

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2026-27

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser

22,858,996,211.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES		
Nonvoted	Voted	Total
2.9690		2.9690
0.0060		0.0060
0.7480		0.7480
	1.0000	1.0000
1.5000		1.5000
5.2230	1.0000	6.2230

- 1. Required Local Effort
- 2. Prior-Period Funding Adjustment Millage
- 3. Discretionary Operating
- 4. Additional Operating
- 5. Additional Capital Improvement
- 6. Local Capital Improvement
- 7. Discretionary Capital Improvement
- 8. Debt Service

TOTAL MILLS

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	450,000.00
Reserve Officers Training Corps (ROTC)	3191	500,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	950,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	2,200,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,200,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	224,899,380.00
Workforce Development	3315	1,154,458.00
Workforce Development Capitalization Incentive Grant	3316	1,669,161.25
Workforce Education Performance Incentives	3317	5,000.00
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	213,250.00
State Forest Funds	3342	
State License Tax	3343	40,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	36,098,213.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	602,000.01
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	190,987.17
Total State	3300	264,896,449.43
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	103,644,518.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	18,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	650,000.00
Investment Income	3430	2,750,000.00
Gifts, Grants and Bequests	3440	9,493.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	38,000.00
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	25,000.00
Preschool Program Fees	3471	650,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	85,000.00
Miscellaneous Local Sources	3490	6,498,389.33
Total Local	3400	114,368,400.33
TOTAL ESTIMATED REVENUES		382,414,849.76
<i>OTHER FINANCING SOURCES:</i>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	12,221,538.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	12,221,538.00
TOTAL OTHER FINANCING SOURCES		12,221,538.00
Fund Balance, July 1, 2026	2800	41,148,248.51
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		435,784,636.27

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100 (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	265,648,081.71	165,289,478.07	54,696,320.76	31,502,580.43	20,804.55	9,655,296.90	3,047,128.53	1,436,472.47
Student Support Services	6100	21,137,625.49	14,321,261.24	5,257,710.25	1,190,514.95	4,000.00	181,385.54	160,947.68	21,805.83
Instructional Media Services	6200	4,449,191.57	2,933,570.67	1,170,212.01	174,403.54		68,986.60	101,553.75	465.00
Instruction and Curriculum Development Services	6300	6,126,154.91	4,379,802.24	1,660,670.03	37,036.33	1,000.00	24,090.67	22,705.64	850.00
Instructional Staff Training Services	6400	2,966,485.95	1,869,696.61	613,194.26	360,269.69		72,172.58	8,617.81	42,535.00
Instruction-Related Technology	6500	7,610,120.66	2,427,705.60	925,709.31	3,381,942.15		42,652.80	832,110.80	
Board	7100	3,427,518.91	318,068.40	215,314.39	2,862,686.02		4,150.10	1,300.00	26,000.00
General Administration	7200	871,116.17	390,675.49	204,916.68	43,400.00	190,800.00	7,924.00	3,400.00	30,000.00
School Administration	7300	20,701,970.01	15,121,226.60	5,330,878.93	70,629.44		124,366.60	19,606.44	35,262.00
Facilities Acquisition and Construction	7400	9,590,726.73	1,241,342.16	423,862.46	935,352.84	6,550.00	12,465.00	4,214,053.07	2,757,101.20
Fiscal Services	7500	2,337,635.67	1,357,718.29	451,343.38	506,674.00		15,130.00	6,170.00	600.00
Food Service	7600								
Central Services	7700	4,866,694.82	2,657,127.70	965,404.26	784,276.90	4,450.00	85,748.96	333,610.00	36,077.00
Student Transportation Services	7800	16,779,269.34	9,719,082.67	3,378,752.78	843,846.45	1,366,001.00	1,251,495.22	210,090.22	10,001.00
Operation of Plant	7900	37,844,648.53	9,848,699.32	4,002,521.68	16,098,523.27	6,758,292.21	793,917.45	317,694.60	25,000.00
Maintenance of Plant	8100	10,369,102.91	3,992,976.12	1,595,836.45	3,048,219.69	165,950.00	1,439,220.65	113,800.00	13,100.00
Administrative Technology Services	8200	1,699,786.00	1,225,735.46	447,784.25	7,784.00	12,000.00	3,732.29	2,000.00	750.00
Community Services	9100	421,307.48	172,609.71	84,515.79	110.00		159,188.83	3,877.01	1,006.14
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		416,847,436.86	237,266,776.35	81,424,947.67	61,848,249.70	8,529,847.76	13,941,924.19	9,398,665.55	4,437,025.64
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
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, 2027	2710	1,712,006.58							
Restricted Fund Balance, June 30, 2027	2720	5,491,787.83							
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740	11,551,691.64							
Unassigned Fund Balance, June 30, 2027	2750	181,713.36							
TOTAL ENDING FUND BALANCE	2700	18,937,199.41							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		435,784,636.27							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	16,032,952.62
USDA-Donated Commodities	3265	1,800,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	17,832,952.62
<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	170,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	6,081,750.00
Other Miscellaneous Local Sources	3495	5,000.00
Total Local	3400	6,256,750.00
TOTAL ESTIMATED REVENUES		24,234,702.62
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, 2026	2800	10,370,995.61
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		34,605,698.23

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	7,905,718.96
Employee Benefits	200	3,584,836.07
Purchased Services	300	304,718.71
Energy Services	400	197,400.00
Materials and Supplies	500	11,142,428.35
Capital Outlay	600	798,383.49
Other	700	530,292.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		24,463,777.58
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		
Nondisposable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	10,141,920.65
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	10,141,920.65
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		34,605,698.23

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

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ESTIMATED REVENUES	Account Number	
<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	432,499.67
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	1,023,229.27
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	9,138,114.85
Elementary and Secondary Education Act, Title I	3240	6,219,901.39
Language Instruction - Title III	3241	312,498.00
Twenty-First Century Schools - Title IV	3242	455,159.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	113,526.00
Total Federal Through State And Local	3200	17,694,928.18
<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		17,694,928.18
OTHER FINANCING SOURCES:		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	
<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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		17,694,928.18

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	11,106,240.80	6,803,831.12	2,551,369.74	206,967.30		1,050,975.98	403,847.36	89,249.30
Student Support Services	6100	1,786,528.94	1,125,232.35	451,052.10	65,860.00		107,779.31	10,626.18	25,979.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	3,050,487.00	2,197,682.72	837,804.28	3,000.00		2,000.00		10,000.00
Instructional Staff Training Services	6400	1,421,736.89	803,997.23	277,417.29	264,807.19		41,544.11	31,364.07	2,607.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	226,307.31							226,307.31
School Administration	7300	49,030.92	39,960.00	9,070.92					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	54,596.32			54,596.32				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		17,694,928.18	10,970,703.42	4,126,714.33	595,230.81		1,202,299.40	445,837.61	354,142.61
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, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		17,694,928.18							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

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, 2026	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, 2027

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, 2027

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

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	
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, 2026	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, 2027

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

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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, 2026	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
For Fiscal Year Ending June 30, 2027

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT
RELIEF (INCLUDING GEER II) - FUND 444

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	
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
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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
For Fiscal Year Ending June 30, 2027

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF
- FUND 446

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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	
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, 2026	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, 2027

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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, 2026	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, 2027

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, 2027

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	15,000.00		15,000.00					
Total State Sources	3300	15,000.00		15,000.00					
<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								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		15,000.00		15,000.00					
<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	4,605,750.00						4,605,750.00	
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	4,605,750.00						4,605,750.00	
TOTAL OTHER FINANCING SOURCES		4,605,750.00						4,605,750.00	
Fund Balance, July 1, 2026	2800	219,578.72		205,206.09				14,372.63	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		4,840,328.72		220,206.09				4,620,122.63	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	2,605,000.00		165,000.00				2,440,000.00	
Interest	720	2,214,963.00		54,213.00				2,160,750.00	
Dues and Fees	730	5,000.00						5,000.00	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	4,824,963.00		219,213.00				4,605,750.00	
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, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720	15,365.72		993.09				14,372.63	
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCES	2700	15,365.72		993.09				14,372.63	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		4,840,328.72		220,206.09				4,620,122.63	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XIII. CAPITAL PROJECTS FUNDS

	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
ESTIMATED REVENUES												
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
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	1,451,538.00									1,451,538.00	
Other Miscellaneous State Revenues	3399	273,152.34										273,152.34
Total State Sources	3300	3,371,190.34						1,646,500.00			1,451,538.00	273,152.34
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	32,916,955.00							32,916,955.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418	20,600,000.00									20,600,000.00	
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	1,018,750.00						36,500.00	330,000.00		652,250.00	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	12,343,000.00									12,343,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	66,878,705.00						36,500.00	33,246,955.00		33,595,250.00	
TOTAL ESTIMATED REVENUES		70,249,895.34						1,683,000.00	33,246,955.00		35,046,788.00	273,152.34
OTHER FINANCING SOURCES												
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											
Transfers In:												
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, 2026	2800	50,375,020.59						1,990,935.82	5,091,830.58		43,292,254.19	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		120,624,915.93						3,673,935.82	38,338,785.58		78,339,042.19	273,152.34

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)												Page 25
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	33,315,020.96						3,100,000.00	1,746,665.10		28,468,355.86	
Furniture, Fixtures and Equipment	640	283,321.08							144,141.42		139,179.66	
Motor Vehicles (Including Buses)	650	3,164,850.36							3,164,850.36			
Land	660	250,000.00							250,000.00			
Improvements Other Than Buildings	670	10,368,507.41							624,433.91		9,744,073.50	
Remodeling and Renovations	680	35,952,160.48							9,871,693.56		25,807,314.58	273,152.34
Computer Software	690											
Charter School Local Capital Improvement	793	1,486,107.65							1,486,107.65			
Charter School Capital Outlay Sales Tax	795	1,174,200.00									1,174,200.00	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		85,994,167.94						3,100,000.00	17,287,892.00		65,333,123.60	273,152.34
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	12,221,538.00							10,770,000.00		1,451,538.00	
To Debt Service Funds	920	4,605,750.00									4,605,750.00	
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	16,827,288.00							10,770,000.00		6,057,288.00	
TOTAL OTHER FINANCING USES		16,827,288.00							10,770,000.00		6,057,288.00	
Nonspendable Fund Balance, June 30, 2027	2710											
Restricted Fund Balance, June 30, 2027	2720	17,803,459.99						573,935.82	10,280,893.58		6,948,630.59	
Committed Fund Balance, June 30, 2027	2730											
Assigned Fund Balance, June 30, 2027	2740											
Unassigned Fund Balance, June 30, 2027	2750											
TOTAL ENDING FUND BALANCES	2700	17,803,459.99						573,935.82	10,280,893.58		6,948,630.59	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		120,624,915.93						3,673,935.82	38,338,785.58		78,339,042.19	273,152.34

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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ESTIMATED REVENUES	Account Number	
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, 2026	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, 2027

SECTION XV. ENTERPRISE FUNDS

	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Depreciation and Amortization	780								
Other	700								
Total Operating Expenses									
Operating Income (Loss)									
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610								
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Internal Service Funds	3670								
To General Fund	910								
To Special Revenue Funds	940								
To Interfund	950								
To Internal Service Funds	970								
Total Noncapital Subsidies									
Operating Income (Loss) and Noncapital Subsidies									
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430								
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)									
CHANGES IN NET POSITION									
Change in Net Position									
Net Position, July 1, 2026	2880								
Net Position, June 30, 2027	2780								

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XVI. INTERNAL SERVICE FUNDS

	Account	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium	791 Other Internal
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OPERATING REVENUES:									
Charges for Services	3481	43,145,500.00	2,550,000.00	40,595,500.00					
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489	7,400,000.00	100,000.00	7,300,000.00					
Total Operating Revenues		50,545,500.00	2,650,000.00	47,895,500.00					
OPERATING EXPENSES: (Function 9900)									
Salaries	100	115,040.90		115,040.90					
Employee Benefits	200	37,977.55		37,977.55					
Purchased Services	300	348,975.00	175,000.00	173,975.00					
Energy Services	400	600.00		600.00					
Materials and Supplies	500	16,067.60		16,067.60					
Capital Outlay	600	1,000.00		1,000.00					
Depreciation and Amortization	780								
Other	700	49,946,825.00	2,775,000.00	47,171,825.00					
Total Operating Expenses		50,466,486.05	2,950,000.00	47,516,486.05					
Operating Income (Loss)		79,013.95	(300,000.00)	379,013.95					
NONCAPITAL SUBSIDIES:									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610								
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Enterprise Funds	3690								
To General Fund	910								
To Special Revenue Funds	940								
To Interfund	950								
To Enterprise Funds	990								
Total Noncapital Subsidies									
Operating Income (Loss) and Noncapital Subsidies		79,013.95	(300,000.00)	379,013.95					
OTHER NONOPERATING REVENUES (EXPENSES):									
Investment Income	3430	190,000.00	150,000.00	40,000.00					
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495	185,000.00		185,000.00					
Loss Recoveries	3740								
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)		375,000.00	150,000.00	225,000.00					
CHANGES IN NET POSITION:									
Change in Net Position		454,013.95	(150,000.00)	604,013.95					
Net Position, July 1, 2026	2880	9,127,512.33	7,001,959.45	2,125,552.88					
Net Position, June 30, 2027	2780	9,581,526.28	6,851,959.45	2,729,566.83					