



# CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2018	County : NASSAU
-------------	-----------------

Name of School District :  
NASSAU CO SCHOOL DIST

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

1.	Current year taxable value of real property for operating purposes	\$	8,557,941,541	(1)
2.	Current year taxable value of personal property for operating purposes	\$	598,686,390	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	38,608,202	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	9,195,236,133	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	255,258,263	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	8,939,977,870	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	8,471,730,485	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/26/2018 4:15 PM	

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

Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>		4.3500	per \$1,000 (9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>		2.2480	per \$1,000 (10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	36,852,028	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	19,044,450	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	55,896,478	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		4.1222	per \$1,000 (14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		2.1303	per \$1,000 (15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		4.0690	per \$1,000 (16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage  0.0000  per \$1,000 (17)
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.2480	per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	37,415,416	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	20,670,891	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	58,086,307	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		-1.29	% (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>		1.03	% (22)

Final public budget hearing	Date : 9/13/2018	Time : 5:30 PM	Place : 1201 Atlantic Avenue, Fernandina Beach, FL 32034
-----------------------------	---------------------	-------------------	---

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name And Contact Title : SUSAN FARMER, EX DIR, BUSINESS SERVICES		
	Mailing Address : Dr. Kathy K. Burns, SUPT		Physical Address : 1201 ATLANTIC AV		
	City, State, Zip : FERNANDINA BEACH, FL		Phone Number : 9044919869	Fax Number : 9042779032	

Continued on page 3

## NOTICE OF PROPOSED TAX INCREASE

The District School Board of Nassau County, Fl. will soon consider a measure to increase its property tax levy.

**Last year's property tax levy**

A.	Initially proposed tax levy.....	\$ 55,928,699
B.	Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 32,221
C.	Actual property tax levy.....	\$ 55,896,478

**This year's proposed tax levy.....** \$ 58,086,307

A portion of the tax levy is required under state law in order for the school board to receive \$47,337,234 in state education grants.

The required portion has decreased by 1.29 percent, and represents approximately six-tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on Monday, July 30, 2018, at 6:30 p.m. in the Boardroom at the School Board Office at 1201 Atlantic Ave., Fernandina Beach, Fl 32034.

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

# NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Nassau County will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 4.817 mills for operating expenses and is proposed solely at the discretion of the school board.

**The proposed combined School Board tax increase for both operating expenses and capital outlay is shown in the adjacent notice.**

The capital outlay tax will generate approximately \$13,241,140 to be used for the following projects:

## **CONSTRUCTION AND REMODELING**

New School Yulee Attendance Zone

Parent Pickup and Drop Off Improvements at Hilliard Elementary and Callahan Intermediate

## **MAINTENANCE, RENOVATION, AND REPAIR**

Routine Maintenance of Facilities, Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute.

District Wide Reroofing Projects / District Office Window Replacement

District Wide HVAC Projects / Repair-Replace District Wide Fire Alarm Systems and Intercoms

Replace Football Field Lighting at Fernandina Beach High School

Safety, Security and ADA Improvements

Repair/Replacement of Interior Finishes/Exterior Walls/Partitions

Kitchen Health Code Compliance: Kitchen Hoods

Set-up/Breakdown of Relocatable Buildings

Replace/Renovate Floors/Ceiling Tiles/Ceilings/Lighting both Interior and Exterior

Repair/Refinish/Replace Cabinets/Replace Chalkboards with White Boards/New Whiteboards

Replace Carpet/Floor Tile/Floor Coverings / Repair Operable Walls

Resurface/Repair Drives/Parking Lots/Sidewalks/Tracks/Tennis Courts/Covered Walkways

Repair/Replace Windows/Blinds/Doors/Stage Curtains

Interior and Exterior Painting / District wide fencing and storage/ PE Areas/ Repair-Replace: Band Storage

Renovate/Refresh/Repair/Restrooms/Plumbing Systems/Irrigation and Wells

Repair/Replace Electrical Systems/ Emergency Generators

HVAC Maintenance, Replacement, Repair, and Upgrade

Energy Management System Maintenance, Replacement, Repair, and Upgrade

## **MOTOR VEHICLE PURCHASES**

Purchase of 7 school buses

Purchase 4 Vans for Student Transportation

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

District Wide Technology Additions, Upgrades, and Refresh / Replacement of Telephone Systems

District Wide Electrical Upgrades

District Wide Classroom and Custodial Equipment and Furniture Purchases

District Wide Playground Equipment / Replace Automotive Program Equipment

Enterprise Resource Software acquired via license/maintenance fees or lease agreements

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

Insurance Premiums on Property and Casualty Insurance for District Facilities

## **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

Relocatables for Southside Elementary, Yulee Middle School, Yulee Primary School, Yulee Elementary School, Yulee High School, Wildlight Elementary and as needed district wide

All concerned citizens are invited to a public hearing to be held on July 30, 2018 at 6:30pm in the Boardroom at the School Board Office at 1201 Atlantic Ave, Fernandina Beach, FL 32034.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**BUDGET SUMMARY**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF NASSAU COUNTY ARE**  
**4.6% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**  
**FISCAL YEAR 2018-2019**

PROPOSED MILLAGE LEVIES SUBJECT TO THE 10-MILL CAP				PROPOSED MILLAGE LEVIES NOT SUBJECT TO THE 10-MIL CAP:				
Required Local Effort ( including Prior Period Funding Adjustment Millage)	4.0690	Discretionary Critical Needs (Operating or Capital)		0.0000	Operating or Capital Not to Exceed 2 Years		0.0000	
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage not to Exceed 4yrs (Operating)		0.0000	Debt Service		0.0000	
Discretionary Operating	0.7480							
Discretionary Capital Improvement								
				<b>Total Millage</b>			<b>6.317</b>	
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>								
Federal sources	60,000.00	4,955,540.46			-	-	-	5,015,540.46
State sources	48,189,584.00	5,686,288.93	225,570.00	383,791.00	-	-	-	54,485,233.93
Local sources	43,521,802.70	2,015,700.00		16,641,140.00	-	-	-	62,178,642.70
<b>TOTAL SOURCES</b>	<b>91,771,386.70</b>	<b>12,657,529.39</b>	<b>225,570.00</b>	<b>17,024,931.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,679,417.09</b>
Transfers In	2,978,953.00		-	-	-	-	-	2,978,953.00
Fund Balances/Reserves/Net Assets	14,760,565.03	2,139,947.19	43,681.66	27,151,234.05	-	-	-	44,095,427.93
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>109,510,904.73</b>	<b>14,797,476.58</b>	<b>269,251.66</b>	<b>44,176,165.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>168,753,798.02</b>
<b>EXPENDITURES</b>								
Instruction	63,418,112.34	3,372,599.39			-	-	-	66,790,711.73
Pupil Personnel Services	4,593,678.77	627,389.99			-	-	-	5,221,068.76
Instructional Media Services	1,475,871.51				-	-	-	1,475,871.51
Instructional and Curriculum Development Services	1,445,672.88	1,477,833.38			-	-	-	2,923,506.26
Instructional Staff Training Services	1,611,308.30	545,906.51			-	-	-	2,157,214.81
Instructional Technology Support	1,686,940.12				-	-	-	1,686,940.12
Board of Education	571,471.40				-	-	-	571,471.40
General Administration	1,294,380.93	453,054.86			-	-	-	1,747,435.79
School Administration	6,915,322.15				-	-	-	6,915,322.15
Facilities Acquisition and Construction	229,591.12			35,889,990.10	-	-	-	36,119,581.22
Fiscal Services	722,858.97				-	-	-	722,858.97
Food Services	23,658.05	6,347,142.94			-	-	-	6,370,800.99
Central Services	889,475.18	5,205.00			-	-	-	894,680.18
Pupil Transportation Services	5,615,053.18	118,871.93			-	-	-	5,733,925.11
Operation of Plant	9,427,517.41				-	-	-	9,427,517.41
Maintenance of Plant	4,021,377.08				-	-	-	4,021,377.08
Administrative Technology Support	1,464,012.03				-	-	-	1,464,012.03
Community Servies	2,026,510.16	3,968.33			-	-	-	2,030,478.49
Debt Services	-		225,229.00		-	-	-	225,229.00
<b>TOTAL EXPENDITURES</b>	<b>107,432,811.58</b>	<b>12,951,972.33</b>	<b>225,229.00</b>	<b>35,889,990.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156,500,003.01</b>
Transfers Out				2,978,953.00	-	-	-	2,978,953.00
Fund Balances/Reserves/Net Assets	2,078,093.15	1,845,504.25	44,022.66	5,307,221.95	-	-	-	9,274,842.01
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>109,510,904.73</b>	<b>14,797,476.58</b>	<b>269,251.66</b>	<b>44,176,165.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>168,753,798.02</b>

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

### MILLAGE RATE CHANGES

	2007-2008	2008-2009	2009-2010	2010-2011	Final 2011-2012	Final 2012-2013	Final 2013-2014	Final 2014-2015	Final 2015-2016	Final 2016-2017	Final 2017-2018	Proposed 2018-2019	CHANGE	
REQUIRED	4.995	5.241	5.507	5.546	5.817	5.472	5.211	5.068	5.005	4.646	4.350	4.069	(0.281)	-6.05%
LOCAL	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.000	0.00%
SUPPLEMENTAL	0.139	0.136	0.250	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.00%
<b>TOTAL OPERATING</b>	<b>5.644</b>	<b>5.875</b>	<b>6.505</b>	<b>6.544</b>	<b>6.565</b>	<b>6.220</b>	<b>5.959</b>	<b>5.816</b>	<b>5.753</b>	<b>5.394</b>	<b>5.098</b>	<b>4.817</b>	<b>(0.281)</b>	<b>-4.72%</b>
CAPITAL MILLS	1.810	1.667	1.303	1.264	1.243	1.323	1.400	1.400	1.400	1.400	1.500	1.500	0.000	0.00%
TOTAL MILLS	7.454	7.542	7.808	7.808	7.808	7.543	7.359	7.216	7.153	6.794	6.598	6.317	(0.281)	-4.14%
TOTAL LOCAL	2.459	2.301	2.301	2.262	1.991	2.071	2.148	2.148	2.148	2.148	2.248	2.248		

### LOCAL TAX DOLLARS

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-22019	CHANGE	
				<b>96%</b>	<b>96%</b>	<b>96%</b>	<b>96%</b>	<b>96%</b>	<b>96%</b>	<b>96%</b>	<b>96%</b>	<b>96%</b>		
VALUE PER MILL	7,954,733	8,215,158	7,948,750	7,238,229	6,805,707	6,414,750	6,421,331	6,720,075	7,088,131	7,537,880	8,137,549	8,827,427	689,878	8.48%
REQUIRED	39,733,892	43,055,641	43,773,764	40,143,219	39,588,798	35,101,512	33,461,555	35,922,648	35,476,096	35,020,990	35,398,338	35,918,800	520,462	
LOCAL	4,056,914	4,091,149	5,945,665	5,414,195	5,090,669	4,798,233	4,803,156	5,301,922	5,301,922	5,638,334	6,086,887	6,602,915	516,029	
SUPPLEMENTAL	1,105,708	1,117,261	1,987,187	1,809,557	0	0	0	0	0	0	0	0	0.000	
<b>TOTAL OPERATING</b>	<b>44,896,514</b>	<b>48,264,051</b>	<b>51,706,616</b>	<b>47,366,971</b>	<b>44,679,466</b>	<b>39,899,745</b>	<b>38,264,711</b>	<b>41,224,570</b>	<b>40,778,018</b>	<b>40,659,324</b>	<b>41,485,225</b>	<b>42,521,716</b>	<b>1,036,491</b>	
CAPITAL MILLS	14,398,067	13,694,668	10,357,221	9,149,122	8,459,494	8,486,714	8,989,863	9,408,105	9,923,383	10,553,032	12,206,324	13,241,141	1,034,817	
TOTAL MILLS	59,294,580	61,958,719	62,063,837	56,516,093	53,138,960	48,386,459	47,254,574	51,147,953	50,701,401	51,212,356	53,691,548	55,762,856	2,071,308	

TAXES FOR 2017-2018  
with 1.5 Capital Mills

	17-18 OLD MILLS OLD VALUE		18-19 NEW MILLS OLD VALUE		17-18 OLD MILLS NEW VALUE=		18-19 NEW MILLS NEW VALUE=	
		\$		\$	8.48%	\$	8.48%	
SET BY PROPERTY APPRAISER	80,000		80,000		86,782		86,782	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	55,000		55,000		61,782		61,782	
MILLAGE SET BY SCHOOL BD.	6.598		6.317		6.598		6.317	
TAXES OWED	362.89	(15.46)	347.44	44.75	407.64	27.39	390.28	
SET BY PROPERTY APPRAISER	110,000		110,000		119,325		119,325	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	85,000		85,000		94,325		94,325	
MILLAGE SET BY SCHOOL BD.	6.598		6.317		6.598		6.317	
TAXES OWED	560.83	(23.89)	536.95	61.53	622.36	35.02	595.85	
SET BY PROPERTY APPRAISER	150,000		150,000		162,717		162,717	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	125,000		125,000		137,717		137,717	
MILLAGE SET BY SCHOOL BD.	6.598		6.317		6.598		6.317	
TAXES OWED	824.75	(35.13)	789.63	83.90	908.65	45.21	869.96	
SET BY PROPERTY APPRAISER	200,000		200,000		216,955		216,955	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	175,000		175,000		191,955		191,955	
MILLAGE SET BY SCHOOL BD.	6.598		6.317		6.598		6.317	
TAXES OWED	1,154.65	(49.18)	1,105.48	111.87	1,266.52	57.93	1,212.58	
SET BY PROPERTY APPRAISER	300,000		300,000		325,433		325,433	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	275,000		275,000		300,433		300,433	
MILLAGE SET BY SCHOOL BD.	6.598		6.317		6.598		6.317	
TAXES OWED	1,814.45	(77.28)	1,737.18	167.81	1,982.26	83.39	1,897.84	