



EdFIRST

Education Facility Infrastructure Restricted Sales Tax
Annual Report for 2023



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.



EDFIRST Timeline

- November 3, 2020 - Voted in by electors
- January 1, 2021 - Collection began
- May 2021 - Board Nominated Committee Members Approved
- Meeting Dates - Quarterly



* Section 212.055 (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...





Financial Report

Sales Tax Revenue 22/23

Fiscal Year (July '22 - June '23)

Fiscal Year	Period	Month Received	Proceeds Received	Sales Tax Collection Month/Year	REVENUE	TOTAL REVENUE
					Sales Tax Proceeds	
2022	3	September	9/22/2022	July 2022	\$ 1,063,288.70	\$ 1,063,288.70
2022	3	October	10/22/2022	August 2022	\$ 1,032,092.18	\$ 2,095,380.88
2022	3	November	11/15/2022	September 2022 (Qtrly)	\$ 1,116,091.56	\$ 3,211,472.44
2022	3	November	11/22/2022	September 2022	\$ 1,038,436.53	\$ 4,249,908.97
2022	3	December	12/27/2022	October 2022	\$ 1,043,996.35	\$ 5,293,905.32
2023	3	January	1/30/2023	November 2022	\$ 1,031,844.89	\$ 6,325,750.21
2023	3	February	2/23/2023	December 2022 (Qtrly)	\$ 1,202,804.05	\$ 7,528,554.26
2023	3	February	2/27/2023	December 2022	\$ 1,287,707.98	\$ 8,816,262.24
2023	3	March	3/27/2023	January 2023	\$ 1,010,458.19	\$ 9,826,720.43
2023	3	April	4/26/2023	February 2023	\$ 1,035,958.03	\$ 10,862,678.46
2023	3	May	5/26/2023	March 2023 (Qtrly)	\$ 1,303,259.76	\$ 12,165,938.22
2023	3	May	5/26/2023	March 2023	\$ 1,206,350.46	\$ 13,372,288.68
2023	3	June	6/23/2023	April 2023	\$ 1,100,210.87	\$ 14,472,499.55
2023	3	July	7/20/2023	May 2023	\$ 1,099,947.58	\$ 15,572,447.13
2023	3	August	7/20/2023	June 2023 (Qtrly)	\$ 1,156,304.71	\$ 16,728,751.84
2023	3	August	9/8/2023	June 2023	\$ 1,124,071.00	\$ 17,852,822.84
TO DATE						\$17,852,822.84

Projected
\$13.5M

Actual \$17.8M





Financial Report

Sales Tax Revenue 23/24

Fiscal Year July (July '23 - June '24)

Fiscal Year	Period	Month Received	Proceeds Received	Sales Tax Collection Month/Year	REVENUE	TOTAL REVENUE
					Sales Tax Proceeds	
2023	3	September	9/22/2022	July 2023	\$ 1,067,518.66	\$ 1,067,518.66
2023	3	October	10/22/2022	August 2023	\$ 1,030,349.87	\$ 2,097,868.53
2023	3	November	11/15/2022	September 2023 (Qtrly)	\$ 1,107,023.15	\$ 3,204,891.68
2023	3	November	11/22/2022	September 2023	\$ 1,095,719.93	\$ 4,300,611.61
2023	3	December	12/27/2022	October 2023	\$ 1,074,229.52	\$ 5,374,841.13
2024	3	January	1/30/2023	November 2023		
2024	3	February	2/23/2023	December 2023 (Qtrly)		
2024	3	February	2/27/2023	December 2023		
2024	3	March	3/27/2023	January 2024		
2024	3	April	4/26/2023	February 2024		
2024	3	May	5/26/2023	March 2024 (Qtrly)		
2024	3	May	5/26/2023	March 2024		
2024	3	June	6/23/2023	April 2024		
2024	3	July	7/20/2023	May 2024		
2024	3	August	7/20/2023	June 2024 (Qtrly)		
2024	3	August	9/8/2023	June 2024		
					TO DATE	\$ 5,374,841.13
					Charter Schools (6.37%)	\$ (342,377.38)
					Projected (TOTAL (16 periods)/Month #)	\$ 21,499,364.52

Projected \$21.5M





Financial Report

Sales Tax Revenue To Date



SALES TAX REFERENDUM EdFIRST TOTAL Revenue (by Fiscal Year)

	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	\$ 5,374,841.13
	TOTAL Revenue	\$ 47,231,138.19

* Section 212.055 (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...





Financial Report

Sales Tax EXPENDED To Date



SALES TAX REFERENDUM EdFIRST TOTAL EXPENDED (by Fiscal Year)

	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	\$ 5,374,841.13

TOTAL Expended \$ 31,960,271.33


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EdFIRST Projects

Completed '21-'23 (Website and Handout)

 SALES TAX REFERENDUM EdFIRST List of COMPLETED Projects									
FUND	CNTR	PROJ	YEAR	FUNC	OBJ	SITE DESCRIPTION	PROJECT DESCRIPTION	ACTUAL COST	NOTES
396	0021	3035	1	7400	681	Green Cove Junior High	Window/HVAC Repair Replacement (Buildings 1,2 &3)	\$ 69,750.00	COMPLETE (Design Only Funded with EdFIRST)
396	0021	3061	1	7400	682	Green Cove Junior High	HVAC Repair Replacement (Media)	\$ 61,313.00	COMPLETE
396	0021	3463	3	7400	672	Green Cove Junior High	Digital Marquee	\$ 71,622.00	COMPLETE
396	0071	3061	2	7400	682	Charles E. Bennett Elementary	RTU Replacement (Cafetorium)	\$ 101,973.00	COMPLETE
396	0201	3804	2	7400	0672	Orange Park Elementary	Covered Play Area	\$ 249,671.10	COMPLETE
396	0252	3055	1	7400	682	Orange Park High	Ceiling and Lighting Replacement (Cafeteria)	\$ 143,412.00	COMPLETE
396	0261	3061	2	7400	682	Doctors Inlet Elementary	HVAC Repair Replacement (Building 4)	\$ 95,685.25	COMPLETE
396	0271	3804	3	7400	672	Middleburg Elementary	Covered Play Area	\$ 120,589.00	COMPLETE
396	0301	3061	2&3	7400	682	Keystone Heights Elementary	HVAC Repair/Replacement (B10 Wall Mount)	\$ 63,570.00	COMPLETE
396	0301	3056	1&2	7400	630	Keystone Heights Elementary	New Cafeteria/Classrooms	\$ 13,238,616.34	COMPLETE
396	0311	3061	1	7404	682	Keystone Heights High	HVAC Repair/Replacement	\$ 78,404.00	COMPLETE
396	0311	3802	1&3	7400	682	Keystone Heights High	Restroom Renovations	\$ 252,440.00	COMPLETE
396	0341	3802	3	7400	681	Clay High School	Restroom Renovations	\$ 826,292.39	COMPLETE
396	0351	3061	1	7400	682	Lakeside Junior High	HVAC Repair/Replacement (Building 8)	\$ 56,520.37	COMPLETE
396	0352	3061	2	7400	682	Lakeside Elementary	HVAC Repair/Replacement (Cafeteria)	\$ 154,434.50	COMPLETE
396	0352	3360	2	7400	672	Lakeside Elementary	Outdoor PE (sidewalk/asphalt)	\$ 97,052.38	COMPLETE
396	0361	3802	1	7400	681	Orange Park Junior High	CTE Kitchen Renovations	\$ 110,871.00	COMPLETE
396	0361	3144	3	7400	682	Orange Park Junior High	Electrical Panel Replacement	\$ 7,000.00	COMPLETE
396	0361	3802	1	7400	681	Orange Park Junior High	Restroom Renovations	\$ 550,000.00	COMPLETE
396	0371	3061	1	7404	682	Wilkinson Jr. High	HVAC Repair/Replacement	\$ 76,235.00	COMPLETE
396	0381	3061	1&2	7400	682	Montclair Elementary	HVAC Repair/Replacement (Building 2 & 5)	\$ 271,782.58	COMPLETE
396	0381	3144	3	7400	681	Montclair Elementary	Electrical Panel Replacement	\$ 55,400.00	COMPLETE
396	0391	3023	1	7400	682	Middleburg High	Repair/Renovate Boilers	\$ 128,112.00	COMPLETE
396	0391	3002	1&3	7400	681	Middleburg High	Roof Replacement (Building 1)	\$ 3,449,618.36	COMPLETE
396	0391	3406	3	7400	681	Middleburg High	Cafeteria Expansion	\$ 2,217,954.99	COMPLETE
396	0401	3817	3	7400	682	Ridgeview Elementary	Cafeteria/Kitchen Renovations	\$ 350,000.00	COMPLETE
396	0411	3061	2	7400	682	Clay Hill Elementary	HVAC Repair/Replacement (Building 6)	\$ 153,359.00	COMPLETE
396	0411	3804	2	7400	682	Clay Hill Elementary	Covered Play Area	\$ 119,190.00	COMPLETE
396	0431	3802	2	7400	630	Ridgeview High	Restroom Renovations B5, 6 and 7	\$ 391,716.83	COMPLETE
396	0431	3061	1	7400	682	Ridgeview High	HVAC Repair/Replacement (Controls)	\$ 113,240.00	COMPLETE



Projects in Progress

McRae Elementary HVAC Repair B1, 2, & 3



Budget: \$133 K

Final Completion: August 2022



Projects in Progress

Doctors Inlet Elementary HVAC B4



Budget: \$97 K
Final Completion: August 2022

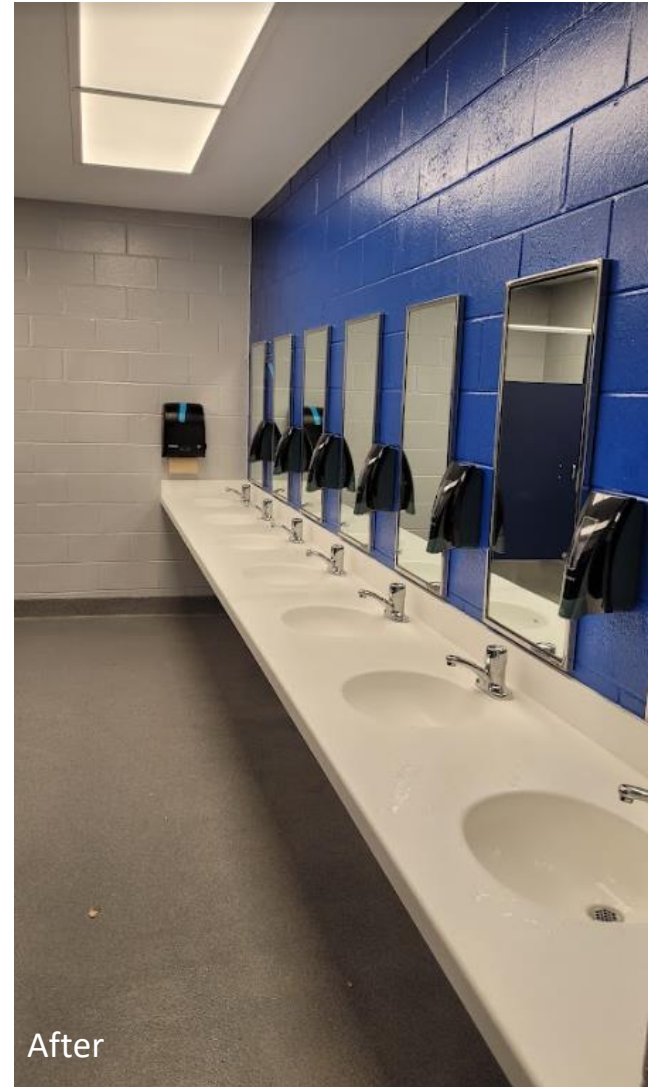


Projects 22/23

Ridgeview High Restrooms Renovations



Before



After

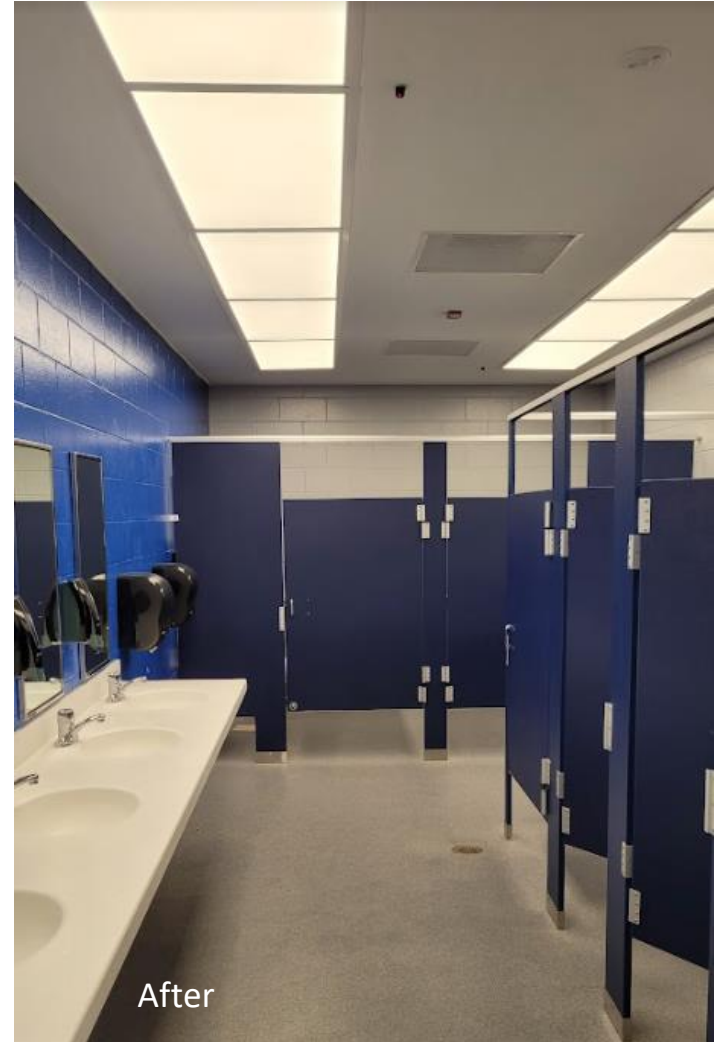


Completed Projects

Ridgeview High - Restroom Renovations



Before



After

Budget: \$391 K

Final Completion: August 2022



Projects in Progress

Lakeside Elementary HVAC Cafeteria and B8



Budget: \$154 K

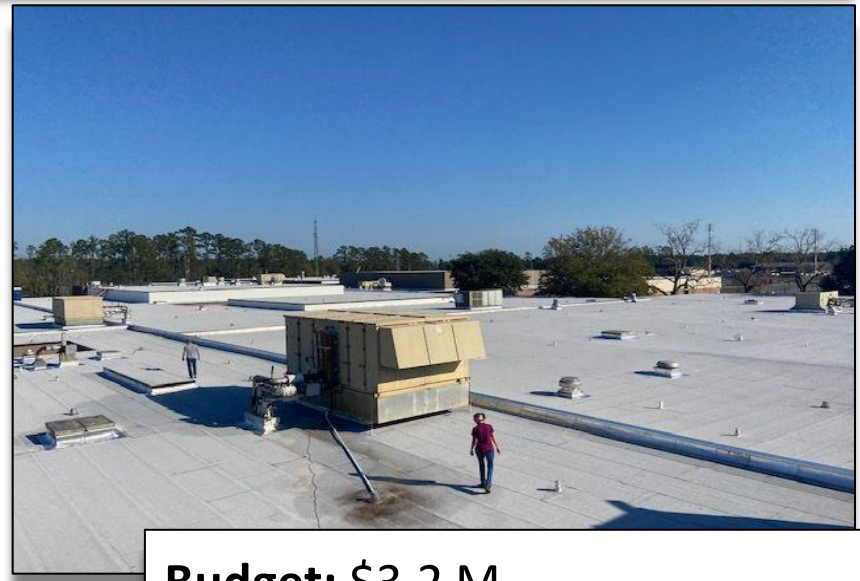
Final Completion: August 2022



Projects 22/23

Middleburg High School Roof

6 Acres



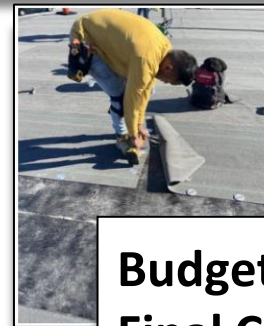
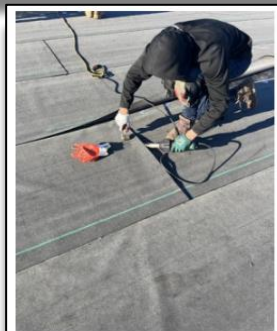
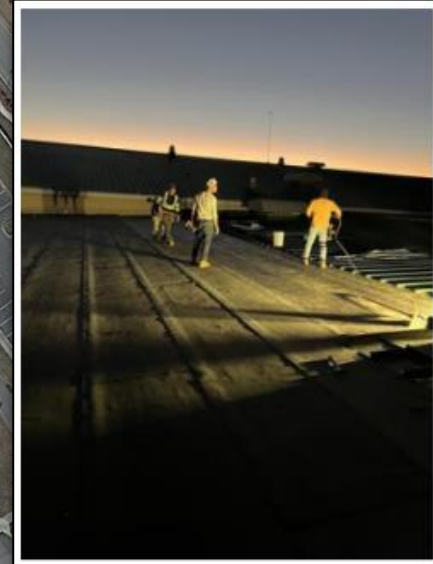
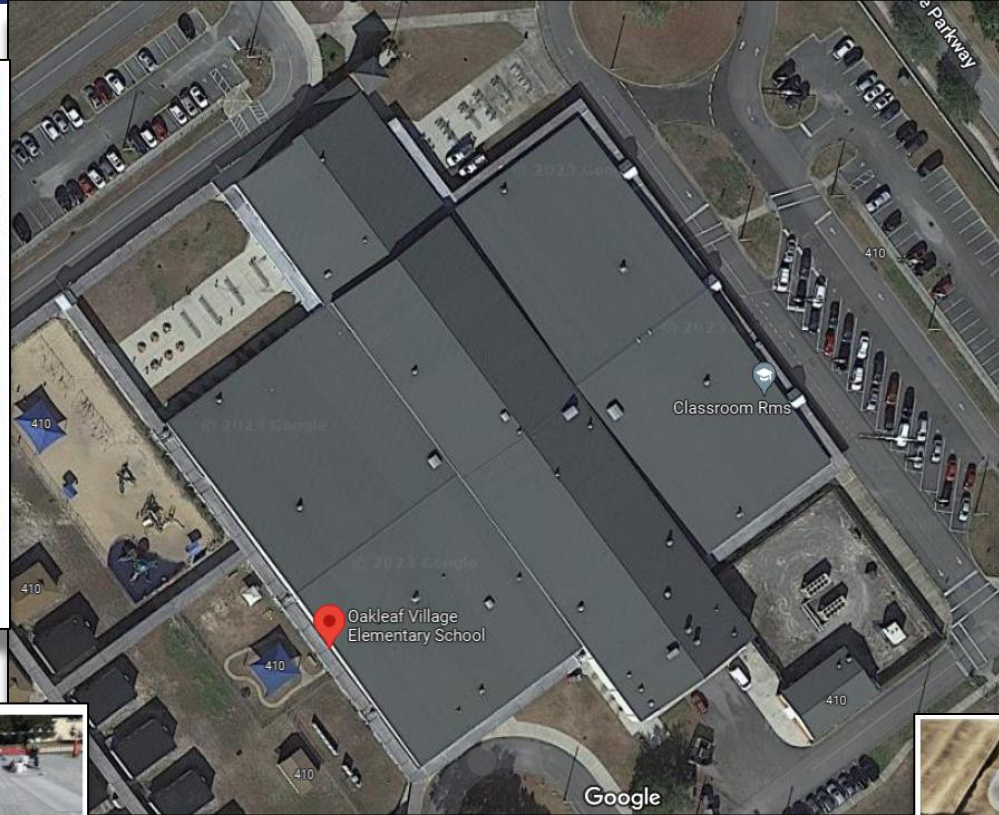
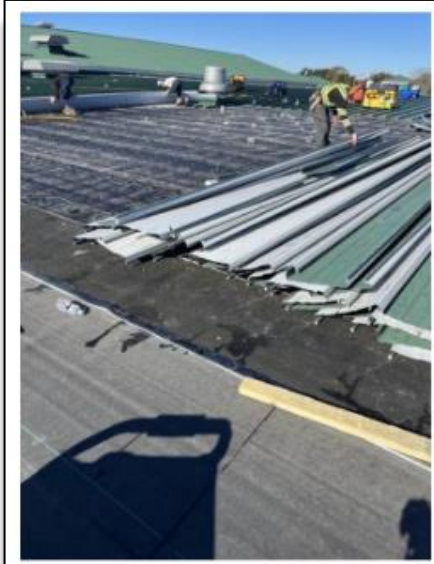
Budget: \$3.2 M

Final Completion: January 2023



Projects 22/23

Oakleaf Village Elementary School Reroof



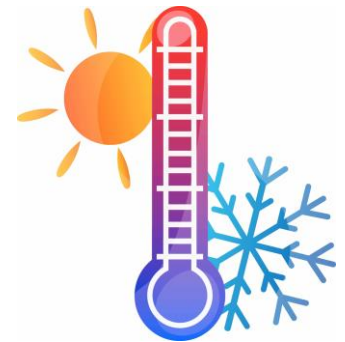
Budget: \$1.2 M

Final Completion: August 2023



Completed Projects

Middleburg High HVAC Replacement



Budget: \$1.4M
Final Completion: July 2023



Completed Projects

Keystone Heights Elementary - New Cafeteria / Media / Classrooms



Budget: \$21.4M

Final Completion: December 2023



EDFIRST WEBSITE

District Home About Us Departments Employment Leadership **Half-Cent Sales Tax** Schools



SCHOOLS



TECHNOLOGY



MORE QUICK LINKS



School Projects

CAC Revenue '23.xlsx · Projects 23-24 (Working)



SALES TAX REFERENDUM EdFIRST List of Projects 23/24 (Fiscal Year July 1 - June 30)

SITE DESCRIPTION	PROJECT DESCRIPTION	BUDGET	ACTUAL	ENCUMBRANCE	BALANCE	NOTES
Carryover Projects from 22/23						
Green Cove Junior High	Digital Marquee	\$ 71,622.00	\$ 11,000.00	\$ 60,622.00	\$ -	Install Date - 10/26/23
Keystone Heights Elementary	New Cafeteria/Classrooms	\$ 13,797,061.50	\$ 13,757,151.17	\$ 39,910.33	\$ 0.00	Substantial Completion 10/19/23
Keystone Heights High	Restroom Renovations	\$ 272,440.00	\$ 238,150.29	\$ 18,305.28	\$ 15,984.43	90% complete
Lakeside Junior High	Gym Renovations	\$ 1,285,000.00	\$ -	\$ 85,000.00	\$ 1,200,000.00	In Progress - Design Fees Encumbered
Lakeside Junior High	Restroom Renovations	\$ 892,118.40	\$ 648,908.85	\$ 192,459.66	\$ 50,749.89	95% complete
Lakeside Elementary	Freezer/Cooler Replacement	\$ 208,450.00	\$ -	\$ 208,450.00	\$ -	
Orange Park Junior High	Electrical Panel Replacement	\$ 14,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	In Progress - Material Backordered
Orange Park Junior High	Restroom Renovations	\$ 479,192.74	\$ 409,130.55	\$ 45,774.07	\$ 24,288.12	95% complete. Ready for start of school.
Middleburg High	Cafeteria Expansion	\$ 1,637,373.64	\$ 838,625.37	\$ 760,873.80	\$ 37,874.47	75% - January Final Completion
Middleburg High	Greenhouse Replacement	\$ 205,000.00	\$ -	\$ 197,631.00	\$ 7,369.00	Contract awarded
Wilkinson Elementary	Freezer/Cooler Replacement	\$ 354,832.00	\$ 341,684.31	\$ 3,502.14	\$ 9,645.55	Construction Complete - Final Payment Pending
Charter Schools			\$ -	\$ -	\$ -	
St. Johns Classical Academy	See attached	\$ -	\$ -	\$ -	\$ -	
Clay Charter Academy	See attached	\$ -	\$ -	\$ -	\$ -	
TOTALS		\$ 19,217,090.28				
<i>* Projects Budgeted based on projections</i>						
Projects for 23/24 - Board Approved 9/14/2023						
Charles E. Bennett	Roof Repair/Replacement	\$ 300,000.00			\$ 300,000.00	
Charles E. Bennett	Security Lighting Repair/Replacement	\$ 30,000.00		\$ 19,200.00	\$ 10,800.00	Engineering Fees
Orange Park Elementary	Restroom Renovations					
Orange Park Elementary	Digital Marquee					
Grove Park Elementary	Outdoor PE/Playground					
Grove Park Elementary	Kitchen/Cafeteria Renov					
Orange Park High	Media Center Renovation					
Doctors Inlet Elementary	HVAC Repair/Replacement	\$ 200,000.00			\$ 200,000.00	
Doctors Inlet Elementary	Security Lighting Repair/Replacement	\$ 30,000.00		\$ 16,000.00	\$ 14,000.00	Design
Middleburg Elementary	Stair Replacement/Repair	\$ 75,000.00			\$ 75,000.00	
Middleburg Elementary	HVAC Repair/Replacement	\$ 600,000.00		\$ 201,345.00	\$ 398,655.00	PO Issued
Keystone Heights High	Safety & Security - Emergency Communications	\$ 702,122.91		\$ 702,122.91	\$ -	PO Issued
Keystone Heights High	Digital Marquee	\$ 75,000.00		\$ 73,056.00	\$ 1,944.00	PO Issued
Clay High School	Track Improvements	\$ 700,000.00			\$ 700,000.00	Design
Clay High School	Parking Lot Renovation/Redesign	\$ 4,000,000.00		\$ 270,000.00	\$ 3,730,000.00	Design
Clay High School	Digital Marquee	\$ 75,041.00		\$ 75,041.00	\$ -	PO Issued
Lakeside Elementary	Restroom Renovations	\$ 30,000.00			\$ 30,000.00	
Lakeside Elementary	HVAC Repair/Replacement	\$ 400,000.00			\$ 400,000.00	

Completed and Current Year Projects - Status



Citizens Advisory Committee Validation Report

Jeff Nelson - Committee Chair Comments



CLAY COUNTY DISTRICT SCHOOLS

900 WALNUT STREET, GREEN COVE SPRINGS, FL 32043
 P (904) 336-6500 F (904) 336-6536 W oneclay.net
 SUPERINTENDENT OF SCHOOLS
 David S. Broskie

BOARD MEMBERS:

Erin Skipper, District 1
 Mary Bolla, District 2
 Beth Clark, District 3
 Michele Hanson, District 4
 Ashley Gilhousen, District 5

EDFIRST Half-Cent Sales Tax Citizens Advisory Committee Annual Report for Calendar Years 2022 and 2023

The half-cent sales surtax (EDFIRST) was voted in by electors on November 3, 2020. The purpose of the Citizens Advisory Committee is to monitor and report on the use of the half-cent sales surtax revenues to assure the public that the monies are being utilized as provided for by state law.

The committee was approved at the May 6, 2021 board meeting.

Because there was not a Citizens Advisory Committee quorum for the first three meetings in 2023 we were never able to officially validate the 2022 EDFIRST Projects.

Meeting Dates

For the 2023 calendar year, the Committee met on January 31 (no quorum), April 25 (no quorum), August 7 (July 25-no quorum), October 24, 2023.

Funds Received

Total Revenue received through 2023:

SALES TAX REFERENDUM EdFIRST TOTAL Revenue (by Fiscal Year)	
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	\$ 5,374,841.13
TOTAL Revenue	\$ 47,231,138.19



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 SUPERINTENDENT OF SCHOOLS
 David S. Broskie

BOARD MEMBERS:

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 Beth Clark, District 3
 Michele Hanson, District 4
 Ashley Gilhousen, District 5

EDFIRST Citizens Advisory Committee Annual Report for Calendar Year 2022 and 2023

Validation

Based upon the activities the advisory committee has observed (from January 1, 2022 to December 31, 2023), 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.

Jeff Nelson, Chairperson

Date

Citizens Advisory Committee

District	Three-Year Term Member	Two-Year Term Member	Alternate Member
District 1	Horace Tucker	Danny Finley	Tara Richardson
District 2	Peter Antonacci	Seidah Durante	Paul Casanova
District 3	Alan Watt	Kenneth Francis**	Glen Stroman
District 4	Edward "Smitty" Huffman	Karen Lake	Shawn Jackson
District 5	Matt Swain	Thomas Smith	Felicia Hampshire
Superintendent	Jeff Nelson*		Samantha Lawson

* Chair
 ** Vice Chair



THANK YOU!

