

**NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014**

Funding Comparison.xls
GF Revenues
7/18/2013

		Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Amendment	2013-2014 Proposed
GENERAL FUND:							
Estimated Revenues:							
FEDERAL:							
Federal Impact, Current Operations		3121	-	-	-	-	-
Reserve Officers Training Corps (ROTC)		3191	100,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Total Federal Direct		3100	100,000.00	60,000.00	60,000.00	60,000.00	60,000.00
FEDERAL THRU STATE:							
Medicaid Reimbursement		3280	62,951.00	-	-	-	-
NEFEC Reimbursements		3299	10,000.00	-	7,200.00	7,200.00	5,900.00
Total Federal Thru State		3200	72,951.00	-	7,200.00	7,200.00	5,900.00
STATE:							
Florida Education Finance Program		3310	20,780,690.00	12,286,776.00	19,254,362.00	18,406,919.00	24,479,569.00
Workforce Development		3315	198,560.27	223,609.00	366,523.00	366,523.00	366,528.00
Performance Based Incentives		3317	13,580.00	6,349.00	8,600.00	8,600.00	-
CO & DS Withheld for Administrative Expense		3323	-	-	-	-	-
Racing Commission Funds		3341	32,000.00	32,000.00	52,050.00	52,050.00	50,750.00
State Forest Funds		3342	-	-	-	-	-
State License Tax		3343	30,000.00	30,000.00	20,000.00	20,000.00	20,000.00
District Discretionary Lottery		3344	530,585.00	35,406.00	-	-	-
Transportation		3354	-	-	-	-	-
Class Size Reduction Operating Funds		3355	10,869,239.00	11,975,658.00	12,033,546.00	12,007,854.00	11,933,029.00
School Recognition Funds		3361	712,525.00	643,455.00	781,338.00	872,866.00	872,866.00
Excellent Teaching Program		3363	617,625.00	-	-	-	-
Preschool Projects		3371	29,176.32	-	-	-	-
Technology Grants		3375	-	-	-	-	-
Full Service School		3378	63,977.00	63,977.00	63,977.00	63,977.00	531,932.00
Miscellaneous State Sources		3390	187,818.88	116,305.00	81,860.00	81,860.00	63,977.00
Total State		3300	34,065,776.47	25,413,535.00	32,662,256.00	31,880,649.00	38,436,522.00
LOCAL:							
District School Tax		3411	45,201,581.00	44,679,464.00	39,899,746.00	39,899,746.00	38,264,712.00
Tax Redemption		3421	-	-	-	-	-
Payment in Lieu of Taxes		3422	-	-	-	-	-
Excess Fees		3423	-	-	-	-	-
Tuition (Non-Resident)		3424	-	-	-	-	-
Rent		3425	50,000.00	51,000.00	50,000.00	50,000.00	50,000.00
Interest, Including Profit on Investment		3430	400,000.00	163.31	-	259.00	-
Gifts, Grants, & Bequests		3440	331,071.50	236,398.81	63,575.00	145,587.55	70,920.00
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	-	-	-	-	-
School , Course Fees		3467	-	-	-	-	-
Other Student Fees		3469	25,660.00	30,684.00	27,372.00	30,684.00	24,043.00
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	150,158.72	1,011,511.26	494,791.20	537,112.78	619,524.00
Insurance Loss Recoveries		3741	-	-	-	1,890.00	-
Total Local		3400	46,158,471.22	46,009,221.38	40,535,484.20	40,665,279.33	39,029,199.00
OTHER FINANCING SOURCES:							
Transfers In:							
From Debt Service Funds		3620	-	-	-	-	-
From Capital Projects Funds		3630	-	737,219.16	889,177.00	889,177.00	912,700.00
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	889,177.00	889,177.00	912,700.00
Total Other Financing Sources			-	737,219.16	889,177.00	889,177.00	912,700.00
BEGINNING FUND BALANCE (JULY 1, 2012)		2800	8,919,570.07	16,393,367.24	15,632,304.71	15,632,304.71	12,678,400.51
TOTAL ESTIMATED REVENUES			89,316,768.76	88,613,342.78	89,786,421.91	89,134,610.04	91,122,721.51

NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014

Funding Comparison.xls
GF EXPENDS
7/18/2013

GENERAL FUND:

Appropriations

INSTRUCTION

Salaries	100	34,634,593.67	34,163,772.56	34,598,249.15	34,889,269.72	35,666,251.96
Employee Benefits	200	9,687,918.11	9,035,943.04	9,322,191.67	9,518,915.98	10,121,951.30
Purchased Services	300	1,204,150.12	946,129.87	1,149,599.41	1,586,219.37	1,405,182.53
Energy Services	400	11,300.00	6,000.00	2,000.00	2,403.34	2,320.00
Materials and Supplies	500	3,057,367.26	2,990,437.22	3,871,742.48	2,930,348.08	3,924,383.97
Capital Outlay	600	448,786.17	203,373.95	236,287.54	314,735.45	246,518.46
Other Expenses	700	635,743.44	624,987.61	633,227.00	659,966.42	638,180.00
TOTAL 5000		49,679,858.77	47,970,644.25	49,813,297.25	49,901,858.36	52,004,788.22

PUPIL PERSONNEL SERVICES

Salaries	100	2,562,714.71	2,189,254.15	2,211,128.00	2,371,125.22	2,429,110.00
Employee Benefits	200	696,991.14	561,892.27	619,210.01	666,240.02	731,664.51
Purchased Services	300	282,293.92	236,455.80	250,474.83	302,045.58	424,160.15
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	89,093.09	149,827.17	156,926.83	153,578.76	93,199.86
Capital Outlay	600	16,324.53	9,789.98	2,700.00	3,676.59	38,200.00
Other Expenses	700	-	850.00	850.00	5,000.00	-
TOTAL 6100		3,647,417.39	3,148,069.37	3,241,289.67	3,501,666.17	3,716,334.52

INSTRUCTIONAL MEDIA SERVICES

Salaries	100	1,227,566.15	878,855.70	850,141.00	858,040.86	838,696.00
Employee Benefits	200	317,707.65	202,112.75	227,214.54	249,740.00	258,114.46
Purchased Services	300	49,718.90	52,443.77	57,153.35	55,485.40	52,440.49
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	31,405.98	21,454.93	23,038.70	23,831.11	21,895.09
Capital Outlay	600	197,522.65	112,154.32	105,439.14	108,813.97	107,351.63
Other Expenses	700	20,035.37	18,900.00	18,900.00	20,050.00	18,900.00
TOTAL 6200		1,843,956.70	1,285,921.47	1,281,886.73	1,315,961.34	1,297,397.67

INSTRUCTION AND CURRICULUM

Salaries	100	1,858,651.07	835,400.64	818,346.00	948,104.00	784,915.00
Employee Benefits	200	473,255.71	176,566.88	198,260.57	221,462.47	199,862.04
Purchased Services	300	180,625.70	192,802.10	105,448.95	134,132.10	144,156.85
Energy Services	400	5,588.79	-	-	-	-
Materials and Supplies	500	250,780.89	49,867.72	30,454.70	31,196.08	26,800.00
Capital Outlay	600	40,148.97	42,274.81	25,268.81	16,588.31	42,454.85
Other Expenses	700	3,431.50	28,932.64	24,200.00	17,582.24	5,500.00
TOTAL 6300		2,812,482.63	1,325,844.79	1,201,979.03	1,369,065.20	1,203,688.74

INSTRUCTIONAL STAFF TRAINING

Salaries	100	197,585.66	574,901.84	725,242.00	765,661.46	690,103.00
Employee Benefits	200	51,526.80	144,719.38	177,491.44	188,300.04	198,533.65
Purchased Services	300	228,617.44	178,936.03	145,867.07	209,595.96	178,153.39
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	7,418.52	3,267.52	4,200.00	14,852.76	13,816.65
Capital Outlay	600	6,353.84	1,114.86	1,635.00	1,734.96	6,199.96
Other Expenses	700	74,731.39	60,075.02	116,650.00	81,762.82	112,810.74
TOTAL 6400		566,233.65	963,014.65	1,171,085.51	1,261,908.00	1,199,617.39

NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014

Funding Comparison.xls
GF EXPENDS
7/18/2013

GENERAL FUND:

	Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
INSTR. RELATED TECHNOLOGY						
Salaries	100	420,053.50	419,804.89	409,162.00	410,485.26	455,841.00
Employee Benefits	200	99,323.72	114,040.97	114,211.81	121,317.36	136,739.17
Purchased Services	300	359,609.06	589,935.82	741,905.90	583,351.89	488,626.32
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	20,316.16	4,305.55	16,575.46	16,253.38	18,762.29
Capital Outlay	600	195,025.33	200,891.65	128,282.01	171,700.46	129,362.26
Other Expenses	700	-	-	-	-	300.00
TOTAL 6500		1,094,327.77	1,328,978.88	1,410,137.18	1,303,108.35	1,229,631.04
BOARD						
Salaries	100	143,340.02	151,755.00	152,255.00	152,380.00	152,380.00
Employee Benefits	200	76,627.35	171,107.69	164,943.58	172,412.58	205,307.73
Purchased Services	300	213,795.83	272,954.83	267,695.76	267,695.76	276,821.92
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	1,558.25	1,207.61	1,600.00	1,600.00	1,600.00
Capital Outlay	600	-	-	10,500.00	-	-
Other Expenses	700	39,000.00	59,269.53	-	10,500.00	10,500.00
TOTAL 7100		474,321.45	656,294.66	596,994.34	604,588.34	646,609.65
GENERAL ADMINISTRATION						
Salaries	100	753,626.00	463,328.00	860,343.00	543,822.71	853,905.00
Employee Benefits	200	170,015.79	122,994.16	172,357.79	141,533.38	176,442.87
Purchased Services	300	173,700.19	102,674.76	114,168.70	109,198.41	138,419.58
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	28,799.72	24,186.44	19,849.59	24,161.60	24,152.18
Capital Outlay	600	30,146.79	26,597.15	27,638.00	32,956.82	20,705.00
Other Expenses	700	17,847.00	12,631.00	14,625.00	18,477.54	19,700.00
TOTAL 7200		1,174,135.49	752,411.51	1,208,982.08	870,150.46	1,233,324.63
SCHOOL ADMINISTRATION						
Salaries	100	3,762,315.17	3,638,256.13	3,726,157.00	3,749,363.47	3,775,789.00
Employee Benefits	200	1,028,173.34	940,831.16	1,000,221.67	1,053,824.81	1,115,230.36
Purchased Services	300	644,438.53	320,811.60	328,536.26	348,490.13	487,910.48
Energy Services	400	-	15.28	-	-	500.00
Materials and Supplies	500	73,730.15	122,966.22	131,343.16	52,475.29	96,034.74
Capital Outlay	600	9,950.18	11,168.77	9,153.00	47,048.13	6,700.00
Other Expenses	700	16,562.50	14,475.78	11,282.00	25,466.00	12,815.00
TOTAL 7300		5,535,169.87	5,048,524.94	5,206,693.09	5,276,667.83	5,494,979.58
FACILITIES ACQUISITION & CONST.						
Salaries	100	-	-	-	-	178,684.00
Employee Benefits	200	-	-	-	-	57,864.00
Purchased Services	300	-	145,600.00	145,379.17	145,379.17	156,700.00
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	-	-	-	-	-
Capital Outlay	600	86,305.25	20,000.00	1,000.00	1,000.00	1,000.00
Other Expenses	700	-	-	-	-	-
TOTAL 7400		86,305.25	165,600.00	146,379.17	146,379.17	394,248.00
FISCAL SERVICES						
Salaries	100	442,692.00	378,215.00	415,091.00	424,641.00	408,299.00
Employee Benefits	200	119,065.38	100,416.46	112,882.77	123,781.77	131,499.95
Purchased Services	300	24,348.27	18,660.82	19,667.00	17,968.50	18,681.00
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	4,896.40	3,661.49	4,000.00	3,400.50	4,121.98
Capital Outlay	600	250.33	268.67	150.00	748.00	2,950.00
Other Expenses	700	1,146.43	3,000.00	-	-	-
TOTAL 7500		592,398.81	504,224.44	551,790.77	570,539.77	565,551.93

NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014

Funding Comparison.xls
GF EXPENDS
7/18/2013

GENERAL FUND:

	Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
FOOD SERVICES						
Salaries	100		20,472.61		27,469.08	
Employee Benefits	200		1,568.54		25,359.02	
Purchased Services	300		2,592.72	2,115.08	2,115.08	1,900.00
Other Expenses	700		50.00			
TOTAL 7600			24,683.87	2,115.08	54,943.18	1,900.00
CENTRAL SERVICES						
Salaries	100	330,438.58	308,537.00	309,838.00	293,280.39	290,793.00
Employee Benefits	200	90,349.95	82,619.87	82,984.73	86,474.20	87,455.23
Purchased Services	300	143,557.20	143,397.56	106,649.11	130,408.30	152,068.41
Energy Services	400	500.00	1,100.00	850.00	850.00	350.00
Materials and Supplies	500	9,916.73	6,080.43	5,700.00	5,700.00	5,400.00
Capital Outlay	600	12,489.82	9,047.45	5,000.00	5,632.39	1,000.00
Other Expenses	700	21,725.00	7,425.00	7,350.00	7,383.50	7,050.00
TOTAL 7700		608,977.28	558,207.31	518,371.84	529,728.78	544,116.64
PUPIL TRANSPORTATION SERVICES						
Salaries	100	2,570,531.63	2,120,303.90	2,090,659.00	2,202,992.05	2,144,738.85
Employee Benefits	200	936,703.96	837,279.16	888,494.27	954,926.09	951,679.90
Purchased Services	300	126,511.39	77,040.93	135,505.40	101,030.40	87,276.00
Energy Services	400	670,768.48	758,220.24	928,850.00	944,677.38	906,350.00
Materials and Supplies	500	247,928.82	164,595.22	162,600.00	203,400.00	189,100.00
Capital Outlay	600	110,310.75	7,000.00	15,323.26	9,423.26	31,200.00
Other Expenses	700	93,672.02	114,287.10	118,586.88	147,576.88	117,180.00
TOTAL 7800		4,756,427.05	4,078,726.55	4,340,018.81	4,564,026.06	4,427,524.75
OPERATION OF PLANT						
Salaries	100	2,992,768.73	2,670,113.29	2,623,852.36	2,798,330.37	2,726,376.00
Employee Benefits	200	1,003,078.63	980,947.99	986,253.89	1,007,695.69	1,051,402.37
Purchased Services	300	1,817,244.35	1,625,248.68	1,937,948.41	1,939,480.39	1,811,042.39
Energy Services	400	2,394,685.47	2,727,798.80	2,685,044.40	2,693,366.92	2,679,350.00
Materials and Supplies	500	181,941.56	188,341.35	171,848.47	183,165.85	179,262.08
Capital Outlay	600	81,277.93	58,176.21	57,672.07	50,497.40	62,000.00
Other Expenses	700	86,475.00	71,085.00	71,163.17	85,713.17	76,075.00
TOTAL 7900		8,557,471.67	8,321,711.32	8,533,782.77	8,758,249.79	8,585,507.84
MAINTENANCE OF PLANT						
Salaries	100	2,225,206.00	1,893,670.89	1,884,383.00	1,961,961.26	1,580,235.00
Employee Benefits	200	628,138.97	528,071.91	516,657.22	561,547.90	544,844.77
Purchased Services	300	508,395.60	492,382.29	512,184.91	509,657.91	490,178.05
Energy Services	400	79,000.00	74,634.59	100,500.00	100,500.00	105,500.00
Materials and Supplies	500	454,685.68	281,832.70	311,090.54	293,600.54	329,065.73
Capital Outlay	600	282,870.00	69,555.01	63,583.72	85,895.72	137,230.97
Other Expenses	700	4,000.00	4,000.00	4,000.00	4,000.00	5,000.00
TOTAL 8100		4,182,296.25	3,344,147.39	3,392,399.39	3,517,163.33	3,192,054.52
ADMIN. TECHNOLOGY SERVICES						
Salaries	100	434,953.50	445,240.00	552,233.00	558,418.00	591,600.00
Employee Benefits	200	122,320.18	114,700.96	141,494.50	147,367.18	169,065.02
Purchased Services	300	324,354.67	340,316.38	341,080.87	351,187.04	962,502.58
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	14,305.34	7,977.39	16,300.00	15,777.27	17,902.00
Capital Outlay	600	89,896.30	5,854.98	5,265.94	9,370.71	16,315.94
Other Expenses	700	3,109.00	400.00	400.00	196.95	400.00
TOTAL 8200		988,938.99	914,489.71	1,056,774.31	1,082,317.15	1,757,785.54

NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014

Funding Comparison.xls
GF EXPENDS
7/18/2013

GENERAL FUND:

	Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
COMMUNITY SERVICES						
Salaries	100	140,108.04	128,073.51	155,006.00	157,006.00	203,498.00
Employee Benefits	200	48,893.48	43,901.88	44,749.29	46,724.39	479,654.71
Purchased Services	300	8,656.47	6,838.00	810,075.80	378,525.80	23,841.98
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	10,590.11	840,819.09	5,801.91	2,801.91	5,184.10
Capital Outlay	600	1,235.28	-	-	-	250.00
Other Expenses	700	-	-	-	-	74,753.11
TOTAL 9100		209,483.38	1,019,632.48	1,015,633.00	585,058.10	787,181.90
DEBT SERVICE						
Other Expenses	700	-	-	-	-	-
TOTAL 9200		-	-	-	-	-
OTHER FINANCING SOURCES:						
Transfers Out:						
To Debt Service Funds	920	-	-	-	-	-
To Capital Projects Funds	930	-	-	-	-	-
To Special Revenues Funds	940	-	-	-	-	-
To Internal Service Funds	970	-	-	-	-	-
To Trust Funds	980	-	-	-	-	-
To Enterprise Funds	990	-	-	-	-	-
Total Transfers Out	9700	-	-	-	-	-
TOTAL 9700		-	-	-	-	-
ESTIMATED FUND BALANCE (6/30)	2700	2,506,566.36	7,202,217.19	5,096,811.89	3,921,230.66	2,840,478.95
TOTAL ESTIMATED APPROPRIATIONS		89,316,768.76	88,613,342.78	89,786,421.91	89,134,610.04	91,122,721.51

**NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014**

Funding Comparison.xls
debt service
7/18/2013

DEBT SERVICE FUNDS:

Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
Estimated Revenues:					
STATE:					
CO & DS Distributed to Districts	3321	-	-	-	-
CO & DS Withheld for SBE/COBI Bonds	3322	328,762.50	313,200.00	317,350.00	320,750.00
Cost of Issuing SBE Bonds	3324	-	-	-	-
Racing Commission Funds	3341	191,250.00	191,250.00	171,200.00	172,500.00
Public Education Capital Outlay	3391	-	-	-	-
Total State	3300	520,012.50	504,450.00	488,550.00	493,250.00
LOCAL:					
District Interest and Sinking Taxes	3412	-	-	-	-
Interest, Including Profit on Investment	3430	-	9.24	-	-
Gifts, Grants, and Bequests	3440	-	-	-	-
Miscellaneous	3490	-	-	-	-
Total Local	3400	-	9.24	-	-
OTHER FINANCING SOURCES					
Sale of Bonds	3710	-	2,436,735.79	-	-
Transfers In:		-	-	-	-
From General	3610	-	51,984.87	-	-
From Capital Projects	3630	82,000.00	82,000.00	81,224.25	81,224.25
Total Transfers In	3600	82,000.00	133,984.87	81,224.25	81,224.25
Total Other Financing Sources		82,000.00	2,570,720.66	81,224.25	81,224.25
BEGINNING FUND BALANCE (JULY 1, 2013)	2800	384,243.28	730,955.54	835,397.51	997,903.46
TOTAL ESTIMATED REVENUES		986,255.78	3,806,135.44	1,405,171.76	1,572,377.71
Estimated Appropriations:					
FUNCTION 9200 Debt Service					
Redemption of Principal	710	260,000.00	2,689,985.25	291,659.19	329,718.17
Interest	720	264,690.00	205,373.20	134,688.63	157,784.65
Dues and Fees	730	2,000.00	41,734.88	2,000.00	2,000.00
Total Function 9200	9200	526,690.00	2,937,093.33	428,347.82	489,502.82
OTHER FINANCING USES					
Transfers Out:					
To General Fund	910	-	-	-	-
To Capital Projects Funds	930	-	-	-	-
To Special Revenue Funds	940	-	-	-	-
To Debt Service Funds	920	-	52,987.23	-	-
Total Other Financing Uses	9700	-	52,987.23	-	-
ESTIMATED ENDING FUND BALANCE	2700	459,565.78	816,054.88	915,668.94	1,079,472.71
TOTAL ESTIMATED APPROPRIATIONS		986,255.78	3,806,135.44	1,405,171.76	1,572,377.71

NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014

Funding Comparison.xls
capital projects
7/18/2013

CAPITAL PROJECTS FUNDS:

Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
Estimated Revenues:					
Vocational Education Acts	3201	-	-	-	-
CO & DS Distributed to Districts	3321	61,466.00	73,898.00	73,898.00	69,000.00
Interest on Undistributed CO & DS	3325	3,196,279.00	4,253.00	4,253.00	-
Public Education Capital Outlay	3391	-	-	-	-
Classrooms First Program	3392	5,948,275.00	-	-	-
Class Size Reduction / Capital	3396	14,398,067.00	-	-	-
District Local Capital Improvement Tax	3413	28,000.00	8,486,714.00	8,486,714.00	8,989,863.00
Collection of Prior Year Taxes	3414	325,060.00	-	-	-
Interest Including Profit on Investments	3430	2,400,000.00	-	3.36	-
Impact Fees	3496	143,099.00	860,000.00	860,000.00	1,215,000.00
Total Estimated Revenues		26,500,246.00	9,424,865.00	9,424,868.36	10,273,863.00
OTHER FINANCING SOURCES					
Sale Of Bonds	3710	-	-	-	-
Proceeds Of Loans	3720	-	-	-	-
Sale of Fixed Assets	3730	-	-	-	-
Transfers In:		-	-	-	-
From General	3610	-	-	-	-
From Special Revenue	3630	-	-	-	-
Total Transfers In	3600	-	-	-	-
Total Other Financing Sources		-	-	-	-
BEGINNING FUND BALANCE (JULY 1, 2011)	2800	30,083,716.55	38,279,476.58	38,279,476.58	34,726,127.87
TOTAL ESTIMATED REVENUES		56,583,962.55	47,704,341.58	47,704,344.94	44,999,990.87
Estimated Appropriations:					
FUNCTION 7400 Capital Outlay					
Library Books (New Libraries)	610	52,122.72	-	-	-
Audio Visual Materials	620	-	-	-	-
Buildings and Fixed Equipment	630	39,147,784.15	28,913,461.47	28,913,461.47	29,431,872.23
Furniture, Fixtures, and Equipment	640	6,169,111.46	3,604,058.91	3,678,866.33	1,360,840.82
Motor Vehicles	650	660,072.00	778,000.00	778,000.00	1,413,450.00
Land	660	561,530.15	3,000,000.00	3,000,000.00	3,000,152.66
Improvements Other than Buildings	670	1,667,901.76	3,177,472.87	3,494,202.64	1,147,878.47
Remodeling and Renovations	680	2,555,642.71	6,050,988.39	6,209,091.20	4,841,200.16
Computer Software	690	152,159.15	-	-	-
Total Function 7400		50,966,324.10	45,523,981.64	45,541,702.47	41,195,394.34
OTHER FINANCING USES					
Transfers Out:		-	-	-	-
To General Fund	910	-	889,177.00	889,177.00	912,700.00
To Debt Service Funds	920	82,000.00	81,224.25	81,224.25	81,224.25
To Special Revenue Funds	940	-	-	-	-
Interfund (Capital Projects Only)	950	150,000.00	-	-	-
Total Other Financing Uses	9700	232,000.00	970,401.25	970,401.25	993,924.25
ESTIMATED ENDING FUND BALANCE	2700	5,535,638.45	1,209,958.69	1,192,241.22	2,810,672.28
TOTAL ESTIMATED APPROPRIATIONS		56,733,962.55	47,704,341.58	47,704,344.94	44,999,990.87

**NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014**

Funding Comparison.xls
food services
7/18/2013

SCHOOL FOOD SERVICE:

Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
Estimated Revenues:					
FEDERAL THROUGH STATE:					
National School Lunch	3260	1,700,000.00	2,656,800.00	2,656,800.00	2,790,000.00
U.S.D.A. Donated Foods	3265	50,000.00	90,500.00	90,500.00	100,700.00
Other Federal Direct	3290	-	-	-	-
		-	-	-	-
Total Federal Through State	3200	1,750,000.00	2,747,300.00	2,747,300.00	2,890,700.00
STATE:					
School Breakfast Supplement	3337	24,740.00	22,500.00	22,500.00	22,500.00
School Lunch Supplement	3338	29,094.00	29,000.00	29,000.00	29,000.00
		-	-	-	-
Total State	3300	53,834.00	51,500.00	51,500.00	51,500.00
LOCAL:					
Interest, Including Profit on Investment	3430	7,166.00	5,000.00	5,000.00	5,000.00
Gifts, Grants, and Bequests	3440	-	-	-	-
Food Service	3450	2,620,000.00	2,217,000.00	2,371,500.00	2,165,000.00
Miscellaneous	3490	50,000.00	50,000.00	50,000.00	50,000.00
Total Local	3400	2,677,166.00	2,272,000.00	2,426,500.00	2,220,000.00
OTHER FINANCING SOURCES					
Transfers In:		-	-	-	-
From General	3610	-	-	-	-
From Special Revenue	3630	-	-	-	-
Total Transfers In	3600	-	-	-	-
Total Other Financing Sources		-	-	-	-
BEGINNING FUND BALANCE (JULY 1, 2012)	2800	732,234.01	1,577,483.08	1,744,347.83	1,531,635.88
TOTAL ESTIMATED REVENUES		5,213,234.01	6,648,283.08	6,969,647.83	6,693,835.88
Estimated Appropriations:					
FUNCTION 7600 Food Services					
Salaries	100	1,709,135.00	1,562,332.00	1,614,000.00	1,656,100.00
Employee Benefits	200	613,846.00	551,570.00	611,400.00	614,200.00
Purchased Services	300	133,700.00	217,806.52	201,422.04	195,629.83
Energy Services	400	2,500.00	5,000.00	5,000.00	8,000.00
Materials and Supplies	500	2,056,400.99	2,586,119.53	2,595,527.49	2,581,895.74
Capital Outlay	600	86,946.80	380,505.93	227,473.31	123,098.00
Other Expenses	700	19,750.00	114,500.00	120,500.00	121,500.00
Total Function 7600	7600	4,622,278.79	5,417,833.98	5,375,322.84	5,300,423.57
OTHER FINANCING USES					
Transfers Out:					
To General Fund	910	-	-	-	-
To Capital Projects Funds	930	-	-	-	-
To Special Revenue Funds	940	-	-	-	-
To Debt Service Funds	920	-	-	-	-
Total Other Financing Uses	9700	-	-	-	-
ESTIMATED ENDING FUND BALANCE	2700	590,955.22	1,230,449.10	1,229,526.99	1,393,412.41
TOTAL ESTIMATED APPROPRIATIONS		5,213,234.01	6,648,283.08	6,969,647.83	6,693,835.98

**NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014**

Funding Comparison.xls
CP revenues
7/18/2013

		Account	2007-2008	2011-2012	2012-2013	2012-2013	2013-2014
		Number	Final Budget	Final Budget	Original Budget	June Budget	Proposed Budget
CONTRACTED PROGRAMS:							
Estimated Revenues:							
FEDERAL THROUGH STATE:							
Vocational Education Acts	3201		332,699.17	178,824.49	149,908.21	154,592.59	148,475.94
Workforce Investment Act	3220		220,007.56	151,216.00	163,695.08	188,854.55	219,548.00
Eisenhower Math and Science	3226		494,929.80	354,172.38	-	-	-
Drug Free Schools	3227		37,623.91	-	-	-	-
IDEA (PL94-142)	3230		3,085,778.35	3,335,513.41	2,689,216.25	2,842,353.11	2,895,899.00
Title I	3240		1,422,918.66	2,316,537.77	1,943,977.08	2,233,400.52	1,904,364.01
Adult General Education	3250		-	219,847.62	143,204.55	143,204.55	157,072.14
Title VI	3270		20,102.32	-	-	-	-
Other Federal through State	3299		174,582.04	92,315.89	479,951.68	531,327.29	387,033.25
Total Federal Through State	3200		5,788,641.81	6,648,427.56	5,569,952.85	6,093,732.61	5,712,392.34
STATE:							
Other Miscellaneous State	3390					-	-
Total State	3300				-	-	
LOCAL:							
Interest, Including Profit of Invest	3430					-	
Gifts, Grants, and Bequests	3440					586.08	
Total Local	3400				-	586.08	
OTHER FINANCING USES							
Transfers Out:							
To General Fund	3610					-	
To Capital Projects Funds	3630					-	
To Special Revenue Funds	3640					-	
To Debt Service Funds	3620					-	
Total Other Financing Uses	3600				-	-	
ESTIMATED ENDING FUND BALANCE	2800						
TOTAL ESTIMATED REVENUES			5,788,641.81	6,648,427.56	5,569,952.85	6,094,318.69	5,712,392.34

NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014

Funding Comparison.xls
CP EXPENDS'
7/18/2013

CONTRACTED PROGRAMS:		Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
Appropriations							
INSTRUCTION							
Salaries	100	1,942,551.59	2,113,018.58	1,356,815.93	1,400,799.57	1,227,808.22	
Employee Benefits	200	581,396.23	705,942.80	554,821.93	548,972.23	595,154.26	
Purchased Services	300	315,977.01	460,609.25	353,116.15	491,592.33	375,780.50	
Energy Services	400	-	-	-	-	-	
Materials and Supplies	500	265,241.46	257,856.51	157,454.22	308,680.93	170,509.84	
Capital Outlay	600	315,623.62	386,542.80	141,639.96	253,061.41	168,594.50	
Other Expenses	700	46,642.92	65,243.22	62,114.00	63,778.79	88,065.42	
TOTAL 5000		3,467,432.83	3,989,213.16	2,625,962.19	3,066,885.26	2,625,912.74	
PUPIL PERSONNEL SERVICES							
Salaries	100	256,319.00	172,191.50	199,484.20	258,550.72	321,911.05	
Employee Benefits	200	65,159.76	62,152.39	55,365.36	63,628.84	57,083.65	
Purchased Services	300	37,729.20	151,152.76	123,100.00	128,757.08	75,691.79	
Energy Services	400	-	-	-	-	-	
Materials and Supplies	500	41,939.04	78,519.15	39,234.63	39,568.34	29,702.82	
Capital Outlay	600	2,068.62	17,225.29	11,000.00	11,000.00	10,650.00	
Other Expenses	700	28,644.00	6,674.00	4,600.00	4,600.00	100.00	
TOTAL 6100		431,859.62	487,915.09	432,784.19	506,104.98	495,139.31	
INSTRUCTIONAL MEDIA SERVICES							
Salaries	100	-	-	4,200.00	4,200.00	-	
Employee Benefits	200	-	-	1,600.00	1,600.00	-	
Purchased Services	300	-	-	-	-	-	
Energy Services	400	-	-	-	-	-	
Materials and Supplies	500	-	-	-	-	-	
Capital Outlay	600	-	-	-	-	-	
Other Expenses	700	-	-	-	-	-	
TOTAL 6200		-	-	5,800.00	5,800.00	-	
INSTRUCTION AND CURRICULUM							
Salaries	100	636,610.35	939,153.78	823,579.79	839,869.43	1,003,188.17	
Employee Benefits	200	155,897.86	181,075.55	158,637.47	160,605.46	243,645.46	
Purchased Services	300	192,287.80	68,310.83	77,453.95	76,954.95	63,489.00	
Energy Services	400	-	-	-	-	-	
Materials and Supplies	500	(12,591.37)	39,817.94	22,062.78	19,896.13	55,552.01	
Capital Outlay	600	25,300.00	7,526.00	1,249.00	3,650.00	211,590.13	
Other Expenses	700	4,500.00	2,412.00	15,355.44	20,355.44	11,000.00	
TOTAL 6300		1,002,004.64	1,238,296.10	1,098,338.43	1,121,331.41	1,588,464.77	
INSTRUCTIONAL STAFF TRAINING							
Salaries	100	166,645.07	156,704.00	205,051.00	266,982.16	174,343.00	
Employee Benefits	200	29,753.41	45,566.56	54,011.67	54,399.25	47,990.12	
Purchased Services	300	194,556.92	103,616.12	134,910.48	148,471.95	106,027.00	
Energy Services	400	-	-	-	-	-	
Materials and Supplies	500	38,567.17	25,759.60	34,136.02	40,437.41	17,319.00	
Capital Outlay	600	17,784.48	3,355.31	4,200.00	11,403.87	4,316.40	
Other Expenses	700	59,704.29	54,211.72	65,114.38	74,524.38	46,045.00	
TOTAL 6400		507,011.34	389,213.31	497,423.55	596,219.02	396,040.52	
GENERAL ADMINISTRATION							
Salaries	100	-	-	-	-	-	
Employee Benefits	200	-	-	-	-	-	
Purchased Services	300	-	-	1,000.00	1,000.00	1,000.00	
Energy Services	400	-	-	-	-	-	
Materials and Supplies	500	-	-	-	-	-	
Capital Outlay	600	8,243.17	-	-	-	-	
Other Expenses	700	172,354.51	285,697.16	731,238.41	550,291.57	439,034.00	
TOTAL 7200		180,597.68	285,697.16	732,238.41	551,291.57	440,034.00	

NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014

Funding Comparison.xls
CP EXPENDS'
7/18/2013

CONTRACTED PROGRAMS:

	Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
SCHOOL ADMINISTRATION						
Salaries	100	-	3,500.00		1,000.00	11,100.00
Employee Benefits	200	-	1,000.00		300.00	1,600.00
Purchased Services	300	-	-	1,500.00	4,500.00	-
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	-	-	-	-	-
Capital Outlay	600	2,000.00	-	-	-	-
Other Expenses	700	-	-	-	-	-
TOTAL 7300		2,000.00	4,500.00	1,500.00	5,800.00	12,700.00
FOOD SERVICES						
Purchased Services	300	-	2,000.00	100.00	100.00	100.00
Capital Outlay	600	-	-	-	-	-
TOTAL 7600		-	2,000.00	100.00	100.00	100.00
CENTRAL SERVICES						
Salaries	100	7,400.00	1,000.00	700.00	700.00	1,500.00
Employee Benefits	200	1,250.00	-	100.00	125.00	500.00
Purchased Services	300	3,750.68	6,500.00	3,500.00	3,318.00	5,444.00
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	-	-	-	-	-
Capital Outlay	600	-	-	-	-	-
Other Expenses	700	1,000.00	-	642.00	642.00	642.00
TOTAL 7700		13,400.68	7,500.00	4,942.00	4,785.00	8,086.00
PUPIL TRANSPORTATION SERVICES						
Salaries	100	79,451.15	86,976.00	50,700.00	50,200.00	51,820.00
Employee Benefits	200	31,800.97	65,797.21	35,899.00	35,834.00	35,945.00
Purchased Services	300	-	-	-	20.00	-
Energy Services	400	9,638.73	6,505.90	6,928.00	7,877.00	7,067.00
Materials and Supplies	500	4,671.07	41.40	-	-	-
Capital Outlay	600	-	-	-	63,233.37	50,000.00
Other Expenses	700	10,000.00	9,772.23	400.00	400.00	1,083.00
TOTAL 7800		135,561.92	169,092.74	93,927.00	157,564.37	145,915.00
OPERATION OF PLANT						
Salaries	100	225.00	-	-	1,000.00	-
Employee Benefits	200	39.00	-	-	-	-
Purchased Services	300	-	-	-	-	-
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	-	-	-	-	-
Capital Outlay	600	-	-	-	-	-
Other Expenses	700	-	-	-	500.00	-
TOTAL 7900		264.00	-	-	1,500.00	-
COMMUNITY SERVICES						
Salaries	100	-	48,400.15	50,747.00	51,179.68	-
Employee Benefits	200	-	10,142.63	10,815.00	10,815.00	-
Purchased Services	300	18,545.16	6,261.68	6,400.00	8,038.32	-
Energy Services	400	-	-	-	-	-
Materials and Supplies	500	22,986.90	6,908.32	5,575.90	4,575.90	-
Capital Outlay	600	6,977.04	1,055.22	1,099.18	1,528.18	-
Other Expenses	700	-	2,232.00	2,300.00	800.00	-
TOTAL 9100		48,509.10	75,000.00	76,937.08	76,937.08	-
DEBT SERVICE						
Other Expenses	700	-	-	-	-	-
TOTAL 9200		-	-	-	-	-
ESTIMATED FUND BALANCE (6/30)						
	2700	-	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		5,788,641.81	6,648,427.56	5,569,952.85	6,094,318.69	5,712,392.34

**NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014**

	Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
RACE TO THE TOP:						
Estimated Revenues:						
FEDERAL THROUGH STATE:						
Vocational Education Acts	3201					-
State Stabilization Fund - Educa	3210					-
State Stabilization Fund - Gov't	3211					-
Race to the Top Funds	3214	-	756,939.67	555,545.92	566,772.81	411,785.48
Education Jobs Fund	3215					-
Drug Free Schools	3227					-
IDEA (PL94-142)	3230					-
Title I	3240					-
Adult General Education	3250					-
ARRA Food Service	3269					-
Title VI	3270					-
Other Federal through State	3299					-
Total Federal Through State	3200		756,939.67	555,545.92	566,772.81	411,785.48
STATE:						
Other Miscellaneous State	3390					-
Total State	3300		-	-	-	-
LOCAL:						
Interest, Including Profit of Invest	3430					-
Gifts, Grants, and Bequests	3440					-
Total Local	3400		-	-	-	-
OTHER FINANCING USES						
Transfers Out:						
To General Fund	3610					-
To Capital Projects Funds	3630					-
To Special Revenue Funds	3640					-
To Debt Service Funds	3620					-
Total Other Financing Uses	3600		-	-	-	-
ESTIMATED ENDING FUND BALANCE	2800					
TOTAL ESTIMATED REVENUES			756,939.67	555,545.92	566,772.81	411,785.48

NASSAU COUNTY SCHOOL BOARD
FUNDING COMPARISON
PROPOSED 2013-2014

RACE TO THE TOP:

Appropriations

INSTRUCTION

Account Number	2007-2008 Final Budget	2011-2012 Final Budget	2012-2013 Original Budget	2012-2013 June Budget	2013-2014 Proposed Budget
Salaries 100	-	-	-	-	-
Employee Benefits 200	-	-	-	-	-
Purchased Services 300	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Energy Services 400	-	-	-	-	-
Materials and Supplies 500	7,000.00	7,000.00	6,600.00	6,600.00	6,600.00
Capital Outlay 600	75,319.48	40,924.00	40,723.24	40,723.24	4,000.00
Other Expenses 700	-	-	-	-	-
TOTAL 5000		85,319.48	50,924.00	50,323.24	13,600.00

INSTRUCTION AND CURRICULUM

Salaries 100	-	-	-	-	-
Employee Benefits 200	-	-	149.13	-	-
Purchased Services 300	26,000.00	20,731.81	22,432.68	22,432.68	16,000.00
Energy Services 400	-	-	-	-	-
Materials and Supplies 500	-	-	-	-	-
Capital Outlay 600	-	-	-	-	-
Other Expenses 700	-	-	1,950.00	1,950.00	-
TOTAL 6300		26,000.00	20,731.81	24,531.81	16,000.00

INSTRUCTIONAL STAFF TRAINING

Salaries 100	226,083.77	106,307.21	76,307.21	76,307.21	76,307.21
Employee Benefits 200	6,681.29	5,408.00	5,408.00	5,408.00	5,408.00
Purchased Services 300	107,305.24	61,287.70	55,070.75	55,070.75	39,843.86
Energy Services 400	-	-	-	-	-
Materials and Supplies 500	8,496.97	667.88	748.58	748.58	240.74
Capital Outlay 600	-	-	-	-	-
Other Expenses 700	21,060.00	25,352.50	25,352.50	25,352.50	25,352.50
TOTAL 6400		369,627.27	199,023.29	162,887.04	147,152.31

CENTRAL SERVICES

Salaries 100	-	77,496.00	155,593.00	155,593.00	77,797.00
Employee Benefits 200	319.14	17,714.82	36,678.82	36,678.82	19,206.67
Purchased Services 300	191,799.66	166,462.00	134,882.40	134,882.40	137,529.50
Energy Services 400	-	-	-	-	-
Materials and Supplies 500	-	-	-	-	-
Capital Outlay 600	1,391.12	-	-	-	-
Other Expenses 700	3,509.00	2,299.00	1,057.50	1,057.50	500.00
TOTAL 7700		197,018.92	263,971.82	328,211.72	235,033.17

ADMIN. TECHNOLOGY SERVICES

Salaries 100	-	-	-	-	-
Employee Benefits 200	-	-	-	-	-
Purchased Services 300	74,162.00	20,895.00	819.00	819.00	-
Energy Services 400	-	-	-	-	-
Materials and Supplies 500	-	-	-	-	-
Capital Outlay 600	4,812.00	-	-	-	-
Other Expenses 700	-	-	-	-	-
TOTAL 8200		78,974.00	20,895.00	819.00	-

ESTIMATED FUND BALANCE (6/30)

2700	-	-	-	-	-
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TOTAL ESTIMATED APPROPRIATIONS

	756,939.67	555,545.92	566,772.81	411,785.48	
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