

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2024-25

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

18,445,908,233.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	3.0810		3.0810
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	5.3290	1.0000	6.3290

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION II. GENERAL FUND - FUND 100

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	105,283.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	105,283.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	88,518.00
Total Federal Through State and Local	3200	88,518.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	35,673,637.00
Workforce Development	3315	605,448.00
Workforce Development Capitalization Incentive Grant	3316	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	52,097.18
State Forest Funds	3342	
State License Tax	3343	32,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	12,492,775.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	
Other Miscellaneous State Revenues	3399	
Total State	3300	48,855,957.18
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	67,804,208.00
District Voted Additional Operating Tax	3414	17,708,072.00
Lease Revenue	3425	100,000.00
Investment Income	3430	600,000.00
Gifts, Grants and Bequests	3440	145,685.37
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	863,596.00
Total Local	3400	87,221,561.37
TOTAL ESTIMATED REVENUES		136,271,319.55
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	7,455,159.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	7,455,159.00
TOTAL OTHER FINANCING SOURCES		7,455,159.00
Fund Balance, July 1, 2024	2800	28,547,236.26
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		172,273,714.81

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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	99,865,997.51	62,575,988.85	19,696,238.11	3,031,880.47	2,875.00	10,949,429.94	2,116,909.64	1,492,675.50
Student Support Services	6100	7,306,619.73	4,961,761.47	1,628,204.25	485,321.17		173,379.84	36,280.00	21,673.00
Instructional Media Services	6200	1,006,343.91	573,365.40	221,608.71	42,967.00		24,334.00	124,868.80	19,200.00
Instruction and Curriculum Development Services	6300	3,071,965.65	1,907,667.72	615,393.45	378,534.20		78,142.28	46,000.00	46,228.00
Instructional Staff Training Services	6400	2,488,926.35	1,594,793.39	495,032.90	258,635.48		17,640.01	2,850.00	119,974.57
Instruction-Related Technology	6500	2,953,671.69	1,051,122.92	335,635.73	1,489,183.04	600.00	6,430.00	55,700.00	15,000.00
Board	7100	1,030,033.70	218,405.00	137,603.70	645,525.00		1,000.00		27,500.00
General Administration	7200	984,391.73	367,436.00	137,361.00	437,494.75		25,599.98	3,500.00	13,000.00
School Administration	7300	8,593,468.91	6,348,057.14	2,059,705.13	78,591.41		60,980.23	7,985.00	38,150.00
Facilities Acquisition and Construction	7400	5,879,582.32	188,915.00	61,679.37	1,633,472.62			3,995,515.33	
Fiscal Services	7500	808,756.78	567,495.00	197,361.78	38,900.00		3,500.00	600.00	900.00
Food Service	7600	783,234.44	626,484.00	156,175.91			574.53		
Central Services	7700	1,280,170.12	687,574.00	213,945.84	290,188.43	1,307.85	57,320.00	1,100.00	28,734.00
Student Transportation Services	7800	7,628,027.06	3,971,246.75	1,701,102.63	627,539.06	917,586.29	299,702.33	7,000.00	103,850.00
Operation of Plant	7900	16,562,556.45	5,580,474.43	2,138,357.68	3,789,565.40	3,572,722.00	878,434.01	460,302.93	142,700.00
Maintenance of Plant	8100	4,693,165.22	2,307,566.00	763,979.18	447,027.52	52,136.47	1,034,481.07	86,599.98	1,375.00
Administrative Technology Services	8200	1,383,818.11	679,386.30	193,649.80	499,989.58		3,400.00	6,942.43	450.00
Community Services	9100	385,213.45	155,445.53	49,812.68	58,413.97		49,802.12	250.00	71,489.15
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		166,705,943.13	94,363,184.90	30,802,847.85	14,233,229.10	4,547,227.61	13,664,150.34	6,952,404.11	2,142,899.22
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, 2025	2710	881,562.42							
Restricted Fund Balance, June 30, 2025	2720	619,782.00							
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740	1,492,179.85							
Unassigned Fund Balance, June 30, 2025	2750	2,574,247.41							
TOTAL ENDING FUND BALANCE	2700	5,567,771.68							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		172,273,714.81							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	4,119,000.00
USDA-Donated Commodities	3265	570,651.35
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,689,651.35
<i>STATE:</i>		
School Breakfast Supplement	3337	20,000.00
School Lunch Supplement	3338	25,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	45,000.00
<i>LOCAL:</i>		
Investment Income	3430	700.00
Gifts, Grants and Bequests	3440	
Food Service	3450	2,805,000.00
Other Miscellaneous Local Sources	3495	20,000.00
Total Local	3400	2,825,700.00
TOTAL ESTIMATED REVENUES		7,560,351.35
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, 2024	2800	7,605,818.89
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		15,166,170.24

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,163,600.00
Employee Benefits	200	840,040.00
Purchased Services	300	252,300.00
Energy Services	400	14,462.40
Materials and Supplies	500	4,606,728.87
Capital Outlay	600	2,199,600.00
Other	700	297,000.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS		10,373,731.27
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, 2025	2710	
Restricted Fund Balance, June 30, 2025	2720	4,792,438.97
Committed Fund Balance, June 30, 2025	2730	
Assigned Fund Balance, June 30, 2025	2740	
Unassigned Fund Balance, June 30, 2025	2750	
TOTAL ENDING FUND BALANCE	2700	4,792,438.97
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		15,166,170.24

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

	Account Number	
ESTIMATED REVENUES		
<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	700.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	185,826.32
Teacher and Principal Training and Recruiting - Title II, Part A	3225	8,200.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	4,111,687.51
Elementary and Secondary Education Act, Title I	3240	2,487,415.01
Language Instruction - Title III	3241	25,658.00
Twenty-First Century Schools - Title IV	3242	147,812.87
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,861.57
Total Federal Through State And Local	3200	6,969,161.28
<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		6,969,161.28
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,969,161.28

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	4,713,746.75	2,842,839.57	1,231,582.87	437,695.95		106,491.86	18,140.80	76,995.70
Student Support Services	6100	201,418.39	72,862.80	25,200.48	76,216.44		27,138.67		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	1,163,218.36	814,619.82	290,291.31	7,000.00		7,054.83	10,110.40	34,142.00
Instructional Staff Training Services	6400	564,749.50	137,457.00	11,189.61	248,851.09		30,156.80		137,095.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	245,606.13			20,675.00				224,931.13
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	19,089.76			19,089.76				
Student Transportation Services	7800	61,180.88	35,990.00	23,690.88					1,500.00
Operation of Plant	7900	151.51			151.51				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		6,969,161.28	3,903,769.19	1,581,955.15	809,679.75		170,842.16	28,251.20	474,663.83
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,969,161.28							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET NOT APPLICABLE
For Fiscal Year Ending June 30, 2025

LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

	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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		187,700.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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For Fiscal Year Ending June 30, 2025

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (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								
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		187,700.00							

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LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT

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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 445

	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	2,867,499.92
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	2,867,499.92
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		2,867,499.92
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,867,499.92

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)

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	2,208,255.23	660,276.42	158,611.08	1,085,924.77		302,730.73	127.73	584.50
Student Support Services	6100	52,290.29	43,288.60	9,001.69					
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	158,688.01	80,325.02	24,409.99					53,953.00
Instructional Staff Training Services	6400	129,759.28		624.89	120,711.39				8,423.00
Instruction-Related Technology	6500	3,331.72	2,475.22	856.50					
Board	7100								
General Administration	7200	129,267.69							129,267.69
School Administration	7300	17,935.67	14,745.00	3,190.67					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	25,625.50	21,124.24	4,501.26					
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	36,885.22	30,468.00	6,417.22					
Operation of Plant	7900	105,286.34	33,958.33	17,523.39	53,022.63		94.49		687.50
Maintenance of Plant	8100								
Administrative Technology Services	8200	174.97	130.28	44.69					
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,867,499.92	886,791.11	225,181.38	1,259,658.79		302,825.22	127.73	192,915.69
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,867,499.92							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF
- FUND 446

	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	105,941.52
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	105,941.52
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		105,941.52
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		105,941.52

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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For Fiscal Year Ending June 30, 2025

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplie 500	Capital Outlay 600	Other 700
Instruction	5000	71,141.33	568.91	2,328.20					68,244.22
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	7,939.33							7,939.33
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	22,860.86	4,060.00	742.73	2,324.70	1,500.00		14,233.43	
Operation of Plant	7900	4,000.00						4,000.00	
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		105,941.52	4,628.91	3,070.93	2,324.70	1,500.00		18,233.43	76,183.55
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		105,941.52							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	3,975,000.00
TOTAL ESTIMATED REVENUES	3000	3,975,000.00
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, 2024	2800	2,073,929.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,048,929.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (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								
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	4,000,000.00					4,000,000.00		
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		4,000,000.00					4,000,000.00		
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720	2,048,929.00							
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700	2,048,929.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,048,929.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act 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	171,152.82		171,152.82		
Total State Sources	3300	171,152.82		171,152.82		
<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		171,152.82		171,152.82		
<i>OTHER FINANCING SOURCES:</i>						
Issuance of Bonds	3710					
Loans	3720					
Proceeds of Lease-Purchase Agreements	3750					
Premium on Long-term Debt	3790					
<i>Transfers In:</i>						
From General Fund	3610					
From Capital Projects Funds	3630	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, 2024	2800	1,190,386.74		39,595.21	1,150,791.53	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		2,506,531.40		210,748.03	2,295,783.37	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	1,222,791.82		133,922.48	1,088,869.34	
Interest	720	93,352.84		37,230.34	56,122.50	
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 (<i>Function 9299</i>)	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, 2025	2710					
Restricted Fund Balance, June 30, 2025	2720	1,190,386.74		39,595.21	1,150,791.53	
Committed Fund Balance, June 30, 2025	2730					
Assigned Fund Balance, June 30, 2025	2740					
Unassigned Fund Balance, June 30, 2025	2750					
TOTAL ENDING FUND BALANCES	2700	1,190,386.74		39,595.21	1,150,791.53	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		2,506,531.40		210,748.03	2,295,783.37	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	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	450,000.00	450,000.00			
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					
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	206,035.00			206,035.00	
Total State Sources	3300	656,035.00	450,000.00		206,035.00	
<i>LOCAL SOURCES:</i>						
District Local Capital Improvement Tax	3413	26,499,427.00		26,499,427.00		
District Voted Additional Capital Improvement Tax	3415					
County Local Sales Tax	3418					
School District Local Sales Tax	3419					
Tax Redemptions	3421					
Investment Income	3430					
Gifts, Grants and Bequests	3440					
Miscellaneous Local Sources	3490					
Impact Fees	3496	3,000,000.00			3,000,000.00	
Refunds of Prior Year's Expenditures	3497					
Total Local Sources	3400	29,499,427.00		26,499,427.00	3,000,000.00	
TOTAL ESTIMATED REVENUES		30,155,462.00	450,000.00	26,499,427.00	3,206,035.00	
OTHER FINANCING SOURCES						
Issuance of Bonds	3710					
<i>Transfers In:</i>						
From General Fund	3610					
From Debt Service Funds	3620					
Total Transfers In	3600					
TOTAL OTHER FINANCING SOURCES						
Fund Balance, July 1, 2024	2800	82,322,187.79	344,761.14	45,107,283.86	36,870,142.79	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		112,477,649.79	794,761.14	71,606,710.86	40,076,177.79	

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>						
Library Books (New Libraries)	610					
Audiovisual Materials	620					
Buildings and Fixed Equipment	630	50,260,304.43	794,761.14	19,892,356.58	29,573,186.71	
Furniture, Fixtures and Equipment	640	7,731,722.69		7,486,722.69	245,000.00	
Motor Vehicles (Including Buses)	650	721,831.81		721,831.81		
Land	660	1,163,748.93			1,163,748.93	
Improvements Other Than Buildings	670	13,588,983.96		11,040,449.08	2,548,534.88	
Remodeling and Renovations	680	30,410,907.13		25,135,243.86	5,275,663.27	
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		103,877,498.95	794,761.14	64,276,604.02	38,806,133.79	
OTHER FINANCING USES:						
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910	7,455,159.00		6,185,115.00	1,270,044.00	
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	8,600,150.84		7,330,106.84	1,270,044.00	
TOTAL OTHER FINANCING USES		8,600,150.84		7,330,106.84	1,270,044.00	
Nonspendable Fund Balance, June 30, 2025	2710					
Restricted Fund Balance, June 30, 2025	2720					
Committed Fund Balance, June 30, 2025	2730					
Assigned Fund Balance, June 30, 2025	2740					
Unassigned Fund Balance, June 30, 2025	2750					
TOTAL ENDING FUND BALANCES	2700					
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		112,477,649.79	794,761.14	71,606,710.86	40,076,177.79	

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
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