



First Public Hearing to Adopt the 2025-2026 Tentative Millage Rates and Budget

Truth in Millage (TRIM) Calendar



| Date | Activity |
|--------------|---|
| July 22 | Board Meeting to Approve the Tentative Millage and Budget for Purposes of Advertising |
| July 24 | Tentative Budget and Proposed Millage Advertised in the "Clay Today" |
| July 29 | First Public Hearing on the Adoption of the 2025-26 Tentative Millage and Budget |
| September 11 | Final Public Hearing on the Adoption of the 2025-26 Final Millage and Budget |

Millage Rate Comparison Last 10 Years



| Millage Rate | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | Variance |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|
| Required Local Effort (RLE) by State Law | 4.889 | 4.514 | 4.190 | 3.933 | 3.799 | 3.641 | 3.527 | 3.171 | 3.156 | 2.986 | 3.024 | 0.038 |
| Basic | | | | | | | | | | | | |
| Discretionary | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.748 | 0.000 |
| Additional Voted Millage | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 0.000 |
| Capital Outlay (LCIF) | 1.500 | 1.500 | 1.500 | 1.500 | 1.500 | 1.500 | 1.500 | 1.500 | 1.500 | 1.500 | 1.500 | 0.000 |
| Total Millage | 7.137 | 6.762 | 6.438 | 6.181 | 7.047 | 6.889 | 6.775 | 6.419 | 6.404 | 6.234 | 6.272 | 0.038 |

Property Assessment Comparison Last 10 Years



| Fiscal Year | Total Assessed Value | Percent Change |
|-------------|----------------------|----------------|
| 2025-26 | 21,916,729,408 | 6.98% |
| 2024-25 | 20,485,950,127 | 6.83% |
| 2023-24 | 19,176,265,443 | 15.83% |
| 2022-23 | 16,555,465,982 | 15.02% |
| 2021-22 | 14,393,742,499 | 6.46% |
| 2020-21 | 13,520,428,257 | 6.39% |
| 2019-20 | 12,708,844,125 | 6.52% |
| 2018-19 | 11,930,452,878 | 7.01% |
| 2017-18 | 11,149,541,597 | 6.39% |
| 2016-17 | 10,479,541,597 | 5.29% |
| 2015-16 | 9,952,760,388 | 4.08% |

Current Events with an Immediate Impact on the 2025-26 Tentative Budget

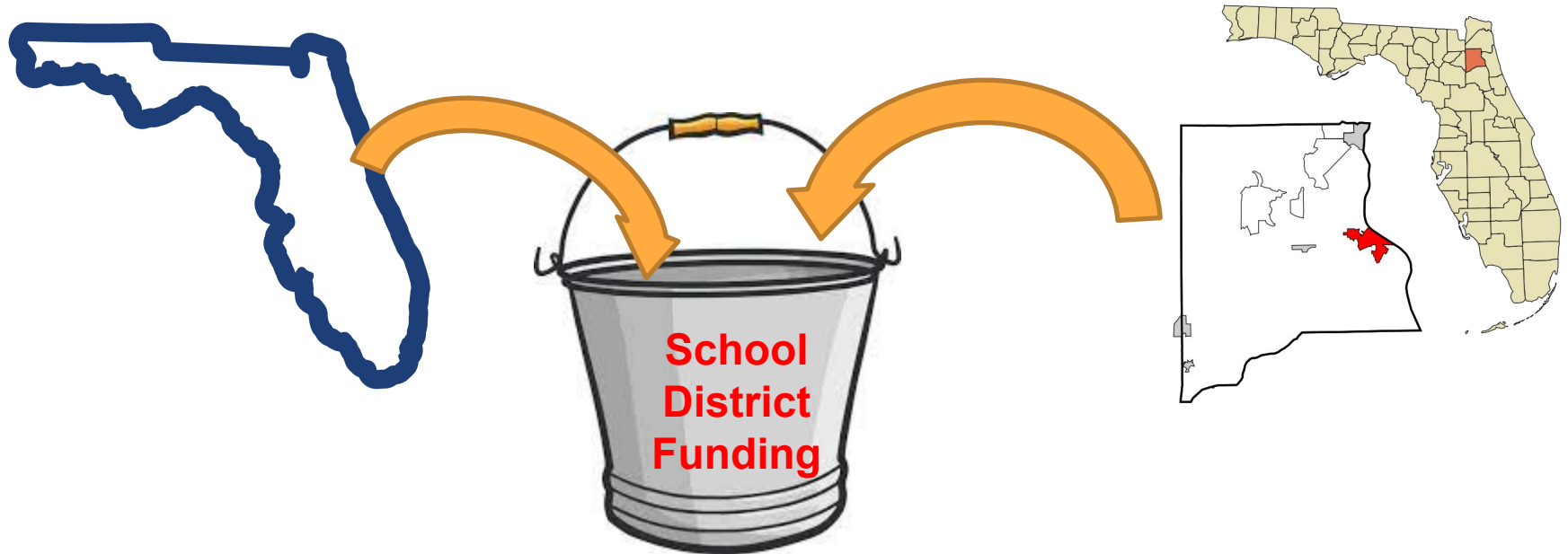


| Date | Event |
|---------|--|
| March 3 | FEFP Third Calculation Released Two Months Late. |
| March 3 | FEFP Third Calculation Represented a \$5 Million Decrease for Clay. |
| June 13 | FEFP Conference Report Released (Approved Statewide Budget). BSA Increased \$41.62 (not sufficient to cover 3% Inflation, new FRS rates, health costs, transportation costs, electricity). |
| June 26 | Final FEFP Disbursement to Clay is \$647,000 short. (\$47 Million Short Statewide) |
| June 30 | Announcement that \$7 Billion in Federal Funds Withheld (\$400 Million Statewide). Approximately \$1.5 Million Decrease for Clay (Title II, Title III, Title IV). |
| To Date | No FEFP Fourth Calculation to Close out the Books for School Districts and Charter Schools. |
| July 25 | Trump Administration announced that they would release the remaining \$5 Billion in Federal Funds tied to Title II (Professional Development), Title III (ESOL), and Title IV (Academic Enrichment). |

Millage: Required Local Effort



The Florida Educational Finance Plan is a partnership between the State of Florida and the 67 school districts



Proposed Millage Rates for 2025-26



| Millage | Rate |
|--|--------------|
| State Required Local Effort | 3.024 |
| Basic Discretionary Millage - Operating | 0.748 |
| Additional Millage | 1.000 |
| Basic Discretionary Millage – Capital Outlay | 1.500 |
| Total 2025-2026 Millage | 6.272 |

2025-2026 Rolled-Back Rate



| | 2024-2025 | Rolled-Back Rate | 2025-2026 |
|---|------------------|---------------------|----------------|
| Taxable Value | 20,426,278,729 * | \$21,280,043,296 | 21,916,729,408 |
| Millage Rate | 6.234 | 5.983889 | 6.272 |
| Dollars Generated | \$127,337,421 | \$127,337,421 | \$137,461,727 |
| Current year total proposed rate as a percent change of rolled-back rate is 4.81% * - Final Taxable Value per DR-420 | | | |

How Millage Works – Scenario #1

Assumes No Increase in Assessed Value



| | |
|-----------------------------|------------|
| Assessed Value | \$200,000 |
| Less Homestead Exemption | (\$25,000) |
| Taxable Value | \$175,000 |

- 2024-2025 millage rate = 6.234
- 2025-2026 millage rate = 6.272

- Last Year's Taxes = \$1,090.95
- This Year's Taxes = \$1,097.60

Increase of \$6.65 or .6095%

How Millage Works – Scenario #2

Assumes 3 Percent Increase in Assessed Value



| | |
|-----------------------------|------------|
| Assessed Value | \$206,000 |
| Less Homestead Exemption | (\$25,000) |
| Taxable Value | \$181,000 |

- 2024-2025 millage rate = 6.234
- 2025-2026 millage rate = 6.272

- Last Year's Taxes = \$1,128.36
- This Year's Taxes = \$1,135.24

Increase of \$6.88 or .6097%

Total Budget 2025-2026



| Fund | Amount |
|--------------------------|----------------------|
| General Operating Budget | \$419,996,105 |
| Special Revenue Fund | \$48,214,150 |
| Debt Service Fund | \$7,031,377 |
| Capital Projects Fund | \$141,612,144 |
| Internal Service Fund | \$53,008,280 |
| | |
| TOTAL ALL FUNDS | \$669,862,016 |



General Fund – State Revenue Comparison

GENERAL OPERATING FUND K -12

| Revenue Type | 2024-25 Tentative | 2025-26 Tentative | Difference | Difference % |
|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------|
| STATE | | | | |
| FEFP | 251,157,323.00 | 252,181,794.00 | 1,024,471.00 | .4% |
| State Funded Discretionary Supplement | 3,651,696.00 | 4,874,770.00 | 1,223,074.00 | 33% |
| Family Empowerment Scholarship (FES) | (22,089,114.00) | (29,535,850.00) | 7,446,736.00 | 34% |
| WORKFORCE DEVELOPMENT | 1,100,338.00 | 1,110,000.00 | 9,662.00 | 1% |
| CO&DS ADM | 22,000.00 | 24,000.00 | 2,000.00 | 9% |
| STATE LICENSE TAX | 40,000.00 | 35,000.00 | (5,000.00) | -13% |
| CLASS SIZE REDUCTION | 37,433,038.00 | 36,766,787.00 | (666,251.00) | -2% |
| VPK - HS | 100,000.00 | 560,000.00 | 460,000.00 | 460% |
| VPK | 600,000.00 | 0.00 | 0.00 | 0% |
| MISC. STATE | 2,307,992.43 | 5,709,906.00 | 3,401,913.57 | 147% |
| | | | \$ - | |
| TOTAL STATE | \$ 274,323,273.43 | \$ 271,726,407.00 | \$ (2,596,866.43) | -1% |



General Fund – Estimated Revenue Comparison

SECTION II. GENERAL FUND – FUND 100

| | Account | 2024-25 | 2025-26 | | |
|---|-------------|--------------------|--------------------|--------------------|----------------|
| | Number | Tentative | Tentative | Difference | Difference % |
| ESTIMATED REVENUES | | | | | |
| Total Federal Direct | 3100 | 900,000 | 1,050,000 | 150,000 | 16.67% |
| Total Federal Through State and Local | 3200 | 2,525,000 | 2,000,000 | -525,000 | -20.79% |
| Total State | 3300 | 274,323,273 | 271,726,407 | -2,596,866 | -0.95% |
| <i>LOCAL:</i> | | | | | |
| Required Local Effort and Nonvoted Operating Tax | 3411 | 75,477,813 | 79,306,622 | 3,828,809 | 5.07% |
| Tax Redemptions | 3421 | 1,300,000 | 1,000,000 | -300,000 | -23.08% |
| Lease Revenue | 3425 | 600,000 | 500,000 | -100,000 | -16.67% |
| Investment Income | 3430 | 3,000,000 | 2,000,000 | -1,000,000 | -33.33% |
| Gifts, Grants and Bequests | 3440 | 225,000 | 100,000 | -125,000 | -55.56% |
| Adult General Education Course Fees | 3461 | 35,000 | 30,000 | -5,000 | -14.29% |
| Other Student Fees | 3469 | 13,000 | 15,000 | 2,000 | 15.38% |
| Preschool Program Fees | 3471 | 500,000 | 500,000 | 0 | 0.00% |
| Other Schools, Courses and Classes Fees | 3479 | 514,463 | 30,000 | -484,463 | -94.17% |
| Miscellaneous Local Sources | 3490 | 8,348,255 | 4,491,000 | -3,857,255 | -46.20% |
| Total Local | 3400 | 90,013,531 | 87,972,622 | -2,040,909 | -2.27% |
| TOTAL ESTIMATED REVENUES | | 367,761,804 | 362,749,029 | -5,012,775 | -1.36% |
| OTHER FINANCING SOURCES: | | | | | |
| Sale of Capital Assets | 3730 | 85,000 | 50,000 | -35,000 | -41.18% |
| Loss Recoveries | 3740 | 5,000 | 5,000 | 0 | 0.00% |
| <i>Transfers In:</i> | | | | | |
| From Capital Projects Funds | 3630 | 6,000,000 | 10,769,980 | 4,769,980 | 79.50% |
| Interfund | 3650 | 0 | 2,000,000 | 2,000,000 | |
| Total Transfers In | 3600 | 6,000,000 | 12,769,980 | 6,769,980 | 112.83% |
| TOTAL OTHER FINANCING SOURCES | | 6,090,000 | 12,824,980 | 6,734,980 | 110.59% |
| Fund Balance | 2800 | 33,535,199 | 14,520,154 | -19,015,045 | -56.70% |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 407,387,003 | 390,094,163 | -17,292,841 | -4.24% |



General Fund – Appropriation Comparison

SECTION II. GENERAL FUND – FUND 100 (Continued)

| | Account | 2024-25 | 2025-26 | | |
|--|---------|--------------------|--------------------|--------------------|---------------|
| | Number | Tentative | Tentative | Difference | Difference % |
| APPROPRIATIONS | | | | | |
| Instruction | 5000 | 259,195,792 | 239,899,221 | -19,296,571 | -7.44% |
| Student Support Services | 6100 | 21,817,438 | 23,158,358 | 1,340,920 | 6.15% |
| Instructional Media Services | 6200 | 4,891,031 | 4,233,493 | -657,537 | -13.44% |
| Instruction and Curriculum Development Services | 6300 | 5,682,510 | 5,784,252 | 101,742 | 1.79% |
| Instructional Staff Training Services | 6400 | 4,765,372 | 3,630,329 | -1,135,042 | -23.82% |
| Instruction-Related Technology | 6500 | 7,038,790 | 6,831,946 | -206,844 | -2.94% |
| Board | 7100 | 1,512,086 | 1,809,866 | 297,780 | 19.69% |
| General Administration | 7200 | 556,423 | 630,756 | 74,333 | 13.36% |
| School Administration | 7300 | 17,857,731 | 18,482,779 | 625,047 | 3.50% |
| Facilities Acquisition and Construction | 7400 | 7,803,498 | 5,906,692 | -1,896,806 | -24.31% |
| Fiscal Services | 7500 | 2,152,368 | 2,286,800 | 134,432 | 6.25% |
| Food Service | 7600 | 136,554 | 107,319 | -29,235 | -21.41% |
| Central Services | 7700 | 4,233,087 | 4,362,005 | 128,918 | 3.05% |
| Student Transportation Services | 7800 | 16,294,409 | 16,425,416 | 131,007 | 0.80% |
| Operation of Plant | 7900 | 26,019,236 | 25,632,120 | -387,116 | -1.49% |
| Maintenance of Plant | 8100 | 9,689,006 | 9,907,233 | 218,227 | 2.25% |
| Administrative Technology Services | 8200 | 1,588,197 | 1,633,076 | 44,879 | 2.83% |
| Community Services | 9100 | 293,602 | 233,824 | -59,778 | -20.36% |
| Debt Service | 9200 | 0 | 0 | 0 | |
| Other Capital Outlay | 9300 | 0 | 0 | 0 | |
| TOTAL APPROPRIATIONS | | 391,527,131 | 370,955,486 | -20,571,646 | -5.25% |
| OTHER FINANCING USES: | | | | | |
| Transfers Out: (Function 9700) | | | | | |
| Total Transfers Out | 9700 | 0 | 1,479,770 | 1,479,770 | |
| TOTAL OTHER FINANCING USES | | 0 | 1,479,770 | 1,479,770 | |
| | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | 39,518,154 | 17,658,907 | -21,859,247 | -55.31% |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 431,045,285 | 390,094,163 | -40,951,123 | -9.50% |



One Mill Fund – Estimated Revenue Comparison

SECTION II. GENERAL FUND - FUND 105

| | Account Number | 2024-25 Tentative | 2025-26 Tentative | Difference | Difference % |
|---|-------------------|----------------------|----------------------|------------------|--------------|
| ESTIMATED REVENUES | | | | | |
| Total Federal Direct | 3100 | 0 | 0 | 0 | |
| Total Federal Through State and Local | 3200 | 0 | 0 | 0 | |
| Total State | 3300 | 0 | 0 | 0 | |
| <i>LOCAL:</i> | | | | | |
| Required Local Effort and Nonvoted Operating Tax | 3411 | 19,683,750 | 21,040,061 | 1,356,311 | 6.89% |
| Total Local | 3400 | 19,683,750 | 21,040,061 | 1,356,311 | 6.89% |
| TOTAL ESTIMATED REVENUES | | 19,683,750 | 21,040,061 | 1,356,311 | 6.89% |
| TOTAL OTHER FINANCING SOURCES | | 0 | 0 | 0 | |
| Fund Balance | 2800 | 8,566,467 | 8,861,881 | 295,414 | 3.45% |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 28,250,217 | 29,901,942 | 1,651,725 | 5.85% |



One Mill Fund – Appropriation Comparison

SECTION II. GENERAL FUND - FUND 105 (Continued)

| | Account Number | 2024-25 Tentative | 2025-26 Tentative | Difference | Difference % |
|--|-------------------|----------------------|----------------------|-------------------|----------------|
| APPROPRIATIONS | | | | | |
| Instruction | 5000 | 2,000,000 | 0 | -2,000,000 | -100.00% |
| Facilities Acquisition and Construction (Security Enhancements) (1) | 7400 | 11,997,683 | 7,922,433 | -4,075,250 | -33.97% |
| Central Services | 7700 | 11,000 | 12,000 | 1,000 | 9.09% |
| Student Transportation Services | 7800 | 109,737 | 109,737 | 0 | 0.00% |
| Operation of Plant (Security Operations) (2) | 7900 | 10,462,745 | 10,459,823 | -2,922 | -0.03% |
| Maintenance of Plant | 8100 | 214,107 | 220,934 | 6,827 | 3.19% |
| TOTAL APPROPRIATIONS | | 24,795,271 | 18,724,926 | -6,070,345 | -24.48% |
| OTHER FINANCING USES: | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | |
| Total Transfers Out to Operating Fund | 9700 | 0 | 2,000,000 | 2,000,000 | |
| TOTAL OTHER FINANCING USES | | 0 | 2,000,000 | 2,000,000 | |
| | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | 3,319,914 | 9,177,015 | 5,857,101 | 176.42% |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 28,115,185 | 29,901,942 | 1,786,756 | 6.36% |

- (1) – Security Enhancements – Lighting Repair and Replacement, Communication Systems and Badging, Cameras, Fencing, etc.
 (2) – Security Operations – Contract with CCSO, OPPD, GCSPD, CCDS Safety and Security Operations.



Debt Service Fund – Revenue Comparison

SECTION XII. DEBT SERVICE FUNDS - 2XX

| ESTIMATED REVENUES | Account Number | 2024-25 Tentative | 2025-26 Tentative | Difference | Difference % |
|--|----------------|-------------------|-------------------|---------------|--------------|
| Total Federal Direct Sources | 3100 | 0 | 0 | 0 | |
| Total Federal Through State and Local | 3200 | 0 | 0 | 0 | |
| <i>STATE SOURCES:</i> | | | | | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 218,325 | 225,575 | 7,250 | 3.32% |
| Total State Sources | 3300 | 218,325 | 225,575 | 7,250 | 3.32% |
| <i>LOCAL SOURCES:</i> | | | | | |
| Investment Income | 3430 | 1,000 | 1,000 | 0 | 0.00% |
| Total Local Sources | 3400 | 1,000 | 1,000 | 0 | 0.00% |
| TOTAL ESTIMATED REVENUES | | 219,325 | 226,575 | 7,250 | 3.31% |
| OTHER FINANCING SOURCES: | | | | | |
| <i>Transfers In:</i> | | | | | |
| From Capital Projects Funds | 3630 | 6,222,072 | 6,222,559 | 487 | 0.01% |
| Total Transfers In | 3600 | 6,222,072 | 6,222,559 | 487 | 0.01% |
| TOTAL OTHER FINANCING SOURCES | | 6,222,072 | 6,222,559 | 487 | 0.01% |
| Fund Balance | 2800 | 553,494 | 582,203 | 28,709 | 5.19% |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES | | 6,994,891 | 7,031,337 | 36,446 | 0.52% |



Debt Service Fund – Appropriation Comparison

SECTION XII. DEBT SERVICE FUNDS - 2XX (Continued)

| APPROPRIATIONS | Account Number | 2024-25 Tentative | 2025-26 Tentative | Difference | Difference % |
|---|----------------|-------------------|-------------------|------------|--------------|
| <i>Debt Service: (Function 9200)</i> | | | | | |
| Redemption of Principal | 710 | 3,686,561 | 4,068,331 | 381,770 | 10.36% |
| Interest | 720 | 2,748,837 | 2,365,804 | -383,033 | -13.93% |
| Dues and Fees | 730 | 6,000 | 5,000 | -1,000 | -16.67% |
| Other Debt Service | 791 | 0 | 0 | 0 | |
| TOTAL APPROPRIATIONS | 9200 | 6,441,398 | 6,439,134 | -2,264 | -0.04% |
| OTHER FINANCING USES: Payments to Refunding Escrow Agent (Function 9299) | 760 | 0 | 0 | 0 | |
| TOTAL OTHER FINANCING USES | | 0 | 0 | 0 | |
| | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 554,738 | 592,203 | 37,465 | 6.75% |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES | | 6,996,136 | 7,031,337 | 35,201 | 0.50% |

Capital Outlay Fund – Estimated Revenue Comparison



SECTION XIII. CAPITAL PROJECTS FUNDS - 3XX

| ESTIMATED REVENUES | Account Number | 2024-25 Tentative | 2025-26 Tentative | Difference | Difference % |
|--|----------------|----------------------|----------------------|-------------------|---------------|
| <i>FEDERAL DIRECT SOURCES:</i> | | | | | |
| Total Federal Direct Sources | 3100 | 0 | 0 | 0 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | | | | |
| Total Federal Through State and Local | 3200 | 0 | 0 | 0 | |
| <i>STATE SOURCES:</i> | | | | | |
| CO&DS Distributed | 3321 | 1,591,601 | 1,600,000 | 8,399 | 0.53% |
| Interest on Undistributed CO&DS | 3325 | 43,700 | 46,500 | 2,800 | 6.41% |
| Total State Sources | 3300 | 1,635,301 | 1,646,500 | 11,199 | 0.68% |
| <i>LOCAL SOURCES:</i> | | | | | |
| District Local Capital Improvement Tax | 3413 | 29,499,769 | 31,560,212 | 2,060,443 | 6.98% |
| County Local Sales Tax | 3418 | 19,059,000 | 20,000,000 | 941,000 | 4.94% |
| Investment Income | 3430 | 1,514,706 | 675,000 | -839,706 | -55.44% |
| Impact Fees | 3496 | 10,927,445 | 9,500,000 | -1,427,445 | -13.06% |
| Total Local Sources | 3400 | 61,000,920 | 61,735,212 | 734,292 | 1.20% |
| TOTAL ESTIMATED REVENUES | | 62,636,221 | 63,381,712 | 745,491 | 1.19% |
| <i>OTHER FINANCING SOURCES</i> | | | | | |
| Total Transfers In | 3600 | 0 | 0 | 0 | |
| TOTAL OTHER FINANCING SOURCES | | 0 | 0 | 0 | |
| Fund Balance | 2800 | 84,613,729 | 78,230,432 | -6,383,297 | -7.54% |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES | | 147,249,950 | 141,612,144 | -5,637,806 | -3.83% |



Capital Outlay Fund – Appropriation Comparison

SECTION XIII. CAPITAL PROJECTS FUNDS - 3XX (Continued)

| APPROPRIATIONS | Account Number | 2024-25 Tentative | 2025-26 Tentative | Difference | Difference % |
|---|----------------|----------------------|----------------------|------------|--------------|
| <i>Appropriations: (Functions 7400/9200)</i> | | | | | |
| Buildings and Fixed Equipment | 630 | 35,825,519 | 46,367,917 | 10,542,399 | 29.43% |
| Furniture, Fixtures and Equipment | 640 | 3,368,049 | 4,709,515 | 1,341,466 | 39.83% |
| Motor Vehicles (Including Buses) | 650 | 3,904,020 | 6,976,613 | 3,072,593 | 78.70% |
| Land | 660 | 200,000 | 1,000 | -199,000 | -99.50% |
| Improvements Other Than Buildings | 670 | 11,343,370 | 11,161,030 | -182,340 | -1.61% |
| Remodeling and Renovations | 680 | 39,323,924 | 47,297,588 | 7,973,664 | 20.28% |
| Computer Software | 690 | 50,000 | 80,667 | 30,667 | 61.33% |
| Charter School Local Capital Improvement | 793 | 1,145,079 | 1,005,953 | -139,126 | -12.15% |
| Charter School Capital Outlay Sales Tax | 795 | 1,074,142 | 1,140,000 | 65,858 | 6.13% |
| Redemption of Principal | 710 | 112,320 | 312,520 | 200,200 | 178.24% |
| Interest | 720 | 0 | 767 | 767 | |
| TOTAL APPROPRIATIONS | | 96,346,423 | 119,053,571 | 22,707,148 | 23.57% |
| OTHER FINANCING USES: | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | 0 | 0 | | |
| To General Fund | 910 | 6,000,000 | 10,769,979 | 4,769,979 | 79.50% |
| To Debt Service Funds | 920 | 6,222,083 | 6,222,559 | 476 | 0.01% |
| Total Transfers Out | 9700 | 12,222,083 | 16,992,539 | 4,770,456 | 39.03% |
| TOTAL OTHER FINANCING USES | | 12,222,083 | 16,992,539 | 4,770,456 | 39.03% |
| | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 6,816,706 | 5,566,034 | -1,250,672 | -18.35% |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES | | 115,385,212 | 141,612,144 | 26,226,932 | 22.73% |



Food Service Fund – Revenue Comparison

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

| | Account | 2024-25 | 2025-26 | | |
|---|---------|-------------------|-------------------|-------------------|---------------|
| ESTIMATED REVENUES | Number | Tentative | Tentative | Difference | Difference % |
| Total Federal Direct | 3100 | 0 | 0 | 0 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | | | | |
| National School Lunch Act | 3260 | 15,544,092 | 15,438,066 | -106,026 | -0.68% |
| USDA-Donated Commodities | 3265 | 1,705,000 | 100,000 | -1,605,000 | -94.13% |
| Total Federal Through State and Local | 3200 | 17,249,092 | 15,538,066 | -1,711,026 | -9.92% |
| <i>STATE:</i> | | | | | |
| School Breakfast Supplement | 3337 | 60,000 | 60,000 | 0 | 0.00% |
| School Lunch Supplement | 3338 | 85,000 | 85,000 | 0 | 0.00% |
| Total State | 3300 | 145,000 | 145,000 | 0 | 0.00% |
| <i>LOCAL:</i> | | | | | |
| Investment Income | 3430 | 250,000 | 150,000 | -100,000 | -40.00% |
| Food Service | 3450 | 4,956,418 | 5,236,500 | 280,082 | 5.65% |
| Other Miscellaneous Local Sources | 3495 | 5,000 | 5,000 | 0 | 0.00% |
| Total Local | 3400 | 5,211,418 | 5,391,500 | 180,082 | 3.46% |
| TOTAL ESTIMATED REVENUES | | 22,605,510 | 21,074,566 | -1,530,944 | -6.77% |
| OTHER FINANCING SOURCES: | | | | | |
| TOTAL OTHER FINANCING SOURCES | | 0 | 0 | 0 | |
| | | | | | |
| Fund Balance | 2800 | 9,030,015 | 9,564,928 | 534,913 | 5.92% |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 31,635,525 | 30,639,494 | -996,031 | -3.15% |



Food Service Fund – Appropriation Comparison

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

| | Account Number | 2024-25 Tentative | 2025-26 Tentative | Difference | Difference % |
|--|-------------------|----------------------|----------------------|------------|--------------|
| APPROPRIATIONS | | | | | |
| <i>Food Services: (Function 7600)</i> | | | | | |
| Salaries | 100 | 7,329,812 | 7,357,994 | 28,182 | 0.38% |
| Employee Benefits | 200 | 3,249,623 | 2,790,558 | -459,065 | -14.13% |
| Purchased Services | 300 | 398,284 | 308,076 | -90,208 | -22.65% |
| Energy Services | 400 | 175,500 | 198,400 | 22,900 | 13.05% |
| Materials and Supplies | 500 | 12,941,644 | 11,575,972 | -1,365,672 | -10.55% |
| Capital Outlay | 600 | 412,275 | 484,748 | 72,472 | 17.58% |
| Other | 700 | 280,000 | 530,196 | 250,196 | 89.36% |
| | | | | | |
| TOTAL APPROPRIATIONS | | 24,787,139 | 23,245,944 | -1,541,195 | -6.22% |
| OTHER FINANCING USES: | | | | | |
| TOTAL OTHER FINANCING USES | | 0 | 0 | 0 | |
| | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | 6,847,108 | 7,393,550 | 546,442 | 7.98% |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 31,634,247 | 30,639,494 | -994,753 | -3.14% |

Special Revenue Fund – Federal Projects



| Grant | Description | Funds |
|-------------------|--|---------------------|
| Title I, Part A | Elementary and Secondary Education Act, Title I – Improving the Academic Achievement of the Disadvantage | \$5,881,338 |
| Title II, Part A | Supporting Effective Instruction through Teacher and Principal Training | - |
| Title III, Part A | Instructional Support for English Language Learners (ESOL) | - |
| Title IV, Part A | Student Support and Academic Achievement | \$79,796 |
| Carl Perkins | Career and Technical Education | \$394,104 |
| IDEA | Individuals with Disabilities Education Act, K-12 | \$9,739,647 |
| IDEA | Individuals with Disabilities Education Act, Pre-K | - |
| Adult Education | Adult Education General | - |
| Adult Education | Adult Education English Literacy/Civics | - |
| Adult Education | Adult Education Corrections | - |
| Total | | \$16,094,885 |

Internal Service Fund



SECTION XVI. INTERNAL SERVICE FUNDS - 7XX

| ESTIMATED REVENUES | Account Number | 2024-25 Tentative | 2025-26 Tentative | Difference | Difference % |
|--|-----------------------|--------------------------|--------------------------|-------------------|---------------------|
| <i>OPERATING REVENUES:</i> | | | | | |
| Charges for Services | 3481 | 43,979,089 | 39,700,000 | -4,279,089 | -9.73% |
| Other Operating Revenues | 3489 | | 5,003,200 | 5,003,200 | |
| Total Operating Revenues | | 43,979,089 | 44,703,200 | 724,111 | 1.65% |
| <i>NONOPERATING REVENUES:</i> | | | | | |
| Investment Income | 3430 | 247,250 | 190,000 | -57,250 | -23.15% |
| Other Miscellaneous Local Sources | 3495 | 250,000 | 200,000 | -50,000 | -20.00% |
| Total Nonoperating Revenues | | 497,250 | 390,000 | -107,250 | -21.57% |
| <i>Transfers In:</i> | | | | | |
| Net Position | 2880 | 4,149,873 | 7,915,080 | 3,765,207 | 90.73% |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION | | 48,626,212 | 53,008,280 | 4,382,068 | 9.01% |
| ESTIMATED EXPENSES | Object | | | | |
| <i>OPERATING EXPENSES: (Function 9900)</i> | | | | | |
| Salaries | 100 | 105,841 | 112,388 | 6,547 | 6.19% |
| Employee Benefits | 200 | 1,326,533 | 1,640,675 | 314,142 | 23.68% |
| Purchased Services | 300 | 42,335,620 | 41,748,205 | -587,416 | -1.39% |
| Energy Services | 400 | 1,200 | 1,000 | -200 | -16.67% |
| Materials and Supplies | 500 | 9,600 | 9,300 | -300 | -3.13% |
| Capital Outlay | 600 | 4,980 | 1,000 | -3,980 | -79.92% |
| Other (including Depreciation) | 700 | 900 | 825 | -75 | -8.33% |
| Total Operating Expenses | | 43,784,674 | 43,513,392 | -271,282 | -0.62% |
| <i>NONOPERATING EXPENSES: (Function 9900)</i> | | | | | |
| Total Nonoperating Expenses | | 0 | 0 | 0 | |
| <i>Transfers Out: (Function 9700)</i> | | | | | |
| Total Transfers Out | 9700 | 0 | 0 | 0 | |
| Net Position | 2780 | 4,841,537 | 9,494,887 | 4,653,350 | 96.11% |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION | | 48,626,212 | 53,008,280 | 4,382,068 | 9.01% |

Notice of Final Public Hearing



Clay County School District

Final Public Hearing
2025-2026 Millage Rates and Budget
Thursday, September 11, 2025
at 5:05 PM
Teacher Training Center
2233 Village Square Parkway
Fleming Island, Florida 32003