

COMPARISON OF FEFP CALCUALTIONS  
**FOR FISCAL YEAR 2011-2012**  
**Conference Report vs Fourth Calculation**

	Initial Calculation	Fourth Calculation	DIFFERENCE	Notes
UNWEIGHTED FTE	11,237.59	11,121.20	116.39	
WEIGHTED FTE	11,880.33	11,766.44	113.89	
BASE STUDENT ALLOCATION	3,479.22	3,623.76	(144.54)	
DISTRICT COST DIFFERENTIAL	0.9921	0.9927	(0.0006)	
BASE FEFP FUNDING	41,007,741.00	42,327,492.00	(1,319,751.00)	
ESE GUARANTEE	2,876,771.00	2,942,105.00	(65,334.00)	
EQUAL % ADJUSTMENT			-	
SPARSITY	1,674,034.00	1,335,856.00	338,178.00	
SAFE SCHOOLS	235,341.00	260,378.00	(25,037.00)	
SUPPLEMENTAL INSTRUCTION (SAI)	2,466,381.00	2,540,441.00	(74,060.00)	
READING INSTRUCTION	459,415.00	477,147.00	(17,732.00)	
DECLINING ENROLLMENT		22,355.00	(22,355.00)	
TEACHER LEAD	136,345.00	143,418.00	(7,073.00)	
INSTRUCTIONAL MATERIALS	912,021.00	921,374.00	(9,353.00)	
<b>VIRTUAL EDUCATION</b>	20,680.00		20,680.00	
TRANSPORTATION	2,614,774.00	2,713,447.00	(98,673.00)	ESE Reimbursement went from \$840 to \$810
DJJ Supplemental Allocation	37,264.00	39,230.00	(1,966.00)	
GROSS STATE AND LOCAL FEFP w/o Stabilizator	52,440,767.00	53,723,243.00	(1,282,476.00)	
STATE FISCAL STABILIZATION FUND		3,506,002.00	(3,506,002.00)	
		69,998.00	(69,998.00)	
GROSS STATE AND LOCAL FEFP W/ Stabilization	52,440,767.00	57,299,243.00	(4,858,476.00)	
REQUIRED LOCAL EFFORT	39,222,131.00	40,143,219.00	(921,088.00)	
STATE SHARE OF FEFP	13,218,636.00	17,156,024.00	(3,937,388.00)	
PRIOR YEAR ADJUSTMENTS			-	
PRORATION FOR REVISED APPROPRIATION			-	
PRORATION FOR VETO			-	
NET STATE FEFP	13,218,636.00	17,156,024.00	(3,937,388.00)	
MCKAY SCHOLARSHIPS			-	
NET STATE FEFP	13,218,636.00	17,156,024.00	(3,937,388.00)	
SCHOOL RECOGNITION PROGRAM	643,724.00	689,704.00	(45,980.00)	\$70.00 per FTE
DISTRICT DISCRETIONARY LOTTERY	31,782.00	41,207.00	(9,425.00)	
SUBTOTAL	13,894,142.00	17,886,935.00	(3,937,388.00)	
STATE CATEGORICALS:				
INSTRUCTIONAL MATERIALS			-	
TRANSPORTATION			-	
TECHNOLOGY			-	
CLASS SIZE REDUCTION	12,110,369.00	12,029,955.00	80,414.00	Rates Reduced \$3.41, \$2.33, \$2.33
TEACHER LEAD			-	
TEACHER TRAINING			-	
TEACHER RECRUITMENT			-	
<b>FRS CONTRIBUTION</b>			-	
CATEGORICAL TOTAL	12,110,369.00	12,029,955.00	80,414.00	
TOTAL STATE FUNDING	26,004,511.00	29,916,890.00	(3,866,399.00)	
LOCAL FUNDS				
REQUIRED LOCAL EFFORT	39,222,131.00	40,143,219.00	(921,088.00)	RLE 5.633, PY RLE 5.546 DIFF = 0.087
PY REQUIRED LOCAL EFFORT MILLAGE			-	
DISCRETIONARY EFFORT	5,208,264.00	5,414,195.00	(205,931.00)	
SUPPLEMENTAL DISCRETIONARY			-	Reduced .25mils for comparison purposes.
TOTAL LOCAL FUNDING	44,430,395.00	45,557,414.00	(1,127,019.00)	
TOTAL STATE AND LOCAL AND FEDERAL	70,434,906.00	75,474,304.00	(5,039,398.00)	
Final Adjusted State, Local, and Federal	70,434,906.00	75,474,304.00	(5,039,398.00)	
Amount Per Unweighted FTE	6,267.795	6,786.525	(518.731)	
Amount Per Weighted FTE	5,928.699	6,414.370	(485.671)	
		75,474,304.00		

COMPARISON OF FEFP CALCUALTIONS  
**FOR FISCAL YEAR 2012-2012**  
**Second vs First Calculation**

	Second Calculation	Initial Calculation	DIFFERENCE	Notes
UNWEIGHTED FTE	11,237.59	11,237.59	-	
WEIGHTED FTE	11,880.33	11,880.33	-	
BASE STUDENT ALLOCATION	3,479.22	3,479.22	-	
DISTRICT COST DIFFERENTIAL	0.9921	0.9921	-	
BASE FEFP FUNDING	41,007,741.00	41,007,741.00	-	
ESE GUARANTEE	2,876,771.00	2,876,771.00	-	
EQUAL % ADJUSTMENT			-	
SPARSITY	1,755,657.00	1,674,034.00	81,623.00	
SAFE SCHOOLS	235,341.00	235,341.00	-	
SUPPLEMENTAL INSTRUCTION (SAI)	2,466,381.00	2,466,381.00	-	
READING INSTRUCTION	459,415.00	459,415.00	-	
DECLINING ENROLLMENT			-	
TEACHER LEAD	136,345.00	136,345.00	-	
INSTRUCTIONAL MATERIALS	912,021.00	912,021.00	-	
<b>VIRTUAL EDUCATION</b>	21,063.00	20,680.00	383.00	
TRANSPORTATION	2,614,774.00	2,614,774.00	-	
DJJ Supplemental Allocation	37,264.00	37,264.00	-	
GROSS STATE AND LOCAL FEFP w/o Stabilization Funds	52,522,773.00	52,440,767.00	82,006.00	
STATE FISCAL STABILIZATION FUND			-	
GROSS STATE AND LOCAL FEFP W/ Stabilization Funds	52,522,773.00	52,440,767.00	82,006.00	
REQUIRED LOCAL EFFORT	38,826,556.00	39,222,131.00	(395,575.00)	
STATE SHARE OF FEFP	13,696,217.00	13,218,636.00	477,581.00	
PRIOR YEAR ADJUSTMENTS			-	
PRORATION FOR REVISED APPROPRIATION	(6,840.00)		(6,840.00)	
PRORATION FOR VETO			-	
NET STATE FEFP	13,689,377.00	13,218,636.00	470,741.00	
MCKAY SCHOLARSHIPS			-	
NET STATE FEFP	13,689,377.00	13,218,636.00	470,741.00	
SCHOOL RECOGNITION PROGRAM	643,724.00	643,724.00	-	
DISTRICT DISCRETIONARY LOTTERY	31,782.00	31,782.00	-	
SUBTOTAL	14,364,883.00	13,894,142.00	470,741.00	
STATE CATEGORICALS:				
INSTRUCTIONAL MATERIALS			-	
TRANSPORTATION			-	
TECHNOLOGY			-	
CLASS SIZE REDUCTION	12,110,369.00	12,110,369.00	-	
TEACHER LEAD			-	
TEACHER TRAINING			-	
TEACHER RECRUITMENT			-	
<b>FRS CONTRIBUTION</b>			-	
CATEGORICAL TOTAL	12,110,369.00	12,110,369.00	-	
TOTAL STATE FUNDING	26,475,252.00	26,004,511.00	470,741.00	
LOCAL FUNDS				
REQUIRED LOCAL EFFORT	38,826,556.00	39,222,131.00	(395,575.00)	
PY REQUIRED LOCAL EFFORT MILLAGE	-	-	-	
DISCRETIONARY EFFORT	5,090,669.00	5,208,264.00	(117,595.00)	
SUPPLEMENTAL DISCRETIONARY			-	
TOTAL LOCAL FUNDING	43,917,225.00	44,430,395.00	(513,170.00)	
TOTAL STATE AND LOCAL AND FEDERAL	70,392,477.00	70,434,906.00	(42,429.00)	
Final Adjusted State, Local, and Federa	70,392,477.00	70,434,906.00	(42,429.00)	
Amount Per Unweighted FTE	6,264.019	6,267.795	(3.776)	
Amount Per Weighted FTE	5,925.128	5,928.699	(3.571)	

NASSAU COUNTY SCHOOL BOARD  
 BUDGET HEARING  
 July 21, 2011

**GENERAL OPERATING FUND**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2011	
Encumbered	\$ 1,199,355.28
Reserved for Categoricals and Grants	\$ 2,538,773.83
Designated for Inventories	\$ 803,176.75
Designated for Cash Reserves	\$ 2,665,000.00
Unencumbered	<u>\$ 8,714,563.87</u>
TOTAL FUND BALANCE 06/30/11	<u>\$ 15,920,869.73</u>

ESTIMATED NEW REVENUE: (See Schedule1)

Federal Sources	\$ 60,000.00
State Sources	\$ 26,947,492.00
Local Sources	\$ 45,876,360.00
Transfers in from Capital	\$ 737,219.16
Total Estimated Revenues	<u>\$ 73,621,071.16</u>

**TOTAL SOURCES OF FUNDS** \$ 89,541,940.89

**Uses of Funds:**

ESTIMATED APPROPRIATIONS: (See Schedule 2)	
New Appropriations	\$ 76,802,925.90
Encumbrances	\$ 1,199,355.28
Categorical and Grant Carryforwards	<u>\$ 2,538,773.83</u>

TOTAL ESTIMATED APPROPRIATIONS \$ 80,541,055.01

ESTIMATED FUND BALANCE 06/30/12	
Contingency Reserve (State Requirement 3% of Resources)	\$ 2,687,000.00
Reserve for Funding Cliff / Property Tax Shortfall	\$ 3,470,052.13
Designated for Inventories	\$ 803,176.75
McKay Scholarship Reserve	\$ 300,000.00
Reserve for FTE Shortfall	\$ 996,000.00
Reserve for Property Tax UnderCollection 94.4%	\$ 744,657.00
Undesignated	<u>\$ -</u>
Total Estimated Fund Balance	<u>\$ 9,000,885.88</u>

**TOTAL USES OF FUNDS** \$ 89,541,940.89

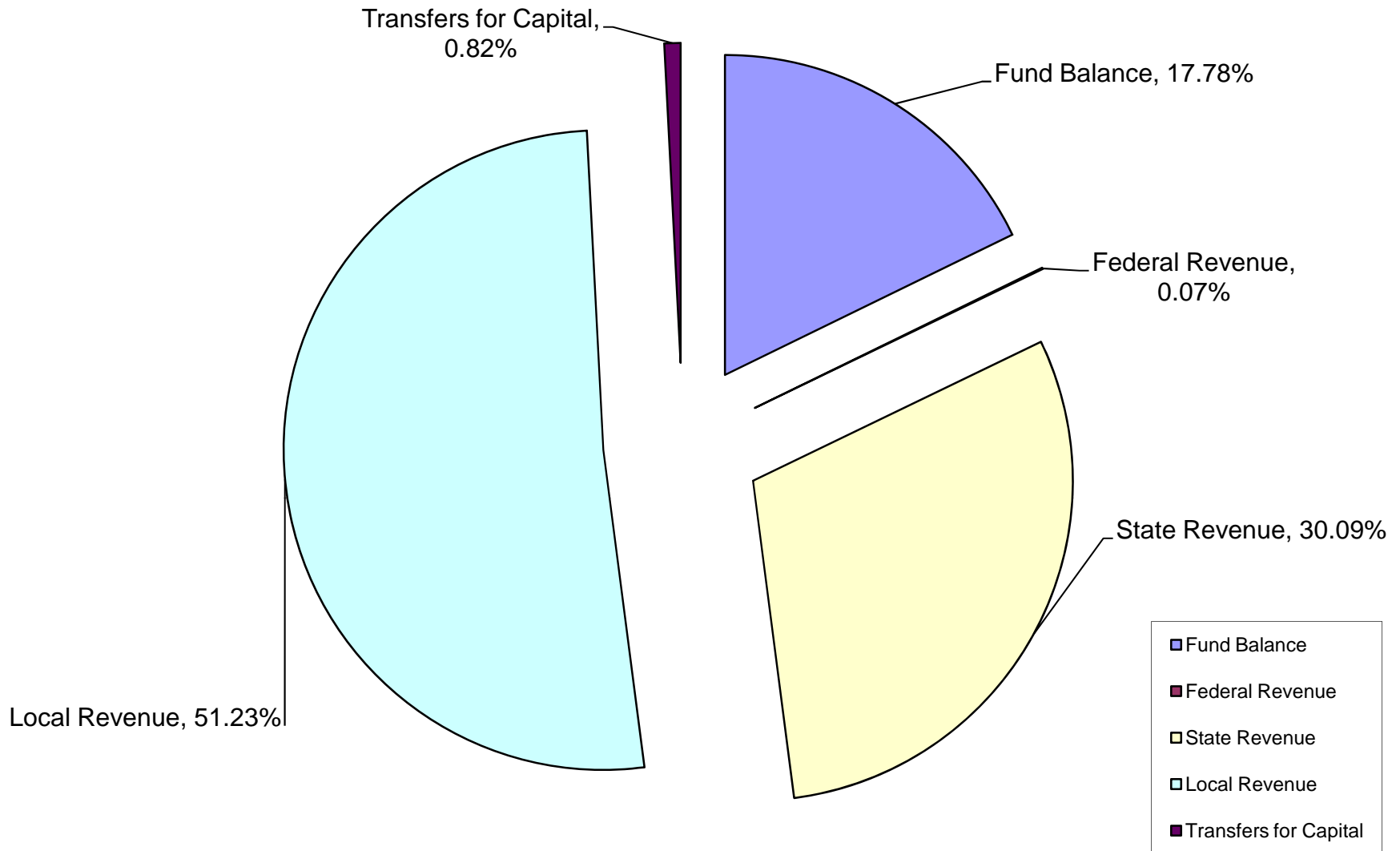
**NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 21, 2011**

**SCHEDULE 1**

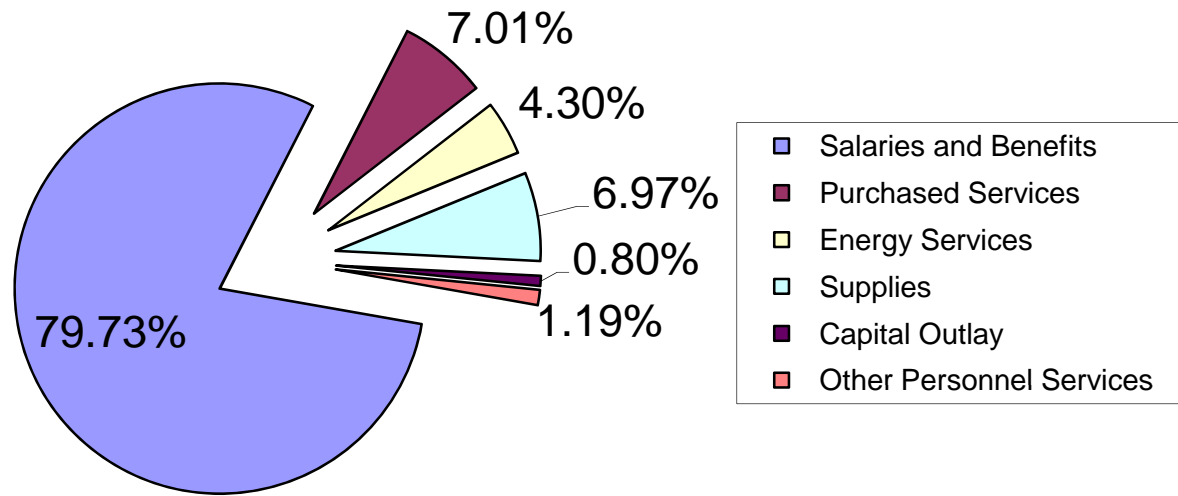
GENERAL FUND:	Account Number	Proposed Budget Amount	2010-2011 Revenue	Change
Estimated Revenues:				
<b>FEDERAL:</b>				
Federal Impact, Current Operations	3121			
Reserve Officers Training Corps (ROTC)	3191	60,000.00	135,680.57	(75,680.57)
<b>Total Federal Direct</b>	3100	60,000.00	135,680.57	(75,680.57)
<b>FEDERAL THRU STATE:</b>				
NEFEC Reimbursement	3227		257.98	(257.98)
Federal Hurricane Funds	3290			
Medicaid Reimbursement	3299		176,666.65	(176,666.65)
<b>Total Federal Thru State</b>	3200	-	176,924.63	(176,924.63)
<b>STATE:</b>				
Florida Education Finance Program	3310	2,174,345.00		
<b>Safe Schools</b>		235,341.00		
<b>DJJ Supplemental Allocation</b>		37,264.00		
<b>Virtual Education</b>		21,063.00		
<b>SAI</b>		2,466,381.00		
<b>Sparsity Supplement</b>		1,755,657.00		
<b>Transportation</b>		2,614,774.00		
<b>Teacher Lead Program</b>		136,345.00		
<b>Instructional Materials</b>		912,021.00		
<b>Declining Enrollment</b>		-		
<b>Intensive Reading Grant</b>		459,415.00		
<b>ESE Guarantee</b>		2,876,771.00		
<b>Total State FEFP</b>		13,689,377.00	13,212,823.00	476,554.00
Workforce Development	3315	223,609.00	184,526.00	39,083.00
Workforce Incentive	3317	6,349.00	6,385.00	(36.00)
CO & DS Withheld for Administrative Expense	3323			-
Teachers Lead Program	3334			-
Instructional Materials	3336			-
Racing Commission Funds	3341	32,000.00	32,000.00	-
State Forest Funds	3342		-	-
State License Tax	3343	30,000.00	28,084.53	1,915.47
District Discretionary Lottery	3344	31,782.00	41,173.00	(9,391.00)
Transportation	3354			-
School Recognition Funds	3361	643,724.00	689,704.00	(45,980.00)
Teacher Recruitment and Retention	3362			-
Excellent Teaching Program	3363	-	108,167.40	(108,167.40)
Preschool Projects	3371	-	24,839.50	(24,839.50)
Public School Technology	3375			-
Teacher Training	3376			-
Class Size Reduction Categorical	3355	12,110,369.00	12,093,509.00	16,860.00
Full Service School	3378	63,977.00	63,977.00	-
Miscellaneous State Sources	3390	1,600.00	3,032.00	(1,432.00)
Learning for Life				-
CVR - CARRT		114,705.00	103,380.78	11,324.22

<b>Total State</b>	3300	26,947,492.00	26,591,601.21	355,890.79
<b>LOCAL:</b>				
District School Tax	3411			-
Required Local Effort		38,826,556.00		
Prior Year Required Local Effort		762,239.00	-	
Discretionary		5,090,669.00		
Supplemental				
Total Taxes		44,679,464.00	46,597,939.43	(1,918,475.43)
Prior Year Taxes	3421		2,720,725.25	(2,720,725.25)
Payment in Lieu of Taxes	3422			-
Excess Fees	3423			-
Tuition (Non-Resident)	3424		200.00	(200.00)
Rent	3425	51,000.00	64,250.74	(13,250.74)
Interest, Including Profit on Investment	3430	-	14,889.33	(14,889.33)
Gifts, Grants, & Bequests	3440		86,886.71	138,575.29
Wellness Grant BCBS		150,000.00		
Driver's Education		30,000.00		
Vocational Rehabilitation		17,763.00		
Gear UP Project WNHS		12,699.00		
T- Mobile - Educational Grants		11,000.00		
Special Olympics		4,000.00		
Adult General Education Course Fees	3461			-
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	30,684.00	36,858.00	(6,174.00)
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		575,508.93	314,241.07
Proshare		400,000.00		
PY Refund NEFEC Loss Pool		329,750.00		
Indirect Costs		150,000.00		
Commerce Bank Refunds		10,000.00		
				-
<b>Total Local</b>	3400	45,876,360.00	50,097,258.39	(4,220,898.39)
<b>OTHER FINANCING SOURCES:</b>				
Insurance Recoveries	3741	-	65,109.05	(65,109.05)
Sale of Equipment	3733	-	7,041.00	(7,041.00)
Transfers In:				
From Debt Service Funds	3620			
From Capital Projects Funds	3630	737,219.16	801,771.16	(64,552.00)
From Special Revenues Funds	3640			
From Internal Service Funds	3670			
From Trust Funds	3680			
From Enterprise Funds	3690			
Total Transfers In	3600	737,219.16	801,771.16	(64,552.00)
<b>Total Other Financing Sources</b>		737,219.16	873,921.21	(136,702.05)
<b>TOTAL ESTIMATED REVENUES</b>		73,621,071.16	77,875,386.01	(4,254,314.85)

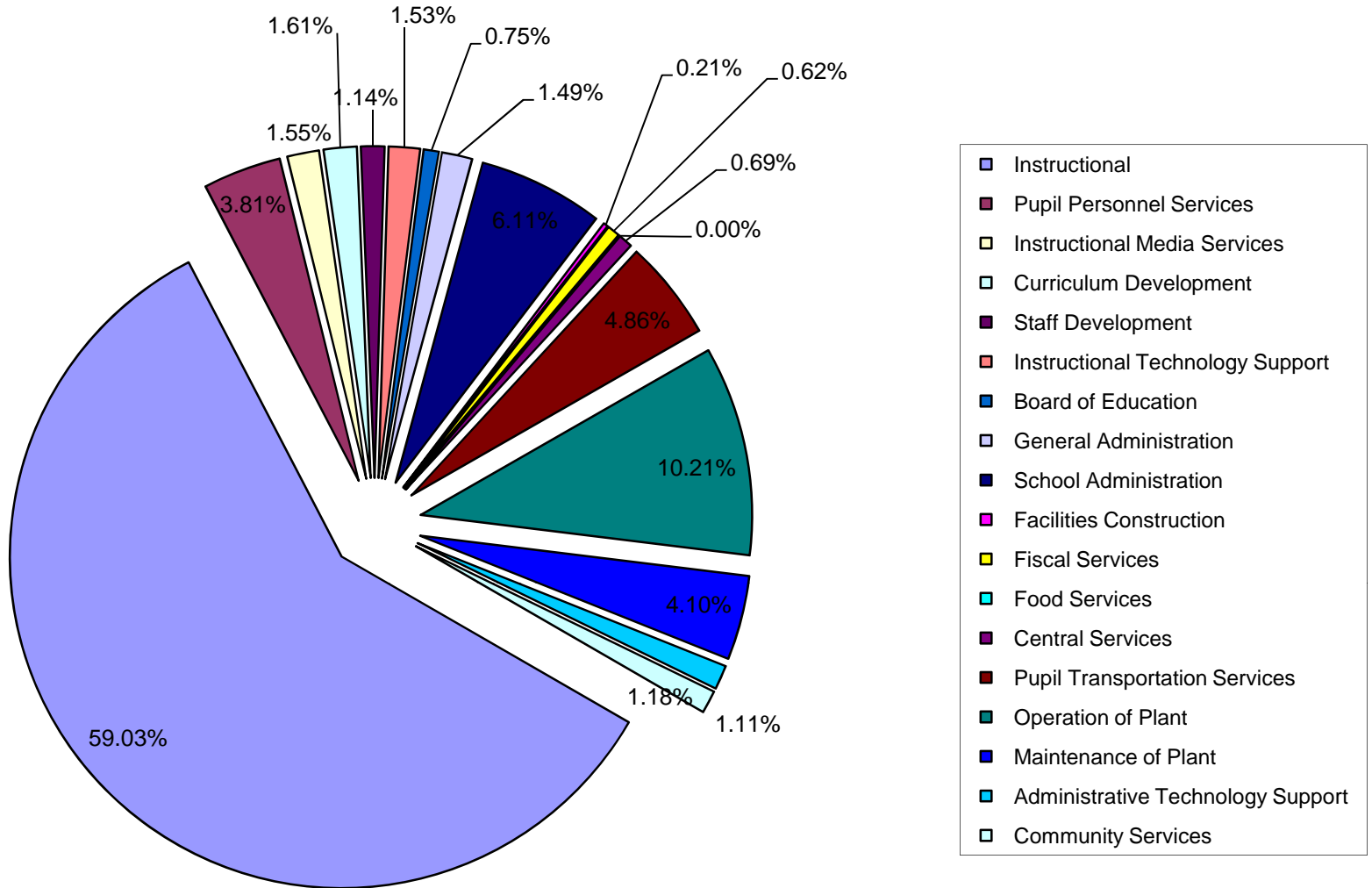
### General Fund Revenue Analysis



### General Fund By Object Category



**General Fund By Function Category**





NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 21, 2011

**GENERAL OPERATING FUND**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Object	
Salaries and Benefits	\$ 64,218,199.81	79.73%
Purchased Services	\$ 5,643,359.64	7.01%
Energy Services	\$ 3,461,680.58	4.30%
Supplies	\$ 5,615,590.74	6.97%
Capital Outlay	\$ 643,465.00	0.80%
Other Personnel Services	<u>\$ 958,759.24</u>	1.19%
 TOTAL ESTIMATED APPROPRIATIONS	 \$ 80,541,055.01	
 <b>TOTAL USES OF FUNDS</b>	 <b><u>\$ 80,541,055.01</u></b>	

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Function	
Instructional	\$ 47,542,047.55	59.03%
Pupil Personnel Services	\$ 3,070,493.40	3.81%
Instructional Media Services	\$ 1,247,669.81	1.55%
Curriculum Development	\$ 1,295,024.19	1.61%
Staff Development	\$ 920,405.30	1.14%
Instructional Technology Support	\$ 1,230,685.14	1.53%
Board of Education	\$ 601,312.50	0.75%
General Administration	\$ 1,196,611.90	1.49%
School Administration	\$ 4,918,103.91	6.11%
Facilities Construction	\$ 170,600.00	0.21%
Fiscal Services	\$ 497,878.44	0.62%
Food Services	\$ 2,592.72	0.00%
Central Services	\$ 557,104.79	0.69%
Pupil Transportation Services	\$ 3,914,471.92	4.86%
Operation of Plant	\$ 8,225,837.11	10.21%
Maintenance of Plant	\$ 3,305,433.18	4.10%
Administrative Technology Support	\$ 946,911.93	1.18%
Community Services	<u>\$ 897,871.22</u>	1.11%
 TOTAL ESTIMATED APPROPRIATIONS	 \$ 80,541,055.01	
 <b>TOTAL USES OF FUNDS</b>	 <b><u>\$ 80,541,055.01</u></b>	

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 21, 2011

**DEBT SERVICE FUNDS:**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2011

Reserved for Debt Service \$ 730,106.44

TOTAL FUND BALANCE 06/30/11 \$ 730,106.44

ESTIMATED NEW REVENUE:

Capital Outlay and Debt Service Withheld for SBE Bonds \$ 313,200.00

Racing Commission Funds \$ 191,250.00

Transfer in From Debt Service for QZAB Payment \$ 82,000.00

Total Estimated Revenue \$ 586,450.00

**TOTAL SOURCES OF FUNDS** \$ 1,316,556.44

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:

Payment of Principal \$ 295,000.00

Payment of Interest \$ 213,102.50

Dues and Fees \$ 2,000.00

TOTAL ESTIMATED APPROPRIATIONS \$ 510,102.50

ESTIMATED FUND BALANCE 06/30/12

Reserved for Debt Service \$ 806,453.94

**TOTAL USES OF FUNDS** \$ 1,316,556.44

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 21, 2011

**CAPITAL PROJECTS FUNDS**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2011	1.264	1.243	1.152
Encumbered	\$ 4,088,744.60	\$ 4,088,744.60	\$ 4,088,744.60
Reserved for Capital Projects	<u>\$ 34,121,904.33</u>	<u>\$ 34,121,904.33</u>	<u>\$ 34,121,904.33</u>
 TOTAL FUND BALANCE 06/30/11	 \$ 38,210,648.93	 \$ 38,210,648.93	 \$ 38,210,648.93
 ESTIMATED NEW REVENUE:			
Local Capital Improvement Funds	\$ 8,602,413.00	\$ 8,459,493.00	\$ 7,840,174.00
Class Size Reduction	\$ -	\$ -	\$ -
School Impact Fees	\$ -	\$ -	\$ -
PECO New Construction	\$ -	\$ -	\$ -
PECO Special Maintenance	\$ -	\$ -	\$ -
Capital Outlay and Debt Service	\$ 60,434.00	\$ 60,434.00	\$ 60,434.00
Interest	\$ -	\$ -	\$ -
 Total Estimated Revenue	 <u>\$ 8,662,847.00</u>	 <u>\$ 8,519,927.00</u>	 <u>\$ 7,900,608.00</u>
 <b>TOTAL SOURCES OF FUNDS</b>	 <u>\$ 46,873,495.93</u>	 <u>\$ 46,730,575.93</u>	 <u>\$ 46,111,256.93</u>

**Uses of Funds:**

ESTIMATED APPROPRIATIONS: (See Schedule 3)			
New Appropriations	\$ 8,662,847.00	\$ 8,519,927.00	\$ 7,900,608.00
Encumbrances	\$ 4,088,744.60	\$ 4,088,744.60	\$ 4,088,744.60
Reserved for Capital Projects	<u>\$ 32,377,857.23</u>	<u>\$ 32,377,857.23</u>	<u>\$ 32,377,857.23</u>
 TOTAL ESTIMATED APPROPRIATIONS	 \$ 45,129,448.83	 \$ 44,986,528.83	 \$ 44,367,209.83
 ESTIMATED FUND BALANCE 06/30/12			
Reserved for Capital Projects	\$ 1,744,047.10	\$ 1,744,047.10	\$ 1,744,047.10
Reserved for Fund B Loss	\$ -	\$ -	\$ -
Total Estimated Fund Balance	<u>\$ 1,744,047.10</u>	<u>\$ 1,744,047.10</u>	<u>\$ 1,744,047.10</u>
 <b>TOTAL USES OF FUNDS</b>	 <u>\$ 46,873,495.93</u>	 <u>\$ 46,730,575.93</u>	 <u>\$ 46,111,256.93</u>

NASSAU COUNTY SCHOOL BOARD  
 BUDGET HEARING  
 July 21, 2011  
 (Schedule 3)

**CAPITAL PROJECTS FUNDS**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:

BY PROJECT:	1.264	1.243	1.152
New Yulee Elementary School	\$ 9,149,491.17	\$ 9,149,491.17	\$ 9,149,491.17
WNHS (12) Classrooms, Tennis Court, Portable Removal	\$ 5,376,202.01	\$ 5,226,476.46	\$ 5,226,476.46
HMSHS Demo Buildings and Add 5 Reg Class, 1 ESE	\$ 3,500,000.00	\$ 3,500,000.00	\$ 3,500,000.00
District Wide Land Purchases	\$ 3,013,900.00	\$ 3,013,900.00	\$ 3,013,900.00
FBMS Remodeling and Renovations	\$ 2,800,000.00	\$ 2,800,000.00	\$ 2,800,000.00
Technology Additions, Upgrades, and Refresh	\$ 2,253,628.18	\$ 2,260,433.73	\$ 2,283,101.30
Air Conditions Seven Gyms	\$ 2,100,000.00	\$ 2,100,000.00	\$ 2,100,000.00
District Office Renovations and Parking	\$ 2,004,000.00	\$ 2,004,000.00	\$ 2,004,000.00
Yulee Middle School (6) Additional Intermediate Classes	\$ 1,661,000.00	\$ 1,661,000.00	\$ 1,661,000.00
FBMS Renovate and Remodel Auditorium and Gym Lobby	\$ 1,612,944.90	\$ 1,612,944.90	\$ 1,612,944.90
Callahan Elementary Parking Improvements	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00
Bryceville ESE Suite	\$ 1,330,892.93	\$ 1,330,892.93	\$ 688,906.36
Emma Love Hardee (3) Primary Classroom Addition	\$ 1,166,925.00	\$ 1,166,925.00	\$ 1,166,925.00
Fernandina Beach High Remodel Building 22	\$ 1,100,000.00	\$ 1,100,000.00	\$ 1,100,000.00
Southside Elementary Additions and Remodeling	\$ 836,323.08	\$ 836,323.08	\$ 836,323.08
Hilliard Bus Shop Replacement	\$ 800,000.00	\$ 800,000.00	\$ 800,000.00
District Wide Maintenance and Renovation Projects	\$ 770,626.13	\$ 770,626.13	\$ 770,626.13
Special Maintenance / Safety to Life Needs	\$ 685,468.63	\$ 685,468.63	\$ 685,468.63
Transfer to General for Property Insurance	\$ 591,619.16	\$ 591,619.16	\$ 591,619.16
Parking Facilities Upgrades	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
Install Generators at Maintenance and Transportation	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00
Emma Love Hardee Additions and Remodeling	\$ 337,599.30	\$ 337,599.30	\$ 337,599.30
Purchase of School Buses (5)	\$ 305,583.00	\$ 305,583.00	\$ 305,583.00
Yulee Middle School Covered Walkways	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
Maintenance Improvements Parking and Reroof	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
District Wide Electrical Upgrades	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Transfer to General for Portable Lease	\$ 145,600.00	\$ 145,600.00	\$ 145,600.00
Demolish Buildings at Atlantic and Remodel	\$ 102,452.39	\$ 102,452.39	\$ 102,452.39
Repayment on QZAB Bonds	\$ 82,000.00	\$ 82,000.00	\$ 82,000.00
Purchase of Operations Vehicles	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
Playground Equipment County Wide	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
District Wide Fencing	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Yulee Elementary Portables	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Yulee Primary Portables	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Library Equipment County Wide	\$ 42,640.87	\$ 42,640.87	\$ 42,640.87
Energy Conservation Projects	\$ 40,882.07	\$ 40,882.07	\$ 40,882.07
Purchase Classroom Furniture / Refresh	\$ 38,996.35	\$ 38,996.35	\$ 38,996.35
Yulee Community Education Center Dem Building 4	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Hilliard Middle Senior Landscaping Donation	\$ 381.45	\$ 381.45	\$ 381.45
Add Electrical at YHS Ball Fields	\$ 292.21	\$ 292.21	\$ 292.21
<b>Total Estimated Appropriations</b>	<b>\$ 45,129,448.83</b>	<b>\$ 44,986,528.83</b>	<b>\$ 44,367,209.83</b>

**NASSAU COUNTY SCHOOL BOARD**  
**BUDGET HEARING**  
 July 21, 2011  
 (Schedule 3)

**CAPITAL PROJECTS FUNDS**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:

BY OBJECT:

	1.264	1.243	1.152
610	\$ -	\$ -	\$ -
630	\$ 25,836,297.45	\$ 25,686,571.90	\$ 25,044,585.33
640	\$ 2,750,177.04	\$ 2,756,982.59	\$ 2,779,650.16
650	\$ 305,583.00	\$ 305,583.00	\$ 305,583.00
660	\$ 3,013,900.00	\$ 3,013,900.00	\$ 3,013,900.00
670	\$ 4,795,889.62	\$ 4,795,889.62	\$ 4,795,889.62
680	\$ 7,608,382.56	\$ 7,608,382.56	\$ 7,608,382.56
910	\$ 737,219.16	\$ 737,219.16	\$ 737,219.16
920	\$ 82,000.00	\$ 82,000.00	\$ 82,000.00
	\$ 45,129,448.83	\$ 44,986,528.83	\$ 44,367,209.83
	\$ 45,129,448.83	\$ 44,986,528.83	\$ 44,367,209.83

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 21, 2011

**FOOD SERVICE FUND**

**Sources of Funds:**

ESTIMATED FUND BALANCE @ 06/30/2011	
Encumbered	\$ 382,869.20
Designated for Inventories	\$ 97,473.18
Unencumbered	<u>\$ 1,085,156.68</u>
TOTAL FUND BALANCE 06/30/11	<u>\$ 1,565,499.06</u>
ESTIMATED NEW REVENUE:	
Federal Funds:	
National School Lunch Reimbursement	\$ 2,056,800.00
National School Breakfast Reimbursement	\$ 600,000.00
USDA Donated Foods	<u>\$ 90,500.00</u>
Total Federal Funds	<u>\$ 2,747,300.00</u>
State Funds:	
School Breakfast Supplement	\$ 22,500.00
School Lunch Supplement	<u>\$ 29,000.00</u>
Total State Funds	<u>\$ 51,500.00</u>
Local Funds:	
Food Sales	\$ 2,217,000.00
Interest	\$ 5,000.00
Other Miscellaneous Sources	<u>\$ 50,000.00</u>
Total Local Funds	<u>\$ 2,272,000.00</u>
Total Estimated Revenue	<u>\$ 5,070,800.00</u>
<b>TOTAL SOURCES OF FUNDS</b>	<u><u>\$ 6,636,299.06</u></u>

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	
Salaries	\$ 1,541,882.00
Benefits	\$ 549,000.00
Purchased Services	\$ 128,045.00
Repair and Maintenance Costs	\$ 76,000.00
Travel	\$ 15,761.52
Fuel for Vehicles	\$ 5,000.00
Materials and Supplies	\$ 333,638.97
Food	\$ 2,309,335.78
Capital Outlay	\$ 380,505.93
Other Personnel Services	<u>\$ 114,500.00</u>
TOTAL ESTIMATED APPROPRIATIONS	\$ 5,453,669.20
ESTIMATED FUND BALANCE 06/30/12	
Designated for Inventories	\$ 97,473.18
Unreserved	<u>\$ 1,085,156.68</u>
Total Estimated Fund Balance	<u>\$ 1,182,629.86</u>
<b>TOTAL USES OF FUNDS</b>	<u><u>\$ 6,636,299.06</u></u>

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 21, 2011

**SPECIAL REVENUE FUNDS**

**Sources of Funds:**

FUND #    ACCT #    PROJ #

**ESTIMATED NEW REVENUE:**

Federal Funds:

**American Recovery Act Funding:**

IDEA Basic	\$ 153,342.07	432	230	7700
IDEA Preschool	\$ 17,219.07	432	230	7701
Title I	\$ 105,679.17	432	240	7200
Title I Delinquent Funding	\$ 4,553.64	432	240	7204
Enhancing Education Through Technology	\$ 16,588.88	432	240	7203
United Youth Services Award	\$ -	432	220	7704
Title X - Homeless Grant	\$ -	432	290	7500
Title I - School Improvement	\$ 10,739.69	432	240	7207
<b>TOTAL ARRA FUNDS</b>	<b>\$ 308,122.52</b>			

**Race to the Top**

Race to the Top Year One	\$ 64,717.64	434	214	4341000
Race to the Top Year Two	\$ 340,000.00	434	214	4342000
Race to the Top Year Three	\$ 120,000.00	434	214	4343000
Race to the Top Year Four	\$ 120,000.00	434	214	4344000
<b>TOTAL RTTT FUNDS</b>	<b>\$ 644,717.64</b>			

**New Grant Awards**

United Youth Services 2011-2012	\$ 149,548.00	422	220	4724
Wellness Grant 2011-2012	\$ 75,000.00	422	290	4520
IDEA 2011-2012	\$ 2,986,653.74	421	230	4720
IDEA Preschool 2011-2012	\$ 66,823.00	421	230	4721
Title I 2011-2012	\$ 1,412,528.60	421	240	4220
Title I Choice 2011-2012	\$ 353,132.40	421	240	4225
Title I Delinquency Grant 2011-2012	\$ -	421	240	4224
Carl Perkins Rural Sparsity	\$ 55,995.00	421	201	4624
Carl Perkins Secondary	\$ 86,255.00	421	201	4623
Adult ESOL	\$ 26,019.00	421	252	4625
Adult General Education	\$ 103,756.00	421	252	4622
Title III - ESOL	\$ 10,428.00	421	290	4324
Title II	\$ 347,664.00	421	226	6020
<b>New Grant Awards</b>	<b>\$ 5,673,802.74</b>			

**Carry Forward Balances**

Carl Perkins Secondary	\$ 17,713.85	421	201	4613
Carl Perkins Rural	\$ 14,053.64	421	201	4614
Career Pathways	\$ 64,022.00	421	251	0510
Adult Education Geographic	\$ 13,700.94	421	252	4612
Adult Education ESOL	\$ 14,627.49	421	252	4615
IDEA Rollforward	\$ 116,137.00	421	230	4710
IDEA Preschool Rollforward	\$ 2,000.00	421	230	4711
United Youth Services 2010-2011	\$ 1,668.00	421	230	4704
Title I Rollforward	\$ 154,782.70	421	240	4210
Title I School Improvement	\$ 27,775.86	421	240	4217
Wellness Grant	\$ -	422	290	4506
Title II	\$ 1,368.42	421	226	6000
Title I Delinquent	\$ 1,233.00	421	240	4214
<b>Total CarryForward Grants</b>	<b>\$ 429,082.90</b>			

**TOTAL SOURCES OF FUNDS**

**\$ 7,055,725.80**

NASSAU COUNTY SCHOOL BOARD  
BUDGET HEARING  
July 21, 2011

**SPECIAL REVENUE FUNDS**

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Object
Salaries	\$ 3,529,899.40
Benefits	\$ 1,083,472.16
Purchased Services	\$ 1,115,868.38
Energy Services	\$ 40,928.00
Supplies	\$ 450,424.54
Capital Outlay	\$ 292,889.98
Other Personnel Services	\$ 542,243.34
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 7,055,725.80</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 7,055,725.80</b>

**Uses of Funds:**

ESTIMATED APPROPRIATIONS:	By Function
Instructional	\$ 3,473,528.88
Pupil Personnel Services	\$ 490,082.20
Curriculum Development	\$ 1,274,438.09
Staff Development	\$ 724,904.45
Instructional Technology	\$ -
General Administration	\$ 419,918.91
School Administration	\$ -
Food Services	\$ 2,000.00
Central Services	\$ 255,192.64
Transportation Services	\$ 307,480.40
Custodial Services	\$ 3,180.23
Administrative Technology	\$ 30,000.00
Community Services	\$ 75,000.00
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$ 7,055,725.80</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 7,055,725.80</b>