

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	550,000.00
Reserve Officers Training Corps (ROTC)	3191	500,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,050,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	2,000,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,000,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	227,520,714.00
Workforce Development	3315	1,154,458.00
Workforce Development Capitalization Incentive Grant	3316	3,956,156.25
Workforce Education Performance Incentives	3317	10,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	35,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	36,766,787.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	560,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,814,592.00
Total State	3300	271,841,707.25
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	100,403,167.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	1,000,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	500,000.00
Investment Income	3430	2,000,000.00
Gifts, Grants and Bequests	3440	100,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	30,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	19,685.75
Preschool Program Fees	3471	500,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	30,000.00
Miscellaneous Local Sources	3490	4,596,418.61
Total Local	3400	109,179,271.36
TOTAL ESTIMATED REVENUES		384,070,978.61
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	50,000.00
Loss Recoveries	3740	5,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	10,769,980.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	10,769,980.00
TOTAL OTHER FINANCING SOURCES		10,824,980.00
Fund Balance, July 1, 2025	2800	33,279,954.45
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		428,175,913.06

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	242,784,567.29	148,148,139.38	47,531,396.77	30,758,446.32	20,136.35	12,480,373.74	2,542,881.12	1,303,193.61
Student Support Services	6100	24,360,847.34	13,888,710.96	5,226,040.45	1,005,736.91	4,400.00	4,224,372.65	9,866.37	1,720.00
Instructional Media Services	6200	4,226,862.12	2,772,783.55	1,078,294.67	206,444.20		71,923.84	96,221.86	1,194.00
Instruction and Curriculum Development Services	6300	5,777,996.55	4,050,060.40	1,590,061.82	73,248.01	560.00	38,356.21	24,552.51	1,157.60
Instructional Staff Training Services	6400	3,722,899.90	2,169,704.13	781,009.96	452,876.60		59,587.42	1,894.79	257,827.00
Instruction-Related Technology	6500	6,799,711.50	2,241,299.34	858,121.67	3,452,236.94		64,053.55	184,000.00	
Board	7100	2,592,580.80	282,456.50	224,064.78	2,053,892.37		4,037.15	1,000.00	27,130.00
General Administration	7200	628,784.24	344,561.05	215,818.58	28,120.61	1,200.00	8,904.00	3,680.00	26,500.00
School Administration	7300	18,469,998.64	13,159,834.90	5,090,429.56	69,587.39		95,022.30	37,184.09	17,940.40
Facilities Acquisition and Construction	7400	13,030,785.93	1,199,224.24	450,728.79	1,352,977.68	6,400.00	21,869.90	8,879,999.32	1,119,586.00
Fiscal Services	7500	2,284,740.92	1,342,679.39	518,567.53	401,521.35		17,272.65	4,500.00	200.00
Food Service	7600	107,319.00	77,688.00	29,631.00					
Central Services	7700	4,404,568.46	2,255,848.52	876,707.80	716,204.56	5,298.17	106,835.28	398,714.13	44,960.00
Student Transportation Services	7800	16,534,954.25	8,776,372.48	3,146,739.63	722,729.57	1,859,938.40	1,211,054.72	808,119.45	10,000.00
Operation of Plant	7900	34,709,510.49	8,697,749.65	3,289,632.46	15,251,922.09	6,160,164.53	817,039.51	474,402.25	18,600.00
Maintenance of Plant	8100	10,072,353.69	4,019,249.51	1,474,327.44	2,744,865.06	165,955.61	1,461,068.08	190,787.99	16,100.00
Administrative Technology Services	8200	1,635,875.73	1,168,123.30	438,072.43	4,880.00	12,000.00	10,240.00	2,400.00	160.00
Community Services	9100	316,161.51	157,636.68	60,820.79			96,677.57	20.00	1,006.47
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		392,460,518.36	214,752,121.98	72,880,466.13	59,295,689.66	8,236,053.06	20,788,688.57	13,660,223.88	2,847,275.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	875,738.96							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	875,738.96							
TOTAL OTHER FINANCING USES		875,738.96							
Nonspendable Fund Balance, June 30, 2026	2710	1,421,299.85							
Restricted Fund Balance, June 30, 2026	2720	10,765,901.26							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	22,225,474.06							
Unassigned Fund Balance, June 30, 2026	2750	426,980.57							
TOTAL ENDING FUND BALANCE	2700	34,839,655.74							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		428,175,913.06							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	15,538,065.50
USDA-Donated Commodities	3265	1,600,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	17,138,065.50
<i>STATE:</i>		
School Breakfast Supplement	3337	60,000.00
School Lunch Supplement	3338	85,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	145,000.00
<i>LOCAL:</i>		
Investment Income	3430	150,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	5,236,500.00
Other Miscellaneous Local Sources	3495	5,000.00
Total Local	3400	5,391,500.00
TOTAL ESTIMATED REVENUES		22,674,565.50
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	9,183,583.77
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		31,858,149.27

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	7,357,994.18
Employee Benefits	200	2,790,557.79
Purchased Services	300	308,751.99
Energy Services	400	198,400.00
Materials and Supplies	500	11,572,080.59
Capital Outlay	600	467,145.00
Other	700	530,196.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS		23,225,125.55
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	8,633,023.72
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	8,633,023.72
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		31,858,149.27

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL
PROGRAMS - FUND 420

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	367,631.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	490,817.09
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	5,945.00
Individuals with Disabilities Education Act (IDEA)	3230	9,739,772.86
Elementary and Secondary Education Act, Title I	3240	5,919,585.58
Language Instruction - Title III	3241	7,585.88
Twenty-First Century Schools - Title IV	3242	309,711.02
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	172,904.83
Total Federal Through State And Local	3200	17,013,953.72
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		17,013,953.72
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	875,738.96
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	875,738.96
TOTAL OTHER FINANCING SOURCES		875,738.96
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		17,889,692.68

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	11,403,432.85	7,252,795.09	2,705,482.41	232,433.15		683,806.15	428,008.78	100,907.27
Student Support Services	6100	1,795,915.54	1,213,040.03	449,601.77	69,765.09		62,858.65		650.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	3,514,658.00	2,516,709.23	971,708.64	4,669.03		11,571.10		10,000.00
Instructional Staff Training Services	6400	1,113,207.51	669,553.39	235,375.71	181,782.69		15,409.84	7,585.88	3,500.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	27,610.43							27,610.43
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,374.00			1,374.00				
Student Transportation Services	7800	33,494.35			33,494.35				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		17,889,692.68	11,652,097.74	4,362,168.53	523,518.31		773,645.74	435,594.66	142,667.70
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		17,889,692.68							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF (ESSER) - FUND 441

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
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SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT
RELIEF (INCLUDING GEER) - FUND 442

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF II (ESSER II) - FUND 443

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT
RELIEF (INCLUDING GEER II) - FUND 444

	Account Number	
ESTIMATED REVENUES		
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF III (ESSER III) - FUND 445

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF
- FUND 446

	Account Number	
ESTIMATED REVENUES		
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,575.00		225,575.00					
Total State Sources	3300	225,575.00		225,575.00					
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430	1,000.00		1,000.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400	1,000.00		1,000.00					
TOTAL ESTIMATED REVENUES		226,575.00		226,575.00					
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	6,222,559.42						6,222,559.42	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	6,222,559.42						6,222,559.42	
TOTAL OTHER FINANCING SOURCES		6,222,559.42						6,222,559.42	
Fund Balance, July 1, 2025	2800	436,731.64		421,781.09				14,950.55	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,885,866.06		648,356.09				6,237,509.97	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	4,068,330.71		155,000.00				3,913,330.71	
Interest	720	2,365,803.71		61,575.00				2,304,228.71	
Dues and Fees	730	5,000.00						5,000.00	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	6,439,134.42		216,575.00				6,222,559.42	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720	446,731.64		431,781.09				14,950.55	
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700	446,731.64		431,781.09				14,950.55	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,885,866.06		648,356.09				6,237,509.97	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

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ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	1,600,000.00						1,600,000.00				
Interest on Undistributed CO&DS	3325	46,500.00						46,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,646,500.00						1,646,500.00				
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	31,560,212.00							31,560,212.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418	20,000,000.00									20,000,000.00	
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	675,000.00									675,000.00	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	9,500,000.00									9,500,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	61,735,212.00							31,560,212.00		30,175,000.00	
TOTAL ESTIMATED REVENUES		63,381,712.00						1,646,500.00	31,560,212.00		30,175,000.00	
<i>OTHER FINANCING SOURCES</i>												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	58,518,315.76						2,838,594.80	14,337,934.37		41,341,786.59	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		121,900,027.76						4,485,094.80	45,898,146.37		71,516,786.59	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	35,265,622.26						4,026,480.97	127,415.28		31,111,726.01	
Furniture, Fixtures and Equipment	640	2,454,207.42							890,773.20		1,563,434.22	
Motor Vehicles (Including Buses)	650	6,976,612.93							6,976,612.93			
Land	660	1,000.00							1,000.00			
Improvements Other Than Buildings	670	10,383,248.70							1,538,099.35		8,825,149.35	
Remodeling and Renovations	680	45,062,665.39							22,197,298.57		22,865,366.82	
Computer Software	690											
Charter School Local Capital Improvement	793	1,005,953.36							1,005,953.36			
Charter School Capital Outlay Sales Tax	795	1,140,000.00									1,140,000.00	
Redemption of Principal	710	312,520.00							312,520.00			
Interest	720	766.74							766.74			
Dues and Fees	730											
TOTAL APPROPRIATIONS		102,602,596.80						4,026,480.97	33,070,439.43		65,505,676.40	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	10,769,980.00							10,769,980.00			
To Debt Service Funds	920	6,222,559.42							1,615,559.42		4,607,000.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	16,992,539.42							12,385,539.42		4,607,000.00	
TOTAL OTHER FINANCING USES		16,992,539.42							12,385,539.42		4,607,000.00	
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720	2,304,891.54						458,613.83	442,167.52		1,404,110.19	
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700	2,304,891.54						458,613.83	442,167.52		1,404,110.19	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		121,900,027.76						4,485,094.80	45,898,146.37		71,516,786.59	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000

	Account Number	
ESTIMATED REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481	39,700,000.00	3,200,000.00	36,500,000.00					
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489	5,003,200.00	3,200.00	5,000,000.00					
Total Operating Revenues		44,703,200.00	3,203,200.00	41,500,000.00					
NONOPERATING REVENUES:									
Investment Income	3430	190,000.00	150,000.00	40,000.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	200,000.00		200,000.00					
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		390,000.00	150,000.00	240,000.00					
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	6,222,274.77	776,218.58	5,446,056.19					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		51,315,474.77	4,129,418.58	47,186,056.19					
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	112,387.84		112,387.84					
Employee Benefits	200	1,640,675.10	1,600,000.00	40,675.10					
Purchased Services	300	41,474,457.50	1,446,846.50	40,027,611.00					
Energy Services	400	1,000.00		1,000.00					
Materials and Supplies	500	9,300.00		9,300.00					
Capital Outlay	600	1,000.00		1,000.00					
Other (including Depreciation)	700	825.00		825.00					
Total Operating Expenses		43,239,645.44	3,046,846.50	40,192,798.94					
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	8,075,829.33	1,082,572.08	6,993,257.25					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		51,315,474.77	4,129,418.58	47,186,056.19					