

DISTRICT SCHOOL BOARD OF CLAY 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

20,485,950,127.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES			
	Nonvoted	Voted	Total
1. Required Local Effort	2.9830		2.9830
2. Prior-Period Funding Adjustment Millage	0.0030		0.0030
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			
<b>TOTAL MILLS</b>	<b>5.2340</b>	<b>1.0000</b>	<b>6.2340</b>

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

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	525,000.00
Reserve Officers Training Corps (ROTC)	3191	375,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	900,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	2,175,000.00
National Forest Funds	3255	
Federal Through Local	3280	350,000.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,525,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	251,157,323.00
Workforce Development	3315	1,136,452.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	22,000.00
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	40,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	37,433,038.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	700,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	4,062,492.43
Total State	3300	294,551,305.43
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	73,434,756.26
District Voted Additional Operating Tax	3414	19,666,512.12
Tax Redemptions	3421	1.00
Payment in Lieu of Taxes	3422	1,330,000.00
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	600,000.00
Investment Income	3430	3,000,000.00
Gifts, Grants and Bequests	3440	225,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	40,580.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	16,793.75
Preschool Program Fees	3471	500,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	612,113.00
Miscellaneous Local Sources	3490	8,354,127.18
Total Local	3400	107,779,883.31
<b>TOTAL ESTIMATED REVENUES</b>		<b>405,756,188.74</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	85,000.00
	3740	5,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,000,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,000,000.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>6,090,000.00</b>
Fund Balance, July 1, 2024	2800	42,047,185.65
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>453,893,374.39</b>

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

SECTION II. GENERAL FUND - FUND 100 (Continued)

Account	Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	5000	265,026,936.79	155,389,849.75	54,693,445.72	34,357,634.18	24,165.00	16,627,359.48	2,622,222.30	1,312,260.36
Student Support Services	6100	21,902,590.75	13,884,349.15	4,810,059.37	2,552,259.37	5,500.00	416,359.18	184,908.07	49,155.00
Instructional Media Services	6200	4,889,820.75	3,151,479.31	1,234,714.94	94,756.07		416,359.18		
Instruction and Curriculum Development Services	6300	5,671,675.73	4,029,748.32	1,421,093.39	86,017.45		100,474.93	306,370.50	2,025.00
Instructional Staff Training Services	6400	4,803,772.05	2,481,280.90	853,823.99	683,888.56		597,798.60	16,500.00	17,759.28
Instruction-Related Technology	6500	6,988,789.70	2,676,656.67	985,441.13	3,030,691.29		597,798.60	16,500.00	170,480.00
Board	7100	1,512,086.12	272,258.00	140,520.13	1,064,957.85		74,840.91	221,159.70	
General Administration	7200	557,477.60	308,465.01	173,492.94	32,175.10	1,500.00	11,289.65	5,554.90	25,000.00
School Administration	7300	17,888,838.38	12,887,162.64	4,667,073.73	106,596.18		122,627.32	71,408.94	33,969.57
Facilities Acquisition and Construction	7400	2,047,954.35	1,188,312.03	393,341.81	433,520.67	5,100.00	27,051.94	16,601,258.61	2,300.00
Fiscal Services	7500	19,911,693.67	952,768.71	336,664.78	1,986,549.63		27,051.94	16,601,258.61	2,300.00
Food Service	7600	136,554.08	103,174.50	33,379.58			22,026.56	8,103.28	2,650.00
Central Services	7700	4,243,306.72	2,167,243.79	778,409.91	759,838.01	7,761.55	98,822.06	343,433.40	87,798.00
Student Transportation Services	7800	16,766,758.49	8,672,393.55	3,138,456.25	815,981.23	1,865,435.17	1,211,712.52	1,050,279.77	12,500.00
Operation of Plant	7900	36,551,664.61	7,683,490.14	3,259,395.12	16,686,809.40	7,366,985.15	1,199,119.69	348,565.11	7,300.00
Maintenance of Plant	8100	9,747,438.06	4,032,467.44	1,559,499.67	2,527,670.55	166,558.00	1,164,808.44	281,433.96	15,000.00
Administrative Technology Services	8200	1,588,197.12	1,151,973.30	407,323.07	3,600.00	14,000.00	7,300.75	3,000.00	1,000.00
Community Services	9100	373,102.11	162,134.33	78,292.52			116,443.17	232.09	16,000.00
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		<b>420,608,657.08</b>	<b>221,195,207.54</b>	<b>78,964,428.66</b>	<b>65,222,945.54</b>	<b>9,457,704.87</b>	<b>21,872,733.51</b>	<b>22,112,089.75</b>	<b>1,783,547.21</b>
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	40,600.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out		40,600.00							
<b>TOTAL OTHER FINANCING USES</b>		<b>40,600.00</b>							
Nonspendable Fund Balance, June 30, 2025	2710	500,000.00							
Restricted Fund Balance, June 30, 2025	2720	5,409,179.00							
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740	7,186,743.11							
Unassigned Fund Balance, June 30, 2025	2750	20,148,195.20							
<b>TOTAL ENDING FUND BALANCE</b>		<b>33,244,117.31</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>453,893,374.39</b>							

DISTRICT SCHOOL BOARD OF CLAY 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	15,544,091.75
USDA-Donated Commodities	3265	1,705,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	17,249,091.75
<i>STATE:</i>		
School Breakfast Supplement	3337	60,000.00
School Lunch Supplement	3338	85,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	145,000.00
<i>LOCAL:</i>		
Investment Income	3430	250,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	4,936,417.75
Other Miscellaneous Local Sources	3495	5,000.00
Total Local	3400	5,211,417.75
<b>TOTAL ESTIMATED REVENUES</b>		<b>22,605,509.50</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	
	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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2024	2800	9,097,593.78
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>31,703,103.28</b>

DISTRICT SCHOOL BOARD OF CLAY 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	7,329,812.26
Employee Benefits	200	3,249,622.70
Purchased Services	300	401,284.35
Energy Services	400	175,500.00
Materials and Supplies	500	12,943,643.87
Capital Outlay	600	412,275.40
Other	700	275,000.00
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>		<b>24,787,138.58</b>
<b>OTHER FINANCING USES:</b>		
<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	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2025	2710	
Restricted Fund Balance, June 30, 2025	2720	6,915,964.70
Committed Fund Balance, June 30, 2025	2730	
Assigned Fund Balance, June 30, 2025	2740	
Unassigned Fund Balance, June 30, 2025	2750	
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>	<b>6,915,964.70</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>31,703,103.28</b>

**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2025

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

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	321,277.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	411,012.41
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	4,318,998.67
Individuals with Disabilities Education Act (IDEA)	3230	12,499,331.18
Elementary and Secondary Education Act, Title I	3240	7,919,890.08
Language Instruction - Title III	3241	353,441.70
Twenty-First Century Schools - Title IV	3242	787,092.10
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	152,167.11
Total Federal Through State And Local	3200	26,763,210.25
<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	
<b>TOTAL ESTIMATED REVENUES</b>		<b>26,763,210.25</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	
<i>Transfers In:</i>	3740	
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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2024	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>26,763,210.25</b>

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

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

Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	15,918,609.72	8,073,533.22	3,030,299.47	931,890.75	2,578,479.01	1,251,407.27	53,000.00	
Student Support Services	6100	1,851,330.38	427,694.51	176,396.64	92,203.37	17,771.01	1,007.91	
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300	1,912,076.20	717,738.98	32,762.00	25,012.75	7,910.00	16,697.94	
Instructional Staff Training Services	6400	5,340,058.49	924,462.19	305,935.74	2,501,637.66	1,589,732.85	1,592.11	
Board	7100							
General Administration	7200	866,134.77						
School Administration	7300						866,134.77	
Facilities Acquisition and Construction	7400							
Fiscal Services	7500							
Food Services	7600							
Central Services	7700	22,091.80	7,000.00	1,591.80	13,500.00			
Student Transportation Services	7800	67,945.74			67,945.74			
Operation of Plant	7900							
Maintenance of Plant	8100	1,539.42	185.67					
Administrative Technology Services	8200						1,553.75	
Community Services	9100							
Other Capital Outlay	9300							
<b>OTHER FINANCING USES:</b>	<b>26,763,210.25</b>	<b>12,053,514.22</b>	<b>4,483,260.50</b>	<b>3,724,132.79</b>	<b>4,285,427.98</b>	<b>1,280,034.14</b>	<b>936,840.62</b>	
<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							
<b>TOTAL OTHER FINANCING USES</b>								
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							
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>								<b>26,763,210.25</b>

**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2025

**SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL  
EMERGENCY RELIEF (ESSER) - FUND 441**

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	
Federal Through Local	3271
Miscellaneous Federal Through State	3280
Total Federal Through State And Local	3299
<i>LOCAL:</i>	3200
Other Miscellaneous Local Sources	3495
Total Local	3400
<b>TOTAL ESTIMATED REVENUES</b>	
<b>OTHER FINANCING SOURCES:</b>	
<i>Transfers In:</i>	
From General Fund	3610
From Debt Service Funds	3620
From Capital Projects Funds	3630
Interfund	
From Permanent Funds	3650
From Internal Service Funds	3660
From Enterprise Funds	3670
Total Transfers In	3690
<b>TOTAL OTHER FINANCING SOURCES</b>	3600
Fund Balance, July 1, 2024	2800
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>	

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

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (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								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2025

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>
<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
Total Federal Through State And Local	3200
<i>LOCAL:</i>	
Other Miscellaneous Local Sources	3495
Total Local	3400
<b>TOTAL ESTIMATED REVENUES</b>	
<b>OTHER FINANCING SOURCES:</b>	
<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
<b>TOTAL OTHER FINANCING SOURCES</b>	
Fund Balance, July 1, 2024	2800
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>	

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET  
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	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	5000		100	200	300	400	500	600	700
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								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2025

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>
<i>FEDERAL DIRECT:</i>	
Miscellaneous Federal Direct	3199
Total Federal Direct	3100
<i>FEDERAL THROUGH STATE AND LOCAL:</i>	
Education Stabilization Funds - K-12	
Federal Through Local	3271
Miscellaneous Federal Through State	3280
Total Federal Through State And Local	3299
<i>LOCAL:</i>	
Other Miscellaneous Local Sources	3495
Total Local	3400
<b>TOTAL ESTIMATED REVENUES</b>	
<b>OTHER FINANCING SOURCES:</b>	
<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
<b>TOTAL OTHER FINANCING SOURCES</b>	
Fund Balance, July 1, 2024	2800
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>	

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

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

APPROPRIATIONS	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	5000		100	200	300	400	500	600	700
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								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>	910								
To General Fund									
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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2025

**SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT  
RELIEF (INCLUDING GEER ID) - FUND 444**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>
<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
Total Federal Through State And Local	3200
<i>LOCAL:</i>	
Other Miscellaneous Local Sources	3495
Total Local	3400
<b>TOTAL ESTIMATED REVENUES</b>	
<b>OTHER FINANCING SOURCES:</b>	
<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
<b>TOTAL OTHER FINANCING SOURCES</b>	
Fund Balance, July 1, 2024	2800
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>	

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

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	5000		100	200	300	400	500	600	700
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								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

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

**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL  
EMERGENCY RELIEF III (ESSER III) - FUND 445**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<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	2,215,754.17
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	2,215,754.17
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,215,754.17</b>
<b>OTHER FINANCING SOURCES:</b>		
<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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2024	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>2,215,754.17</b>

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

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

APPROPRIATIONS	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	5000	1,559,606.73	443,108.04	23,225.99	242,164.05	400	667,400.93	600	
Instructional Support Services	6100	158,543.96	41,862.41	22,407.64	17,365.65	1,100.00	23,788.90		2,319.45
Instructional Media Services	6200								349.50
Instruction and Curriculum Development Services	6300	1,203.04		793.97					
Instructional Staff Training Services	6400	33,353.78		409.07			28,352.48		
Board	6500			5,001.30					
Instruction-Related Technology	6500								
General Administration	7100								
School Administration	7200	43,711.38							43,711.38
Facilities Acquisition and Construction	7300								
Fiscal Services	7400	102,932.89						102,932.89	
Food Services	7500								
Central Services	7600								
Central Services	7700								
Student Transportation Services	7800	294,852.39		5,737.50		289,114.89			
Operation of Plant	7900								
Maintenance of Plant	8100	1,425.00							
Administrative Technology Services	8200						1,425.00		
Community Services	9100	20,125.00							
Other Capital Outlay	9300								20,125.00
<b>TOTAL APPROPRIATIONS</b>		<b>2,215,754.17</b>	<b>484,970.45</b>	<b>52,165.10</b>	<b>264,940.07</b>	<b>290,214.89</b>	<b>720,967.31</b>	<b>335,991.02</b>	<b>66,505.33</b>
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES</b>									
<b>AND FUND BALANCE</b>									<b>2,215,754.17</b>

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

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

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
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
<b>TOTAL ESTIMATED REVENUES</b>	
<b>OTHER FINANCING SOURCES:</b>	
<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
<b>TOTAL OTHER FINANCING SOURCES</b>	
Fund Balance, July 1, 2024	2800
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>	

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET  
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	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
	5000		100	200	300	400	500	600	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								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

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

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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	10,408,113.70
Total Local	3400	10,408,113.70
<b>TOTAL ESTIMATED REVENUES</b>	3000	10,408,113.70
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	40,600.00
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	40,600.00
<b>TOTAL OTHER FINANCING SOURCES</b>		40,600.00
Fund Balance, July 1, 2024	2800	4,409,105.72
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		14,857,819.42

DISTRICT SCHOOL BOARD OF CLAY 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	10,179,950.00							
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		10,179,950.00							
<b>OTHER FINANCING USES:</b>		10,179,950.00							
<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								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720	4,677,869.42							
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
<b>TOTAL ENDING FUND BALANCE</b>		4,677,869.42							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		14,857,819.42							

DISTRICT SCHOOL BOARD OF CLAY 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	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
<b>FEDERAL DIRECT SOURCES:</b>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources		3100							
<b>FEDERAL THROUGH STATE AND LOCAL:</b>									
Total Federal Through State and Local		3200							
<b>STATE SOURCES:</b>									
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	218,325.00		218,325.00					
Total State Sources		3300		218,325.00					
<b>LOCAL SOURCES:</b>									
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	1,000.00		1,000.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources		3400		1,000.00					
<b>TOTAL ESTIMATED REVENUES</b>									
Total Local Sources		3400		1,000.00					
<b>OTHER FINANCING SOURCES:</b>									
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	6,222,072.42							
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		6,222,072.42							
<b>TOTAL OTHER FINANCING SOURCES</b>									
Total Transfers In		6,222,072.42							
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>									
Fund Balance, July 1, 2024	2800	553,767.84		395,767.05					158,000.79
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>									
Fund Balance, July 1, 2024		6,995,165.26		615,092.05					6,380,073.21

DISTRICT SCHOOL BOARD OF CLAY 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	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
Debt Service: (Function 9200)		3,740,549.42		150,000.00				3,590,549.42	
Redemption of Principal		710							
Interest		720							
Dues and Fees		730		68,325.00				2,680,512.20	
Other Debt Service		791		1,000.00				9,581.12	
<b>TOTAL APPROPRIATIONS</b>		9200	6,499,967.74	219,325.00				6,280,642.74	
Payments to Refunding Escrow Agent (Function 9299)		760							
Transfers Out: (Function 9700)		910							
To General Fund		930							
To Capital Projects Funds		940							
To Special Revenue Funds		950							
Interfund (Debt Service Only)		960							
To Permanent Funds		970							
To Internal Service Funds		990							
To Enterprise Funds		9700							
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2025		2710							
Restricted Fund Balance, June 30, 2025		2720	495,197.52	395,767.05				99,430.47	
Committed Fund Balance, June 30, 2025		2730							
Assigned Fund Balance, June 30, 2025		2740							
Unassigned Fund Balance, June 30, 2025		2750							
<b>TOTAL ENDING FUND BALANCES</b>		2700	495,197.52	395,767.05				99,430.47	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>			6,995,165.26	615,092.05				6,380,073.21	



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

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

Account Number	Totals	310 Capital Outlay (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Outlay (PECO)	350 District Bonds	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
Library Books (New Libraries)	610	17,603.26									
Appropriations: (Function 74009200)											
Audiotapes Materials	620										
Buildings and Fixed Equipment	630	66,907,567.66									
Furniture, Fixtures and Equipment	640	3,288,772.53					3,304,878.29				
Motor Vehicles (Including Buses)	650	3,904,020.00									
Land	660	200,000.00					3,904,020.00				
Improvements Other Than Buildings	670	11,508,081.93									
Computer Software	680	40,102,631.47									
Remodeling and Renovations	690	158,143.20									
Charter School Local Capital Improvement	793	1,145,079.44									
Charter School Capital Outlay Sales Tax	795										
Redemption of Principal	710	1,197,281.30									
Interest	720										
Dues and Fees	730										
TOTAL APPROPRIATIONS		128,429,180.79					3,304,878.29	32,895,440.04			92,228,862.46
OTHER FINANCING USES:											
Transfers Out: (Function 9700)											
To General Fund	910	6,000,000.00									
To Debt Service Funds	920	6,222,072.42									
To Special Revenue Funds	940							6,222,072.42			
Interfund (Capital Projects Only)	950										
To Permanent Funds	960										
To Internal Service Funds	970										
To Enterprise Funds	990										
Total Transfers Out	9700	12,222,072.42						12,222,072.42			
TOTAL OTHER FINANCING USES		12,222,072.42						12,222,072.42			
Nonspendable Fund Balance, June 30, 2025	2710										
Restricted Fund Balance, June 30, 2025	2720	6,476,191.29									
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	6,476,191.29						6,447,588.00			5,680,560.22
TOTAL APPROPRIATIONS, OTHER FINANCING USES											
AND FUND BALANCES		147,127,444.50					3,455,751.36	45,762,270.46			97,909,422.68

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

**SECTION XIV. PERMANENT FUNDS - FUND 000**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>
Federal Direct	3100
Federal Through State and Local	3200
State Sources	3300
Local Sources	3400
<b>TOTAL ESTIMATED REVENUES</b>	
<b>OTHER FINANCING SOURCES:</b>	
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
From Special Revenue Funds	3640
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
<b>TOTAL OTHER FINANCING SOURCES</b>	
Fund Balance, July 1, 2024	2800
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>	

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

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

Account	Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	5000			200					
Student Support Services	6100				300				
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								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	7900								
Administrative Technology Services	8100								
Community Services	8200								
Debt Service	9100								
Other Capital Outlay	9200								
TOTAL APPROPRIATIONS	9300								
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
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									

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

SECTION XV, ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922
<b>OPERATING REVENUES:</b>									
Charges for Services		3481							
Charges for Sales		3482							
Premium Revenue		3484							
Other Operating Revenues		3489							
Total Operating Revenues									
<b>NONOPERATING REVENUES:</b>									
Investment Income		3430							
Gifts, Grants and Bequests		3440							
Other Miscellaneous Local Sources		3495							
Loss Recoveries		3740							
Gain on Disposition of Assets		3780							
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund		3610							
From Debt Service Funds		3620							
From Capital Projects Funds		3630							
From Special Revenue Funds		3640							
Interfund (Enterprise Funds Only)		3650							
From Permanent Funds		3660							
From Internal Service Funds		3670							
Total Transfers In		3600							
Net Position, July 1, 2024		2880							
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
<b>ESTIMATED EXPENSES</b>									
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries		100							
Employee Benefits		200							
Purchased Services		300							
Energy Services		400							
Materials and Supplies		500							
Capital Outlay		600							
Other (Including Depreciation)		700							
Total Operating Expenses									
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest		720							
Loss on Disposition of Assets		810							
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund		910							
To Debt Service Funds		920							
To Capital Projects Funds		930							
To Special Revenue Funds		940							
Interfund Transfers (Enterprise Funds Only)		950							
To Permanent Funds		960							
To Internal Service Funds		970							
Total Transfers Out		9700							
Net Position, June 30, 2025		2780							
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									

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

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<b>OPERATING REVENUES:</b>									
Charges for Services		3481	4,979,085.72	4,971,434.00			40,007,651.72		
Charges for Sales		3482							
Premium Revenue		3484							
Other Operating Revenues		3489	250,000.00	250,000.00			250,000.00		
Total Operating Revenues			45,229,085.72	4,971,434.00			40,257,651.72		
<b>NONOPERATING REVENUES:</b>									
Investment Income		3430	247,250.00	200,000.00			47,250.00		
Gifts, Grants and Bequests		3440							
Other Miscellaneous Local Sources		3495							
Loss Recoveries		3740							
Gain on Disposition of Assets		3780							
Total Nonoperating Revenues			247,250.00	200,000.00			47,250.00		
<b>Transfers In:</b>									
From General Fund		3610							
From Debt Service Funds		3620							
From Capital Projects Funds		3630							
From Special Revenue Funds		3640							
Interfund (Internal Service Funds Only)		3650							
From Permanent Funds		3660							
From Enterprise Funds		3690							
Total Transfers In		3600							
Net Position, July 1, 2024		2880	4,503,064.74	411,744.18			4,091,320.56		
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
ESTIMATED EXPENSES	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries		100	105,841.31	105,841.31					
Employee Benefits		200	1,326,533.03	1,284,645.36			41,887.67		
Purchased Services		300	39,653,941.50	39,653,941.50			39,458,941.50		
Energy Services		400	2,072,562.00	2,071,362.00			1,200.00		
Materials and Supplies		500	603,708.15	561,608.15			42,100.00		
Capital Outlay		600	21,188.50	21,188.50					
Other (including Depreciation)		700	900.00	900.00					
Total Operating Expenses			43,784,674.49	41,12,615.51			39,672,058.98		
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest		720							
Loss on Disposition of Assets		810							
Total Nonoperating Expenses									
<b>Transfers Out: (Function 9700)</b>									
To General Fund		910							
To Debt Service Funds		920							
To Capital Projects Funds		930							
To Special Revenue Funds		940							
Interfund Transfers (Internal Service Funds Only)		950							
To Permanent Funds		960							
To Enterprise Funds		990							
Total Transfers Out		9700							
Net Position, June 30, 2025		2780	6,194,725.97	1,470,562.67			4,724,163.30		
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									
			49,979,400.46	5,583,178.18			44,396,222.28		