



Educational Facility Plan (EFP) Capital Revenue Sources

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Educational Facilities Plan

The Educational Facilities Plan (EFP) is prepared annually pursuant to the requirements of ***Section 1013.35, Florida Statutes***. The plan is submitted to the Florida Department of Education (FDOE) for review and to all affected local governments to be reviewed for consistency with their comprehensive plans.



Revenue Sources (pg 20-21)

Capital Projects Funds are used for acquisition or construction of major capital facilities and improvements to existing facilities. *Land acquisition, equipment purchases, buses, maintenance, and capital debt service* are also accomplished with these funds.

Revenue sources that are designated to fund capital projects:

- 1.5M Levy (LCIF) - *school buses, buy land, maintenance and repair of existing schools, renovations, new schools, and to pay debt service.*
- Educational Impact Fees - *New Growth ONLY*
- Capital Outlay and Debt Service (CO&DS) - *Classroom Capacity and PPL*
- Gas Tax - *Right of Way ONLY*
- Discretionary Sales Tax - *EdFIRST ½ cent sales tax*
- 1M Ad Valorem - *Safety & Security*
- Proportionate Fair Share Mitigation - *“Impact Fees Up Front”*



Table 3.1
Projected New Revenue
2025/2026 Through 2029/2030

REVENUE	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
LCIF (1.50 Mil)	\$ 29,413,841.00	\$ 30,296,256.23	\$ 31,205,143.92	\$ 32,141,298.23	\$ 33,105,537.18
C.O. & D.S.	\$ 1,600,000.00	\$ 1,600,000.00	\$ 1,600,000.00	\$ 1,600,000.00	\$ 1,600,000.00
Mill Money	\$ 19,609,228.00	\$ 20,197,504.84	\$ -	\$ -	\$ -
Gas Tax	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00
Impact Fees	\$ 9,500,000.00	\$ 10,000,000.00	\$ 10,500,000.00	\$ 11,000,000.00	\$ 11,000,000.00
Half-cent Sales Tax (EDFIRST)	\$ 20,000,000.00	\$ 20,600,000.00	\$ 21,218,000.00	\$ 21,854,540.00	\$ 22,510,176.20
Fair Share Mitigation (Impact Fees)	\$ 675,000.00	\$ 2,343,000.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,100,000.00
Total	\$ 80,844,569.00	\$ 85,083,261.07	\$ 67,569,643.92	\$ 69,642,338.23	\$ 71,362,213.38



Table 3.1.1

District Capital Outlay Expenditures - 2025/2026 Through 2029/2030

Item	DESCRIPTION		2025/2026	2026/2027	2027/28	2028/2029	2029/2030	NOTES
1	Repay Certificate of Participation							
	380-9700920-9001-3724-0000-000-5	(Classroom Wings COPS) (Series 2024A 15 yr)	\$ 4,602,000.00	\$ 4,600,750.00	\$ 4,598,750.00	\$ 4,600,750.00	\$ 4,600,750.00	Impact
	380-9700920-9001-3763-0000-000-5	(Dues)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	Impact
Total			\$ 4,607,000.00	\$ 4,605,750.00	\$ 4,603,750.00	\$ 4,605,750.00	\$ 4,605,750.00	
2	Transportation Department							
	370-9700920-9010-3878-0000-000-6	(100 -Bus/Radio Lease Purchase)	\$ 1,588,330.71	\$ -	\$ -	\$ -	\$ -	LCIF
	370-9700920-9010-3878-0000-000-6	(Interest for Bus Lease)	\$ 27,228.71	\$ -	\$ -	\$ -	\$ -	LCIF
	370-7400651-9010-3878-0000-000-6	(New purchase 22 buses)	\$ 3,531,261.93	\$ 3,648,965.26	\$ 3,648,965.26	\$ 3,648,965.26	\$ 3,648,965.26	LCIF
	370-9200710-9010-3815-0000-000-6	(GPS System)	\$ 312,520.00	\$ 152,460.00	\$ 160,083.00	\$ 168,087.15	\$ 176,491.51	LCIF
	370-9200720-9010-3815-0000-000-6	(Interest for GPS)	\$ 766.74					LCIF
Total			\$ 5,460,108.09	\$ 3,801,425.26	\$ 3,809,048.26	\$ 3,817,052.41	\$ 3,825,456.77	
3	Safety and Security Department							
	105		\$ 12,481,067.56	\$ 12,779,263.06	\$ 11,086,404.43	\$ 11,402,760.03	\$ 11,728,606.31	MIL
Total			\$ 12,481,067.56	\$ 12,779,263.06	\$ 11,086,404.43	\$ 11,402,760.03	\$ 11,728,606.31	FTE Estimate for 25/26
4	Charters (estimate)*							
	396-7440795-0667-0000-0000-000-0	(St. Johns Classical) EDFIRST	\$ 536,000.00	\$ 552,080.00	\$ 568,642.40	\$ 585,701.67	\$ 603,272.72	2.68%
	396-7440795-0677-0000-0000-000-0	(St. Johns Classical OP) EDFIRST	\$ 220,000.00	\$ 226,600.00	\$ 233,398.00	\$ 240,399.94	\$ 247,611.94	1.10%
	396-7440795-0664-0000-0000-000-0	(Clay Charter) EDFIRST	\$ 384,000.00	\$ 395,520.00	\$ 407,385.60	\$ 419,607.17	\$ 432,195.38	1.92%
	370-7430793-0667-000000000-000-6	(St. Johns Classical FI) LCIF**	\$ 472,974.56	\$ 649,551.73	\$ 836,297.86	\$ 861,386.79	\$ 887,228.40	2.68%
	370-7430793-0677-000000000-000-6	(St. Johns Classical OP) LCIF**	\$ 194,131.35	\$ 266,607.05	\$ 343,256.58	\$ 353,554.28	\$ 364,160.91	1.10%
	370-7430793-0664-0000-0000-000-6	(Clay Charter) LCIF**	\$ 338,847.45	\$ 465,350.50	\$ 599,138.76	\$ 617,112.93	\$ 635,626.31	1.92%
	105-7440795-0667-0000-0000-000-0	(St. Johns Classical) MIL	\$ 525,527.31	\$ 541,293.13	\$ 557,531.92	\$ 574,257.88	\$ 591,485.62	2.68%
	105-7440795-0677-0000-0000-000-0	(St. Johns Classical OP) MIL	\$ 215,701.51	\$ 222,172.55	\$ 228,837.73	\$ 235,702.86	\$ 242,773.95	1.10%
	105-7440795-0664-0000-0000-000-0	(Clay Charter) MIL	\$ 376,497.18	\$ 387,792.09	\$ 399,425.86	\$ 411,408.63	\$ 423,750.89	1.92%
Total			\$ 3,263,679.36	\$ 2,555,709.28	\$ 2,988,119.20	\$ 3,077,762.78	\$ 3,170,095.66	
5	Transfer to Fund Balance (LCIF)							
	Equipment, Property & Casualty Insurance, Other eligible capital expenses (capital salaries)		\$ 8,000,000.00	\$ 6,000,000.00	\$ 6,000,000.00	\$ 6,000,000.00	\$ 6,000,000.00	LCIF
Total			\$ 8,000,000.00	\$ 2,540,494.97	\$ 2,972,448.46	\$ 3,061,621.91	\$ 3,153,470.57	
Grand Total			\$ 24,080,787.45	\$ 22,960,664.18	\$ 23,687,520.48	\$ 24,081,606.30	\$ 24,521,989.77	



2025-26 EFP – What projects are planned for the upcoming year?

(pg. 24)

Projects 2025/2026
HVAC Repair/Replace/Controls
Roof Repair and Replacement
Fire Alarm Replacements
Track Improvements
Security Cameras
LED Lighting Upgrades
Security Fencing
Digital Marquees
Emergency Communications
Door and Window Replacements
Restroom Renovations
Kitchen Renovations (Incl. Freezer/Cooler Upgrades)
Classroom Addition



Clay County
District Schools
www.claycountyschools.org

Thank You!