,619	96,593	(152,026)	38.9%
Various - Security	4,081,985	756,463	(3,325,522)	18.5%
Various - Infrastructure for Technology	313,124	102,677	(210,447)	32.8%
Various Schools & Depts - District Wide Technology Equipment	10,380,036	2,841,909	(7,538,127)	27.4%
Various Secondary Schools - CTE Technology Equipment	651,961	501,747	(150,214)	77.0%
Volusia Pines Elm - Replace Fire Alarm	1,209,063	358,378	(850,685)	29.6%
Volusia Pines Elm - Upgrade HVAC Bldgs. 1, 2 and 6	3,011,111	1,117,786	(1,893,325)	37.1%
Volusia Pines Elm - Upgrade HVAC Bldgs. 3, 5 and 7	2,979,873	50,693	(2,929,180)	1.7%
Woodward Avenue Elm - Finishes and Infrastructure Bldgs. 1 and 2	5,125,280	3,415,215	(1,710,065)	66.6%
Total projects	102,357,111	34,637,972	(67,719,139)	33.8%
Total uses	102,357,111	34,637,972	(67,719,139)	33.8%
Excess (deficiency) of revenues over expenditures	(34,118,761)	33,382,271	67,501,033	
Other financing uses				
Transfers out to debt service funds	(14,097,343)	(14,097,343)	-	100.0%
Total other financing uses	(14,097,343)	(14,097,343)	-	100.0%
Net change in fund balance	(48,216,104)	19,284,928	67,501,032	
Fund balance				
Beginning of year	69,294,357	69,294,357	-	
Ending Balance	\$ 21,078,253	\$ 88,579,285	\$ 67,501,032	

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - SALES TAX FUNDS - CERTIFICATES OF PARTICIPATION 2019
MONTHLY FINANCIAL STATEMENT
THROUGH JUNE 30, 2026 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Uses - expenditures				
Projects:				
Contingency	\$ 426,067	\$ -	\$ (426,067)	0.0%
Contingency - Operations	3,784,576	-	(3,784,576)	0.0%
Total projects	4,210,643	-	(4,210,643)	0.0%
Total uses	4,210,643	-	(4,210,643)	0.0%
Deficiency of revenues under expenditures	(4,210,643)	-	4,210,643	
Net change in fund balance	(4,210,643)	-	4,210,643	
Fund balance				
Beginning of year	4,210,643	4,210,643	-	
Ending Balance	\$ -	\$ 4,210,643	\$ 4,210,643	

VOLUSIA COUNTY SCHOOLS
CAPITAL PROJECTS FUND - SALES TAX FUNDS - CERTIFICATES OF PARTICIPATION 2021A
MONTHLY FINANCIAL STATEMENT
THROUGH JUNE 30, 2026 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Revised Annual Budget	Actual	Variance with Budget - (Under)/Over	Actual as a % Current Year Budget
Sources - revenues				
Local sources:				
Investment income	\$ 535,315	\$ 535,315	\$ -	100.0%
Refund of prior year expenditure	1,466	1,466	-	100.0%
Total local sources	536,781	536,781	-	100.0%
Total sources	536,781	536,781	-	100.0%
Uses - expenditures				
Projects:				
Orange City Elm - Renovations and Additions	5,667,814	5,027,972	(639,842)	88.7%
Starke Elm - Renovations and Additions	5,606,229	4,251,007	(1,355,222)	75.8%
Tomoka Elm - Master Plan	492,750	46,548	(446,202)	9.4%
Woodward Elementary - Renovations and Addition	1,115,884	242,534	(873,350)	21.7%
Total projects	12,882,677	9,568,061	(3,314,616)	74.3%
Total uses	12,882,677	9,568,061	(3,314,616)	74.3%
Deficiency of revenues under expenditures	(12,345,896)	(9,031,280)	3,314,616	
Net change in fund balance	(12,345,896)	(9,031,280)	3,314,616	
Fund balance				
Beginning of year	12,346,882	12,346,882	-	
Ending Balance	\$ 986	\$ 3,315,602	\$ 3,314,616	

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

	2026-27	2027-28	2028-29	2029-30	2030-31
Sources - revenues					
Local sources:					
Local Sales tax	\$ 67,464,953	\$ 68,403,144	\$ 69,354,383	\$ 70,318,849	\$ 71,296,728
Investment income	700,000	600,000	500,000	400,000	300,000
Total local sources	68,164,953	69,003,144	69,854,383	70,718,849	71,596,728
Total sources	68,164,953	69,003,144	69,854,383	70,718,849	71,596,728
Uses - expenditures					
New Construction					
Atlantic HS - CTE Building Addition	-	11,125,000	-	-	-
DeLand HS - Replace Roof Campus Wide	12,704,800	-	-	-	-
Total New Construction	12,704,800	11,125,000	-	-	-
Projects at Existing Schools and Facilities					
All High Schools - Athletic Facility Leases	280,000	280,000	280,000	280,000	280,000
Atlantic HS - Upgrade HVAC, Ceiling and Lighting Bldg. 4	-	-	-	2,786,400	-
Atlantic HS - Replace Windows	-	-	-	4,500,000	-
Beachside Elm - Reroof Bldg. 4	309,269	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 1 and 2	-	-	1,129,086	-	-
Campbell Mid - Upgrade HVAC Bldgs. 8 and 10	-	518,906	-	-	-
Cypress Creek Elm - Replace Chillers and Upgrade Pump R	-	-	1,684,866	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 1 a	-	-	4,277,362	-	-
DeBary Elm - Replace Chiller	-	491,267	-	-	-
Deltona HS - Remodel Bldg. 26 for Health Academy	2,000,000	-	-	-	-
Deltona HS - Sand Volleyball Courts	250,000	-	-	-	-
Deltona Mid - Replace Fire Alarm	1,242,000	-	-	-	-
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	-
Deltona HS - Add Cooling Tower and Upgrade HVAC, Ceilin	-	4,291,699	-	-	-
Forest Lake Elm - Replace Chiller	488,524	-	-	-	-
Freedom Elm - Replace Emergency Generator	600,000	-	-	-	-
Friendship Elm - Upgrade HVAC Bldg. 2	-	-	-	2,868,400	-
Friendship Elm - Upgrade HVAC Bldg. 4	-	-	2,824,734	-	-
Galaxy Mid - Replace Emergency Generator	1,700,000	-	-	-	-
George Marks Elm - Replace Roof Bldg. 5	430,800	-	-	-	-
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 1	4,076,081	-	-	-	-
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 - Replace Emergency Generators	1,998,000	-	-	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 a	-	-	3,943,360	-	-
Horizon Elm - Replace Intercom and Fire Alarm	-	-	-	2,000,000	-
Indian River Elm - Upgrade HVAC, Ceiling and Lighting Bldg	-	-	2,864,866	-	-
Manatee Cove Elm - Replace Chiller Bldg. 7	-	-	475,000	-	-
New Smyrna Beach Mid - Replace Intercom	1,242,000	-	-	-	-
Osteen Elm - Upgrade Chillers and Pumps	-	-	-	1,945,480	-
Pine Ridge HS - Sand Volleyball Courts	250,000	-	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg. 1	3,761,837	-	-	-	-
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	-	-
Pride Elm - Upgrade CEP	3,229,039	-	-	-	-
River Springs Mid - New Chiller Plant	-	-	-	-	3,500,000

Capital Projects Fund - Sales Tax Fund

	2026-27	2027-28	2028-29	2029-30	2030-31
Seabreeze HS - Reroof Bldgs. 2 and 3	1,062,250	-	-	-	-
Seabreeze HS - Upgrade HVAC Bldg. 14	500,000	4,000,000	-	-	-
Seabreeze HS - Renovate Classrooms Bldgs. 8 and 9	-	-	-	-	1,500,000
Seabreeze HS - Replace Exterior Doors	-	-	950,000	-	-
South Daytona Elm - Reroof Bldg. 4	1,479,030	-	-	-	-
Southwestern Mid - Upgrade HVAC Bldgs. 1 and 2	-	500,000	4,188,615	-	-
South Daytona Elm - Replace MDP Bldg. 4 and Improve Site	-	-	720,000	-	-
Spirit Elm - Upgrade HVAC Bldgs. 3 and 5	2,799,215	-	-	-	-
Spirit Elm - Upgrade HVAC Bldg. 6	-	-	-	1,668,455	-
Spirit Elm - Upgrade HVAC Bldg. 2	-	-	-	2,280,780	-
Spirit Elm - Replace HVAC Bldg. 7	-	-	3,324,279	-	-
Spruce Creek HS - Renovate Tennis Courts	475,000	-	-	-	-
Spruce Creek HS - Replace Intercom	1,656,000	-	-	-	-
Spruce Creek Elm - Upgrade HVAC and Lighting Campus W	1,600,000	14,600,000	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling, Lighting Bldg. 2 and C	-	300,000	2,500,000	-	-
Sweetwater Elm - Replace Outside Air Units	500,000	3,500,000	-	-	-
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting ar	-	-	-	3,302,400	-
University HS - Sand Volleyball Courts	250,000	-	-	-	-
University HS - Baseball and Softball Field Lighting	-	-	-	2,000,000	-
Various - Security	2,543,670	2,543,670	3,000,000	3,000,000	3,000,000
Various - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000
Volusia Pines Elm - Upgrade HVAC Bldgs. 4 and 8	1,100,000	-	-	-	-
Total Projects at Existing Schools and Facilities	36,072,715	31,275,542	40,360,538	39,022,765	10,499,859
Facilities Management					
Contingency	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Facilities Management	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Total Facilities Management	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
Technology					
Centegix	456,330	456,330	-	-	-
Various Schools & Depts - District Wide Technology Equipm	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	10,650,000	10,650,000	10,650,000
Roll Forward					
Prior Year Carryover Encumbrances	25,708,278	-	-	-	-
Prior Year Carryover Appropriations	42,203,590	-	-	-	-
Total roll forward	67,911,868	-	-	-	-
Total uses	130,995,713	56,706,872	54,210,538	52,872,765	24,349,859
Deficiency of revenues under expenditures	(62,830,760)	12,296,272	15,643,845	17,846,084	47,246,869
Other financing sources					
Transfers - Debt Service Funds	(14,127,250)	(14,129,063)	(14,124,438)	(14,127,313)	(14,123,375)
Total other financing sources	(14,127,250)	(14,129,063)	(14,124,438)	(14,127,313)	(14,123,375)
Net change in fund balances	(76,958,010)	(1,832,791)	1,519,408	3,718,772	33,123,494
Fund balances					
Beginning Balance	88,579,285	11,621,275	9,788,485	11,307,892	15,026,664
Ending Balance	\$ 11,621,275	\$ 9,788,485	\$ 11,307,892	\$ 15,026,664	\$ 48,150,158

Capital Projects Fund - Certificates of Participation, Series 2019

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
Uses - expenditures					
Roll Forward					
Prior Year Carryover Appropriations	\$ 4,210,643	\$ -	\$ -	\$ -	\$ -
Total roll forward	<u>4,210,643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>4,210,643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues under expenditures	(4,210,643)	-	-	-	-
Net change in fund balances	<u>(4,210,643)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances					
Beginning Balance	4,210,643	-	-	-	-
Ending Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Capital Projects Fund - Certificates of Participation, Series 2021

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
Uses - expenditures					
Roll Forward					
Prior Year Carryover Encumbrances	\$ 2,292,221	\$ -	\$ -	\$ -	\$ -
Prior Year Carryover Appropriations	<u>1,023,381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total roll forward	<u>3,315,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total uses	<u>3,315,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues under expenditures	(3,315,602)	-	-	-	-
Net change in fund balances	<u>(3,315,602)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances					
Beginning Balance	<u>3,315,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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
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	55,090,000	10,031,750	65,121,750

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
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	18,935,000	3,498,125	22,433,125

GRAND TOTAL - ALL SCHEDULES			
Year	Principal	Interest	Total
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	74,025,000	13,529,875	87,554,875

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		n ss

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	
DeLand Mid - Remodel Science Labs Buildings. 16 and 17	Complete FY26	
Southwestern Mid - Convert Classroom to Science Lab Building. 8	Complete FY26	
River Springs Mid - Convert Three Classrooms to Science Labs	Complete FY26	
Heritage Mid - Renovate Science Labs	Complete FY26	
Campbell Mid	Survey Needed	
Creekside Mid	Survey Needed	
David C. Hinson Mid	Survey Needed	
Ormond Beach Mid	Survey Needed	
Deltona Mid	Complete as part of New Construction	
New Smyrna Beach Mid	Complete as part of Renovations	
Galaxy Mid	Planned FY28	
Silver Sands Mid	Planned FY28	

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 HS - Outdoor Restroom for Athletics		Complete - FY17
New Smyrna Beach HS - Stadium Joint Use		Complete - FY17
Spruce Creek HS - Softball Dugout & Backstop Renovations		Complete - FY18
T. Dewitt Taylor Mid-HS - Outdoor Restroom for Athletics		Complete - FY18
University HS - Outdoor Restroom for Athletics		Complete - FY18
Atlantic HS - Athletic Field Lighting		Complete - FY20
DeLand HS - Renovate Track		Complete - FY20
Pine Ridge HS - Renovate Track		Complete - FY20
Seabreeze HS - Track		Complete - FY20
University HS - Athletic Field Lighting		Complete - FY20
Atlantic HS - Replace Track		Complete - FY21
DeLand HS - Replace Gym Bleachers		Complete - FY21
Deltona HS - Replace Track		Complete - FY21
Seabreeze HS - Athletic Field Renovation		Complete - FY21
Spruce Creek HS - Replace Track		Complete - FY21
Deltona HS - Replace Gym Bleachers		Complete - FY22
Mainland HS - Athletic Field Lighting		Complete - FY22
Atlantic HS - Replace Gym Bleachers		Complete - FY23
Mainland HS - Renovate Tracks		Complete - FY23
New Smyrna Beach HS - Renovate Tracks		Complete - FY23
Pine Ridge HS - Replace Gym Bleachers		Complete - FY23
New Smyrna Beach HS - Sand Volleyball Courts		Complete - FY24
DeLand HS - Baseball Field Lighting		Complete - FY25
DeLand HS - Sand Volleyball Courts		Complete - FY25
DeLand HS - Softball Field Lighting		Complete - FY25
Spruce Creek HS - Sand Volleyball Courts		Complete - FY25
University HS - Resurface Tennis Courts		Complete - FY25
Atlantic HS - Baseball Field Lighting		Complete - FY26
Atlantic HS - Softball Field Lighting		Complete - FY26
DeLand HS - Renovate Tennis Courts		Complete - FY26
Seabreeze HS - Sand Volleyball Courts		Complete - FY26
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Courts		FY25 - Complete
Atlantic HS - Sand Volleyball Courts		FY26 - In Progress
Mainland HS - Baseball Field Lighting		FY26 - In Progress

Pine Ridge HS - Reclaimed Water Connection	FY26 - In Progress
Spruce Creek HS - Resurface Tennis Courts	FY26 - In Progress
All High Schools - Athletic Facility Leases	In Progress
Mainland HS - Softball Field Lighting	Planned FY26
New Smyrna Beach HS - Baseball and Softball Field Lighting	Planned FY26
Deltona HS - Sand Volleyball Courts	Planned FY27
Pine Ridge HS - Sand Volleyball Courts	Planned FY27
University HS - Sand Volleyball Courts	Planned FY27
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	Planned FY28
University HS - Baseball and Softball Field Lighting	Planned FY28

SPECIFIC AND SIGNIFICANT RENOVATIONS	\$100,000,000
	STATUS
Elementary Schools:	
Beachside Elementary* Osceola - New construction: administration/guidance, classroom renovations, exterior walls, site improvement/circulation. Note: (* Ortona/Osceola Consolidated - Updated to consolidate with Ortona into new Beachside Elementary in FY22)	Complete - FY23
McInnis - Connect to potable water and/or sanitary sewer when available	Complete - FY23
Woodward - Classroom renovations & addition, restroom renovations	Complete - FY23
Orange City - Classroom renovations & additions, site improvements/circulation	Complete - FY26
Starke - Doors, ceiling & lights and interior finishes including electrical, restroom renovations. Note: Updated to Replacement in FY23	Complete - FY26
Enterprise - Classroom renovations/replacement	TBD
Read Pattillo - New construction: administration/guidance, classroom renovations, exterior wall, site improvement/circulation	TBD

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

SPECIFIC AND SIGNIFICANT RENOVATIONS (Continued)	
	STATUS
High Schools:	
Atlantic High - Ceiling & lighting, electric service upgrade, roof replacement, auditorium renovations	Complete
Pine Ridge Ceiling & lighting, roof replacement	Complete
Spruce Creek - Electric service upgrades	FY26 - Pre-Planning
Atlantic High - HVAC replacement	Ongoing
Pine Ridge High - HVAC replacement	Ongoing
Spruce Creek - HVAC replacement	Ongoing
Atlantic High - Technology lab conversion	Planned FY27
Deltona - Technology Lab Conversion	Planned FY29
Pine Ridge Culinary lab	Planned FY29
Seabreeze Exterior door replacement	Planned FY29
Atlantic High - Window replacement	Planned FY30
Deltona High - Windows and doors replacement	Planned FY30
Pine Ridge Electric service upgrade	Planned FY30
Pine Ridge High - Technology lab conversion	Planned FY30
Seabreeze Buildings 8 & 9 classroom renovations	Planned FY31

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

Brewster Center - Replace Outside Air Units	Complete - FY25
Campbell Mid - Upgrade HVAC Buildings. 3 and 7	Complete - FY25
DeLand HS - Replace Cafeteria Chiller	Complete - FY25
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Buildings. 3 and 4	Complete - FY25
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Buildings. 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 Building. 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 HS - Upgrade HVAC, Ceiling and Lighting Building. 4	Complete - FY25
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Building. 6	Complete - FY25
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Buildings. 9 and 10	Complete - FY25
Seabreeze HS - New Chiller 3, Upgrade HVAC Buildings 4, 5, and 6	Complete - FY25
Seabreeze HS Upgrade HVAC Building. 1 and Tower	Complete - FY25
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	Complete - FY25
Southwestern Mid - Replace 250 Ton Chiller	Complete - FY25
Spruce Creek HS - Replace 7 AC Roof Top Units	Complete - FY25
University HS - Renovate Cupola	Complete - FY25
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	Complete - FY25
Deltona HS - Replace Intercom Wiring	Complete - FY26
Discovery Elm - Replace Chillers 1 and 2	Complete - FY26
Friendship Elm - Upgrade HVAC Building. 3 and Cooling Towers	Complete - FY26
Heritage Mid - Replace Roof Campus Wide	Complete - FY26
Holly Hill School - Replace Switchgear Building. 6	Complete - FY26
Pine Ridge High - Upgrade HVAC, Ceiling and Lighting, Buildings. 6 and 7	Complete - FY26
Pine Ridge HS - Upgrade Kitchen and Dining HVAC, Ceilings and Lighting	Complete - FY26
RJ Longstreet Elm - Upgrade Fire Alarm and Intrusion Monitoring	Complete - FY26
Seabreeze HS - Upgrade HVAC Building. 3	Complete - FY26
Seabreeze HS - Upgrade HVAC Buildings. 7 and 15	Complete - FY26
Silver Sands Mid - Replace Main Electrical Switchgear Building 12	Complete - FY26

T. Dewitt Taylor Mid-HS - Upgrade Fire Alarm and Intrusion Monitoring	Complete - FY26
University HS - Upgrade Fire Alarm and Intrusion Monitoring	Complete - FY26
Pathways Elm - Replace Outside Air Units	FY25 - In Progress
Seabreeze HS - Replace OAU Building. 3	FY25 - In Progress
Silver Sands Mid - Replace WSHP and Pumps Building. 12	FY25 - In Progress
South Daytona Elm - Upgrade Fire Alarm and Intrusion Monitoring	FY25 - In Progress
Woodward Avenue Elm - Finishes and Infrastructure Buildings. 1 and 2	FY25 - In Progress
Campbell Mid - Replace Emergency Generator	FY26 - In Progress
Campbell Mid - Upgrade HVAC Buildings. 5 and 9	FY26 - In Progress
Champion Elm - Upgrade CEP	FY26 - In Progress
Citrus Grove Elm - Upgrade Fire Alarm and Intrusion Monitoring	FY26 - In Progress
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	FY26 - In Progress
Deltona HS - Reroof Building. 26	FY26 - In Progress
Deltona Lakes Elm - Upgrade Intrusion and Fire Alarm Monitoring	FY26 - In Progress
Freedom Elm - Replace DOAS Buildings. 1 and 2	FY26 - In Progress
Heritage Mid - Replace Fire Alarm	FY26 - In Progress
Horizon Elm - Replace Chiller Building. 11	FY26 - In Progress
New Smyrna Beach HS - Upgrade Intrusion and Fire Alarm Monitoring	FY26 - In Progress
Ormond Beach Mid - Upgrade Intrusion and Fire Alarm Monitoring	FY26 - In Progress
Palm Terrace Elm - Upgrade CEP	FY26 - In Progress
Seabreeze HS - Reroof Building. 7	FY26 - In Progress
Spirit Elm - Upgrade HVAC Building. 7	FY26 - In Progress
Spruce Creek Elm - Replace 60 Ton Chiller	FY26 - In Progress
Spruce Creek HS - Upgrade Intrusion and Fire Alarm Monitoring	FY26 - In Progress
Sweetwater Elm - Replace 60 Ton Chiller	FY26 - In Progress
T. Dewitt Taylor Mid-HS - Upgrade CEP	FY26 - In Progress
Volusia Pines Elm - Replace Fire Alarm	FY26 - In Progress
Volusia Pines Elm - Upgrade HVAC Buildings. 1, 2 and 6	FY26 - In Progress
Woodward Avenue Elm - Upgrade HVAC Building. 1 Pod 11	FY26 - In Progress
Deltona Maintenance - Replace Emergency Generator and MDP	FY26 - Pre-Planning
Friendship Elm - Replace Switchgear Building. 4	FY26 - Pre-Planning
Heritage Mid - Upgrade HVAC, Ceiling and Lighting Building. 3	FY26 - Pre-Planning
Holly Hill School - Upgrade Intrusion and Fire Alarm Monitoring	FY26 - Pre-Planning

Indian River Elm - Replace Switchgear Building. 4	FY26 - Pre-Planning
Pine Ridge HS - Replace Intercom	FY26 - Pre-Planning
Port Orange Elm - Replace Fire Alarm	FY26 - Pre-Planning
Seabreeze HS - Upgrade MDP and Secondary Feeders Campus Wide	FY26 - Pre-Planning
Silver Sands Mid - Replace WSHP Building. 10	FY26 - Pre-Planning
South Daytona Elm - Reroof Buildings. 6, 7 and 8	FY26 - Pre-Planning
Volusia Pines Elm - Upgrade HVAC Buildings. 3, 5 and 7	FY26 - Pre-Planning
Spruce Creek HS - Master Plan	TBD

INTERNAL AND EXTERNAL INFLUENCES

Internal and External Influences

TECHNOLOGY INVESTMENT AND INFRASTRUCTURE ENHANCEMENTS

As in past years, the District has continued its commitment to providing modern technology tools and infrastructure to support student learning and staff productivity. Our IT Department has always been proactive in the procurement of devices and mindful of cost savings. A challenge that has presented itself this year, is the proliferation of Data Centers. These centers use immense amounts of RAM which drives up the cost to school districts. Historically, Windows-based systems have been the least expensive expenditure but has recently surpassed the cost of Apple systems. Prices have gone up twice since March 2025.

As part of the 2024-2027 VCS Technology Plan, the District has continued to upgrade and improve network infrastructure, enterprise systems, technical support, and educational technology. This year, the District fully achieved the organization of all schools into five cohorts for student device replacement so that student devices are replaced every five years by high school feeder area on a rotating basis. Each year, the District now purchases approximately 2,700 iPads for 1/5th of student in grades K-2 and 9,000 laptops for 1/5th of student in grades 3-12. The District also purchased 1,200 staff devices and 200 interactive flat panels funded through Half-Cent Sales Tax. The District also initiated a major re-cabling project of older building with 85% matching federal Erate funding. Upgrades to Career and Technical Education (CTE) lab technology continued using the allocating \$650,000. 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 efficiencies improved technology distribution and reliability for schools. By leveraging Half-Cent funds alongside federal Erate and Title 1 funding, the District was able to convert 11 more schools to interactive flat panels during the summer of 2026; however, funding challenges are making technology upgrade difficult including high tariffs, inflation, and the rising cost of computer memory due to AI and data center demand. 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.



SAFETY AND SECURITY

School safety and security remains a top priority to the School District as exhibited by the upgrades and additional safety precautions at schools.

The CENTEGIX Safety Platform minimizes identification, notification, and response time in emergencies by leveraging dynamic digital mapping.

UPGRADED CONTROL KEYPADS

Volusia County Schools has upgraded the security system used to check in visitors and volunteers at schools and district offices, including the access control keypads at the Deland Administrative Complex. This upgrade is part of a broader effort to enhance security measures across the district.



INTRUSION MONITORING

Modern security cameras are used in every VCS facility to always monitor and protect students and staff. Cameras also feature AI that can detect threats before they happen.

THE COST OF INFLATION AND DECLINING ENROLLMENT

HVAC costs continued to climb over the last year with both new and replacement parts becoming more expensive. Electrical components have also seen a rise in cost.

The School District continues to experience declining enrollment, prompting discussions regarding the future use and configuration of school facilities. As a result, greater emphasis has been placed on maximizing existing facilities through renovations and upgrades.

In the last fiscal year, this decline has led to a move from building new schools to upgrading and renovating existing campuses. For example, DeLand Middle Schools has older doors, windows and millwork that needs replacement and Sliver Sands Middle School has not had many upgrades over the years.

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, Starke Elementary and Orange City Elementary, are now complete and fully occupied since September and October 2025, respectively. These new campuses are a testament to the vision of the Half-Cent Sales Tax, delivering state-of-the-art learning environment designed to benefit students for generations.

Starke Elementary School



Orange City Elementary School



As enrollment trends continue to evolve, the Project Oversight Committee is encouraged by the School Board's proactive discussions regarding future facility needs. The Committee supports transparent communication with stakeholders and the community as decisions related to facility utilization and long-term planning are considered.

An emphasis on renovating older facilities and upgrading furniture and equipment remains a priority. Middle School Science classrooms continue to be remodeled. Technology investments are a continual necessity in an ever-changing technology-based environment. Safety and security in all schools and buses continues to be upgraded.

These upgrades include cameras, cypher locks, fencing, ridership verification and accountability systems, and school visitor management systems. High School athletic fields, including lighting, track resurfacing, and sand volleyball courts are maintained and replaced on an ongoing basis.

The Project Oversight Committee recommends the District continue to explore avenues to share its successes with the public. Signage at project sites, social media, and the District websites need to be a means for dispersing this information. As the time comes closer to ask for the community's support to extend the resolution, community outreach will be critical. Transparency continues to be at the forefront of the District's efforts as it moves forward with the projects promised to the citizens of Volusia County.

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 or Exceptional Student Education (ESE).

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

Volusia County Schools Level of Service (LOS) Charts
School Years 2024-25 and 2025-26

School	Day 20 School Year 2024-25				Day 20 School Year 2025-26			
	Day 20 Enrollment	Capacity	Reserved Capacity	LOS	Day 20 Enrollment	Capacity	Reserved Capacity	LOS
Elementary								
Beachside Elem	621	728	7	85.3%	586	668	7	87.7%
Blue Lake Elem	541	667	110	81.1%	504	643	97	78.4%
Champion Elem	524	652	193	80.4%	564	616	216	91.6%
Chisholm Elem	480	715	85	67.1%	493	739	77	66.7%
Citrus Grove Elem	733	684	26	107.2%	681	670	26	101.6%
Coronado Beach Elem	240	276	0	87.0%	242	280	0	86.4%
Cypress Creek Elem	762	712	33	107.0%	716	722	33	99.2%
DeBary Elem	783	814	65	96.2%	722	812	56	88.9%
Deltona Lakes Elem	740	758	0	97.6%	731	764	0	95.7%
Discovery Elem	658	639	0	103.0%	568	649	0	87.5%
Edgewater Public Elem	446	645	66	69.1%	405	645	113	62.8%
Edith I. Starke Elem	269	393	0	68.4%	255	656	0	38.9%
Enterprise Elem	541	609	19	88.8%	554	609	35	91.0%
Forest Lake Elem	576	653	16	88.2%	546	657	15	83.1%
Freedom Elem	786	708	14	111.0%	744	682	6	109.1%
Friendship Elem	440	515	7	85.4%	408	515	0	79.2%
George Marks Elem	774	786	3	98.5%	750	748	3	100.3%
Holly Hill Elem	604	745	9	81.1%	568	729	9	77.9%
Horizon Elem	625	627	0	99.7%	603	601	0	100.3%
Indian River Elem	629	728	85	86.4%	592	738	114	80.2%
Louise S. McInnis Elem	363	376	14	96.5%	360	388	14	92.8%
Manatee Cove Elem	790	660	15	119.7%	722	650	0	111.1%
Orange City Elem	595	513	17	116.0%	556	740	32	75.1%
Ormond Beach Elem	362	234	4	154.7%	367	292	4	125.7%
Osteen Elem	531	688	68	77.2%	550	698	50	78.8%
Palm Terrace Elem	690	714	206	96.6%	683	726	208	94.1%
Pathways Elem	695	591	85	117.6%	583	645	85	90.4%
Pierson Elem	535	630	0	84.9%	514	628	0	81.8%
Pine Trail Elem	734	702	162	104.6%	720	728	178	98.9%

School	Day 20 Enrollment	Capacity	Reserved Capacity	LOS	Day 20 Enrollment	Capacity	Reserved Capacity	LOS
Port Orange Elem	342	322	2	106.2%	321	330	0	97.3%
Pride Elem	579	679	11	85.3%	538	675	0	79.7%
R. J. Longstreet Elem	345	428	5	80.6%	315	460	5	68.5%
Read-Pattillo Elem	369	467	14	79.0%	345	467	14	73.9%
South Daytona Elem	785	908	5	86.5%	739	892	5	82.8%
Spirit Elem	690	660	32	104.5%	694	680	0	102.1%
Spruce Creek Elem	744	731	0	101.8%	728	723	0	100.7%
Sugar Mill Elem	535	547	37	97.8%	482	547	37	88.1%
Sunrise Elem	431	643	0	67.0%	394	673	0	58.5%
Sweetwater Elem	612	653	0	93.7%	594	669	0	88.8%
Timbercrest Elem	731	645	98	113.3%	721	597	52	120.8%
Tomoka Elem	644	830	0	77.6%	659	784	0	84.1%
Turie T. Small Elem	587	851	8	69.0%	624	847	8	73.7%
Volusia Pines Elem	472	489	21	96.5%	504	507	0	99.4%
Westside Elem	773	738	61	104.7%	773	736	61	105.0%
Woodward Avenue Elem	538	806	78	66.7%	567	790	78	71.8%
Middle								
Campbell Middle	962	1,105	108	87.1%	859	1,065	109	80.7%
Creekside Middle	1,148	1,123	19	102.2%	1,146	1,125	19	101.9%
David C. Hinson Sr. Middle	929	1,037	112	89.6%	944	993	147	95.1%
DeLand Middle	1,067	1,150	85	92.8%	1,042	1,182	69	88.2%
Deltona Middle	1,136	1,287	16	88.3%	1,133	1,275	16	88.9%
Galaxy Middle	933	1,141	60	81.8%	901	1,133	29	79.5%
Heritage Middle	942	1,072	55	87.9%	912	1,040	34	87.7%
New Smyrna Beach Middle	1,040	1,085	130	95.9%	1,015	1,085	162	93.5%
Ormond Beach Middle	1,016	1,191	141	85.3%	1,007	1,231	141	81.8%
River Springs Middle	1,232	1,313	54	93.8%	1,185	1,313	49	90.3%
Silver Sands Middle	1,207	1,055	96	114.4%	1,202	1,043	94	115.2%
Southwestern Middle	664	854	49	77.8%	716	798	53	89.7%
High								
Atlantic High	1,209	1,221	107	99.0%	1,209	1,256	107	96.3%

School	Day 20 Enrollment	Capacity	Reserved Capacity	LOS	Day 20 Enrollment	Capacity	Reserved Capacity	LOS
DeLand High	2,956	2,805	221	105.4%	2,877	2,800	154	102.8%
Deltona High	1,717	1,735	99	99.0%	1,786	1,757	83	101.7%
Mainland High	1,960	2,257	339	86.8%	1,976	2,191	384	90.2%
New Smyrna Beach High	1,706	2,221	226	76.8%	1,727	2,180	279	79.2%
Pine Ridge High	1,653	1,726	58	95.8%	1,541	1,647	36	93.6%
Seabreeze High	1,637	1,677	138	97.6%	1,592	1,619	160	98.3%
Spruce Creek High	2,593	1,987	39	130.5%	2,568	1,938	37	132.5%
T. D. Taylor Middle/High	1,046	1,585	18	66.0%	991	1,582	18	62.6%
University High	2,881	2,589	89	111.3%	2,799	2,539	94	110.2%

RESOLUTION

Resolution 2014-15

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
Chairman

ATTEST:

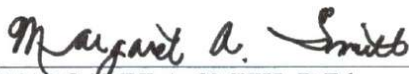

MARGARET A. SMITH, D.Ed.
Superintendent and Ex Officio Secretary
of the School Board of Volusia County, Florida

EXHIBIT "A"

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

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

Security Enhancements: ALL SCHOOLS & BUSES

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

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

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

Classroom & School Based Technology Retrofits & Upgrades: ALL SCHOOLS

Career & Technology Education Upgrades: ALL SECONDARY SCHOOLS

- High School Academies
- Middle School Electives

District Based Technology Retrofits & Upgrades

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

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

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

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

Track resurfacing/replacement & athletic fields: ALL HIGH SCHOOLS

Dollars are based on 2013 values

EXHIBIT "A"

SPECIFIC & SIGNIFICANT RENOVATIONS

\$ 100,000,000

ELEMENTARY SCHOOLS

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

MIDDLE SCHOOLS

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

HIGH SCHOOLS

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

OTHER RENOVATIONS (subject to sufficient revenues)

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

HALF CENT MONIES RECEIVED

(32m x 15 yrs based on 2013 values)

\$ 480,000,000

PROJECT COST ESTIMATE (based on 2013 values)

Security	\$ 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