

This proposal assumes that the tax roll is received July 1

## TRIM BILL REQUIREMENTS 2013-2014

	TIME
July 1, 2013 (MONDAY)	RECEIVE TAX ROLL CERTIFICATION FROM PROPERTY APPRAISER.
July 18, 2013 (THURSDAY)	<b>5:30</b> <b>BOARD WORKSHOP ON 2013-2014 PROPOSED BUDGET</b> (DOE must certify the millage rates by July 17 and the TRIM timelines state that this meeting must occur by the 24th day. This timeline allows for the adjustment of advertisements and budget numbers based on the final certified millage rates.)
July 18, 2013 (THURSDAY)	<b>7:00</b> <b>SPECIAL BOARD MEETING</b> APPROVE TRIM ADVERTISEMENTS FOR 2013-2014 As action item. (This will allow sufficient time to meet the deadlines of the newspapers for advertising space.)
July 25, 2013 July 25 - July 26 Thursday - Record Friday - Newleader	<b>5:30</b> <b>BOARD WORKSHOP ON 2013-2014 PROPOSED BUDGET</b> Advertise in appropriate publications. (TRIM requires us to advertise by the 29th day. In looking at the publication of local papers that means we can advertise the week of the 22nd. The official TRIM notice can be in the Friday addition of the Newleader and we can still advertise in the Record on the 25th.) <b>If needed</b>
July 29, 2013 (Monday) Must be after 5:00	<b>6:30</b> <b>SPECIAL BOARD MEETING:</b> HOLD FIRST PUBLIC HEARING APPROVES TENTATIVE MILLAGES. TENTATIVE BUDGET AND SETS FINAL HEARING DATE.
July 31, 2013 (Wednesday)	NOTIFY PROPERTY APPRAISER OF THE TENTATIVE MILLAGE RATES.
September 9, 2013 (Monday) Must be after 5:00	<b>6:30</b> <b>SPECIAL BOARD MEETING:</b> HOLD FINAL PUBLIC HEARING, ADOPTS FINAL MILLAGES AND APPROVE FINAL BUDGET FOR 2013-2014. (Approve the Facilities Work Plan on September 9, 2013)
September 11, 2013 (Wednesday)	SEND CERTIFICATION TO THE PROPERTY APPRAISER, TAX COLLECTOR, DEPARTMENT OF REVENUE AND THE DEPARTMENT OF EDUCATION.
September 11, 2013 (Wednesday)	SUBMIT CERTIFICATION OF COMPLIANCE TO DEPARTMENT OF REVENUE.

THIS PROPOSED TIMELINE IS CONTINGENT UPON THE RECEIPT OF THE TAXABLE VALUE FROM THE PROPERTY APPRAISER ON OR BEFORE JULY 1, 2013.

COMPARISON OF FEFP CALCUALTIONS  
FOR FISCAL YEAR 2013-2014

Final Conference Report

	Final Conference Budget	Fouth Calculation	DIFFERENCE
UNWEIGHTED FTE	11,030.44	11,073.05	(42.61)
WEIGHTED FTE	11,720.19	11,743.95	(23.76)
BASE STUDENT ALLOCATION	3,752.30	3,582.98	169.32
DISTRICT COST DIFFERENTIAL	0.9903	0.9914	(0.0011)
BASE FEFP FUNDING	43,551,086.00	41,716,464.00	1,834,622.00
ESE GUARANTEE	2,898,506.00	2,855,060.00	43,446.00
EQUAL % ADJUSTMENT			-
SPARSITY	2,085,717.00	1,826,774.00	258,943.00
SAFE SCHOOLS	229,994.00	233,036.00	(3,042.00)
SUPPLEMENTAL INSTRUCTION (SAI)	2,514,159.00	2,511,917.00	2,242.00
READING INSTRUCTION	595,770.00	597,042.00	(1,272.00)
DECLINING ENROLLMENT		6,760.00	(6,760.00)
TEACHER LEAD	188,117.00	132,682.00	55,435.00
INSTRUCTIONAL MATERIALS	882,464.00	839,736.00	42,728.00
Instruc Materials McKay Scholarship Reduction		(3,701.00)	3,701.00
<b>Technology Allocation</b>		-	-
TRANSPORTATION	2,692,816.00	2,673,005.00	19,811.00
Virtual Education	13,723.00	4,130.00	9,593.00
Internet Bandwidth Access			-
Teacher Salary Increase	1,901,295.00		1,901,295.00
DJJ Supplemental Allocation			-
GROSS STATE AND LOCAL FEFP w/o Stabilization Funds	57,553,647.00	53,392,905.00	4,160,742.00
			-
GROSS STATE AND LOCAL FEFP W/ Stabilization Funds	57,553,647.00	53,392,905.00	4,160,742.00
REQUIRED LOCAL EFFORT	33,908,740.00	34,267,595.00	(358,855.00)
STATE SHARE OF FEFP	23,644,907.00	19,125,310.00	4,519,597.00
PRIOR YEAR ADJUSTMENTS		(1,483.00)	1,483.00
PRORATION FOR REVISED APPROPRIATION		(199,076.00)	199,076.00
PRORATION FOR VETO			-
NET STATE FEFP	23,644,907.00	18,924,751.00	4,720,156.00
MCKAY SCHOLARSHIPS		(517,832.00)	517,832.00
NET STATE FEFP	23,644,907.00	18,406,919.00	5,237,988.00
SCHOOL RECOGNITION PROGRAM	872,866.00	872,866.00	-
DISTRICT DISCRETIONARY LOTTERY	-	-	-
SUBTOTAL	24,517,773.00	19,279,785.00	5,237,988.00
STATE CATEGORICALS:			
CLASS SIZE REDUCTION	11,933,029.00	12,007,854.00	(74,825.00)
<b>Instructional Personnel Salaries and Benefits</b>			-
CATEGORICAL TOTAL	11,933,029.00	12,007,854.00	(74,825.00)
TOTAL STATE FUNDING	36,450,802.00	31,287,639.00	5,163,163.00
LOCAL FUNDS			
REQUIRED LOCAL EFFORT	33,908,740.00	34,267,595.00	(358,855.00)
PY REQUIRED LOCAL EFFORT MILLAGE	-	-	-
DISCRETIONARY EFFORT	4,804,648.00	4,798,233.00	6,415.00
SUPPLEMENTAL DISCRETIONARY			-
TOTAL LOCAL FUNDING	38,713,388.00	39,065,828.00	(352,440.00)
TOTAL STATE AND LOCAL AND FEDERAL	75,164,190.00	70,353,467.00	4,810,723.00
Final Adjusted State, Local, and Federal	75,164,190.00	70,353,467.00	4,810,723.00
Amount Per Unweighted FTE	6,814.251	6,353.576	460.68
Amount Per Weighted FTE	6,413.223	5,990.614	422.61



# CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2013	County : Nassau
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Name of School District : <div style="text-align: center; margin-top: 10px;">Nassau County School Board</div>	#9
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## SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$ 6,238,414,202	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 417,355,314	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 33,116,853	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 6,688,886,369	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 74,872,774	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 6,614,013,595	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 6,674,328,106	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

<b>SIGN  HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser : <div style="text-align: center; margin-top: 10px;"></div>	Date : <div style="text-align: center; margin-top: 10px;">June 26, 2013</div>	

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

Local board millage includes discretionary and capital outlay.						
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	per \$1,000	(9)			
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	per \$1,000	(10)			
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	(11)			
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	(12)			
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	(13)			
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	per \$1,000	(14)			
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	per \$1,000	(15)			
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	per \$1,000	(16)			
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>					

Name of School District : <div style="text-align: center; margin-top: 10px;">Nassau County School Board</div>		DR-4205 R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		% (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100</i>		% (22)
Final public budget hearing		Date :	Time :
		Place :	
S I G N  H E R E	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.
	Signature of Chief Administrative Officer :		Date :
	Title :	Contact Name And Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

Continued on page 3

COMPARISON OF FEFP CALCUALTIONS  
FOR FISCAL YEAR 2013-2014  
Second Calculation

	Second Calculation	Final Conference	DIFFERENCE
UNWEIGHTED FTE	11,030.44	11,030.44	-
WEIGHTED FTE	11,720.19	11,720.19	-
BASE STUDENT ALLOCATION	3,752.30	3,752.30	-
DISTRICT COST DIFFERENTIAL	0.9903	0.9903	-
BASE FEFP FUNDING	43,551,086.00	43,551,086.00	-
ESE GUARANTEE	2,898,506.00	2,898,506.00	-
EQUAL % ADJUSTMENT			-
SPARSITY	2,200,407.00	2,085,717.00	114,690.00
SAFE SCHOOLS	229,994.00	229,994.00	-
SUPPLEMENTAL INSTRUCTION (SAI)	2,514,159.00	2,514,159.00	-
READING INSTRUCTION	595,770.00	595,770.00	-
DECLINING ENROLLMENT			-
TEACHER LEAD	188,117.00	188,117.00	-
INSTRUCTIONAL MATERIALS	882,464.00	882,464.00	-
Instruc Materials McKay Scholarship Reduction			-
<b>Technology Allocation</b>			-
TRANSPORTATION	2,692,816.00	2,692,816.00	-
Virtual Education	13,727.00	13,723.00	4.00
Internet Bandwidth Access			-
Teacher Salary Increase	1,901,295.00	1,901,295.00	-
DJJ Supplemental Allocation			-
GROSS STATE AND LOCAL FEFP w/o Stabilization Funds	57,668,341.00	57,553,647.00	114,694.00
			-
GROSS STATE AND LOCAL FEFP W/ Stabilization Funds	57,668,341.00	57,553,647.00	114,694.00
REQUIRED LOCAL EFFORT	33,179,017.00	33,908,740.00	(729,723.00)
STATE SHARE OF FEFP	24,489,324.00	23,644,907.00	844,417.00
PRIOR YEAR ADJUSTMENTS			-
PRORATION FOR REVISED APPROPRIATION	(9,755.00)		(9,755.00)
PRORATION FOR VETO			-
NET STATE FEFP	24,479,569.00	23,644,907.00	834,662.00
MCKAY SCHOLARSHIPS			-
NET STATE FEFP	24,479,569.00	23,644,907.00	834,662.00
SCHOOL RECOGNITION PROGRAM	872,866.00	872,866.00	-
DISTRICT DISCRETIONARY LOTTERY	-	-	-
SUBTOTAL	25,352,435.00	24,517,773.00	834,662.00
STATE CATEGORICALS:			
CLASS SIZE REDUCTION	11,933,029.00	11,933,029.00	-
<b>Instructional Personnel Salaries and Benefits</b>			-
CATEGORICAL TOTAL	11,933,029.00	11,933,029.00	-
TOTAL STATE FUNDING	37,285,464.00	36,450,802.00	834,662.00
LOCAL FUNDS			
REQUIRED LOCAL EFFORT	33,179,017.00	33,908,740.00	(729,723.00)
PY REQUIRED LOCAL EFFORT MILLAGE	-	-	-
DISCRETIONARY EFFORT	4,803,156.00	4,804,648.00	(1,492.00)
SUPPLEMENTAL DISCRETIONARY			-
TOTAL LOCAL FUNDING	37,982,173.00	38,713,388.00	(731,215.00)
TOTAL STATE AND LOCAL AND FEDERAL	75,267,637.00	75,164,190.00	103,447.00
Final Adjusted State, Local, and Federal	75,267,637.00	75,164,190.00	103,447.00
Amount Per Unweighted FTE	6,823.630	6,823.630	-
Amount Per Weighted FTE	6,422.049	6,422.049	-

**NASSAU COUNTY SCHOOL BOARD**  
**BUDGET HEARING**  
**July 18, 2013**

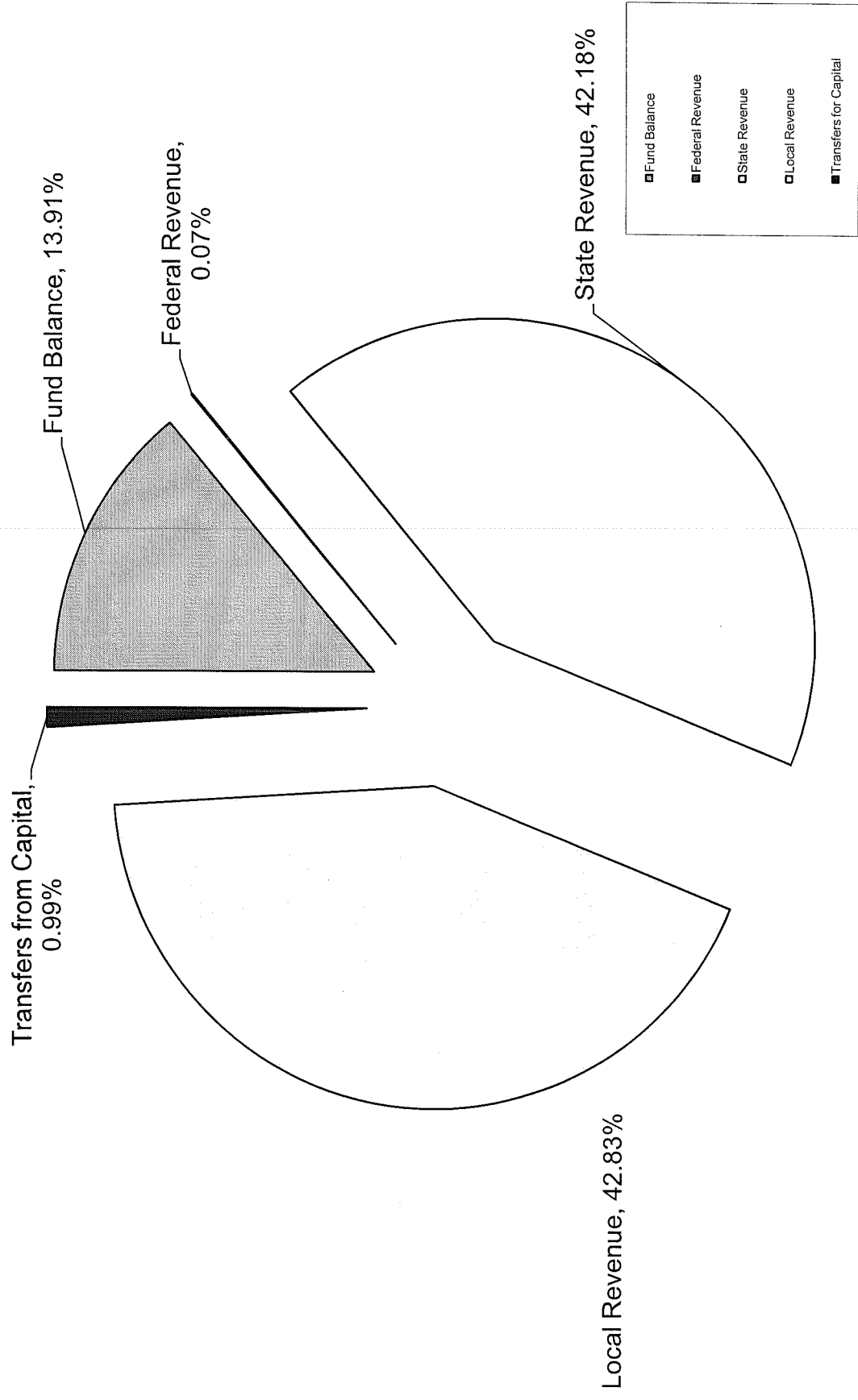
**SCHEDULE 1**

<b>GENERAL FUND:</b>	Account Number	Proposed Budget Amount	2012-2013 Revenue	Change
Estimated Revenues:				
<b>FEDERAL:</b>				
Federal Impact, Current Operations	3121			
Reserve Officers Training Corps (ROTC)	3191	60,000.00	78,118.09	(18,118.09)
<b>Total Federal Direct</b>	3100	60,000.00	78,118.09	(18,118.09)
<b>FEDERAL THRU STATE:</b>				
NEFEC Reimbursement	3227	5,900.00	3,267.94	2,632.06
Federal Hurricane Funds	3290			
Medicaid Reimbursement	3299		433,405.89	(433,405.89)
<b>Total Federal Thru State</b>	3200	5,900.00	436,673.83	(430,773.83)
<b>STATE:</b>				
Florida Education Finance Program	3310	10,362,314.00		
Safe Schools		229,994.00		
<b>Instructional and Admin Salary Increase</b>		1,901,295.00		
Virtual Education		13,727.00		
SAI		2,514,159.00		
Sparsity Supplement		2,200,407.00		
Transporation		2,692,816.00		
Teacher Lead Program		188,117.00		
Instructional Materials		882,464.00		
Declining Enrollment		-		
Intensive Reading Grant		595,770.00		
ESE Guarantee		2,898,506.00		
<b>Total State FEFP</b>		24,479,569.00	18,406,919.00	6,072,650.00
Workforce Development	3315	366,528.00	366,523.00	5.00
Workforce Incentive	3317	-	8,600.00	(8,600.00)
CO & DS Withheld for Administrative Expense	3323			-
Teachers Lead Program	3334			-
Instructional Materials	3336			-
Racing Commission Funds	3341	50,750.00	52,050.00	(1,300.00)
State Forest Funds	3342			-
State License Tax	3343	20,000.00	24,195.58	(4,195.58)
District Discretionary Lottery	3344			-
Transportation	3354			-
School Recognition Funds	3361	872,866.00	872,866.00	-
Teacher Recruitment and Retention	3362			-
Excellent Teaching Program	3363			-
Preschool Projects	3371		22,931.66	(22,931.66)
<b>Rural Grant for Wireless Technology</b>	3375	459,524.00	-	459,524.00
<b>Bandwidth Allocation</b>	3375	72,408.00	-	72,408.00
Class Size Reduction Categorical	3355	11,933,029.00	12,048,935.00	(115,906.00)
Full Service School	3378	63,977.00	63,977.00	-
Miscellaneous State Sources	3390		22,158.37	(22,158.37)
Tag Monies - Eudcational Foundation		1,600.00	1,799.11	(199.11)
CVRR - CARRT		116,271.00	87,092.47	29,178.53
<b>Total State</b>	3300	38,436,522.00	31,978,047.19	6,458,474.81

**LOCAL:**

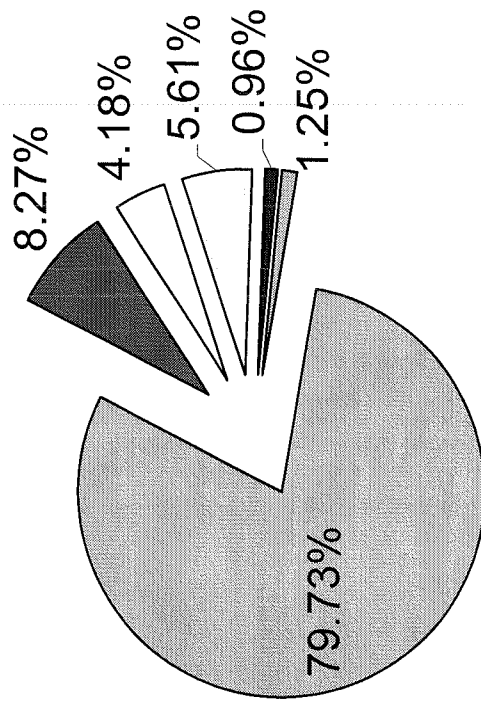
District School Tax	3411			-
Required Local Effort		33,179,017.00		
Prior Year Required Local Effort		282,539.00		
Discretionary		4,803,156.00		
Supplemental				
Total Taxes		38,264,712.00	39,815,447.82	(1,550,735.82)
Prior Year Taxes	3421		136,632.13	(136,632.13)
Payment in Lieu of Taxes	3422			-
Excess Fees	3423			-
Tuition (Non-Resident)	3424		350.00	(350.00)
Rent	3425	50,000.00	55,960.87	(5,960.87)
Interest, Including Profit on Investment	3430		(36,929.82)	36,929.82
Gifts, Grants, & Bequests	3440		39,241.26	(95,815.48)
Education Foundation		1,920.00		
Wellness Grant BCBS			75,000.00	
Driver's Education		25,000.00	25,919.56	
Vocational Rehabilitation		23,000.00	13,958.48	
AVID Travel		11,000.00	1,116.23	
T- Mobile - Educational Grants		10,000.00	11,499.95	
Special Olympics				
Adult General Education Course Fees	3461		11,810.92	(11,810.92)
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	24,043.00	15,301.86	8,741.14
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		161,149.74	(410,969.93)
Proshare				
PY Refund NEFEC Loss Pool		459,524.00	614,281.01	
Indirect Costs		150,000.00	234,106.48	
Commerce Bank Refunds		10,000.00	20,956.70	
				-
<b>Total Local</b>	3400	39,029,199.00	41,195,803.19	(2,166,604.19)
<b>OTHER FINANCING SOURCES:</b>				
Insurance Recoveries	3741	-	9,215.80	(9,215.80)
Sale of Equipment	3733	-		-
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630			-
Property Insurance		711,000.00	743,976.03	(32,976.03)
Leases / Software		201,700.00	145,200.00	56,500.00
From Special Revenues Funds	3640			
From Internal Service Funds	3670			
From Trust Funds	3680			
From Enterprise Funds	3690			
Total Transfers In	3600	912,700.00	889,176.03	23,523.97
<b>Total Other Financing Sources</b>		912,700.00	898,391.83	14,308.17
<b>TOTAL ESTIMATED REVENUES</b>		78,444,321.00	74,587,034.13	3,857,286.87

# General Fund Revenue Analysis



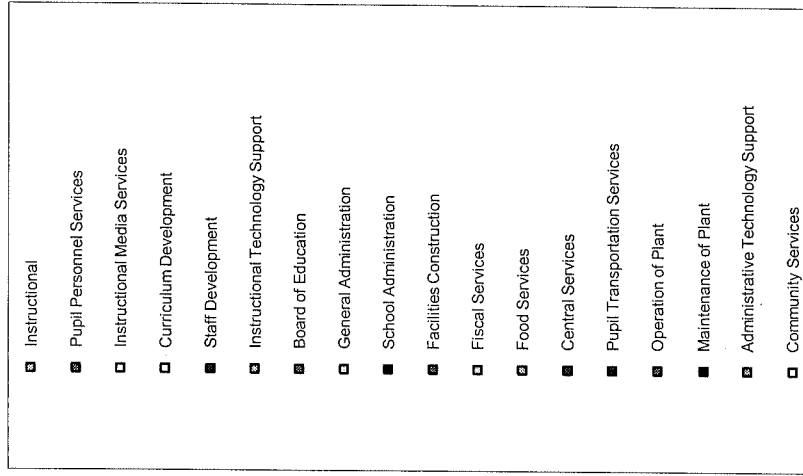
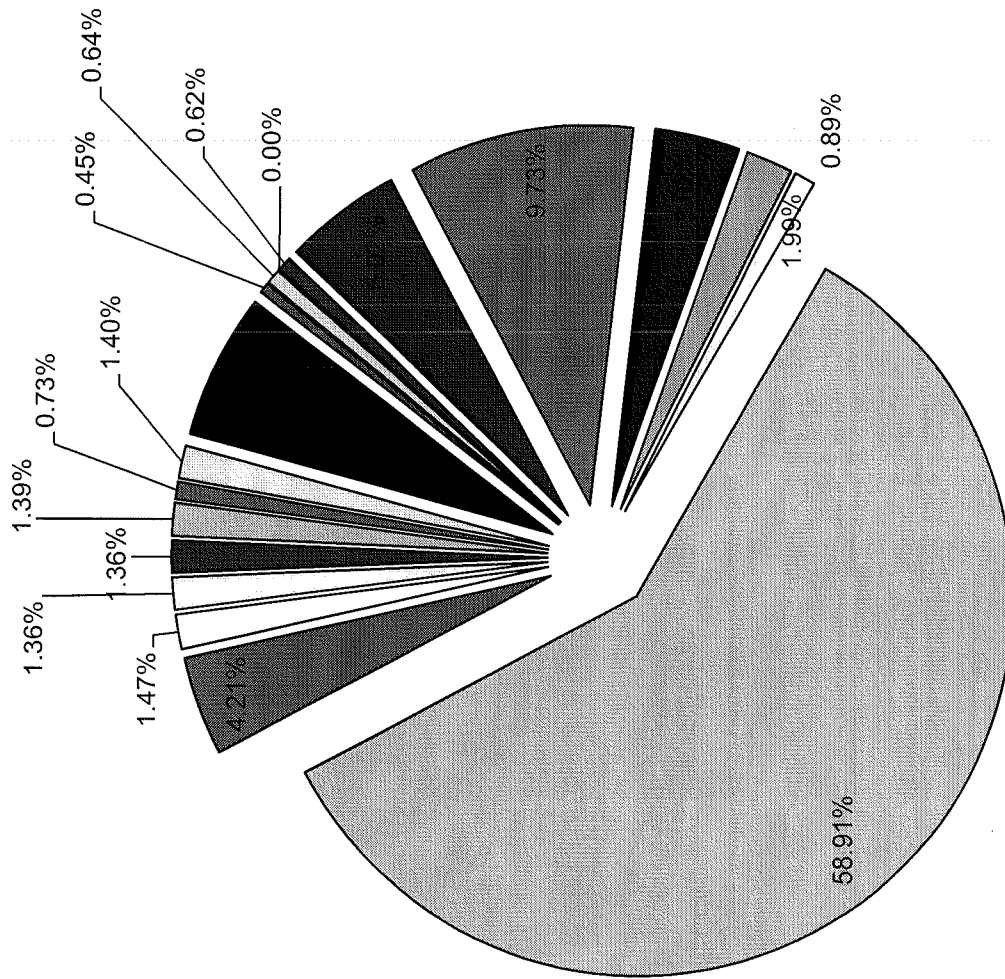


## General Fund By Object Category



- Salaries and Benefits
- Purchased Services
- Energy Services
- Supplies
- Capital Outlay
- Other Personnel Services

**General Fund By Function Category**



NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 18, 2013

**GENERAL OPERATING FUND**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Object	
Salaries and Benefits	\$ 70,388,526.85	79.73%
Purchased Services	\$ 7,300,062.12	8.27%
Energy Services	\$ 3,694,370.00	4.18%
Supplies	\$ 4,950,680.67	5.61%
Capital Outlay	\$ 849,439.07	0.96%
Other Personnel Services	\$ 1,099,163.85	1.25%
TOTAL ESTIMATED APPROPRIATIONS	\$ 88,282,242.56	
<b>TOTAL USES OF FUNDS</b>	<b>\$ 88,282,242.56</b>	

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Function	
Instructional	\$ 52,004,788.22	58.91%
Pupil Personnel Services	\$ 3,716,334.52	4.21%
Instructional Media Services	\$ 1,297,397.67	1.47%
Curriculum Development	\$ 1,203,688.74	1.36%
Staff Development	\$ 1,199,617.39	1.36%
Instructional Technology Support	\$ 1,229,631.04	1.39%
Board of Education	\$ 646,609.65	0.73%
General Administration	\$ 1,233,324.63	1.40%
School Administration	\$ 5,494,979.58	6.22%
Facilities Construction	\$ 394,248.00	0.45%
Fiscal Services	\$ 565,551.93	0.64%
Food Services	\$ 1,900.00	0.00%
Central Services	\$ 544,116.64	0.62%
Pupil Transportation Services	\$ 4,427,524.75	5.02%
Operation of Plant	\$ 8,585,507.84	9.73%
Maintenance of Plant	\$ 3,192,054.52	3.62%
Administrative Technology Support	\$ 1,757,785.54	1.99%
Community Services	\$ 787,181.90	0.89%
TOTAL ESTIMATED APPROPRIATIONS	\$ 88,282,242.56	
<b>TOTAL USES OF FUNDS</b>	<b>\$ 88,282,242.56</b>	

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 18, 2013

**GENERAL OPERATING FUND**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2013

Encumbered	\$ 1,003,016.15
Reserved for Categoricals and Grants	\$ 3,785,506.85
Designated for Inventories	\$ 866,822.85
Designated for Cash Reserves	\$ 2,682,000.00
Unencumbered	\$ 4,341,054.66
<b>TOTAL FUND BALANCE 06/30/13</b>	<b>\$ 12,678,400.51</b>

ESTIMATED NEW REVENUE: (See Schedule1)

Federal Sources	\$ 65,900.00
State Sources	\$ 38,436,522.00
Local Sources	\$ 39,029,199.00
Transfers in from Capital	\$ 912,700.00
<b>Total Estimated Revenues</b>	<b>\$ 78,444,321.00</b>

<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 91,122,721.51</b>
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**Uses of Funds:**

ESTIMATED APPROPRIATIONS: (See Schedule 2)

New Appropriations	\$ 83,493,719.56
Encumbrances	\$ 1,003,016.15
Categorical and Grant Carryforwards	\$ 3,785,506.85

<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 88,282,242.56</b>
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ESTIMATED FUND BALANCE 06/30/14

Contingency Reserve	\$ 1,421,656.10	1.81%
Designated for Inventories	\$ 866,822.85	
McKay Scholarship Reserve	\$ 552,000.00	
Undesignated	\$ -	
<b>Total Estimated Fund Balance</b>	<b>\$ 2,840,478.95</b>	

<b>TOTAL USES OF FUNDS</b>	<b>\$ 91,122,721.51</b>
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NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 18, 2013

**DEBT SERVICE FUNDS:**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2013

Reserved for Debt Service	\$ 997,903.46
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TOTAL FUND BALANCE 06/30/13	\$ 997,903.46
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ESTIMATED NEW REVENUE:

Capital Outlay and Debt Service Withheld for SBE Bonds	\$ 320,750.00
Racing Comission Funds	\$ 172,500.00
Transfer in From Debt Service for QZAB Payment	\$ 81,224.25

Total Estimated Revenue	\$ 574,474.25
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<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 1,572,377.71</b>
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**Uses of Funds:**

ESTIMATED APPROPRIATIONS:

Payment of Principal	\$ 347,755.00
Payment of Interest	\$ 143,150.00
Dues and Fees	\$ 2,000.00

TOTAL ESTIMATED APPROPRIATIONS	\$ 492,905.00
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ESTIMATED FUND BALANCE 06/30/13

Reserved for Debt Service	\$ 1,079,472.71
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<b>TOTAL USES OF FUNDS</b>	<b>\$ 1,572,377.71</b>
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NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 18, 2013

**CAPITAL PROJECTS FUNDS**

at 1.400 mils

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2013

Encumbered	\$ 3,103,144.11
Reserved for Capital Projects	<u>\$ 31,622,983.76</u>

TOTAL FUND BALANCE 06/30/13	\$ 34,726,127.87
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ESTIMATED NEW REVENUE:

Local Capital Improvement Funds	\$ 8,989,863.00
Class Size Reduction	\$ -
School Impact Fees	\$ 1,215,000.00
PECO New Construction	\$ -
PECO Special Maintenance	\$ -
Capital Outlay and Debt Service	\$ 69,000.00
Interest	<u>\$ -</u>

Total Estimated Revenue	<u>\$ 10,273,863.00</u>
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<b>TOTAL SOURCES OF FUNDS</b>	<u><u>\$ 44,999,990.87</u></u>
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**Uses of Funds:**

ESTIMATED APPROPRIATIONS: (See Schedule 3)

New Appropriations	\$ 9,858,863.00
Encumbrances	\$ 3,103,144.11
Reserved for Capital Projects	<u>\$ 29,227,311.48</u>

TOTAL ESTIMATED APPROPRIATIONS	\$ 42,189,318.59
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ESTIMATED FUND BALANCE 06/30/14

Reserved for Capital Projects	<u>\$ 2,810,672.28</u>
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<b>TOTAL USES OF FUNDS</b>	<u><u>\$ 44,999,990.87</u></u>
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**NASSAU COUNTY SCHOOL BOARD**  
**BUDGET HEARING**  
 July 18, 2013  
 (Schedule 3)

**CAPITAL PROJECTS FUNDS**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:

at 1.4000 Mills

BY PROJECT:

New Yulee Elementary School	\$	20,035,590.81
HMSHS Classroom Addition in cluding DEMO	\$	3,418,889.29
District Wide Land Purchases	\$	3,000,152.66
FBMS Locker Room Improvements including Gym AC	\$	2,406,001.40
Emma Love Hardee Primary Classroom Addition	\$	2,060,000.00
Southside Elementary Classroom Additions	\$	1,524,500.00
Purchase of School Buses (7)	\$	1,303,450.00
Fernandina Beach High Remodel Building 22	\$	1,100,000.00
Technology Additions, Upgrades, and Refresh	\$	1,065,502.60
FBMS Remodeling and Renovations	\$	997,000.00
District Office Renovations and Parking	\$	966,319.75
Transfer to General for Property Insurance	\$	711,000.00
District Wide Electrical Upgrades	\$	647,120.22
Special Maintenance / Safety to Life Needs	\$	550,137.56
Air Conditions Seven Gyms (Balance for FBHS)	\$	386,933.21
HMSHS Demo Buildings		
Chiller Replacement FBMS and YMS	\$	300,000.00
Southside Elementary Additions and Remodeling	\$	223,281.63
Yulee Middle School Covered Walkways	\$	200,000.00
Parking Facilities Upgrades	\$	200,000.00
Install Generators at Maintenance and Transportation	\$	200,000.00
Transfer to General for Portable / Facilities Leases	\$	156,700.00
CMS PE Area Improvements	\$	100,000.00
Repayment on QZAB Bonds	\$	81,224.25
Purchase of Service Vehicles	\$	110,000.00
Costs to set up Portables	\$	56,824.33
Relocate NOC from Island to Yulee	\$	50,000.00
Playground Equipment County Wide	\$	49,942.60
Transfer for Enterprise Software	\$	45,000.00
Purchase of Custodial Equipment	\$	54,109.47
District Wide Furniture Needs	\$	25,000.00
Energy Conservation Projects	\$	40,910.06
District Wide Fencing	\$	40,000.00
CMS HVAC Piping replacement	\$	30,000.00
Yulee Community Education Center Demo Building 4	\$	22,500.00
Library Equipment County Wide	\$	16,228.75
FBHS Cafetorium Floor Replacement	\$	15,000.00

Total Estimated Appropriations

\$ 42,189,318.59

BUDGET HEARING  
July 18, 2013  
(Schedule 3)

**CAPITAL PROJECTS FUNDS**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:

BY OBJECT:

610	\$	-
630	\$	29,431,872.23
640	\$	1,360,840.82
650	\$	1,413,450.00
660	\$	3,000,152.66
670	\$	1,147,878.47
680	\$	4,841,200.16
910	\$	912,700.00
920	\$	81,224.25
		<hr/>
	\$	42,189,318.59
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NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 18, 2013

**FOOD SERVICE FUND**

**Sources of Funds:**

**ESTIMATED FUND BALANCE @ 06/30/2013**

Encumbered	\$ 139,223.57
Designated for Inventories	\$ 100,489.78
Unencumbered	\$ 1,291,922.53
<b>TOTAL FUND BALANCE 06/30/13</b>	<b>\$ 1,531,635.88</b>

**ESTIMATED NEW REVENUE:**

**Federal Funds:**

National School Lunch Reimbursement	\$ 2,150,000.00
National School Breakfast Reimbursement	\$ 640,000.00
USDA Donated Foods	\$ 100,700.00
<b>Total Federal Funds</b>	<b>\$ 2,890,700.00</b>

**State Funds:**

School Breakfast Supplement	\$ 22,500.00
School Lunch Supplement	\$ 29,000.00
<b>Total State Funds</b>	<b>\$ 51,500.00</b>

**Local Funds:**

Food Sales	\$ 2,165,000.00
Interest	\$ 5,000.00
Other Miscellaneous Sources	\$ 50,000.00
<b>Total Local Funds</b>	<b>\$ 2,220,000.00</b>

<b>Total Estimated Revenue</b>	<b>\$ 5,162,200.00</b>
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<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 6,693,835.88</b>
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**Uses of Funds:**

**ESTIMATED APPROPRIATIONS:**

Salaries	\$ 1,656,100.00
Benefits	\$ 614,200.00
Purchased Services	\$ 97,129.83
Repair and Maintenance Costs	\$ 83,500.00
Travel	\$ 15,000.00
Fuel for Vehicles	\$ 8,000.00
Materials and Supplies	\$ 327,154.93
Food	\$ 2,254,740.81
Capital Outlay	\$ 123,098.00
Dues and Fees	\$ 5,500.00
Indirect Costs	\$ 85,000.00
Other Personnel Services	\$ 31,000.00

<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 5,300,423.57</b>
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**ESTIMATED FUND BALANCE 06/30/14**

Designated for Inventories	\$ 100,489.78
Unreserved	\$ 1,292,922.53
<b>Total Estimated Fund Balance</b>	<b>\$ 1,393,412.31</b>

<b>TOTAL USES OF FUNDS</b>	<b>\$ 6,693,835.88</b>
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NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 18, 2013

**SPECIAL REVENUE FUNDS**

**Sources of Funds:**

**ESTIMATED NEW REVENUE:**

Federal Funds:

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

		FUND #	ACCT #	PROJ #
Race to the Top -LIIS	\$ 76,308.45	434	214	4345020
Race to the Top - Common Core Training	\$ 8,000.00	434	214	4345021
Race to the Top Year Four	\$ 327,477.03	434	214	4344000
<b>TOTAL RTTT FUNDS</b>	<b>\$ 411,785.48</b>			

**New Grant Awards**

Carl Perkins Rural Sparsity	\$ 57,403.50	421	201	4642000
Carl Perkins Secondary	\$ 72,185.00	421	201	4643000
IDEA 2013-2014	\$ 2,720,832.00	421	230	4730470
IDEA Preschool 2013-2014	\$ 108,567.00	421	230	4731000
Title I 2013-2014	\$ 1,691,659.00	421	240	4240420
Adult ESOL	\$ 26,019.00	421	252	4645000
Adult General Education	\$ 121,758.00	421	252	4640000
Homeless Grant	\$ 43,532.94	421	290	4541450
Title III - ESOL	\$ 13,318.18	421	290	4349430
Title II 2013-2014	\$ 313,459.00	421	290	6040600
Worksource 2013-2014	\$ 219,548.00	422	220	4734000
National Science Foundation Grant / UF	\$ 10,000.00	422	290	4441000
<b>New Grant Awards</b>	<b>\$ 5,398,281.62</b>			

**Carry Forward Balances**

Carl Perkins Secondary	\$ 10,552.48	421	201	4633460
Carl Perkins Rural	\$ 8,334.96	421	201	4634000
IDEA Rollforward	\$ 65,000.00	421	230	4730470
IDEA Preschool Rollforward	\$ 1,500.00	421	230	4731470
Title I Rollforward	\$ 209,972.38	421	240	4230420
Title I Delinquent	\$ 1,216.13	421	240	4234000
Title X - Homeless Grant	\$ 1,516.50	421	240	4531450
Adult Education	\$ 2,592.97	421	252	4632052
Adult Education Literacy	\$ 6,702.17	421	252	4635052
Title IIA	\$ 6,500.00	421	290	6030600
U-Futures	\$ 223.13	422	290	4734000
<b>Total CarryForward Grants</b>	<b>\$ 314,110.72</b>			

**TOTAL SOURCES OF FUNDS**

**\$ 6,124,177.82**

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 18, 2013

**SPECIAL REVENUE FUNDS**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Object	421	422	434	
Salaries	\$	2,945,774.65	2,645,523.44	146,147.00	154,104.21
Benefits	\$	1,006,533.16	934,454.76	47,463.73	24,614.67
Purchased Services	\$	823,905.65	617,388.29	10,144.00	196,373.36
Energy Services	\$	7,067.00	-	7,067.00	-
Supplies	\$	279,924.41	256,469.77	16,613.90	6,840.74
Capital Outlay	\$	449,151.03	443,051.03	2,100.00	4,000.00
Other Personnel Services/ Indirect Costs	\$	611,821.92	585,733.92	235.50	25,852.50
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TOTAL ESTIMATED APPROPRIATIONS	\$	6,124,177.82	5,482,621.21	229,771.13	411,785.48
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TOTAL USES OF FUNDS	\$	6,124,177.82			

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Function	421	422	434
Instructional	\$ 2,639,512.74	2,443,926.22	181,986.52	13,600.00
Pupil Personnel Services	\$ 495,139.31	466,723.31	28,416.00	-
Library Media Services	\$ -	-	-	-
Curriculum Development	\$ 1,604,464.77	1,576,163.16	12,301.61	16,000.00
Staff Development	\$ 543,192.83	396,040.52	-	147,152.31
Instructional Technology	\$ -	-	-	-
General Administration	\$ 440,034.00	440,034.00	-	-
School Administration	\$ 12,700.00	12,700.00	-	-
Food Services	\$ 100.00	100.00	-	-
Central Services	\$ 243,119.17	8,086.00	-	235,033.17
Transportation Services	\$ 145,915.00	138,848.00	7,067.00	-
Custodial Services	\$ -	-	-	-
Administrative Technology	\$ -	-	-	-
Community Services		-	-	-
TOTAL ESTIMATED APPROPRIATIONS	\$ 6,124,177.82	5,482,621.21	229,771.13	411,785.48
TOTAL USES OF FUNDS	\$ 6,124,177.82			