NASSAU COUNTY SCHOOL DISTRICT

MILLAGE REFERENDUM CITIZENS OVERSIGHT COMMITTEE (MRCOC)

2024 – 2025 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)

Brent Tilley (District 4 Rep))

Rachel Kerestes (Employee Compensation Rep)

Jeff Tambasco (Safety Rep)

Lyle Thompson (Arts Rep)

Sarah Edwards (Athletics Rep)

<u>Ex-Officio Members</u>

Mark Durham (District Liaison to Committee)

Misty Mathis (Secretary to Committee)

Brett Steger (School Board Attorney)

Letter from Committee Chair to School Board

February 12, 2026
Nassau County School Board
1201 Atlantic Avenue
Fernandina Beach, FL 32034

Dear Members of the School Board,

The Millage Referendum Citizens Oversight Committee (MRCOC) respectfully submits this annual report summarizing its oversight of the one mill ad valorem tax approved by Nassau County voters for the fiscal year ending June 30, 2025.

The role of the MRCOC is to provide independent oversight and assurance that referendum funds are expended in a manner consistent with the intent of the ballot language, applicable laws, and School Board–approved plans. In fulfilling this responsibility, the Committee reviewed district-provided financial summaries, supporting documentation, and programmatic information to evaluate whether millage funds were used appropriately, equitably, and in alignment with the purposes approved by voters.

The Committee's review focused on the transparency of processes, adherence to established allocation methods, and consistency between approved plans and actual expenditures. While the MRCOC does not function as a financial auditor, the Committee did review available financial reporting to confirm that referendum revenues and expenditures were tracked separately and utilized in accordance with Board-approved budgets.

In addition to fiscal oversight, the MRCOC reviewed programmatic information and outcome data related to the areas supported by the referendum. This review was conducted to assess whether expenditures were reasonably aligned with the stated goals of the initiative. As reflected in this report, the Committee observed progress in several key areas; however, it recognizes that outcomes are influenced by multiple factors beyond referendum funding alone.

Based on the information reviewed, the MRCOC did not identify material concerns related to the equitable or appropriate use of referendum funds during the 2024–2025 fiscal year. Should concerns related to process, alignment, or compliance arise in future reviews, it remains the responsibility of the Committee to bring those matters forward.

The MRCOC appreciates the cooperation of district staff and the School Board in supporting transparency and accountability, and it remains committed to its role in providing oversight on behalf of Nassau County taxpayers.

Respectfully submitted,

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%

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.

Executive Summary

Nassau County School District Millage Referendum Annual Report 2024–2025

The 2024–2025 school year marked the second full year of implementation of Nassau County School District's voter-approved millage referendum. The initiative was designed to strengthen employee compensation, enhance safety and security, expand access to arts education, and support comprehensive athletic programming. These investments reflect the community's commitment to students, staff, and schools through transparent, equitable, and responsible use of local funds.

Millage funds were allocated and expended through established processes emphasizing collaboration, equity, and alignment with School Board-approved priorities. District leadership worked in partnership with employee groups, school administrators, educators, law enforcement agencies, healthcare providers, and community stakeholders to ensure expenditures addressed documented needs and supported long-term sustainability. Oversight mechanisms—including collective bargaining agreements, action plans, committee reviews, and multi-year planning—guided decision-making and reinforced accountability.

Employee Compensation investments focused on recruitment, retention, and workforce stability. Through constitutionally required collective bargaining, millage-funded salary supplements were distributed equitably among teachers, support staff, and non-executive administrators, with targeted emphasis on addressing salary compression for veteran educators. These efforts contributed to improved employee retention and strong recruitment outcomes, strengthening the district's workforce.

Safety and Security enhancements were guided by Florida School Safety Risk Assessments and collaboration with local law enforcement partners. Millage funding modernized security infrastructure through rapid incident-response systems, upgraded monitoring technology, improved emergency communications, trauma response resources, and weapons detection capabilities, improving response coordination and overall campus safety.

Arts Education funding expanded access, equity, and instructional quality across all grade levels. Millage funds sustained elementary art instruction for the first time in more than 25 years, eliminated student supply fees, revitalized secondary programs, and enhanced learning spaces. The Arts Action Plan process strengthened collaboration, transparency, and alignment across schools and disciplines.

Athletics funding supported student health, wellness, and participation through investments in athletic training services, equipment modernization, transportation solutions, and field maintenance. Partnerships with UF Health expanded access to certified athletic trainers, while facility and equipment upgrades improved safety, year-round access, and operational efficiency.

Together, these outcomes demonstrate responsible stewardship of referendum funds and the measurable impact of local investment in public education. Nassau County School District remains committed to transparency, continuous improvement, and honoring voter intent by ensuring millage funds are used equitably, appropriately, and in alignment with their intended purpose.

Voter Additional One Mill – Fund 1300

Estimated Total Revenue and Project Allocation

Estimated Revenue*

DR-420S (Department of Revenue - Truth in Millage form)

Certified Taxable Value as of July 1st

		2024	2023
Taxabmle Value from Property Appraiser		18,445,908,233	16,902,633,949
1 Mill at	100%	18,445,908	16,902,634
1 Mill at	96%	17,708,072	16,226,529

* Estimated revenue uses only 96% of total value due to 4% discount offered

Revenue Allocated by Project

Projects	%	2024	2023
Employee Compensation	70%	12,395,650	11,358,570
Safety & Security	12%	2,124,970	1,947,183
Art	9%	1,593,726	1,460,388
Athletics	9%	1,593,726	1,460,388
Total	100%	17,708,072	

Financial Report Summary

Statement of Revenues/Expenditures

As of June 30, 2025

	Compensation	Safety	Athletics	Arts	Total	
At Prior Fiscal Year End						
(1) Committed Balance	0.00	1,097,992.06	409,937.61	360,894.34	1,868,824.01	
(2) Uncommitted Balance	2,164,672.07	163,820.55	651,953.02	1,060,130.26	4,040,575.90	
(3) Total Carry Forward	**2,164,672.07**	**1,261,812.61**	**1,061,890.63**	**1,421,024.60**	**5,909,399.91**	
Current Fiscal Year						
(4) Property Tax Earned	12,425,061.37	2,130,010.52	1,597,507.89	1,597,507.89	17,750,087.67	Note 1
(5) Interest Earned	244,925.32	41,987.20	31,490.40	31,490.40	349,893.32	Note 2
(6) Bond Proceeds		4,205,957.62			4,205,957.62	Note 3
(7) Cash Spent	13,167,188.43	5,503,454.03	1,755,451.11	1,461,452.97	21,887,546.54	
At Current Fiscal Year End						
(8) Committed Balance	0.00	1,052,278.91	524,364.04	213,730.71	1,790,373.66	
(9) Uncommitted Balance	1,667,470.33	1,084,035.01	411,073.77	1,374,839.21	4,537,418.32	
(10) Total Carry Forward	**1,667,470.33**	**2,136,313.92**	**935,437.81**	**1,588,569.92**	**6,327,791.98**	
	Note 4	Note 5		Note 6		

Note 1: Revenue was higher mainly due to a higher property tax value than expected on July 1, 2024.
Note 2: Placed funds in investment accounts to earn additional funds while formulating spending plans.
Note 3: Funds from bond proceeds to purchase safety equipment for all the schools at one time.
Note 4: Uncommitted Balance due to vacany of allocated positions. These funds will be rolled over 2025-26 Fiscal year.
Note 5: Uncommitted Balance due to late spending plan and uncertainty with bonding.
Note 6: Uncommitted Balance due mainly due to timing of funds and art teachers, 2024-25 funding for the art teachers will be used in 2025-26.

EMPLOYEE COMPENSATION

FISCAL YEAR ENDING JUNE 30, 2025

SALARY	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward to Fiscal Year End
ADMINISTRATOR	110	396,550.00	389,371.70		7,178.30	7,178.30
CLASSROOM TEACHER	120	5,327,778.83	5,327,778.83		0.00	0.00
OTHER CERTIFIED	130	873,432.90	834,735.78		38,697.12	38,697.12
AIDE AND PARAPROFESSIONA	150	1,797,580.27	1,493,418.57		304,161.70	304,161.70
OTHER SUPPORT PERSONNEL	160	2,944,275.68	2,784,511.11		159,764.57	159,764.57
TOTAL SALARY:		**11,339,617.68**	**10,829,815.99**	**0.00**	**509,801.69**	**509,801.69**
BENEFITS						
RETIREMENT	210	1,684,219.12	1,531,448.42		152,770.70	152,770.70
SOCIAL SECURITY	220	916,703.28	805,924.02		110,779.26	110,779.26
TOTAL BENEFITS:		**2,600,922.40**	**2,337,372.44**	**0.00**	**263,549.96**	**263,549.96**
ADDITIONAL PROPERTY TAX REVENUE					29,410.37	**29,410.37**
5% HOLD BACK *					619,782.99	**619,782.99**
INTEREST EARNED					244,925.32	**244,925.32**
PROJECT TOTAL		**13,940,540.08**	**13,167,188.43**	**0.00**	**1,667,470.33**	**1,667,470.33**

Note *: Hold Back ensures that we have sufficient funds set aside to pay compensation for verified experience of newly hired employees.

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:

Employee Millage Compensation Split 2024-2025					
Employee Groups	Allocated Number of Employees	Percent of Total	Gross Wages and Benefits Total	Gross Wages Only	Per Person Gross Wages Only
NTA	994.00	53.498%	7,404,457	6,105,258	6,142.00
NESPA	703.00	37.836%	5,236,752	4,317,902	6,142.00
Other Support	104.00	5.598%	774,716	638,783	6,142.00
Administration	57.00	3.068%	424,605	350,103	6,142.00
Total Employees (not Elected)	1,858.00	100.00%	13,840,530	11,412,046	
Not included in above total					
Executive Administration	2.00				
Elected	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 the collective bargaining process, it was agreed upon that all benefit eligible members of the NESPA group would receive a gross salary supplement. See chart below:

NESPA and Support Staff Millage Compensation		
Contract Days	**2023-2024**	**2024-2025**
188	$4,800	$5,473
194	$4,800	$5,647
219	$4,800	$6,375
224	$4,800	$6,521
260	$4,800	$7,569

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:

NTA Millage Compensation		
Years of Teaching Experience	**2023-2024**	**2024-2025**
0	$2,000	$1,825
1-6	$2,000	$3,500
7-12	$4,000	$6,500
13-18	$6,000	$8,000
19-24	$8,000	$10,250
25+	$10,000	$11,000

As is past practice, the Superintendent recommended that the school board treat all Support Staff positions equally to the NESPA group, see chart above. The school board approved the recommendation.

The Superintendent also recommended that all non-executive level administrators receive $4,480 and $6,142 salary supplement for 2023-24 and 2024-25 fiscal years respectively. The school board approved the recommendation. Assistant Superintendent of Administration and Executive Director of Curriculum & Instruction are designated as executive positions.

Non-Executive Level Administrators		
	2023-2024	**2024-2025**
Amount	$4,480	$6,142

Once the district received the first installment of the millage supplement in early December, the retroactive millage supplements to July 1, 2024, were distributed to all eligible employees. The remainder of the supplement was evenly distributed to employees in equal installments through June 30, 2025.

What did we learn?

Through this process we verified that salary does play a significant role in the retention and recruitment of employees. The contracts were ratified with the employee groups and the school board for 2025-2026. The money was received from the tax collector in December of 2025, and the payout process resumed in the same manner as 2024-2025.

Employee Retention Data			
	2022-2023	2023-2024	2024-2025
Resign	160	129	126
Retire	18	6	24
Terminate	12	6	11
Totals	190	141	161
	Note 1	Note 2	Note 3

Note 1: Pre-additional voter millage retention.
Note 2: First-year of additional voter millage retention.
Note 2: Second-year of additional voter millage retention.

Additionally, Nassau County enjoyed an unprecedented year of successful recruitment over the summer of 2025. We currently have 97% of the instructional positions for 2025 filled with certified teachers. We 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 2025-2026 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 $6,142 to $6,648. We had 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 2025, the payout process will resume in the same manner as 2024-2025.

Summative Employee Compensation Impact Statement

The Employee Compensation component of the millage initiative has produced a significant and measurable impact on recruitment, retention, and workforce stability across Nassau County School District. Through a transparent and constitutionally compliant collective bargaining process, millage funds were equitably allocated to all eligible employee groups, ensuring that salary supplements reflected both years of service and the district's commitment to valuing experienced educators and support staff. By addressing long-standing salary compression and providing meaningful compensation enhancements for veteran teachers, support staff, and non-executive administrators, the district strengthened morale and competitiveness within the regional labor market. The resulting outcomes—marked increases in teacher retention, unprecedented recruitment success, and the ability to fill instructional and support positions with highly qualified candidates—demonstrate the effectiveness of millage-funded compensation as a strategic investment in people. Collectively, these efforts reinforce the district's commitment to fiscal responsibility, employee equity, and sustaining a high-quality workforce dedicated to student success.

EMPLOYEE COMPENSATION

FISCAL YEAR ENDING JUNE 30, 2025

SALARY	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward to Fiscal Year End
ADMINISTRATOR	110	396,550.00	389,371.70		7,178.30	7,178.30
CLASSROOM TEACHER	120	5,327,778.83	5,327,778.83		0.00	0.00
OTHER CERTIFIED	130	873,432.90	834,735.78		38,697.12	38,697.12
AIDE AND PARAPROFESSIONA	150	1,797,580.27	1,493,418.57		304,161.70	304,161.70
OTHER SUPPORT PERSONNEL	160	2,944,275.68	2,784,511.11		159,764.57	159,764.57
TOTAL SALARY:		**11,339,617.68**	**10,829,815.99**	**0.00**	**509,801.69**	**509,801.69**
BENEFITS						
RETIREMENT	210	1,684,219.12	1,531,448.42		152,770.70	152,770.70
SOCIAL SECURITY	220	916,703.28	805,924.02		110,779.26	110,779.26
TOTAL BENEFITS:		**2,600,922.40**	**2,337,372.44**	**0.00**	**263,549.96**	**263,549.96**
ADDITIONAL PROPERTY TAX REVENUE					29,410.37	**29,410.37**
5% HOLD BACK *					619,782.99	**619,782.99**
INTEREST EARNED					244,925.32	**244,925.32**
PROJECT TOTAL		**13,940,540.08**	**13,167,188.43**	**0.00**	**1,667,470.33**	**1,667,470.33**

Note *: Hold Back ensures that we have sufficient funds set aside to pay compensation for verified experience of newly hired employees.

Safety and Security

Process

The Nassau County School District's (NCSD) top priority is maintaining a safe environment that supports teaching and learning. The district's Safety Committee met with representatives from the Nassau County Sheriff's Office, the Fernandina Beach Police Department, and the Nassau County School District Police Department. Together, the group reviewed each school's Florida School Safety Risk Assessment and identified opportunities to strengthen safety and security across the district.

Approval Approach

Following collaboration with our safety partners and a comprehensive review of each school's needs identified through the Florida School Safety Risk Assessment, a four-year security enhancement plan was developed and presented to the School Board for approval.

The committee noted that, prior to 2018, school security measures were limited. Aging equipment restricts response times and reduced system reliability, largely due to insufficient district-provided resources.

Projects Completed to Date

- **Districtwide Deployment of Centegix:**
A rapid incident-response safety solution that ensures 100% participation by district employees and simultaneously notifies local law enforcement and school administration, improving response efficiency.

- **Districtwide Deployment of Verkada Cameras and Environmental sensors:**

Verkada security cameras were installed at all schools in addition environmental sensors were installed at all middle and high schools. This greatly enhanced school safety and allowed access to NCSO's real time crime center in the event of an emergency.

- **P25 Radios with ADP Multikey:**
To eliminate redundancy and streamline communication, Safe School Officers were equipped with upgraded P25 radios, enabling both public safety and school communications to occur on a single device.

• **Trauma Kits:**
Trauma kits were purchased and placed at every school to support emergency medical response.

• **Weapons Detection Systems:**
Mobile walkthrough systems and secondary screening devices were implemented at all middle and high schools. Their flexibility allows for deployment in response to campus-specific concerns and at athletic or community events.

• **Security Equipment Technician Position:**
A Security Equipment Technician was hired with a budgeted amount of $65,000. This reduced contractor costs associated with monitoring and repairing outdated security systems.

What We Learned

Referendum funding enabled each school to enhance safety and address previously unfunded needs. These resources have allowed NCSD to modernize its security systems and align more closely with safety standards in surrounding districts. Strengthened infrastructure supports a safer, more secure learning environment for all students and staff.

Future Plans and Next Steps

The Safety Committee will continue advancing school security by monitoring the priorities identified in the four-year plan, including improvements to access control. Recommendations will be adjusted as needs evolve to ensure continuous improvement in school safety.

Summative Safety and Security Impact Statement

The Safety and Security component of the millage initiative has significantly strengthened Nassau County School District's ability to provide safe, secure, and responsive learning environments for students and staff. Through close collaboration with local law enforcement partners and a data-informed review of Florida School Safety Risk Assessments, the district implemented a comprehensive, multi-year security enhancement plan approved by the School Board. Millage funding enabled the modernization of aging and previously under-resourced security systems through districtwide deployment of rapid response technology, upgraded camera and monitoring systems, improved emergency communications, and enhanced medical and weapons-detection capabilities. These investments have improved response times, increased coordination with public safety agencies, and reduced reliance on external contractors through the

addition of dedicated technical support. Collectively, these outcomes demonstrate responsible stewardship of referendum funds and reflect the district's unwavering commitment to proactive planning, continuous improvement, and maintaining safe, secure schools that support teaching, learning, and community confidenc

SAFETY AND SECURITY
FISCAL YEAR ENDING JUNE 30, 2025

SALARY	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward to Fiscal Year End
OTHER SUPPORT PERSONAL	160	80,500.00	60,987.99		19,512.01	19,512.01
TOTAL SALARY:		**80,500.00**	**60,987.99**	**0.00**	**19,512.01**	**19,512.01**
BENEFITS						
RETIREMENT	210	19,474.00	11,906.92		7,567.08	7,567.08
SOCIAL SECURITY	220	6,234.00	4,579.51		1,654.49	1,654.49
INSURANCE	230	7,392.00	5,931.00		1,461.00	1,461.00
TOTAL BENEFITS:		**33,100.00**	**22,417.43**	**0.00**	**10,682.57**	**10,682.57**
PURCHASED SERVICES						
PROFESSIONAL/TECHNICAL	310	27,517.00	27,517.00		0.00	0.00
TRAVEL	330	2,000.00	1,852.58		147.42	147.42
TOTAL PURCHASED SERVICES:		**29,517.00**	**29,369.58**		**147.42**	**147.42**
MATERIALS & SUPPLIES						
SUPPLIES	510	6,154.00	1,635.36		4,518.64	4,518.64
TOTAL MATERIALS & SUPPLIES:		**6,154.00**	**1,635.36**	**0.00**	**4,518.64**	**4,518.64**
EQUIPMENT/RENOVATION						
FURN, FIX & EQUIP-CAPITALIZE	641	435,048.31	219,658.40		215,389.91	215,389.91
FURN, FIX & EQ- NON- CAPITALIZE	642	2,000.00	77.04		1,922.96	1,922.96
NON-CAPITALIZED REMODEL	682	5,548,968.34	3,711,856.65	1,052,278.91	784,832.78	1,837,111.69
TOTAL EQUIP/RENOVATION:		**5,986,016.65**	**3,931,592.09**	**1,052,278.91**	**1,002,145.65**	**2,054,424.56**
FUND TRANSFERS						
TRANSFER TO DEBT SERVICES	9200	1,457,451.58	1,457,451.58		0.00	0.00
TOTAL FUND TRANSFERS		**1,457,451.58**	**1,457,451.58**	**0.00**	**0.00**	**0.00**
ADDITIONAL PROPERTY TAX REVENUE					5,041.52	**5,041.52**
INTEREST EARNED					41,987.20	**41,987.20**
PROJECT TOTAL		**7,592,739.23**	**5,503,454.03**	**1,052,278.91**	**1,084,035.01**	**2,136,313.92**

Arts

Process

Arts in elementary schools as a designated activity class had not been available to Nassau County students since the 1990s due to funding constraints. Research consistently shows that students with access to arts curriculum perform higher in academics and testing. The referendum-funded arts program restored equitable access to arts education for all K–5 students, ensuring that every child participates in art instruction for the first time in over 25 years. At the secondary level, millage funds revitalized classroom spaces, enhanced course offerings, and eliminated student art supply fees that previously ranged from $15 to $50 per student.

- **K–5 and 6–12 Surveys and Planning**
  Starting in the 2024–2025 school year, schools implemented Arts Action Plans as a prerequisite for arts funding. These plans, developed by cross-disciplinary teams of arts educators and administrators, identified instructional goals, prioritized needs, and aligned expenditures with district and school arts priorities, strengthening transparency, collaboration, and equitable distribution of resources.

Arts Millage Funding Accountability Summary

The 2024–2025 school year marked the second full year of implementation for Nassau County School District's Arts Millage initiative. Building on the successes of the inaugural year, the district strengthened accountability and equity by requiring each school to develop an Arts Action Plan prior to requesting or expending millage funds. This process ensured that all arts disciplines—music, theatre, and visual arts—were represented in funding decisions, and that resources were distributed equitably across schools based on need and student enrollment. Millage funding continued to sustain nine elementary art teacher positions, eliminate student supply fees, expand arts course offerings, and support critical program enhancements at the secondary level. Schools reported significant increases in student engagement, community visibility, and interdepartmental collaboration. The 2024–2025 cycle reflects the district's ongoing commitment to providing every student with access to a high-quality, well-rounded education that includes the visual and performing arts as integral components of the learning experience.

Approved Approach

For the 2024–2025 school year, 50% of total millage funds were allocated to K–5 programs to maintain nine elementary art teacher positions and support classroom programs. The remaining 50% of funds were allocated to grades 6–12, supporting enhancement of existing art, music, and theatre programs. Elementary supply funds were distributed based on Survey 3 Full-Time Equivalent (FTE) student enrollment to ensure proportional funding based on school size. Secondary allocations followed the same per-student ratio model established in 2023–2024, maintaining equity in distribution. A portion of 6–12 funds supported districtwide arts initiatives such as community art showcases, FMEA membership for music teachers, and professional development opportunities.

Projects and Purchases Completed

All expenditures were reviewed and approved by the district-level Arts Committee to ensure compliance with the established guidelines and alignment with each school's approved Arts Action Plan. Funds supported instructional materials, facility upgrades, and professional development across all schools.

- Bryceville Elementary School: $2,133.51 for supplies – Art consumables, drying racks, displays, books, and additional $12,603.22 in a grant for "We've Got Rhythm" Percussion Program.
- Callahan Elementary School: $6,649.62 – Supplies for PreK–2 art instruction and consumable materials.
- Callahan Intermediate School: $6,346.38 – Ceramics kiln, clay, glazes, and Tubano drums for World Drumming unit.
- Callahan Middle School: $55,509.00 – Band instruments, PD for band teacher, art supplies, and cameras.
- Emma Love Hardee Elementary School: $6,920.37 – Art and music supplies and new classroom instruments.
- Fernandina Beach High School: $140,587 – Band uniforms, ceramics workspace upgrades, easels, canvases, and art supplies.
- Fernandina Beach Middle School: $57,240.00 – Art consumables, band instruments, and auditorium refurbishments.
- Hilliard Elementary School: $7,418.55 – Art supplies, Baille Players program, and bass bars for music program.
- Hilliard Middle-Senior High School: $88,310.00 – Art equipment, outdoor classroom, theatre scripts, and band instruments.

- Southside Elementary School: $6,368.04 – Percussion instruments, keyboards, art supplies, and additional $10,000 art grant to support Southside Studio Garden and Art Expo Spaces.
- West Nassau High School: $132,381.25 – Band instruments, sound system, portable stage, and pottery wheel.
- Wildlight Elementary School: $12,833.55 – Art kiln, adaptive supplies, ukuleles, drums, and theatre show kits. An additional $15,000 was awarded in a grant to create an outdoor sensory art space for an inclusive environment for all students
- Yulee Elementary School: $6,368.04 – Drums, speakers, digital music curriculum, and art supplies.
- Yulee High School: $213,325.00 – Art supplies, band instruments, plays, costumes, display cases, band bleachers, sound system, outdoor art classroom and kiln.
- Yulee Middle School: $93,333.00 – Band instruments (tubas), STEAM bins, ceramics and printmaking supplies.
- Yulee Primary School: $21,649.62 – Supplies, two instruments, and $15,000 grant for pottery room expansion.

What We Learned

Implementation of Arts Action Plans transformed how schools identify and prioritize needs, ensuring equitable distribution of funds and alignment with instructional goals. Teachers across all arts disciplines reported increased collaboration and transparency in the decision-making process. Access to updated instruments, equipment, and classroom materials led to more engaging instruction and higher student participation in arts programs. Facility enhancements, such as renovated studios and performance spaces, improved both the quality of instruction and community engagement. Eliminating student supply fees reduced barriers to participation, promoting inclusivity and equity.

Future Plans and Next Steps

Looking ahead, Nassau County School District will continue to refine and strengthen the Arts Action Plan process, ensuring that all funding decisions remain collaborative, transparent, and aligned with district priorities. Schools will conduct end-of-year Arts Committee reviews to evaluate the impact of millage funding, identify emerging needs, and prioritize future investments. The district aims to expand opportunities for professional learning, enhance articulation

between grade levels, and increase visibility of student work through community events and showcases. Continued emphasis will be placed on sustainability, equity, and the long-term development of comprehensive arts education for all students.

Summative Arts Millage Impact Statement

The 2024–2025 Arts Millage initiative has had a transformative and measurable impact on arts education across Nassau County School District by restoring equitable access, strengthening instructional quality, and ensuring responsible stewardship of voter-approved funds. Through the implementation of Arts Action Plans, the district established a transparent and collaborative framework that aligned funding decisions with instructional priorities across all arts disciplines. Millage funding sustained elementary art instruction for the first time in over 25 years, eliminated financial barriers such as student supply fees, revitalized secondary arts programs, and improved learning environments through targeted facility and equipment enhancements. As a result, schools reported increased student engagement, stronger cross-disciplinary collaboration, and expanded opportunities for performance, exhibition, and community connection. Collectively, these outcomes reflect the district's continued commitment to providing a well-rounded education in which the visual and performing arts are integral to student success, creativity, and lifelong learning.

ART

Fiscal Year Ending June 30, 2025

SALARY	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward to Fiscal Year End
CLASSROOM TEACHER	120	1,009,294.93	501,145.71		508,149.22	508,149.22
OTHER SUPPORT PERSONNEL	160	8,053.12	2,520.47		5,532.65	5,532.65
TOTAL SALARY:		**1,017,348.05**	**503,666.18**	**0.00**	**513,681.87**	**513,681.87**
BENEFITS						
RETIREMENT	210	144,002.39	74,086.43		69,915.96	69,915.96
SOCIAL SECURITY	220	78,703.38	38,484.50		40,218.88	40,218.88
INSURANCE	230	88,114.38	31,826.22		56,288.16	56,288.16
TOTAL BENEFITS:		**310,820.15**	**144,397.15**	**0.00**	**166,423.00**	**166,423.00**
PURCHASED SERVICES						
PROFESSIONAL/TECHNICAL	310	15,975.00	0.00		15,975.00	15,975.00
TRAVEL	330	8,417.44	8,417.44		0.00	0.00
REPAIRS & MAINTENANCE	350	2,931.00	0.00	2,931.00	0.00	2,931.00
RENTALS	360	2,491.50	491.50		2,000.00	2,000.00
WEBSITE RENTAL	369	500.00	200.00		300.00	300.00
OTHER PURCHASED SERVICES	390	45,508.94	12,959.94	12,135.98	20,413.02	32,549.00
TOTAL PURCHASED SERVICES:		**75,823.88**	**22,068.88**	**15,066.98**	**38,688.02**	**53,755.00**
ENERGY SERVICES						
DIESEL FUEL	460	1,747.50	1,747.50		0.00	0.00
TOTAL ENERGY SERVICES:		**1,747.50**	**1,747.50**	**0.00**	**0.00**	**0.00**
MATERIALS & SUPPLIES						
SUPPLIES	510	302,153.11	132,848.05	42,020.63	127,284.43	169,305.06
TEXTBOOKS	520	7,330.00	0.00		7,330.00	7,330.00
TOTAL MATERIALS & SUPPLIES:		**309,483.11**	**132,848.05**	**42,020.63**	**134,614.43**	**176,635.06**
EQUIPMENT/RENOVATION						
FURN, FIX & EQUIP-CAPITALIZE	641	605,735.85	155,362.82	28,876.19	421,496.84	450,373.03
FURN, FIX & EQ- NON- CAPITALIZE	642	610,043.28	432,969.90	127,766.91	49,306.47	177,073.38
NON-CAPITALIZED REMODEL	682	59,218.78	59,205.49		13.29	13.29
TOTAL EQUIP/RENOVATION:		**1,274,997.91**	**647,538.21**	**156,643.10**	**470,816.60**	**627,459.70**
OTHER						
DUES & FEES	730	4,000.00	1,025.00		2,975.00	2,975.00
OTHER PERSONAL SERVICES	750	20,530.00	8,162.00		12,368.00	12,368.00
TOTAL OTHER:		**24,530.00**	**9,187.00**	**0.00**	**15,343.00**	**15,343.00**
ADDITIONAL PROPERTY TAX REVENUE					3,781.89	**3,781.89**
INTEREST EARNED					31,490.40	**31,490.40**
PROJECT TOTAL		**3,014,750.60**	**1,461,452.97**	**213,730.71**	**1,374,839.21**	**1,588,569.92**

Athletics

Process

The Nassau County School District (NCSD) offers a robust range of athletic opportunities for both girls and boys, encouraging participation in diverse sports programs. Research consistently demonstrates that physical activity enhances brain function, supporting students' abilities in problem-solving, critical thinking, and impulse control.

NCSD conducted a comprehensive review of the needs of each secondary school. As part of this process, each athletic director collaborated with their principal and coaching staff to identify and prioritize programmatic and facility improvements.

Additionally, the district athletic director, in partnership with the assistant superintendent and the facilities director, developed recommendations designed to strengthen athletic programs and enhance operational efficiency across the district.

Approved Approach

During the 2024–2025 school year, the Nassau County School District Athletic Department continued its commitment to addressing the facility and operational needs of its high schools. A primary focus during this period was the improvement of athletic infrastructure to ensure safe, functional, and equitable facilities for student-athletes across the district.

Significant progress was made with the initiation and completion of the track project at Yulee High School, which was completed at an approximate cost of $725,000. This project addressed long-standing facility needs and enhanced the safety and usability of the track for both athletic competition and physical education programs. In addition, the district maintained its partnership with UF Health to provide certified athletic trainers at each high school, ensuring consistent access to medical support and injury prevention services for student-athletes.

Remaining athletic funds were strategically allocated to support transportation costs associated with interscholastic athletics, field maintenance and improvements at each high school, and the purchase of athletic equipment. Equipment funding was distributed based on Full-Time Equivalent (FTE) student

enrollment to ensure a fair and proportional allocation of resources relative to school size and participation demands.

With Board approval granted in February 2025, the Athletic Department was also able to secure a loan from the Nassau County School District Capital Budget to complete the installation of an artificial turf field at West Nassau High School. This project represents a significant investment in long-term facility sustainability, reducing ongoing maintenance costs while expanding access and availability for athletic programs, physical education, and community use.

Projects Completed

NCSD remains committed to advancing Health and Wellness, Modernization of Equipment, Transportation to Athletic Events, and Field Improvement and Maintenance.

- **Health & Wellness:**

  NCSD continues to maintain a strong partnership with UF Health to provide comprehensive athletic training services for student-athletes. This collaboration ensures access to high-quality care, immediate injury response, and professional guidance on injury prevention and recovery. UF Health's certified athletic trainers work closely with coaches, athletic directors, and administrators to foster a culture of safety and wellness. Their support extends beyond the sidelines by offering education on nutrition, hydration, and overall physical and mental health.

  This partnership greatly enhances the district's capacity to provide exceptional care on and off the field and reinforces NCSD's commitment to student-athlete well-being. Funding for this partnership includes $100,000 for medical personnel and $30,000 for medical supplies through millage funds, supplemented by district budget support.

- **Modernization of Equipment:**

  Through millage and capital funding, NCSD partnered with Florida Track and Turf to complete the track, approximately $725,000 investment at Yulee High School and AstroTurf to install the district's first artificial turf field at West Nassau High School, a $1,383,502.05 investment. This state-of-the-art facility represents a significant advancement for athletic programming and student participation.

Both the new track and new turf field have revitalized both high school and youth athletics on the east and west sides of the county by providing a safe, durable, and weather-resistant surface for year-round use. Beyond improving safety and performance, the field serves as a source of pride for students, athletes, and the broader community.

- **Transportation:**

  Due to the shortage of bus drivers and the early departure times required for athletic events, funds were allocated to support the use of charter buses when the NCSD Transportation Department is unavailable.

  - ▪ Middle Schools – $2,000
  - ▪ High Schools – $21,000

- **Field Improvement:**

  Each high school received $42,000 to support monthly billing from AgroPro and other vendors for athletic field treatment, lawn equipment, and maintenance of baseball, football, and softball fields.

- **Athletic Equipment Upgrades:**

  All grades 6–12 schools received per-student funding to support the growth and improvement of athletic programs—$10.15 per student for middle schools and $23.90 per student for high schools. These funds were utilized to purchase new equipment, replace outdated items, maintain existing programs, and enhance facility aesthetics. Expenditures at each school aligned with its action plan to ensure strategic use of resources.

  - ▪ Callahan Middle School: $7,094.85
  - ▪ Fernandina Beach Middle School: $7,236.95
  - ▪ Fernandina Beach High School: $22,967.90
  - ▪ Hilliard Middle School: $3,613.40
  - ▪ Hilliard High School: $10,014.10
  - ▪ Yulee Middle School: $11,804.45
  - ▪ Yulee High School: $35,180.80
  - ▪ West Nassau High School: $22,967.90

What We Learned

Through this process, the district learned that relying solely on millage funds to support major athletic facility projects presents significant challenges in addressing all athletic needs in a timely and effective manner. The scale and cost of large capital projects can quickly exhaust available millage resources, limiting the district's ability to respond to additional facility priorities across schools.

Conversely, the combined use of millage funds and capital funding has proven to be a more effective and sustainable approach. This strategy allows the district to better manage project costs, accelerate completion timelines, and more equitably address facility needs across multiple campuses. Most importantly, this blended funding model helps ensure that student-athletes have access to safe, high-quality athletic facilities that support participation, performance, and pride in their schools.

Future Plans

Looking ahead, future plans include addressing athletic facility needs at Hilliard Middle–Senior High School as well as Fernandina Beach High School during the 2026 planning cycle. These efforts will focus on addressing improvements that enhance safety, functionality, and long-term sustainability of athletic facilities while aligning with district funding strategies.

By continuing to utilize a combined approach of millage and capital funding, the district aims to proactively address facility needs, manage project costs efficiently, and minimize disruptions to athletic programs. This forward-thinking planning ensures that all student-athletes across the district have access to quality facilities that support participation, growth, and school pride.

Summative Athletics Impact Statement

The Athletics component of the millage initiative has significantly strengthened student health, safety, and participation by modernizing athletic programs and facilities across Nassau County School District. Through comprehensive, school-based needs assessment and districtwide coordination, millage funding supported strategic investments in athletic training services, equipment modernization, transportation solutions, and field maintenance.

Partnerships with UF Health enhanced student-athlete wellness through access to certified athletic trainers, injury prevention education, and immediate medical

response, reinforcing a culture of safety and care. Facility and equipment upgrades—including the district's first artificial turf field—expanded access to safe, durable, and year-round athletic opportunities while increasing community engagement and program sustainability. Collectively, these investments have improved operational efficiency, reduced barriers to participation, and elevated the overall student-athlete experience, reflecting responsible stewardship of referendum funds and the district's commitment to promoting physical wellness, teamwork, and lifelong health.

ATHLETICS

FISCAL YEAR ENDING JUNE 30, 2025

PURCHASED SERVICES	Object Code	Budget	Cash Spent	Committed	Uncommitted Balance	Total Carry Forward to Fiscal Year End
REPAIRS & MAINTENANCE	350	9,514.48			9,514.48	9,514.48
RENTALS	360	145,024.43	53,500.63		91,523.80	91,523.80
OTHER PURCHASED SERVICES	390	274,725.53	178,586.14	7,883.50	88,255.89	96,139.39
TOTAL PURCHASED SERVICES:		**429,264.44**	**232,086.77**	**7,883.50**	**189,294.17**	**197,177.67**
MATERIALS & SUPPLIES						
SUPPLIES	510	49,602.75	15,999.63	2,082.80	31,520.32	33,603.12
OTHER MATERIALS & SUPPLIES	590	293,742.58	132,841.47	27,373.31	133,527.80	160,901.11
TOTAL MATERIALS & SUPPLIES:		**343,345.33**	**148,841.10**	**29,456.11**	**165,048.12**	**194,504.23**
EQUIPMENT/RENOVATION						
FURN, FIX & EQUIP-CAPITALIZE	641	170,229.65	148,546.31	12,792.08	8,891.26	21,683.34
FURN, FIX & EQ- NON- CAPITALIZE	642	413,474.16	395,894.23	5,012.00	12,567.93	17,579.93
CAPITALIZED OTHER IMPROVEMENTS	671	1,225,012.83	775,257.48	449,755.35	0.00	449,755.35
NON-CAP OTHER IMPROVEMENTS	672	6,755.84	3,770.84	2,985.00	0.00	2,985.00
NON-CAPITALIZED REMODEL	682	67,534.38	51,054.38	16,480.00	0.00	16,480.00
TOTAL EQUIP/RENOVATION:		**1,883,006.86**	**1,374,523.24**	**487,024.43**	**21,459.19**	**508,483.62**
ADDITIONAL PROPERTY TAX REVENUE					3,781.89	**3,781.89**
INTEREST EARNED					31,490.40	**31,490.40**
PROJECT TOTAL		**2,655,616.63**	**1,755,451.11**	**524,364.04**	**411,073.77**	**935,437.81**