DISTRICT SCHOOL BOARD OF JEFFERSON 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: 1,370,749,015.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.1600		3.1600
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.4080		5.4080

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

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	72,530.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	72,530.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	50,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	50,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	1,912,599.00
Workforce Development	3315	217,097.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	14,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	645,800.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	90,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	153,155.00
Total State	3300	3,255,901.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	5,142,611.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	85,000.00
Investment Income	3430	160,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	500.00
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	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	69,424.95
Total Local	3400	5,457,535.95
TOTAL ESTIMATED REVENUES		8,835,966.95
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,000,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,000,000.00
TOTAL OTHER FINANCING SOURCES		1,000,000.00
Fund Balance, July 1, 2026	2800	3,548,949.35
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		13,384,916.30

DISTRICT SCHOOL BOARD OF JEFFERSON 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	4,905,341.81	3,081,729.42	1,303,226.52	233,500.00	1,000.00	274,385.87	3,000.00	8,500.00
Student Support Services	6100	146,425.28	99,013.25	37,412.03	10,000.00				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	105,092.80		105,092.80					
Instructional Staff Training Services	6400	7,000.00			7,000.00				
Instruction-Related Technology	6500	353,000.00			323,000.00			30,000.00	
Board	7100	348,204.69	168,375.00	38,829.69	136,000.00				5,000.00
General Administration	7200	1,163,497.88	331,305.36	100,228.02	509,000.00		8,250.00	3,000.00	211,714.50
School Administration	7300	376,344.40	263,936.80	75,857.60	33,450.00		1,500.00	1,500.00	100.00
Facilities Acquisition and Construction	7400	10,000.00						10,000.00	
Fiscal Services	7500	333,951.35	205,480.00	67,471.35	59,500.00		1,000.00		500.00
Food Service	7600	25,000.00			25,000.00				
Central Services	7700	260,572.00	200,472.00	39,000.00	21,100.00				
Student Transportation Services	7800	655,766.74	363,356.00	128,010.74	20,900.00	100,000.00	40,000.00	1,000.00	2,500.00
Operation of Plant	7900	1,763,233.35	378,288.00	171,956.19	757,823.37	362,600.00	51,540.79	26,000.00	15,025.00
Maintenance of Plant	8100	394,742.70	203,220.67	93,272.03	77,750.00		10,500.00	10,000.00	
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		10,848,173.00	5,295,176.50	2,160,356.97	2,214,023.37	463,600.00	387,176.66	84,500.00	243,339.50

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	
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	2,536,743.30
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		10,848,173.00

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
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For Fiscal Year Ending June 30, 2027

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	634,991.00
USDA-Donated Commodities	3265	25,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	23,700.00
Total Federal Through State and Local	3200	683,691.00
STATE:		
School Breakfast Supplement	3337	3,852.00
School Lunch Supplement	3338	3,657.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	7,509.00
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	6,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	6,500.00
TOTAL ESTIMATED REVENUES		697,700.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
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, 2026	2800	101,403.73
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		799,103.73

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

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	213,606.00
Employee Benefits	200	116,185.00
Purchased Services	300	14,100.00
Energy Services	400	2,750.00
Materials and Supplies	500	374,029.00
Capital Outlay	600	
Other	700	2,500.00
Capital Outlay *(Function 9300)*	600	2,500.00
TOTAL APPROPRIATIONS		725,670.00
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	73,433.73
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	73,433.73
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		799,103.73

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

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
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	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	70,297.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	69,910.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	93,589.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	468,797.00
Elementary and Secondary Education Act, Title I	3240	593,228.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	66,903.00
Total Federal Through State And Local	3200	1,362,724.00
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
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		1,362,724.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,362,724.00

DISTRICT SCHOOL BOARD OF JEFFERSON 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	Other 700
Instruction	5000	1,217,942.36	625,946.50	232,713.21	119,108.22	240,174.43	
Student Support Services	6100						
Instructional Media Services	6200						
Instruction and Curriculum Development Services	6300	46,587.27	35,140.00	11,447.27			
Instructional Staff Training Services	6400	47,001.73			47,001.73		
Instruction-Related Technology	6500						
Board	7100						
General Administration	7200	51,192.64					51,192.64
School Administration	7300						
Facilities Acquisition and Construction	7400						
Fiscal Services	7500						
Food Services	7600						
Central Services	7700						
Student Transportation Services	7800						
Operation of Plant	7900						
Maintenance of Plant	8100						
Administrative Technology Services	8200						
Community Services	9100						
Other Capital Outlay	9300						
TOTAL APPROPRIATIONS		1,362,724.00	661,086.50	244,160.48	166,109.95	240,174.43	51,192.64

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		1,362,724.00

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	340 Public Education Capital Outlay (PECO)	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other Capital Projects
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	75,000.00		75,000.00		
Interest on Undistributed CO&DS	3325	2,900.00		2,900.00		
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341					
State Through Local	3380					
Public Education Capital Outlay (PECO)	3391	74,917.00	74,917.00			
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	920,120.00				920,120.00
Total State Sources	3300	1,072,937.00	74,917.00	77,900.00		920,120.00
LOCAL SOURCES:						
District Local Capital Improvement Tax	3413	1,973,878.58			1,973,878.58	
District Voted Additional Capital Improvement Tax	3415					
County Local Sales Tax	3418					
School District Local Sales Tax	3419					
Tax Redemptions	3421					
Investment Income	3430					
Gifts, Grants and Bequests	3440					
Miscellaneous Local Sources	3490					
Impact Fees	3496					
Refunds of Prior Year's Expenditures	3497					
Total Local Sources	3400	1,973,878.58			1,973,878.58	
TOTAL ESTIMATED REVENUES		3,046,815.58	74,917.00	77,900.00	1,973,878.58	920,120.00
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	5,313,792.53	71,888.00	708,528.85	2,791,558.22	1,741,817.46
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		8,360,608.11	146,805.00	786,428.85	4,765,436.80	2,661,937.46