

**NASSAU COUNTY SCHOOL DISTRICT
MILLAGE REFERENDUM CITIZENS OVERSIGHT COMMITTEE (MRCOC)**

2023-2024 Annual Report to the Nassau County School Board
And
Citizens of Nassau County

The referendum website is <https://www.nassau.k12.fl.us/vote>

Millage Referendum Citizens Oversight Committee

Stephanie Lunt, Chairperson (District 2 Rep)

Ken Roland, Vice Chairperson (District 1 Rep)

Elizabeth Benton (District 3 Rep)

Mike Cole (District 5 Rep)

(District 4 Rep – Vacant)

Rachel Kerestes (Employee Compensation Rep)

Jeff Tambasco (Safety Rep)

Lyle Thompson (Arts Rep)

Sarah Edwards (Athletics Rep)

Ex-Officio Members

Mark Durham (District Liaison to Committee)

Misty Mathis (Secretary to Committee)

Brett Steger (School Board Attorney)

Letter from committee chair to School Board

October 24, 2024

Nassau County School Board
1201 Atlantic Avenue, Fernandina Beach, FL 32034

Dear Members of the School Board,

The Millage Referendum Citizens Oversight Committee has completed its review of the revenue and expenses of the one mill increase in the school ad valorem millage pursuant to “Resolution” (the “Resolution”) for the fiscal year ending June 30, 2024.

Our review included accessing financial reports of the Nassau County School District (the “District”), compiling and summarizing detailed records into the data included in this report.

Except as otherwise set forth herein, it is our finding that tracking and accounting of Resolution Revenue and Resolution Expenditures were in material compliance with the operating budget established by the District and approved by the Board for the twelve months ending June 30, 2024.

In addition to the MRCOC’s review of financial reports of the District, the MRCOC has reviewed certain data to identify relevant outcomes related to the use of the Resolution Revenue (as hereinafter defined) consistent with the stated goals of the Resolution. As illustrated within this report, the district has shown improvement in metrics related to goals set forth in the initiative. This improvement can be attributed to many factors including implementation of the referendum. That said, certain data and analysis being measured at this time are presented in this report.

It is the MRCOC’s opinion that all conclusions in this report are based on materially correct data; this data is audited annually by the Florida Auditor General’s Office. However, information and representations made by the district are subject to change.

Stephanie Lunt
Chair, Millage Referendum Citizens Oversight Committee

Millage Referendum Citizens Oversight Committee – Background

What Specific Areas were Identified for Funding per the Resolution?

Ballot Language: “Shall the Nassau County School District levy an ad valorem operating millage of 1 mill annually to attract and retain high-quality teachers and staff through additional compensation, enhance fine arts and athletic programs, and provide enhanced safety and security for students and staff, in order to continue and sustain improvements in the quality of Nassau County’s school system.”

The Board agreed the revenue generated by the 1 mill would be divided among the four areas listed in the resolution according to the percentages listed below:

Employee Compensation	70%
Safety and Security	12%
Arts	9%
Athletics	9%

Voter Additional One Mill - Fund 1300

Project Split Calculation

Fiscal Year 2023-2024

		Percentage	1 Mil
			1%
Property Appraiser July 2023 Certified Taxable Value on DR-420S	16,902,633,949	100%	16,902,634
	Estimate Revenue	*96%	16,226,529

*Use only 96% since most people take advantage of 4% discount offered

Revenue Split Between Projects	Projects	Percentage	Estimated Revenue
	Employee Compensation	70%	11,358,570
	Safety & Security	12%	1,947,183
	Arts	9%	1,460,388
	Athletics	9%	1,460,388
		100%	16,226,529

Creation of the Millage Referendum Citizens Oversight Committee

The Millage Referendum Citizens Oversight Committee (MRCOC) was created through the Nassau County School District School Board's approval and adoption of the "Millage Referendum Citizens Oversight Committee Rules" at its regularly scheduled meeting on May 11, 2023. Members were selected based on procedures outlined in these rules and were Board approved on July 27, 2023.

The inaugural meeting of the MRCOC was held on September 7, 2023. Two more meetings were held during the 2023-2024 school year, February 1, 2024, and April 18, 2024.

Mission of the MRCOC

It shall be the responsibility of the **Millage Referendum Citizens Oversight Committee** to provide the School Board and the community with information related to the utilization of the funds generated by the millage. Specifically, the **Millage Referendum Citizens Oversight Committee** is charged with reviewing the expenditure of the millage and the alignment of funding with the specific areas identified in the referendum and to report to the public annually.

MRCOC Outcomes 2023-2024

The millage referendum funds have contributed to many positive outcomes including an increase in teacher retention, access to arts education for elementary students, safety enhancements at all schools, full time athletic trainers staffed at every high school and improvement to athletic facilities providing opportunities and engagement from students and staff that was not available in recent history.

Financial Report Summary

July 1, 2023 to June 30, 2024

Statement of Revenues/Expenditures

As of June 30, 2024

	Compensation	Safety	Athletics	Arts	Total	
<u>At Prior Fiscal Year End</u>						
(1) Committed Balance	0.00	0.00	0.00	0.00	0.00	
(2) Uncommitted Balance	0.00	0.00	0.00	0.00	0.00	
(3) Total Carry Forward	0.00	0.00	0.00	0.00	0.00	
<u>Current Fiscal Year</u>						
(4) Property Tax Earned	11,399,141.19	1,954,138.49	1,465,603.85	1,465,603.85	16,284,487.38	Note 1
(5) Interest Earned	175,210.38	30,036.07	22,527.05	22,527.05	250,300.55	Note 2
(6) Cash Spent	9,409,679.50	722,361.95	426,240.27	67,106.30	10,625,388.02	
<u>At Current Fiscal Year End</u>						
(7) Committed Balance	0.00	1,097,992.06	409,937.61	360,894.34	1,868,824.01	
(8) Uncommitted Balance	2,164,672.07	163,820.55	651,953.02	1,060,130.26	4,040,575.90	
(9) Total Carry Forward	2,164,672.07	1,261,812.61	1,061,890.63	1,421,024.60	5,909,399.91	
	Note 3	Note 4	Note 4	Note 4		

Note 1: Revenue was higher mainly due to a higher property tax value than expected on July 1, 2023.

Note 2: Year 1 funds from the property tax started coming in October 2023 and were placed into investment accounts to earn interest during the purchasing and requisition process.

Note 3: The Uncommitted balance for Compensation was mainly due to vacant allocated positions. These funds will be rolled over to the funds received for 2024-2025 compensation allocation.

Note 4: The spending plans for these projects were not approved until February 22, 2024. The new employees noted in the spending plans for Safety and Arts were not hired until Fiscal Year 2024-2025.

**EMPLOYEE COMPENSATION
JULY 1, 2023, THRU JUNE 30, 2024**

SALARY	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
ADMINISTRATOR	110	334,508.00	291,200.00	0.00	43,308.00	43,308.00
CLASSROOM TEACHER	120	4,138,053.70	3,652,230.33	0.00	485,823.37	485,823.37
OTHER CERTIFIED	130	588,946.24	588,946.24	0.00	0.00	0.00
AIDE AND PARAPROFESSIONAL	150	1,813,098.58	1,210,144.64	0.00	602,953.94	602,953.94
OTHER SUPPORT PERSONNEL	160	1,998,446.84	1,998,446.84	0.00	0.00	0.00
TOTAL SALARY:		8,873,053.36	7,740,968.05	0.00	1,132,085.31	1,132,085.31

BENEFITS	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
RETIREMENT	210	1,240,210.78	1,089,564.75	0.00	150,646.03	150,646.03
SOCIAL SECURITY	220	677,376.86	579,146.70	0.00	98,230.16	98,230.16
TOTAL BENEFITS:		1,917,587.64	1,668,711.45	0.00	248,876.19	248,876.19

ADDITIONAL PROPERTY TAX DONE 40,571.19 40,571.19

5% HOLD BACK 567,929.00 567,929.00

INTEREST EARNED 175,210.38 175,210.38

PROJECT TOTAL 10,790,641.00 9,409,679.50 0.00 2,164,672.07 2,164,672.07

Employee Compensation

Process:

As the constitution of the State of Florida dictates, all salary and working conditions are mandatory subjects of the collective bargaining process with employee unions. The employee compensation amounts from the millage initiative were agreed upon through the annual collective bargaining process between the employee groups and the school board.

Before bargaining could take place, we needed an estimated collection amount. This was achieved by taking the July 2023 DR-420S estimation from the Property Appraiser office and applying the ballot language percentages to that estimate. See results below:

	# of Employees		Gross Wages and Benefits Total	Gross Wages Only	Per Person Gross Wages Only
NTA	941.50	53.16%	5,736,305	4,519,061	4,800.00
NEPSA	681.50	38.48%	4,152,239	3,271,134	4,800.00
Other Support	83.00	4.69%	506,081	398,691	4,800.00
Administration	65.00	3.67%	396,017	311,982	4,800.00
Total Employees (not Elected)	1,771.00	100.00%	10,790,642	8,500,868	
Elected (not included in above total)	6.00				

Approval Approach:

Once the per person amounts were determined, the Nassau Educational Support Association (NESPA) collectively bargained with the board for the amount allocated to their group. The Nassau Teacher's Association (NTA) collectively bargained with the board for the amount allocated to that group.

Through that process, it was agreed upon that all benefit eligible members of the NESPA group would receive a gross salary supplement of \$4,800.

As mandated by the state-wide Teacher Salary Increase Allocation initiative (TSIA) over the last four years, the beginning teacher salaries increased by over \$9,000. During that same time, veteran teachers received less than half of that increase. The NTA bargaining group agreed to the following amounts based on years of experience as a certified teacher. See chart below:

Years of Teaching Experience	Millage
0-6	\$2,000
7-12	\$4,000
13-18	\$6,000
19-24	\$8,000
25+	\$10,000

As is past practice, the Superintendent recommended that the school board treat all Support Staff positions equally to the NESPA group, giving them the \$4,800 salary supplement. The school board approved the recommendation.

The Superintendent also recommended that all non-executive level administrators receive the same \$4,800 salary supplement. The school board approved the recommendation. Assistant Superintendent of Administration and Executive Director of Curriculum & Instruction are designated as executive positions.

Once the district received the first installment of the millage supplement in early December, the retroactive millage supplements to July 1, 2023, were distributed to all eligible employees. The remainder of the supplement was evenly distributed to employees in equal installments through June 30, 2023.

What did we learn?

Through this process we verified that salary does play a significant role in the retention and recruitment of employees. For example, you can see from the chart below there was a 74% increase in teacher retention between the 2023-2024 and 2024-2025 school years.

	<u>2022-2023</u>	<u>2023-2024</u>	<u># Change</u>	<u>% of Change</u>
Resign	160	129	31	81%
Retire	18	6	12	33%
Term	12	6	6	50%
TOTALS	190	141	49	74%

Additionally, Nassau County enjoyed an unprecedented year of successful recruitment over the summer of 2024. We have certified teachers in most every instructional position for 2024 and were able to acquire many teachers from surrounding counties. Many of our new teachers told us salary and district reputation played a significant role in their decision to join team Nassau.

Future Plans and Next Steps

Thus far in the 24-25 school year, we have received the Property Appraiser Estimates (DR-420S). We have calculated rollover amounts from last year and reached a tentative agreement at the bargaining table with both collective bargaining groups, NESPA and NTA.

The per person amount available for gross salary supplement this year increased from \$4,800 to \$6,142. We have an abundance of qualified candidates applying for instructional, non-instructional, and administrative positions.

Once the contracts are ratified with the employee groups and the school board, and the money is received from the tax collector in December of 2024, the payout process will resume in the same manner as 2024.

SAFETY AND SECURITY
JULY 1, 2023, THRU JUNE 30, 2024

SALARY	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
OTHER SUPPORT PERSONNEL	160	47,500.00	0.00	0.00	47,500.00	47,500.00
TOTAL SALARY:		47,500.00	0.00	0.00	47,500.00	47,500.00

BENEFITS	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
RETIREMENT	210	6,474.00	0.00	0.00	6,474.00	6,474.00
SOCIAL SECURITY	220	3,634.00	0.00	0.00	3,634.00	3,634.00
GROUP INSURANCE	230	7,392.00	0.00	0.00	7,392.00	7,392.00
TOTAL BENEFITS:		17,500.00	0.00	0.00	17,500.00	17,500.00

MATERIALS & SUPPLIES	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
SUPPLIES	510	6,000.00	0.00	0.00	6,000.00	6,000.00
TOTAL MATERIALS & SUPPLIES:		6,000.00	0.00	0.00	6,000.00	6,000.00

EQUIPMENT/FURNITURE/ RENOVATION	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
FURN, FIX & EQUIP-CAPITALIZE	641	361,183.00	126,641.25	208,458.40	26,083.35	234,541.75
NON-CAPITALIZED REMODEL/REPAIR	682	1,515,000.00	595,720.70	889,533.66	29,745.64	919,279.30
EQUIPMENT/FURNITURE/ RENOVATION:		1,876,183.00	722,361.95	1,097,992.06	55,828.99	1,153,821.05

ADDITIONAL PROPERTY TAX DONE 6,955.49 6,955.49

INTEREST EARNED 30,036.07 30,036.07

PROJECT TOTAL **1,947,183.00** **722,361.95** **1,097,992.06** **163,820.55** **1,261,812.61**

Safety and Security

Process:

The Nassau County School District (NCSD) top priority is school safety and to provide a safe environment that is conducive to learning. The safety committee met with representatives from the Nassau County Sheriff's Office, Fernandina Police Department and the Nassau County School District Police Department. The group reviewed the Florida School Safety Risk Assessment for each school and provided recommendations regarding opportunities to improve school safety throughout the district.

Approval Approach:

After collaborating with our safety partners and a review of the schools' safety needs on the Florida School Safety Risk Assessment a four-year security enhancement plan was developed and presented to the board for approval.

The committee determined that through 2018 there were sparse school security measures. Due to aging equipment, the response time and the utilization rate of the systems in place was limited due to lack of district provided equipment.

The plan for 2023-2024 included:

District wide deployment of Centegix, a rapid incident response safety solution. This system ensures 100% participation by all district employees and will simultaneously notify local police and administration, allowing for optimal response times.

Realizing the need for redundancy and efficiency, P25 radios with ADP Multikey were issued to Safe School Officers, allowing public safety and school communications to be performed on a single radio.

Trauma kits were also purchased and available at each school.

Weapons Detection Systems (mobile walkthrough) were procured for each middle and high school along with secondary screening devices. The versatility of these units will support the schools need to mitigate specific weapons related concerns on campus or at sporting events.

CMS and YES will also be receiving access control systems, new cameras and vape detection devices.

A Security Equipment Technician was hired. The amount of \$65,000 was budgeted for this position. This reduced the cost that was being paid to contractors for monitoring and repairs to the outdated system.

What did we Learn?

The referendum funding provided each school the opportunity to enhance school safety and prioritize unfunded needs. This funding has allowed NCSD to make improvements that make our safety programs more comparable to our surrounding districts. Modernizing our security needs allows us to foster a safer and more secure environment that is conducive to learning.

Future Plans and Next Steps

The Safety Committee will continue to work on improving school safety by focusing on the list of priorities created in the four-year plan and will recommend adjustments if the need arises.

ART
JULY 1, 2023, THRU JUNE 30, 2024

SALARY	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
CLASSROOM TEACHER	120	498,000.00	0.00	0.00	498,000.00	498,000.00
TOTAL SALARY:		498,000.00	0.00	0.00	498,000.00	498,000.00

BENEFITS	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
RETIREMENT	210	107,000.00	0.00	0.00	107,000.00	107,000.00
SOCIAL SECURITY	220	45,000.00	0.00	0.00	45,000.00	45,000.00
INSURANCE	230	70,000.00	0.00	0.00	70,000.00	70,000.00
TOTAL BENEFITS:		222,000.00	0.00	0.00	222,000.00	222,000.00

PURCHASED SERVICES	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
TRAVEL	330	9,256.00	0.00	7,500.00	1,756.00	9,256.00
OTHER PURCHASED SERVICES	390	1,952.00	0.00	0.00	1,952.00	1,952.00
TOTAL PURCHASED SERVICES:		11,208.00	0.00	7,500.00	3,708.00	11,208.00

MATERIALS & SUPPLIES	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
SUPPLIES	510	271,767.00	43,357.03	24,084.19	204,325.78	228,409.97
TOTAL MATERIALS & SUPPLIES:		271,767.00	43,357.03	24,084.19	204,325.78	228,409.97

EQUIPMENT/FURNITURE/ RENOVATION	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
FURN, FIX & EQUIP-CAPITALIZE	641	145,299.42	13,019.24	117,492.60	14,787.58	132,280.18
FURN, FIX & EQUIP-EXPENSED	642	254,613.58	10,730.03	211,817.55	32,066.00	243,883.55
NON-CAPITALIZED REMODEL/REPAIR	682	57,500.00			57,500.00	57,500.00
EQUIPMENT/FURNITURE/ RENOVATION:		457,413.00	23,749.27	329,310.15	104,353.58	433,663.73

ADDITIONAL PROPERTY TAX DONE 5,215.85 5,215.85

INTEREST EARNED 22,527.05 22,527.05

PROJECT TOTAL **1,460,388.00** **67,106.30** **360,894.34** **1,060,130.26** **1,421,024.60**

Arts

Process:

Arts in elementary schools as a designated activity class has not been available to Nassau County students since the 1990's due to funding. Research shows that students with access to arts curriculum perform higher in academics and testing.

The referendum funded arts programs at each of our nine K-5 schools, a program that has not been offered fully to every student in over 25 years. Additionally, the referendum funds allocated at the secondary level has helped to revive and enhance art classroom spaces and eliminate art fees in the secondary setting.

Prior to the referendum, art teachers requested students to pay approximately \$80 - \$100 for classroom supply fees. Many teachers had to rely on art fees or donations from the community for enhanced projects.

Prior to the referendum, schools received \$4,000 to assist with replacement and repair costs for music, theatre and arts programs as a shared pool of funds. Most instruments cost anywhere from \$1,400 to \$12,000 each, making instrument replacement or adding new instruments nearly impossible without outside fundraising.

Funding through the referendum has also provided opportunities for schools to increase and strengthen articulation between elementary, middle, and high school programs.

K-5 schools Survey:

Leaders pulled together a team consisting of the music teacher, administration, and other stakeholders to complete the survey. Survey questions included:

- Please list your top three needs as it relates to Fine Arts programs in your school giving specific rationale for each.
- What other suggestions would you have for utilizing funds to support and enhance Arts programs in the Nassau County School District?

K-5 survey results requested additional units for fine arts teachers at the elementary level, funding for supplies and materials for art classes, and funding to provide more opportunities for students to be exposed to a variety of art, music, and theater.

6-12 Schools Survey:

Leaders pulled together a team consisting of band, art, theater teachers and school principals. Survey questions included:

- Based on your experience in our district, what would you identify as the greatest need for your specific program?
- Please explain how supporting or meeting this identified need will best support, enhance, and grow the Arts in Nassau County Schools.
- What other suggestions would you have for utilizing funds to support and enhance Arts programs in the Nassau County School District?

Results of the 6-12 survey included additional teaching units for art or theater; funding to purchase the rights for musicals, set design, and costume rentals; funding to replace aging instruments; financial assistance with professional fees for MPS and all state (to include elementary feeder patterns); materials for art classes; cameras for 2D and 3D artwork; display cases; improvements to current facilities.

Information was compiled by the school and shared with school leaders. Leaders were asked to prioritize the needs listed from greatest to least. The Art's Work Group Chair met with the Director of Facilities, to determine which needs were already being addressed or planned to be addressed through Capital funds.

Approved Approach:

- 50% of funding allocated to K-5 to fund 9 Art teachers and related programs
- 50% of funding allocated to 6-12 schools to fund specific needs/recommendations for current teachers and programs.
 - Funding for district-sponsored community art showcases, all state fees for band teachers, and additional funding for professional development
 - 30% of remaining funds earmarked for middle schools with a per student ratio (\$71.48) based on 23-24 Survey 2 data
 - 70% of remaining funds earmarked for high schools with a per student ratio (\$126.00) based on 23-24 Survey 2 data

The school administration met with their school-based arts committee to identify school art needs. Once needs were identified, principals collected necessary quotes, shopping carts of supplies, etc. Millage Request Forms and all required documentation were submitted to the district level arts committee for approval. The district arts committee reviewed all submissions to ensure the school requests aligned with the established guidelines and procedures. The approved millage request was signed by the appropriate director and returned to the school administrator. Funds were then made available for schools to proceed with purchasing.

Approved Purchases and Expenditures through June 30, 2024:

- Nine Art Teaching positions for our Elementary Schools were added in the 2024-2025 school year. They will be compensated at the regular salary schedule per the bargaining agreement.
- Discretionary supplies to support the programs
Examples include:
 - Scripts and musical scores for drama club
 - Musical Instruments
 - Pottery wheels
 - Contracts with Bailles Players for drama productions
 - Consumable materials and art supplies including clay, paints and markers.
- Music curriculum for K-5 programs
- FMEA (Florida Music Educators Association) Membership fees for all music teachers K-12

School-Based allocations per student grades 6-12, and examples of expenditures through the fiscal year ending June 30, 2024:

Callahan Middle School	\$49,893.04
<ul style="list-style-type: none"> ▪ Cameras and lenses ▪ Tempera paint storage racks ▪ Musical instruments 	
Fernandina Beach High School	\$124,236.00
<ul style="list-style-type: none"> ▪ Band room renovation ▪ Art room renovations ▪ Art supplies ▪ Kiln ▪ Pugmill ▪ Musical instruments 	
Fernandina Beach Middle School	\$44,532.04
<ul style="list-style-type: none"> ▪ Musical instruments ▪ Art supplies ▪ Drying rack 	
Hilliard Middle Senior High School	\$76,797.96
<ul style="list-style-type: none"> ▪ Musical instruments ▪ Bibbers for band program ▪ Frames for band show ▪ Art tables and casters ▪ Large format printers ▪ Stools ▪ Rulers and embroidery hoops 	
West Nassau High School	\$118,692.00
<ul style="list-style-type: none"> ▪ Musical instruments ▪ Art supplies ▪ Theater scripts ▪ Fog machine ▪ Lighting gels 	
Yulee High School	\$175,644.00
<ul style="list-style-type: none"> ▪ Musical instruments ▪ Spotlight ▪ Wireless headset intercom system ▪ Music stand lamp ▪ Musical scores, scripts, playwrights ▪ Funding for theater productions to include costumes, set designs, and royalties ▪ Drying racks ▪ Color printers ▪ Cutting boards ▪ Art supplies ▪ Funding for Arts field trips, guest speakers, and artist workshops ▪ Speech and debate funding for competitions 	
Yulee Middle School	\$84,489.36
<ul style="list-style-type: none"> ▪ Musical instruments 	

- Scripts
 - Video equipment
 - Art supplies
 - Drying racks
 - Kiln
 - Clay
 - Slab roller
- Additional \$1,000 professional development funds for all 6-12 band directors

Additional requests for remaining funds available for approval at school level

What did we learn?:

Arts encompasses many areas of disciplines including theatre, music and visual. Determining the needs of each school and community with diverse subject areas was complex but the impact has been memorable. Many teachers expressed gratitude and enthusiasm for the opportunities that the funds have allowed. Some of the most impactful statements were students no longer having to self-fund supply fees, band teachers replacing equipment and adding to their suite of instruments that students have access to as well as elementary administration and teacher feedback on the new arts class offerings.

Future Plans and Next Steps

Schools will hold an end of year Arts Committee review meeting to discuss the school's arts millage purchases, and the impact millage funding has had on specific programs. School-based teams will identify needs for additional arts funding and prioritize needs for the following school year.

ATHLETICS
JULY 1, 2023, THRU JUNE 2024

PURCHASED SERVICES	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
RENTALS	360	92,000.00	32,422.98	5,696.25	53,880.77	59,577.02
OTHER PURCHASED SERVICES	390	110,000.00	0.00	0.00	110,000.00	110,000.00
TOTAL PURCHASED SERVICES:		202,000.00	32,422.98	5,696.25	163,880.77	169,577.02

MATERIALS & SUPPLIES	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
SUPPLIES	510	103,070.00	4,203.09	890.15	97,976.76	98,866.91
OTHER MATERIALS AND SUPPLIES	590	202,617.00	6,863.07	86,023.00	109,730.93	195,753.93
TOTAL MATERIALS & SUPPLIES:		305,687.00	11,066.16	86,913.15	207,707.69	294,620.84

EQUIPMENT/FURNITURE/ RENOVATION	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward at Fiscal Year End
FURN, FIX & EQUIP-CAPITALIZE	641	145,276.02	103,910.22	17,823.21	23,542.59	41,365.80
FURN, FIX & EQUIP-EXPENSED	642	579,031.53	192,827.80	247,124.66	139,079.07	386,203.73
CAPITAL IMPROVEMENT NOT BUILD	670	94,350.00	0.00	4,350.00	90,000.00	94,350.00
NON-CAPITALIZED REMODEL/REPAIR	682	134,043.45	86,013.11	48,030.34	0.00	48,030.34
EQUIPMENT/FURNITURE/ RENOVATION:		952,701.00	382,751.13	317,328.21	252,621.66	569,949.87

ADDITIONAL PROPERTY TAX DONE 5,215.85 5,215.85

INTEREST EARNED 22,527.05 22,527.05

PROJECT TOTAL **1,460,388.00 426,240.27 409,937.61 624,210.12 1,061,890.63**

Athletics

Process:

The Nassau County School District (NCSD) provides a wide range of opportunities for girls and boys to participate in traditional athletic programs. Physical activity is shown to enhance brain function, which helps students to excel in problem-solving, critical thinking and impulse control.

The Millage Referendum funding allowed us to establish an understanding of the current needs of each of our secondary schools. The approach consisted of each athletic director working with their principal and athletic coaches to prioritize the needs of their programs and athletic facilities.

In addition to the aforementioned steps, the district athletic director, in collaboration with the assistant superintendent and facilities director, provided recommendations regarding opportunities to improve the athletic programs' capacity and efficiency of operations.

Approved Approach:

After multiple modalities of communication and strategic planning, a four-year plan was presented to the Board that categorized the needs of each school by the following:

1. Health & Wellness
2. Modernization of equipment
3. Transportation to athletic events
4. Field Improvement/Maintenance

Health & Wellness:

The safety of our student athletes was addressed by capitalizing on our partnership with UF Health training services. NCSD's relationship with UF started years ago when former graduate, Dr. Jeremy Coleman, started volunteering his services. He then shared his vision with Steve Wylie, Assistant Vice President of Planning & Business Development of UF, of improving health services for student athletes. Because of the Millage Referendum, we were able to enhance our contract with UF Health, and now each of our schools has a full-time athletic trainer. The additional cost to the district was \$110,000.00 for trainers and \$130,000.000 budgeted for medical supplies and equipment to assist with better serving approximately 1,500 athletes district wide.

Modernization of equipment:

Each of the four high schools' weightroom was renovated to include new paint in 3 of 4 schools and customized weights in the school colors and logo at all 4 schools.

- Weightrooms Renovations \$ 561,417.59

NCSD entered into an agreement with Florida Track and Turf to refurbish the track at Yulee High School. The agreement includes the installation of Beynon Sports Surface BSS-300 Polyurethane Track Surface. The total cost of the project is \$724,464.00. The project will be completed in time for the 2025 track season.

The current plan is for all high school tracks to be resurfaced during the 2023-2026 millage funding period.

School-Based allocation per school in grades 6-12 for the following:

Transportation:

Due to the shortage of bus drivers and the time athletes must leave for athletic events, this allocation supports the usage of charter buses when NCSD Transportation Department is not an option.

- Middle Schools- \$2,000
- High Schools- \$21, 000

Field Improvement:

Each high school received funding (\$59,500) to assist with monthly billing from Agropro, a premium lawn care specialist, for the treatment of athletic fields, lawn equipment, and the cost associated with maintaining the baseball, football, and softball fields.

Athletic Equipment Upgrades:

All 6-12 schools received funding per student (Middle Schools- \$16.40 and High Schools- \$40.40) for a variety of purposes including but not limited to purchasing new equipment for enhancement purposes, replacing dilapidated equipment, sustaining programs, and improving aesthetic appeal.

- Callahan Middle School: \$10,305
- Fernandina Beach Middle School: \$10,305
- Fernandina Beach High School: \$37,920

- Hilliard Middle School: \$4,935
- Hilliard High School: \$17,200
- Yulee Middle School: \$18,210
- Yulee High School: \$55,680
- West Nassau High School: \$36,320

What did we learn?

This funding has allowed NCSD to make decisions that make our programs more comparable to our surrounding districts. Modernizing our facilities has been a priority to enhance our ability to keep our highly touted athletes in district, give our student athletes equipment to take pride in and improve medical care by increasing the number of hours for athletic trainers to full-time status.

Principals and athletic directors have learned that fulfilling all the needs of each program is a process. However, prioritizing spending has been the key to making the funding work. In addition, we have learned that each school community is different, and it's imperative to make decisions that will continue to garner the support of our community.

Future Plans and Next Steps:

Principals and athletic directors will continue to work on improving their athletic programs by focusing on the list of priorities they created in the spring semester. The district will shift its focus to identify the next school that will receive a capital project. Once the school is identified, we will work with school personnel to identify the greatest need to begin the renovation process.