

**COMPARISON OF FEFP CALCUALTIONS
FOR FISCAL YEAR 2022-23
Conference Report -SB 5001 03.10.22**

	First Calculation Budget-CY	Fourth Calculation-PY	DIFFERENCE
UNWEIGHTED FTE	13,104.64	12,696.28	408.36
WEIGHTED FTE	14,127.70	13,731.90	395.80
BASE STUDENT ALLOCATION	4,587.40	4,372.91	214.49
DISTRICT COST DIFFERENTIAL	0.9870	0.9898	(0.0028)
BASE FEFP FUNDING	63,966,889.00	59,435,870.00	4,531,019.00
ESE GUARANTEE	3,858,879.00	3,617,395.00	241,484.00
SPARSITY	2,997,001.00	2,402,624.00	594,377.00
SAFE SCHOOLS	988,028.00	866,146.00	121,882.00
SUPPLEMENTAL INSTRUCTION (SAI)	2,836,450.00	2,774,646.00	61,804.00
READING INSTRUCTION	801,891.00	627,608.00	174,283.00
MENTAL HEALTH ALLOCATION	682,435.00	589,021.00	93,414.00
TEACHER SALARY INCREASE	3,402,766.00	2,287,166.00	1,115,600.00
TEACHER LEAD	242,645.00	236,028.00	6,617.00
INSTRUCTIONAL MATERIALS	1,128,333.00	1,100,743.00	27,590.00
DIGITAL CLASSROOM PLAN	-	103,096.00	(103,096.00)
FUNDING COMPRESSION/HOLD HARMLESS	181,466.00	12,010.00	169,456.00
TRANSPORTATION	3,752,194.00	3,382,516.00	369,678.00
GROSS STATE AND LOCAL FEFP	84,838,977.00	77,434,869.00	7,404,108.00
REQUIRED LOCAL EFFORT	44,398,042.00	41,797,089.00	2,600,953.00
STATE SHARE OF FEFP	40,440,935.00	35,637,780.00	4,803,155.00
PRIOR YEAR ADJUSTMENTS		38,506.00	(38,506.00)
PRORATION FOR REVISED APPROPRIATION		(1,023,873.00)	1,023,873.00
STUDENT RESERVE ALLOCATION		1,820,945.00	(1,820,945.00)
NET STATE FEFP	40,440,935.00	36,473,358.00	3,967,577.00
MCKAY SCHOLARSHIPS/FES/PY MCKAY ADJ			-
NET STATE FEFP	40,440,935.00	36,473,358.00	3,967,577.00
SCHOOL RECOGNITION PROGRAM			-
DISTRICT DISCRETIONARY LOTTERY			-
SUBTOTAL	40,440,935.00	36,473,358.00	3,967,577.00
STATE CATEGORICALS:			
CLASS SIZE REDUCTION	12,626,816.00	12,294,159.00	332,657.00
CATEGORICAL TOTAL	12,626,816.00	12,294,159.00	332,657.00
TOTAL STATE FUNDING	53,067,751.00	48,767,517.00	4,300,234.00
LOCAL FUNDS			
REQUIRED LOCAL EFFORT	44,398,042.00	41,797,089.00	2,600,953.00
DISCRETIONARY EFFORT	9,237,757.00	8,643,689.00	594,068.00
TOTAL LOCAL FUNDING	53,635,799.00	50,440,778.00	3,195,021.00
TOTAL STATE AND LOCAL AND FEDERAL	106,703,550.00	99,208,295.00	7,495,255.00
AMOUNT PER UNWEIGHTED FTE	8,142.43	7,813.97	328.46
AMOUNT PER WEIGHTED FTE	7,552.79	7,224.66	328.13

**COMPARISON OF FEFP CALCULATIONS
FOR FISCAL YEAR 2022-23
2nd CALCULATION - July 19, 2022**

	2nd Calculation Budget	First Calculation Budget	DIFFERENCE
UNWEIGHTED FTE	13,104.64	13,104.64	-
WEIGHTED FTE	14,127.70	14,127.70	-
BASE STUDENT ALLOCATION	4,587.40	4,587.40	-
DISTRICT COST DIFFERENTIAL	0.9870	0.9870	-
BASE FEFP FUNDING	63,966,889.00	63,966,889.00	-
ESE GUARANTEE	3,845,434.00	3,858,879.00	(13,445.00)
SPARSITY	3,017,575.00	2,997,001.00	20,574.00
SAFE SCHOOLS	988,028.00	988,028.00	-
SUPPLEMENTAL INSTRUCTION (SAI)	2,828,208.00	2,836,450.00	(8,242.00)
READING INSTRUCTION	801,817.00	801,891.00	(74.00)
MENTAL HEALTH ALLOCATION	682,435.00	682,435.00	-
TEACHER SALARY INCREASE	3,402,401.00	3,402,766.00	(365.00)
TEACHER LEAD	242,645.00	242,645.00	-
INSTRUCTIONAL MATERIALS	1,127,706.00	1,128,333.00	(627.00)
DIGITAL CLASSROOM PLAN	-	-	-
FUNDING COMPRESSION/HOLD HARMLESS	181,466.00	181,466.00	-
TRANSPORTATION	3,793,556.00	3,752,194.00	41,362.00
GROSS STATE AND LOCAL FEFP	84,878,160.00	84,838,977.00	39,183.00
REQUIRED LOCAL EFFORT	44,643,617.00	44,398,042.00	245,575.00
STATE SHARE OF FEFP	40,234,543.00	40,440,935.00	(206,392.00)
PRIOR YEAR ADJUSTMENTS			-
PRORATION FOR REVISED APPROPRIATION	(149,533.00)		(149,533.00)
STUDENT RESERVE ALLOCATION			-
NET STATE FEFP	40,085,010.00	40,440,935.00	(355,925.00)
MCKAY SCHOLARSHIPS/FES/PY MCKAY ADJ			-
NET STATE FEFP	40,085,010.00	40,440,935.00	(355,925.00)
SCHOOL RECOGNITION PROGRAM			-
DISTRICT DISCRETIONARY LOTTERY			-
SUBTOTAL	40,085,010.00	40,440,935.00	(355,925.00)
STATE CATEGORICALS:			
CLASS SIZE REDUCTION	12,626,816.00	12,626,816.00	-
CATEGORICAL TOTAL	12,626,816.00	12,626,816.00	-
TOTAL STATE FUNDING	52,711,826.00	53,067,751.00	(355,925.00)
LOCAL FUNDS			
REQUIRED LOCAL EFFORT	44,643,617.00	44,398,042.00	245,575.00
DISCRETIONARY EFFORT	10,265,424.00	9,237,757.00	1,027,667.00
TOTAL LOCAL FUNDING	54,909,041.00	53,635,799.00	1,273,242.00
TOTAL STATE AND LOCAL AND FEDERAL	107,620,867.00	106,703,550.00	917,317.00
AMOUNT PER UNWEIGHTED FTE	8,212.42	8,142.43	70.00
AMOUNT PER WEIGHTED FTE	7,617.72	7,552.79	64.93

SCHOOL CERTIFICATION OF TAXABLE VALUE						
Select Year	2022	5502 NASSAU CO SCHOOL DIST	01-Jul-22			
Current Year Taxable Value of Real Property for Operating Purposes					(1)	\$ 13,299,723,519
Current Yr Taxable Value of Personal Property for Operating Purposes					(2)	\$ 950,686,770
Current Yr T V of Centrally Assessed Property for Operating Purposes					(3)	\$ 45,245,316
Current Yr Gross T V for Operating Purposes (ln. 1 + ln. 2 + ln. 3)					(4)	\$ 14,295,655,605
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)	\$ 472,820,506
Current Year Adjusted Taxable Value (ln. 4 - ln. 5)					(6)	\$ 13,822,835,099
Prior Year FINAL Gross Taxable Value					(7)	\$ 12,031,150,282
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)	3.6320
Prior Year Local Board Millage Levy (All Discretionary Millages)					(10)	2.2480
Prior Year State Law Proceeds (ln. 7 x ln. 9) / 1000					(11)	\$ 43,697,138
Prior Year Local Board Proceeds (ln. 7 x ln. 10) / 1000					(12)	\$ 27,046,026
Prior Yr Total State Law & Local Board Proceeds (ln. 11 + ln. 12)					(13)	\$ 70,743,164
Current Year State Law Rolled-Back Rate (ln. 11 ÷ ln. 6) x 1000					(14)	3.1612
Current Yr Local Board Rolled-Back Rate (ln. 12 ÷ ln. 6) x 1000					(15)	1.9566
Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)					(16)	3.2550
Capital Outlay :	Discretionary Operating:	Discretinary 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)	\$ 46,532,359
Current Year Local Board Proceeds (ln. 4 x ln. 17) / 1000					(19)	\$ 32,136,634
Current Yr Total State Law & Local Board Proceeds (ln. 18 + ln. 19)					(20)	\$ 78,668,993
Current Yr Prop State Law Rate as % Change of State Law RBR ((ln. 16 / ln. 14) - 1) x 100					(21)	2.97
Current Year Total Proposed Rate as % Change of RBR ((ln. 16 + ln. 17) ÷ (ln. 14 + ln. 15) - 1) x 100					(22)	7.53
[Line (16)] ÷ [line (16) + line (17)] - Stated in Words & rounded to the nearest tenth						0.59
RLE + Discretionary Operating + Disc. Capital Impv + Critical Capital Outlay or Operating + voted additional						4.0030
	Millage	Line 4		96% Proceeds		
		Minimum \$ amount to be used for budget and ESE 524				
State Law (RLE)	3.2550	\$ 14,295,655,605		\$ 44,671,065		
Capital Outlay	1.5000	\$ 14,295,655,605		\$ 20,585,744		
Discretionary Operating	0.7480	\$ 14,295,655,605		\$ 10,265,424		
Discretionary Capital Improvement	0.0000	\$ 14,295,655,605		\$ -		
Critical Capital Outlay or Critical Operating	0.0000	\$ 14,295,655,605		\$ -		
Additional Voted Millage	0.0000	\$ 14,295,655,605		\$ -		
Total	5.5030			\$ 75,522,233		
						\$ 78,668,993

**NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022**

GENERAL OPERATING FUND

Sources of Funds:

ESTIMATED FUND BALANCE @ July 1, 2021	July 22 Est	Jul-21	Jul-20	Jul-19	Jul-18	Jul-17	Jul-16
Encumbered	\$ 340,306.75	\$ 155,858.89	\$ 326,654.75	\$ 520,123.61	\$ 1,378,919.84	\$ 626,080.36	\$ 416,992.04
Reserved for Categoricals and Grants	8,907,304.25	9,382,941.78	6,015,960.55	6,668,518.21	6,088,827.67	5,265,340.62	4,408,570.81
Designated for Inventories	954,563.38	954,563.38	973,482.49	979,958.38	997,846.27	912,615.75	1,028,210.20
Designated for Cash Reserves	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	2,680,000.00	2,539,000.00	2,346,272.00
Unencumbered	5,876,612.60	4,065,690.90	3,987,318.94	2,967,665.32	4,131,759.44	5,004,313.14	3,309,490.01
TOTAL FUND BALANCE	\$ 18,878,786.98	\$ 17,359,054.95	\$ 14,103,416.73	\$ 13,936,265.52	\$ 15,277,353.22	\$ 14,347,349.87	\$ 11,509,535.06
ESTIMATED NEW REVENUE: (See Schedule1)							
Federal Sources	\$ 172,000.00	\$ 167,102.06	\$ 65,000.00	\$ 65,000.00	\$ 60,000.00	\$ 59,000.00	\$ 64,900.00
State Sources	53,630,299.00	46,136,281.00	51,744,107.60	50,995,151.00	48,216,924.00	46,001,025.43	42,797,560.00
Local Sources	55,369,329.00	51,329,506.93	47,899,042.96	46,082,014.05	43,765,454.17	42,478,040.09	41,230,252.88
Transfers in from Capital	3,850,960.00	3,633,771.00	3,409,899.00	3,210,307.00	2,978,953.00	3,193,438.00	3,090,340.00
Total Estimated Revenues	\$ 113,022,588.00	\$ 101,266,660.99	\$ 103,118,049.56	\$ 100,352,472.05	\$ 95,021,331.17	\$ 91,731,503.52	\$ 87,183,052.88
TOTAL SOURCES OF FUNDS	\$ 131,901,374.98	\$ 118,625,715.94	\$ 117,221,466.29	\$ 114,288,737.57	\$ 110,298,684.39	\$ 106,078,853.39	\$ 98,692,587.94

Uses of Funds:

	\$ (2,807,920.59)	\$ (4,133,189.29)	\$ (3,017,685.34)	\$ (1,609,663.72)	\$ (3,790,689.63)	\$ (1,626,303.94)	\$ (771,279.86)
ESTIMATED APPROPRIATIONS: (See Schedule 2)							
New Appropriations	\$ 115,830,508.59	\$ 105,399,850.28	\$ 106,135,734.90	\$ 101,962,135.77	\$ 98,812,020.80	\$ 93,357,807.46	\$ 87,954,332.74
Encumbrances	340,306.75	155,858.89	326,654.75	520,123.61	1,378,919.84	626,080.36	416,992.04
Categorical and Grant Carryforwards	5,081,566.24	6,410,207.39	6,015,960.55	6,668,518.21	6,088,827.67	5,265,340.62	4,408,570.81
TOTAL ESTIMATED APPROPRIATIONS	\$ 121,252,381.58	\$ 111,965,916.56	\$ 112,478,350.20	\$ 109,150,777.59	\$ 106,279,768.31	\$ 99,249,228.44	\$ 92,779,895.59
ESTIMATED FUND BALANCE June 30, 2023							
Contingency Reserve	\$ 3,113,883.67	\$ 1,847,778.50	\$ 711,045.40	\$ 2,920,000.00	\$ 2,163,157.81	\$ 2,660,000.00	\$ 2,523,000.00
FTE Staffing Shortfall			-	-	-	-	-
Property Appraiser Adjustment			-	-	-	-	42,287.00
Designated for Inventories	954,563.38	954,563.38	973,482.49	979,958.38	997,846.27	912,615.75	1,028,210.20
McKay/FES Scholarship Reserve	5,082,817.30	1,900,000.00	1,215,000.00	650,000.00	857,912.00	856,083.00	821,000.00
Proshares - Assigned	1,497,729.05	1,957,457.50	1,843,588.20	-	-	-	-
Undesignated	-	-	-	588,001.60	-	2,400,926.20	1,498,195.15
Total Estimated Fund Balance	\$ 10,648,993.40	\$ 6,659,799.38	\$ 4,743,116.09	\$ 5,137,959.98	\$ 4,018,916.08	\$ 6,829,624.95	\$ 5,912,692.35
TOTAL USES OF FUNDS	\$ 131,901,374.98	\$ 118,625,715.94	\$ 117,221,466.29	\$ 114,288,737.57	\$ 110,298,684.39	\$ 106,078,853.39	\$ 98,692,587.94

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022

SCHEDULE 1

	Account Number	Proposed Budget Amount	2021-2022 Collected	Change
GENERAL FUND:				
Estimated Revenues:				
FEDERAL:				
Federal Impact, Current Operations	3121			
Reserve Officers Training Corps (ROTC)	3191	75,000.00	76,173.27	(1,173.27)
Total Federal Direct	3100	75,000.00	76,173.27	(1,173.27)
FEDERAL THRU STATE:				
NEFEC Reimbursement	3227			-
Other Federal thru State	3290	97,000.00	70,082.08	26,917.92
Medicaid Reimbursement	3299		517,417.32	(517,417.32)
Total Federal Thru State	3200	97,000.00	587,499.40	(490,499.40)
STATE:				
Florida Education Finance Program	3310	19,355,205.00	14,657,661.00	4,697,544.00
Safe Schools		988,028.00	866,146.00	121,882.00
SAI		2,828,208.00	2,774,646.00	53,562.00
Sparsity Supplement		3,017,575.00	2,402,624.00	614,951.00
Transporation		3,793,556.00	3,382,822.00	410,734.00
Teacher Lead Program		242,645.00	236,028.00	6,617.00
Digital Classroom Allocation			103,096.00	(103,096.00)
Instructional Materials		1,127,706.00	1,100,743.00	26,963.00
Instructional Salaries		3,402,401.00	2,287,166.00	1,115,235.00
Intensive Reading Grant		801,817.00	627,608.00	174,209.00
Mental Health		682,435.00	589,021.00	93,414.00
ESE Guarantee		3,845,434.00	3,617,395.00	228,039.00
Total State FEFP		40,085,010.00	32,644,956.00	7,440,054.00
Workforce Development	3315	836,376.00	646,119.00	190,257.00
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	30,000.00	36,926.17	(6,926.17)
District Discretionary Lottery	3344			-
School Recognition Funds	3361			-
Teacher Recruitment and Retention	3362			-
Excellent Teaching Program	3363			-
Preschool Projects	3371		16,660.00	(16,660.00)
Class Size Reduction Categorical	3355	12,626,816.00	12,295,475.00	331,341.00
Full Service School	3378			-
Miscellaneous State Sources	3390		682.35	(682.35)
Vocational Rehabilitation			141,400.00	(141,400.00)
Vocational Rehabilitation Summer			112,010.00	(112,010.00)
Project Search			55,563.00	(55,563.00)
Computer Science Certification				-
Total State	3300	53,630,299.00	46,001,888.70	7,628,410.30
LOCAL:				
District School Tax	3411			-
Required Local Effort		44,671,065.00		
Prior Year Required Local Effort		-		
Discretionary		10,265,424.00		
Total Taxes		54,936,489.00	50,778,372.17	4,158,116.83
Prior Year Taxes	3414		45,543.51	(45,543.51)
Payment in Lieu of Taxes	3422		3,014.96	(3,014.96)

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022

SCHEDULE 1

	Account Number	Proposed Budget Amount	2021-2022 Collected	Change
GENERAL FUND:				
Excess Fees	3423			-
Tuition (Non-Resident)	3424			-
Rent	3425	70,000.00	203,177.29	(133,177.29)
Interest, Including Profit on Investment	3430	25,000.00	47,527.81	(22,527.81)
Gifts, Grants, & Bequests	3440		95,490.88	(95,490.88)
High School High Tech		22,000.00	22,000.00	-
Education Foundation			82,147.79	(82,147.79)
Wellness Grant United Health		50,000.00	50,000.00	-
Driver's Education		28,000.00	27,585.71	414.29
AVID Travel and Tutoring		25,440.00		25,440.00
Adult General Education Course Fees	3461		6,640.29	(6,640.29)
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		300.00	(300.00)
Other Student Fees	3469		10,232.00	(10,232.00)
Preschool Program Fees	3471			-
Prekindergarten Early Intervention Fees	3472			-
School Age Child Care Fees	3473			-
Other Schools, Courses and Classes Fees	3479		5,528.06	(5,528.06)
Miscellaneous Local Sources	3490		196,299.40	(196,299.40)
Proshare				-
PY Refund NEFEC Loss Pool			291,981.40	(291,981.40)
Indirect Costs		202,400.00	383,007.32	(180,607.32)
Commerce Bank Refunds		5,000.00	6,458.81	(1,458.81)
Erate Flowthrough				
Total Local	3400	55,364,329.00	52,255,307.40	3,109,021.60
OTHER FINANCING SOURCES:				
Insurance Recoveries	3741		58,683.67	(58,683.67)
Sale of Equipment	3733	5,000.00	2,965.00	2,035.00
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630			-
Property Insurance		725,867.00	695,714.02	30,152.98
ERP Leases		73,093.00	68,673.15	4,419.85
Leases		690,000.00	565,000.00	125,000.00
Maintenance Transfer		2,362,000.00	1,719,857.08	642,142.92
From Special Revenues Funds	3640			
From Internal Service Funds	3670			
From Trust Funds	3680			
From Enterprise Funds	3690			
Total Transfers In	3600	3,850,960.00	3,049,244.25	801,715.75
Total Other Financing Sources		3,855,960.00	3,110,892.92	745,067.08
TOTAL ESTIMATED REVENUES		113,022,588.00	102,031,761.69	10,990,826.31

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022

GENERAL OPERATING FUND

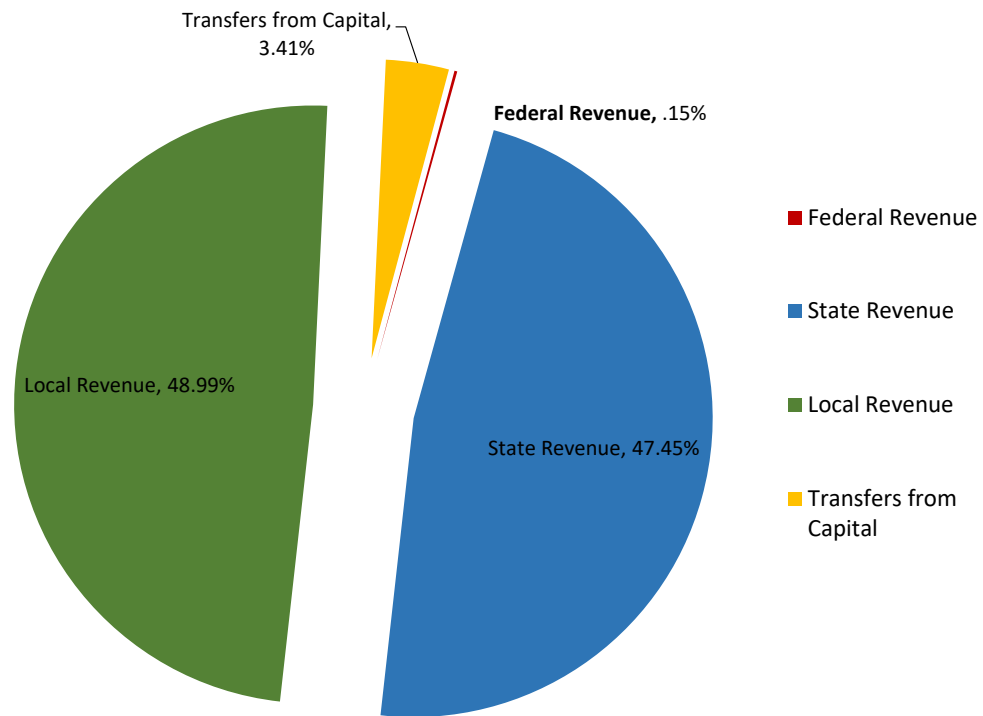
Uses of Funds:

ESTIMATED APPROPRIATIONS:	By Object	Of Appro
Salaries and Benefits	\$ 95,885,343.21	79.08%
Purchased Services	10,836,012.47	8.94%
Energy Services	3,744,447.84	3.09%
Supplies	8,097,940.42	6.68%
Capital Outlay	794,528.49	0.66%
Other Personnel Services	1,894,109.15	1.56%
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TOTAL ESTIMATED APPROPRIATIONS	\$ 121,252,381.58	
TOTAL USES OF FUNDS	\$ 121,252,381.58	

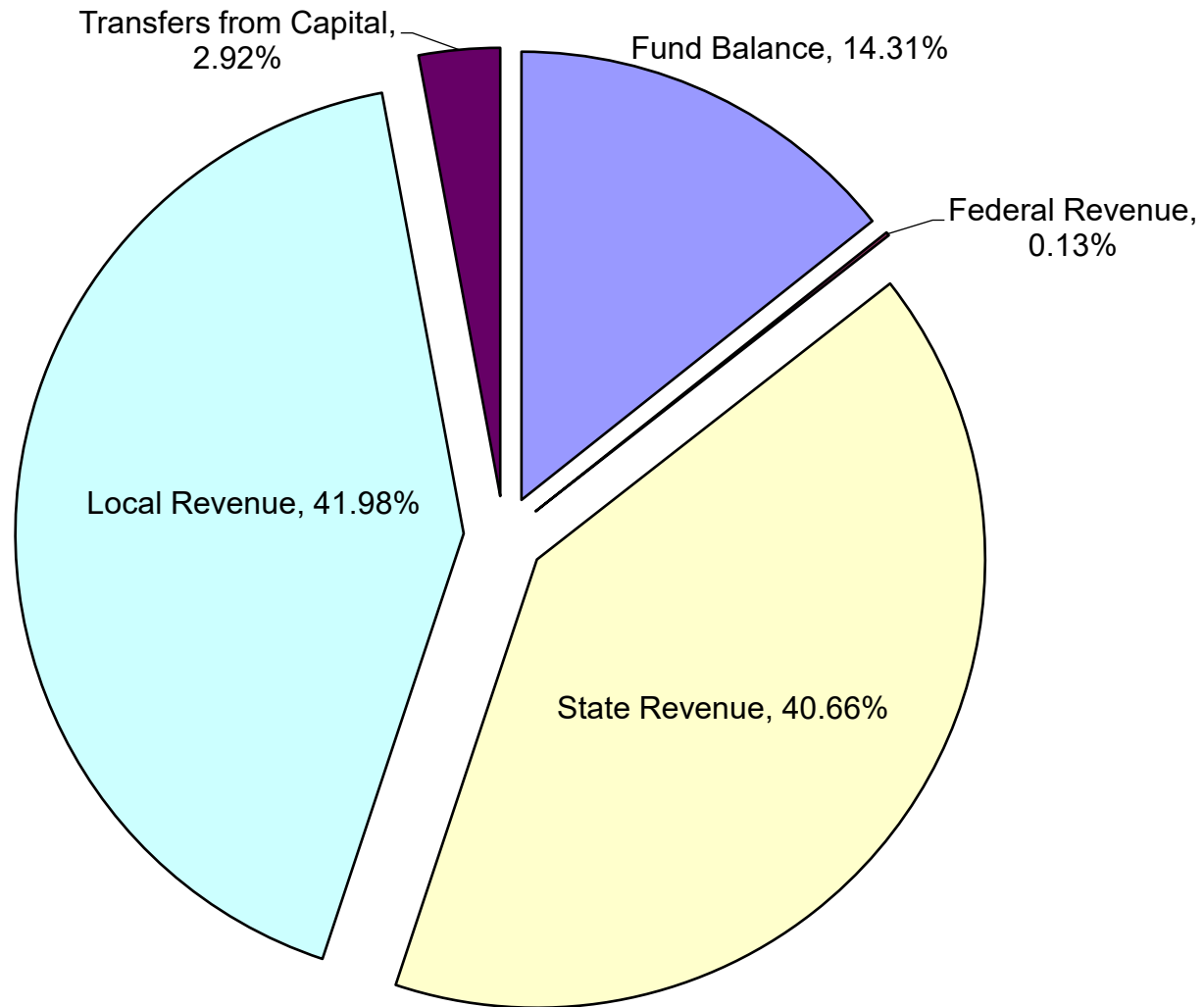
Uses of Funds:

ESTIMATED APPROPRIATIONS:	By Function	
Instructional	\$ 75,002,162.53	61.86%
Pupil Personnel Services	5,530,154.79	4.56%
Instructional Media Services	905,542.51	0.75%
Curriculum Development	2,654,602.50	2.19%
Staff Development	1,917,008.41	1.58%
Instructional Technology Support	2,068,829.23	1.71%
Board of Education	762,369.14	0.63%
General Administration	761,600.25	0.63%
School Administration	6,529,911.23	5.39%
Facilities Construction	913,635.92	0.75%
Fiscal Services	616,342.88	0.51%
Food Services	21,894.78	0.02%
Central Services	989,220.12	0.82%
Pupil Transportation Services	5,675,997.18	4.68%
Operation of Plant	11,196,952.42	9.23%
Maintenance of Plant	4,120,564.85	3.40%
Administrative Technology Support	1,106,890.26	0.91%
Community Services	478,702.58	0.39%
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TOTAL ESTIMATED APPROPRIATIONS	\$ 121,252,381.58	
TOTAL USES OF FUNDS	\$ 121,252,381.58	

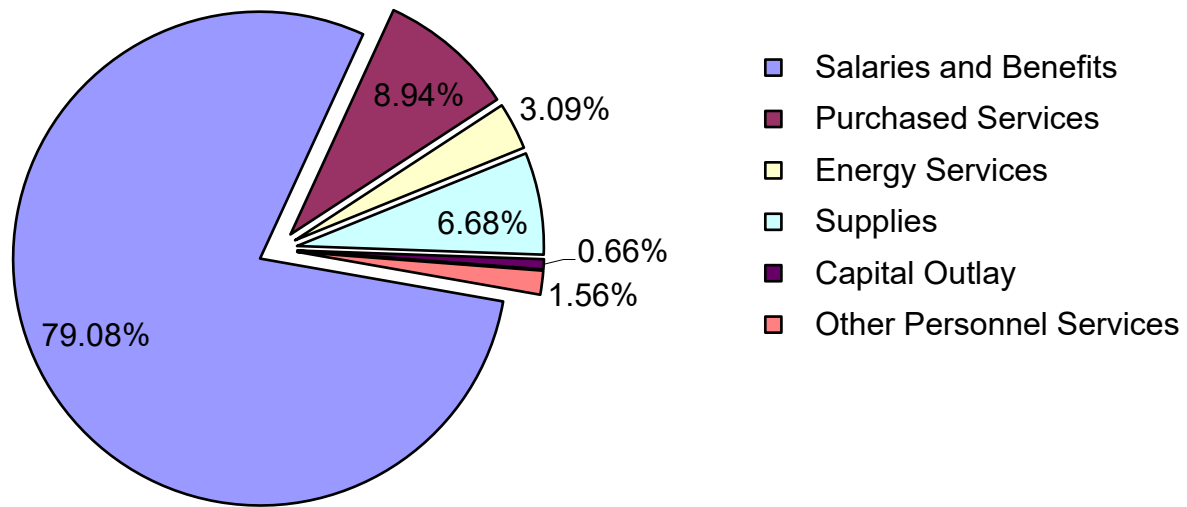
General Fund Revenues W/O Fund Balance



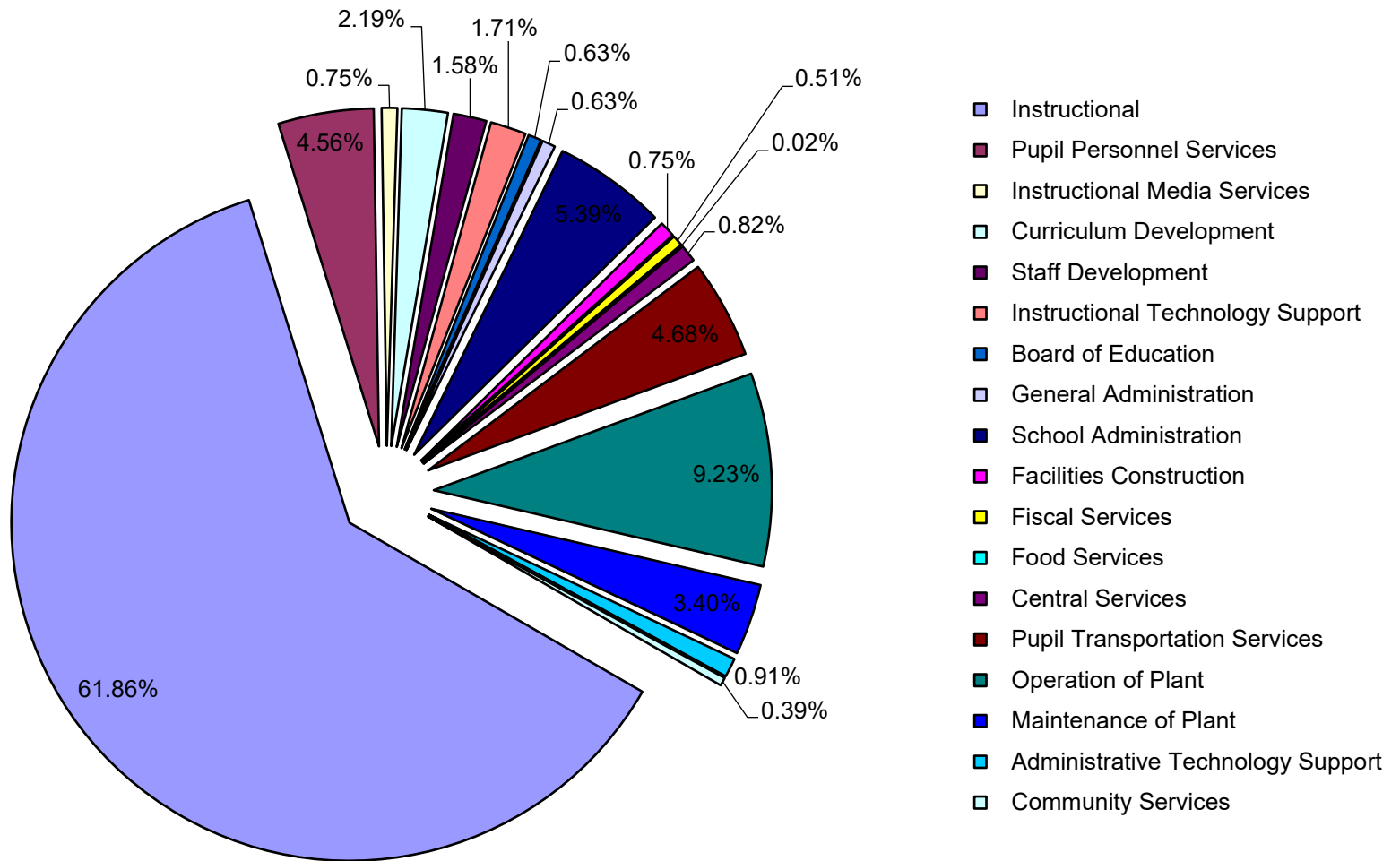
General Fund Revenue Analysis



General Fund By Object Category



General Fund by Functional Category



NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022

DEBT SERVICE FUNDS:

Sources of Funds:

ESTIMATED FUND BALANCE @ 06/31/2022

Reserved for Debt Service Racing Commission	\$ 38,570.56
Reserved for Debt Service Other	<u>1,144,991.84</u>

TOTAL FUND BALANCE 06/30/22 \$ 1,183,562.40

ESTIMATED NEW REVENUE:

Racing Commission Funds	\$ 171,152.82
Transfer in From Capital Project Fund	<u>1,144,991.84</u>

Total Estimated Revenue \$ 1,316,144.66

TOTAL SOURCES OF FUNDS \$ 2,499,707.06

Uses of Funds:

ESTIMATED APPROPRIATIONS:

Payment of Principal	\$ 1,179,671.82
Payment of Interest	136,472.84
Dues and Fees	<u> </u>

TOTAL ESTIMATED APPROPRIATIONS \$ 1,316,144.66

ESTIMATED FUND BALANCE 06/30/23

Reserved for Debt Service Racing Commission	\$ 38,570.56
Reserved for Debt Service Other	<u>1,144,991.84</u>

Total Reserve for Debt Service \$ 1,183,562.40

TOTAL USES OF FUNDS \$ 2,499,707.06

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022

CAPITAL PROJECTS FUNDS

at 1.500 mils

Sources of Funds:

ESTIMATED FUND BALANCE @ 06/30/2022	
Encumbered	\$ 18,828,136.41
Reserved for Capital Projects	<u>39,503,852.44</u>
 TOTAL FUND BALANCE 06/30/2022	 \$ 58,331,988.85
 ESTIMATED NEW REVENUE:	
Local Capital Improvement Funds	\$ 20,585,744.00
School Impact Fees	9,000,000.00
PECO New Construction	-
PECO Special Maintenance	460,828.45
Capital Outlay and Debt Service	438,000.00
Sale of Land	-
Interest	<u>-</u>
 Total Estimated Revenue	 <u>\$ 30,484,572.45</u>
 TOTAL SOURCES OF FUNDS	 <u><u>\$ 88,816,561.30</u></u>

Uses of Funds:

ESTIMATED APPROPRIATIONS: (See Schedule 3)	
New Appropriations	\$ 30,023,744.00
Encumbrances	18,828,136.41
Reserved for Capital Projects	<u>39,964,680.89</u>
 TOTAL ESTIMATED APPROPRIATIONS	 \$ 88,816,561.30
 ESTIMATED FUND BALANCE 06/30/23	
Reserved for Capital Projects	<u>\$ -</u>
 TOTAL FUND BALANCE	 \$ -
 TOTAL USES OF FUNDS	 <u><u>\$ 88,816,561.30</u></u>

NASSAU COUNTY SCHOOL BOARD

BUDGET HEARING

July 19, 2022

(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)	\$ 32,825,351.08	98980
YPS Cafeteria Remodel	11,043,856.95	98140
YHS Additional Classrooms	9,326,245.62	98970
YMS Additional Classrooms	7,553,813.36	98960
Technology Refresh, Additional Equipment	4,038,398.99	48510
Fernandina High School Mechanical Upgrades	3,572,145.43	98010
District Wide Chiller/Boiler Replacement	1,250,000.00	98300
Purchase of Land	1,089,204.99	92700
District-Wide Covered Walkways	1,038,969.80	98910
District-Wide Roof Replacement	1,000,168.80	98450
CES-Stacking Parent Pickup	997,500.00	98420
Special Maintenance	881,735.75	61100
CIS-Sewer Plant Replacement	782,630.00	98240
District Wide Fire Alarm Upgrades	637,331.95	98120
District Wide Portable Costs	629,796.24	98800
Purchase of Vehicles	567,594.00	95500
District Wide Chiller Replacement	543,602.45	98150
District-Wide HVAC Replacement	507,804.06	98440
CMS Stucco Repair	500,000.00	98310
District Wide Playground Improvements	500,000.00	98630
District Wide Furniture/ Equipment Needs	497,765.97	95500
Security (School Hardening) Grants	460,828.45	97XXX
District-Wide Athletic Field Renovations	445,075.04	98260
District Wide Flooring	390,662.57	98090
District Wide Fencing	291,073.02	61400
WES Bathrooms	290,942.63	98290
District-Wide Demolition of Buildings	281,750.00	98930
WES Additional Classrooms	272,757.95	98950
District Wide Painting	269,742.89	98040
District Office Renovations	250,399.50	98570
Safety and Security Issues	222,302.46	61500
FBHS-Repipe Water Main	180,000.00	98460
ELH Egress Window Replacement	120,000.00	98340
LED Lighting Retrofit	100,000.00	98270
Electrical Upgrades	90,266.08	98060
District Wide Custodial Equipment	89,452.19	95500
CMS Drainage Issues	48,000.00	98070
DW Irrigation Repairs	47,625.00	98480
Energy Conservation Projects	41,722.59	98200
District Wide Stage Curtains	40,377.75	98050
District-Wide Irrigation repairs	33,711.90	98190
Storage Tank Replacement (Transp)	30,000.00	98230
District White Board Replacment	20,000.00	98180
District Wide Tennis Court Replacement	20,000.00	98160
TRANSFERS		
Transfer for Maintenance Workorders (General)	2,362,000.00	95300
Transfer for Bus Leases (Debt)	1,144,994.84	54210
Transfer for Property Insurance (General)	725,867.00	59020
Transfer for Portable Leases (General)	535,200.00	98660
Transfer for Communications (General)	154,800.00	98280
Transfer for ERP Lease (General)	73,094.00	50040

TOTAL ESTIMATED APPROPRIATIONS

\$ 88,816,561.30

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022
(Schedule 3)

CAPITAL PROJECTS FUNDS

Uses of Funds:

ESTIMATED APPROPRIATIONS:

BY OBJECT:

	Original
610 Library Books	\$ -
630 New Construction	48,782,816.89
640 Furn, Equip, Computers	5,972,866.40
650 Motor Vehicles	567,594.00
660 Land	1,089,204.99
670 Land Improvements	5,350,319.43
680 Renovations and Remodel	22,057,803.75
910 Transfer to General Fund	3,850,961.00
920 Transfer to Debt Service	<u>1,144,994.84</u>
	<u>\$ 88,816,561.30</u>

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022

FOOD SERVICE FUND

Sources of Funds:

ESTIMATED FUND BALANCE @ 06/30/2022

Encumbered	\$	190,420.02
Designated for Inventories		81,680.72
Unencumbered		4,639,831.24
TOTAL FUND BALANCE 06/30/22	\$	4,911,931.98

ESTIMATED NEW REVENUE:

Federal Funds:

National School Lunch Reimbursement	\$	4,160,000.00
National School Breakfast Reimbursement		1,270,000.00
After School Snack Reimbursement		8,100.00
USDA Donated Foods		497,494.20
Summer Feeding		104,000.00
Total Federal Funds	\$	6,039,594.20

State Funds:

School Breakfast Supplement	\$	25,000.00
School Lunch Supplement		35,000.00
Total State Funds	\$	60,000.00

Local Funds:

Food Sales	\$	845,000.00
Interest		700.00
Donations		
Other Miscellaneous Sources		50,000.00
Total Local Funds	\$	895,700.00

Total Estimated Revenue	\$	6,995,294.20
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TOTAL SOURCES OF FUNDS

\$ 11,907,226.18

Uses of Funds:

ESTIMATED APPROPRIATIONS:

Salaries	\$	2,018,000.00
Benefits		764,000.00
Purchased Services		110,725.00
Repair and Maintenance Costs		89,000.00
Travel		15,200.00
Fuel for Vehicles		9,000.00
Fuel for Cooking		1,000.00
Materials and Supplies		445,086.78
Food		3,295,281.82
Capital Outlay		205,420.62
Dues and Fees		12,000.00
Indirect Costs		160,000.00
Other Personnel Services		61,000.00

TOTAL ESTIMATED APPROPRIATIONS	\$	7,185,714.22
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ESTIMATED FUND BALANCE 06/30/23

Designated for Inventories	\$	81,680.72
Unreserved		4,639,831.24
Total Estimated Fund Balance	\$	4,721,511.96

TOTAL USES OF FUNDS

\$ 11,907,226.18

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022

SPECIAL REVENUE FUNDS

Sources of Funds:

ESTIMATED NEW REVENUE:

Federal Funds:

New Grant Awards

Title I	\$ 1,720,679.00
Title IX - Homeless Grant	104,015.63
Title IV	124,542.42
Adult General Education	119,547.00
Carl Perkins Rural Sparsity	50,107.00
Carl Perkins Secondary	108,509.00
IDEA	3,151,257.91
IDEA Preschool	75,804.36
Title II	342,523.13
Title III - ESOL	48,174.25
Dual Enrollment Expansion	\$ 256,320.00
New Grant Awards	\$ 6,101,479.70

Carry Forward Balances

Title I	\$ 12,734.23
Title IV	79,501.32
Adult Education	21,700.99
Carl Perkins Rural Sparsity	250.00
Title II	14,527.12
ESSER I-HQ Curriculum for Reading	19,085.15
County CARES - Switch Gear	200,000.00
ESSER II - Lump Sum	332,840.50
ESSER II - Advanced Lump Sum	312,458.39
ESSER II - High Quality Reading Tutoring	163,573.94
ESSER II - CIVIC Literacy	16,881.51
ESSER III - ARP	4,837,704.85
ESSER III - ARP - Academic Acceleration	2,309,673.77
ESSER III - ARP - Homeless	200,261.00
ESSER III - ARP - IDEA	563,617.45
ESSER III - ARP - IDEA PreK	42,244.00
Total CarryForward Grants	\$ 9,127,054.22

TOTAL SOURCES OF FUNDS

\$ 15,228,533.92

NASSAU COUNTY SCHOOL BOARD
BUDGET HEARING
July 19, 2022

SPECIAL REVENUE FUNDS

Uses of Funds:

ESTIMATED APPROPRIATIONS:	By Object
Salaries	\$ 6,670,383.96
Benefits	2,009,069.53
Purchased Services	2,206,771.16
Energy Services	1,000.00
Supplies	2,973,374.76
Capital Outlay	300,244.09
Other Personnel Services/ Indirect Costs	1,067,690.42
TOTAL ESTIMATED APPROPRIATIONS	\$ 15,228,533.92
TOTAL USES OF FUNDS	\$ 15,228,533.92

Uses of Funds:

ESTIMATED APPROPRIATIONS:	By Function
Instructional	\$ 11,057,117.51
Pupil Personnel Services	306,973.83
Instructional Media Services	
Curriculum Development	1,011,854.05
Staff Development	798,702.80
Instructional Technology	366,922.73
Board of Education	
General Administration	622,837.71
School Administration	23,924.04
Facilities Construction	200,000.00
Food Services	56,200.00
Central Services	9,690.00
Transportation Services	234,493.24
Custodial Services	524,048.74
Administrative Technology	8,769.27
Community Services	7,000.00
TOTAL ESTIMATED APPROPRIATIONS	\$ 15,228,533.92
TOTAL USES OF FUNDS	\$ 15,228,533.92