

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2023-24

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certified Taxable Value of Property in County by Property Appraiser			16,902,633,949.00
B. Millage Levies on Nonexempt Property:			
			DISTRICT MILLAGE LEVIES
	Nonvoted	Voted	Total
1. Required Local Effort	3.2120		3.2120
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		1.0000	1.0000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.4600	1.0000	6.4600

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	80,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	80,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	99,429.00
Total Federal Through State and Local	3200	99,429.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	34,617,647.00
Workforce Development	3315	978,771.00
Workforce Development Capitalization Incentive Grant	3316	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	52,097.00
State Forest Funds	3342	
State License Tax	3343	32,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	12,555,633.00
Florida School Recognition Funds	3361	
Total State	3300	48,236,148.00
<i>LOCAL:</i>		
District School Taxes	3411	80,483,582.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	100,000.00
Investment Income	3430	600,000.00
Gifts, Grants and Bequests	3440	104,352.20
Interest Income - Leases	3445	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	949,961.17
Total Local	3400	82,237,895.37
TOTAL ESTIMATED REVENUES		130,653,472.37
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,799,786.30
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,799,786.30
TOTAL OTHER FINANCING SOURCES		6,799,786.30
Fund Balance, July 1, 2022	2800	20,922,829.01
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		158,376,087.68

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100 (Continued)

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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	93,170,197.84	58,685,990.06	18,664,069.72	2,688,079.92	7,079.00	11,387,814.62	428,308.91	1,308,855.61
Student Support Services	6100	6,604,707.87	4,562,310.00	1,538,136.58	423,377.84		45,229.99	10,552.46	25,101.00
Instructional Media Services	6200	1,058,666.89	530,588.00	201,443.35	50,609.54		28,577.75	230,828.25	16,620.00
Instruction and Curriculum Development Services	6300	2,978,258.50	1,801,344.56	552,241.97	374,845.13		188,732.68	15,535.00	45,559.16
Instructional Staff Training Services	6400	2,127,723.01	1,269,093.89	404,378.81	233,659.53		133,577.12	2,400.00	84,613.66
Instruction-Related Technology	6500	2,223,394.82	739,707.97	248,380.67	1,155,842.00	600.00	9,200.00	69,664.18	
Board	7100	958,387.49	204,425.00	131,071.11	601,891.38		1,000.00		20,000.00
General Administration	7200	915,702.18	353,189.00	132,746.99	281,353.04		127,713.15	7,300.00	13,400.00
School Administration	7300	7,406,854.78	5,480,670.00	1,790,021.61	70,324.15		42,314.05	2,524.97	21,000.00
Facilities Acquisition and Construction	7400	1,204,301.66	183,708.00	59,550.62	953,043.04			8,000.00	
Fiscal Services	7500	813,516.76	568,782.00	186,264.76	54,220.00		3,500.00	600.00	150.00
Food Service	7600	615,735.97	489,600.00	125,561.44			574.53		
Central Services	7700	1,281,715.08	636,215.00	198,306.52	361,759.18	1,000.00	60,984.38	1,100.00	22,350.00
Student Transportation Services	7800	7,088,565.42	3,757,897.25	1,613,931.53	431,153.74	944,897.76	307,560.14	7,000.00	26,125.00
Operation of Plant	7900	16,726,602.19	4,944,928.00	1,991,112.88	3,615,499.48	3,562,790.94	2,433,978.96	29,091.93	149,200.00
Maintenance of Plant	8100	4,701,510.05	2,053,678.00	674,764.08	1,054,339.82	108,500.00	705,728.15	57,000.00	47,500.00
Administrative Technology Services	8200	1,317,568.39	645,345.00	182,941.95	469,215.50		3,000.00	16,365.94	700.00
Community Services	9100	400,112.15	145,193.60	49,585.19	56,546.88		70,836.80	3,050.00	74,899.68
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		151,593,521.05	87,052,665.33	28,744,509.78	12,875,760.17	4,624,867.70	15,550,322.32	889,321.64	1,856,074.11
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
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, 2023	2710	1,003,608.36							
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740	3,266,969.80							
Unassigned Fund Balance, June 30, 2023	2750	2,511,988.47							
TOTAL ENDING FUND BALANCE	2700	6,782,566.63							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		158,376,087.68							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	3,643,006.00
USDA-Donated Commodities	3265	558,694.38
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,201,700.38
<i>STATE:</i>		
School Breakfast Supplement	3337	25,000.00
School Lunch Supplement	3338	35,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	60,000.00
<i>LOCAL:</i>		
Investment Income	3430	700.00
Gifts, Grants and Bequests	3440	
Food Service	3450	3,090,000.00
Other Miscellaneous Local Sources	3495	50,000.00
Total Local	3400	3,140,700.00
TOTAL ESTIMATED REVENUES		7,402,400.38
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	6,514,592.38
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		13,916,992.76

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

Page 5

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,091,265.00
Employee Benefits	200	817,141.00
Purchased Services	300	245,257.13
Energy Services	400	10,500.00
Materials and Supplies	500	4,125,412.31
Capital Outlay	600	51,330.06
Other	700	239,176.63
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		7,580,082.13
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2023	2710	229,887.19
Restricted Fund Balance, June 30, 2023	2720	6,107,023.44
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	
Unassigned Fund Balance, June 30, 2023	2750	
TOTAL ENDING FUND BALANCE	2700	6,336,910.63
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		13,916,992.76

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	171,430.69
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	132,989.93
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	383,977.70
Individuals with Disabilities Education Act (IDEA)	3230	3,821,509.00
Elementary and Secondary Education Act, Title I	3240	1,855,233.86
Language Instruction - Title III	3241	54,067.00
Twenty-First Century Schools - Title IV	3242	144,108.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	173,972.44
Total Federal Through State And Local	3200	6,737,288.62
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		6,737,288.62
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,737,288.62

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

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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	4,423,240.09	2,729,947.34	1,143,928.75	276,016.48		207,461.24	16,786.28	49,100.00
Student Support Services	6100	308,742.72	163,296.93	52,367.89	63,522.97		29,554.93		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	1,100,528.30	775,630.30	264,134.00	8,500.00		4,783.00	7,000.00	40,481.00
Instructional Staff Training Services	6400	453,212.64	172,067.48	75,157.22	52,742.00		9,420.94		143,825.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	297,911.05			17,984.69				279,926.36
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	60,243.80	29,000.00	13,703.80	17,540.00				
Operation of Plant	7900	85,395.02	50,008.14	25,455.88	7,144.00	1,287.00			1,500.00
Maintenance of Plant	8100	1,015.00			1,015.00				
Administrative Technology Services	8200								
Community Services	9100	7,000.00					2,000.00		5,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		6,737,288.62	3,919,950.19	1,574,747.54	444,465.14	1,287.00	253,220.11	23,786.28	519,832.36
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,737,288.62							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF (INCLUDING GEER) - FUND 442

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	187,700.00
Total Federal Through State And Local	3200	187,700.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		187,700.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		187,700.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

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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								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400	187,700.00						187,700.00	
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		187,700.00						187,700.00	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		187,700.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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**SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND
SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443**

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	642,479.10
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	110,145.00
Total Federal Through State And Local	3200	752,624.10
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		752,624.10
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		752,624.10

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

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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	411,580.87			165,316.45		5,876.22	240,388.20	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	190,572.18	152,432.20	37,612.80	527.18				
Instructional Staff Training Services	6400	114,166.89	6,214.80	6,269.51	54,218.37		3,825.46		43,638.75
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	10,444.16							10,444.16
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	25,860.00	4,000.00	860.00	20,000.00	1,000.00			
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		752,624.10	162,647.00	44,742.31	240,062.00	1,000.00	9,701.68	240,388.20	54,082.91
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		752,624.10							

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND
SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND**

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	5,691,896.64
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	5,691,896.64
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		5,691,896.64
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		5,691,896.64

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

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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	4,135,025.17	2,287,109.00	376,228.63	1,200,165.67		209,387.37	62,134.50	
Student Support Services	6100	112,544.92	84,422.02	19,953.18	8,169.72				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	227,325.01	191,091.05	36,233.96					
Instructional Staff Training Services	6400	119,053.16		2,068.16	90,000.00			26,985.00	
Instruction-Related Technology	6500	185,435.00	141,142.00	44,293.00					
Board	7100								
General Administration	7200	249,505.90						249,505.90	
School Administration	7300	46,385.34	33,784.77	12,600.57					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600	103,418.63	78,966.82	16,451.81				8,000.00	
Central Services	7700								
Student Transportation Services	7800	321,911.23	210,235.72	43,325.50		68,350.01			
Operation of Plant	7900	181,532.28	41,211.58	17,787.68	61,716.97		60,816.05		
Maintenance of Plant	8100								
Administrative Technology Services	8200	9,760.00	7,429.00	2,331.00					
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		5,691,896.64	3,075,391.96	571,273.49	1,360,052.36	68,350.01	270,203.42	346,625.40	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		5,691,896.64							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	476,866.24
Total Federal Direct	3100	476,866.24
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		476,866.24
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		476,866.24

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

Page 19

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	356,988.21	108,000.00	19,947.60	39,650.00		51,286.40	138,104.21	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	22,088.53	15,976.00	6,112.53					
Instructional Staff Training Services	6400	16,510.87	8,750.00	1,410.87					6,350.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	16,528.93							16,528.93
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	2,150.00	1,500.00	650.00					
Student Transportation Services	7800	62,599.70	4,320.00	797.90	57,481.80				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		476,866.24	138,546.00	28,918.90	97,131.80		51,286.40	138,104.21	22,878.93
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		476,866.24							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND

Page 20

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	2,150,000.00
Total Local	3400	2,150,000.00
TOTAL ESTIMATED REVENUES	3000	2,150,000.00
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	2,131,378.59
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,281,378.59

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

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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								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
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	2,150,000.00					2,150,000.00		
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,150,000.00					2,150,000.00		
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720	2,131,378.59							
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700	2,131,378.59							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,281,378.59							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XII. DEBT SERVICE FUNDS

Page 22

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	171,153.00		171,153.00					
Total State Sources	3300	171,153.00		171,153.00					
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		171,153.00		171,153.00					
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	1,144,991.84						1,144,991.84	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	1,144,991.84						1,144,991.84	
TOTAL OTHER FINANCING SOURCES		1,144,991.84						1,144,991.84	
Fund Balance, July 1, 2022	2800	1,185,716.32		38,990.89				1,146,725.43	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		2,501,861.16		210,143.89				2,291,717.27	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XII. DEBT SERVICE FUNDS (Continued)

Page 23

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 t Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	1,203,085.57		133,919.77				1,069,165.80	
Interest	720	113,059.09		37,233.05				75,826.04	
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	1,316,144.66		171,152.82				1,144,991.84	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720	1,185,716.50		38,991.07				1,146,725.43	
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCES	2700	1,185,716.50		38,991.07				1,146,725.43	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		2,501,861.16		210,143.89				2,291,717.27	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS

Page 24

ESTIMATED REVENUES	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>							
Miscellaneous Federal Direct	3199						
Total Federal Direct Sources	3100						
<i>FEDERAL THROUGH STATE AND LOCAL:</i>							
Miscellaneous Federal Through State	3299						
Total Federal Through State and Local	3200						
<i>STATE SOURCES:</i>							
CO&DS Distributed	3321	460,000.00	460,000.00				
Interest on Undistributed CO&DS	3325						
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341						
State Through Local	3380						
Public Education Capital Outlay (PECO)	3391	385,194.03				385,194.03	
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						
Total State Sources	3300	845,194.03	460,000.00			385,194.03	
<i>LOCAL SOURCES:</i>							
District Local Capital Improvement Tax	3413	24,339,793.00		24,339,793.00			
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	4,000,000.00				4,000,000.00	
Refunds of Prior Year's Expenditures	3497						
Total Local Sources	3400	28,339,793.00		24,339,793.00		4,000,000.00	
TOTAL ESTIMATED REVENUES		29,184,987.03	460,000.00	24,339,793.00		4,385,194.03	
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						
<i>Transfers In:</i>							
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, 2022	2800	68,658,171.58	698,024.69	37,590,925.01		30,369,221.88	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		97,843,158.61	1,158,024.69	61,930,718.01		34,754,415.91	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

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APPROPRIATIONS	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>							
Library Books (New Libraries)	610						
Audiovisual Materials	620						
Buildings and Fixed Equipment	630	36,392,256.16	189,669.33	9,822,125.50		26,380,461.33	
Furniture, Fixtures and Equipment	640	8,675,077.59	14,767.36	7,798,837.23		861,473.00	
Motor Vehicles (Including Buses)	650	719,000.00		719,000.00			
Land	660	1,116,372.69				1,116,372.69	
Improvements Other Than Buildings	670	7,879,320.38		7,522,678.21		356,642.17	
Remodeling and Renovations	680	35,116,353.65	953,588.00	28,644,098.93		5,518,666.72	
Computer Software	690						
Charter School Local Capital Improvement	793						
Charter School Capital Outlay Sales Tax	795						
Redemption of Principal	710						
Interest	720						
Dues and Fees	730						
TOTAL APPROPRIATIONS		89,898,380.47	1,158,024.69	54,506,739.87		34,233,615.91	
OTHER FINANCING USES:							
<i>Transfers Out: (Function 9700)</i>							
To General Fund	910	6,799,786.30		6,278,986.30		520,800.00	
To Debt Service Funds	920	1,144,991.84		1,144,991.84			
To Special Revenue Funds	940						
Interfund (Capital Projects Only)	950						
To Permanent Funds	960						
To Internal Service Funds	970						
To Enterprise Funds	990						
Total Transfers Out	9700	7,944,778.14		7,423,978.14		520,800.00	
TOTAL OTHER FINANCING USES		7,944,778.14		7,423,978.14		520,800.00	
Nonspendable Fund Balance, June 30, 2023	2710						
Restricted Fund Balance, June 30, 2023	2720						
Committed Fund Balance, June 30, 2023	2730						
Assigned Fund Balance, June 30, 2023	2740						
Unassigned Fund Balance, June 30, 2023	2750						
TOTAL ENDING FUND BALANCES	2700						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		97,843,158.61	1,158,024.69	61,930,718.01		34,754,415.91	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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