

NASSAU COUNTY SCHOOL BOARD  
TENTATIVE ORIGINAL BUDGET  
FOR FISCAL YEAR 2024-2025

Submitted By: Ellen Harper  
Date: July 22, 2024

**COMPARISON OF FEFP CALCULATIONS  
FOR FISCAL YEAR 2024-25  
July 22, 2024**

	23-24 4th Calc Prior Year	24-25 1st Calc Budget	24-25 2nd Calc Budget	CHANGES BETWEEN CALCULATIONS		
				1st vs 4th	2nd vs 1st	2nd vs 4th
UNWEIGHTED FTE	13,412.86	14,056.91	14,056.91	644.05	-	644.05
WEIGHTED FTE	14,629.46	15,258.21	15,258.21	628.75	-	628.75
BASE STUDENT ALLOCATION	5,139.73	5,330.98	5,330.98	191.25	-	191.25
<b>BASE FEFP FUNDING</b>	<b>75,191,474</b>	<b>81,341,212</b>	<b>81,341,212</b>	<b>6,149,738</b>	<b>-</b>	<b>6,149,738</b>
SAFE SCHOOLS	1,149,524	1,319,432	1,319,432	169,908	-	169,908
ESE GUARANTEE	4,581,756	5,043,368	5,042,232	461,612	(1,136)	460,476
EDUCATIONAL ENRICHMENT	5,094,507	5,346,384	5,346,384	251,877	-	251,877
TRANSPORTATION	3,933,838	4,187,331	4,154,406	253,493	(32,925)	220,568
MENTAL HEALTH ALLOCATION	777,788	880,167	880,167	102,379	-	102,379
<b>GROSS STATE AND LOCAL FEFP</b>	<b>90,728,887</b>	<b>98,117,894</b>	<b>98,083,833</b>	<b>7,389,007</b>	<b>(34,061)</b>	<b>7,354,946</b>
REQUIRED LOCAL EFFORT	52,119,610	55,778,460	54,558,570	3,658,850	(1,219,890)	2,438,960
STATE SHARE OF FEFP	38,609,277	42,339,434	43,525,263	3,730,157	1,185,829	4,915,986
PRIOR YEAR ADJUSTMENTS	12,863			(12,863)	-	(12,863)
PRORATION FOR REVISED APPROPRIATION			(103,529)	-	(103,529)	(103,529)
STUDENT RESERVE ALLOCATION				-	-	-
<b>NET STATE FEFP</b>	<b>38,622,140</b>	<b>42,339,434</b>	<b>43,421,734</b>	<b>3,717,294</b>	<b>1,082,300</b>	<b>4,799,594</b>
FAMILY EMPOWERMENT SCHOLARSHIP	(7,465,607)	(10,283,807)	(10,283,807)	(2,818,200)	-	(2,818,200)
STATE DISCRETIONARY SUPPLEMENT	1,702,676	2,535,710	2,535,710	833,034	-	833,034
PRIOR YEAR ADJUSTMENTS	370,384			(370,384)	-	(370,384)
<b>CHANGE DUE TO SCHOLARSHIP PROGRAM</b>	<b>(5,392,547)</b>	<b>(7,748,097)</b>	<b>(7,748,097)</b>	<b>(2,355,550)</b>	<b>-</b>	<b>(2,355,550)</b>
<b>ADJUSTED NET STATE FEFP</b>	<b>33,229,593</b>	<b>34,591,337</b>	<b>35,673,637</b>	<b>1,361,744</b>	<b>1,082,300</b>	<b>2,444,044</b>
STATE CATEGORICALS:						
CLASS SIZE REDUCTION	12,220,698	12,492,775	12,492,775	272,077	-	272,077
<b>CATEGORICAL TOTAL</b>	<b>12,220,698</b>	<b>12,492,775</b>	<b>12,492,775</b>	<b>272,077</b>	<b>-</b>	<b>272,077</b>
<b>TOTAL STATE FUNDING</b>	<b>45,450,291</b>	<b>47,084,112</b>	<b>48,166,412</b>	<b>1,633,821</b>	<b>1,082,300</b>	<b>2,716,121</b>
LOCAL FUNDS						
REQUIRED LOCAL EFFORT	52,119,610	55,778,460	54,558,570	3,658,850	(1,219,890)	2,438,960
DISCRETIONARY EFFORT	12,137,443	13,107,850	13,245,638	970,407	137,788	1,108,195
<b>TOTAL LOCAL FUNDING</b>	<b>64,257,053</b>	<b>68,886,310</b>	<b>67,804,208</b>	<b>4,629,257</b>	<b>(1,082,102)</b>	<b>3,547,155</b>
<b>TOTAL STATE AND LOCAL AND FEDERAL</b>	<b>109,707,344</b>	<b>115,970,422</b>	<b>115,970,620</b>	<b>6,263,078</b>	<b>198</b>	<b>6,263,276</b>
AMOUNT PER UNWEIGHTED FTE	8,179.27	8,250.07	8,250.08	70.80	0.01	70.81
AMOUNT PER WEIGHTED FTE	7,499.07	7,600.53	7,600.54	101.46	0.01	101.47

SCHOOL CERTIFICATION OF TAXABLE VALUE						
Select Year	2024	5502 NASSAU CO SCHOOL DIST		01-Jul-24		
Current Year Taxable Value of Real Property for Operating Purposes					(1)	\$ 17,255,049,408
Current Yr Taxable Value of Personal Property for Operating Purposes					(2)	\$ 1,140,917,625
Current Yr T V of Centrally Assessed Property for Operating Purposes					(3)	\$ 49,941,200
Current Yr Gross T V for Operating Purposes (Ln. 1 + Ln. 2 + Ln. 3)					(4)	\$ 18,445,908,233
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)	\$ 656,910,467
Current Year Adjusted Taxable Value (Ln. 4 - Ln. 5)					(6)	\$ 17,788,997,766
Prior Year FINAL Gross Taxable Value					(7)	\$ 16,917,816,018
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)	NO
Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)					(9)	3.2120
Prior Year Local Board Millage Levy (All Discretionary Millages)					(10)	3.2480
Prior Year State Law Proceeds (Ln. 7 x Ln. 9) / 1000					(11)	\$ 54,340,025
Prior Year Local Board Proceeds (Ln. 7 x Ln. 10) / 1000					(12)	\$ 54,949,066
Prior Yr Total State Law & Local Board Proceeds (Ln. 11 + Ln. 12)					(13)	\$ 109,289,091
Current Year State Law Rolled-Back Rate (Ln. 11 ÷ Ln. 6) x 1000					(14)	3.0547
Current Yr Local Board Rolled-Back Rate (Ln. 12 ÷ Ln. 6) x 1000					(15)	3.0889
Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)					(16)	3.0810
Capital Outlay :	Discretionary Operating:	Discretinary Capital Improvement :	Critical Capital Outlay or Critical Operating:	Additional Voted Millage :		
1.5000	0.7480	0.0000	0.0000	1.0000		
Current Year Proposed Local Board Millage Rate					(17)	3.2480
Current Yr State Law Proceeds (Ln. 4 x Ln. 16) / 1000					(18)	\$ 56,831,843
Current Year Local Board Proceeds (Ln. 4 x Ln. 17) / 1000					(19)	\$ 59,912,310
Current Yr Total State Law & Local Board Proceeds (Ln. 18 + Ln. 19)					(20)	\$ 116,744,153
Current Yr Prop State Law Rate as % Change of State Law RBR ((Ln. 16 / Ln. 14) -1) x 100					(21)	0.86
Current Year Total Proposed Rate as % Change of RBR ((Ln. 16 + Ln. 17) ÷ (Ln. 14 + Ln. 15) - 1) x 100					(22)	3.02
{[Line (16)] ÷ [line (16) + line (17)]} - Stated in Words & rounded to the nearest tenth						0.49
RLE + Discretionary Operating + Disc. Capital Impv + Critical Capital Outlay or Operating + voted additional						4.8290
	Millage	Line 4		96% Proceeds		
		Minimum \$ amount to be used for budget and ESE 524				
State Law (RLE)	3.0810	\$ 18,445,908,233		\$ 54,558,570		
Capital Outlay	1.5000	\$ 18,445,908,233		\$ 26,562,108		
Discretionary Operating	0.7480	\$ 18,445,908,233		\$ 13,245,638		
Discretionary Capital Improvement	0.0000	\$ 18,445,908,233		\$ -		
Critical Capital Outlay or Critical Operating	0.0000	\$ 18,445,908,233		\$ -		
Additional Voted Millage	1.0000	\$ 18,445,908,233		\$ 17,708,072		
Total	6.3290			\$ 112,074,387		
					\$ 116,744,153	

**NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024**

**GENERAL OPERATING FUND**

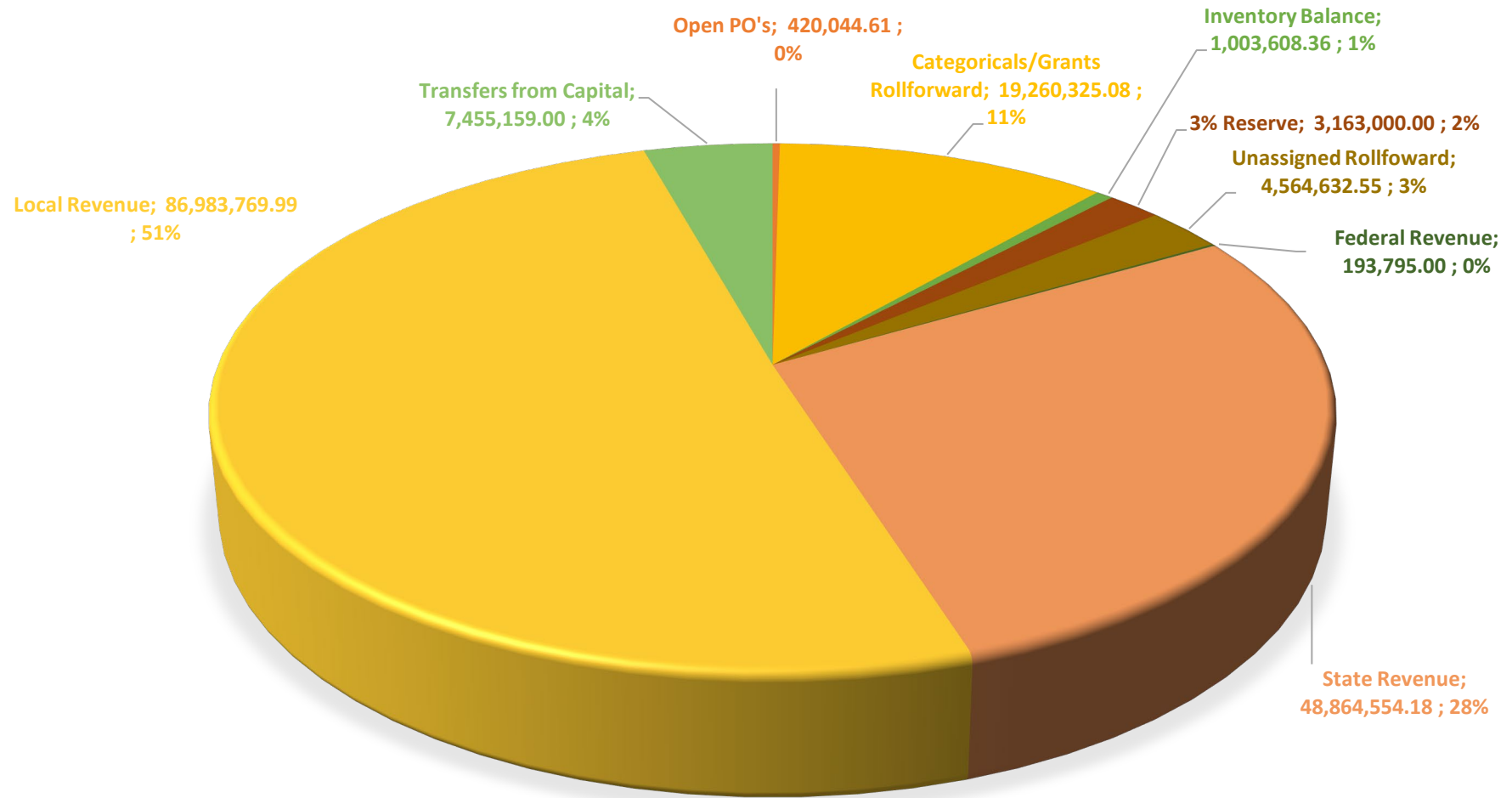
**Sources of Funds:**

ESTIMATED FUND BALANCE @ July 1, 2024	Jul-24	Jul-23	Jul-22	Jul-21	Jul-20	Jul-19	Jul-18
Encumbered (Open Purchase Orders)	\$ 420,044.61	\$ 366,833.22	\$ 340,306.75	\$ 155,858.89	\$ 326,654.75	\$ 520,123.61	\$ 1,378,919.84
Reserved for Categoricals and Grants	19,260,325.08	12,003,548.29	8,907,304.25	9,382,941.78	6,015,960.55	6,668,518.21	6,088,827.67
Designated for Inventories	1,003,608.36	1,003,608.36	954,563.38	954,563.38	973,482.49	979,958.38	997,846.27
Designated for Cash Reserves	3,163,000.00	3,300,000.00	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	2,680,000.00
Unencumbered	4,564,632.55	4,248,839.14	5,876,612.60	4,065,690.90	3,987,318.94	2,967,665.32	4,131,759.44
<b>TOTAL FUND BALANCE</b>	<b>\$ 28,411,610.60</b>	<b>\$ 20,922,829.01</b>	<b>\$ 18,878,786.98</b>	<b>\$ 17,359,054.95</b>	<b>\$ 14,103,416.73</b>	<b>\$ 13,936,265.52</b>	<b>\$ 15,277,353.22</b>
ESTIMATED NEW REVENUE: (See Schedule1)							
Federal Sources	\$ 193,795.00	\$ 179,429.00	\$ 172,000.00	\$ 167,102.06	\$ 65,000.00	\$ 65,000.00	\$ 60,000.00
State Sources	48,864,554.18	48,236,148.00	53,630,299.00	46,136,281.00	51,744,107.60	50,995,151.00	48,216,924.00
Local Sources	86,983,769.99	82,237,895.37	55,369,329.00	51,329,506.93	47,899,042.96	46,082,014.05	43,765,454.17
Transfers in from Capital	7,455,159.00	6,799,786.30	3,850,960.00	3,633,771.00	3,409,899.00	3,210,307.00	2,978,953.00
Total Estimated Revenues	\$ 143,497,278.17	\$ 137,453,258.67	\$ 113,022,588.00	\$ 101,266,660.99	\$ 103,118,049.56	\$ 100,352,472.05	\$ 95,021,331.17
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 171,908,888.77</b>	<b>\$ 158,376,087.68</b>	<b>\$ 131,901,374.98</b>	<b>\$ 118,625,715.94</b>	<b>\$ 117,221,466.29</b>	<b>\$ 114,288,737.57</b>	<b>\$ 110,298,684.39</b>

**Uses of Funds:**

	\$ (15,157,724.01)	\$ (7,316,902.87)	\$ (2,807,920.59)	\$ (4,133,189.29)	\$ (3,017,685.34)	\$ (1,609,663.72)	\$ (3,790,689.63)
ESTIMATED APPROPRIATIONS: (See Schedule 2)							
New Appropriations	\$ 158,655,002.18	\$ 144,770,161.54	\$ 115,830,508.59	\$ 105,399,850.28	\$ 106,135,734.90	\$ 101,962,135.77	\$ 98,812,020.80
Encumbrances	3,061,876.73	1,264,524.50	340,306.75	155,858.89	326,654.75	520,123.61	1,378,919.84
Categorical and Grant Carryforwards	5,947,657.31	5,558,835.01	5,081,566.24	6,410,207.39	6,015,960.55	6,668,518.21	6,088,827.67
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 167,664,536.22</b>	<b>\$ 151,593,521.05</b>	<b>\$ 121,252,381.58</b>	<b>\$ 111,965,916.56</b>	<b>\$ 112,478,350.20</b>	<b>\$ 109,150,777.59</b>	<b>\$ 106,279,768.31</b>
ESTIMATED FUND BALANCE June 30, 2025							
Contingency Reserve	\$ 1,128,682.34	\$ 2,519,428.47	\$ 3,113,883.67	\$ 1,847,778.50	\$ 711,045.40	\$ 2,920,000.00	\$ 2,163,157.81
Millage Fund Reserve	619,882.00	-	-	-	-	-	-
Designated for Inventories	1,003,608.36	1,003,608.36	954,563.38	954,563.38	973,482.49	979,958.38	997,846.27
FES Scholarship Reserve	-	1,767,416.00	5,082,817.30	1,900,000.00	1,215,000.00	650,000.00	857,912.00
Proshares - Assigned	1,492,179.85	1,492,113.80	1,497,729.05	1,957,457.50	1,843,588.20	-	-
Undesignated	-	-	-	-	-	588,001.60	-
Total Estimated Fund Balance	\$ 4,244,352.55	\$ 6,782,566.63	\$ 10,648,993.40	\$ 6,659,799.38	\$ 4,743,116.09	\$ 5,137,959.98	\$ 4,018,916.08
<b>TOTAL USES OF FUNDS</b>	<b>\$ 171,908,888.77</b>	<b>\$ 158,376,087.68</b>	<b>\$ 131,901,374.98</b>	<b>\$ 118,625,715.94</b>	<b>\$ 117,221,466.29</b>	<b>\$ 114,288,737.57</b>	<b>\$ 110,298,684.39</b>

## GENERAL FUND SOURCES OF FUNDS



**NASSAU COUNTY SCHOOL BOARD**  
**BUDGET HEARING**  
**July 22, 2024**

**SCHEDULE 1**

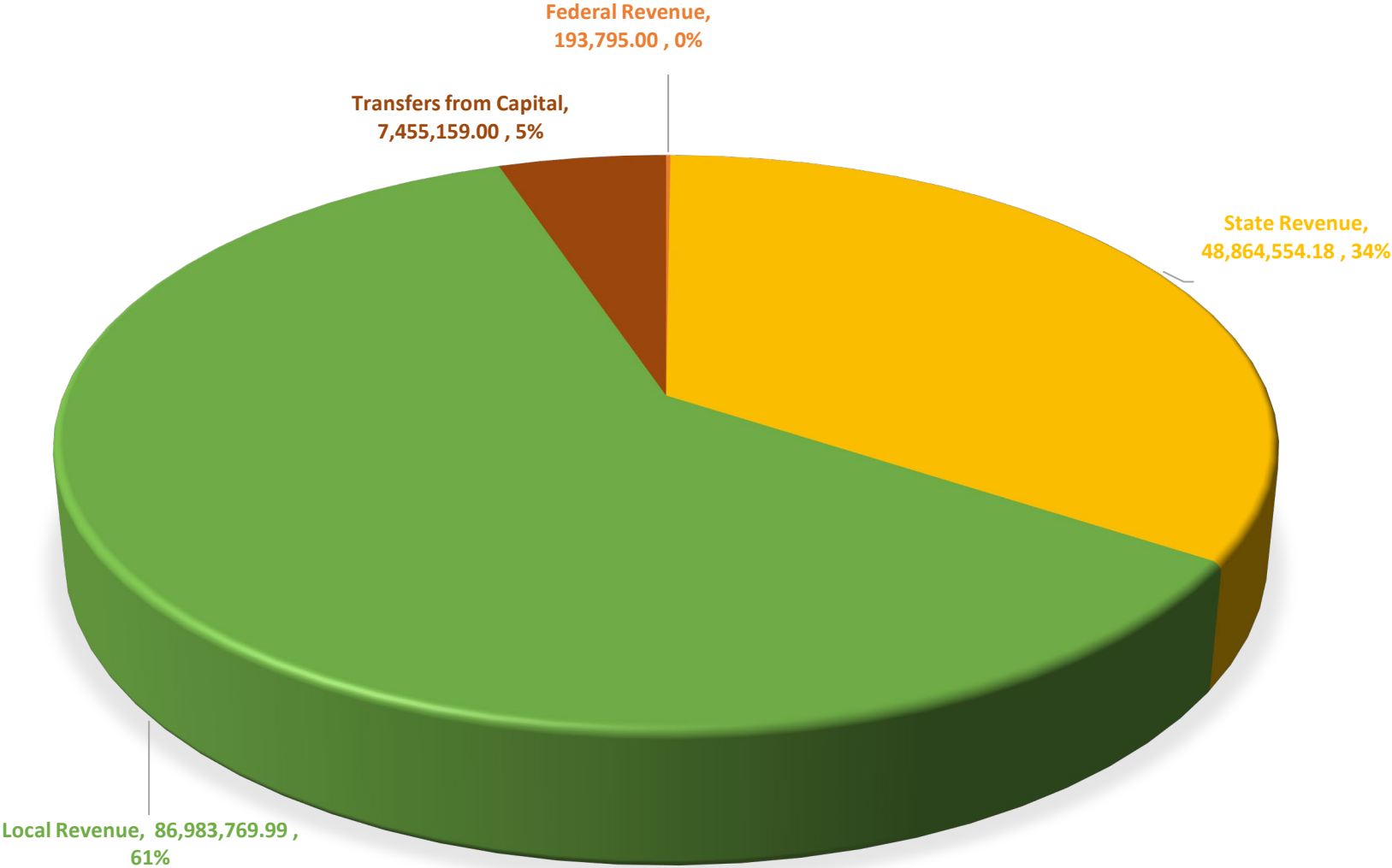
	Account Number	Proposed Budget Amount	2023-2024 Collected	Change
<b>GENERAL FUND:</b>				
Estimated Revenues:				
<b>FEDERAL:</b>				
Reserve Officers Training Corps (ROTC)	3191	105,283.00	85,368.87	19,914.13
<b>Total Federal Direct</b>	3100	<b>105,283.00</b>	<b>85,368.87</b>	<b>19,914.13</b>
<b>FEDERAL THRU STATE:</b>				
Medicaid Reimbursement	3202		548,114.86	(548,114.86)
CVRR - CARRT	3290	88,512.00	76,069.94	12,442.06
<b>Total Federal Thru State</b>	3200	<b>88,512.00</b>	<b>624,184.80</b>	<b>(535,672.80)</b>
<b>STATE:</b>				
Florida Education Finance Program	3310	18,931,016.00	17,692,180.00	1,238,836.00
Safe Schools		1,319,432.00	1,149,524.00	169,908.00
ESE Guarantee		5,042,232.00	4,581,756.00	460,476.00
Educational Enhancement		5,346,384.00	5,094,507.00	251,877.00
Transportation		4,154,406.00	3,933,838.00	220,568.00
Mental Health		880,167.00	777,788.00	102,379.00
<b>Total State FEFP</b>		<b>35,673,637.00</b>	<b>33,229,593.00</b>	<b>2,444,044.00</b>
Workforce Development	3315	614,045.00	978,771.00	(364,726.00)
Workforce Incentive	3317		26,894.00	(26,894.00)
CO & DS Withheld for Administrative Expense	3323			-
Racing Commission Funds	3341	52,097.18	52,097.18	-
State Forest Funds	3342			-
State License Tax	3343	32,000.00	32,900.16	(900.16)
State Discretionary NEW	3344			-
Class Size Reduction Categorical	3355	12,492,775.00	12,220,698.00	272,077.00
School Recognition Funds	3361		1,765,665.00	(1,765,665.00)
Teacher Recruitment and Retention	3362			-
Excellent Teaching Program	3363			-
Preschool Projects	3371		28,153.00	(28,153.00)
Full Service School	3378			-
Miscellaneous State Sources	3390		737,171.84	(737,171.84)
<b>Total State</b>	3300	<b>48,864,554.18</b>	<b>49,071,943.18</b>	<b>(207,389.00)</b>
<b>LOCAL:</b>				
District School Tax	3411			-
Required Local Effort		54,558,570.00	52,305,776.70	2,252,793.30
Discretionary		13,245,638.00	12,180,802.17	1,064,835.83
Additional Voted Millage		17,708,072.00	16,284,487.38	1,423,584.62
<b>Total Taxes</b>		<b>85,512,280.00</b>	<b>80,771,066.25</b>	<b>4,741,213.75</b>
Prior Year Taxes	3414		23,810.49	(23,810.49)
Payment in Lieu of Taxes	3422		1,685.70	(1,685.70)
Excess Fees	3423			-
Tuition (Non-Resident)	3424			-
Rent	3425	100,000.00	110,054.81	(10,054.81)
Interest, Including Profit on Investment	3430	600,000.00	1,482,225.58	(882,225.58)
Gifts, Grants, & Bequests	3440	66,489.99	312,523.40	(246,033.41)

**NASSAU COUNTY SCHOOL BOARD**  
**BUDGET HEARING**  
**July 22, 2024**

**SCHEDULE 1**

	Account Number	Proposed Budget Amount	2023-2024 Collected	Change
<b>GENERAL FUND:</b>				
Adult General Education Course Fees	3461		5,729.12	(5,729.12)
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			-
Other Student Fees	3469		24,555.00	(24,555.00)
Preschool Program Fees	3471			-
Prekindergarten Early Intervention Fees	3472			-
School Age Child Care Fees	3473			-
Other Schools, Courses and Classes Fees	3479		4,397.00	(4,397.00)
Miscellaneous Local Sources	3490	5,000.00	127,759.66	(122,759.66)
Federal Indirect Cost Rate		290,000.00	522,407.48	(232,407.48)
Refund of Prior Year Expenditure			312,475.87	(312,475.87)
Transportation Charge for School Activity			40,325.24	(40,325.24)
Inventory Purchases		410,000.00		410,000.00
<b>Total Local</b>	3400	<b>86,983,769.99</b>	<b>83,739,015.60</b>	<b>7,985,968.14</b>
<b>OTHER FINANCING SOURCES:</b>				
Insurance Recoveries	3741			-
Sale of Equipment	3733		7,572.27	(7,572.27)
Transfers In:				
From Capital Projects Funds	3630			
ERP Leases		81,350.00	79,818.50	1,531.50
Property Insurance		1,197,965.00	1,263,022.00	(65,057.00)
Maintenance Transfer		2,400,000.00	1,963,151.14	436,848.86
School Bus Driver Salaries and Benefits		2,100,000.00	2,125,781.97	(25,781.97)
Communications Equipment Lease		154,800.00	154,800.00	-
Portable Leases		1,096,044.00	568,200.00	527,844.00
Printer Leases		215,000.00	105,372.90	109,627.10
Generator Leases		210,000.00		210,000.00
From Special Revenues Funds	3640			
Total Transfers In	3600	7,455,159.00	6,260,146.51	1,195,012.49
<b>Total Other Financing Sources</b>		<b>7,455,159.00</b>	<b>6,267,718.78</b>	<b>1,187,440.22</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>143,497,278.17</b>	<b>139,788,231.23</b>	<b>8,450,260.69</b>

**GENERAL FUND REVENUE SOURCES**





NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024

**GENERAL OPERATING FUND**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Object	Percentage
Salaries and Benefits	\$ 125,588,200.23	74.90%
Purchased Services	14,885,055.05	8.88%
Energy Services	4,549,252.94	2.71%
Supplies	13,506,210.20	8.06%
Capital Outlay	6,931,855.26	4.13%
Other Personnel Services	2,203,962.54	1.31%
TOTAL ESTIMATED APPROPRIATIONS	\$ 167,664,536.22	100.00%
<b>TOTAL USES OF FUNDS</b>	<b>\$ 167,664,536.22</b>	

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Function	Percentage
Instructional	\$ 100,283,721.26	59.81%
Pupil Personnel Services	7,332,094.55	4.37%
Instructional Media Services	1,006,343.91	0.60%
Curriculum Development	3,115,972.23	1.86%
Staff Development	2,478,433.24	1.48%
Instructional Technology Support	2,973,671.69	1.77%
Board of Education	1,030,033.70	0.61%
General Administration	983,541.73	0.59%
School Administration	8,694,084.79	5.19%
Facilities Construction	5,754,153.82	3.43%
Fiscal Services	813,756.78	0.49%
Food Services	783,234.44	0.47%
Central Services	1,302,170.12	0.78%
Pupil Transportation Services	7,729,715.03	4.61%
Operation of Plant	16,635,438.91	9.92%
Maintenance of Plant	4,959,265.22	2.96%
Administrative Technology Support	1,394,818.11	0.83%
Community Services	394,086.69	0.24%
TOTAL ESTIMATED APPROPRIATIONS	\$ 167,664,536.22	
<b>TOTAL USES OF FUNDS</b>	<b>\$ 167,664,536.22</b>	

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024

**DEBT SERVICE FUNDS:**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2024

Reserved for Debt Service Racing Commission	\$ 39,595.21
Reserved for Debt Service Other	<u>1,150,791.53</u>

TOTAL FUND BALANCE 06/30/24	\$ 1,190,386.74
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ESTIMATED NEW REVENUE:

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

Total Estimated Revenue	<u>\$ 1,316,144.66</u>
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<b>TOTAL SOURCES OF FUNDS</b>	<b><u><u>\$ 2,506,531.40</u></u></b>
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**Uses of Funds:**

ESTIMATED APPROPRIATIONS:

Payment of Principal	\$ 1,222,791.82
Payment of Interest	\$ 93,352.84
Dues and Fees	<u>\$ -</u>

TOTAL ESTIMATED APPROPRIATIONS	\$ 1,316,144.66
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ESTIMATED FUND BALANCE 06/30/25

Reserved for Debt Service Racing Commission	\$ 39,595.21
Reserved for Debt Service Other	<u>1,150,791.53</u>

Total Reserve for Debt Service	<u>\$ 1,190,386.74</u>
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<b>TOTAL USES OF FUNDS</b>	<b><u><u>\$ 2,506,531.40</u></u></b>
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NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024

**CAPITAL PROJECTS FUNDS**

at 1.500 mils

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2024	
Encumbered	\$ 11,585,676.34
Reserved for Capital Projects	<u>70,089,454.67</u>
 TOTAL FUND BALANCE 06/30/2024	 \$ 81,675,131.01
 ESTIMATED NEW REVENUE:	
Local Capital Improvement Funds	\$ 26,499,427.00
School Impact Fees	3,000,000.00
PECO New Construction	-
PECO Special Maintenance	206,035.00
Capital Outlay and Debt Service	450,000.00
Sale of Land	-
Interest	<u>-</u>
 Total Estimated Revenue	 <u>\$ 30,155,462.00</u>
 <b>TOTAL SOURCES OF FUNDS</b>	 <u><u>\$ 111,830,593.01</u></u>

**Uses of Funds:**

ESTIMATED APPROPRIATIONS: (See Schedule 3)	
New Appropriations	\$ 30,155,462.00
Encumbrances	11,585,676.34
Reserved for Capital Projects	<u>70,089,454.67</u>
 TOTAL ESTIMATED APPROPRIATIONS	 \$ 111,830,593.01
 ESTIMATED FUND BALANCE 06/30/25	
Reserved for Capital Projects	<u>\$ -</u>
 TOTAL FUND BALANCE	 \$ -
 <b>TOTAL USES OF FUNDS</b>	 <u><u>\$ 111,830,593.01</u></u>

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024  
(Schedule 2)

**CAPITAL PROJECTS FUNDS**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:

BY OBJECT:	Original
610 Library Books	\$ -
630 New Construction	51,148,136.18
640 Furn, Equip, Computers	7,881,715.27
650 Motor Vehicles	721,831.81
660 Land	1,163,748.93
670 Land Improvements	12,179,262.93
680 Renovations and Remodel	30,135,747.05
910 Transfer to General Fund	7,455,159.00
920 Transfer to Debt Service	<u>1,144,991.84</u>
	<u>\$ 111,830,593.01</u>

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024  
(Schedule 3)

Location	Description	23-24 Open Purchase Orders	Unspent Funds from 23-24	New Revenue for 24-25	Total
DW	Custodial Equipment - Mowers			60,000.00	60,000.00
DW	District-Wide Covered Walkways		276,681.40		276,681.40
DW	Portable Costs for Installation	340,362.98	53,959.79	290,000.00	684,322.77
DW	Safety Needs		34,818.93		34,818.93
DW	Technology Refresh, Additional Equipment	476,026.14	3,444,028.01	750,000.00	4,670,054.15
DW	Transfer for Printer Lease			215,000.00	215,000.00
DW	Custodial Equipment			50,000.00	50,000.00
DW	District Wide Flooring	58,493.92	111,250.35	400,000.00	569,744.27
DW	District Wide Painting	5,866.88	229,306.40		235,173.28
DW	District-Wide Alarms		1,547,109.36		1,547,109.36
DW	District-Wide Athletic Field Renovations	7,700.00	176,314.71		184,014.71
DW	District-Wide Boiler replacement	7,841.25	500,000.00		507,841.25
DW	District-Wide Chiller Replacement		271,642.44	700,000.00	971,642.44
DW	District-Wide Demolition of Buildings		100,000.00		100,000.00
DW	District-Wide Fencing		138,644.69		138,644.69
DW	District-Wide Fire Alarm Upgrades		511,456.75		511,456.75
DW	District-Wide Furniture	672,541.52	1,051,119.60	500,000.00	2,223,661.12
DW	District-Wide HVAC Replacement		73,904.52	750,000.00	823,904.52
DW	District-Wide Irrigation repairs		24,457.36		24,457.36
DW	District-Wide Playground Improvements		471,355.26		471,355.26
DW	District-Wide Sidewalks		30,000.00		30,000.00
DW	District-Wide Special Maintenance		823,956.89	500,000.00	1,323,956.89
DW	District-Wide Stage Curtains	9,943.25	40,679.01		50,622.26
DW	DW Irrigation Repairs		87,584.56		87,584.56
DW	Energy Conservation Projects		2,149.30		2,149.30
DW	Land Purchases		1,163,748.93		1,163,748.93
DW	LED Lighting Retrofit	6,611.50	7,716.10		14,327.60
DW	New School - TBD		41,617,041.74	6,309,276.16	47,926,317.90
DW	Shades for Outdoors Areas		34,842.00		34,842.00
DW	Storage Building			50,000.00	50,000.00
DW	Trailers			33,000.00	33,000.00
DW	Transfer ERP Lease			81,350.00	81,350.00
DW	Transfer for Communications Lease			154,800.00	154,800.00
DW	Transfer for Portable Leases			24,000.00	24,000.00
DW	Transfer for School Bus Lease Purchase Program			1,144,991.84	1,144,991.84
DW	Transfer Maintenance Work Orders			2,400,000.00	2,400,000.00
DW	Transfer Property Insurance			1,197,965.00	1,197,965.00
DW	Transfer School Bus Drived Salaries and Benefits			2,100,000.00	2,100,000.00
DW	Vehicles - 2 Trucks		60,143.00		60,143.00
DW	Vehicles - 1 Dually Truck and 1 Tractor(Grass Crew)			102,000.00	102,000.00
DW	Vehicles - 1 truck	45,655.00			45,655.00
DW	Vehicles - 1 truck(Maintenance)			70,000.00	70,000.00
DW	Vehicles - 1 Van	49,879.50	1,000.00		50,879.50
DW	Vehicles - 2 Vans and 1 Truck		67,952.31		67,952.31
DW	Vehicles - 3 Vans and 2 Trucks	134,202.00			134,202.00
DW	Vehicles - 5 Vans		191,000.00		191,000.00
YCEC	District Wide Painting	5,108.25			5,108.25
YCEC	District-Wide Stage Sound Systems Upgrades	129,305.62			129,305.62
<b>District Wide Subtotal</b>		<b>1,949,537.81</b>	<b>53,143,863.41</b>	<b>17,882,383.00</b>	<b>72,975,784.22</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024  
(Schedule 3)

Location	Description	23-24 Open Purchase Orders	Unspent Funds from 23-24	New Revenue for 24-25	Total
BES	District-Wide Boiler replacement	15,019.96			15,019.96
CES	CES-Stacking* Parent Pickup	2,240,808.61	177,536.38		2,418,344.99
CES	District-Wide Roof Replacments			500,000.00	500,000.00
CES	District-Wide Stage Sound Systems Upgrades	32,460.84	256.18		32,717.02
CES	Transfer for Portable Leases			24,000.00	24,000.00
CIS	District-Wide Boiler replacement	15,019.96			15,019.96
CIS	District-Wide Fencing	4,800.00			4,800.00
CIS	District-Wide Playground Improvements			200,000.00	200,000.00
CIS	Drainage Improvements	28,000.00			28,000.00
CIS	Sewer Plant Replacement	25,800.00	693,449.00		719,249.00
CIS	Shades for Outdoors Areas	60,135.00			60,135.00
CIS	Water Plant Renovations	32,000.00	200,000.00	200,000.00	432,000.00
CMS	CMS Stucco Repair	75,900.00	500,000.00		575,900.00
CMS	District-Wide Boiler replacement	1,048,016.82	867,803.00		1,915,819.82
CMS	District-Wide Stage Sound Systems Upgrades	52,523.38	4,469.02		56,992.40
CMS	Drainage Improvements		50,000.00		50,000.00
CMS	Main Distribution Panel Upgrades	7,590.00	470,761.71		478,351.71
CMS	Marquee			50,000.00	50,000.00
CMS	Restrooms Remodel	4,241.91	470,660.35		474,902.26
CMS	Transfer for Portable Leases			12,000.00	12,000.00
WNHS	AG Classroom Improvements	38,268.00	57,070.48		95,338.48
WNHS	District-Wide Athletic Buildings		195,202.50	500,000.00	695,202.50
WNHS	District-Wide HVAC Replacement		500,000.00		500,000.00
WNHS	District-Wide Stage Sound Systems Upgrades	50,882.62	4,031.53		54,914.15
WNHS	Drainage Improvements			200,000.00	200,000.00
WNHS	Gymnasium Renovations			200,000.00	200,000.00
WNHS	Tennis Courts Replacement			1,000,000.00	1,000,000.00
<b>Bryceville/Callahan Area Subtotal</b>		<b>3,731,467.10</b>	<b>4,191,240.15</b>	<b>2,886,000.00</b>	<b>10,808,707.25</b>
ELH	Portable Costs for Installation	76,045.00	8,655.00		84,700.00
ELH	Covered Play Area and Storage	28,995.00			28,995.00
ELH	District-Wide Boiler replacement	15,019.96			15,019.96
ELH	District-Wide HVAC Replacement		500,000.00		500,000.00
ELH	District-Wide Playground Improvements	52,807.27			52,807.27
ELH	District-Wide Stage Sound Systems Upgrades	35,794.43	8,173.51		43,967.94
ELH	Egress Window Replacement	464,458.90	14,525.70		478,984.60
ELH	Metal Building PE			400,000.00	400,000.00
ELH	Transfer for Portable Leases			70,800.00	70,800.00
FBHS	District-Wide Covered Walkways		500,000.00		500,000.00
FBHS	District-Wide Alarms	16,154.86			16,154.86
FBHS	District-Wide Athletic Field Renovations	79,200.00	2,355,009.19		2,434,209.19
FBHS	District-Wide Boiler replacement	180,226.45	34,000.00		214,226.45
FBHS	District-Wide Flooring	43,450.00			43,450.00
FBHS	District-Wide Intercom System Upgrades		249,157.92		249,157.92
FBHS	District-Wide Roof Replacments	1,072,916.90	47,083.10		1,120,000.00
FBHS	FBHS Mechanical	1,753,962.27	95,482.10		1,849,444.37
FBHS	Kitchen Exhaust			150,000.00	150,000.00
FBHS	Safety Grant			206,035.00	206,035.00
FBHS	Transfer for Portable Leases			36,000.00	36,000.00
FBMS	Portable Costs for Installation	23,232.00		10,000.00	33,232.00
FBMS	District-Wide Boiler replacement	15,019.96			15,019.96
FBMS	District-Wide Stage Sound Systems Upgrades	41,858.76	859.29		42,718.05
FBMS	Transfer for Portable Leases			60,000.00	60,000.00
SSE	District-Wide Boiler replacement	32,042.59			32,042.59
SSE	District-Wide Playground Improvements	41,171.70			41,171.70
SSE	District-Wide Stage Sound Systems Upgrades	37,414.36	1,089.11		38,503.47
SSE	Main Distribution Panel Upgrades	7,920.00	269,370.36		277,290.36
SSE	Transfer for Portable Leases			60,000.00	60,000.00
<b>Fernandina Beach Area Subtotal</b>		<b>4,017,690.41</b>	<b>4,083,405.28</b>	<b>992,835.00</b>	<b>9,093,930.69</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024  
(Schedule 3)

Location	Description	23-24 Open Purchase Orders	Unspent Funds from 23-24	New Revenue for 24-25	Total
HES	District-Wide Boiler replacement	15,019.96			15,019.96
HES	District-Wide Playground Improvements	58,619.94			58,619.94
HES	District-Wide Roof Replacments			500,000.00	500,000.00
HES	District-Wide Stage Sound Systems Upgrades	34,906.88	9,061.06		43,967.94
HES	Drainage Improvements	12,500.00	500,000.00		512,500.00
HES	Shades for Outdoors Areas	8,320.00			8,320.00
HMSH	AG Classroom Improvements			150,000.00	150,000.00
HMSH	Bathrooms at Athletic Field	44,344.50	255,655.50		300,000.00
HMSH	District-Wide Athletic Buildings			500,000.00	500,000.00
HMSH	District-Wide Athletic Field Renovations	14,855.00	2,020.82		16,875.82
HMSH	District-Wide Fire Alarm Upgrades	38,247.00	111,753.00		150,000.00
HMSH	District-Wide HVAC Replacement			75,000.00	75,000.00
HMSH	Gymnasium Renovations	26,955.50	223,044.50		250,000.00
<b>Hilliard Area Subtotal</b>		<b>253,768.78</b>	<b>1,101,534.88</b>	<b>1,225,000.00</b>	<b>2,580,303.66</b>
WES	Portable Costs for Installation	376,825.00	4,023.39	200,000.00	580,848.39
WES	Transfer for Portable Costs - Generator			210,000.00	210,000.00
WES	District-Wide Stage Sound Systems Upgrades	37,014.19	11,055.37		48,069.56
WES	Transfer for Portable Leases			353,244.00	353,244.00
WES	WES-Stacking* Parent Pickup			400,000.00	400,000.00
YES	District-Wide Boiler replacement	15,019.96			15,019.96
YES	District-Wide Fencing		675.00		675.00
YES	District-Wide Playground Improvements	30,000.00	63,146.53		93,146.53
YES	Transfer for Portable Leases			24,000.00	24,000.00
YES	YES-Stacking* Parent Pickup			400,000.00	400,000.00
YHS	Additional Classrooms	497,373.87	25,000.00		522,373.87
YHS	District-Wide Athletic Buildings		150,000.00	1,000,000.00	1,150,000.00
YHS	District-Wide Boiler replacement		34,750.00		34,750.00
YHS	District-Wide Stage Sound Systems Upgrades	54,430.11			54,430.11
YHS	Science Hoods			100,000.00	100,000.00
YHS	Transfer for Portable Leases			180,000.00	180,000.00
YMS	District-Wide Covered Walkways	21,758.00	350,000.00		371,758.00
YMS	Cafeteria Remodel		6,430,760.66	4,000,000.00	10,430,760.66
YMS	District-Wide Boiler replacement	48,063.88			48,063.88
YMS	District-Wide Stage Sound Systems Upgrades	54,413.74			54,413.74
YMS	Marquee			50,000.00	50,000.00
YMS	Transfer for Portable Leases			228,000.00	228,000.00
YPS	Cafeteria Remodel	457,141.79	500,000.00		957,141.79
YPS	District-Wide Playground Improvements	41,171.70			41,171.70
YPS	Transfer for Portable Leases			24,000.00	24,000.00
<b>Yulee Area Subtotal</b>		<b>1,633,212.24</b>	<b>7,569,410.95</b>	<b>7,169,244.00</b>	<b>16,371,867.19</b>
<b>All Projects</b>		<b>11,585,676.34</b>	<b>70,089,454.67</b>	<b>30,155,462.00</b>	<b>111,830,593.01</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024

**FOOD SERVICE FUND**

**Sources of Funds:**

**ESTIMATED FUND BALANCE @ 06/30/2024**

Encumbered	\$ 13,039.92
Designated for Inventories	229,887.19
Unencumbered	7,530,618.50
TOTAL FUND BALANCE 06/30/24	<u>\$ 7,773,545.61</u>

**ESTIMATED NEW REVENUE:**

Federal Funds:

National School Lunch Reimbursement	\$ 3,100,000.00
National School Breakfast Reimbursement	900,000.00
After School Snack Reimbursement	25,000.00
USDA Donated Foods	570,651.35
Summer Feeding	94,000.00
Total Federal Funds	<u>\$ 4,689,651.35</u>

State Funds:

School Breakfast Supplement	\$ 20,000.00
School Lunch Supplement	25,000.00
Total State Funds	<u>\$ 45,000.00</u>

Local Funds:

Food Sales	\$ 2,805,000.00
Interest	700.00
Donations	
Other Miscellaneous Sources	20,000.00
Total Local Funds	<u>\$ 2,825,700.00</u>

Total Estimated Revenue	<u>\$ 7,560,351.35</u>
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<b>TOTAL SOURCES OF FUNDS</b>	<u><u>\$ 15,333,896.96</u></u>
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**Uses of Funds:**

**ESTIMATED APPROPRIATIONS:**

Salaries and Benefits	\$ 3,003,640.00
Purchased Services	252,300.00
Energy Services	14,462.40
Supplies	4,606,728.87
Capital Outlay	2,199,600.00
Other Personnel Services	297,000.00
	<u></u>

TOTAL ESTIMATED APPROPRIATIONS	\$ 10,373,731.27
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**ESTIMATED FUND BALANCE 06/30/25**

Designated for Inventories	\$ 229,887.19
Unreserved	4,730,278.50
Total Estimated Fund Balance	<u>\$ 4,960,165.69</u>

<b>TOTAL USES OF FUNDS</b>	<u><u>\$ 15,333,896.96</u></u>
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NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024

**SPECIAL REVENUE FUNDS**

**Sources of Funds:**

**ESTIMATED NEW REVENUE:**

Federal Funds:

**New Grant Awards**

Title I  
Title IX - Homeless Grant  
Title IV  
Adult General Education  
Carl Perkins Rural Sparsity  
Carl Perkins Secondary  
IDEA  
IDEA Preschool  
Title II  
Title III - ESOL

**WAITING ON STATE TO FINALIZE ALLOCATIONS**

<b>New Grant Awards</b>	<u>\$</u>	<u>-</u>
<b>Carry Forward Balances</b>		
Title I	\$	23,414.86
Title IX		1,355.00
Title IV		2,950.00
Adult Education		1,654.32
Carl Perkins Rural		700.00
Title II		8,200.00
Supplemental School Improvement		36,024.19
County CARES - Switch Gear		187,700.00
ESSER III - ARP		386,730.71
ESSER III - ARP - Academic Acceleration		1,219,668.51
ESSER III - ARP High-Impact Reading		242,128.19
ESSER III - ARP Summer Learning		103,742.19
ESSER III - ARP Supplemental Programming		361,445.45
ESSER III - ARP Math Grants and STEM		161,853.02
ESSER III - ARP - Intensive After School/Weekend		385,480.49
ESSER III - ARP - Homeless		105,941.52
<b>Total CarryForward Grants</b>	<u>\$</u>	<u>3,228,988.45</u>
<b>TOTAL SOURCES OF FUNDS</b>	<u>\$</u>	<u>3,228,988.45</u>

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 22, 2024

**SPECIAL REVENUE FUNDS**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Object
Salaries	\$ 877,014.35
Benefits	219,570.18
Purchased Services	1,211,882.47
Energy Services	1,500.00
Supplies	378,274.85
Capital Outlay	215,912.36
Other Personnel Services/ Indirect Costs	324,834.24
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 3,228,988.45</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 3,228,988.45</b>

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Function
Instructional	\$ 2,264,450.59
Pupil Personnel Services	57,794.45
Instructional Media Services	-
Curriculum Development	99,954.11
Staff Development	275,952.35
Instructional Technology	3,331.72
Board of Education	-
General Administration	140,157.02
School Administration	12,770.98
Facilities Construction	187,700.00
Fiscal Services	25,625.50
Food Services	-
Central Services	-
Transportation Services	56,137.99
Custodial Services	104,938.77
Administrative Technology	174.97
Community Services	
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 3,228,988.45</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 3,228,988.45</b>