

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 19, 2012

**GENERAL OPERATING FUND**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2012	
Encumbered	\$ 605,766.24
Reserved for Categoricals and Grants	\$ 4,347,173.81
Designated for Inventories	\$ 768,157.96
Designated for Cash Reserves	\$ 2,682,000.00
Unencumbered	\$ 7,120,402.71
TOTAL FUND BALANCE 06/30/12	<u>\$ 15,523,500.72</u>
ESTIMATED NEW REVENUE: (See Schedule1)	
Federal Sources	\$ 67,200.00
State Sources	\$ 32,662,256.00
Local Sources	\$ 40,535,484.20
Transfers in from Capital	\$ 889,177.00
Total Estimated Revenues	<u>\$ 74,154,117.20</u>
<b>TOTAL SOURCES OF FUNDS</b>	<u><b>\$ 89,677,617.92</b></u>

**Uses of Funds:**

ESTIMATED APPROPRIATIONS: (See Schedule 2)	
New Appropriations	\$ 79,705,669.97
Encumbrances	\$ 605,766.24
Categorical and Grant Carryforwards	<u>\$ 4,347,173.81</u>
TOTAL ESTIMATED APPROPRIATIONS	\$ 84,658,610.02
ESTIMATED FUND BALANCE 06/30/12	
Contingency Reserve (State Requirement 3% of Resources)	\$ 2,682,000.00
Reserve for Funding Cliff / Property Tax Shortfall	\$ 1,218,849.94
Designated for Inventories	\$ 768,157.96
McKay Scholarship Reserve	\$ 350,000.00
Reserve for FTE Shortfall	\$ -
Reserve for Property Tax UnderCollection	\$ -
Undesignated	<u>\$ -</u>
Total Estimated Fund Balance	\$ 5,019,007.90
<b>TOTAL USES OF FUNDS</b>	<u><b>\$ 89,677,617.92</b></u>

**NASSAU COUNTY SCHOOL BOARD**  
**BUDGET HEARING**  
**July 19, 2012**

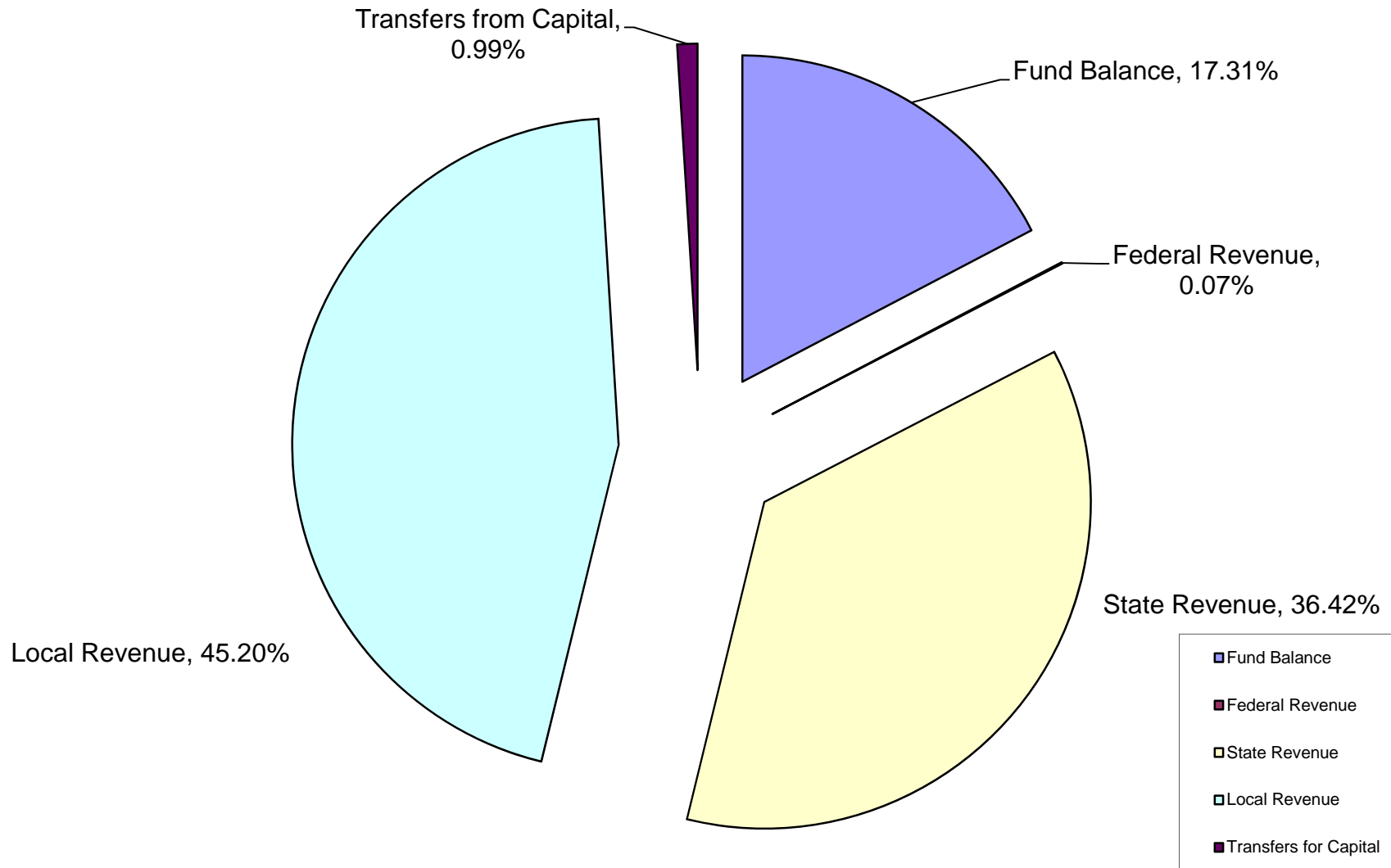
**SCHEDULE 1**

<b>GENERAL FUND:</b>	Account Number	Proposed Budget Amount	2011-2012 Revenue	Change
Estimated Revenues:				
<b>FEDERAL:</b>				
Federal Impact, Current Operations	3121			
Reserve Officers Training Corps (ROTC)	3191	60,000.00	65,642.29	(5,642.29)
<b>Total Federal Direct</b>	3100	60,000.00	65,642.29	(5,642.29)
<b>FEDERAL THRU STATE:</b>				
NEFEC Reimbursement	3227	7,200.00	-	7,200.00
Federal Hurricane Funds	3290			
Medicaid Reimbursement	3299		317,330.28	(317,330.28)
<b>Total Federal Thru State</b>	3200	7,200.00	317,330.28	(310,130.28)
<b>STATE:</b>				
Florida Education Finance Program	3310	7,596,898.00		
<b>Safe Schools</b>		233,071.00		
<b>DJJ Supplemental Allocation</b>		-		
<b>Virtual Education</b>		21,547.00		
<b>SAI</b>		2,511,917.00		
<b>Sparsity Supplement</b>		1,686,092.00		
<b>Transportation</b>		2,757,187.00		
<b>Teacher Lead Program</b>		132,682.00		
<b>Instructional Materials</b>		858,608.00		
<b>Declining Enrollment</b>		804.00		
<b>Intensive Reading Grant</b>		600,496.00		
<b>ESE Guarantee</b>		2,855,060.00		
<b>Total State FEFP</b>		19,254,362.00	12,286,776.00	6,967,586.00
Workforce Development	3315	366,523.00	223,609.00	142,914.00
Workforce Incentive	3317	8,600.00	6,349.00	2,251.00
CO & DS Withheld for Administrative Expense	3323			-
Teachers Lead Program	3334			-
Instructional Materials	3336			-
Racing Commission Funds	3341	52,050.00	32,000.00	20,050.00
State Forest Funds	3342			-
State License Tax	3343	20,000.00	22,254.42	(2,254.42)
District Discretionary Lottery	3344	-	35,406.00	(35,406.00)
Transportation	3354			-
School Recognition Funds	3361	781,338.00	643,455.00	137,883.00
Teacher Recruitment and Retention	3362			-
Excellent Teaching Program	3363			-
Preschool Projects	3371		21,831.83	(21,831.83)
Public School Technology	3375			-
Teacher Training	3376			-
Class Size Reduction Categorical	3355	12,033,546.00	12,051,545.00	(17,999.00)
Full Service School	3378			-
Miscellaneous State Sources	3390	63,977.00	63,977.00	-
Tag Monies - Educational Foundation		1,600.00	1,356.10	243.90
CVRR - CARRT		80,260.00	112,751.36	(32,491.36)
<b>Total State</b>	3300	32,662,256.00	25,501,310.71	7,160,945.29

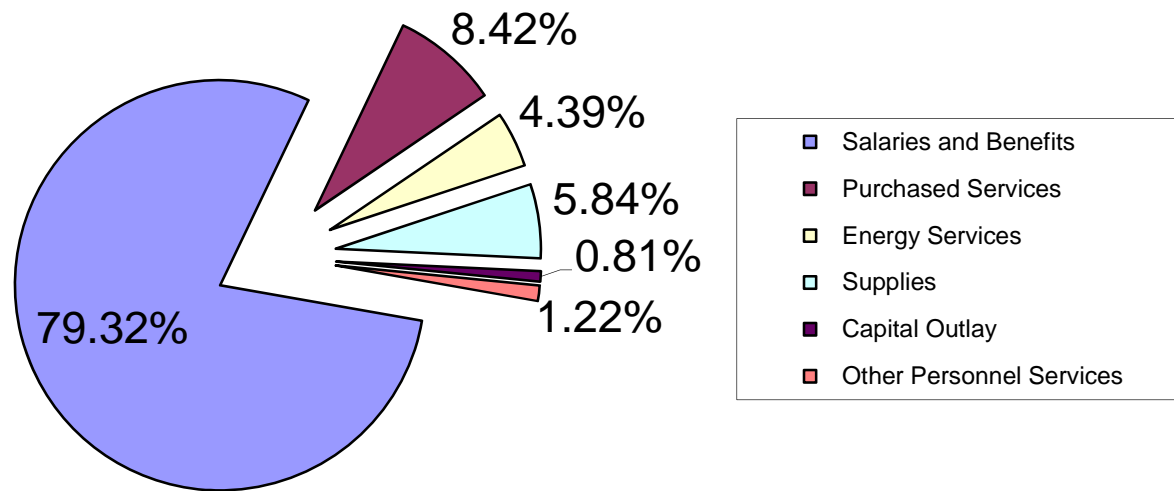
**LOCAL:**

District School Tax	3411			-
Required Local Effort		34,267,595.00		
Prior Year Required Local Effort		833,918.00		
Discretionary		4,798,233.00		
Supplemental				
Total Taxes		39,899,746.00	44,557,767.43	(4,658,021.43)
Prior Year Taxes	3421		(300,937.48)	300,937.48
Payment in Lieu of Taxes	3422			-
Excess Fees	3423			-
Tuition (Non-Resident)	3424		50.00	(50.00)
Rent	3425	50,000.00	55,094.24	(5,094.24)
Interest, Including Profit on Investment	3430		(20,075.01)	20,075.01
Gifts, Grants, & Bequests	3440		525,125.20	(461,550.20)
Wellness Grant BCBS				
Driver's Education		30,000.00		
Vocational Rehabilitation		22,575.00		
Gear UP Project WNHS				
T- Mobile - Educational Grants		11,000.00		
Special Olympics				
Adult General Education Course Fees	3461		8,533.69	(8,533.69)
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	27,372.00	25,695.00	1,677.00
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		1,309,277.63	(814,486.43)
Proshare				
PY Refund NEFEC Loss Pool		334,791.20		
Indirect Costs		150,000.00		
Commerce Bank Refunds		10,000.00		
				-
<b>Total Local</b>	3400	40,535,484.20	46,160,530.70	(5,625,046.50)
<b>OTHER FINANCING SOURCES:</b>				
Insurance Recoveries	3741	-	18,743.51	(18,743.51)
Sale of Equipment	3733	-	80,661.18	(80,661.18)
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630			-
Property Insurance		743,977.00	491,321.13	252,655.87
Leases		145,200.00	131,169.99	14,030.01
From Special Revenues Funds	3640			
From Internal Service Funds	3670			
From Trust Funds	3680			
From Enterprise Funds	3690			
Total Transfers In	3600	889,177.00	622,491.12	266,685.88
<b>Total Other Financing Sources</b>		889,177.00	721,895.81	167,281.19
<b>TOTAL ESTIMATED REVENUES</b>		74,154,117.20	72,766,709.79	1,387,407.41

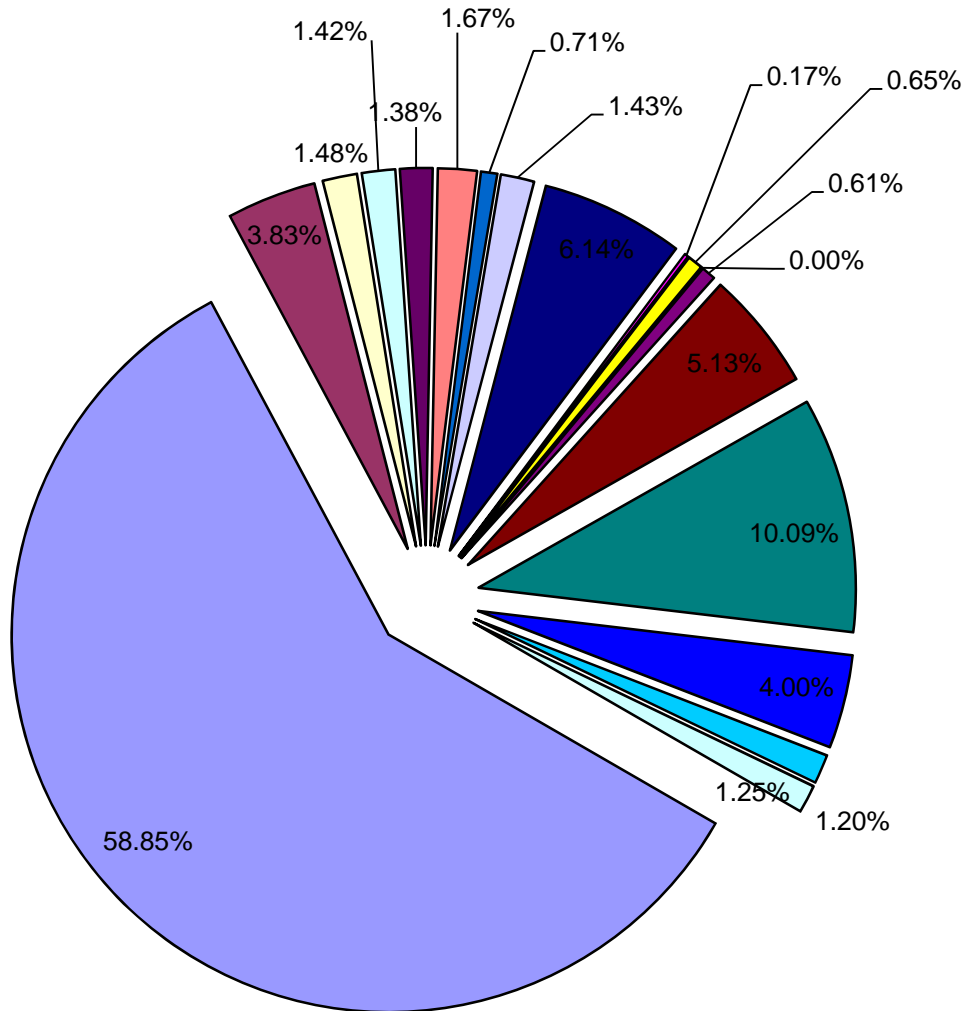
## General Fund Revenue Analysis



### General Fund By Object Category



# General Fund By Function Category



- Instructional
- Pupil Personnel Services
- Instructional Media Services
- Curriculum Development
- Staff Development
- Instructional Technology Support
- Board of Education
- General Administration
- School Administration
- Facilities Construction
- Fiscal Services
- Food Services
- Central Services
- Pupil Transportation Services
- Operation of Plant
- Maintenance of Plant
- Administrative Technology Support
- Community Services

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 19, 2012

**GENERAL OPERATING FUND**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Object	
Salaries and Benefits	\$ 67,149,105.26	79.32%
Purchased Services	\$ 7,130,232.07	8.42%
Energy Services	\$ 3,717,244.40	4.39%
Supplies	\$ 4,946,954.58	5.84%
Capital Outlay	\$ 683,339.66	0.81%
Other Personnel Services	\$ 1,031,734.05	1.22%
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 84,658,610.02</b>	
<b>TOTAL USES OF FUNDS</b>	<b>\$ 84,658,610.02</b>	

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Function	
Instructional	\$ 49,825,122.25	58.85%
Pupil Personnel Services	\$ 3,241,289.67	3.83%
Instructional Media Services	\$ 1,250,886.73	1.48%
Curriculum Development	\$ 1,204,579.03	1.42%
Staff Development	\$ 1,171,085.51	1.38%
Instructional Technology Support	\$ 1,410,137.18	1.67%
Board of Education	\$ 596,994.34	0.71%
General Administration	\$ 1,208,982.08	1.43%
School Administration	\$ 5,194,868.09	6.14%
Facilities Construction	\$ 146,379.17	0.17%
Fiscal Services	\$ 551,790.77	0.65%
Food Services	\$ 2,115.08	0.00%
Central Services	\$ 515,771.84	0.61%
Pupil Transportation Services	\$ 4,340,018.81	5.13%
Operation of Plant	\$ 8,541,205.88	10.09%
Maintenance of Plant	\$ 3,384,976.28	4.00%
Administrative Technology Support	\$ 1,056,774.31	1.25%
Community Services	\$ 1,015,633.00	1.20%
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 84,658,610.02</b>	
<b>TOTAL USES OF FUNDS</b>	<b>\$ 84,658,610.02</b>	

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 19, 2012

**DEBT SERVICE FUNDS:**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2012

Reserved for Debt Service	<u>\$ 816,282.39</u>
TOTAL FUND BALANCE 06/30/12	\$ 816,282.39
ESTIMATED NEW REVENUE:	
Capital Outlay and Debt Service Withheld for SBE Bonds	\$ 317,350.00
Racing Comission Funds	\$ 171,200.00
Transfer in From Debt Service for QZAB Payment	<u>\$ 81,224.25</u>
Total Estimated Revenue	<u>\$ 569,774.25</u>
<b>TOTAL SOURCES OF FUNDS</b>	<u><u>\$ 1,386,056.64</u></u>

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:

Payment of Principal	\$ 291,659.19
Payment of Interest	\$ 134,688.63
Dues and Fees	<u>\$ 2,000.00</u>
TOTAL ESTIMATED APPROPRIATIONS	\$ 428,347.82
ESTIMATED FUND BALANCE 06/30/13	
Reserved for Debt Service	<u>\$ 957,708.82</u>
<b>TOTAL USES OF FUNDS</b>	<u><u>\$ 1,386,056.64</u></u>



NASSAU COUNTY SCHOOL BOARD

BUDGET HEARING

July 19, 2012

**CAPITAL PROJECTS FUNDS**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2012

Encumbered	\$ 5,939,183.42
Reserved for Capital Projects	<u>\$ 32,288,137.02</u>

TOTAL FUND BALANCE 06/30/12 \$ 38,227,320.44

ESTIMATED NEW REVENUE:

Local Capital Improvement Funds	\$ 9,622,125.00
Class Size Reduction	\$ -
School Impact Fees	\$ 860,000.00
PECO New Construction	\$ -
PECO Special Maintenance	\$ -
Capital Outlay and Debt Service	\$ 60,434.00
Interest	<u>\$ -</u>

Total Estimated Revenue \$ 10,542,559.00

**TOTAL SOURCES OF FUNDS** \$ 48,769,879.44

**Uses of Funds:**

ESTIMATED APPROPRIATIONS: (See Schedule 3)

New Appropriations	\$ 10,182,559.00
Encumbrances	\$ 5,939,183.42
Reserved for Capital Projects	<u>\$ 31,508,051.47</u>

TOTAL ESTIMATED APPROPRIATIONS \$ 47,629,793.89

ESTIMATED FUND BALANCE 06/30/13

Reserved for Capital Projects	<u>\$ 1,140,085.55</u>
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**TOTAL USES OF FUNDS** \$ 48,769,879.44

# NASSAU COUNTY SCHOOL BOARD

## BUDGET HEARING

July 19, 2012

(Schedule 3)

### CAPITAL PROJECTS FUNDS

#### Uses of Funds:

ESTIMATED APPROPRIATIONS:

BY PROJECT:

New Yulee Elementary School	\$	12,961,214.69
WNHS (12) Classrooms, Tennis Court, Portable Removal	\$	4,200,000.00
Technology Additions, Upgrades, and Refresh	\$	3,356,999.98
FBMS Locker Room Improvements including Gym AC	\$	3,900,088.63
District Wide Land Purchases	\$	3,000,000.00
HMSHS Classroom Addition	\$	3,000,000.00
FBMS Remodeling and Renovations	\$	2,204,960.17
District Office Renovations and Parking	\$	2,500,000.00
Air Conditions Seven Gyms	\$	1,889,834.50
Southside Elementary Classroom Additions	\$	1,500,000.00
Emma Love Hardee Primary Classroom Addition	\$	1,500,000.00
Fernandina Beach High Remodel Building 22	\$	1,100,000.00
District Wide Maintenance and Renovation Projects	\$	847,622.21
Callahan Elementary Parking Improvements	\$	750,000.00
Purchase of School Buses (7)	\$	750,000.00
Transfer to General for Property Insurance	\$	743,977.00
Yulee Primary Access, Egress, and Parking Improve	\$	489,718.79
Special Maintenance / Safety to Life Needs	\$	485,198.75
HMSHS Demo Buildings	\$	350,000.00
Southside Elementary Additions and Remodeling	\$	343,521.04
Yulee Middle School Covered Walkways	\$	300,000.00
District Wide Electrical Upgrades	\$	221,640.11
Parking Facilities Upgrades	\$	200,000.00
Maintenance Improvements Parking and Reroof	\$	200,000.00
Yulee Community Education Center -Reroof Build 12	\$	169,000.00
Transfer to General for Portable Leases	\$	145,200.00
Repayment on QZAB Bonds	\$	81,224.25
Costs to set up Portables	\$	78,488.85
Install Generators at Maintenance and Transportation	\$	75,000.00
Purchase Classroom Furniture / Custodial Equip	\$	64,039.58
Relocate NOC from Island to Yulee	\$	50,000.00
Energy Conservation Projects	\$	40,897.73
Library Equipment County Wide	\$	28,514.13
Purchase of Operations Vehicles	\$	28,000.00
Yulee Community Education Center Dem Building 4	\$	25,000.00
Playground Equipment County Wide	\$	20,000.00
District Wide Fencing	\$	20,000.00
Yulee Middle Six (6) Classroom Addition	\$	9,653.48

Total Estimated Appropriations	\$	<u>47,629,793.89</u>
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# BUDGET HEARING

July 21, 2011

(Schedule 3)

## CAPITAL PROJECTS FUNDS

### Uses of Funds:

#### ESTIMATED APPROPRIATIONS:

#### BY OBJECT:

610	\$	-
630	\$	27,413,461.47
640	\$	3,604,058.91
650	\$	778,000.00
660	\$	3,000,000.00
670	\$	3,168,472.87
680	\$	8,695,399.39
910	\$	889,177.00
920	\$	81,224.25
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	\$	47,629,793.89
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NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 19, 2012

**FOOD SERVICE FUND**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2012	
Encumbered	\$ 150,022.84
Designated for Inventories	\$ 108,146.63
Unencumbered	\$ 1,486,534.37
TOTAL FUND BALANCE 06/30/12	\$ 1,744,703.84
ESTIMATED NEW REVENUE:	
Federal Funds:	
National School Lunch Reimbursement	\$ 2,056,800.00
National School Breakfast Reimbursement	\$ 600,000.00
USDA Donated Foods	\$ 90,500.00
Total Federal Funds	\$ 2,747,300.00
State Funds:	
School Breakfast Supplement	\$ 22,500.00
School Lunch Supplement	\$ 29,000.00
Total State Funds	\$ 51,500.00
Local Funds:	
Food Sales	\$ 2,371,500.00
Interest	\$ 5,000.00
Other Miscellaneous Sources	\$ 50,000.00
Total Local Funds	\$ 2,426,500.00
Total Estimated Revenue	\$ 5,225,300.00
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 6,970,003.84</b>

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	
Salaries	\$ 1,614,000.00
Benefits	\$ 611,400.00
Purchased Services	\$ 114,222.04
Repair and Maintenance Costs	\$ 72,000.00
Travel	\$ 15,200.00
Fuel for Vehicles	\$ 5,000.00
Materials and Supplies	\$ 328,527.49
Food	\$ 2,267,000.00
Capital Outlay	\$ 227,473.31
Dues and Fees	\$ 5,500.00
Indirect Costs	\$ 85,000.00
Other Personnel Services	\$ 30,000.00
TOTAL ESTIMATED APPROPRIATIONS	\$ 5,375,322.84
ESTIMATED FUND BALANCE 06/30/13	
Designated for Inventories	\$ 108,146.63
Unreserved	\$ 1,486,534.37
Total Estimated Fund Balance	\$ 1,594,681.00
<b>TOTAL USES OF FUNDS</b>	<b>\$ 6,970,003.84</b>

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 19, 2012

**SPECIAL REVENUE FUNDS**

**Sources of Funds:**

FUND #    ACCT #    PROJ #

**ESTIMATED NEW REVENUE:**

Federal Funds:

**Race to the Top - (All Rollforward)**

Race to the Top -LIIS	\$ 76,308.45	434	214	4341000
Race to the Top - Common Core Training	\$ 12,731.81	434	214	4342000
Race to the Top Year Three	\$ 393,505.66	434	214	4343000
Race to the Top Year Four	\$ 73,000.00	434	214	4344000
<b>TOTAL RTTT FUNDS</b>	<b>\$ 555,545.92</b>			

**New Grant Awards**

United Youth Services 2012-2013	\$ 159,548.00	422	220	4734
Wellness Grant 2012-2013	\$ 75,000.00	422	290	4530
National Science Foundation Grant / UF	\$ 20,000.00	422	290	4430
IDEA 2012-2013	\$ 2,473,780.00	421	230	4730
IDEA Preschool 2012-2013	\$ 85,259.00	421	230	4731
Title I 2012-2013	\$ 1,705,197.00	421	240	4230
Title I Delinquency Grant 2012-2013	\$ 37,625.67	421	240	4234
Carl Perkins Rural Sparsity	\$ 62,903.00	421	201	4634
Carl Perkins Secondary	\$ 85,529.00	421	201	4633
Adult ESOL	\$ 26,019.00	421	252	4635
Adult General Education	\$ 103,754.00	421	252	4632
Title III - ESOL	\$ 15,677.68	421	290	4334
Title II	\$ 357,618.00	421	290	6030
<b>New Grant Awards</b>	<b>\$ 5,207,910.35</b>			

**Carry Forward Balances**

Carl Perkins Secondary	\$ 1,476.21	421	201	4623
Carl Perkins Rural	\$ -	421	201	4624
Career Pathways	\$ 1,970.55	421	251	0510
Adult Education Geographic	\$ 11,461.00	421	252	4622
Adult Education ESOL	\$ -	421	252	4625
IDEA Rollforward	\$ 127,375.25	421	230	4720
IDEA Preschool Rollforward	\$ 2,802.00	421	230	4721
United Youth Services 2011-2012	\$ 4,147.08	421	230	4724
Title I Rollforward	\$ 114,571.00	421	240	4220
Title I Corrective Action	\$ 170.00	421	240	4222
Title I School Improvement	\$ 84,544.41	421	240	4227
Wellness Grant	\$ 1,937.08	422	290	4526
Title II	\$ 9,718.92	421	226	6020
Title I Delinquent	\$ 1,869.00	421	240	4224
<b>Total CarryForward Grants</b>	<b>\$ 362,042.50</b>			

**TOTAL SOURCES OF FUNDS**

**\$ 6,125,498.77**

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 19, 2012

**SPECIAL REVENUE FUNDS**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Object
Salaries	\$ 2,874,556.13
Benefits	\$ 894,373.25
Purchased Services	\$ 973,457.09
Energy Services	\$ 6,928.00
Supplies	\$ 266,131.43
Capital Outlay	\$ 200,112.14
Other Personnel Services	\$ 909,940.73
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TOTAL ESTIMATED APPROPRIATIONS	\$ 6,125,498.77
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<b>TOTAL USES OF FUNDS</b>	<b>\$ 6,125,498.77</b>
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**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Function
Instructional	\$ 2,676,886.19
Pupil Personnel Services	\$ 432,784.19
Library Media Services	\$ 5,800.00
Curriculum Development	\$ 1,119,595.24
Staff Development	\$ 696,221.84
Instructional Technology	\$ -
General Administration	\$ 732,238.41
School Administration	\$ 1,500.00
Food Services	\$ 100.00
Central Services	\$ 268,613.82
Transportation Services	\$ 93,927.00
Custodial Services	\$ -
Administrative Technology	\$ 20,895.00
Community Services	\$ 76,937.08
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TOTAL ESTIMATED APPROPRIATIONS	\$ 6,125,498.77
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<b>TOTAL USES OF FUNDS</b>	<b>\$ 6,125,498.77</b>
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