



Clay County  
District Schools  
Building Better Futures

# EdFIRST

## Education Facility Infrastructure Restricted Sales Tax Annual Report for 2024

March 6, 2025



# Resolution

## Education Facility Infrastructure Restricted Sales Tax

RESOLUTION CALLING FOR AND PROVIDING FOR THE HOLDING OF A REFERENDUM ELECTION TO BE HELD IN CLAY COUNTY, FLORIDA, AT THE GENERAL ELECTION ON NOVEMBER 3, 2020, TO DETERMINE IF THE ELECTORS IN THE SCHOOL DISTRICT OF CLAY COUNTY, FLORIDA, APPROVE THE LEVY BY THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA, OF A ONE-HALF CENT PER DOLLAR SALES SURTAX WHICH THE SCHOOL BOARD MUST SHARE WITH ELIGIBLE CHARTER SCHOOLS BASED ON THEIR PROPORTIONATE SHARE OF TOTAL DISTRICT ENROLLMENT, TO BE USED TO

FINANCE FUNDING OF FIXED CAPITAL EXPENDITURES OR FIXED CAPITAL COSTS ASSOCIATED WITH THE CONSTRUCTION, RECONSTRUCTION OR IMPROVE-MENT OF SCHOOL FACILITIES AND CAMPUSES WHICH HAVE A USEFUL LIFE EXPECTANCY OF FIVE (5) OR MORE YEARS AND ANY LAND ACQUISITION, LAND IMPROVEMENT, DESIGN, AND ENGINEERING COSTS RELATED THERETO, TO PURCHASE EQUIPMENT, INCLUDING COSTS OF PURCHASING, RETROFITTING AND PROVIDING FOR TECHNOLOGY IMPLEMENTATION, INCLUDING HARDWARE AND SOFTWARE, FOR THE VARIOUS SITES WITHIN THE SCHOOL DISTRICT, FOR SAFETY AND SECURITY IMPROVEMENTS, FOR SERVICING BOND INDEBTEDNESS TO FINANCE PROJECTS AUTHORIZED BY THIS RESOLUTION AND BY CHARTER SCHOOLS

FOR ALLOWABLE USES AS SET FORTH IN S. 1013.62(4) F.S.; PROVIDING FOR NOTICE OF THE REFERENDUM ELECTION; PROVIDING FOR PLACES OF VOTING, INSPECTORS AND CLERKS; PROVIDING FOR AN OFFICIAL BALLOT; PROVIDING FOR ABSENTEE VOTING; PROVIDING FOR EARLY VOTING; PROVIDING FOR PRINTING OF BALLOTS; PROVIDING FOR REFERENDUM RESULTS; PROVIDING FOR REFERENDUM ELECTION PROCEDURE; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALING CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.



# ED.F.I.R.S.T- Timeline

- Referendum Date – November 3, 2020

## Ballot Language

SHALL A ONE-HALF CENT SALES SURTAX BE LEVIED IN CLAY COUNTY BY THE SCHOOL BOARD FOR **THIRTY** YEARS, BEGINNING JANUARY 1, 2021, TO FINANCE DISTRICT SCHOOL CONSTRUCTION, RECONSTRUCTION, RENOVATION, AND REMODELING OF FACILITIES; SAFETY, SECURITY, TECHNOLOGY UPGRADES; LAND ACQUISITION AND IMPROVEMENT; AND ALLOWABLE STATUTORY USES FOR CHARTER SCHOOLS. A CITIZENS ADVISORY COMMITTEE WILL MONITOR EXPENDITURES. REVENUES COLLECTED MUST BE SHARED WITH ELIGIBLE CHARTER SCHOOLS BASED ON THEIR PROPORTIONATE SHARE OF TOTAL SCHOOL DISTRICT ENROLLMENT.

Instructions to Voters

- \_\_\_\_\_ YES, FOR THE 1/2% (0.5 cents) TAX
- \_\_\_\_\_ NO, AGAINST THE 1/2% (0.5 cents) TAX



**30 YEARS**  
**Until 2050!**

- Collection began January 1, 2021

\* Section 212.055 (6)(a), Florida Statutes, authorizes schools boards, to levy a discretionary capital outlay sales surtax not to exceed one-half cent per dollar on all taxable transactions for the purpose of funding fixed capital outlay expenditures associated with the construction/improvement of existing school facilities...





# Projected Collection Over 30 Years

**\$792 Million**



Year	Revenue Based on 3% increase annually
2021	\$7,240,432.29
2022	\$16,763,041.93
2023	\$17,852,822.84
2024	\$18,438,916.20
2025	\$18,992,083.69
2026	\$19,561,846.20
2027	\$20,148,701.58
2028	\$20,753,162.63
2029	\$21,375,757.51
2030	\$22,017,030.23
2031	\$22,677,541.14
2032	\$23,357,867.38
2033	\$24,058,603.40
2034	\$24,780,361.50
2035	\$25,523,772.34
2036	\$26,289,485.51
2037	\$27,078,170.08
2038	\$27,890,515.18
2039	\$28,727,230.64
2040	\$29,589,047.56
2041	\$30,476,718.98
2042	\$31,391,020.55
2043	\$32,332,751.17
2044	\$33,302,733.70
2045	\$34,301,815.72
2046	\$35,330,870.19
2047	\$36,390,796.29
2048	\$37,482,520.18
2049	\$38,606,995.79
2050	\$39,765,205.66
last 6 mo. of 2050	\$20,479,080.91





## Financial Report

### Sales Tax Revenue 23/24 Fiscal Year Fiscal Year July (July '23 - June '24)

Fiscal Year	Period	Sales Tax Collection for the Month of	Month Received (FY July 1 - June 30)	REVENUE		TOTAL REVENUE
				Sales Tax Proceeds		
2023	3	May	July	\$	1,099,947.58	\$ 1,099,947.58
2023	3	June (Qtrly)	August (Qtrly)	\$	1,156,304.71	\$ 2,256,252.29
2023	3	June	August	\$	1,124,071.00	\$ 3,380,323.29
2023	3	July	September	\$	1,067,518.66	\$ 4,447,841.95
2023	3	August	October	\$	1,030,349.87	\$ 5,478,191.82
2023	3	September (Qtrly)	November (Qtrly)	\$	1,107,023.15	\$ 6,585,214.97
2023	3	September	November	\$	1,095,719.93	\$ 7,680,934.90
2023	3	October	December	\$	1,074,229.52	\$ 8,755,164.42
2024	4	November	January	\$	1,062,050.16	\$ 9,817,214.58
2024	4	November (Qtrly)	February (Qtrly)	\$	1,249,515.84	\$ 11,066,730.42
2024	4	December	February	\$	1,230,916.97	\$ 12,297,647.39
2024	4	January	March	\$	1,122,855.17	\$ 13,420,502.56
2024	4	February	April	\$	1,051,534.21	\$ 14,472,036.77
2024	4	March (Qtrly)	May (Qtrly)	\$	1,416,710.96	\$ 15,888,747.73
2024	4	March	May	\$	1,303,235.42	\$ 17,191,983.15
2024	4	April	June	\$	1,246,933.65	\$ 18,438,916.80
TO DATE						\$ 18,438,916.80
Charter Schools (5%)						\$ (921,945.84)

Projected (TOTAL (16 periods)/Month #)

**\$ 18,438,916.80**

**\$18.4M**





# Financial Report

## Sales Tax **Revenue** To Date

	Year	Revenue
1	Jan '21- June'21	\$ 7,240,432.29
2	<i>July '21 - June '22</i>	\$ 16,763,041.93
3	<i>July '22 - June '23</i>	\$ 17,852,822.84
4	<i>July '23 - June '24</i>	\$ 18,438,916.80
5	<i>July '24 - June '25</i>	\$ 19,410,000.41
<b>TOTAL Revenue</b>		<b>\$ 71,455,168.27</b>

**\$20M**

Projected for 24/25

\* Section 212.055 (6)(a), Florida Statutes, authorizes schools boards, to levy a discretionary capital outlay sales surtax not to exceed one-half cent per dollar on all taxable transactions for the purpose of funding fixed capital outlay expenditures associated with the construction/improvement of existing school facilities...







# Financial Report

## Sales Tax **Expended** To Date

	Year	Expended
1	Jan '21- June'21	\$ -
2	July '21 - June '22	\$ 4,577,056.89
3	July '22 - June '23	\$ 22,008,373.31
4	July '23 - June '24	\$ 15,328,576.85
5	July '24 - June '25	\$ 6,463,605.61
<b>TOTAL Expended</b>		<b>\$ 48,377,612.66</b>

\* Section 121.055 (6), Florida Statutes, authorizes schools boards, to levy a discretionary capital outlay sales surtax not to exceed one-half cent per dollar on all taxable transactions for the purpose of funding fixed capital outlay expenditures associated with the construction/improvement of existing school facilities...





# EdFIRST Projects

## Completed '21-'24 (Website and Handout)

**Total REVENUE To Date**

**\$ 71,455,168.27**



**Total EXPENDITURES To Date**

**\$ 48,377,612.66**

### CURRENT PROJECTS (School Year '24-'25)

SITE DESCRIPTION ▼	PROJECT DESCRIPTION	BUDGET	Contract % Complete	
Wilkinson Junior High	HVAC Repair/Replace	548,498.85	0%	Bid Received/Equipment on Order
Wilkinson Elementary	Track Improvements	100,000.00	0%	begin design Early Feb 2025
Tynes Elementary	Improv Asph/Cncr/Sdewlk/Prk	26,002.00	100%	Completed (Curb Cuts for ADA)
Tynes Elementary	Fire Alarm Replace/Repair	500,000.00	10%	Design is complete. Currently in Bid phase
Shadowlawn Elementary	Improv Asph/Cncr/Sdewlk/Prk	11,420.00	100%	Completed (Additional Handicapped Parking)
Shadowlawn Elementary	PE/Playground Repair/Rplc	400,000.00	25%	Materials are ordered. Tentative installation date is set for
SJCA Charter OP	Bonded indebtedness	207,898.44	26%	
SJCA Charter Fleming	Bonded indebtedness	504,896.20	26%	
S Bryan Jennings Elementary	Safety & Sec - Emergency Comms	550,000.00	0%	
Ridgeview High	Roof Repair/Replacement	350,000.00	2%	coordination with Maintenance to prioritize scope
Ridgeview High	Scoreboard Replacement	35,000.00	20%	Basketball scoreboards ordered to be installed at spring bre
Ridgeview High	HVAC Repair/Replace	28,777.46	100%	Completed (C-10-22/23) Partially funded
Ridgeview Elementary	PE/Playground Repair/Rplc	400,000.00	25%	Materials are ordered. Tentative installation date is 6/2025
Rideout Elementary	Roof Repair/Replacement	975,000.00	0%	To be included with New Classroom Addition
Rideout Elementary	Safety & Sec - Emergency Comms	550,000.00	0%	Design to begin February
Orange Park Junior High	Bleacher Repair/Replacement	250,000.00	5%	In Design
Orange Park Junior High	Restroom Renovation	850,000.00	10%	In design phase-Plans to Board in Jan.
Orange Park High	Roof Repair/Replacement	100,000.00	0%	Submitting drawings to Code Enforcement for plan review.
Orange Park High	Scoreboard Replacement	200,000.00	20%	Basketball scoreboards ordered to be installed at spring bre
Orange Park High	Gym/Locker Room Renovations	1,000,000.00	0%	Submitting drawings to Code Enforcement for plan review.
Orange Park High	Covered Walkway	75,000.00	5%	In design

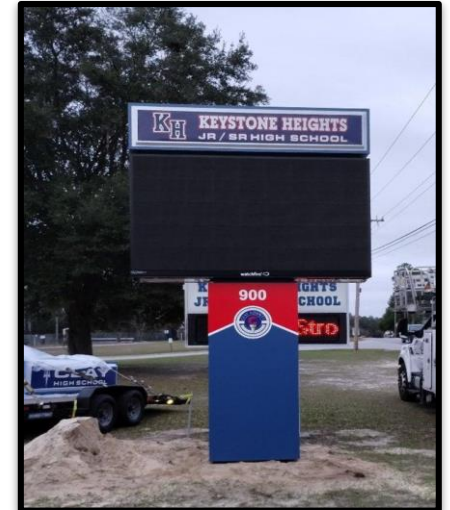






# Completed Projects 23/24

## Digital Marquees



**Budget: \$75K (each)**  
**Final Completion: Various**



# Completed Projects 23/24

## Ridgeview High School Track



**Budget: \$1,063,722**

**Final Completion: January 2024**







# Completed Projects 23/24

## Doctors Inlet Elementary Playground

**Before**



**Budget: \$116,446**  
**Final Completion: February 2024**



**After**





# Completed Projects 23/24

## Argyle Elementary Covered Play Area



**Budget: \$191,400**

**Final Completion: March 2024**







# Completed Projects 23/24

## Oakleaf Village Covered Play Area



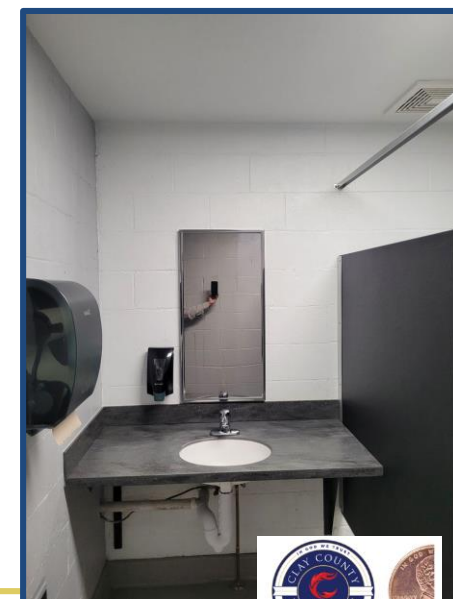
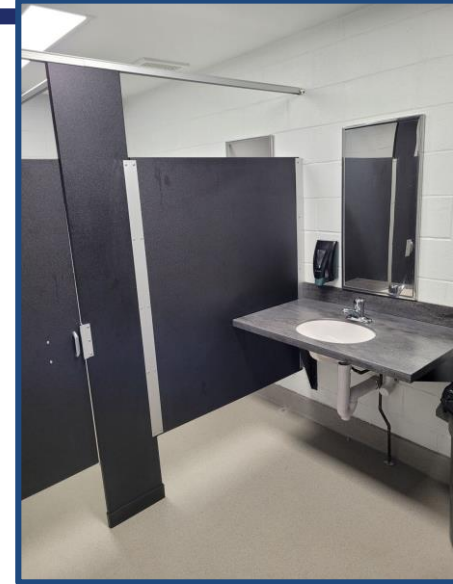
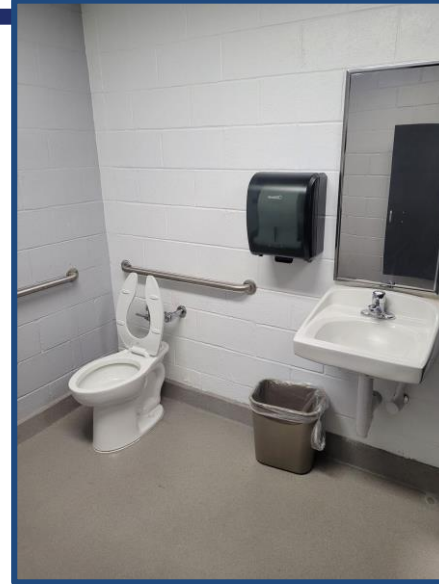
**Budget: \$187,000**  
**Final Completion: March 2024**





# Completed Projects 23/24

## Orange Park Junior Restroom Renovations



**Budget: \$454,000**  
**Final Completion: January 2024**







# Middleburg High Restrooms Phase II

## (3 "sets" of restrooms)

**Budget: \$400K**

**Final Completed: September 2024**

**Before**



**In Progress**



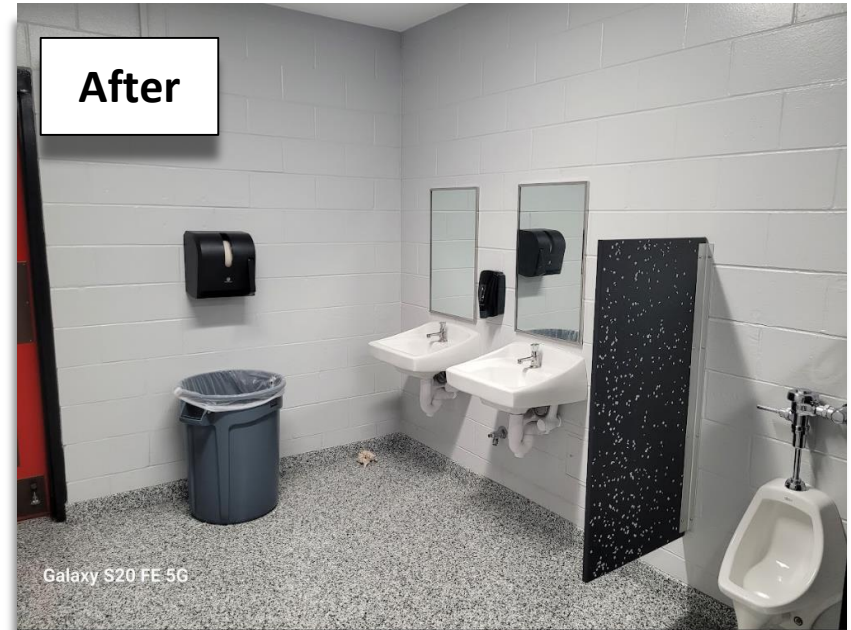


# Middleburg High Restrooms Phase II

## (3 "sets" of restrooms)

**Budget: \$400K**

**Completed: September 2024**





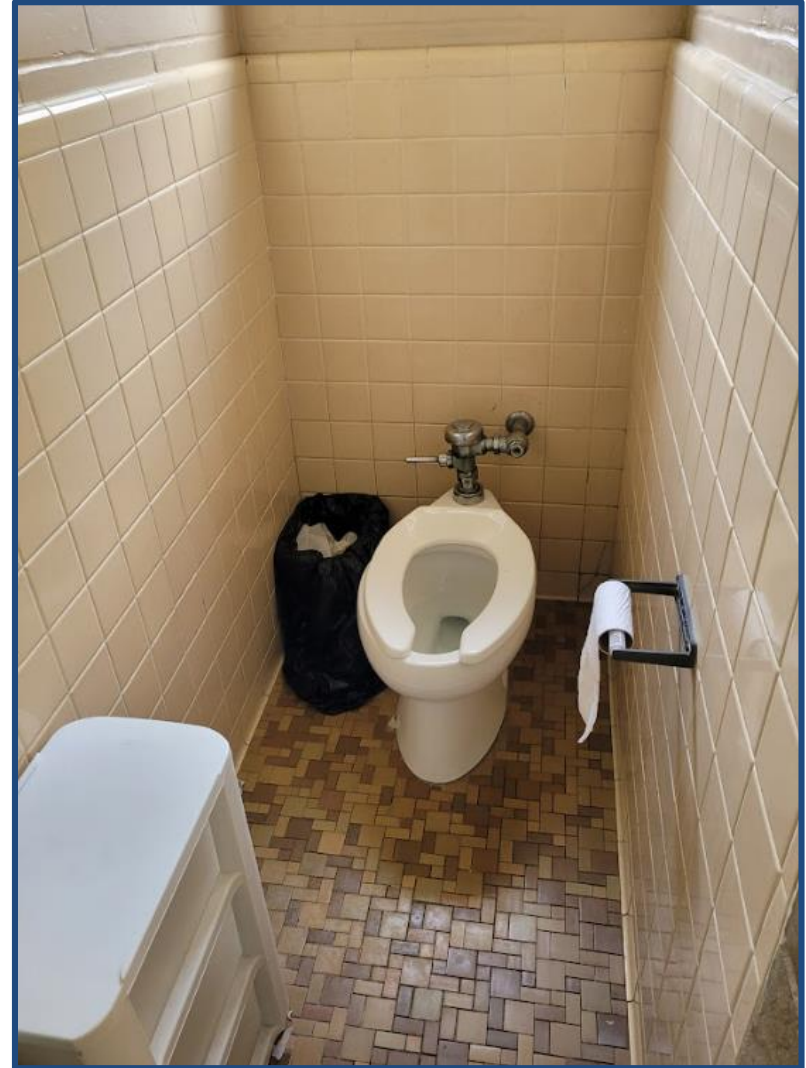


# Orange Park Elementary Restroom Renovation

**Budget: \$350K**

**Completed: September 2024**

**Before**





# Orange Park Elementary Restroom Renovation

**Budget: \$350K**

**Completed: September 2024**

**After**





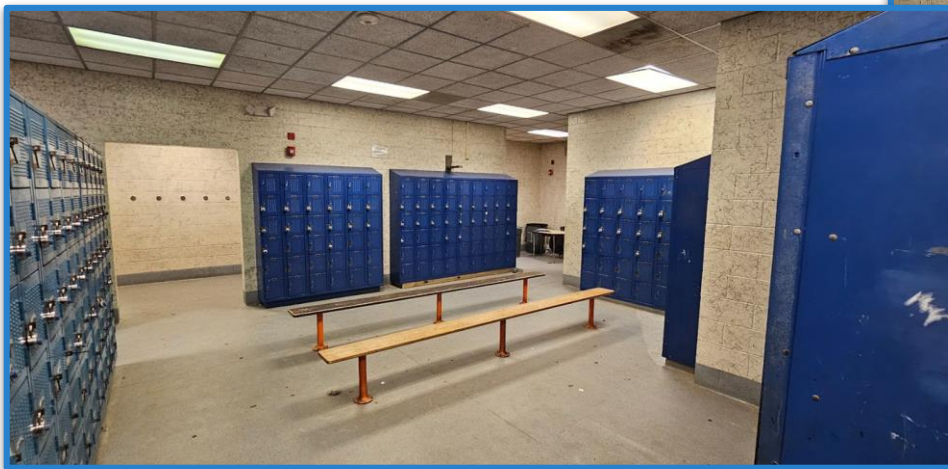
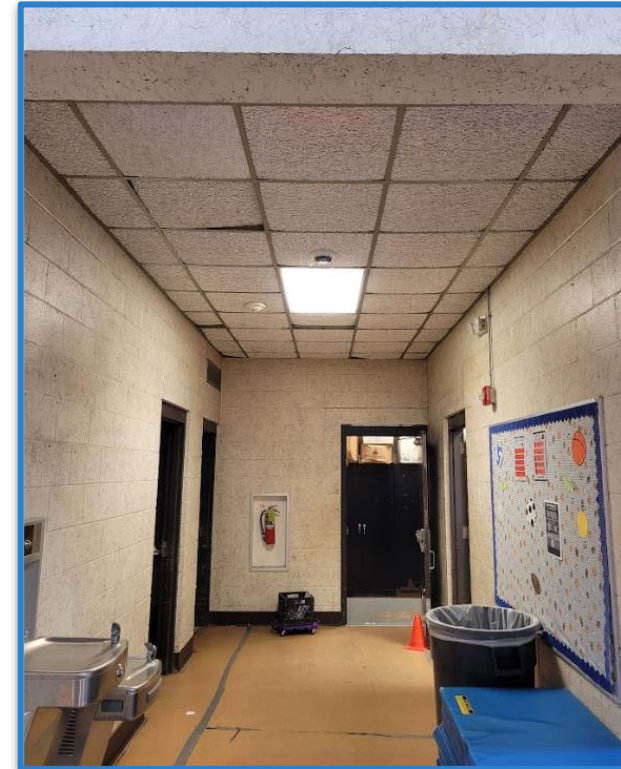


# Lakeside Junior High Gym Locker Room Renovation

**Budget: \$719,000**

**Final Completion: August 2024**

**Before**

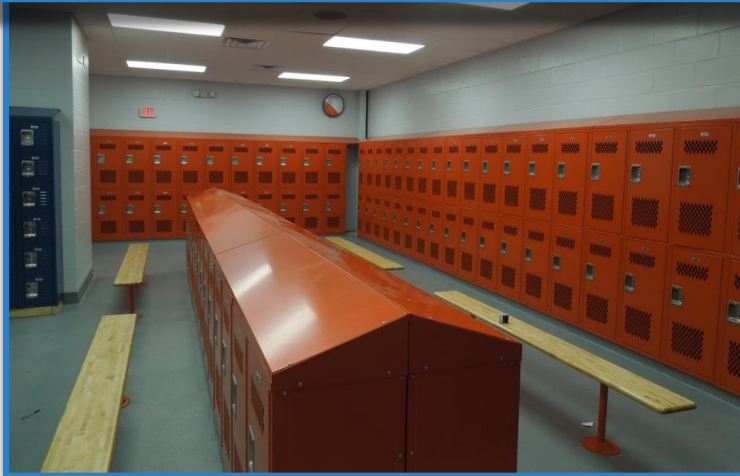




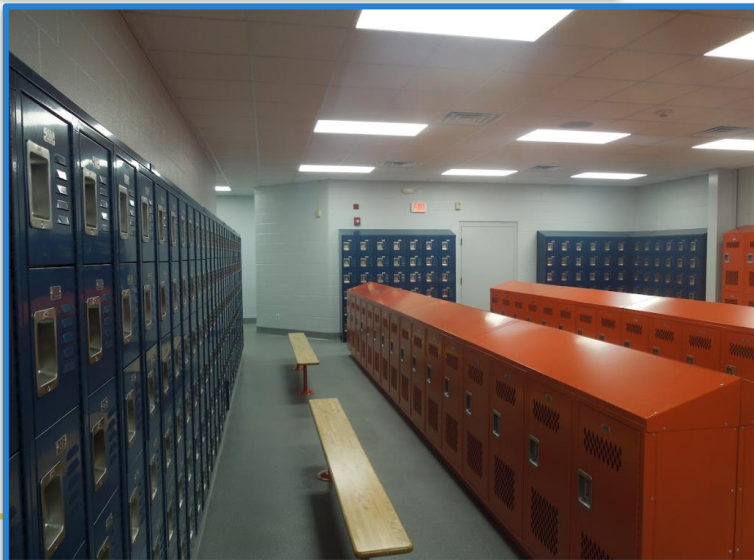
# Lakeside Junior High Gym Locker Room Renovation

**Budget: \$719,000**

**Final Completion: August 2024**



**After**







# Projects

## Clay High Track

**Budget: \$900K**

**Estimated Completion: Spring 2025**

**In Progress**





# Orange Park High Media Center Renovation

**Budget: \$1.5M**  
**Completion: August 2024**

**Before**







# Orange Park High Media Center Renovation

**Budget: \$1.5M**

**Phase 1 Completed: August 2024**

**Phase 2 Estimated Completion: October 2024**

**After**





# Projects

## Clay High Parking Lot

**Budget: \$1.1M**  
**Final Completion: August 2024**

**In Progress**







# Projects

## Clay High Parking Lot

**Budget: \$1.1M**

**Completion: August 2024**





# Charles E. Bennett Elementary Building 4 Roof

**Budget: \$300K**

**Estimated Completion: August 2024**

**Before**



**After**







# Keystone Heights High Visitors' Concession Stand

**Budget: \$542K**

**Completion: December 2024**





# Financial Report

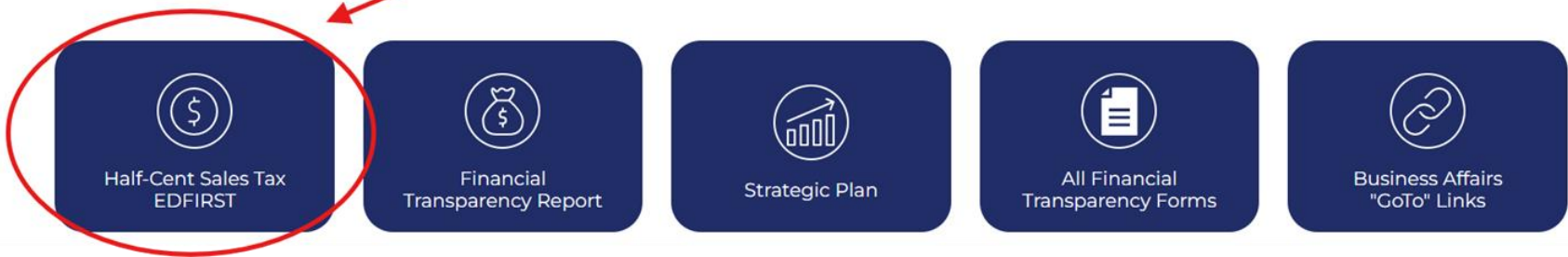
## Sales Tax Revenue To Date

### One Clay Website Update



## Financial Transparency

The goal of the District's Finance Department, led by the Assistant Superintendent for Business Affairs, is to manage, safeguard, and account for taxpayer-paid public school resources efficiently and effectively. We strive to serve employees and constituents in a courteous and professional manner.





# Citizens Advisory Committee

## Validation Report

### Glen Stroman - Committee Chair Comments



#### CLAY COUNTY DISTRICT SCHOOLS

900 WALNUT STREET, GREEN COVE SPRINGS, FL 32043

P (904) 336-6500 W oneclay.net

SUPERINTENDENT OF SCHOOLS

David S. Broskie

#### BOARD MEMBERS:

Erin Skipper, District 1

Robert Alvero, District 2

Beth Clark, District 3

Michele Hanson, District 4

Ashley Gilhousen, District 5

#### EDFIRST

#### Half-Cent Sales Tax

#### Citizens Advisory Committee Annual Report and Validation for

#### Calendar Year 2024

The half-cent sales surtax (EDFIRST) was voted in by electors on November 3, 2020. The Citizens Advisory Committee, consisting of members nominated by the board, oversees and reports on the expenditure of EDFIRST revenues to guarantee adherence to state statutes.

**Meeting Dates** - The Committee convened January 23, April 30, July 16, and October 15, 2024.

#### **Funds Received**

Total Revenue received through 2024:

Year	Revenue
1 Jan '21 - June '21	\$ 7,240,432.29
2 July '21 - June '22	\$ 16,763,041.93
3 July '22 - June '23	\$ 17,852,822.84
4 July '23 - June '24	\$ 18,438,916.80
5 July '24 - June '25	\$ 10,043,010.90

**TOTAL Revenue \$ 70,338,224.76**

#### **Validation**

Based upon the activities the advisory committee has observed (from January 1, 2024 to December 31, 2024), the EDFIRST Citizens Advisory Committee advises the School Board and citizens of Clay County that all EDFIRST projects presented and completed by the District to date as well as projects currently scheduled to be completed utilizing EDFIRST referendum funds are in full compliance with the Resolution as authorized by and in accordance with Section 212.055(6), Florida Statutes.

Glen Stroman, Chairperson

Date

DISCOVERING ENDLESS POSSIBILITIES

Clay County District Schools is an Equal Opportunity Employer.



# THANK YOU!

