ST. JOHNS COUNTY SCHOOL DISTRICT
FY 2026-2027 TENTATIVE BUDGET

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BOARD MEMBER - DISTRICT 5

DR. BRENNAN ASPLEN, SUPERINTENDENT OF SCHOOLS
CATHY WEBER, CHIEF FINANCIAL OFFICER
AMY SNODGRASS, DIRECTOR FOR BUDGET

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A special thank you to Nancy Roca for our cover design this year.

Nancy is a St. Johns County resident, wife, and proud mother of two children. She dedicated more than 21 years of service to the St. Johns County School District before retiring in April 2025. An avid photographer, she enjoys capturing the beauty of our community and its local landmarks. We are grateful for her generous permission to feature one of her photographs on our cover.

Dr. Brennan Asplen
Superintendent of Schools

40 Orange Street
St. Augustine, Florida 32084
(904) 547-7500
www.stjohns.k12.fl.us

MEMORANDUM

TO: Members of the School Board

FROM: Dr. Brennan Asplen, Superintendent of Schools

SUBJECT: 2026-2027 Tentative Budget Letter of Transmittal

DATE: July 30, 2026

On the following pages, you will find the St. Johns County School District's 2026-2027 Tentative Budget.

The 2026-2027 Budget is allocated among the following funds:

Fund Name	Budget Revenue Transfers and Fund Balance	Budgeted Expenses & Transfers	Budgeted Fund Balance
General	$ 648,089,656.00	$ 586,745,734.00	$ 61,343,922.00
Capital Outlay	$ 665,250,818.00	$ 665,250,818.00	$ -
Debt Service	$ 46,595,016.00	$ 31,045,513.00	$ 15,549,503.00
Special Revenue	$ 53,738,234.00	$ 44,521,128.00	$ 9,217,106.00
Subtotal	$ 1,413,673,724.00	$ 1,327,563,193.00	$ 86,110,531.00
Internal Service	$ 138,647,708.00	$ 98,179,564.00	$ 40,468,144.00
Total	$ 1,552,321,432.00	$ 1,425,742,757.00	$ 126,578,675.00

This budget will allow us to provide a learning environment for over **58,138** (K-12) students as well as workforce training for postsecondary students at First Coast Technical College.

Although this is the tentative budget based on revenue from the second calculation, we should be aware of the potential for additional budget cuts from the state.

On Thursday, July 23, 2026, you approved our Tentative Millage and Budget Advertisement. On Tuesday, July 28, 2026, the advertisement appeared in the *St. Augustine Record*. This evening, we will hold our first public hearing concerning the 2026-2027 Tentative Budget. Immediately after the public hearing, we will ask you to approve the 2026-2027 Tentative Millage Rate and the 2026-2027 Tentative Budget.

If you have any questions or need additional information, please feel free to contact either Mrs. Weber or Mrs. Snodgrass.

Respectfully submitted,

Dr. Brennan Asplen, Superintendent of Schools

The St. Johns County School District will inspire good character and a passion for lifelong learning in all students, creating educated and caring contributors to the world.

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Executive Summary 2026-2027

From 2007-08 through 2011-12, the St. Johns County School District saw its amount of funds per student decreased by the Legislature. When funding reductions occur, the district remains responsible for managing student growth, maintaining constitutional class-size requirements, opening new schools, and implementing any new legislative mandates.

Although, the 2026 Legislature increased funding for St. Johns County schools by approximately \$25.6 million (based on the Florida Education Finance Program - Second Calculation), the financial and economic pressures we face continue. For example, despite the growth in property values of 5.56 percent this year, the capital outlay millage levy remains at 1.5 mills rather than the previous millage levy allowed by law of 2.0 mills. Thus, the ability to raise revenue commensurate with the District's capital needs is severely restricted. Revenues for the Local Capital Improvement Fund are projected to be \$96.7 million, or approximately \$5.1 million more than the prior year; in 2007-08 the Local Capital Improvement Funds generated approximately \$46.8 million. Despite over a 100 percent increase in revenue for capital projects since 2007-08, at the same time the number of students being served increased by 85 percent from 27,737 students in 2007-08 to 51,404 (this amount does not include the Family Empowerment Scholarship students) in 2026-27. Since 2007-08, the capital outlay budget has lost access to more than \$270 million. This revenue loss will continue to jeopardize our ability to maintain existing schools or build new ones as needed. Additionally, the ongoing lack of both operating and capital funding could negatively impact the district's financial credit rating and its ability to efficiently manage its debt.

On November 3, 2015, to help alleviate the capital funding problem brought on by the aforementioned decreases, the School Board asked the community of St. Johns County to approve a half-penny sales surtax initiative solely for the purpose of funding new construction, renovation/remodeling projects, technology and safety and security measures. The sales tax referendum was passed with more than 60 percent support. This new revenue stream has been steadily growing year over year. In November of 2024, the School Board asked the community to vote in favor of a renewal of the half-penny. The School Board worked diligently to educate that the promises that were made on usage of the funds were kept during the ten-year term. The voters of St. Johns County turned out for a second time with their approval for another ten years.

The district's revenue and expenditure budgets have changed significantly since July 2023. Highlights of the 2026-27 budget process are as follows:

- Increased state & local funding by approximately \$25.6 million.
- Per-student funding is \$9,352.72, or approximately 1.55 percent more than the prior year which equates to an increase of \$142.48 per student.

  These dollars are earmarked for categorical line items including Safe Schools, Transportation, Class Size Reduction, and the ESE Guaranteed Allocation to name a few. Additionally, dollars are earmarked for new noncategorical line items which were rolled into the Student Base Funding. Even as the "categorical" line item is gone, school districts are mandated to fund the programs those funding categories represent including Instructional Materials, Comprehensive Reading Allocation, and the Classroom Teacher & Other Instructional Personnel Salary Increase Allocation.

- The move of the Advanced Program funds in 2025-26 from the weighted FTE calculation to a new categorical of $19.4 million called the Academic Acceleration Options Supplement.

- Family Empowerment Scholarship students for our district have grown from 5,960.75 for 2025-26 to a projection of 6,734.50 for 2026-27. This is a 12.98 percent increase.

- The Classroom Teacher and Other Instructional Personnel Salary Increase Allocation is included in the base student allocation and is to be used for increases to the base salary of specific classroom teachers. The increase to this allocation provided by the state for the 2026-27 school year is 1.06 percent above last school year and it is for those classroom teachers that have ten years of teaching experience in Florida public schools.

- The rewrite of the Florida Education Finance Program (state student funding formula), continued student growth, new school openings and other downward pressures on the budget, the district is forced to use dollars to cover operating expenses not anticipated.

- Other pressures on the district's operating budget include the proper funding mechanisms and related plan designs for its self-insured medical healthcare plan, Florida Retirement contributions and digital learning initiatives.

- This will be the eleventh year the Legislature has intentionally "rolled back" the Required Local Effort to not raise local property taxes. Long-term sustainability of funding remains a critical concern.

- Finally, and most importantly, the School Board asked the voters to commit to "Two Votes, One Decision" and in conjunction with the vote for the half-penny, the November 5, 2024 ballot included a vote for a 1 Mill property tax increase. Committing these funds to recruit and retain high-quality teachers and staff, invest in school safety and student welfare, and preserve and enhance educational programs, including science, technology, art, music and athletics. The referendum passed with a vote of 68.21%, once again showing that our community supports the public education we are providing in St. Johns County.

Florida continues to be in the lowest tier in the nation in terms of per-student funding for operational needs when compared to other states. As previously mentioned, the funding did increase for 2026-27; however, the state has a long way to go to restore Florida K-12 funding to the 2007-08 level.

The constraints on the District's capital and maintenance expense budgets are significant and cannot be emphasized enough. This situation is directly attributed to two key factors: first, the District is opening two new K-8 schools this year making this five new schools in three years. Second, as previously mentioned, there have been several years of declining capital revenue. The 2007-08 capital fund generated approximately $46.8 million. The same capital fund will generate $96.7 million in 2026-27. As a reminder, the Florida Legislature reduced the allowable millage levy from 2.0 mills to 1.75 mills in 2008-09 and then again to 1.5 mills in 2009-10. It currently remains at 1.5 mills for 2026-27. These factors together have created a challenging financial environment for the District, making it difficult to adequately fund capital projects and necessary maintenance expenses.

Although the sales tax revenue added approximately $33.5 million through June 24, 2026 to the capital budget in the prior fiscal year, it is only a fraction of what is truly needed to address the backlog of new construction, technology, safety, and maintenance demands.

Overall, the summary underscores the district's ongoing financial strain despite recent funding increases, stressing the need for sustainable solutions to support its growing student population and infrastructure demands. This growing district desperately needs to see a greater improvement in per-student base funding in the future to continue the service of exceptional education for our student population.

In closing, past performance is a good predictor of future performance. To review our past financial performance, please visit our web page at **www.stjohns.k12.fl.us**, and click on **Financial Transparency**. There you will find detailed information about your school district's financial activity.

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MILLAGE RATE COMPARISON-PRIOR 15 YEARS
as of Second Calculation July 16, 2026

MILLAGE RATES	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	TENTATIVE 2026-27	VARIANCE
BY STATE LAW (RLE)	5.708	5.427	5.296	5.094	4.979	4.619	4.295	4.030	3.888	3.702	3.564	3.235	3.160	3.014	3.017	3.016	-0.001
(RLE) Prior Period Adjustment	0.023	0.008	0.000	0.000	0.001	0.000	0.000	0.000	0.000	0.003	0.000	0.000	0.002	0.016	0.007	0.000	-0.007
Total RLE	5.731	5.435	5.296	5.094	4.98	4.619	4.295	4.030	3.888	3.705	3.564	3.235	3.162	3.030	3.024	3.016	-0.008
DISCRETIONARY	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.000
SUPP.DISCRETIONARY	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ADDITIONAL MILLAGE NOT TO EXCEED 4 YEARS (OPERATING) (1)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	1.000	0.000
CAPITAL OUTLAY	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	0.000
VOTER APPROVED DEBT SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL MILLAGE	7.979	7.683	7.544	7.342	7.228	6.867	6.543	6.278	6.136	5.953	5.812	5.483	5.410	5.278	6.272	6.264	-0.008

By State law	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	VARIANCE
BY STATE LAW (RLE)	5.708	5.427	5.296	5.094	4.979	4.619	4.295	4.030	3.888	3.702	3.564	3.235	3.160	3.014	3.017	3.016	-0.001
(RLE) Prior Period Adjustment	0.023	0.008	0.000	0.000	0.001	0.000	0.000	0.000	0.000	0.003	0.000	0.000	0.002	0.016	0.007	0.000	-0.007
Total RLE	5.731	5.435	5.296	5.094	4.980	4.619	4.295	4.030	3.888	3.705	3.564	3.235	3.162	3.030	3.024	3.016	-0.008

Local Control	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	VARIANCE
DISCRETIONARY	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.000
SUPP.DISCRETIONARY	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ADDITIONAL MILLAGE NOT TO EXCEED 4 YEARS (OPERATING) (1)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	1.000	0.000
CAPITAL OUTLAY	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	0.000
VOTER APPROVED DEBT SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	2.248	2.248	2.248	2.248	2.248	2.248	2.248	2.248	2.248	2.248	2.248	2.248	2.248	2.248	3.248	3.248	0.000

(1) Voter approved November 2024 for Fiscal Years 2026-2029

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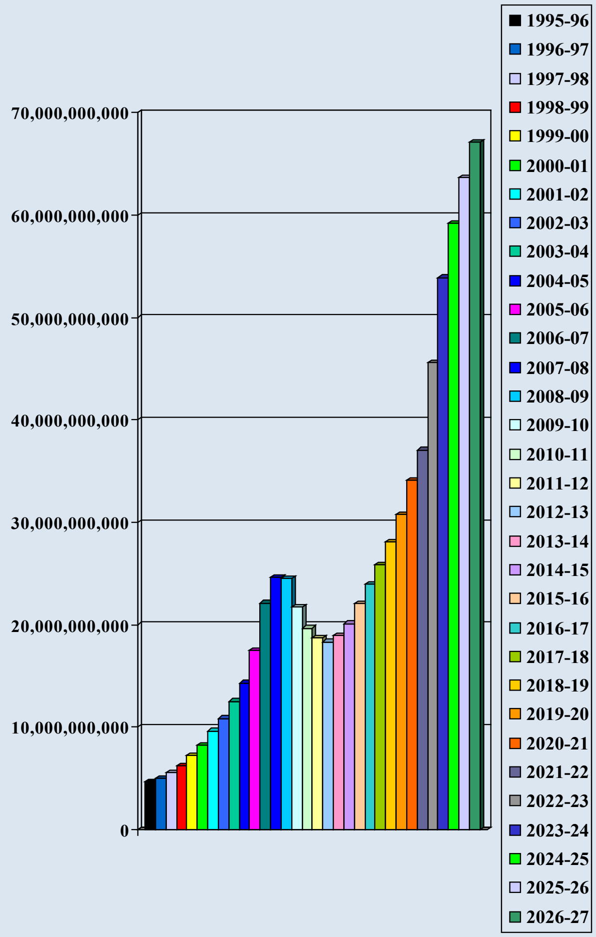
PROPERTY ASSESSMENT

Fiscal Year	Tax Roll	Percentage Increase
2026-27 est	67,165,414,219	5.56%
2025-26	63,630,664,885	7.51%
2024-25	59,183,696,626	9.78%
2023-24	53,912,457,532	18.18%
2022-23	45,618,734,132	22.80%
2021-22	37,147,732,755	8.89%
2020-21	34,115,465,757	10.81%
2019-20	30,788,004,315	9.52%
2018-19	28,112,012,933	8.78%
2017-18	25,843,970,545	7.94%
2016-17	23,943,597,414	8.71%
2015-16	22,025,538,098	9.51%
2014-15	20,112,527,630	6.40%
2013-14	18,902,284,525	3.23%
2012-13	18,311,335,706	-2.29%
2011-12	18,741,442,710	-4.69%
2010-11	19,663,462,454	-9.55%
2009-10	21,738,801,362	-11.45%
2008-09	24,548,768,849	-0.40%
2007-08	24,647,188,175	11.39%
2006-07	22,127,876,044	26.70%
2005-06	17,464,649,690	22.19%
2004-05	14,293,353,171	14.07%
2003-04	12,530,827,873	15.41%
2002-03	10,857,641,305	12.83%
2001-02	9,622,913,400	17.18%
2000-01	8,212,244,715	13.84%
1999-00	7,213,889,824	15.80%
1998-99	6,229,426,717	12.30%
1997-98	5,547,054,404	11.77%
1996-97	4,962,753,426	5.89%
1995-96	4,686,586,849	



Note: Information based on the DR-420S provided by the Property Appraisers Office for each respective year.

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EFFECTS OF THE NEW MILLAGE ON SELECTED HOME VALUES

APPRAISED VALUE	HOMESTEAD EXEMPTION	EFFECTIVE TAX VALUE	2025 SCHOOL TAXES 6.272 MILLS	2026 SCHOOL TAXES 6.264 MILLS	NET DECREASE
100,000.00	25,000.00	75,000.00	470.40	469.80	-0.60
110,000.00	25,000.00	85,000.00	533.12	532.44	-0.68
120,000.00	25,000.00	95,000.00	595.84	595.08	-0.76
130,000.00	25,000.00	105,000.00	658.56	657.72	-0.84
140,000.00	25,000.00	115,000.00	721.28	720.36	-0.92
150,000.00	25,000.00	125,000.00	784.00	783.00	-1.00
160,000.00	25,000.00	135,000.00	846.72	845.64	-1.08
170,000.00	25,000.00	145,000.00	909.44	908.28	-1.16
180,000.00	25,000.00	155,000.00	972.16	970.92	-1.24
190,000.00	25,000.00	165,000.00	1,034.88	1,033.56	-1.32
200,000.00	25,000.00	175,000.00	1,097.60	1,096.20	-1.40
210,000.00	25,000.00	185,000.00	1,160.32	1,158.84	-1.48
220,000.00	25,000.00	195,000.00	1,223.04	1,221.48	-1.56
230,000.00	25,000.00	205,000.00	1,285.76	1,284.12	-1.64
240,000.00	25,000.00	215,000.00	1,348.48	1,346.76	-1.72
250,000.00	25,000.00	225,000.00	1,411.20	1,409.40	-1.80
260,000.00	25,000.00	235,000.00	1,473.92	1,472.04	-1.88
270,000.00	25,000.00	245,000.00	1,536.64	1,534.68	-1.96
280,000.00	25,000.00	255,000.00	1,599.36	1,597.32	-2.04
290,000.00	25,000.00	265,000.00	1,662.08	1,659.96	-2.12
300,000.00	25,000.00	275,000.00	1,724.80	1,722.60	-2.20
310,000.00	25,000.00	285,000.00	1,787.52	1,785.24	-2.28
320,000.00	25,000.00	295,000.00	1,850.24	1,847.88	-2.36
330,000.00	25,000.00	305,000.00	1,912.96	1,910.52	-2.44
340,000.00	25,000.00	315,000.00	1,975.68	1,973.16	-2.52
350,000.00	25,000.00	325,000.00	2,038.40	2,035.80	-2.60
360,000.00	25,000.00	335,000.00	2,101.12	2,098.44	-2.68
370,000.00	25,000.00	345,000.00	2,163.84	2,161.08	-2.76
380,000.00	25,000.00	355,000.00	2,226.56	2,223.72	-2.84
390,000.00	25,000.00	365,000.00	2,289.28	2,286.36	-2.92
400,000.00	25,000.00	375,000.00	2,352.00	2,349.00	-3.00
410,000.00	25,000.00	385,000.00	2,414.72	2,411.64	-3.08
420,000.00	25,000.00	395,000.00	2,477.44	2,474.28	-3.16
430,000.00	25,000.00	405,000.00	2,540.16	2,536.92	-3.24
440,000.00	25,000.00	415,000.00	2,602.88	2,599.56	-3.32
450,000.00	25,000.00	425,000.00	2,665.60	2,662.20	-3.40
460,000.00	25,000.00	435,000.00	2,728.32	2,724.84	-3.48
470,000.00	25,000.00	445,000.00	2,791.04	2,787.48	-3.56
480,000.00	25,000.00	455,000.00	2,853.76	2,850.12	-3.64
490,000.00	25,000.00	465,000.00	2,916.48	2,912.76	-3.72
500,000.00	25,000.00	475,000.00	2,979.20	2,975.40	-3.80
510,000.00	25,000.00	485,000.00	3,041.92	3,038.04	-3.88
520,000.00	25,000.00	495,000.00	3,104.64	3,100.68	-3.96
530,000.00	25,000.00	505,000.00	3,167.36	3,163.32	-4.04
540,000.00	25,000.00	515,000.00	3,230.08	3,225.96	-4.12
550,000.00	25,000.00	525,000.00	3,292.80	3,288.60	-4.20

MILLAGE TO REVENUE
(GENERAL FUND)
2026-2027

ASSESSMENT	$	67,165,414,219
	X	
TOTAL MILLAGE (Divided by 1000)		3.764
(RLE 3.016, Disc. .748)		
	X	
COLLECTION RATE		96%
BUDGETED REVENUE	$	242,698,194
VALUE OF 1 MILL @ 96%	$	64,478,798

REVENUE ESTIMATE
GENERAL OPERATING FUND K-12
(based on 2nd calculation)
7/16/26

	2023-24 Adopted	2024-25 Adopted	2025-26 Adopted	2026-27 Estimated Budget
FEDERAL DIRECT				
ROTC	$ 260,000	$ 260,000	$ 260,000	$ 260,000
RSVP	-	-	-	-
MEDICAID	-	-	-	-
MISC.	-	-	-	-
TOTAL FEDERAL DIRECT	260,000	260,000	260,000	260,000
FEDERAL THROUGH STATE				
DIVISION OF VOCATIONAL REHABILITATION	-	-	-	361,821
TOTAL FEDERAL THROUGH STATE	-	-	-	361,821
STATE				
FEFP (3)	169,189,275	173,845,816	153,163,836	150,345,634
PRIOR YEAR ADJUSTMENT	-	-	-	-
FAMILY EMPOWERMENT SCHOLARSHIP (FES)	25,489,526	42,672,384	55,601,369	64,552,074
FES ADJUSTMENT	(20,412,856)	(33,334,862)	(43,336,828)	(50,433,262)
STATE-FUNDED DISCRETIONARY SUPPLEMENT	(5,076,670)	(9,337,522)	(12,264,541)	(14,118,812)
CO&DS ADM.	-	-	-	-
INST. MAT.	-	-	-	-
LOTTERY	-	-	-	-
TRANSPORTATION	15,249,451	16,133,273	17,185,819	15,646,097
CLASS SIZE REDUCTION	49,296,904	49,171,442	50,304,311	50,745,634
TEACHERS LEAD PGM	-	-	-	-
ACADEMIC ACCELERATION OPTIONS SUPPLEMENT (4)	-	-	18,229,761	19,388,637
SALES TAX DISTRIBUTION (s. 212.20(6)(d)6.a., F.S.)(5)	206,750	206,750	206,750	206,750
STATE LICENSE TAX	75,000	75,000	75,000	75,000
FULL SERVICE SCHOOL	-	-	-	-
SCHOOL RECOGNITION	-	-	-	-
TEACHER SALARY INCREASE	-	-	-	-
MISC. STATE	-	-	-	-
TOTAL STATE	234,017,380	239,432,281	239,165,477	236,407,752
LOCAL				
RLE	164,475,994	171,659,263	184,357,809	194,468,054
DISC. MILLAGE	38,932,925	42,601,569	45,707,538	48,230,141
SUP.DISC. MILL	-	-	-	-
DISTRICT VOTED ADDITIONAL OPERATING TAX	-	-	61,106,334	64,478,798
CRITICAL OPERATING	-	-	-	-
TAX REDEMPTIONS	300,000	200,000	200,000	200,000
RENT	-	-	-	-
INTEREST	600,000	2,000,000	2,500,000	2,500,000
DAY CARE FEES	-	-	-	-
OTHER FEES	-	-	-	-
INDIRECT COST	1,500,000	950,000	500,000	600,000
LOST TEXTBOOKS	-	-	-	-
FIELD TRIPS	675,997	559,565	668,477	790,757
OTHER LOCAL(1)	1,238,242	1,246,254	1,728,729	1,571,737
TOTAL LOCAL	207,723,158	219,216,651	296,768,887	312,839,487
TOTAL REVENUE	442,000,538	458,908,932	536,194,364	549,869,060
TRANSFERS IN:				
FROM CAPITAL(2)	16,390,881	17,859,351	21,741,028	23,861,060
FROM WORKERS COMP.	-	-	-	-
FROM MEDICAL FUND	-	-	-	-
FROM FOOD SERVICE	2,530,165	2,800,000	2,867,976	2,910,933
TOTAL REVENUE & TRANSFERS	$ 460,921,584	$ 479,568,283	$ 560,803,368	$ 576,641,053

(1) Other Local Revenue to include science fair fees, sale of junk, miscellaneous, etc.
(2) Transfers In from Capital to cover general operating expenses related to capital projects.
(3) In 2025-26 the Transportation funds were removed from the FEFP funds for 2023-24 and 2024-25 and stated separately.
(4) In 2025-26 Academic Acceleration Options Supplement became a categorical for acceleration course offerings.
(5) Sales Tax Distribution formerly known as Racing Funds.

St. Johns County School District
Revenue Comparison
2025-26 to 2026-27
K-12

GENERAL FUND Revenue	Adopted 2024-25	Adopted 2025-26	Estimated 2026-27	% Change From 2025-26
State FEFP	$ 189,979,089	$ 188,579,416	$ 185,380,368	-1.70%
State Miscellaneous	49,453,192	50,586,061	51,027,384	0.87%
Taxes	214,260,832	291,171,681	307,176,993	5.50%
Local Miscellaneous	4,955,819	5,597,206	5,662,494	1.17%
Federal Through State	-	-	361,821	0.00%
Federal Direct	260,000	260,000	260,000	0.00%
Total Revenue	**458,908,932**	**536,194,364**	**549,869,060**	**2.55%**
Transfers In	20,659,351	24,609,004	26,771,993	8.79%
Estimated Cash Forward				
Non-Spendable Inventory	4,648,136	6,498,813	8,116,918	24.90%
Restricted	3,303,859	3,514,802	8,837,637	151.44%
Committed	14,871,214	13,568,472	14,364,726	5.87%
Assigned (Revenue Shortfall)	-	-	-	0.00%
Other Assigned	24,375,906	27,002,181	22,972,848	-14.92%
Unassigned	505,622	853,134	2,275,704	166.75%
Total Estimated Cash Forward	**47,704,736**	**51,437,402**	**56,567,833**	**9.97%**
Total Revenue and Cash Forward	**$ 527,273,019**	**$ 612,240,770**	**$ 633,208,886**	**3.42%**

FEFP Funding
Based on the 2nd calculation

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
State	$ 139,015,168	$ 156,928,010	$ 169,216,062	$ 189,243,299	$ 199,880,133	$ 204,565,090	$ 239,194,322	$ 259,425,156	$ 282,197,915	$ 294,860,096	$ 301,053,076
Local	$ 123,335,308	$ 125,035,358	$ 128,856,601	$ 137,129,132	$ 145,735,404	$ 153,484,965	$ 166,455,348	$ 203,408,919	$ 214,260,832	$ 230,065,347	$ 242,698,195
Federal											
	$ 262,350,476	$ 281,963,368	$ 298,072,663	$ 326,372,431	$ 345,615,537	$ 358,050,055	$ 405,649,670	$ 462,834,075	$ 496,458,747	$ 524,925,443	$ 543,751,271
State	53%	56%	57%	58%	58%	57%	59%	56%	57%	56%	55%
Local	47%	44%	43%	42%	42%	43%	41%	44%	43%	44%	45%
Federal	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Total State wide FEFP	20,172,159,643	20,644,233,449	21,093,968,372	21,862,336,720	22,504,680,361	22,405,338,663	24,293,891,799	26,827,107,229	28,478,154,529	29,524,439,270	30,021,158,876
District % of Total FEFP	1.30%	1.37%	1.41%	1.49%	1.54%	1.60%	1.67%	1.73%	1.74%	1.78%	1.81%

FTE	37,350	39,472	40,654	42,768	44,624	46,092	50,198	54,145	55,612	57,390	58,138
Funds per student	$ 7,024.06	$ 7,143.44	$ 7,332.00	$ 7,631.19	$ 7,745.06	$ 7,768.24	$ 8,080.98	$ 8,547.97	$ 8,927.17	$ 9,146.63	$ 9,352.72

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Funds Per Student Detail History (Based on 1st Calculation)

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Variance 2025-26 to 2026-27
Total Funds Per Unweighted FTE per Student	7,008.92	7,142.63	7,331.10	7,625.57	7,743.53	7,749.47	8,080.98	8,536.68	8,913.66	9,148.32	9,362.49	214.17
State-Funded Discretionary Supp								93.76	167.90	213.71	242.85	29.14
Compression Adj. .748 mills	0.56	14.98	26.00	45.14	47.19	41.45	71.26	80.98	46.99	55.07	50.20	-4.87
Funding Compression			35.55	14.72		47.52	17.82					
Mental Health			24.48	26.43	34.74	41.43	46.44	52.46	57.18	56.84	57.64	0.80
Virtual Education Contribution	2.11	0.51										
Teacher Salary Allocation					177.10	194.40	271.41					
Safe Schools	15.85	14.86	49.35	52.17	50.69	50.39	55.77	64.49	72.74	72.44	73.25	0.81
Educational Enrichment Allocation	192.27	198.89	195.80	198.53	200.10	201.83	198.39	223.51	224.07	225.42	225.20	-0.22
Reading Allocation	45.97	45.56	45.77	46.10	45.61	45.44	57.08					
ESE Guarantee	317.89	322.25	317.53	331.72	336.23	326.31	328.85	438.74	453.69	471.64	496.70	25.06
DJJ Supplemental Funding	7.88	6.20	5.33	6.74	4.35	3.04	1.62	0.96				
Lead Teacher	16.32	16.19	19.25	19.26	18.98	19.23	18.47					
Transportation	234.68	230.90	238.62	228.66	228.50	225.21	266.20	281.64	293.73	299.46	277.36	-22.10
Digital Classroom	29.06	28.22	24.79	6.51	2.49	2.42						
Instructional materials	85.63	87.11	87.29	88.35	87.75	88.06	88.59					
Class Size Reduction	1,064.91	1,068.49	1,084.79	1,096.63	1,099.85	1,005.81	983.19	910.45	884.19	876.53	872.84	-3.69
Lottery	3.51	16.73	1.80	3.52								
School Recognition	68.88	68.08	73.56	75.52								
Discretionary Millage	453.30	473.99	493.06	504.69	531.77	564.15	573.76	695.14	766.20	810.70	853.00	42.30
Best and Brightest				101.35								
Academic Acceleration Options Supplement										317.65	333.49	15.84
Funds per Student Less Categoricals	4,470.10	4,549.67	4,608.13	4,779.53	4,878.18	4,892.78	5,102.13	5,694.55	5,946.97	5,748.86	5,879.94	131.08

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027 K-12

SECTION II. GENERAL FUND - FUND 100 Page 1

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	260,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	260,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	361,821.00
Total Federal Through State and Local	3200	361,821.00
STATE:		
Florida Education Finance Program (FEFP)	3310	185,380,368.00
Workforce Development	3315	
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	206,750.00
State Forest Funds	3342	
State License Tax	3343	75,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	50,745,634.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	236,407,752.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	242,698,195.00
District Voted Additional Operating Tax	3414	64,478,798.00
Tax Redemptions	3421	200,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	2,500,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	
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	7,000.00
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	2,955,494.00
Total Local	3400	312,839,487.00
TOTAL ESTIMATED REVENUES		549,869,060.00
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	23,861,060.00
From Special Revenue Funds	3640	2,910,933.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	26,771,993.00
TOTAL OTHER FINANCING SOURCES		26,771,993.00
Fund Balance, July 1, 2026	2800	56,567,833.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		633,208,886.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027 **K-12**

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	362,037,737.00	228,392,473.00	76,103,268.00	12,147,205.00	20,000.00	40,208,638.00	31,157.00	5,134,996.00
Student Support Services	6100	41,232,483.00	23,479,576.00	9,324,212.00	8,312,634.00		105,635.00	9,654.00	772.00
Instructional Media Services	6200	6,440,591.00	4,257,546.00	1,833,354.00	31,427.00	1,624.00	309,745.00	5,787.00	1,108.00
Instruction and Curriculum Development Services	6300	10,132,303.00	6,692,343.00	2,485,268.00	624,436.00		318,857.00	5,074.00	6,325.00
Instructional Staff Training Services	6400	1,791,145.00	803,357.00	292,533.00	675,457.00		2,318.00		17,480.00
Instruction-Related Technology	6500	14,713,321.00	5,490,314.00	2,033,483.00	7,172,524.00	5,000.00		12,000.00	
Board	7100	1,062,667.00	317,818.00	168,444.00	549,168.00		3,183.00	39.00	24,015.00
General Administration	7200	1,642,270.00	1,149,194.00	425,203.00	35,699.00		3,512.00	121.00	28,541.00
School Administration	7300	29,377,239.00	20,230,647.00	7,604,161.00	1,052,242.00		423,489.00		66,700.00
Facilities Acquisition and Construction	7400	9,024,301.00	1,387,658.00	513,434.00	6,799,536.00	6,749.00	5,162.00	276,572.00	35,190.00
Fiscal Services	7500	2,484,848.00	1,556,678.00	575,971.00	223,996.00		20,169.00	5,248.00	102,786.00
Food Service	7600	0.00							
Central Services	7700	12,293,193.00	9,215,060.00	2,497,415.00	514,885.00	4,991.00	39,884.00	7,208.00	13,750.00
Student Transportation Services	7800	28,167,348.00	16,124,878.00	6,770,227.00	1,100,902.00	2,456,583.00	1,330,631.00	100,107.00	284,020.00
Operation of Plant	7900	43,023,111.00	15,255,930.00	7,167,928.00	9,677,716.00	8,704,538.00	2,214,616.00	133.00	2,250.00
Maintenance of Plant	8100	12,001,290.00	6,577,150.00	2,532,635.00	836,050.00	158,712.00	1,472,492.00	422,701.00	1,550.00
Administrative Technology Services	8200	1,073,306.00	388,180.00	143,627.00	454,299.00		35,500.00	51,500.00	200.00
Community Services	9100	143,900.00	70,060.00	25,922.00	45,100.00		2,432.00	384.00	2.00
Debt Service	9200	0.00							
Other Capital Outlay	9300	0.00							
TOTAL APPROPRIATIONS		576,641,053.00	341,388,862.00	120,497,085.00	50,253,276.00	11,358,197.00	46,496,263.00	927,685.00	5,719,685.00

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	0.00
TOTAL OTHER FINANCING USES		0.00
Nonspendable Fund Balance	2710	8,116,918.00
Restricted Fund Balance	2720	8,837,637.00
Committed Fund Balance	2730	14,364,726.00
Assigned Fund Balance	2740	22,972,848.00
Unassigned Fund Balance	2750	2,275,704.00
TOTAL ENDING FUND BALANCE	2700	56,567,833.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		633,208,886.00

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St. Johns County School District
Appropriations Comparison
2025-26 to 2026-27
K-12

GENERAL FUND Expenditures		Adopted 2023-24		Adopted 2024-25		Adopted 2025-26		Estimated 2026-27	% Change From 2025-26
Instruction	$	278,498,021	$	292,107,980	$	348,106,785	$	362,037,737	4.00%
Student Support Services		33,744,893		35,885,987		40,013,339		41,232,483	3.05%
Instructional Media Services		6,108,025		6,225,954		6,516,406		6,440,591	-1.16%
Instruction & Curriculum Development		7,986,622		9,342,913		10,480,906		10,132,303	-3.33%
Instructional Staff Training		1,047,483		1,710,008		1,525,348		1,791,145	17.43%
Instruction-Related Technology		11,520,534		10,821,530		12,079,569		14,713,321	21.80%
Board of Education		1,044,650		1,090,654		991,945		1,062,667	7.13%
General Administration		1,140,334		1,289,695		1,368,841		1,642,270	19.98%
School Administration		24,961,053		23,877,599		28,306,306		29,377,239	3.78%
Facilities Acquisition & Const.		9,634,186		10,520,373		10,986,346		9,024,301	-17.86%
Fiscal Services		2,632,112		2,746,869		2,519,486		2,484,848	-1.37%
Central Services		4,458,223		4,127,379		12,047,191		12,293,193	2.04%
Student Transportation Services		28,765,261		29,419,748		28,000,797		28,167,348	0.59%
Operation of Plant		37,966,771		38,655,030		45,156,330		43,023,111	-4.72%
Maintenance of Plant		10,035,728		10,290,253		11,535,923		12,001,290	4.03%
Administrative Technology Services		1,378,418		1,310,994		1,021,398		1,073,306	5.08%
Community Services		199,270		145,317		146,452		143,900	-1.74%
Debt Service		-		-		-		-	0.00%
Total Appropriations		**461,121,584**		**479,568,283**		**560,803,368**		**576,641,053**	**20.24%**
Transfers out		-		-		-		-	0.00%
Reserves									
Non-Spendable Inventory		2,701,383		4,648,136		6,498,813		8,116,918	24.90%
Restricted		2,743,303		3,303,858		3,514,802		8,837,637	151.44%
Committed		13,885,022		14,871,214		13,568,472		14,364,726	5.87%
Assigned		21,552,011		24,375,906		27,002,181		22,972,848	-14.92%
Unassigned		-		505,622		853,134		2,275,704	166.75%
Total Estimated Reserves		**40,881,719**		**47,704,736**		**51,437,402**		**56,567,833**	9.97%
Total Appropriations & Reserves	**$**	**502,003,303**	**$**	**527,273,019**	**$**	**612,240,770**	**$**	**633,208,886**	3.42%

ST. JOHNS COUNTY SCHOOLS
TENTATIVE 2026-27
BUDGET
APPROPRIATIONS CATEGORIES
K-12

	Adopted 2024-25	Adopted 2025-26	Estimated 2026-27	2026-27 % of Total	% Change From 2025-26
Salaries & Benefits	$ 392,770,299	$ 456,868,638	$ 461,885,947	80.10%	1.10%
Purchased Services	44,294,566	53,912,014	50,253,276	8.72%	-6.79%
Energy Services	11,312,921	10,975,363	11,358,197	1.97%	3.49%
Materials & Supplies	26,483,376	33,604,445	46,496,263	8.06%	38.36%
Capital Outlay	1,187,378	660,856	927,685	0.16%	40.38%
All Other	3,519,743	4,782,052	5,719,685	0.99%	19.61%
Total Appropriations	$ 479,568,283	$ 560,803,368	$ 576,641,053	100.00%	2.82%

St. Johns County School District
2026-27
FCTC Post-Secondary

GENERAL FUND Revenue	Adopted 2025-2026	Estimated 2026-2027	% Change From 2025-26
State WorkForce	$ 5,186,049	$ 6,352,401	22.49%
Local Miscellaneous	3,580,993	3,752,280	4.78%
Total Revenue	**8,767,042**	**10,104,681**	**15.26%**
Estimated Cash Forward			
Other Assigned	5,966,470	4,776,089	-19.95%
Total Estimated Cash Forward	**5,966,470**	**4,776,089**	**-19.95%**
Total Revenue and Cash Forward	**14,733,512**	**14,880,770**	**1.00%**
Expenditures			
Instruction	3,614,710	4,712,915	30.38%
Student Support Services	1,078,937	1,190,566	10.35%
Instruction & Curriculum Development	351,004	356,027	1.43%
Instructional Staff Training Services	-	-	0.00%
Instruction-Related Technology	67,927	68,945	1.50%
School Administration	1,568,866	1,575,772	0.44%
Facilities Acquisition and Construction	29,000.00	75,002.00	158.63%
Operation of Plant	1,488,452	1,423,200	-4.38%
Maintenance of Plant	134,822	146,091	8.36%
Community Services	433,324	556,163	28.35%
Total Appropriations	**8,767,042**	**10,104,681**	**15.26%**
Reserves			
Non-Spendable Inventory	91,940	91,940	0.00%
Restricted	584,460	-	-100.00%
Assigned	5,290,070	4,684,149	-11.45%
Unassigned	-	-	0.00%
Total Estimated Reserves	**5,966,470**	**4,776,089**	**-19.95%**
Total Appropriations & Reserves	**$ 14,733,512**	**$ 14,880,770**	**1.00%**

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

FCTC Post Secondary

SECTION II. GENERAL FUND - FUND 101

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ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
STATE:		
Florida Education Finance Program (FEFP)	3310	375,000.00
Workforce Development	3315	4,737,030.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	215,000.00
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	
State Forest Funds	3342	
State License Tax	3343	
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	12,031.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,013,340.00
Total State	3300	6,352,401.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	50,000.00
Investment Income	3430	75,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	15,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	1,244,126.00
Continuing Workforce Education Course Fees	3463	30,000.00
Capital Improvement Fees	3464	61,184.00
Postsecondary Lab Fees	3465	1,005,003.00
Lifelong Learning Fees	3466	4,000.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	122,373.00
Other Student Fees	3469	552,952.00
Preschool Program Fees	3471	170,542.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	422,100.00
Total Local	3400	3,752,280.00
TOTAL ESTIMATED REVENUES		10,104,681.00
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	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
TOTAL OTHER FINANCING SOURCES		0.00
Fund Balance, July 1, 2026	2800	4,776,089.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		14,880,770.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027 **FCTC Post Secondary**

SECTION II. GENERAL FUND - FUND 101 (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	4,712,915.00	2,819,478.00	713,839.00	422,082.00	41,100.00	576,091.00	106,200.00	34,125.00
Student Support Services	6100	1,190,566.00	864,939.00	325,627.00					
Instructional Media Services	6200	0.00							
Instruction and Curriculum Development Services	6300	356,027.00	254,704.00	101,323.00					
Instructional Staff Training Services	6400	0.00							
Instruction-Related Technology	6500	68,945.00	51,026.00	17,919.00					
Board	7100	0.00							
General Administration	7200	0.00							
School Administration	7300	1,575,772.00	1,003,399.00	373,373.00	124,000.00		11,000.00		64,000.00
Facilities Acquisition and Construction	7400	75,002.00			30,000.00		41,002.00	4,000.00	
Fiscal Services	7500	0.00							
Food Service	7600	0.00							
Central Services	7700	0.00							
Student Transportation Services	7800	0.00							
Operation of Plant	7900	1,423,200.00	339,870.00	149,706.00	518,646.00	381,978.00	33,000.00		
Maintenance of Plant	8100	146,091.00	100,494.00	35,597.00	10,000.00				
Administrative Technology Services	8200	0.00							
Community Services	9100	556,163.00	138,028.00	64,407.00	22,300.00		40,475.00	900.00	290,053.00
Debt Service	9200	0.00							
Other Capital Outlay	9300	0.00							
TOTAL APPROPRIATIONS		10,104,681.00	5,571,938.00	1,781,791.00	1,127,028.00	423,078.00	701,568.00	111,100.00	388,178.00

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	0.00
TOTAL OTHER FINANCING USES		0.00
Nonspendable Fund Balance	2710	91,940.00
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	4,684,149.00
Unassigned Fund Balance	2750	
TOTAL ENDING FUND BALANCE	2700	4,776,089.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		14,880,770.00

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ST. JOHNS COUNTY SCHOOL DISTRICT
2026-2027 TENTATIVE
CAPITAL OUTLAY BUDGET

MAGNOLIA OAKS ACADEMY

SABAL CREST ACADEMY

July 30, 2026

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CAPITAL OUTLAY SUMMARY BUDGET FY 2026-2027

CAPITAL PROJECTS FUND

ESTIMATED TRANSFERS, REVENUE & FUND BALANCE:

CO & DS	$2,020,473.00
PECO Maintenance	$0.00
PECO Construction	$0.00
PECO High Growth	$0.00
Half-Cent Sales Surtax	$37,174,016.00
Capital Improvement (1.5 Mills)	$96,718,197.00
Impact Fees	$15,000,000.00
Miscellaneous (Local)	$150,000.00
Subtotal	**$151,062,686.00**
Fund Balance 6-30-2025	$514,188,132.00
Total Estimated Revenue & Fund Balance	**$665,250,818.00**

ESTIMATED APPROPRIATIONS:

Library Books (610)	$737,141.00
Buildings & Fixed Equipment (630)	$425,308,446.00
Furniture, Fixtures & Equipment (640)	$23,425,652.00
Motor Vehicles (Including Buses) (650)	$7,285,233.00
Land (660)	$161,618.00
Improvements Other Than Buildings (670)	$47,860,873.00
Remodeling and Renovations (680)	$103,834,317.00
Computer Software (690)	$716,439.00
Redemption of Principal/Interest (RAN) (710 & 720)	$0.00
Charter School Local Capital Improvement (793)	$818,697.00
Subtotal Appropriations	**$610,148,416.00**
Transfers (9700):	
To Operating Budget: Maintenance/Transportation, Relocatables, Property Insurance, Excelsior Lease, Enterprise Fleet Vehicle Lease and AED Lease	$23,861,060.00
To Debt Service (COPs/QSCBs):	$31,241,342.00
Subtotal Transfers	**$55,102,402.00**
Total Appropriations, Transfers and Reserves	**$665,250,818.00**

CAPITAL PROJECTS FUND
ESTIMATED APPROPRIATIONS
(State and Local)

NEW PROJECTS, CONTINUING PROJECTS & TRANSFERS
2026-2027

Facility/Projects	**Total**
FCTC – Historic Hastings Campus - Hastings High School Renovation, FF&E	$1,500,000.00
Transportation Office Expansion	$1,400,000.00
Orange Street Roofing & Repairs	$1,600,000.00
Technology Plan	$2,212,005.00
District-Wide Maintenance	$24,015,686.00
Motor Vehicles (19 Buses)	$3,616,600.00
Transportation Equipment	$13,000.00
Equipment Purchases	$1,600,000.00
School-Based Maintenance	$1,250,000.00
Safety Inspections/Repairs	$200,000.00
Community Relations Equipment	$15,000.00
District-Wide Other Projects	$3,374,807.00
1.5 Mill Allocation to Charter Schools:	$818,697.00
Relocatables: Upgrade, New Installation, Removal & Return	$7,000,000.00
New High School JJJ	$10,020,473.00
SREF/ADA	$50,000.00
ADA Playground Improvements	$100,000.00
Half-Cent Sales Tax	$37,174,016.00
Meeting The Needs of an Increasing Student Population	
Maintain High Quality Educational Facilities	
Provide New Technology to Prepare Children for 21st Century Learning	
Continue To Keep Children Safe	
Total New Projects	**$95,960,284.00**

Transfers to Operating Budget: Maintenance/Transportation, Relocatables, Property Insurance, Excelsior Lease, Enterprise Fleet Vehicle Lease and AED Lease	$23,861,060.00
Transfers to Debt Service (COPs/QSCBs): COPs Series 2019, 2020A, 2022A, 2024A, 2024B/QSCBs Series 2010	$31,241,342.00
Total Transfers	**$55,102,402.00**
TOTAL NEW PROJECTS, CONTINUING PROJECTS AND TRANSFERS	**$151,062,686.00**

2026-2027 LOCAL MILLAGE

1.5 PROPERTY TAX
CAPITAL OUTLAY BUDGET

FCTC – Historic Hastings Campus - Hastings High School Renovation	$1,500,000.00
Transportation Office Expansion	$1,400,000.00
Orange Street Roofing & Repairs	$1,600,000.00
Technology Plan	$2,212,005.00
District-Wide Maintenance	$24,015,686.00
Motor Vehicles (19 Buses)	$3,616,600.00
Transportation Equipment	$13,000.00
Equipment Purchases	$1,600,000.00
School-Based Maintenance	$1,250,000.00
Safety Inspections/Repairs	$200,000.00
Community Relations Equipment	$15,000.00
District-Wide Other Projects	$3,374,807.00
1.5 Mill Allocation to Charter Schools:	$818,697.00
Transfers to Operating Budget: Maintenance/Transportation, Relocatables, Property Insurance, Excelsior Lease, Enterprise Fleet Vehicle Lease and AED Lease	$23,861,060.00
Transfers to Debt Service (COPs/QSCBs): COPs Series 2019, 2020A, 2022A, 2024A, 2024B/QSCBs Series 2010	$31,241,342.00
TOTAL	**$96,718,197.00**

Note: The above allocations are specifically identified to the 1.5 mills of property tax that is levied for Capital Outlay. These allocations are incorporated with state allocations and identified on "New Projects, Continuing Projects and Transfers" for 2026-2027. These appropriations are also used to identify the allocations as required in our Notice of Tax for School Capital Outlay.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The St. Johns County School Board will soon consider a measure to continue to impose a **1.5 mill** property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of **4.764 mills** for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The Capital Outlay tax will generate approximately **$96,718,197** to be used for the following projects:

CONSTRUCTION AND REMODELING

School Expansions; ADA Compliance – All Schools; Purchase of School Sites; Transportation Bus Depot/Garage; FCTC Hastings Campus

MAINTENANCE, RENOVATION, AND REPAIR

Computer Networking Schools/Ancillary Facilities
Electrical and Plumbing Fixtures
Fencing
HVAC Systems Replacement/EMS Upgrades
Intercom System Replacement
Interior/Exterior Painting
Landscaping/Sitework/Drainage/Irrigation Systems/Outdoor Lighting
Playground Equipment/Outdoor Athletic Facilities
Repairing
Repair/Replacement of Interior Finishes
Repair or Resurface of Parking Lot and Walkways
Renovation and Repair from Hurricane Damage
Repair/Replacement Windows/Doors
Resurfacing of Floors
Replacement of System Equipment (Current Code)
Replace Carpet/Floor Tile
Roofing or Roof Replacement
Routine Maintenance of Facilities
Safety (SREF) Requirements/AED Devices
Security Systems Replacement
Sound System Replacement
Set-up/Breakdown/Relocation of Portable Buildings
Support Services Renovations
Classroom Remodeling/Renovations
Office Remodeling/Renovations

MOTOR VEHICLE PURCHASES

Purchase of 19 School Buses
Purchase, lease-purchase, or lease of motor vehicles used for the maintenance or operation of plants and equipment; Security vehicles; and vehicles used in storing or distributing materials and equipment.

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Furniture and Equipment; Software; Lease or Purchase of Tablets; New Library Books; Lease or Purchase of Computer Hardware

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

New Schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

One Month Lease of Administrative Space at Excelsior Center and DLP Capital Headquarters

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

Revenue Anticipation Note for Mill Creek K-8 Conversion

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of Hazardous Waste; Environmental/Remediation; Wetlands Monitoring and Improvements

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

One Year Lease of Portable Classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.1011.71(2)(i), F.S. (0 buses)

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for employees whose job duties support activities funded by the 1.5 mill capital outlay levy.

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.)

Purchase of Real Property
Purchase or Lease of Permanent or Relocatable School Facilities
Renovation, Repair, and Maintenance of School Facilities
Purchase or Lease of Driver's Education vehicles, Maintenance Vehicles, Security Vehicles, or Vehicles used in Storing or Distributing Materials and Equipment
Payment of Costs of Opening Day Collection for Library Media Center
Construction of School Facilities
Purchase of Vehicles to Transport Students
Payment of the Cost of Premiums for Property and Casualty Insurance Necessary to Insure School Facilities
Computer and Device Hardware and Operating System Software Necessary for Gaining Access to or Enhancing the Use of Electronic and Digital Instructional Content and Resources, and Enterprise Resource Software

All concerned citizens are invited to a public hearing to be held on **July 30, 2026, at 5:30 P.M.** at the St. Johns County School District Administration Building, 40 Orange Street, St. Augustine, Florida. A **DECISION** on the proposed **CAPITAL OUTLAY TAXES** will be made at this hearing.

2026-2027 CAPITAL OUTLAY FUND BALANCE (Continuing Projects thru 6/30/26) Updated as of 7/13/26	
School/Facility:	**Total**
Crookshank	$502,607
Cunningham Creek	$515,201
Durbin Creek	$762,763
Hartley	$458,113
Hickory Creek	$431,650
R. B. Hunt	$983,640
Julington Creek	$930,045
Ketterlinus	$1,577,339
Mason	$745,152
Ocean Palms	$827,075
Osceola	$1,462,994
Palencia	$286,864
Picolata Crossing	$648,722
PV-PV/Rawlings	$1,837,952
South Woods	$3,653,830
Timberlin Creek	$370,112
Wards Creek	$621,870
Webster	$2,063,311
Fruit Cove	$537,752
Landrum	$1,607,879
Murray	$1,064,176
Pacetti Bay	$1,043,798
Gamble Rogers	$966,485
Sebastian	$986,738
Switzerland Point	$1,690,029
Freedom Crossing (K-8)	$479,364
Hallowes Cove Academy (K-8)	$14,050,448
Lakeside Academy (K-8)	$5,365,500
Liberty Pines (K-8)	$383,148
Magnolia Oaks Academy (K-8 "QQ")	$24,793,202
Mill Creek (K-8)	$3,828,245
Palm Valley (K-8)	$388,079
Patriot Oaks (K-8)	$307,930
Pine Island Academy (K-8)	$161,269
Sabel Crest Academy (K-8 "RR")	$32,204,282
Trout Creek Academy (K-8)	$15,020,590
Valley Ridge (K-8)	$479,289
Bartram Trail	$2,892,697
Beachside	$387,729
Creekside	$572,739
Nease	$3,296,927
Pedro Menendez	$2,617,811
Ponte Vedra	$1,040,658
SAHS	$4,921,303
Tocoi Creek	$722,868
FCTC	$6,657,765
FCTC Historic Hastings Campus	$11,643,667
St. Johns Technical High	$1,312,799
Hamblen Center/Gaines	$422,965
St. Johns Virtual School	$43,520
Charter Schools - Safety & Security Grant	$1,269
Life Work	$16,744
Admin. Bldgs./Yates	$3,195,943
Fullerwood Building	$446,117
SJC Transition Program	$95,948
Technology Plan	$1,991,223
Transportation:	$5,584,018
Buses/Vehicles	$1,824,237
Equipment-District Wide	$323,286
Maintenance-District Wide	$13,881,660
Relocatables	$10,491,846
District Wide - Other Projects	$315,764,950
TOTAL	$514,188,132

St. Johns County School District
Debt Service Funds
2026-27

DEBT SERVICE	Certificates of Participation
Revenue	
Federal	$ 745,347
State	-
Local	-
Total Revenue	745,347
Transfers In	31,241,342
Estimated Carry-Forward	14,608,327
Total Revenue and Carry-Forward and Transfers	46,595,016
Expenditures	
Redemption of Principal	13,315,000
Interest	17,705,538
Dues & Fees	24,975
Total Appropriations	31,045,513
Sinking Fund	15,549,503
Total Appropriations & Reserves	$ 46,595,016

Note: Sales Tax Revenue Bonds, Series 2016 paid in full Fiscal Year 2025-2026.

ST. JOHNS COUNTY SCHOOL DISTRICT
SALES TAX REVENUE BONDS
SERIES 2016
INTEREST PRINCIPAL PAYMENTS

	October 1 Principal Payment	October 1 Interest Payment	April 1 Interest Payment	Total Payment
~~2016-2017~~	~~$ 2,220,000~~	~~$ 1,197,810~~	~~$ 975,975~~	~~$ 4,393,785~~
~~2017-2018~~	~~$ 3,740,000~~	~~$ 975,975~~	~~$ 919,875~~	~~$ 5,635,850~~
~~2018-2019~~	~~$ 3,855,000~~	~~$ 919,875~~	~~$ 823,500~~	~~$ 5,598,375~~
~~2019-2020~~	~~$ 4,045,000~~	~~$ 823,500~~	~~$ 722,375~~	~~$ 5,590,875~~
~~2020-2021~~	~~$ 4,250,000~~	~~$ 722,375~~	~~$ 616,125~~	~~$ 5,588,500~~
~~2021-2022~~	~~$ 4,460,000~~	~~$ 616,125~~	~~$ 504,625~~	~~$ 5,580,750~~
~~2022-2023~~	~~$ 4,685,000~~	~~$ 504,625~~	~~$ 387,500~~	~~$ 5,577,125~~
~~2023-2024~~	~~$ 4,915,000~~	~~$ 387,500~~	~~$ 264,625~~	~~$ 5,567,125~~
~~2024-2025~~	~~$ 5,165,000~~	~~$ 264,625~~	~~$ 135,500~~	~~$ 5,565,125~~
~~2025-2026~~	~~$ 5,420,000~~	~~$ 135,500~~		~~$ 5,555,500~~

Original Principal	$ 42,755,000
Current Outstanding	$ -
Original Interest Expense	$ 11,898,010
Current Interest Expense	$ -

Strikethrough areas are payments completed.

ST. JOHNS COUNTY SCHOOL DISTRICT
CERTIFICATE OF PARTICIPATION
SERIES 2010 QSCB
ANNUAL
INTEREST PRINCIPAL PAYMENTS

Date	Principal	Sinking Fund Deposit	Interest	Total Lease Payment
~~3/1/2011~~			~~353,484.44~~	~~353,484.44~~
~~9/1/2011~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2012~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2012~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2013~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2013~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2014~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2014~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2015~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2015~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2016~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2016~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2017~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2017~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2018~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2018~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2019~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2019~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2020~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2020~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2021~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2021~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2022~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2022~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2023~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2023~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2024~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2024~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2025~~			~~395,200.00~~	~~395,200.00~~
~~9/1/2025~~		~~941,176.47~~	~~395,200.00~~	~~1,336,376.47~~
~~3/1/2026~~			~~395,200.00~~	~~395,200.00~~
9/1/2026		941,176.47	395,200.00	1,336,376.47
3/1/2027			395,200.00	395,200.00
9/1/2027		941,176.48	395,200.00	1,336,376.48
	$ -	$ 16,000,000.00	$ 13,395,084.44	$ 29,395,084.44

Original Principal	$ 16,000,000.00
Current Outstanding	$ 1,882,352.95
Original Interest Expense	$ 13,395,084.44
Current Interest Expense	$ 1,185,600.00

Strikethrough areas are payments completed.

ST. JOHNS COUNTY SCHOOL DISTRICT
CERTIFICATE OF PARTICIPATION
SERIES 2019A
ANNUAL
INTEREST AND PRINCIPAL PAYMENTS

	July 1 Interest Payment	January 1 Interest Payment	July 1 Principal Payment	Total Payment
~~2019-2020~~	~~$ 2,077,375~~	~~$ 611,672~~		~~$ 2,689,047~~
~~2020-2021~~	~~$ 2,077,375~~	~~$ 2,077,375~~		~~$ 4,154,750~~
~~2021-2022~~	~~$ 2,077,375~~	~~$ 2,077,375~~	~~$ 5,045,000~~	~~$ 9,199,750~~
~~2022-2023~~	~~$ 1,951,250~~	~~$ 1,951,250~~	~~$ 4,865,000~~	~~$ 8,767,500~~
~~2023-2024~~	~~$ 1,829,625~~	~~$ 1,829,625~~	~~$ 4,675,000~~	~~$ 8,334,250~~
~~2024-2025~~	~~$ 1,712,750~~	~~$ 1,712,750~~	~~$ 4,480,000~~	~~$ 7,905,500~~
~~2025-2026~~	~~$ 1,600,750~~	~~$ 1,600,750~~	~~$ 4,270,000~~	~~$ 7,471,500~~
2026-2027	$ 1,494,000	$ 1,494,000	$ 4,050,000	$ 7,038,000
2027-2028	$ 1,392,750	$ 1,392,750	$ 3,820,000	$ 6,605,500
2028-2029	$ 1,297,250	$ 1,297,250	$ 4,520,000	$ 7,114,500
2029-2030	$ 1,184,250	$ 1,184,250	$ 4,315,000	$ 6,683,500
2030-2031	$ 1,076,375	$ 1,076,375	$ 4,095,000	$ 6,247,750
2031-2032	$ 974,000	$ 974,000	$ 3,870,000	$ 5,818,000
2032-2033	$ 877,250	$ 877,250	$ 3,630,000	$ 5,384,500
2033-2034	$ 786,500	$ 786,500	$ 5,795,000	$ 7,368,000
2034-2035	$ 641,625	$ 641,625	$ 5,650,000	$ 6,933,250
2035-2036	$ 500,375	$ 500,375	$ 5,500,000	$ 6,500,750
2036-2037	$ 362,875	$ 362,875	$ 5,340,000	$ 6,065,750
2037-2038	$ 229,375	$ 229,375	$ 5,175,000	$ 5,633,750
2038-2039	$ 100,000	$ 100,000	$ 5,000,000	$ 5,200,000

Original Principal	$ 84,095,000
Current Outstanding	$ 60,760,000
Original Interest Expense	$ 47,020,547
Current Interest Expense	$ 21,833,250

Strikethrough areas are payments completed.

ST. JOHNS COUNTY SCHOOL DISTRICT
CERTIFICATE OF PARTICIPATION
SERIES 2020A
ANNUAL
INTEREST AND PRINCIPAL PAYMENTS

	July 1 Interest Payment	January 1 Interest Payment	July 1 Principal Payment	Total Payment
~~2020-2021~~	$ -	$ -	$ -	$ -
~~2021-2022~~	~~$ 1,091,150~~	~~$ 1,091,150~~	~~$ 1,475,000~~	~~$ 3,657,300~~
~~2022-2023~~	~~$ 1,054,275~~	~~$ 1,054,275~~	~~$ 1,550,000~~	~~$ 3,658,550~~
~~2023-2024~~	~~$ 1,015,525~~	~~$ 1,015,525~~	~~$ 1,625,000~~	~~$ 3,656,050~~
~~2024-2025~~	~~$ 974,900~~	~~$ 974,900~~	~~$ 1,710,000~~	~~$ 3,659,800~~
~~2025-2026~~	~~$ 932,150~~	~~$ 932,150~~	~~$ 1,795,000~~	~~$ 3,659,300~~
2026-2027	$ 887,275	$ 887,275	$ 1,885,000	$ 3,659,550
2027-2028	$ 840,150	$ 840,150	$ 1,975,000	$ 3,655,300
2028-2029	$ 790,775	$ 790,775	$ 2,075,000	$ 3,656,550
2029-2030	$ 738,900	$ 738,900	$ 2,180,000	$ 3,657,800
2030-2031	$ 684,400	$ 684,400	$ 2,290,000	$ 3,658,800
2031-2032	$ 627,150	$ 627,150	$ 2,405,000	$ 3,659,300
2032-2033	$ 567,025	$ 567,025	$ 2,525,000	$ 3,659,050
2033-2034	$ 503,900	$ 503,900	$ 2,650,000	$ 3,657,800
2034-2035	$ 437,650	$ 437,650	$ 2,780,000	$ 3,655,300
2035-2036	$ 368,150	$ 368,150	$ 2,920,000	$ 3,656,300
2036-2037	$ 295,150	$ 295,150	$ 3,070,000	$ 3,660,300
2037-2038	$ 218,400	$ 218,400	$ 3,220,000	$ 3,656,800
2038-2039	$ 137,900	$ 137,900	$ 3,380,000	$ 3,655,800
2039-2040	$ 70,300	$ 70,300	$ 3,515,000	$ 3,655,600

Original Principal	$ 45,025,000
Current Outstanding	$ 36,870,000
Original Interest Expense	$ 24,470,250
Current Interest Expense	$ 14,334,250

Strikethrough areas are payments completed.

ST. JOHNS COUNTY SCHOOL DISTRICT
CERTIFICATE OF PARTICIPATION
SERIES 2022A
ANNUAL
INTEREST AND PRINCIPAL PAYMENTS

	July 1 Interest Payment	January 1 Interest Payment	July 1 Principal Payment	Total Payment
~~2022-2023~~	~~$ -~~	~~$ 3,990,662.00~~	~~$ 1,665,000.00~~	~~$ 5,655,662.00~~
~~2023-2024~~	~~$ 2,115,462.50~~	~~$ 2,115,462.50~~	~~$ 1,880,000.00~~	~~$ 6,110,925.00~~
~~2024-2025~~	~~$ 2,068,462.50~~	~~$ 2,068,462.50~~	~~$ 1,975,000.00~~	~~$ 6,111,925.00~~
~~2025-2026~~	~~$ 2,019,087.50~~	~~$ 2,019,087.50~~	~~$ 2,075,000.00~~	~~$ 6,113,175.00~~
2026-2027	$ 1,967,212.50	$ 1,967,212.50	$ 2,180,000.00	$ 6,114,425.00
2027-2028	$ 1,912,712.50	$ 1,912,712.50	$ 2,285,000.00	$ 6,110,425.00
2028-2029	$ 1,855,587.50	$ 1,855,587.50	$ 2,400,000.00	$ 6,111,175.00
2029-2030	$ 1,795,587.50	$ 1,795,587.50	$ 2,520,000.00	$ 6,111,175.00
2030-2031	$ 1,732,587.50	$ 1,732,587.50	$ 2,650,000.00	$ 6,115,175.00
2031-2032	$ 1,666,337.50	$ 1,666,337.50	$ 2,780,000.00	$ 6,112,675.00
2032-2033	$ 1,596,837.50	$ 1,596,837.50	$ 2,920,000.00	$ 6,113,675.00
2033-2034	$ 1,523,837.50	$ 1,523,837.50	$ 3,065,000.00	$ 6,112,675.00
2034-2035	$ 1,447,212.50	$ 1,447,212.50	$ 3,220,000.00	$ 6,114,425.00
2035-2036	$ 1,366,712.50	$ 1,366,712.50	$ 3,380,000.00	$ 6,113,425.00
2036-2037	$ 1,282,212.50	$ 1,282,212.50	$ 3,550,000.00	$ 6,114,425.00
2037-2038	$ 1,193,462.50	$ 1,193,462.50	$ 3,725,000.00	$ 6,111,925.00
2038-2039	$ 1,100,337.50	$ 1,100,337.50	$ 3,910,000.00	$ 6,110,675.00
2039-2040	$ 1,002,587.50	$ 1,002,587.50	$ 4,110,000.00	$ 6,115,175.00
2040-2041	$ 899,837.50	$ 899,837.50	$ 4,315,000.00	$ 6,114,675.00
2041-2042	$ 791,962.50	$ 791,962.50	$ 4,530,000.00	$ 6,113,925.00
2042-2043	$ 678,712.50	$ 678,712.50	$ 4,755,000.00	$ 6,112,425.00
2043-2044	$ 559,837.50	$ 559,837.50	$ 4,995,000.00	$ 6,114,675.00
2044-2045	$ 434,962.50	$ 434,962.50	$ 5,245,000.00	$ 6,114,925.00
2045-2046	$ 297,281.25	$ 297,281.25	$ 5,520,000.00	$ 6,114,562.50
2046-2047	$ 152,381.25	$ 152,381.25	$ 5,805,000.00	$ 6,109,762.50

Original Principal	**$ 85,455,000.00**
Current Outstanding	**$ 77,860,000.00**
Original Interest Expense	**$ 66,913,087.00**
Current Interest Expense	**$ 50,516,400.00**

Strikethrough areas are payments completed.

ST. JOHNS COUNTY SCHOOL DISTRICT
CERTIFICATE OF PARTICIPATION
SERIES 2024A
ANNUAL
INTEREST AND PRINCIPAL PAYMENTS

	July 1 Interest Payment	January 1 Interest Payment	July 1 Principal Payment	Total Payment
~~2024-2025~~	~~$ 3,866,581.25~~	~~$ 5,864,314.90~~	~~$ -~~	~~$ 9,730,896.15~~
~~2025-2026~~	~~$ 3,866,581.25~~	~~$ 3,866,581.25~~	~~$ -~~	~~$ 7,733,162.50~~
2026-2027	$ 3,866,581.25	$ 3,866,581.25	$ -	$ 7,733,162.50
2027-2028	$ 3,866,581.25	$ 3,866,581.25	$ 960,000.00	$ 8,693,162.50
2028-2029	$ 3,842,581.25	$ 3,842,581.25	$ 5,740,000.00	$ 13,425,162.50
2029-2030	$ 3,699,081.25	$ 3,699,081.25	$ 6,025,000.00	$ 13,423,162.50
2030-2031	$ 3,548,456.25	$ 3,548,456.25	$ 6,325,000.00	$ 13,421,912.50
2031-2032	$ 3,390,331.25	$ 3,390,331.25	$ 6,640,000.00	$ 13,420,662.50
2032-2033	$ 3,224,331.25	$ 3,224,331.25	$ 6,975,000.00	$ 13,423,662.50
2033-2034	$ 3,049,956.25	$ 3,049,956.25	$ 4,980,000.00	$ 11,079,912.50
2034-2035	$ 2,925,456.25	$ 2,925,456.25	$ 5,230,000.00	$ 11,080,912.50
2035-2036	$ 2,794,706.25	$ 2,794,706.25	$ 5,490,000.00	$ 11,079,412.50
2036-2037	$ 2,657,456.25	$ 2,657,456.25	$ 5,765,000.00	$ 11,079,912.50
2037-2038	$ 2,513,331.25	$ 2,513,331.25	$ 6,055,000.00	$ 11,081,662.50
2038-2039	$ 2,361,956.25	$ 2,361,956.25	$ 6,355,000.00	$ 11,078,912.50
2039-2040	$ 2,203,081.25	$ 2,203,081.25	$ 6,675,000.00	$ 11,081,162.50
2040-2041	$ 2,036,206.25	$ 2,036,206.25	$ 7,010,000.00	$ 11,082,412.50
2041-2042	$ 1,860,956.25	$ 1,860,956.25	$ 7,360,000.00	$ 11,081,912.50
2042-2043	$ 1,676,956.25	$ 1,676,956.25	$ 7,725,000.00	$ 11,078,912.50
2043-2044	$ 1,483,831.25	$ 1,483,831.25	$ 8,115,000.00	$ 11,082,662.50
2044-2045	$ 1,280,956.25	$ 1,280,956.25	$ 8,520,000.00	$ 11,081,912.50
2045-2046	$ 1,057,306.25	$ 1,057,306.25	$ 8,965,000.00	$ 11,079,612.50
2046-2047	$ 821,975.00	$ 821,975.00	$ 9,435,000.00	$ 11,078,950.00
2047-2048	$ 562,512.50	$ 562,512.50	$ 9,955,000.00	$ 11,080,025.00
2048-2049	$ 288,750.00	$ 288,750.00	$ 10,500,000.00	$ 11,077,500.00

Original Principal	**$ 150,800,000.00**
Current Outstanding	**$ 150,800,000.00**
Original Interest Expense	**$ 127,490,733.65**
Current Interest Expense	**$ 110,026,675.00**

Strikethrough areas are payments completed.

ST. JOHNS COUNTY SCHOOL DISTRICT
CERTIFICATE OF PARTICIPATION
SERIES 2024B
ANNUAL
INTEREST AND PRINCIPAL PAYMENTS

	July 1 Interest Payment	January 1 Interest Payment	July 1 Principal Payment	Total Payment
~~2024-2025~~	~~$ 431,375.00~~	~~$ 654,252.08~~	~~$ 2,605,000.00~~	~~$ 3,690,627.08~~
~~2025-2026~~	~~$ 366,250.00~~	~~$ 366,250.00~~	~~$ 4,950,000.00~~	~~$ 5,682,500.00~~
2026-2027	$ 242,500.00	$ 242,500.00	$ 5,200,000.00	$ 5,685,000.00
2027-2028	$ 112,500.00	$ 112,500.00	$ 4,500,000.00	$ 4,725,000.00
2028-2029	$ -	$ -	$ -	$ -
2029-2030	$ -	$ -	$ -	$ -
2030-2031	$ -	$ -	$ -	$ -
2031-2032	$ -	$ -	$ -	$ -
2032-2033	$ -	$ -	$ -	$ -
2033-2034	$ -	$ -	$ -	$ -
2034-2035	$ -	$ -	$ -	$ -
2035-2036	$ -	$ -	$ -	$ -
2036-2037	$ -	$ -	$ -	$ -
2037-2038	$ -	$ -	$ -	$ -
2038-2039	$ -	$ -	$ -	$ -
2039-2040	$ -	$ -	$ -	$ -
2040-2041	$ -	$ -	$ -	$ -
2041-2042	$ -	$ -	$ -	$ -
2042-2043	$ -	$ -	$ -	$ -
2043-2044	$ -	$ -	$ -	$ -
2044-2045	$ -	$ -	$ -	$ -
2045-2046	$ -	$ -	$ -	$ -
2046-2047	$ -	$ -	$ -	$ -
2047-2048	$ -	$ -	$ -	$ -
2048-2049	$ -	$ -	$ -	$ -
2049-2050	$ -	$ -	$ -	$ -

Original Principal	$ 17,255,000.00
Current Outstanding	$ 9,700,000.00
Original Interest Expense	$ 2,528,127.08
Current Interest Expense	$ 710,000.00

Strikethrough areas are payments completed.

St. Johns County School District
Comparison 2025-26 to 2026-27
Special Revenue - Food Service

SPECIAL REVENUE FOOD SERVICE	Adopted 2024-2025	Adopted 2025-2026	Estimated 2026-2027	% Change From 2025-26
Revenue				
Federal	$ 6,700,000	$ 6,973,000	$ 7,223,000	3.6%
State	50,000	99,000	99,000	0.0%
Local	14,789,850	14,660,000	15,160,000	3.4%
Total Revenue	21,539,850	21,732,000	22,482,000	3.5%
Estimated Carry-Forward	13,589,387	12,921,283	11,899,942	-7.9%
Total Revenue and Carry-Forward	35,129,237	34,653,283	34,381,942	-0.8%
Expenditures				
Salaries & Benefits	9,449,750	10,314,837	11,093,818	7.6%
Other Purchased Services	243,750	197,250	227,250	15.2%
Energy Services	125,500	123,000	123,000	0.0%
Materials & Supplies	10,542,000	9,727,000	10,157,000	4.4%
Capital Outlay	1,349,500	587,835	632,835	7.7%
Other Expenses	20,000	20,000	20,000	0.0%
Total Appropriations	21,730,500	20,969,922	22,253,903	6.1%
Transfer to General Fund	2,800,000	2,867,976	2,910,933	1.5%
Reserves	10,598,737	10,815,385	9,217,106	-14.8%
Total Appropriations & Reserves	$ 35,129,237	$ 34,653,283	$ 34,381,942	-0.8%

SPECIAL REVENUE – "FEDERAL PROJECTS"
BUDGET OVERVIEW
FY 2026-2027

The special revenue/federal project fund contains federal funds received by the school district. Federal funds are typically provided for specific programs and populations. At this time, St. Johns County School District will receive approximately **$17,636,295** in federal funds for the 2026-2027 school year.
Other grants are expected but the budgets are not approved.

Title I Part A (6001)	Basic Program - Improving the Academic Achievement of the Disadvantaged	$	3,570,775
Title II Part A (6011)	Supporting Effective Instructional through Teacher and Principal Training	$	928,479
Title III ESOL (6009)	Instructional Support for English Language Learners	$	210,547
Title IV (6003)	Student Support & Academic Enrichment	$	303,458
IDEA (6004)	Individuals with Disabilities Education Improvement Act K-12 Entitlement	$	9,817,203
IDEA (6005)	Individuals with Disabilities Education Improvement Act Pre-K Entitlement	$	194,132
Head Start (1001)	Program that Provides Quality Comprehensive Child Development Services	$	1,341,775
Carl Perkins (6039, 6040)	Career Technical Education - Secondary	$	308,910
	Career Technical Education – Postsecondary	$	113,630
Adult Education (6024, 6025, 6066)	Adult Education General	$	232,156
	Adult Education English Literacy/Civics	$	55,230
	Adult Education Corrections	$	100,000
Career Navigator (1031)	Career Source of NE Florida	$	460,000
Current Total 2026-2027 Allocations		**$**	**17,636,295**

St. Johns County School District
Internal Service Funds
2026-27

INTERNAL SERVICE	Medical Program	Workers Compensation	Total
Revenue			
Local	$ 88,510,520	$ 2,266,904	$ 90,777,424
Total Revenue	88,510,520	2,266,904	90,777,424
Transfers In	-	-	-
Estimated Carry-Forward	39,187,751	8,682,533	47,870,284
Total Revenue and Carry-Forward and Transfers	127,698,271	10,949,437	138,647,708
Expenditures			
Claims & Fees	95,970,939	2,208,625	98,179,564
Total Appropriations	95,970,939	2,208,625	98,179,564
Transfers to the General Fund	-	-	-
Reserves	31,727,332	8,740,812	40,468,144
Total Appropriations & Reserves	$ 127,698,271	$ 10,949,437	$ 138,647,708

BUDGET SUMMARY

FY 2026-2027

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF ST. JOHNS COUNTY SCHOOL DISTRICT ARE 0.6% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:	
Required Local Effort (including Prior Period Funding Adjustment Millage)	3.016
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Operating	0.748
Additional Millage Not to Exceed 4 Years (Operating)	1.000
TOTAL	**6.264**

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	260,000.00	1,341,775.00	745,347.00	0.00	0.00	2,347,122.00
Federal Through State Sources	361,821.00	25,237,517.00	0.00	0.00	0.00	25,599,338.00
State Sources	242,760,153.00	99,000.00	0.00	2,020,473.00	0.00	244,879,626.00
Local Sources	316,591,767.00	15,160,000.00	0.00	149,042,213.00	90,777,424.00	571,571,404.00
Total Revenues	**559,973,741.00**	**41,838,292.00**	**745,347.00**	**151,062,686.00**	**90,777,424.00**	**844,397,490.00**
Transfers In	26,771,993.00	0.00	31,241,342.00	0.00	0.00	58,013,335.00
Fund Balances/Net Position	61,343,922.00	11,899,942.00	14,608,327.00	514,188,132.00	47,870,284.00	649,910,607.00
TOTAL REVENUES & BALANCES	**648,089,656.00**	**53,738,234.00**	**46,595,016.00**	**665,250,818.00**	**138,647,708.00**	**1,552,321,432.00**
APPROPRIATIONS/EXPENDITURES:						
Instruction	366,750,652.00	12,015,263.00	0.00	0.00	0.00	378,765,915.00
Pupil Personnel Services	42,423,049.00	3,607,375.00	0.00	0.00	0.00	46,030,424.00
Instructional Media Services	6,440,591.00	0.00	0.00	0.00	0.00	6,440,591.00
Instruction & Curriculum Development Serv	10,488,330.00	1,201,534.00	0.00	0.00	0.00	11,689,864.00
Instructional Staff Training	1,791,145.00	1,256,435.00	0.00	0.00	0.00	3,047,580.00
Instruction-Related Technology	14,782,266.00	0.00	0.00	0.00	0.00	14,782,266.00
Board of Education	1,062,667.00	0.00	0.00	0.00	0.00	1,062,667.00
General Administration	1,642,270.00	929,743.00	0.00	0.00	0.00	2,572,013.00
School Administration	30,953,011.00	0.00	0.00	0.00	0.00	30,953,011.00
Facilities Acquisition & Construction	9,099,303.00	3,000.00	0.00	610,148,416.00	0.00	619,250,719.00
Fiscal Services	2,484,848.00	0.00	0.00	0.00	0.00	2,484,848.00
Food Service	0.00	22,253,903.00	0.00	0.00	0.00	22,253,903.00
Central Services	12,293,193.00	14,595.00	0.00	0.00	98,179,564.00	110,487,352.00
Pupil Transportation Services	28,167,348.00	83,140.00	0.00	0.00	0.00	28,250,488.00
Operation of Plant	44,446,311.00	7,500.00	0.00	0.00	0.00	44,453,811.00
Maintenance of Plant	12,147,381.00	155,919.00	0.00	0.00	0.00	12,303,300.00
Administrative Technology Services	1,629,469.00	0.00	0.00	0.00	0.00	1,629,469.00
Community Services	143,900.00	81,788.00	0.00	0.00	0.00	225,688.00
Debt Services	0.00	0.00	31,045,513.00	0.00	0.00	31,045,513.00
TOTAL APPROPRIATIONS/EXPENDITURES:	**586,745,734.00**	**41,610,195.00**	**31,045,513.00**	**610,148,416.00**	**98,179,564.00**	**1,367,729,422.00**
Transfers Out	0.00	2,910,933.00	0.00	55,102,402.00	0.00	58,013,335.00
Fund Balances/Net Position	61,343,922.00	9,217,106.00	15,549,503.00	0.00	40,468,144.00	126,578,675.00
TOTAL TRANSFERS, AND FUND BALANCES/NET POSITION	**648,089,656.00**	**53,738,234.00**	**46,595,016.00**	**665,250,818.00**	**138,647,708.00**	**1,552,321,432.00**

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

NOTICE OF
PROPOSED TAX INCREASE

The St. Johns County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy……………….……$399,228,047

B. Less tax reductions due to Value Adjustment Board and other assessment changes……………………….$136,516

C. Actual property tax levy………………..……….$399,091,531

This year's proposed tax levy..………..$420,724,154

A portion of the tax levy is required under state law in order for the school board to receive **$301,053,076** in state education grants.

The required portion has **increased** by **1.81** percent, and represents approximately **five tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on **July 30, 2026, at 5:30 P.M.** at the **St. Johns County School Board Meeting Room**, **40 Orange Street, St. Augustine, Florida.**

A **DECISION** on the proposed tax increase and budget will be made at this hearing.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The St. Johns County School Board will soon consider a measure to continue to impose a **1.5 mill** property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of **4.764 mills** for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The Capital Outlay tax will generate approximately **$96,718,197** to be used for the following projects:

CONSTRUCTION AND REMODELING

School Expansions
ADA Compliance – All Schools
Purchase of School Sites
Transportation Bus Depot/Garage
FCTC Hastings Campus

MAINTENANCE, RENOVATION, AND REPAIR

Computer Networking Schools/Ancillary Facilities
Electrical and Plumbing Fixtures
Fencing
HVAC Systems Replacement/EMS Upgrades
Intercom System Replacement
Interior/Exterior Painting
Landscaping/Sitework/Drainage/Irrigation Systems/Outdoor Lighting
Playground Equipment/Outdoor Athletic Facilities
Repairing
Repair/Replacement of Interior Finishes
Repair or Resurface of Parking Lot and Walkways
Renovation and Repair from Hurricane Damage
Repair/Replacement Windows/Doors
Resurfacing of Floors
Replacement of System Equipment (Current Code)
Replace Carpet/Floor Tile
Roofing or Roof Replacement
Routine Maintenance of Facilities
Safety (SREF) Requirements/AED Devices
Security Systems Replacement
Sound System Replacement
Set-up/Breakdown/Relocation of Portable Buildings
Support Services Renovations
Classroom Remodeling/Renovations
Office Remodeling/Renovations

MOTOR VEHICLE PURCHASES

Purchase of 19 School Buses
Purchase, lease-purchase, or lease of motor vehicles used for the maintenance or operation of plants and equipment; Security vehicles; and vehicles used in storing or distributing materials and equipment.

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Furniture and Equipment
Software
Lease or Purchase of Tablets
New Library Books
Lease or Purchase of Computer Hardware

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

New Schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

One Month Lease of Administrative Space at Excelsior Center and DLP Capital Headquarters

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

Revenue Anticipation Note for Mill Creek K-8 Conversion

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of Hazardous Waste
Environmental/Remediation
Wetlands Monitoring and Improvements

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

One Year Lease of Portable Classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.1011.71(2)(i), F.S. (0 buses)

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for employees whose job duties support activities funded by the 1.5 mill capital outlay levy.

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.)

Purchase of Real Property
Purchase or Lease of Permanent or Relocatable School Facilities
Renovation, Repair, and Maintenance of School Facilities
Purchase or Lease of Driver's Education vehicles, Maintenance Vehicles, Security Vehicles, or Vehicles used in Storing or Distributing Materials and Equipment
Payment of Costs of Opening Day Collection for Library Media Center
Construction of School Facilities
Purchase of Vehicles to Transport Students
Payment of the Cost of Premiums for Property and Casualty Insurance Necessary to Insure School Facilities
Computer and Device Hardware and Operating System Software Necessary for Gaining Access to or Enhancing the Use of Electronic and Digital Instructional Content and Resources, and Enterprise Resource Software

All concerned citizens are invited to a public hearing to be held on **July 30, 2026, at 5:30 P.M.** at the St. Johns County School District Administration Building, 40 Orange Street, St. Augustine, Florida. A **DECISION** on the proposed **CAPITAL OUTLAY TAXES** will be made at this hearing.

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2026	County : St. Johns
Name of School District : Saint Johns County School District	

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	$ 64,970,596,939	(1)
2.	Current year taxable value of personal property for operating purposes	$ 2,159,376,362	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 35,440,918	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 67,165,414,219	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 2,213,841,311	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 64,951,572,908	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	$ 63,630,664,885	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? *(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)*	☐ Yes ☑ No	(8)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 7/1/2026 11:58:26 AM

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) *(Sum of previous year's RLE and prior period funding adjustment)*	3.0240 per $1,000	(9)
10.	Prior year local board millage levy *(All discretionary millages)*	3.2480 per $1,000	(10)
11.	Prior year state law proceeds *(Line 9 multiplied by Line 7, divided by 1,000)*	$ 192,419,131	(11)
12.	Prior year local board proceeds *(Line 10 multiplied by Line 7, divided by 1,000)*	$ 206,672,400	(12)
13.	Prior year total state law and local board proceeds *(Line 11 plus Line 12)*	$ 399,091,531	(13)
14.	Current year state law rolled-back rate *(Line 11 divided by Line 6, multiplied by 1,000)*	2.9625 per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 1,000)*	3.1819 per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*	3.0160 per $1,000	(16)

17.	A.Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)
	1.5000	0.7480	0.0000		1.0000	
	Current year proposed local board millage rate *(17A plus 17B, plus 17C, plus 17D, plus 17E)*				3.2480 per $1,000	

Name of School District : Saint Johns County School District			DR-420S R. 5/13 Page 2
18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 202,570,889	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 218,153,265	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 420,724,154	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	1.81 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	1.95 %	(22)

Final public budget hearing	Date : 9/10/2026	Time : 5:30 PM EST	Place : 40 Orange Street St. Augustine 32084

S I G N H E R E	**Taxing Authority Certification**	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.	
	Signature of Chief Administrative Officer :		Date : July 30, 2026
	Title : Dr. Brennan Asplen Superintendent of Schools	Contact Name And Contact Title : Cathy Weber, Chief Financial Officer	
	Mailing Address : 40 Orange Street	Physical Address : 40 Orange Street St. Augustine Florida 32084	
	City, State, Zip : St. Augustine, Florida 32084	Phone Number : (904) 547-7652	Fax Number : (904) 547-7655

The St. Johns County School District will inspire good character and a passion for lifelong learning in all students, creating educated and caring contributors to the world.