

**COMPARISON OF FEFP CALCULATIONS
FOR FISCAL YEAR 2021-2022
2nd CALCULATION - July 26 2021**

	2nd Calculation Budget	First Calculation Budget	DIFFERENCE
UNWEIGHTED FTE	12,271.76	12,271.76	-
WEIGHTED FTE	13,299.83	13,299.83	-
BASE STUDENT ALLOCATION	4,372.91	4,372.91	-
DISTRICT COST DIFFERENTIAL	0.9898	0.9898	-
BASE FEFP FUNDING	57,565,739.00	57,565,739.00	-
ESE Guarantee - FB	3,679,434.00	3,679,434.00	-
Sparsity - FB	2,220,935.00	2,438,574.00	(217,639.00)
Safe Schools - AP	859,316.00	847,722.00	11,594.00
Supplemental Instruction (SAI) - AP	2,721,387.00	2,721,387.00	-
Reading Instruction - AP	620,214.00	620,214.00	-
Mental Health Allocation - AP	581,734.00	581,734.00	-
Teacher Salary Increase - FB	2,287,166.00	2,287,166.00	-
Emergency Order Funding - FB			-
Teacher Lead - AP	236,028.00	236,028.00	-
Instructional Materials - AP	1,046,307.00	1,046,307.00	-
Digital Classroom Plan - AP	103,052.00	103,052.00	-
Funding Compression & Hold Harmless Allocation	11,632.00	11,632.00	-
Transportation - FB	3,240,034.00	3,240,034.00	-
GROSS STATE AND LOCAL FEFP	75,172,978.00	75,379,023.00	(206,045.00)
REQUIRED LOCAL EFFORT	41,797,089.00	41,068,422.00	728,667.00
STATE SHARE OF FEFP	33,375,889.00	34,310,601.00	(934,712.00)
Prior Year Adjustments - FB			-
Proration For Revised Appropriation - FB			-
PRORATION FOR VETO			-
NET STATE FEFP	33,375,889.00	34,310,601.00	(934,712.00)
MCKAY SCHOLARSHIPS/FES/PY MCKAY Adj --FB			-
NET STATE FEFP	33,375,889.00	34,310,601.00	(934,712.00)
SCHOOL RECOGNITION PROGRAM			-
DISTRICT DISCRETIONARY LOTTERY			-
SUBTOTAL	33,375,889.00	34,310,601.00	(934,712.00)
STATE CATEGORICALS:			-
CLASS SIZE REDUCTION	12,037,176.00	12,037,176.00	-
CATEGORICAL TOTAL	12,037,176.00	12,037,176.00	-
TOTAL STATE FUNDING	45,413,065.00	46,347,777.00	(934,712.00)
LOCAL FUNDS			-
REQUIRED LOCAL EFFORT	41,797,089.00	41,068,422.00	728,667.00
DISCRETIONARY EFFORT	8,643,689.00	8,233,498.00	410,191.00
TOTAL LOCAL FUNDING	50,440,778.00	49,301,920.00	1,138,858.00
TOTAL STATE AND LOCAL AND FEDERAL	95,853,843.00	95,649,697.00	204,146.00
Amount Per Unweighted FTE	7,810.93	7,794.29	16.64
Amount Per Weighted FTE	7,207.15	7,191.80	15.35

SCHOOL CERTIFICATION OF TAXABLE VALUE					
Select Year	2021	5502 NASSAU CO SCHOOL DIST	01-Jul-21		
Current Year Taxable Value of Real Property for Operating Purposes				(1)	\$ 11,143,354,167
Current Yr Taxable Value of Personal Property for Operating Purposes				(2)	\$ 849,901,805
Current Yr T V of Centrally Assessed Property for Operating Purposes				(3)	\$ 43,966,833
Current Yr Gross T V for Operating Purposes (ln. 1 + ln. 2 + ln. 3)				(4)	\$ 12,037,222,805
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 in excess of 115% of the previous year's value. Subtract deletions.)				(5)	\$ 428,189,255
Current Year Adjusted Taxable Value (ln. 4 - ln. 5)				(6)	\$ 11,609,033,550
Prior Year FINAL Gross Taxable Value				(7)	\$ 10,979,740,654
Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420 DEBT for each voted debt.) Indicate number of voted debt.				(8)	0
Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)				(9)	3.7160
Prior Year Local Board Millage Levy (All Discretionary Millages)				(10)	2.2480
Prior Year State Law Proceeds (ln. 7 x ln. 9) / 1000				(11)	\$ 40,800,716
Prior Year Local Board Proceeds (ln. 7 x ln. 10) / 1000				(12)	\$ 24,682,457
Prior Yr Total State Law & Local Board Proceeds (ln. 11 + ln. 12)				(13)	\$ 65,483,173
Current Year State Law Rolled-Back Rate (ln. 11 ÷ ln. 6) x 1000				(14)	3.5146
Current Yr Local Board Rolled-Back Rate (ln. 12 ÷ ln. 6) x 1000				(15)	2.1261
Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)				(16)	3.6320
Capital Outlay :	Discretionary Operating:	Discretionary Capital Improvement :	Critical Capital Outlay or Critical Operating:	Additional Voted Millage :	
1.5000	0.7480	0.0000	0.0000	0.0000	
Current Year Proposed Local Board Millage Rate				(17)	2.2480
Current Yr State Law Proceeds (ln. 4 x ln. 16) / 1000				(18)	\$ 43,719,193
Current Year Local Board Proceeds (ln. 4 x ln. 17) / 1000				(19)	\$ 27,059,677
Current Yr Total State Law & Local Board Proceeds (ln. 18 + ln. 19)				(20)	\$ 70,778,870
Current Yr Prop State Law Rate as % Change of State Law RBR ((ln. 16 / ln. 14) - 1) x 100				(21)	3.34
Current Year Total Proposed Rate as % Change of RBR ((ln. 16 + ln. 17) ÷ (ln. 14 + ln. 15) - 1) x 100				(22)	4.24
[Line (16)] ÷ [line (16) + line (17)] - Stated in Words & rounded to the nearest tenth					0.62
RLE + Discretionary Operating + Disc. Capital Impv + Critical Capital Outlay or Operating + voted additional					4.3800
	Millage	Line 4		96% Proceeds	
		Minimum \$ amount to be used for budget and ESE 524			
State Law (RLE)	3.6320	\$ 12,037,222,805	\$	41,970,425	
Capital Outlay	1.5000	\$ 12,037,222,805	\$	17,333,601	
Discretionary Operating	0.7480	\$ 12,037,222,805	\$	8,643,689	
Discretionary Capital Improvement	0.0000	\$ 12,037,222,805	\$	-	
Critical Capital Outlay or Critical Operating	0.0000	\$ 12,037,222,805	\$	-	
Additional Voted Millage	0.0000	\$ 12,037,222,805	\$	-	
Total	5.8800		\$	67,947,715	
			\$	70,778,870.09	

**NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 26, 2021**

GENERAL OPERATING FUND

Sources of Funds:

ESTIMATED FUND BALANCE @ July 1, 2021	July 21 Est	Jul-20	Jul-19	Jul-18	Jul-17	Jul-16	Jul-15
Encumbered	133,432.18	\$ 326,654.75	\$ 520,123.61	\$ 1,378,919.84	\$ 626,080.36	\$ 416,992.04	\$ 422,214.74
Reserved for Categoricals and Grants	9,412,329.75	\$ 6,015,960.55	\$ 6,668,518.21	\$ 6,088,827.67	\$ 5,265,340.62	\$ 4,408,570.81	\$ 3,748,041.73
Designated for Inventories	973,482.49	\$ 973,482.49	\$ 979,958.38	\$ 997,846.27	\$ 912,615.75	\$ 1,028,210.20	\$ 985,484.96
Designated for Cash Reserves	2,800,000.00	\$ 2,800,000.00	\$ 2,800,000.00	\$ 2,680,000.00	\$ 2,539,000.00	\$ 2,346,272.00	\$ 2,346,272.00
Unencumbered	3,850,856.89	\$ 3,987,318.94	\$ 2,967,665.32	\$ 4,131,759.44	\$ 5,004,313.14	\$ 3,309,490.01	\$ 1,890,089.98
TOTAL FUND BALANCE	17,170,101.31	\$ 14,103,416.73	\$ 13,936,265.52	\$ 15,277,353.22	\$ 14,347,349.87	\$ 11,509,535.06	\$ 9,392,103.41
ESTIMATED NEW REVENUE: (See Schedule1)							
Federal Sources	70,000.00	\$ 65,000.00	\$ 65,000.00	\$ 60,000.00	\$ 59,000.00	\$ 64,900.00	\$ 64,700.00
State Sources	46,233,383.06	\$ 51,744,107.60	\$ 50,995,151.00	\$ 48,216,924.00	\$ 46,001,025.43	\$ 42,797,560.00	\$ 39,350,878.05
Local Sources	51,339,507.38	\$ 47,899,042.96	\$ 46,082,014.05	\$ 43,765,454.17	\$ 42,478,040.09	\$ 41,230,252.88	\$ 41,149,664.00
Transfers in from Capital	3,623,771.00	\$ 3,409,899.00	\$ 3,210,307.00	\$ 2,978,953.00	\$ 3,193,438.00	\$ 3,090,340.00	\$ 3,100,483.00
Total Estimated Revenues	101,266,661.44	\$ 103,118,049.56	\$ 100,352,472.05	\$ 95,021,331.17	\$ 91,731,503.52	\$ 87,183,052.88	\$ 83,665,725.05
TOTAL SOURCES OF FUNDS	118,436,762.75	\$ 117,221,466.29	\$ 114,288,737.57	110,298,684.39	\$ 106,078,853.39	\$ 98,692,587.94	\$ 93,057,828.46

Uses of Funds:

	\$	(3,017,685.34)	\$ (1,609,663.72)	(3,790,689.63)	\$ (1,626,303.94)	\$ (771,279.86)	\$ 494,256.32
ESTIMATED APPROPRIATIONS: (See Schedule 2)							
New Appropriations	105,475,298.88	\$ 106,135,734.90	\$ 101,962,135.77	\$ 98,812,020.80	\$ 93,357,807.46	\$ 87,954,332.74	\$ 83,171,468.73
Encumbrances	133,432.18	\$ 326,654.75	\$ 520,123.61	\$ 1,378,919.84	\$ 626,080.36	\$ 416,992.04	\$ 422,214.74
Categorical and Grant Carryforwards	6,392,394.84	\$ 6,015,960.55	\$ 6,668,518.21	\$ 6,088,827.67	\$ 5,265,340.62	\$ 4,408,570.81	\$ 3,748,041.73
TOTAL ESTIMATED APPROPRIATIONS	112,001,125.90	\$ 112,478,350.20	\$ 109,150,777.59	\$ 106,279,768.31	\$ 99,249,228.44	\$ 92,779,895.59	\$ 87,341,725.20
ESTIMATED FUND BALANCE June 30, 2022							
Contingency Reserve	2,054,696.86	\$ 711,045.40	\$ 2,920,000.00	\$ 2,163,157.81	\$ 2,660,000.00	\$ 2,523,000.00	\$ 3,223,000.00
FTE Staffing Shortfall		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Appraiser Adjustment		\$ -	\$ -	\$ -	\$ -	\$ 42,287.00	\$ 96,536.00
Designated for Inventories	973,482.49	\$ 973,482.49	\$ 979,958.38	\$ 997,846.27	\$ 912,615.75	\$ 1,028,210.20	\$ 985,484.96
McKay/FES Scholarship Reserve	1,450,000.00	\$ 1,215,000.00	\$ 650,000.00	\$ 857,912.00	\$ 856,083.00	\$ 821,000.00	\$ 710,000.00
Proshares - Assigned	1,957,457.50	\$ 1,843,588.20	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated	-	\$ -	\$ 588,001.60	\$ -	\$ 2,400,926.20	\$ 1,498,195.15	\$ 701,082.30
Total Estimated Fund Balance	6,435,636.85	\$ 4,743,116.09	\$ 5,137,959.98	\$ 4,018,916.08	\$ 6,829,624.95	\$ 5,912,692.35	\$ 5,716,103.26
TOTAL USES OF FUNDS	118,436,762.75	\$ 117,221,466.29	\$ 114,288,737.57	\$ 110,298,684.39	\$ 106,078,853.39	\$ 98,692,587.94	\$ 93,057,828.46
	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -

**NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 26, 2021**

SCHEDULE 1

GENERAL FUND:	Account Number	Proposed Budget Amount	2020-2021 Collected	Change
Estimated Revenues:				
FEDERAL:				
Federal Impact, Current Operations	3121			
Reserve Officers Training Corps (ROTC)	3191	70,000.00	73,770.75	(3,770.75)
Total Federal Direct	3100	70,000.00	73,770.75	(3,770.75)
FEDERAL THRU STATE:				
NEFEC Reimbursement	3227			-
Other Federal thru State	3290		19,120.34	(19,120.34)
Medicaid Reimbursement	3299		614,438.85	(614,438.85)
Total Federal Thru State	3200	-	633,559.19	(633,559.19)
STATE:				
Florida Education Finance Program	3310	15,779,976.00	18,406,727.00	(2,626,751.00)
Safe Schools		859,316.00	847,244.00	12,072.00
Virtual Education		-		-
SAI		2,721,387.00	2,654,246.00	67,141.00
Sparsity Supplement		2,220,935.00	2,343,927.00	(122,992.00)
Transporation		3,240,340.00	3,177,876.00	62,464.00
Teacher Lead Program		236,028.00	239,588.00	(3,560.00)
Digital Classroom Allocation		103,052.00	103,048.00	4.00
Instructional Materials		1,046,307.00	998,360.00	47,947.00
Instructional Salaries		2,287,166.00	2,123,180.00	163,986.00
BEST AND BRIGHTEST				-
Intensive Reading Grant		620,214.00	619,559.00	655.00
Mental Health		581,734.00	503,699.00	78,035.00
ESE Guarantee		3,679,434.00	3,525,660.00	153,774.00
Total State FEFP		33,375,889.00	35,543,114.00	(2,167,225.00)
Workforce Development	3315	646,119.00	646,119.00	-
Workforce Incentive	3317			-
CO & DS Withheld for Administrative Expense	3323			-
Racing Commission Funds	3341	52,097.00	52,097.18	(0.18)
State Forest Funds	3342			-
State License Tax	3343	25,000.00	28,374.58	(3,374.58)
District Discretionary Lottery	3344			-
School Recognition Funds	3361			-
Teacher Recruitment and Retention	3362			-
Excellent Teaching Program	3363			-
Preschool Projects	3371			-
Class Size Reduction Categorical	3355	12,037,176.00	13,566,272.00	(1,529,096.00)
Full Service School	3378			-
Miscellaneous State Sources	3390		636.00	(636.00)
Best and Brightest Scholarship				-
Vocational Rehabilitation Summer			54,547.00	(54,547.00)
Project Search			42,397.00	(42,397.00)
Luthern Service			11,140.55	(11,140.55)
Computer Science Certification			42,445.42	(42,445.42)
CVRR - CARRT		97,102.06	37,817.40	59,284.66
Total State	3300	46,233,383.06	50,024,960.13	(3,791,577.07)
LOCAL:				
District School Tax	3411			-

Required Local Effort		41,970,425.50		
Prior Year Required Local Effort		-		
Discretionary		8,643,688.95		
Total Taxes		50,614,114.45	47,155,096.26	3,459,018.19
Prior Year Taxes	3414		(30,618.80)	30,618.80
Payment in Lieu of Taxes	3422		1,682.77	(1,682.77)
Excess Fees	3423			-
Tuition (Non-Resident)	3424			-
Rent	3425	55,000.00	46,702.03	8,297.97
Interest, Including Profit on Investment	3430	10,000.00	39,110.71	(29,110.71)
Gifts, Grants, & Bequests	3440		378,976.64	(378,976.64)
Work Base Learning Experience				-
ESE Reimbursements				-
High School High Tech		22,000.00		22,000.00
Education Foundation		54,511.53		54,511.53
BOCC Share of Planner				-
Wellness Grant BCBS		50,000.00		50,000.00
Driver's Education		30,000.00		30,000.00
Vocational Rehabilitation				-
AVID Travel and Tutoring		16,200.00		16,200.00
Adult General Education Course Fees	3461		7,652.57	(7,652.57)
Postsecondary Vocational Course Fees	3462			-
Continuing Workforce Education Course Fees	3463			-
Capital Improvement Fees	3464			-
Postsecondary Lab Fees	3465			-
Lifelong Learning Fees	3466			-
Adult General Education Testing Fees	3467		510.00	(510.00)
Other Student Fees	3469		2,920.00	(2,920.00)
Preschool Program Fees	3471			-
Prekindergarten Early Intervention Fees	3472			-
School Age Child Care Fees	3473			-
Other Schools, Courses and Classes Fees	3479			-
Miscellaneous Local Sources	3490		229,179.60	(229,179.60)
Proshare		-	582,822.00	(582,822.00)
PY Refund NEFEC Loss Pool		291,981.40	117,045.00	174,936.40
Indirect Costs		180,700.00		180,700.00
Commerce Bank Refunds		5,000.00	12,349.99	(7,349.99)
Erate Flowthrough				
Total Local	3400	51,329,507.38	48,543,428.77	2,786,078.61
OTHER FINANCING SOURCES:				
Insurance Recoveries	3741	-	16,950.13	(16,950.13)
Sale of Equipment	3733	10,000.00	61,692.49	(51,692.49)
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630			-
Property Insurance		654,245.00	604,821.19	49,423.81
ERP Leases		68,926.00	73,208.25	(4,282.25)
Leases		400,600.00	379,800.00	20,800.00
Maintenance Transfer		2,500,000.00	1,800,000.00	700,000.00
From Special Revenues Funds	3640			
From Internal Service Funds	3670			
From Trust Funds	3680			
From Enterprise Funds	3690			
Total Transfers In	3600	3,623,771.00	2,857,829.44	765,941.56
Total Other Financing Sources		3,633,771.00	2,936,472.06	697,298.94
TOTAL ESTIMATED REVENUES		101,266,661.44	102,212,190.90	(945,529.46)

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 26, 2021

GENERAL OPERATING FUND

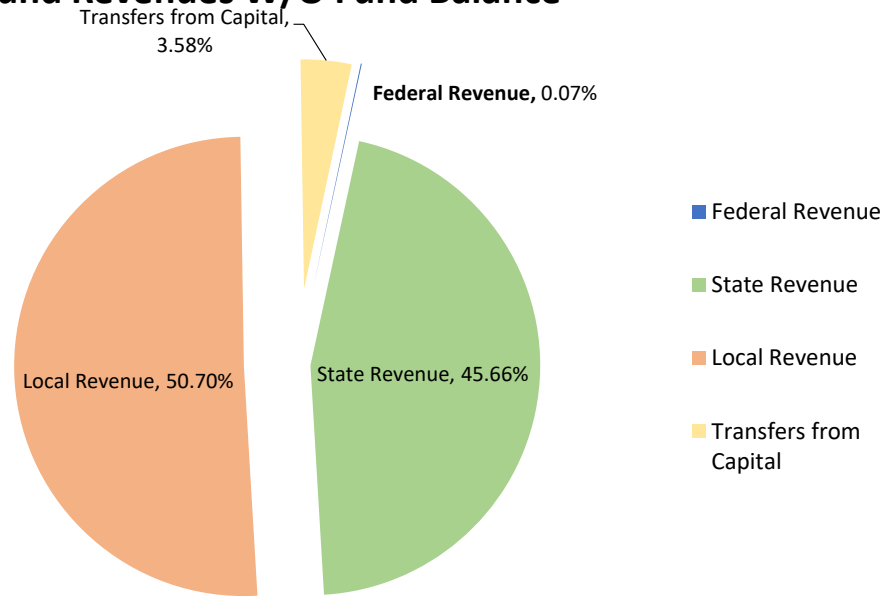
Uses of Funds:

ESTIMATED APPROPRIATIONS:	By Object	Of Appro
Salaries and Benefits	\$ 88,210,623.22	78.76%
Purchased Services	\$ 10,323,583.02	9.22%
Energy Services	\$ 3,553,962.39	3.17%
Supplies	\$ 7,678,185.21	6.86%
Capital Outlay	\$ 959,045.69	0.86%
Other Personnel Services	<u>\$ 1,275,726.37</u>	1.14%
 TOTAL ESTIMATED APPROPRIATIONS	 \$ 112,001,125.90	
 TOTAL USES OF FUNDS	 <u><u>\$ 112,001,125.90</u></u>	

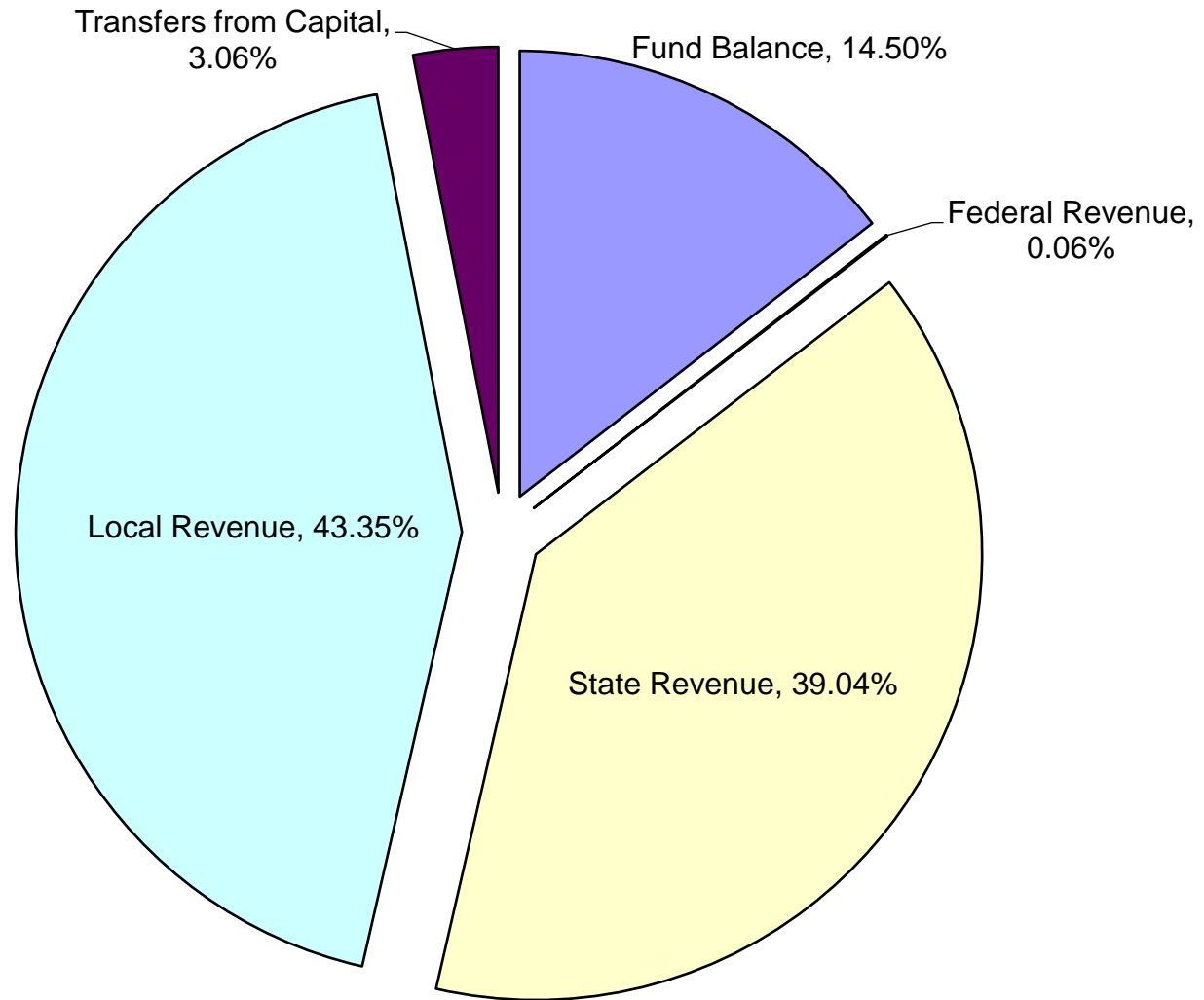
Uses of Funds:

ESTIMATED APPROPRIATIONS:	By Function	
Instructional	\$ 69,792,514.56	62.31%
Pupil Personnel Services	\$ 5,055,898.31	4.51%
Instructional Media Services	\$ 874,482.81	0.78%
Curriculum Development	\$ 2,116,880.10	1.89%
Staff Development	\$ 1,606,775.95	1.43%
Instructional Technology Support	\$ 1,839,798.39	1.64%
Board of Education	\$ 653,058.25	0.58%
General Administration	\$ 752,356.46	0.67%
School Administration	\$ 6,049,692.31	5.40%
Facilities Construction	\$ 605,630.69	0.54%
Fiscal Services	\$ 713,712.26	0.64%
Food Services	\$ 27,472.46	0.02%
Central Services	\$ 830,118.77	0.74%
Pupil Transportation Services	\$ 5,424,450.14	4.84%
Operation of Plant	\$ 10,545,291.50	9.42%
Maintenance of Plant	\$ 3,621,891.71	3.23%
Administrative Technology Support	\$ 1,045,076.98	0.93%
Community Services	<u>\$ 446,024.25</u>	0.40%
 TOTAL ESTIMATED APPROPRIATIONS	 \$ 112,001,125.90	
 TOTAL USES OF FUNDS	 <u><u>\$ 112,001,125.90</u></u>	

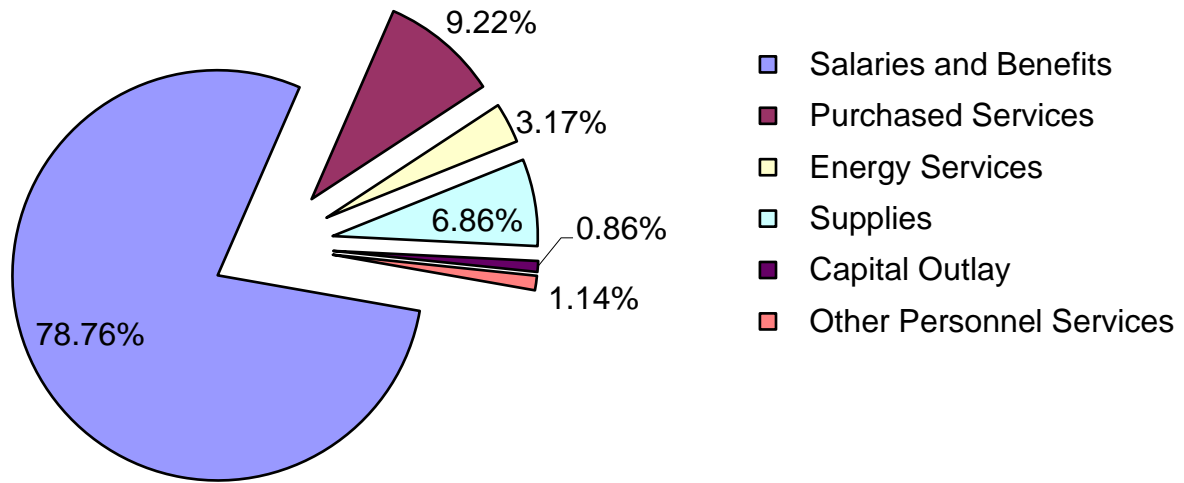
General Fund Revenues W/O Fund Balance



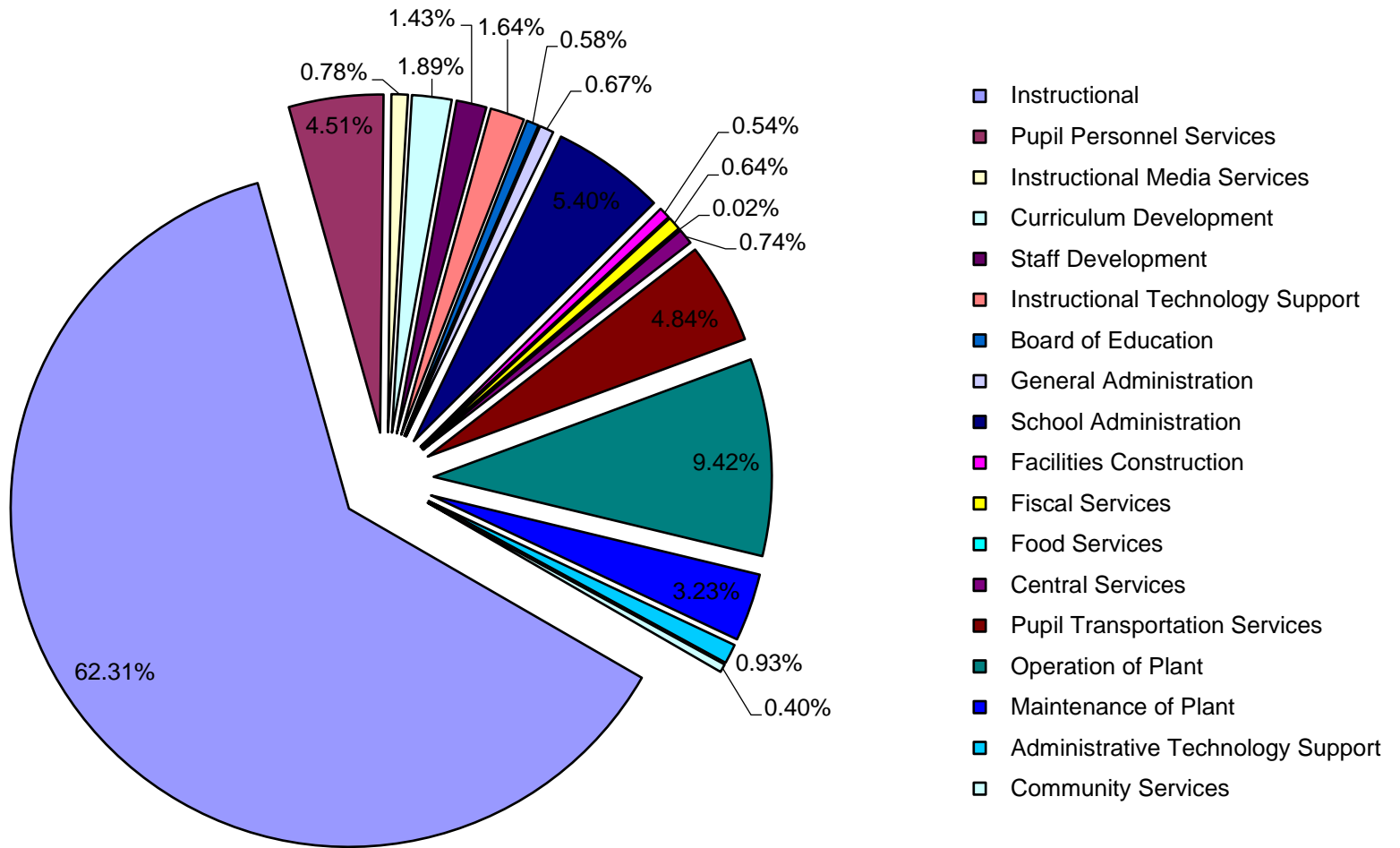
General Fund Revenue Analysis



General Fund By Object Category



General Fund by Functional Category



NASSAU COUNTY SCHOOL BOARD
 BUDGET HEARING
 July 26, 2021

DEBT SERVICE FUNDS:

Sources of Funds:

ESTIMATED FUND BALANCE @ 06/31/2021

Reserved for Debt Service Racing Commission	\$ 38,467.12
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TOTAL FUND BALANCE 06/30/21	\$ 38,467.12
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ESTIMATED NEW REVENUE:

Racing Commission Funds	\$ 171,152.82
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Transfer in From Capital Project Fund	\$ 1,144,991.84
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Total Estimated Revenue	\$ 1,316,144.66
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TOTAL SOURCES OF FUNDS	\$ 1,354,611.78
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Uses of Funds:

ESTIMATED APPROPRIATIONS:

Payment of Principal	\$ 1,213,205.80
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Payment of Interest	\$ 102,938.86
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Dues and Fees	
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TOTAL ESTIMATED APPROPRIATIONS	\$ 1,316,144.66
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ESTIMATED FUND BALANCE 06/30/21

Reserved for Debt Service Racing Commission	\$ 38,467.12
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Total Reserve for Debt Service	\$ 38,467.12
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TOTAL USES OF FUNDS	\$ 1,354,611.78
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NASSAU COUNTY SCHOOL BOARD
 BUDGET HEARING
 July 26, 2021

CAPITAL PROJECTS FUNDS

at 1.500 mils

Sources of Funds:

ESTIMATED FUND BALANCE @ 06/30/2021	
Encumbered	\$ 5,319,774.64
Reserved for Capital Projects	<u>\$ 53,225,034.88</u>
TOTAL FUND BALANCE 06/30/2021	\$ 58,544,809.52
ESTIMATED NEW REVENUE:	
Local Capital Improvement Funds	\$ 17,333,601.00
Class Size Reduction	\$ -
School Impact Fees	\$ 7,430,097.00
PECO New Construction	\$ -
PECO Special Maintenance	\$ -
Capital Outlay and Debt Service	\$ 350,000.00
Sale of Land	\$ -
Interest	<u>\$ -</u>
Total Estimated Revenue	<u>\$ 25,113,698.00</u>
TOTAL SOURCES OF FUNDS	<u><u>\$ 83,658,507.52</u></u>

Uses of Funds:

ESTIMATED APPROPRIATIONS: (See Schedule 3)	
New Appropriations	\$ 25,113,698.00
Encumbrances	\$ 5,319,774.64
Reserved for Capital Projects	<u>\$ 45,622,698.82</u>
TOTAL ESTIMATED APPROPRIATIONS	\$ 76,056,171.46
ESTIMATED FUND BALANCE 06/30/21	
Reserved for Capital Projects	<u>\$ 7,602,336.06</u>
TOTAL FUND BALANCE	\$ 7,602,336.06
TOTAL USES OF FUNDS	<u><u>\$ 83,658,507.52</u></u>

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 26, 2021
(Schedule 2)

CAPITAL PROJECTS FUNDS

Uses of Funds:

ESTIMATED APPROPRIATIONS:

at 1.500

BY PROJECT:

PROJECTS	Amount	No.
New School To Be Determined (Yulee Community)	\$ 27,408,550.43	98980
Yulee High School Additional Classrooms	\$ 8,490,344.50	98970
Yulee Middle School Additional Classrooms	\$ 7,305,164.37	98960
Technology Additions, Upgrades, and Refresh and Digital Classroom	\$ 4,897,724.34	48510
Remodel Cafeteria/Additional Classrooms - Yulee Primary School	\$ 4,451,731.23	98140
District Wide Roof Improvements	\$ 1,718,037.65	98450
Wildlight Elementary Additional Classrooms	\$ 1,667,277.79	98950
Fernandina High Mechanical Upgrade (Phase 1)	\$ 1,572,022.03	98010
District Wide Land Purchases	\$ 1,240,926.52	92700
Purchase of School Buses (on order for Lease Purchase Program) - 1st payment	\$ 1,144,491.84	95400
Parent Pickup and Drop Off CES	\$ 1,000,000.00	98420
Fernandina Middle School Remodeling	\$ 931,791.93	98110
Special Maintenance / Safety to Life Needs	\$ 922,315.11	61100
District Wide Chiller Replacement	\$ 863,928.68	98150
District Wide Athletic Field Renovation	\$ 750,000.00	98260
District Wide Covered Walkways	\$ 664,441.50	98910
Sewer Replacement at CIS	\$ 600,000.00	98240
Perimeter Fencing District Wide	\$ 559,314.17	61400
District Wide HVAC Replacement	\$ 500,000.00	98440
Portable Set Up Costs	\$ 394,498.49	98800
Playground Equipment County Wide	\$ 320,017.98	98630
District Demolition of Buildings	\$ 300,000.00	98930
District Wide Furniture, Fixtures, and Equipment	\$ 288,632.98	95500
District Wide Painting	\$ 250,000.00	98040
Generator at Yulee Elementary School	\$ 250,000.00	98900
Safety and Security Issues	\$ 238,151.81	61500
Communications Equipment - Bus/Police/school radios, repeaters	\$ 215,000.00	98280
Fernandina High Repipe Water Mains	\$ 200,000.00	98460
District Office Renovations	\$ 189,428.87	98570
Purchase of Operations Equipment (dump truck, forklift, truck)	\$ 180,000.00	95500
Gym Lighting Retrofit	\$ 169,842.53	98020
Safety and Security Grant	\$ 156,377.27	9720x
Purchase of 5 Transportation Vehicles (4 vans, 1 truck)-on order	\$ 155,376.90	95400
Hilliard Middle Senior High Fire Alarm Replacement	\$ 150,000.00	98120
District-Wide Tennis Court Replacement	\$ 150,000.00	98160
Fernandina High Mechanical Upgrade (Phase 2)	\$ 142,500.00	98010
LED Lighting Retrofit	\$ 100,000.00	98270
District Wide Electrical Upgrades	\$ 90,764.00	98060
District Wide Flooring	\$ 76,921.50	98090
District-Wide Fire Alarm Upgrades	\$ 75,000.00	98120
Purchase of 2 Operations Vehicles (on order)	\$ 73,000.00	95500
District Wide Custodial Equipment	\$ 67,240.25	95500
Replace / Repair District Wide Irrigation Wells	\$ 62,000.00	98480
District Wide Stage Curtains	\$ 50,000.00	98050
Callahan Middle Drainage Improvements	\$ 48,000.00	98070
Energy Conservation Projects	\$ 41,585.80	98200
Yulee Primary Fire Alarm Replacement	\$ 38,946.95	98120
Storage Tank Replacement - Transportation	\$ 30,000.00	98230
District Phone Upgrade	\$ 28,119.42	98830
District Wide Irrigation Repairs	\$ 24,410.77	98190
District Wide White Boards	\$ 20,000.00	98180
Sign Machine	\$ 10,886.96	98170
Gym Floor Replacements - FBMS & CMS	\$ 10,839.00	98090
Yulee Primary Ceiling Improvements	\$ 1,333.33	98430
Fernandina Beach High Replace Intercom System	\$ 471.56	98490
 TRANSFERS		
Transfer to General for Routine Maintenance Costs	\$ 2,500,000.00	95300
Transfer to Debt Service Fund for Bus Lease Purchase Program - 2nd p	\$ 1,144,992.00	95400
Transfer to General for Property Insurance	\$ 654,245.00	59020
Transfer to General for Portable / Facilities Leases	\$ 400,600.00	98660
Transfer to General for ERP Software	\$ 68,926.00	50040

TOTAL ESTIMATED APPROPRIATIONS

13

\$ 76,056,171.46

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING

July 26, 2021
(Schedule 3)

CAPITAL PROJECTS FUNDS

Uses of Funds:

ESTIMATED APPROPRIATIONS:

BY OBJECT:	Original
610 Library Books	-
630 New Construction	45,583,683.45
640 Furn, Equip, Computers	5,699,401.66
650 Motor Vehicles	1,552,868.74
660 Land	1,240,926.52
670 Land Improvements	5,243,054.98
680 Renovations and Remodel	11,967,473.11
910 Transfer to General Fund	3,623,771.00
920 Transfer to Debt Service	<u>1,144,992.00</u>
	<u>\$ 76,056,171.46</u>

NASSAU COUNTY SCHOOL BOARD
 BUDGET HEARING
 July 26, 2021

FOOD SERVICE FUND

Sources of Funds:

ESTIMATED FUND BALANCE @ 06/30/2021

Encumbered	\$ 37,500.00
Designated for Inventories	\$ 113,838.05
Unencumbered	\$ 2,872,580.69
TOTAL FUND BALANCE 06/30/21	\$ 3,023,918.74

ESTIMATED NEW REVENUE:

Federal Funds:

National School Lunch Reimbursement	\$ 2,650,000.00
National School Breakfast Reimbursement	\$ 867,715.00
After School Snack Reimbursement	\$ 25,000.00
USDA Donated Foods	\$ 452,652.98
Summer Feeding	\$ 59,000.00
Total Federal Funds	\$ 4,054,367.98

State Funds:

School Breakfast Supplement	\$ 25,000.00
School Lunch Supplement	\$ 31,000.00
Total State Funds	\$ 56,000.00

Local Funds:

Food Sales	\$ 2,030,000.00
Interest	\$ 700.00
Donations	
Other Miscellaneous Sources	\$ 50,000.00
Total Local Funds	\$ 2,080,700.00

Total Estimated Revenue	\$ 6,191,067.98
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TOTAL SOURCES OF FUNDS

\$ 9,214,986.72

Uses of Funds:

ESTIMATED APPROPRIATIONS:

Salaries	\$ 2,096,000.00
Benefits	\$ 816,500.00
Purchased Services	\$ 127,000.00
Repair and Maintenance Costs	\$ 105,500.00
Travel	\$ 215.00
Fuel for Vehicles	\$ 8,500.00
Fuel for Cooking	\$ 1,000.00
Materials and Supplies	\$ 312,900.00
Food	\$ 2,442,852.98
Capital Outlay	\$ 281,284.00
Dues and Fees	\$ 12,000.00
Indirect Costs	\$ 160,000.00
Other Personnel Services	\$ 42,500.00

TOTAL ESTIMATED APPROPRIATIONS	\$ 6,406,251.98
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ESTIMATED FUND BALANCE 06/30/22

Designated for Inventories	\$ 113,838.05
Unreserved	\$ 2,694,896.69
Total Estimated Fund Balance	\$ 2,808,734.74

TOTAL USES OF FUNDS

\$ 9,214,986.72

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 26, 2021

SPECIAL REVENUE FUNDS

Sources of Funds:

ESTIMATED NEW REVENUE:

Federal Funds:

New Grant Awards

Title I	\$ 1,720,646.99
Title IX - Homeless Grant	\$ 80,000.00
Title IV	\$ 123,764.00
Adult General Education	\$ 119,547.00
Carl Perkins Rural Sparsity	\$ 49,810.00
Carl Perkins Secondary	\$ 109,341.00
IDEA	\$ 3,257,918.19
IDEA Preschool	\$ 80,370.00
Title II	\$ 350,271.00
Title III - ESOL	\$ 20,775.50
New Grant Awards	<u>\$ 5,912,443.68</u>

Carry Forward Balances

Title I	\$ 9,171.18
Title IV	\$ 68,134.16
Adult Education	\$ 13,596.91
Carl Perkins Rural Sparsity	\$ 1,581.53
Carl Perkins Secondary	\$ 13,973.43
Carl Perkins Entrepreneurship	\$ 11,232.64
Title II	\$ 20,067.00
ESSER I	\$ 296,930.93
ESSER I-HQ Curriculum for Reading	\$ 87,461.00
CARES - Civic Booklist	\$ 444.32
CARES - Instructional Continuity Plan	\$ 49,470.44
CARES - CTE Infrastructure	\$ 4,516.68
County CARES - Switch Gear	\$ 200,000.00
ESSER II	\$ 4,645,290.05
Total CarryForward Grants	<u>\$ 5,421,870.27</u>

TOTAL SOURCES OF FUNDS

\$ 11,334,313.95

NASSAU COUNTY SCHOOL BOARD
 BUDGET HEARING
 July 26, 2021

SPECIAL REVENUE FUNDS

Uses of Funds:

ESTIMATED APPROPRIATIONS:	By Object
Salaries	\$ 5,778,125.06
Benefits	\$ 1,620,920.13
Purchased Services	\$ 1,902,548.57
Energy Services	\$ 732.10
Supplies	\$ 1,298,252.28
Capital Outlay	\$ 306,872.42
Other Personnel Services/ Indirect Costs	\$ 426,863.39
TOTAL ESTIMATED APPROPRIATIONS	\$ 11,334,313.95
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TOTAL USES OF FUNDS	\$ 11,334,313.95
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Uses of Funds:

ESTIMATED APPROPRIATIONS:	By Function
Instructional	\$ 8,001,317.52
Pupil Personnel Services	\$ -
Instructional Media Services	\$ 234,141.26
Curriculum Development	\$ 874,579.86
Staff Development	\$ 686,838.14
Instructional Technology	\$ 487,952.00
Board of Education	\$ 75,000.00
General Administration	\$ -
School Administration	\$ 237,529.59
Facilities Construction	\$ 200,000.00
Food Services	\$ 100,768.47
Central Services	\$ 55,540.00
Transportation Services	\$ 239,836.19
Custodial Services	\$ 103,005.39
Administrative Technology	\$ 16,430.00
Community Services	\$ 21,375.53
TOTAL ESTIMATED APPROPRIATIONS	\$ 11,334,313.95
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TOTAL USES OF FUNDS	\$ 11,334,313.95
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