

NOTICE OF PROPOSED TAX INCREASE

The District School Board of Nassau County, Fl. will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A.	Initially proposed tax levy.....	\$ 49,223,515
B.	Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ (1,034)
C.	Actual property tax levy.....	\$ 49,224,549

This year's proposed tax levy..... \$ 50,512,561

A portion of the tax levy is required under state law in order for the school board to receive \$37,779,038 in state education grants.

The required portion has increased by 0.15 percent, and represents approximately seven-tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on Monday, July 28, 2014, at 6:30 p.m. in the Boardroom at the School Board Office at 1201 Atlantic Ave., Fernandina Beach, Fl 32034.

A **DECISION** on the proposed tax increase and the budget will be made at this hearing.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Nassau County will soon consider a measure to continue to impose a 1.400 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.816 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$9,408,105 to be used for the following projects:

CONSTRUCTION AND REMODELING

- New Elementary School Yulee Community
- New Transportation Facility for Fernandina Community
- Purchase of Land

MAINTENANCE, RENOVATION, AND REPAIR

- Mechanical Retrofit for Fernandina Middle School and Hilliard Elementary School
- Lighting Retrofit for District Wide Gymnasiums
- Routine Maintenance of Facilities
- Safety and ADA Improvements/Emergency Call Buttons
- Repair/Replacement of Interior Finishes/Exterior Walls/Partitions
- Kitchen Health Code Compliance: Kitchen Hoods
- Set-up/Breakdown of Relocatable Buildings
- Replace/Renovate Floors/Ceiling Tiles/Ceilings/Lighting both Interior and Exterior
- Repair/Refinish/Replace Cabinets/Replace Chalkboards with White Boards
- Replace Carpet/Floor Tile/Floor Coverings / Repair Operable Walls
- Resurface/Repair Drives/Parking Lots/Sidewalks/Tracks/Tennis Courts/Covered Walkways
- Repair/Replace Windows/Blinds/Doors/Stage Curtains
- Interior and Exterior Painting District wide fencing and storage/ PE Areas/Band Storage
- Renovate/Refresh/Repair/Restrooms/Plumbing Systems/Irrigation
- Repair/Replace Electrical Systems/ Emergency Generators
- HVAC Maintenance, Replacement, Repair, and Upgrade
- Energy Management System Maintenance, Replacement, Repair, and Upgrade

MOTOR VEHICLE PURCHASES

- Purchase of 6 school buses Purchase 4 Vans for ESE Transportation Purchase 4 Service Vehicles

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOM PLANS PURSUANT TO S. 1011.62(12),F.S.

- District Wide Technology Additions, Upgrades, and Refresh including Digital Classroom Plans
- District Wide Electrical Upgrades for Technology
- District Wide Classroom, Library, and Custodial Equipment and Furniture Purchases

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE- PURCHASE AGREEMENT

- Annual lease payment of Qualified Zone Academy Bonds

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

- Callahan Adult Education Center

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

- Insurance Premiums on Property and Casualty Insurance

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

- Relocatables for Emma Love Hardee Elementary School, Southside Elementary, Yulee Middle School, Yulee Primary School and Yulee Elementary School and as needed district wide

All concerned citizens are invited to a public hearing to be held on July 28, 2014, 6:30pm in the Boardroom at the School Board Office at 1201 Atlantic Ave, Fernandina Beach, FL 32034.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**AMENDED NOTICE OF TAX
FOR
SCHOOL CAPITAL OUTLAY**

The School Board of Nassau County, Florida will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the 2007 to 2008 school year.

**NEW PROJECTS TO BE FUNDED
CONSTRUCTION AND REMODELING
New Elementary School Yulee Community**

All concerned citizens are invited to a public hearing to be held on Monday, July 28, 2014 at 6:30pm in the Boardroom at the School Board Office at 1201 Atlantic Ave., Fernandina Beach, FL 32034.

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Nassau County, Florida will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the 2008 to 2009 school year.

NEW PROJECTS TO BE FUNDED CONSTRUCTION AND REMODELING New Elementary School Yulee Community

All concerned citizens are invited to a public hearing to be held on Monday, July 28, 2014 at 6:30pm in the Boardroom at the School Board Office at 1201 Atlantic Ave., Fernandina Beach, FL 32034.

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF NASSAU COUNTY ARE 3.38% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES FISCAL YEAR 2014-2015

PROPOSED MILLAGE LEVIES SUBJECT TO THE 10-MILL CAP						PROPOSED MILLAGE LEVIES NOT SUBJECT TO THE 10-MIL CAP:			
						0.0000	Operating or Capital Not to Exceed 2 Years	0.0000	
						0.0000	Debt Service	0.0000	
						Total Millage			
						7.216			
ESTIMATED REVENUES:									
Required Local Effort (including Prior Period Funding Adjustment Millage)	5.0680	Discretionary Critical Needs (Operating or Capital)				0.0000			
Local Capital Improvement (Capital Outlay)	1.4000	Additional Millage not to Exceed 4yrs				0.0000			
Discretionary Operating	0.7480	(Operating)							
Discretionary Capital Improvement									
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS	
Federal sources	70,900.00	9,731,234.22	-	-	-	-	-	9,802,134.22	
State sources	38,602,941.00	47,500.00	490,750.00	308,812.00	-	-	-	39,450,003.00	
Local sources	39,555,337.00	2,315,000.00	-	10,983,105.00	-	-	-	52,853,442.00	
TOTAL SOURCES	78,229,178.00	12,093,734.22	490,750.00	11,291,917.00	-	-	-	102,105,579.22	
Transfers In	3,197,551.00	-	81,224.25	-	-	-	-	3,278,775.25	
Fund Balances/Reserves/Net Assets	9,614,007.67	1,649,319.08	1,051,931.89	38,146,804.11	-	-	-	50,462,062.75	
TOTAL REVENUES, TRANSFERS & BALANCES	91,040,736.67	13,743,053.30	1,623,906.14	49,438,721.11	-	-	-	155,846,417.22	
EXPENDITURES									
Instruction	51,862,499.24	3,326,461.71	-	-	-	-	-	55,188,960.95	
Pupil Personnel Services	3,588,216.77	724,831.05	-	-	-	-	-	4,313,047.82	
Instructional Media Services	1,347,242.74	-	-	-	-	-	-	1,347,242.74	
Instructional and Curriculum Development Services	1,290,884.82	1,456,417.60	-	-	-	-	-	2,747,302.42	
Instructional Staff Training Services	1,259,248.04	455,534.50	-	-	-	-	-	1,714,782.54	
Instructional Technology Support	1,632,659.85	-	-	-	-	-	-	1,632,659.85	
Board of Education	625,955.82	-	-	-	-	-	-	625,955.82	
General Administration	1,294,680.25	372,095.68	-	-	-	-	-	1,666,775.93	
School Administration	5,573,633.83	694.00	-	-	-	-	-	5,574,327.83	
Facilities Acquisition and Construction	435,945.85	-	-	42,892,143.77	-	-	-	43,328,089.62	
Fiscal Services	579,412.23	-	-	-	-	-	-	579,412.23	
Food Services	27,405.00	5,580,054.77	-	-	-	-	-	5,607,459.77	
Central Services	655,737.98	25,649.68	-	-	-	-	-	681,387.66	
Pupil Transportation Services	4,678,561.24	169,550.00	-	-	-	-	-	4,848,111.24	
Operation of Plant	8,581,019.87	-	-	-	-	-	-	8,581,019.87	
Maintenance of Plant	3,600,519.54	-	-	-	-	-	-	3,600,519.54	
Administrative Technology Support	1,256,122.69	-	-	-	-	-	-	1,256,122.69	
Community Services	1,100,685.96	-	-	-	-	-	-	1,100,685.96	
Debt Services	-	-	490,405.00	-	-	-	-	490,405.00	
TOTAL EXPENDITURES	89,390,431.72	12,111,288.99	490,405.00	42,892,143.77	-	-	-	144,884,269.48	
Transfers Out	-	-	-	3,278,775.25	-	-	-	3,278,775.25	
Fund Balances/Reserves/Net Assets	1,650,304.95	1,631,764.31	1,133,501.14	3,267,802.09	-	-	-	7,683,372.49	
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	91,040,736.67	13,743,053.30	1,623,906.14	49,438,721.11	-	-	-	155,846,417.22	

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

TAXES FOR 2014-2015
With 1.400 Capital Mills

	13-14		14-15		13-14		14-15	
	OLD MILLS		NEW MILLS		OLD MILLS		NEW MILLS	
	OLD VALUE		OLD VALUE		NEW VALUE=		NEW VALUE=	
					4.65%		4.65%	
SET BY PROPERTY APPRAISER	50,000		50,000		52,326		52,326	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	25,000		25,000		27,326		27,326	
MILLAGE SET BY SCHOOL BD.	7.359		7.216		7.359		7.216	
TAXES OWED	183.98	(3.57)	180.40	17.12	201.09	13.21	197.19	

SET BY PROPERTY APPRAISER	80,000		80,000		83,722		83,722	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	55,000		55,000		58,722		58,722	
MILLAGE SET BY SCHOOL BD.	7.359		7.216		7.359		7.216	
TAXES OWED	404.75	(7.87)	396.88	27.39	432.13	18.99	423.74	

SET BY PROPERTY APPRAISER	120,000		120,000		125,583		125,583	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	95,000		95,000		100,583		100,583	
MILLAGE SET BY SCHOOL BD.	7.359		7.216		7.359		7.216	
TAXES OWED	699.11	(13.59)	685.52	41.08	740.19	26.70	725.81	

SET BY PROPERTY APPRAISER	170,000		170,000		177,909		177,909	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	145,000		145,000		152,909		152,909	
MILLAGE SET BY SCHOOL BD.	7.359		7.216		7.359		7.216	
TAXES OWED	1,067.06	(20.74)	1,046.32	58.20	1,125.26	36.34	1,103.39	

SET BY PROPERTY APPRAISER	250,000		250,000		261,631		261,631	
HOMESTEAD EXEMPTION	25,000		25,000		25,000		25,000	
TAXABLE VALUE	225,000		225,000		236,631		236,631	
MILLAGE SET BY SCHOOL BD.	7.359		7.216		7.359		7.216	
TAXES OWED	1,655.78	(32.18)	1,623.60	85.59	1,741.37	51.75	1,707.53	

MILLAGE RATE CHANGES

	2000-01	2001-02	2002-03	2003-04	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	Final 2011-2012	Final 2012-2013	Final 2013-2014	Proposed 2014-2015	CHANGE
REQUIRED	6.062	5.979	5.463	5.906	5.691	5.382	5.037	4.995	5.241	5.507	5.546	5.817	5.472	5.211	5.068	(0.143)
LOCAL	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.000
SUPPLEMENTAL	0.174	0.150	0.128	0.122	0.112	0.189	0.134	0.139	0.136	0.250	0.250	0.000	0.000	0.000	0.000	0.000
TOTAL OPERATING	6.746	6.639	6.101	6.538	6.313	6.081	5.681	5.644	5.875	6.505	6.544	6.565	6.220	5.959	5.816	(0.143)
CAPITAL MILLS	2.000	2.000	2.000	2.000	2.000	2.000	2.000	1.810	1.967	1.303	1.264	1.243	1.323	1.400	1.400	0.000
TOTAL MILLS	8.746	8.639	8.101	8.538	8.313	8.081	7.681	7.454	7.842	7.808	7.808	7.808	7.543	7.359	7.216	(0.143)
TOTAL LOCAL	2.684	2.660	2.638	2.632	2.622	2.699	2.644	2.459	2.301	2.301	2.262	1.991	2.071	2.148	2.148	-1.94%

LOCAL TAX DOLLARS

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011 96%	2011-2012 96%	2012-2013 96%	2013-2014 96%	2014-2015 96%	CHANGE
VALUE PER MILL	2,914,305	3,358,322	3,858,768	4,236,838	4,717,272	5,661,569	6,883,867	7,954,733	8,215,158	7,948,750	7,238,229	6,805,707	6,414,750	6,421,331	6,720,075	298,744
REQUIRED	17,666,514	20,079,408	21,080,449	25,022,763	26,845,992	30,470,562	34,674,037	39,733,892	43,055,641	43,773,764	40,143,219	39,588,798	35,101,512	33,461,555	34,057,340	595,785
LOCAL	1,486,295	1,712,744	1,967,972	2,160,787	2,405,808	2,867,400	3,510,772	4,055,914	4,091,149	5,945,665	5,414,195	5,090,668	4,796,233	4,803,156	5,026,616	223,461
SUPPLEMENTAL	507,089	503,748	493,922	516,894	528,334	1,070,036	922,438	1,105,708	1,117,261	1,987,187	1,809,557	0	0	0	0	0
TOTAL OPERATING	19,659,898	22,295,901	23,542,343	27,700,444	29,780,135	34,427,999	39,107,247	44,895,514	48,264,051	51,706,616	47,366,971	44,679,466	39,898,745	38,264,711	39,083,956	819,245
CAPITAL MILLS	5,828,609	6,716,644	7,717,536	8,473,675	9,434,543	11,323,137	13,767,734	14,398,067	13,694,668	10,357,221	9,149,122	8,459,494	8,486,714	8,989,863	9,408,105	418,242
TOTAL MILLS	25,488,508	29,012,545	31,259,879	36,174,119	39,214,678	45,751,136	52,874,981	59,294,580	61,958,719	62,063,837	56,516,093	53,138,960	48,386,459	47,254,574	48,492,061	1,237,487