THE SCHOOL DISTRICT OF

LEON COUNTY, FLORIDA

FINAL APPROVED BUDGET

July 1, 2016-June 30, 2017

(ALL FUNDS)

Tuesday, September 6, 2016 @ 6:00 p.m.

The Aquilina C. Howell Center
3955 West Pensacola Street
Tallahassee, Florida 32304

Website: www.leonschools.net

ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

THE SCHOOL DISTRICT OF LEON COUNTY, FLORIDA

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

The budget adheres to the principles and standards
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MERITORIOUS BUDGET AWARD

Mark C. Pepera, MBA, RSBO, SFO
President

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Executive Director

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LCS
LEON COUNTY SCHOOLS

INTRODUCTORY SECTION

BOARD CHAIRMAN
Dee Dee Rasmussen

BOARD VICE-CHAIR
Georgia M. "Joy" Bowen

LEON COUNTY SCHOOLS

SUPERINTENDENT
Jackie Pons

BOARD MEMBERS
Maggie B. Lewis-Butler
Dee Crumpler
Alva Striplin

September 6, 2016

Dear School Board Members and Citizens of Leon County,

I am pleased to present the Leon County School Board budget for fiscal year 2017. The total budget is $513 million and includes the General Fund, (operating budget) of $298 million. This fund is 58 percent of the total budget. The Capital Projects Fund is the second largest fund at $109 million and represents 21 percent of the overall budget. The remaining balance includes Federal Contracted Programs ($39 million), Food Service ($17 million), and Debt Service ($50 million).

The success of students is our common goal, and this budget ensures our efforts toward this goal are properly funded. This budget supports 53 schools, including 22 elementary, 2 kindergarten through grade 8 schools, 8 middle schools, 6 high schools, 1 vocational-technical school, 1 adult education center, 5 charter schools, and 8 special/alternative schools. It will provide educational services for 34 thousand students in kindergarten through the 12th grade, as well as approximately 2,500 adult students at the Lively Vocational Center. It will provide payment for over 2,200 teachers and 513 aides who work directly with students in the classroom. The budget will enable over 4 million meals to be served this year, and pay for transportation so nearly 13 thousand students are safely transported to and from their homes to schools over the 180 day school year. Over $22 million will be contributed towards over 3,100 employee health insurance premiums at an average cost per covered employee of $7,028. Finally, the budget will allow the school district to maintain and make improvement upon almost $600 million of assets, including $460 million of buildings and equipment contained on over 1,200 acres of school board property.

Student achievement is an element that defines a school or school district. High levels of student performance indicate our schools are providing excellent instruction, vital partnerships are working, and the community is invested in its school system.

Despite the challenges of high-stakes over-testing, as well as the everyday difficulties students, teachers, and school administrators face, Leon County continues to be a high-performing school district. We continue to provide an excellent education for our students in a safe and nurturing environment. I am proud of the fact that that Leon County Schools increased its graduation rate to 87.2 percent, an increase of 18.8 percentage points over the last five years. Our African American graduation rate is 78.4 percent, an increase of 25.2 percent since the 2010-2011 school year.

For the 2016-2017 school year, our top priorities will be:

- Ensuring the safety and well-being of our students.
- Fostering student academic achievement and performance.
- Strengthening relationships and partnerships with our students' families and our local community.

As stated earlier, student success is the centerpiece of how we measure ourselves and how we expect to be assessed. It is an important benchmark, but not the only one. How well the district is managing your tax dollars includes; running a transportation system efficiently; providing meals to students; and developing alternative strategies for students who struggle in conventional educational settings. All of these are pieces of the overall puzzle.

Leon County Schools is constantly looking for ways to improve, and we always do better when the community is involved, whether it's a community member serving on the Capital Outlay Committee, or serving as a school volunteer.

The FY 2017 budget is designed to: (1) meet student educational and school operating needs (2) have the flexibility to adapt to changing conditions during the year, and (3) provide a substantial "rainy day" reserve. Budget development, review, and consideration were completed with a detailed review of every revenue and expenditure category within the context of the District's mission, goals, and financial policies. I hope this document will serve the public as a valuable source of information about the district's finances, operations, accomplishments, and future direction. It is with these goals in mind that I hereby submit and recommend this budget for the Leon County School Board for Fiscal Year 2017 (2016-2017).



Jackie Pons
Superintendent of Schools



Superintendent Jackie Pons

School District of Leon County, Florida

Superintendent

Jackie Pons

School Board

District 1
Alva Striplin

District 2
Dee Crumpler

District 3
Maggie Lewis-Butler

District 4
Dee Dee Rasmussen, Chair

District 5
Georgia "Joy" Bowen, Vice Chair

Administration

Dr. Marvin Henderson, Deputy Superintendent

Scotty Crowe, Assistant Superintendent, Teaching and Learning

Dr. Michelle Gayle, Assistant Superintendent, Professional and Community Standards

MAJOR GOALS AND OBJECTIVES

The Superintendent and Board have set the following four pillars to prepare students to become responsible, respectful independent learners equipped with the critical thinking skills necessary to compete in our global society. These Pillars are to:

- **Pillar I - Improve Student Performance**
- **Pillar II - Provide a Safe Environment and Quality Infrastructure**
- **Pillar III - Provide Quality Resources**
- **Pillar IV - Build an Informed and Engaged Community**

The strategic plan was developed around the pillars and will support and guide everyone within Leon County Schools to reach the mission and vision. Within each pillar are established goals and a status report for that goal.

Pillar I: Improve Student Performance
Goal 1: Improve individual student performance
Actions: Assist and guide each school in the development of school improvement plans, including district website for reporting and submission of plans.
Goal 2: Prepare students for college or career
Actions: Career academies have been developed and are being enhanced that provide industry certifications for students in high-demand fields. Guidance counseling informing students of all options is being provided.
Goal 3: Close the achievement gap among subgroups of students
Actions: Under-represented students are identified that have the potential but may not be on the college preparatory track and are provided assistance, mentoring and instructional strategies.
Goal 4: Provide educational choice to meet the diverse needs of students
Actions: A variety of choice programs at under-utilized schools continues to be provided. Annual evaluations of each program considering the quality of instruction offered as well as the number of students enrolled, school capacity and district-wide needs will be conducted.

Pillar II: Provide a Safe Environment and Quality Infrastructure
Goal 1: Provide safe school and work environments
Actions: A 24 hour-school safety center to monitor school security systems and coordinate emergency and security responses has been implemented.
Goal 2: Ensure schools and activities are free of weapons and drugs
Actions: The Safety and Security department coordinates with the Leon County Sheriff's office to provide school resource deputies (24.5 deputies and 2.5 supervisors). An additional 8 officers will monitor elementary schools daily.
Goal 3: Reduce student suspensions
Actions: Partnerships have been established and are being expanded among departments and divisions of Leon County Schools to implement programs and policies that reduce suspensions while not jeopardizing student safety.
Goal 4: Be prepared for crises
Actions: Crisis response manuals are maintained and updated at each school and worksite that is National Incident Management System compliant. Trainings will continue to be conducted regularly.

Pillar III: Provide Quality Resources
Goal 1: Provide highly qualified teachers, administrators and staff
Actions: Comprehensive training for school bus operators in the areas of bus safety, driving and for all programs such as ESE, AYP, homeless, and foster care. High quality systemic professional development for instructional staff based on the master in-service professional development plan updated annually to meet the changing needs of teachers and their students.

Goal 2: Provide state of the art educational technology, materials and supplies
Actions: Intelligent classrooms are being provided throughout the district. The district actively promotes increased instructor and classroom use of technology. A new enterprise resource planning system was implemented in fiscal year 2012.
Goal 3: Maximize resources and pursue external funding.
Actions: The District grant office identifies eligible grants and partners with internal departments and external partners to pursue funding.

Pillar IV: Build an Informed and Engaged Community
Goal 1: Improve communication and collaboration with all stakeholders in Leon County Schools
Actions: The production capability and programming of WLCS, Channel 23 continues to be expanded. The "Superintendent Community Conversations" held in different quadrants of Leon County on a continuous basis bring topics to the community for input and also allow questions and issues to be raised by the public.
Goal 2: Increase community involvement throughout Leon County Schools
Actions: District volunteer and mentor initiatives boast 11,511 volunteers, 1,159 citizen mentors, and 245 business partners. Volunteers collectively donated more than 195 thousand hours to the schools in FY 2016. That many hours is equivalent to over 24 thousand 8 hour work days, 4,875 work weeks, and 93 work years. Ongoing collaborations with the City of Tallahassee, Leon County and the Tallahassee Area Chamber of Commerce provide mutual support and increased awareness of Leon County Schools.

BUDGET PROCESS

The budget process for fiscal year ending June 30, 2017, began in November, 2015 with the first Budget Committee meeting. The beginning discussion point for the 2017 budget was the 2016 budget, overlaid with the most recent revenue predictions from the Florida Legislature. Simultaneously beginning in the spring, the Staffing Plan Committee began deliberating on the new plan of resource allocation for school staffing, and the Capital Outlay Committee began deliberations on the allocation of Capital Outlay resources for projects throughout the District. The timing of the legislative process, which concluded early in April, assisted with resource allocation decisions.

Non-school cost center budgets were processed with instructions there would be no cost enhancements and cost increases would be examined for each department. Cost increases were acceptable for vital services, such as maintenance agreements for computer equipment. Final decisions were made in June.

The time frame for the budget adoption process is mandated by the Truth In Millage (TRIM) guidelines found in Florida Statutes 200.065 and 1011. These rules establish tentative and final hearing deadlines, public advertising guidelines (including advertisement format and timelines for public review in newspapers), and final public Board hearing and adoption timelines. The dates set for this budget submission were: 1) July 26, 2016 Board Meeting for approval of advertising the budget and proposed millage rates in the newspaper 2) August 2, 2016 Board meeting for first tentative budget public hearing and tentative adoption of the 2017 budget and millage rates and 3) September 6, 2016 Board meeting for final hearing and final adoption of the 2017 budget and millage rates.

The Superintendent depends on the professionalism and expertise of the cost center administrators to present budgets that support the Superintendent and Board Priorities in the most efficient and economical manner. The Superintendent and Leadership Team deliberated on the Budget Committee recommendations.

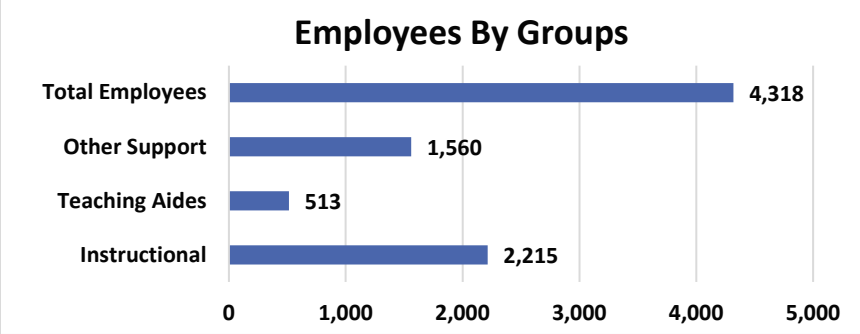
The Staffing Plan Committee met several times leading up to the recommendation of the plan from the Superintendent to the Board in June. Staffing Plan members consist of the Leadership Team, Supervisor of Budget and FTE, and select staff from School Management. The Staffing Plan amount of $165.8 million represents 56 percent of the total operating budget. The Staffing Plan is based on allocating units. Teacher and clerical units are equitably allocated based on the number of students at the schools. Special program needs are also taken into consideration. Each principal is consulted to ensure each school's unique needs have been considered. The Staffing

Plan works within a total dollar amount for school staffing purposes considered to be fiscally attainable as provided by the Budget Department. The Superintendent consolidated the recommendations for the staffing plan with the recommendations of the Budget from the Leadership Team. The Superintendent makes the final decision for budget and staffing material presented to the School Board for adoption.

The Capital Outlay Committee began meeting in March 2016. The membership consists of a broad mixture of community and District employees. Its purpose is to recommend prioritized fiscal year spending for capital projects defined within the Five Year Capital Outlay Plan submitted to the Department of Education. The Committee provides its recommendations to the Superintendent. The Superintendent submitted his recommendation to the Board in June this year.

HUMAN RESOURCE ALLOCATION

The District employs over 4,318 full time employees of which 2,215 are teachers and 513 are instructional aides, the sum of which encompasses 63 percent of the total full time employees. There are 778 members of the class of employees known as 'service workers', which includes non-classroom para-professionals, cafeteria, transportation, custodial, maintenance, and operations staff. This class is the next largest in size and is 18 percent full time employees.



The number of employees hired each year is dependent upon the number of students served and the available budgetary resources. The number of students enrolled dictates the number of schools in operation, the number of teachers employed, and the number of buses required for transportation. The class size reduction constitutional requirement must be implemented on a class-by-class basis. Certain human resource needs are not directly affected by the number of students served. For example, services such as personnel, finance, and data processing feel the effect of student population growth, but the "ripple" takes longer to manifest itself with a need for more staff. The budgeting process, including the Staffing Plan Committee and Capital Outlay Committee, consider the effect of student growth when making decisions on department and cost center recommendations for human resource allocations to the Superintendent, in conjunction with the budgetary resources. Employee numbers are expected to be comparable to last year.

BUDGET OVERVIEW

The fiscal year 2016-2017 budget consists of five major funds totaling $513.1 million under the budgetary authority of the School Board. Florida law requires the District to establish budgets for all governmental fund types. The budgets presented in this book include all governmental funds for which the Board is legally responsible. These funds exist as self-balancing sets of accounts with their own assets, liabilities, and fund equity balances. Each serves a specific purpose in the fiscal operation of the District. Together these funds function like a team to support the fiscal transactions that must occur to finance the daily operations of each school and to ensure the long-term continuation of the entire organization. The budgets presented in this book are organized by fund as follows:

- Governmental Fund Types
    - General Fund
    - Special Revenue Funds (includes Food Service and Federal Contracted Programs)
    - Capital Projects Funds
    - Debt Service Funds
- Fiduciary Fund Types

BUDGET HIGHLIGHTS

(**Please note:** Budgeted amounts listed in the format of '$13 million' or '$6.5 million' are approximations. The purpose for clarifying this point at the beginning of this document is so the reader (and writer) can avoid redundantly using the word 'approximately' numerous times throughout the Executive Summary, thus making the document less cumbersome to read.)

- *The total overall FY 2017 budget ($513.1 million) decreased 28.4 million (5.3 percent) from the adopted FY 2016 budget.*

- *The General Fund budget ($297.7 million) increased $4.1 million (1.4 percent) compared to the original FY 2016 adopted budget.*

- *Special Revenue increased $6.3 million, which reflects an increase of $4.3 million in Federal Contracted Programs (FY 16 $34.9 million total, FY 2017 $39.2 million total) and a $2 million increase in the Food Service Budget (FY 2016 $15.3 million total, FY 2017 $17.3 million total).*

- *Cost increases for the General Fund include $1.6 million for a 7.6% health insurance premiums increase; $3.4 million (2% increase) for salary and benefit increases for all employees; $104 thousand for an increase to the School Resource Officers Contract; $350 thousand to pay for 8 additional Sheriff Deputies to monitor elementary schools; $211 thousand for Digital Learning; $601 thousand for Supplemental Academic Instruction to be used to serve schools associated with the lowest 300; $300 thousand for a 0.26 percentage point increase in the Florida Retirement System employer contribution rate.*

- *The General Fund ending fund balance carried forward from fiscal year 2016 into fiscal year 2017 increased $1.7 million (5.1% increase). The major increase is $2 million in assigned (reserved) fund balance. The total fund balance In FY 2016 was $34.4 million and in FY 2015 was $32.7 million; in FY 2014 was 34.1 million; FY 2013 was $41.7 million and the total ending fund balance in fiscal year 2013 was $45.7 million.*

- *The FY 2016 "unreserved" fund balance portion was $15.5 million, an increase of $78 thousand over the 2015 ending unreserved fund balance.*

- *The General Fund FY 2016 ending "unassigned" fund balance of $15.5 million is 5.9% of the sum of revenues and transfers-in. The 2015 ending unassigned fund balance of 15.4 million was 6%. The 2014 "unassigned" of $15.9 million was 6.5%. The FY 2013 "unassigned" amount of $20.9 million was 8.96%. The FY 2012 amount of $20.9 million was 9.2%. The statutory requirement is a minimum of 3%, including assigned and unassigned fund balance, without certain actions by the Board.*

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- *The adopted millage rate of 6.850 raises $111 million (100%) and is budgeted at $106.5 million (96%).*

- *The district did not raise taxes in FY 2017. The benchmark roll back millage rate of 7.047 is greater than the 2017 levied rate of 6.850, which means the 2017 levied rate assesses less taxes than was assessed last year.*

- *The operating portion of this levy (4.602 required local effort + 0.748 discretionary = 6.850 mills) is $86.7 million at 100%, and is budgeted at 96% or $83.2 million, a decrease of $3 million, compared to the original adopted 2016 budget, in revenue from property taxes. The required local effort millage rate of 4.602 mills generates $74.6 million at 100% of the levy, and is budgeted at 96% of the levy or $71.6 million, a decrease of $3.3 million of property tax in the budget. The Board is required to levy this millage to receive a matching amount of $119.2 million in additional state revenue.*

- *Total local funding percentage of property taxes comprising the total Florida Education Finance Program amount of $240.4 million for Leon County Schools is 34.5%. It was 36.6% in FY 2016. It was 37.3% in FY 2015. It was 36.5% in FY 2014, 40.5% in FY 2013, 44.7% in FY 2012, 43.7% in FY 2011 and 42.3% in FY 2010, meaning the burden of prekindergarten through grade 12 funding has decreased for local property owners in Leon County beginning in FY 2013, and continues in FY 2017.*

- *The retirement rate is 7.52%, an increase of 0.26 percentage points, meaning the District will spend approximately $300 thousand more for retirement. The retirement rate decreased in FY 2016 by .11 percentage points resulting in $143 thousand less in expenditures. The retirement rate in FY 2012 decreased from 10.77 percent to 4.91 percent, resulting in approximately $7.6 million of decreased General Fund expenditures to the Florida Retirement System in FY 2012, which the legislature counted towards funding school districts. The rate increased 0.27 percentage points in FY 2013, increasing the retirement contribution approximately $350 thousand. It increased 1.77 percentage points in FY 2014, increasing the retirement contribution by approximately $2.5 million. The DROP rate increased in FY 2014 7.4 percentage points, which increased the contribution another $1.7 million. The rate increased in FY 2015 by 0.42 points to 7.37, costing an additional $550 thousand.*

- *The capital outlay levy of 1.50 mills generates $24.3 million at 100% of the levy, and is budgeted at 96% or $23.3 million, a $664 thousand increase from last year's budgeted revenue.*

- *A homeowner with a $200 thousand home that did not increase in assessed value for the 2016-2017 fiscal year and has a $25 thousand homestead exemption will pay $60.73 less for school board taxes than was paid the previous year.*

LEON COUNTY SCHOOL BOARD BUDGET
2016-2017 Total Budget Compared to 2015-2016 Total Budget
(In Millions)

	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	Total
2016-2017	$297.65	$56.51	$50.26	$108.61	0.04	$513.07
2015-2016	$293.59	$50.26	$53.36	$144.28	$ 0.04	$ 541.53
Increase (Decrease)	$ 4.06	$ 6.25	$(3.10)	$(35.67)	$ 0.00	$ 28.46

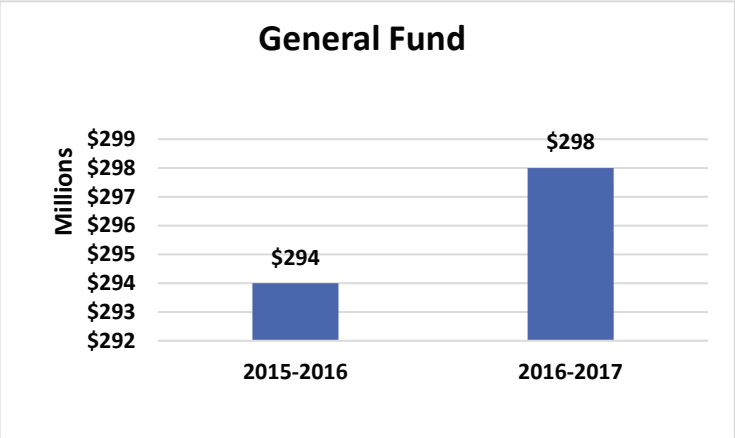
LEON COUNTY SCHOOL BOARD BUDGET
2016-2017 Budget Summary
(In Millions)

	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	Total
Revenues	$ 258.37	$ 53.01	$ 4.10	$ 45.57		$ 361.05
Transfers In	$ 4.90		$ 20.20			$ 25.10
Fund Balance 7-1-2016	$ 34.38	$ 3.50	$ 25.96	$ 63.04	$ 0.04	$ 126.92
Total Budget	**$ 297.65**	**$ 56.51**	**$ 50.26**	**$ 108.61**	**$ 0.04**	**$ 513.07**
Expenditures	$ 285.68	$ 52.36	$ 23.57	$ 68.49	$ 0.02	$430.12
Transfers Out				$ 25.11		$ 25.11
Fund Balance 6-30-2017	$ 11.97	$ 4.15	$26.69	$ 15.01	$ 0.02	$ 57.84
Total Budget	**$ 297.65**	**$ 56.51**	**$ 50.26**	**$108.61**	**$ 0.04**	**$ 513.07**

SCHOOL BOARD APPROVED FY 2017 GENERAL FUND (OPERATING BUDGET)

Major additions to the FY 2017 Operating Budget as aligned to School Board Goals.

- Increase in health insurance $1.6 million – Pillar 3, Provide Quality Resources
- Increase of $267 thousand for digital classroom technology – Pillar I, Improve Student Performance
- Increase of $3.4 million for employee salaries and benefits - Pillar I, Improve Student Performance
- Increase of $300 thousand for retirement rate increase – Pillar I, Improve Student Performance



General Fund

The total General Fund (operating) budget is **$297.6** million. This is **$4.1 million (1.4 percent) more** than the total budget adopted last fiscal year. Total revenues and transfers equal $263.3 million comprised of $91.9 million in local revenue, $166.2 million from state sources, $300 thousand from federal sources, and $4.9 million of Capital Outlay transfers for emergency and preventative maintenance ($3.9 million) and property liability insurance ($1 million). Total fund balance carried forward was $34.4 million, of which $15.5 million was "unassigned". The "unassigned" fund balance increased $78 thousand. State revenue sources increased $6 million (3.7 percent), local revenue sources decreased $3.7 million (3.9 percent), and total (assigned and unassigned) end of the year fund balance (FY 2016) increased $1.7 million (5.1 percent). Federal sources account for 0.1 percent; state sources account for 55.8 percent; local sources 30.9 percent; transfers from Capital Projects 1.7 percent, and fund balance carried forward from FY 2016 is 11.5 percent of the sources for the operating budget.

See the "bullets" above for the focus of increased expenditures.

The fiscal year (FY) 2017 General Fund budget increased $4.1 million (1.4 percent) compared to the original FY 2016 adopted budget. This includes the following:

- Increases from the original 2016 budget within categories include Staffing Plan ($1.2 million); Unrestricted fund balance ($6.8 million). The original adopted 2016 budget was immediately adjusted after Board approval for the state required 3% in reserve. This resulted in the unrestricted 2016 budget having a $3 million increase. The total unrestricted portion of 2017 fund balance is 4.2% of revenues and transfers. The FY 2016 original adopted budget was at 1.75%. It was at 3% when the adjustment was made, immediately after adoption.

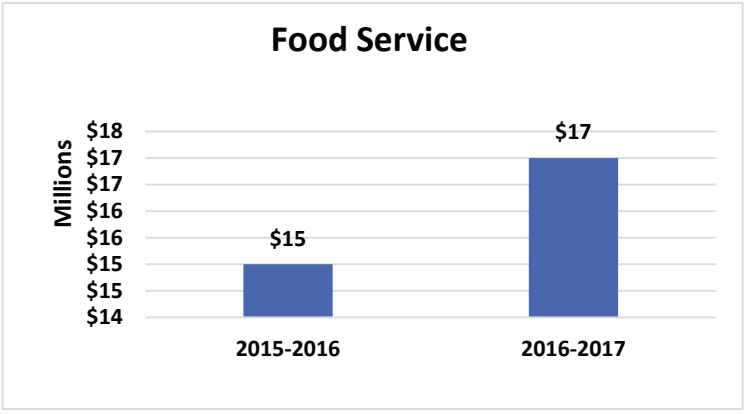
- Decreases include Workforce Development ($86 thousand); District Wide Insurances (property liability) ($1.3 million); Charter Schools (851 thousand); District Cost Centers ($336 thousand); Energy/Utilities ($277 thousand); Contracted Services ($72 thousand); Restricted Carry Forward Projects ($69 thousand); Carry Forward Encumbrances ($291 thousand); . An amount of $1.3 million of property liability was moved to unrestricted fund balance as an assigned amount to be part of the total for complying with the state required 3% of revenues mandate. District Wide Insurances did not actually decrease in cost.

- Cost increases for services that created cost increases in the first bullet above for the General Fund include $1.6 million for a 7.6% health insurance premiums increase; $3.4 million (2% increase) for salary and benefit increases for all employees; $104 thousand for an increase to the School Resource Officers Contract; $350 thousand to pay for 8 additional Sheriff Deputies to monitor elementary schools; $211 thousand for Digital Learning; $601 thousand for Supplemental Academic Instruction to be used to serve schools associated

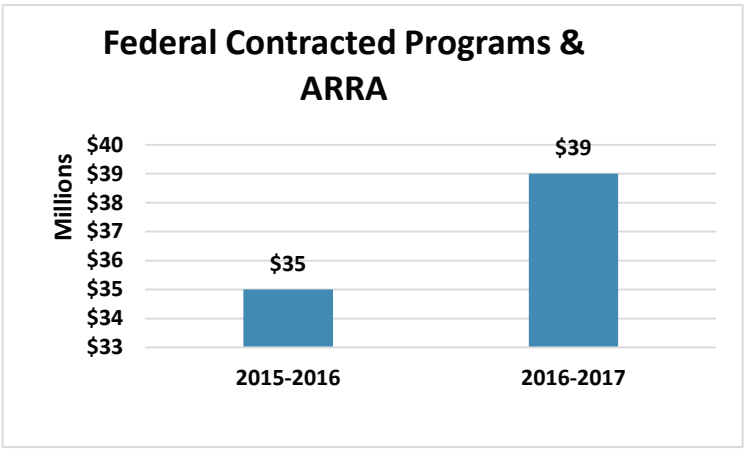
with the lowest 300; $300 thousand for a 0.26 percentage point increase in the Florida Retirement System employer contribution rate.

- School Recognition funding ($1.8 million) is equal to the FY 2016 amount.

Total FEFP funding is $240.4 million. FEFP funding on a per student basis increased $114.62 (1.6%) and is $7,135.13 per unweighted full time equivalent (UFTE) student in FY 2017. It is a total of $4.6 million more than the FY 2016 FEFP. Total FEFP funding of $240.4 million is 81 percent of the total General Fund budget and is 91 percent of all revenues and transfers. Local property taxes account for $83.2 million (34.6%) of FEFP. State revenue sources of $157.2 million account for the remaining 65.4% of FEFP.



The FY 2017 budgeted beginning unreserved fund balance is $15.5 million, and it increased $78 thousand. The FY 2017 beginning assigned fund balance increased $2 million. The assigned amount of $3 million in fund balance is classified as the "Emergency Reserve." It is counted as part of the FY 2017 ending budgeted fund balance. The "unassigned" fund balance of $8 million and the assigned "Emergency Reserve" of $3 million, for a total of $11 million, is 4.2 percent of the sum of total revenues and transfers, which is well in excess of the state three percent requirement. The state allows the total of the assigned and unassigned to be used for the requirement.



The required local effort (RLE) millage of 4.602 set by the state must be levied to receive $119.2 million in matching state funding. The RLE amount is $71.6 million and is 29.8% of the FY 2017 FEFP. It was in 31.8% in FY 2016; 32.5% in FY 2015; 32% in FY 2014, 35.5% in FY 2013, 37% in FY 2011 and 35.6% of the FY 2010 FEFP. See additional discussion on property values and millage rates on pages 25–27.

The General Fund unassigned and assigned budgeted fund balance is statutorily required to be 3% or more of budgeted operating revenues. Florida Statute 1011.05 requires the Superintendent to provide written notification to the Commissioner of Education and the School Board when the unassigned and assigned fund balance is projected to fall below 3% during the fiscal year. The Statute requires the Superintendent to provide written notification to the parties above and provide a plan to avoid a financial emergency when the unreserved fund balance is projected to fall below 2% of general fund revenues during the year. The unassigned and assigned budgeted 2017 ending fund balance for purposes of the statute is $11 million and is 4.5% of budgeted General Fund revenues, less charter school payments. The amount includes $3.0 million assigned Emergency Fund Balance, 2.9 million unassigned (unrestricted) fund balance, and $5.1 million of assigned projects.

The budget health for the state of Florida appears to be stable for FY 2017. See additional discussion under "Budget Forecast"on page 22.

Budget

FY 2017 Estimate	$297,652,030
FY 2016 Approved	$293,593,722
Change	$ 4,058,308

Special Revenue Funds

The Special Revenue Fund consists of the Food Service Fund, Federal Contracted Programs Fund, and the American Recovery and Reinvestment Act funds, which includes Race to the Top (RTTT) funds. The Food Service Fund provides for all food services' operating and administrative costs. The fund is primarily supported by food sales and federal/state subsidies and is totally self-supporting.

- Federal Contracted Programs are grants that provide specific services to specific students or provide funding for specific needs. For example, Title I targets students who are on free or reduced lunch and need additional help in reading and math based on test results. IDEA targets students with disabilities.

- Special revenue funds total of $56.5 million consists of Food Service ($17.3 million) and Federal Contracted Programs ($39.2 million).

- Federal Contracted Programs ($39.2 million) increased $4.4 million, which reflects a $1.2 million decrease in Title I; $4.2 million increase in the Individuals with Disabilities Education Act (IDEA), a $2.5 million increase in the Teacher and Principal Training federal grant; a $150 thousand decrease in Miscellaneous Federal Direct revenue; a $1.5 million increase in 21st Century; a $309 thousand decrease in Adult Basic Education; a $309 thousand increase in the Workforce Investment Act; a $2.6 million decrease in other federal through state grants approved at this point in time.

- FY 2017 Food Service ($15.4 million) is approximately $1.9 million more than the approved FY 2016 budget.

- The Individuals with Disabilities Education Act (IDEA) grant ($22.9 million) and the Elementary and Secondary Act, Title I grant ($8.8 million) account for 80.9 percent of all the federal contracted programs ($39.2 million).

- The Food Service projected FY 2017 federal reimbursement ($10.26 million) is $260 thousand more than the adopted amount for FY 2016 because of anticipated increased participation and increases in the federal reimbursement rates. The federal reimbursement for free lunch increased from $3.15 to $3.24, free regular breakfast from $1.66 to $1.71 and free severe needs breakfast from $1.99 to $2.04.

- Food Service revenues ($13.9 million) exceeded total expenditures ($12.2 million) by $1.7 million in FY 2015-16. Budgeted revenues ($13.5 million) were to exceed expenditures by $100 thousand for that year. Management made efforts to cut back on costs, especially in supplies ($765 thousand less than FY 2015, (12%)) and Capital Outlay ($129 thousand less than FY 2015, (42%)).

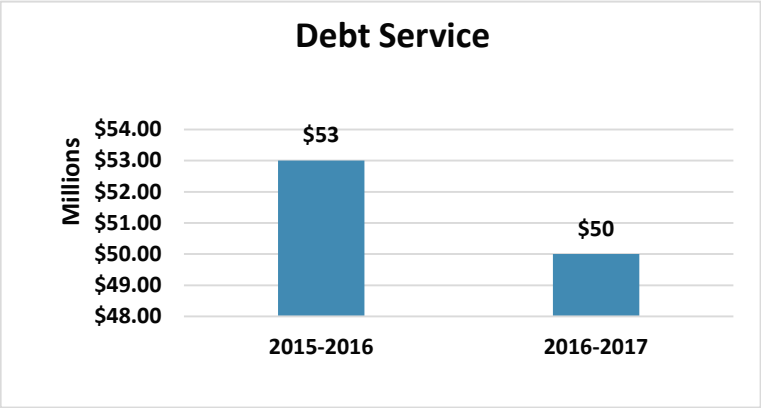
- Food Services fiscal year 2016 revenues ($13.8 million) are budgeted to exceed expenditures by $782 thousand, leaving a $4.3 million ending fund balance.

Budget	Food Service	Federal Programs	Total
FY 2017 Estimate	$17,281,646	$ 39,227,928	$ 56,509,574
FY 2016 Approved	$15,358,067	$ 34,900,092	$ 50,258,159
Change	$ 1,923,579	$ 4,327,836	$ 6,251,415

Debt Service Fund

The Debt Service Fund is the source used to pay for financing the needs identified in the School Plant Survey.

- The FY 2017 Debt Service fund at $50.3 million is approximately $3.1 million less than the amount adopted in fiscal year 2015-2016, reflecting $1.4 million less for servicing debt and a $1.7 million ending fund balance decrease.



- Total debt principal and interest payments ($23.6 million) are $1.4 million less than FY 2016 because the interest payment decreased $2 million due to refunding the 2005 and 2006 COPs in fiscal year 2016, principal payments are approximately $660 thousand more.

- Transfers in from Capital Outlay are $796 thousand less than budgeted FYE June 30, 2016 because the requirement for debt service payments is less due to the 2016 bond refunding of 2005 and 2005 COPs. The beginning fund balance for FYE June 30, 2017 is $2.2 million less than the beginning FYE June 30, 2016 budgeted fund balance because the actual 2016 activities due to the bond refunding resulting in the actual fund balance being less than the estimated beginning fund balance.

- Debt service payments ($2.8 million) on the Certificates of Participation (COP's) Refunding issued on April 14, 2016 for $58.4 million (refinancing 2005 and 2006 COPs) will be paid using 1.5 mill proceeds, leaving the COPs principal balance at $56.4 million. The COP is paid off on 7/1/2026.

- The District paid $4.2 million less for servicing the COP Series 2016 Refunding compared to the payments that would have occurred under the 2005 and 2006 COPs.

- The COP Series 2016 Refunding is a net present value savings of $8.2 million and a nominal savings of $8.9 million over the entire course of payments from fiscal year 2017 through fiscal year 2027.

- The refinanced COPs Series 2005 financed the construction of Chiles High School. It was originally issued for $35 million.

- The refinanced COP issued for $61.8 million in June 2006 was used to finance construction of Conley Elementary, Montford Middle School, and student station additions at Pineview Elementary, Killearn Lakes Elementary, Deerlake Middle, Lawton M. Chiles High School, and Lincoln High School.

- Debt Service payments of $7.5 million on the Sales Tax Revenue Bonds issued in January 2014 will leave a balance of $64 million. These bonds are paid off on September 1, 2027.

- Debt Service payments using 1.5 mill Capital Outlay proceeds of $991 thousand on the Bus Lease Purchase Series 2014 will leave a balance of $6.4 million. It will be paid in full on October 1, 2023. Fifty compressed natural gas (CNG) buses were purchased.

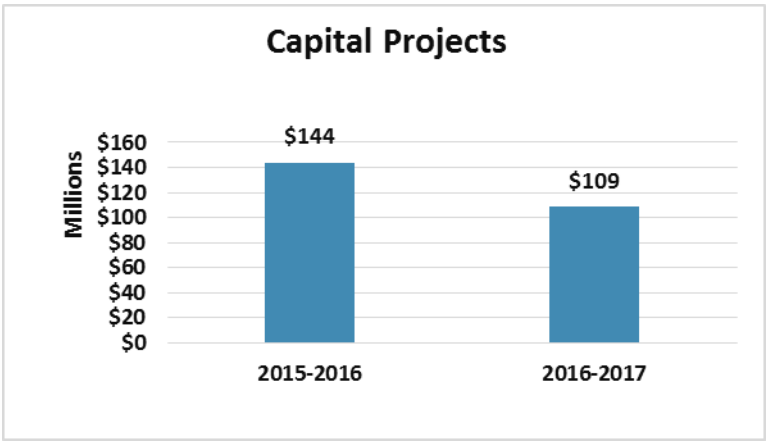
Budget	
FY 2017 Estimate	$50,262,044
FY 2016 Approved	$53,360,363
Change	$(3,098,319)

Capital Projects Funds

This fund provides for new facilities and all facility renewals, expansion, building modifications and capital expenditures on approved projects submitted in the 5 Year Capital Outlay Plan to the FDOE. Periodic infusions of dollars for specific purposes occur, such as bond proceeds, Certificates of Participation or other financing instruments, when new facilities are constructed or buses are purchased. The budget for the Capital Outlay funds fluctuates from year to year based on the number and cost of multi-year projects that are authorized and/or started, but not completed, in the budgeted fiscal year. The remaining funding for projects approved in previous years, but not completed, will be carried forward into the subsequent fiscal year. Safety-to-life projects are the first priority in this budget.

- The Capital Projects fund budget of $108.6 million decreased $35.7 million, which is the result of spending down on Capital Outlay projects from the $75 million sales tax bond issued in January of FY 2014.

- Revenues are derived primarily from the local 1.5 mill property tax levy ($23.3 million, 51.2 percent) and the one-half cent sales tax proceeds ($20.9 million, 45.8 percent). The other 3 percent is $1.4 million of PECO revenue.



- The total budget ($108.6 million) is comprised of the expenditure appropriations ($68.5 million), transfers out ($25.1 million), and fund balance ($15 million).

- The total budget by percentages include $56.7 million (52.2%) for new construction, remodeling and renovations; $2.7 million (2.5%) for computer software; $1.6 million (1.5%) for motor vehicles; $6 million (5.5%) furniture, fixtures, and equipment; $1.4 million (1.4%) land and land improvements; $25.1 million (23.1%) transfers; and $15 million (13.8%) fund balance.

- Transfers of $25.1 million budgeted from the capital outlay fund include $3.9 million for emergency and preventative maintenance, $1 million for premium payments on property liability insurance, and transfer of $20.2 million to pay debt service on bus purchases ($2.1 million) and school construction projects ($18.1 million).

- Transfers of $7.5 million from the Other Capital Outlay Fund to Debt Service is for paying principal and interest on the FY 2014 $75 million sales tax bond issue.

Budget	
FY 2017 Estimate	$ 108,607,256
FY 2016 Approved	$ 144,274,143
Change	$ (35,666,887)

Fiduciary Fund Types (Trust and Agency)

The definition for a fiduciary fund (as a result of GASB 34) states it is to be used to account for resources held in a trustee or agency capacity for others, and therefore, cannot support the government's own programs. The Frank Stoutamire Trust Fund is reported in the Trust and Agency funds. The Frank Stoutamire Trust Fund was established to support Lively Technical Center. The interest proceeds are used for scholarships to students at Lively Technical Center. The principal of the trust cannot be spent. Since the proceeds must strictly be spent on Lively student scholarships, the trust fund is reported in the Trust and Agency funds.

The Voluntary Employee Benefits Trust (VEBT) is reported as a Trust and Agency fund. The VEBT is administered by the District for the benefit of its employees. Contributions from employees' salaries, at the employees' bequest, are designated for specific purposes. The Board is responsible for ensuring that the funds deposited are used for the purposes they were designated for. For example, money deposited for medical reimbursements must be used accordingly upon valid presentation of medical invoices by the employee. This fund requires no budgetary submission.

School internal accounts are reported in this fund because the District cannot use these funds in its budget for District purposes. These funds were generated at the schools primarily through the efforts of students and parents and must be used for the purposes for which the money was raised. For example, a school club may have conducted several car washes to raise money for a school related trip. The money raised for that purpose must be spent accordingly at the school and is not available to the District for other purposes. These accounts require no budgetary submission.

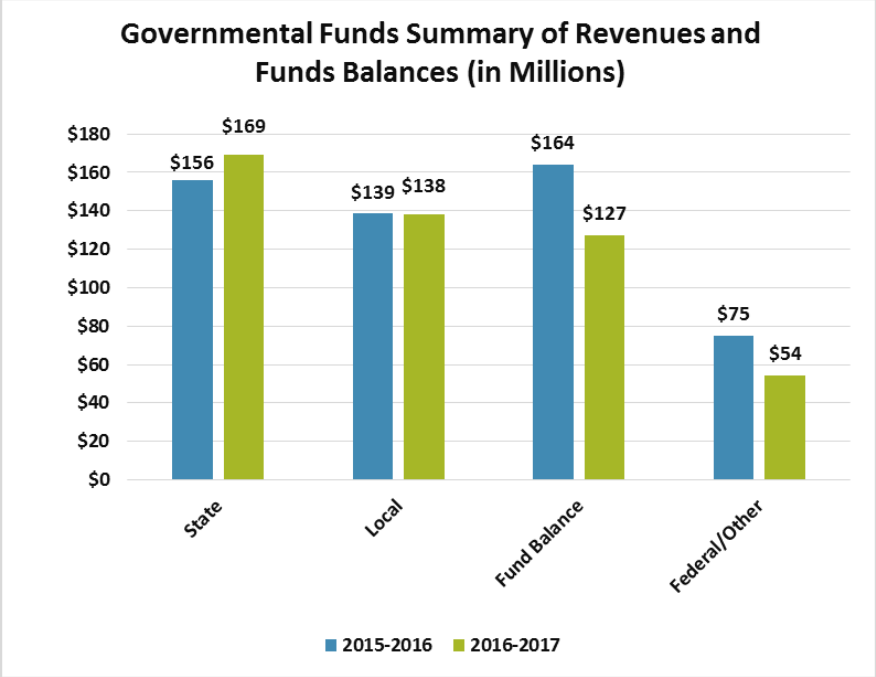
Budget	
FY 2017 Estimate	$ 39,998
FY 2016 Approved	39,994
Change	$ 4

REVENUES

General Fund

Total revenues and transfers equal $260.9 million comprised of $95.6 million (36.7%) in local revenue, $160.2 million (61.4%) from state sources, $282 thousand (0.1%) from federal sources, and $4.8 million (1.8%) from transfers from Capital Outlay for emergency and preventative maintenance ($3.8 million) and to pay for property liability insurance premiums ($1 million). Total fund balance carried forward was $32.7 million, of which $15.4 million is available to spend at the Board's discretion. This includes $12.4 million that is unassigned fund balance and $3 million that is assigned for emergency purposes, when discussing "unreserved" budget that is completely within the Board's discretion to spend. The total fund balance decreased $1.4 million. The unassigned ("unreserved") balance increased $1.2 million. State revenue sources ($160.2 million) increased $6.8 million, local revenue sources ($95.6 million) increased $1.7 million, and transfers-in ($4.8 million) increased $600 thousand. The increased transfer-in of $600 thousand is for additional identified emergency and preventative maintenance needs.

Federal sources account for 0.1%, State sources account for 54.5 percent; local sources 32.7 percent, transfers from Capital Projects 1.6 percent, and fund balance 11.1 percent of the sources for the operating budget. Federal (ROTC salaries and national forest funds) sources are such a low percentage (.1%) they are not considered for purposes of describing budget source percentages.



Revenues for this budget are approximately $ million more than the adopted FY 2016 budget. FEFP funding on a per student basis increased $114.62 (1.6%) and is $7,135.13 per student in FY 2017. Pro-rationing for school districts in FY 2016 reduced funding per UFTE by $12.55. Had this not occurred, the FY 2017 funding increase per student would be $102.07. Please see further discussion under "General Fund" on page 10-11 and "Budget Forecast" on page 22.

Increases or decreases in property tax revenue do not translate to dollar-for-dollar increases or decreases for the District operating fund. The operational millage levy is one piece of the FEFP formula calculation. Increases in these funds mean less state revenue is needed to fund the formula amount. Conversely, decreases in these funds mean more state revenue is needed to fund the formula amount.

- State revenue within the FEFP formula ($157.4 million) accounts for 95 percent of district total budgeted state revenues ($166.2 million).
- The FEFP formula is $240.4 million, and is 93 percent of total federal, state and local revenue ($258.3 million)
- Lottery revenue in the category of School Recognition Funds totals $1.8 million. Lottery Enhancement did not receive funding in FY 2016 and will not be funded in FY 2017 if all of School Recognition is paid out. Lottery Enhancement is the balance remaining after School Recognition is paid.
- The School Recognition program awards schools $100 ($100 in FY 2016, $100 in FY 2015, $100 in FY 2014, $100 in FY 2013, $70 in FY 2012, $75 in FY 2010 & 2011, $85 in FY 2009, and $100 in FY 2008) per student based on FCAT and gains scored in reading, writing, and mathematics.
- This year property taxes account for $83.2 million or 90 percent of the total local revenue ($91.8 million) collected for the General Fund. The next highest category is School aged childcare fees ($5.7 million).
- Interest on investments is budgeted at $100 thousand, reflecting a conservative interest rate given current economic conditions.
- The District in fiscal year 2005 earned $965 thousand of interest income, $2.1 million in 2006, $2.4 million in 2007, and $1.5 million in 2008, had a loss of $93 thousand in 2009 as a result of properly writing down the remaining State Board of Administration investments to market value, earned $313 thousand in FY 2010, earned $229 thousand in FY 2011, earned $165 thousand in 2012, earned $216 thousand in FY 2013, earned $132 thousand in FY 2014, and earned $15 thousand in FY 2015, and 160 thousand in FY 2016..

Special Revenue Funds

Revenues for this fund are generated by two sources: (1) The Federal Contracted Program grants that are awarded based on eligibility requirements delineated through an application process. (2) Food Service revenues derived from a combination of student fees and federal reimbursements for meals served.

- The total for all grants is $39.2 million.
- The Individuals with Disabilities Education Act ($22.9 million) and the Elementary and Secondary Education Act, No Child Left Behind – Title I ($8.8 million) account for 81 percent of all the federal contracted program dollars.
- Title I is administered as a school wide program in the District. Twenty-one public schools are served with school wide programs, consisting of 11 elementary schools, 3 middle schools, 2 K-8 schools, 2 high schools, 1 alternative school, and 2 charter schools.
- Sources of food service revenues ($13.8 million total): 12 percent local ($1.6 million), 1.2% state ($168 thousand), and 86.8 percent federal ($12 million).
- Food Service will serve approximately 2.7 million lunches, 1.2 million breakfasts, and 130 thousand snacks in fiscal year 2016-2017.

Debt Service Funds

The Debt Service fund accounts for paying $23.6 million of debt principal and interest. These obligations consist of:

- Debt service payments of $573 thousand of principal and interest on SBE and COBI Bonds original proceeds of $10.7 million are paid by the State Board of Administration on behalf of Leon County Schools for bonds issued for District capital outlay needs.
- Transfers of $6.2 million from the Capital Projects funds to pay for Certificates of Participation originally issued for $58.4 million; Transfer of $5.2 million from Capital Outlay to pay for Qualified Zone Academy Bonds (QZABs) originally issued for $56.5 million; Transfer of $2 million from Capital Projects to pay for debt service on Qualified School Construction Bonds (QSCB) originally issued for $18.6 million.
- A Revenue Anticipation Note for $5.6 million in November 2011 was used to purchase thirty compressed natural gas buses (CNG). The loan payment of $1.1 million is serviced using 1.5 mill revenue and will be paid off in October 2016.
- A Bus Lease Purchase for $8.1 million issued on December 18, 2014 paid for 50 CNG buses and will be paid off on October 1, 2023. The principal and interest payment is $991 thousand and it is serviced using 1.5 mill Capital Projects funds.
- Transfers of $7.5 million from the ½ cent sales tax fund to pay for principal and interest on the Sales Tax Bond Issue of $75 million in January 2014.

Capital Projects Funds

The Capital Outlay fund accounts for building, renovation, purchase of real property, purchases of school buses, furniture, fixtures and equipment.

- Capital Projects revenue totals $45.6 million, of which $1.4 million is Public Education Capital Outlay (PECO) from the state, $220 thousand from the state for capital outlay and debt service (CO&DS), and $44.2 million is from local sources.
- For purposes of the total budget of $108.6 million, state revenue sources comprise 1.2%, local revenue sources comprise 40.7%, and the restricted and unrestricted fund balance carried forward from fiscal year 2016 accounts for 58.1%.
- The 1.50 Mill Capital Outlay levy accounts for $23.3 million, an increase of $600 thousand (2.7%).

- The 2016-17 assessed value of the property tax roll ($16.201 billion) increased $497 million (3.2%) over the FY 2015-2016 ($15.704 billion) value. The assessed property value is still 4.5% off of its peak of $16.96 billion in FY 2009.
- One mill equals one dollar for every one-thousand dollars of assessed value.
- One mill equals $16.2 million levied at 100% of a mill's value.
- School property taxes must be budgeted at 96% of the total value, which means 1 mill is budgeted at $15.6 million.

SUMMARY OF EXPENDITURES
Governmental Funds
Fiscal Year June 30, 2017
(In Millions)

Function	General	Special Revenue	Debt Service	Capital Projects	Total
Instruction	$ 165.92	$ 21.66			$ 187.58
Instructional Support	$25.04	$ 13.17			$ 38.21
School Administration	$ 21.03	$ 0.01			$ 21.04
Transportation	$ 13.45	$ 0.20		$1.62	$ 15.27
Facilities Construction	$ 1.34	$ 0.09		$ 66.86	$ 68.29
Food Service		$13.14			$13.14
Other Support	$ 58.90	$ 4.09	$ 23.57		$86.56
Total	$ 285.68	$ 52.36	$ 23.57	$ 68.48	$ 430.09
Salaries	$ 163.69	$ 24.42			$ 188.11
Benefits	$ 49.17	$ 8.65			$ 57.82
Purchased Services	$ 31.71	$ 4.26			$ 35.97
Energy	$ 8.15	$ 0.05			$ 8.20
Materials & Supplies	$ 26.96	$ 7.43			$ 34.39
Capital Outlay	$ 1.30	$ 2.37		$68.48	$72.15
Other	$ 4.70	$ 5.18	$23.57		$ 33.45
Total	$ 285.68	$ 52.36	$ 23.57	$ 68.48	$ 430.09
Percent	66.42%	12.17%	5.48%	15.93%	100.00%

EXPENDITURES

General Fund

General Fund expenditures of $285.7 million account for 66.4 percent of budgeted expenditures in all funds. The total General Fund budget is $297.7 million. Budgeted expenditures are 96 percent of the entire budget. The General Fund is the one most discussed publicly because it pays for day-to-day operations, including school teachers, principals, assistant principals, instructional aides, and most non-school District administration and staff. These day-to-day activities directly affect parents and students during a school year, thus causing more discussion surrounding these activities.

- Budgeted Expenditures of $165.9 million for direct classroom instruction account for 58.1 percent of the total budgeted expenditures.

- Expenditures of $25 million for support services that nearly have a direct impact on the classroom, such as guidance counselors, social workers, instructional media services, instruction and curriculum development services, instructional staff training, and instructional technology account for 8.8 percent of budgeted expenditures.

- Student Transportation of $13.5 million and School Administration of $21 million account for 12.1 percent of the budgeted expenditures. School administration includes each principal and the associated staff required to run the daily school operations.

- The Transportation Department will transport 12,586 students or 38 percent of the student population, over 4.2 million miles in fiscal year 2017

- Operation of Plant expenditures of $22.4 million (7.8 percent) consist of activities concerned with keeping the physical plant open. These costs include utility costs (phone, sewage, water, and electricity), custodial costs (such as cleaning and disinfecting), ground maintenance, telephone service, and insurance costs of school buildings.

- Maintenance of Plant expenditures of $9.7 million (3.4 percent) consist of activities to keep the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

- Administrative Technology expenditures of $5.2 million (1.8 percent) include technology support at the District level to maintain the student information system and the business support systems, such as personnel, payroll, finance and warehousing.

- Central Services expenditures of $8.5 million (3 percent) include activities to prepare student statistical data, writing, editing, disseminating information to the public and staff, recruiting and placement of staff, staff transfers, health services, staff accounting, planning and policy development.

Another method to analyze expenditures is to compare the various categories (objects) of expenditures (see chart on page 19).

- Salaries and benefits account for $212.9 million (74.5 percent) of all operating expenditures.
- Instructional salaries and benefits are approximately $120 million or 57 percent of the total salaries and benefits.
- A 1% salary increase with benefits (includes Florida Retirement System and Social Security contributions) for teachers is approximately $1.1 million.
- A 1% salary increase with benefits for all employees is $1.8 million.
- There are approximately 4,300 full time employees and 2,200 instructional employees.

Cost per Pupil

Another common comparison of expenditures is the amount of cost per pupil served. This provides a global perspective of the cost of instructional programs and a measure of the overall efficiency of the school system in comparison to previous years, state and federal averages, and other school districts throughout the state. The costs can be analyzed by the amount per unweighted student and the amount per weighted student. The State required cost report generated by each district calculates the cost per student based on student type (e.g. regular, exceptional student education, etc.) for the General and Federal Funds combined using the General Operating Fund expenditures and the Federal Contracted Program Expenditures.

The following chart illustrates the school cost per program of Leon County Schools compared to six school districts of similar size. It ranks fourth on the total program cost per UFTE ($7,462) and fifth for the total program cost per WFTE ($6,939). The difference between school cost and total program cost is the amount of indirect District cost that supports the total program. Such costs include curriculum services, central services, maintenance, operation of plant, and human resources.

The 2017 budget should increase school cost as a percent of total program cost. The Staffing Plan increased $1.2 million reflecting a 2 percent increase in salaries and benefits. An amount to pay for staggered starting times in high schools was approved at a cost of $1.3 million. An amount of $575 thousand for extra sessions at high schools offset the total cost for a net increase of $700 thousand. “Digital Classrooms” allocation increased $267 thousand for a total of $1 million to pay for additional equipment and bandwidth to accommodate state on-line testing.

The following chart illustrates the total direct and indirect school costs per UFTE and WFTE for fiscal year 2015 and compares Leon County Schools to six school Districts comparable in the number of students served using General and Special Revenue sources. .

District FY 2015 Comparison of School Cost and Total Cost Per Unweighted and Weighted Full time Equivalent (UFTE & WFTE)

	School Cost Per UFTE	Total Program Cost	Percent School of Total
District			
St. Johns	$7,176	$7,417	96.75%
Santa Rosa	$6,693	$7,004	95.56%
Alachua	$7,627	$7,983	95.54%
Okaloosa	$7,781	$8,176	95.17%
Clay	$6,848	$7,223	94.81%
Leon	$7,027	$7,462	94.17%
Bay	$7,199	$7,821	92.05%
	School Cost Per WFTE	**Total Program Cost**	**Percent School of Total**
District			
St. Johns	$6,806	$7,034	96.76%
Santa Rosa	$6,278	$6,570	95.56%
Alachua	$7,232	$7,570	95.54%
Okaloosa	$7,264	$7,633	95.17%
Clay	$6,445	$6,798	94.81%
Leon	$6,534	$6,939	94.16%
Bay	$6,473	$7,032	92.05%

The staffing plan is the basis for funding the programs that directly affect the students at the schools. It includes the budget for administration (principals, assistant principals, secretaries, bookkeepers, and custodians), teachers, supplies, and any purchase that would support the mission of the Board.

The staffing plan includes $33.3 million in Class Size Reduction funding. Support costs such as transportation, maintenance, utilities, and other district support services (such as payroll, personnel, and information services) are not included in this amount.

- $33.3 million Class Size Reduction funding.

- The total budget from the General Fund for the 2016-17 staffing plan is $165.8 million, an increase of $1.2 million (0.7%).

- Net unweighted Staffing Plan funding per student decreased $45 and net weighted Staffing Plan funding per student increased $13.

- The staffing plan paid from General Fund sources ($165.9 million) comprises 56% of the General Fund budget ($297.7 million).

The following chart demonstrates the staffing plan amounts for fiscal years 2016 and 2017 per weighted full time equivalent (WFTE) units and unweighted full time equivalent (UFTE) units.

STAFFING PLAN

	Per WFTE FY 2016	Per WFTE FY 2017	Per UFTE FY 2016	Per UFTE FY 2017
Elementary Schools	$4,783	$4,861	$5,281	$5,355
Middle Schools	$4,755	$4,756	$4,814	$4,786
High Schools	$3,953	$3,942	$4,010	$3,979
Other Schools	$7,615	$7,426	$11,515	$10,801
Total	$4,911	$4,924	$5,285	$5,240

Special Revenue Funds

These funds totaling $56.5 million consist of Food Service ($17.3 million total budget) and Federal Contracted Programs ($39.2 million total budget). Food Service salaries and benefits totaling $5.9 million comprise 44.6 percent of the Food Service Program expenditures ($13 million). The materials and supplies expenditure is $5.8 million and comprises 44.1 percent of total expenditures. The remaining balance of $1.5 million is 11.3 percent of expenditures and pays for energy, purchased services, and capital outlay.

Federal Contracted Programs expenditures total $39.2 million. Fifty-five percent of the total expenditures are direct classroom expenditures ($21.7 million). Personnel salaries and benefits are 69.4 percent ($27.2 million) of the total expenditures. Purchased services ($3.9 million) comprise 10 percent of the expenditures. Services purchased in this program include specialized testing and supplemental instruction.

Debt Service

Debt service expenditures of $23.6 million are for paying principal and interest on the outstanding debt. This debt includes General Obligation Bonds, State Board of Education Bonds, Certificates of Participation, and Sales Tax Revenue Bonds.

- The budget includes principal payments of $16.2 million and interest payments of $7.4 million in fiscal year 2016-2017.
- Total debt principal and interest payments ($16.2 million) are $660 thousand less than principal payments budgeted in FY 2016. Interest payments are $2 million less than interest payments budgeted in FY 2016.
- The 2016 Bond Refunding results in $1.9 million less interest paid for FY 2017 than would have been paid on the 2005 and 2006 COPs that were refinanced.

Capital Projects Funds

See discussion in the Capital Project Funds section in the Executive Summary on page 18.

BUDGET FORECAST

A five-year forecast has been prepared for all funds for the years 2017 through 2021. It is based on a combination of historical experience and knowledge of current state legislative initiatives and economic forecasts. Specifically, the legislature has supported more educational options outside of public school, downsizing government, and reducing taxes all within the context of several constitutional amendments (Class Reduction and Universal Pre-K). Fiscal year 2010-2011 marked the year that all school districts were required to comply with class size reduction on a classroom basis. The 2011 legislature enacted legislation which reduced the number of core courses and provided some flexibility with class size limits. Up to 3 students may be assigned above the maximum to a teacher in grades K-3 (1 teacher/18 students) and up to 5 students above the respective maximums may be assigned to teachers in grades 4 – 12 (1 teacher/22 students, grades 4-8; 1 teacher/25 students grades 9-12). This flexibility applies to students enrolling in class after the October student count and must be supported by the Board that it would be educationally unsound, impractical, or disruptive to student learning to ***not*** assign the student to the class. This flexibility provided some relief fiscally for complying with class size in FY 2012, and will continue to do so. It was very disruptive and costly to comply with the law as it was originally strictly interpreted. A single student above the maximum would have triggered the District to accommodate with an additional teacher.

A cost saving measure passed by the legislature in FY 2011 and implemented in FY 2012 was a reduction in the Board contribution for retirement. This helps reduce the burden on the legislature to find funds for educational appropriation. The Board contribution rate decreased from 10.77% to 4.91%. Employees now have 3% deducted for retirement from their gross salary before income taxes. The decrease of 5.86 percentage points in the Board contribution rate yielded a savings of approximately $7.6 million in FY 2012. The rate increased in FY 2013 to 5.18%, and for FY 2014 has increased 1.77 percentage points to 6.95%, and for FY 2015 increased 0.42 percentage points to 7.37 %. It decreased for FY 2016 to 7.26 %. Therefore, approximately $3 million of the original $7.6 million decreased cost in FY 2012 has been erased by subsequent retirement rate increases.

In revenues and expenditures the fund balance decreases until it is negative under this scenario in FY 2021. The Superintendent will begin Budget Committee meetings before Christmas to seek recommendations for budgetary efficiencies and if necessary, to arrest the fund balance erosion.

STUDENT MEMBERSHIP

- Unweighted Full Time Equivalent (UFTE) students projected by the District to be served in schools are estimated to increase by 102 for the 2016-2017 school year to equal 33,687.
- Program weights are applied to UFTE to adjust it for program costs, so program services such as ESE that are more expensive to deliver are calculated at higher weights.

Leon County Schools (Unweighted Full Time Equivalents)				
Basic Education	FY 2016 Actual	FY 2017 Estimate	Change Difference	Percent
Basic Education K-3	11,177.05	11,046.40	(130.65)	(1.17)
Basic Education 4-8	12,391.79	12,646.46	245.67	2.06
Basic Education 9-12	8,663.77	8,829.18	(34.59)	(0.39)
Total Basic Education	32,432.61	32,522.04	89.43	0.28
Special Education	348.03	345.92	(2.11)	(0.61)
ESOL	308.39	319.18	10.79	3.50
Vocational Education 7-12	496.31	500..02	3.71	0.75
Total Unweighted FTE	33,585.34	33,687.16	101.82	0.30

- The weighted FY 2017 FTE (36,450.47) is projected to decrease by 75.72, or 0.2%. It was 36,526.19 in FY 2016.
- District will receive $4,161 per weighted FTE in the FY 2016-2017 FEFP Base Funding, an increase of $7 per WFTE.
- The District free and reduced lunch percentage was 36.5% in fiscal year 2015, a decrease of 3.4 percentage points over FY 2014. More schools are based on federal data of families in the Supplemental Nutrition Assistance Program (SNAP), which has trended lower than the schools that were based on Free and Reduced applications processed internally.

STUDENT ENROLLMENT TRENDS

Enrollment shifts are monitored by school administrative staff and appropriate programs are implemented to adjust to the changing student populations. For example, English for Speakers of Other Languages (ESOL) programs have increased due to the significant increase in the "other" student category. The geographic areas where these shifts occur play an important role in decision making for school zoning purposes.

Student enrollment has been relatively flat overall for many years. Enrollment (unweighted FTE) has increased by only 638 students over the past five years, averaging an increase of 160 students per year. It increased 1.95 percent over a five year span of time. No schools are scheduled to be built to accommodate enrollment growth in the near future but Class Size Reduction has significantly impacted capacity at a number of schools. Class size reduction along with the population shift (growth in the northeast part of the county) resulted in the District opening Montford Middle (540 student stations) and Conley Elementary (990 student stations) in fiscal year 2009.

The racial composition of Leon County Schools has shifted over the past five years.

- In 2010-2011 there were 16,694 elementary unweighted FTE students (grades PK-5). White students accounted for 44.4 percent, black students accounted for 43.06 percent and other students (includes Hispanic, Asian American, American Indian, Alaskan Native, and Multiracial) accounted for 12.54 percent.

- In 2014-2015 there were 16,927 elementary unweighted FTE students. White students accounted for 41.71 percent, black students accounted for 44.83 percent, and other students accounted for 13.46 percent.

- The total unweighted FTE enrollment for grades PK through 5 increased by 233 (1.4%) students over the 5 year period.

- The racial composition is also slowly changing in the in the middle and high schools (grades 6-12).

- In 2010-2011 there were 16,363 middle and high school unweighted FTE students. White students accounted for 50.48 percent, black students accounted for 39.77percent, and other students accounted for 9.74 percent.

- In 2014-2015 there were 16,645 middle and high school unweighted FTE students. White students accounted for 46.59 percent, black students accounted for 41.63 percent and other students accounted for 11.78 percent.

- The total enrollment for middle and high school unweighted FTE increased by 282 (1.7%) students over the 5 year period.

PROPERTY VALUE AND MILLAGE RATE
2016-2017

Fiscal Year	Millage Rate	(Billions) Property Value	(Millions) Total Revenue
2016-2017	6.850	$16.202	$106.54
2015-2016	7.197	$15.705	$108.51
Increase (Decrease)	(0.347)	$0.497	$(1.97

TAX BASE AND RATE TREND

The property tax base increased $497 million in FY 2017 from $15.705 million (FY 2016) to $16.202 million (FY 2017). 545 million from $15.221 billion (FY 2015) to $15.766 billion (FY 2016). This reverses a trend of property value decreases since FY 2010. The downward spiral began with a decrease of $996 million (5.9%) from $16.961 billion to $15.965 billion for fiscal year 2010. It decreased an additional $228 million (1.4%) for fiscal year 2011 to equal $15.737 billion. It decreased an additional $370 million (2.4%) to $15.367 billion for FY 2012. The value decreased $738 million (4.8%) to $14.629 billion for FY 2013. It decreased another $5 million (0.03%) to $14.625 billion in FY 2014. The property value in FY 2016 ($15.705 billion) was a $484 million increase over FY 2015 ($15.221 billion), which was a 596 million increase over FY 2014. Therefore the assessed value of property had decreased $2.336 billion (13.8%) over the 5 year period for fiscal years 2010 through 2014. Property values are still $759 million less (4.5%) in FY 2017 than they were in FY 2009. One mill of revenue in FY 2017 is $16.2 million ($15.6 million budgeted at 96%). That is $477 thousand more than budgeted in FY 2016 and $729 thousand less than 1 mill of revenue was in FY 2009. (One mill levy raises 1 dollar for every one-thousand dollars of assessed property value.)

The total millage rate levied decreased 0.347mills, from 7.197 in fiscal year 2015-2016 to 6.850 in fiscal year 2016-2017. The property taxes levied equal $111 million at 100 percent of the levy. The district budgets 96% ($106.5 million) which is the statutorily required percentage for school districts to use (originally passed in the 2010 legislative session). The previous requirement was to budget 95% of property tax revenue, which had been the requirement for over 30 years. Leon collected 96% of its levy In FY 2016.

A decrease of 14.7% in the Leon County property tax base from FY 2009 to FY 2014 was the low point of property value ($16.961 billion to $14.625 billion). The current property value is still 4.5% ($759 million) lower than it was at its peak in FY 2009. It is 10.8% higher ($1.577 billion) than its lowest point ($14.625 billion, FY 2014) and increased 3.1% ($497 million) this year. This is a positive indicator of the real estate market in Leon County, and it is a 3 year trend of increasing property values (total increase $1.577 billion). The property value decrease in fiscal year 2010 ended at least 25 years of consecutive taxable property value increases.

The legislature sets the Required Local Effort (RLE) and districts must levy it to receive matching state revenue. Leon County Schools levies 4.602 RLE mills to receive $71.6 million in property tax (budgeted at 96%) and a matching amount of $119.2 million of state revenue. This is one of two sources of local tax revenue for operating purposes. (The other source is the discretionary millage discussed below). The FY 2017 budgeted amount of RLE is $3 million

than the ending FY 2016 RLE adjusted for the assessed property value and $3.3 million less than the original FY 2016 budgeted RLE.

The discretionary mill levy of 0.748 mills combined a statutorily required decrease of 0.25 mills (in fiscal year 2010) in capital projects and added it to the long established discretionary rate of 0.498 mills. This rate raises $11.6 million in budgeted revenue for operating purposes.

The sum of these millage rates (4.602 mills + 0.748 mills = 5.350 mills) levying a total of $83.2 million is 0.347 mills less for operating purposes than last year. The millage rate decrease offset the higher assessed property value for a decrease of $3 million compared to the operating revenue in the original adopted FY 2016 budget.

The Capital Outlay levy rate (1.50 mills) provides budgeted revenue of $23.3 million at 96%. This is $574 thousand more than the ending FY 2015 budget and $893 thousand more than the original adopted FY 2015 budget.

The difference in budgeted property tax revenue at the beginning of the fiscal year and the end of the fiscal year is due to changes in the assessed taxable property value between the beginning and the end of the year. The assessed taxable property value decreased $62 million between the beginning and the end of FY 2016.

An inverse relationship exists between state operating revenue proceeds and local property tax revenue proceeds. Increases in revenues received from the operating property tax levies are offset by decreases in state proceeds so the total legislative operating formula amount is achieved. Decreases in property taxes are offset by increases in state sources.

There currently are no expectations the state will reduce school appropriations during the fiscal year. The economy for Florida currently appears to be producing revenues to the state that are meeting and exceeding revenue projections.

- The assessed taxable property value is $16.202 billion for FY 2017.
- The assessed taxable property value in Leon County has decreased $200 million (1.3%) since FY 2007 (over the past 10 years).
- Over the past five years (since FY 2012) it has increased $1.6 billion (10.8%).
- The average percentage increase on a yearly basis from 10 years ago has been 1.03%. It increased 11.2% in FY 2008; increased 3.2% in FY 2009; decreased 5.9% in FY 2010; decreased 1.4% in FY 2011; decreased 2.4% in FY 2012; decreased 4.8% in FY 2013; decreased .03% in FY 2014; increased 4.1% in FY 2015; increased 3.2% in FY 2016; and increased 3.2% in FY 2017.
- The FY 2017 property tax millage rate of 6.850 is 0.347 mills less than the millage rate in FY 2016 (7.197), which is the result of the state decreasing the Required Local Effort millage rate to 4.602 from 4.949.
- The millage rate of 6.850 will raise $106.5 million (96% of levy), which is $2.4 million (2.2%) less than was budgeted last year.

PERSONNEL RESOURCE CHANGES

The major factor impacting personnel numbers is student membership, measured in units called "Unweighted Full Time Equivalents" (UFTE)). The estimated number of Pre-K–12 UFTE in Leon County schools in fiscal year 2016-17 is 33,687, an increase of 102 (0.3%) compared to FY 2016, and an increase of 1,329 in FY 2007. The number of employees in fiscal year 2016-17 in Leon County Schools decreased 197 compared to last year and decreased 150 from 10 years ago (4,318 in FY 2016 compared to 4,468 in FY 2007). Major decreases from FY 2016 compared to FY 2015 are 174 less instructional employees and 12 administrative employees. Compliance with the state mandated class size reduction requirements increased teacher hiring. It was accomplished over time in phases. There are 145 fewer teachers for FY 2016 than there were in FY 2007. The Florida Constitution mandates a maximum of 18 students per class in pre-K-3, 22 in grades 4-8, and 25 in grades 9-12. The class size requirements were fully phased in beginning with fiscal year 2011. Last year the state rules allowed

CHANGES IN DEBT OF THE SCHOOL ENTITY

Over the past ten (10) years, debt service for general bonded debt has decreased as a percentage of general expenditures. The highest ratio was in 1992-93 when it was 7.17%. Fiscal year 2009 reversed this trend. It was 2.98%, an increase of 0.33 percentage points from fiscal year 2008. Leon County Schools has had no bonded debt beginning with fiscal year ending June 30, 2011.

State Board of Education rules prohibit school boards from issuing school bonds in excess of ten (10) percent of the non-exempt assessed evaluation of the district. This amount is known as the **legal debt margin**. Leon County's legal debt margin is approximately $1.6 billion. This is the maximum amount of bonds that could be issued. Leon County's has no net bonded debt outstanding applicable to this limit.

PERFORMANCE RESULTS

Increasing student performance, even as the district exceeds state and federal averages for most performance accountability measures, will remain the focus of Leon County Schools.

Increasing student performance, even as the district exceeds state and federal averages for most performance accountability measures, will remain the focus of Leon County Schools. Among majority minority districts, Leon County Schools places second statewide in results released this past June in terms of success. There were fewer students at risk of failing in reading than almost all majority minority districts in the state. Leon County Schools graduation rate was 87.2%, representing an increase of 18.8 percentage points in 5 years. That represents a 27.5 percent overall increase. Thirty-nine percent (39%) of the schools in Leon County have earned a grade of "A" from the Florida Department of Education.

Public schools in Florida are graded annually based on student performance on state assessments and the percentage of students making learning gains. Schools are assigned a letter grade (A through F) corresponding with their rated performance, with grade A representing the highest performance rating and Grade F representing a failing grade.

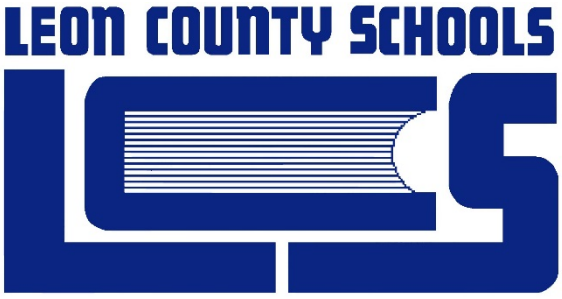
The Florida Department of Education used to compute a return on investment (ROI) index for individual schools. The formula is based on the ratio of the sum of reading and math scores that are 3 or above. A percent of highest value is calculated for purposes of comparing the best ROI index with the other ones in the group. This calculation was performed for Leon County Schools for comparison with six comparable districts of student enrollment and geographic location. A slight change has been made to substitute the revenue generated by the Florida Education Finance Program (FEFP) in place of cost data. Cost data is not available by district for fiscal year 2015. FEFP data is available. The measures calculated below meet the criteria for serving as financial efficiency indicators because they provide measures of ability to fund student learning in comparison to student results.

Leon County Schools performed at 82.02% of the ROI index of the highest performing district. The lowest in comparison was Alachua at 76.29%. St. Johns was the highest performer at 100%. These results provide a quick view of the overall return based on the entire district. It is one among many measurements of District results. Further analysis of each District's specific demographic circumstances would provide more insight about this rubric. See the results in the chart below.

RETURN ON INVESTMENT
Fiscal Year 2014 Data

District	WFTE	FEFP/WFTE	ROI Index	% Highest Value
St. Johns	36,297	$6,085	0.02564	100.00%
Santa Rosa	27,376	$6,059	0.02360	92.05%
Okaloosa	33,044	$6,144	0.02214	86.34%
Clay	38,409	$6,126	0.02155	84.04%
Leon	**36,469**	**$6,087**	**0.02103**	**82.02%**
Bay	29,422	$5,961	0.01963	76.56%
Alachua	29,499	$6,135	0.01956	76.29%

Leon County Schools considers school grades and No Child Left Behind (NCLB) Annual Yearly Progress (AYP) progress when budgeting. All schools receive a base funding amount. Lower achieving schools receive additional funding when necessary. The fact that a school is lower achieving does not by default infer the school needs additional funding. Internal changes to influence the school culture, such as appointment of a new principal, quite often make a big difference in achievement. Leon County Schools uses the implementation of magnet programs, academies and accelerated programs in lower achieving schools. For example proceeds from a $15 million Qualified Zone Academy Bond (QZAB) were utilized to implement a feeder program for an Information Technology Academy at Godby High School (Grade F in FY 2009). Riley Elementary (Grade A) and Griffin Middle (Grade C) received funding to renovate the facilities and to implement programs to prepare students for the Information Technology Academy at Godby High School. Career academies have been being implemented at high schools. These academies prepare students for direct entry into the workforce upon graduation. The curriculum also affords students the opportunity to attend college, if that is their choice.


LEON COUNTY SCHOOLS
LCS

ORGANIZATIONAL SECTION

SUPERINTENDENT AND SCHOOL BOARD VISION, MISSION AND GOALS

VISION

Leon County Schools will be an engaging, safe and respectful learning environment that embraces change and produces successful learners who value diversity and are conscientious contributors to our society.

MISSION

The MISSION of Leon County Schools is to prepare students to become responsible, respectful, independent learners equipped with the critical thinking skills necessary to compete in our global society.

Jackie Pons, Superintendent

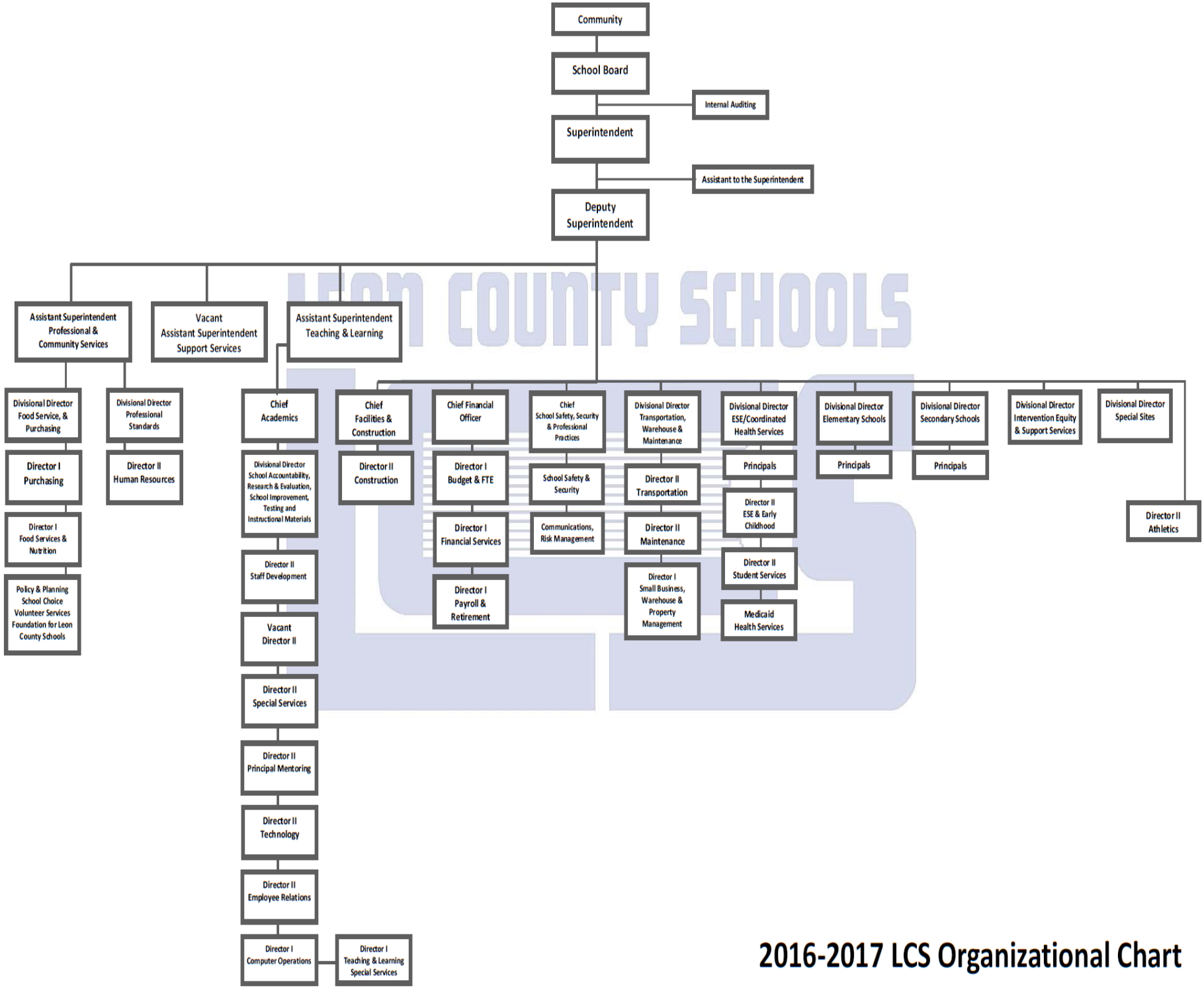
Dee Dee Rasmussen, Board Chair
Georgia "Joy" Bowen, Board Vice-Chair
Dee Crumpler, Board Member
Maggie B. Lewis-Butler, Board Member
Alva Striplin, Board Member

Administration

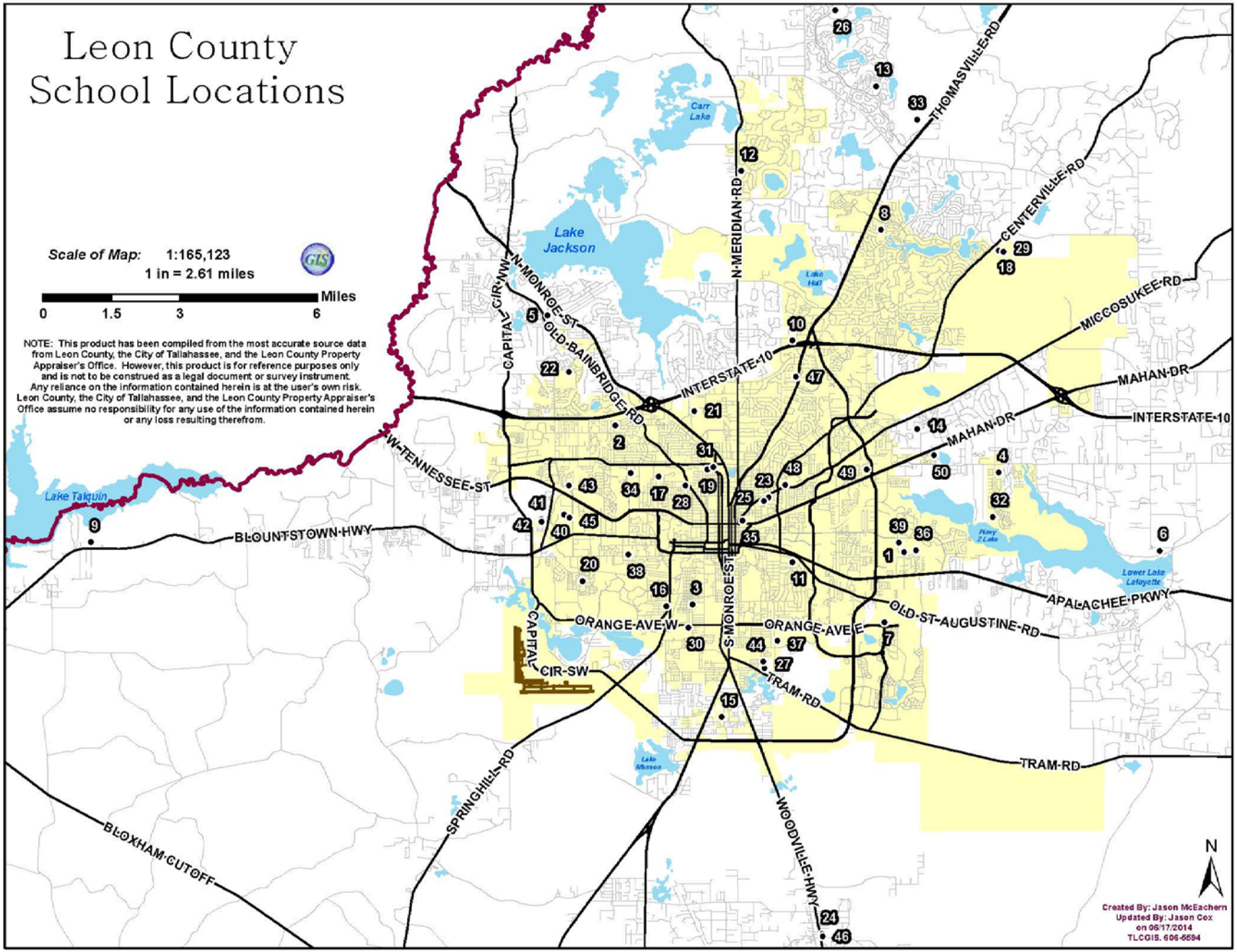
Dr. Marvin Henderson, Deputy Superintendent

Scotty Crowe, Assistant Superintendent, Teaching and Learning

Dr. Michelle Gayle, Assistant Superintendent, Professional and Community Standards



2016-2017 LCS Organizational Chart


Leon County
School Locations
Scale of Map: 1:165,123
1 in = 2.61 miles
Miles
0 1.5 3 6
NOTE: This product has been compiled from the most accurate source data from Leon County, the City of Tallahassee, and the Leon County Property Appraiser's Office. However, this product is for reference purposes only and is not to be construed as a legal document or survey instrument. Any reliance on the information contained herein is at the user's own risk. Leon County, the City of Tallahassee, and the Leon County Property Appraiser's Office assume no responsibility for any use of the information contained herein or any loss resulting therefrom.
Lake Jackson
Lake Talquin
Carr Lake
Lake Hall
Lake Munson
Piney Z Lake
Lower Lake Lafayette
N MERIDIAN RD
S MONROE ST
N MONROE ST
CAPITAL CIR NW
CAPITAL CIR SW
OLD BAINBRIDGE RD
INTERSTATE 10
W TENNESSEE ST
BLOUNTSTOWN HWY
ORANGE AVE W
ORANGE AVE E
TRAM RD
SPRINGHILL RD
WOODVILLE HWY
BLOXHAM CUTOFF
THOMASVILLE RD
CENTERVILLE RD
MICCOSUKEE RD
MAHAN DR
OLD ST AUGUSTINE RD
APALACHEE PKWY
N
Created By: Jason McEachern
Updated By: Jason Cox
on 06/17/2014
TLCGIS, 606-5594

Leon County Public and Charter Schools

	NAME	ADDRESS	PHONE
1	Apalachee Elementary	650 TROJAN TRAIL	488-7110
2	Astoria Park Elementary	2465 ATLAS RD	488-4673
3	Bond Elementary	2204 SAXON ST	488-7676
4	Buck Lake Elementary	1600 PEDRICK RD	488-6133
5	Canopy Oaks Elementary	3250 POINT VIEW DR	488-3301
6	Chaires Elementary	4774 CHAIRES CROSS RD	488-5977
7	Conley Elementary	2400 ORANGE AVE E	414-5610
8	Desoto Trail Elementary	2930 VELDA DAIRY RD	488-4511
9	Ft Braden K-8	15100 BLOUNTSTOWN HWY	488-9374
10	Gilchrist Elementary	1301 TIMBERLANE RD	487-4310
11	Hartsfield Elementary	1414 CHOWKEEBIN NENE	488-7322
12	Hawks Rise Elementary	205 MEADOW RIDGE RD	487-4733
13	Killearn Lakes Elementary	8037 DEERLAKE E	921-1265
14	Moore Elementary	1706 DEMPSEY MAYO RD	488-2858
15	Oak Ridge Elementary	4530 SHELFER RD	488-3124
16	Pineview Elementary	2230 LAKE BRADFORD RD	488-2819
17	Riley Elementary	1400 INDIANA ST	488-5840
18	Roberts Elementary	5777 CENTERVILLE RD	488-0923
19	Ruediger Elementary	526 W 10TH AVE	488-1074
20	Sabal Palm Elementary	2813 RIDGEWAY ST	488-0167
21	Sealey Elementary	2815 ALLEN RD	488-5640
22	Springwood Elementary	3801 FRED GEORGE RD	488-6225
23	Sullivan Elementary	927 MICCOSUKEE RD	487-1216
24	Woodville Elementary	9373 WOODVILLE HWY	487-7043
25	Cobb Middle	915 HILLCREST ST	488-3364
26	Deerlake Middle	9902 DEERLAKE W	922-6545
27	Fairview Middle	3415 ZILLAH RD	488-6880
28	Griffin Middle	800 ALABAMA ST	617-5353
29	Montford Middle	5789 PIMLICO DR	922-6011
30	Nims Middle	723 ORANGE AVE W	488-5960
31	Raa Middle	401 W THARPE ST	488-6287
32	Swift Creek Middle	2100 PEDRICK RD	414-2670
33	Chiles High	7200 LAWTON CHILES LN	488-1756
34	Godby High	1717 W THARPE ST	617-4700
35	Leon High	550 E TENNESSEE ST	617-5700
36	Lincoln High	3838 TROJAN TRAIL	487-2110
37	Rickards High	3013 JIM LEE RD	488-1783
38	SAIL High	2006 JACKSON BLUFF RD	488-2468
39	Adult & Community Education	283 TROJAN TRAIL	922-5343
40	Lively Technical	500 N APPLEYARD DR	487-7555
41	Ghazvini Second Chance	860 BLOUNTSTOWN HWY	488-2087 x2149
42	Ghazvini Success Academy	854 BLOUNTSTOWN HWY	488-2087
43	Gretchen Everhart	2750 MISSION RD	488-5785
44	Pace Secondary	3413 ZILLAH RD	488-8927
45	Early Childhood Program	500 N APPLEYARD DR	922-2099
46	Woodville Middle Charter School of Leadership through History & Civics	1900 NATURAL BRIDGE RD	487-7043

47	School of Arts & Sciences K-8	3208 THOMASVILLE RD	386-6566
48	School of Arts & Sciences 2	3208 THOMASVILLE RD	386-6566
49	Imagine School	3611 AUSTIN DAVIS AVE	877-5187
50	Governors Charter Academy	4351 MAHAN DR	391-5259
51	Tallahassee School of Math & Science	3434 N. MONROE ST	681-7827

PROFILE OF TALLAHASSEE/LEON COUNTY, FLORIDA

History

Leon County, originally part of Escambia County and later a part of Gadsden County, was created by the Territorial Legislature in 1824. Named after Spanish explorer Ponce De Leon, Leon County was one of the most populous and prosperous counties in antebellum Florida.

Tallahassee was named for the "old fields" that it once encompassed early in the 16th century by the Apalachee Indians who inhabited the area. Legend says that the final spelling was chosen by Octavia Walton, daughter of the territorial governor of Florida. Today, Tallahassee exemplifies not only the influence of the Indian, but also that of the Spanish, French and English settlers who occupied the area in succession.

Tallahassee is the only incorporated municipality in Leon County, and it is also the state capital of Florida, the county seat, and the principal trade region for the 13 largely rural surrounding counties. Tallahassee was established in 1824, following a decision by the Florida Legislature to locate the capital of new Florida Territory midway between the population centers of St. Augustine and Pensacola.

Location

Nestled among the rolling hills of northwest Florida, Tallahassee is located in the center of the eight-county "Big Bend" area. Geographically, Tallahassee is close to both the Gulf of Mexico, a mere twenty miles to the south, and to Georgia, fourteen miles to the North

The Environment

Local residents enjoy four seasons - a subtropical summer, foliage and color in spring and autumn, and a crisp winter. The average annual temperature is 68 degrees (F) with an average annual rainfall of 63.5 inches. The terrain varies from gently rolling and tree-covered to coastal lowlands with the southern end of the county located less than 20 miles from the Gulf of Mexico. The county borders Georgia to the north.

Excellent wildlife reserves located in the hilly terrain north of Tallahassee and in the national forest south of the city provide scenes of natural beauty and allow the hunter access to an abundant supply of quail, turkey, duck, squirrel, and deer. Numerous lakes are available for freshwater fishing, including Lake Jackson, Lake Talquin, Lake Iamonia, and Lake Miccosukee.

Local Government

Since 1919, the City of Tallahassee has operated under a Commission-Manager form of government. In 1996 the citizens of Tallahassee approved a change in the method of selecting a Mayor, voting to elect this position directly, replacing the annual rotation of Mayor among the Commissioners. In 1997 the citizens elected their first Mayor of the City of Tallahassee. The mayor and other four Commissioners are elected at-large for four-year terms. Administration in the City is vested in four appointed officers: City Manager, City Treasurer-Clerk, City Auditor, and City Attorney. The Board of County Commissioners consists of seven members, five of whom are elected within districts, with the

remaining two elected at-large. Each Commissioner is elected to a four-year term with the position of Chairperson selected annually on a rotating basis. A County Administrator administers all county offices not governed by elected County officials. The administration is mainly vested in a County Administrator. Other county officials who are also elected are the Supervisor of Elections, Tax Collector, Sheriff, County Judge, and Clerk of the Circuit Court, Property Appraiser, Superintendent of Schools and a five-member School Board presiding over a legally autonomous fiscally independent school district.

Population

Population growth is the state's primary engine of economic growth, fueling both employment and income growth. Population growth is forecast to continue strengthening, showing increasing rates of growth over the next few years. In the near term growth is expected to average 1.18 percent per year for the period 2017 to 2021, which is 4.7 percent for all 5 years (pop. 291,052 in 2017 to 304,829 in 2021). The forecast is for it to grow 8.6% between, or an average of 0.88 percent per year, between 2021 and 2031 (328,887 in 2030). Most of Florida population growth through 2030 will be from net migration (90 percent). The future demographics will be different than the past; Florida's long term growth rate between 1970 and 1995 was 3%. Florida nearly broke the 20 million mark during 2015, becoming the third most populous state (population 19,815,183) surpassing New York. It is projected to have a population of approximately 20.1 million at the end of 2016. Nationally, average annual growth will be about 0.74% between 2013 and 2030.
(Source: http://edr.state.fl.us/Content/population-demographics/data/CountyPopulation_2015.pdf)
http://edr.state.fl.us/Content/population-demographics/data/Methodology_Projections_ARSH.pdf

The population growth of Leon County has been relatively stable over the last few decades (103,047 in 1970, 148,655 in 1980, 192,493 in 1990, 239,452 in 2000, and finally 287,645 in 2016.

The City of Tallahassee includes approximately 188,000 residents and Leon County approximately 288,000. Approximately 65% of the population resides within Tallahassee city limits. Leon County's population increased by 36,035 between the 2000 and 2010 Census. More than 85% of the population growth in Leon County in those years occurred within the City of Tallahassee. Fifteen percent of the growth was in Unincorporated Leon County. In comparison, between 1990 and 2000, 45% of the population growth occurred in Unincorporated Leon County. The presence of the State Capital and two major universities helps to shape Leon County's population as relatively young, well-educated and affluent. Leon County's education level is among the highest in the state. The American Community Survey five-year estimates (2005-2009) 44.3 percent of the population 25 years and over had attained a bachelor's degree or higher, compared to the overall state percentage of 26.8. Leon County's per capita personal income was $38,305 in 2014, an increase of 4.2% from 2013. It was 90% of the per capital personal income of the state ($42,737). Per capita personal income tends to be lower in Leon County due to the large number of college students residing in Tallahassee. Per capita personal income is calculated as the personal income of a given area divided by the resident population of the area. Leon County has the second highest percentage of population between the ages of 18 and 24 in the state. It is 21.8%, (behind Alachua County, another large college populated city). It has the lowest percentage aged 65 and older at 10.7% in the state of Florida. In terms of race and ethnicity, Leon County's population includes 64.4% white, 31.9% black, and 3.7% other races. Hispanic origin accounts for 5.7% of Leon County residents.
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LEON COUNTY, FLORIDA HISTORICAL AND PROJECTED POPULATION DATA				
Year	Leon County	Percentage Change	State of Florida	Percentage Change
HISTORICAL				
1940	31,646	--	--	--
1950	51,590	--	2,771,305	--
1960	74,225	43.9%	5,001,937	80.5%
1970	103,047	38.8%	6,863,788	37.2%
1980	148,655	44.3%	9,843,544	43.4%
1990	192,493	29.5%	13,019,574	32.3%
2000	239,452	24.4%	16,072,926	23.5%
2010	275,487	15.0%	18,801,332	17.0%
2016	287,645	4.4%	20,130,780	7.1%
2020	301,530	4.8%	21,372,207	6.2%
2030	328,887	9.1%	24,070,978	12.6%

Sources: Tallahassee-Leon County Planning Department, Florida Department of Transportation, Offices of Planning Policy (http://www/talgov.com/planning/support/stat_digest.cfm) Office of Economic and Demographic Research (http://edr.state.fl.us/Content/population-demographics/data/index.cfm)

Personal Income

The following table illustrates total personal income for the County and compares per capita personal income for the County with that of the State of Florida and for the United States.

LEON COUNTY, FLORIDA FINANCIAL AND ECONOMIC INFORMATION				
Year	Total Personal Income Leon County (000's)	Per Capita Income Leon County	Per Capita Income State of Florida	Per Capita Income United States
2014	$10,878,196	38,305	$42,737	$46,129
2013	$10,807,304	$38,345	$41,497	$47,765
2012	$9,605,088	$36,823	$39,636	$42,298
2011	$9,605,088	$36,823	$39,636	$42,298
2010	$9,499,138	$35,957	$38,345	$40,163
2009	$9,605,088	$33,874	$36,849	$39,635
2008	$9,499,138	$35,827	$39,978	$40,166
2007	$8,999,722	$35,021	$39,256	$38,615
2006	$8,555,674	$33,820	$37,996	$36,794
2005	$8,071,177	$32,446	$35,489	$34,690
2004	$7,476,660	$29,830	$32,672	$33,157
2003	$6,882,479	$27,758	$30,369	$31,530

Source: http://edr.state.fl.us/content/area-profiles/county/leon.pdf

LEON COUNTY, FLORIDA ECONOMIC STABILITY AND GROWTH DATA (2005-2015)		
Year	Sales Tax Collected Leon County	Sales Tax Collected Florida (In Billions)
2015	$245,497,965	$23,529,523
2014	$234,146,043	$21,897,859
2013	$224,043,730	$20,337,879
2012	$212,435,320	$19,029,804
2011	$206,661,218	$17,947,972
2010	$205,523,243	$17,055,756
2009	$205,235,718	$16,728,380
2008	$226,078,412	$18,597,961
2007	$242,692,372	$20,204,686
2006	$245,874,985	$21,057,498
2005	$238,731,272	$19,958,137

Source: http://dor.myflorida.com/taxes/pages/colls_from_7_2003.aspx. Each yearly amount represents a calendar year of receipts (Jan – Dec).

ANNUAL TAXABLE SALES, LEON COUNTY AND FLORIDA (2004-2015)				
Year	Leon County (Billions)	Change from Previous Year	State of Florida (Billions)	Change from Previous Year
2015	$3,999.3	4.7%	$387,085.2	7.5%
2014	$3,819.1	4.2%	$359,981.3	7.6%
2013	$3,665.3	5.4%	$334,428.9	6.6%
2012	$3,478.1	3.0%	$313,767.1	5.8%
2011	$3,376.7	1.2%	$296,656.0	5.4%
2010	$3,337.2	(0.2%)	$281,563.2	1.7%
2009	$3,344.5	(8.7%)	$276,934.7	(9.7%)
2008	$3,663.1	(5.8%)	$306,731.2	(7.5%)
2007	$3,887.8	(1.2%)	$331,460.0	(3.7%)
2006	$3,937.5	3.0%	$344,220.5	5.6%
2005	$3,824.1	8.4%	$325,912.0	12.3%

Source: http://dor.myflorida.com/taxes/pages/colls_from_7_2003.aspx. Each yearly amount represents a calendar year of receipts (Jan – Dec).

Labor Force

The following table shows the average annual labor force, employment, unemployment and rate of unemployment in Leon County for each of the past ten calendar years.

LEON COUNTY, FLORIDA LABOR FORCE SUMMARY					
Year	County Labor Force	County Employment Number	County Unemployment Number	County Unemployment Rate	State of Florida Unemployment Rate
2015	148,346	140,973	7,373	5.0%	5.4%
2014	152,543	144,263	8,190	5.6%	6.3%
2013	149,410	140,420	8,990	6.1%	7.3%
2012	150,119	139,449	10,670	7.0%	8.5%
2011	148,775	136,742	12,033	7.8%	10.0%
2010	149,962	138,026	11,936	7.9%	11.1%
2009	147,402	137,146	10,256	7.1%	10.4%
2008	147,166	140,547	6,619	4.5%	6.3%
2007	145,503	141,132	3,722	3.0%	4.0%
2006	138,957	135,235	3,722	2.7%	3.3%
2005	136,604	132,377	4,227	3.1%	3.8%
2004	132,995	128,102	5,893	3.7%	4.8%
2003	134,027	128,597	5,430	4.1%	5.3%

Source: Bureau of Economic and Business Research (https://www.bebr.ufl.edu/data/series/45

Educational Attainment

The level of educational attainment in Leon County increased between 2000 and 2010. In 2010, 9.4% of the population 25 years and over had not received a high school diploma, down from 9.9% in 2000. The percentage of the population over 25

years of age attaining a Bachelor's degree or higher was 44.3% in 2014 compared with 26.8% for the state. The percentage of the Leon County population 25 years and older receiving a high school diploma in 2014 was 92.1%, compared to Florida's 86.5%.

Employment

Leon County has a labor force of 148,346 (2015 statistic). Leon County's labor force and number of employed residents declined slightly between 2010 and 2011. It increased 11,742 (8.6%) between 2005 and 2015 (0.96 percent average increase per year). The number of employed was 140,973 in 2015, which is an increase of 8,596 from 2005. The unemployment rate in 2005 was 3.1% compared to a rate of 5.0% in 2015. The 2015 rate improved 0.4 percentage points over 2014, indicating a steady slow recovery. The economy is fueled by a mix of private industry (65.5) and state, local and federal government (34.5%). The State of Florida is the largest employer. Unemployment in calendar year 2015 for Leon County was 5.0% compared to 5.4% for the state.

PROFILE OF THE LEON COUNTY SCHOOL DISTRICT

The Leon County School System operates 51 schools (23 elementary schools, 1 K-8 school, 8 middle schools, 6 high schools, 7 special/alternative schools, and 6 charter schools). The special/alternative schools include special facilities for exceptional students and an area vocational-technical center. Pre-Kindergarten through twelfth grade serves 33,327 unweighted full time equivalent (UFTE) students; an additional 3,500 students are served in adult, vocational and community education programs offered by the school system.

All Leon County Schools are fully accredited by AdvancED. AdvancED is the world's largest education community, serving more than thirty thousand public and private schools and districts across the United States and in more than 70 countries that educate over 16 million students. As the global leader in advancing education excellence through accreditation and school improvement, AdvancED brings together more than 100 years of experience and the expertise of three US-based accreditation agencies — the North Central Association Commission on Accreditation and School Improvement (NCA CASI), Northwest Accreditation Commission (NWAC), and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). Additionally, all teachers in the school system are certified and 30.74% hold masters or more advanced degrees.

Further evidence of the quality of the Leon County teachers is their performance in the State's Teacher of the Year competition. In the thirty-three year period since the competition began, the Leon County Teacher of the Year has been one of the five state finalists fourteen times and the Florida Teacher of the Year once. A Leon County School Teacher was among the five finalists for state teacher of the year in fiscal year 2010. Leon County also boasts one of the highest district percentages in Florida of teachers who have earned professional certification through the National Board of Professional Teaching Standards.

In the past several years, programs and activities of the Leon County Schools have received frequent state and national recognitions. Several of Leon County School District's crisis response plans have been used by other school districts throughout the Panhandle region. The district's wellness initiative to combat childhood obesity and promote wellness has also been recognized and replicated throughout the state and nation. Adult and Community Education, Partners for Excellence, Leon School Volunteers and several of the schools have received honors within the state.

The district conducts a comprehensive standardized testing program to measure student progress and assess student needs. Students in Leon County Schools consistently score at or above national and state averages are in all areas tested and at all levels. See pages 236-256 for additional information.

School Board Administration

Direct control of the public schools in Leon County is vested in the District's School Board, which consists of five members elected from single member districts for staggered four-year terms. Each member must reside in one of the five districts in Leon County. The Board operates under the general direction of the State Board of Education, which is composed of seven

members appointed by the Governor. The mission of the State Board is to oversee the seamless education system which governs Florida's K-20 education system. The Commissioner of Education manages the K-20 system. Three chancellors report to the commissioner. The three types of chancellors are a K-12 public school chancellor, a community colleges chancellor, and a colleges and universities chancellor.

The Leon County School Board establishes policy, selects school sites, makes contracts, approves building plans, appoints teachers and other employees, sets salaries and approves the school budget. The Superintendent of Schools is elected and is the chief administrative officer. The Superintendent is responsible for implementation of the Board's policies and is administrator of the State Board of Education's policies and law. The Superintendent is elected for a term of four years and is assisted by one Associate Superintendent, three Assistant Superintendents and various other district and school administrative personnel and staff. (See organizational chart on page 30).

Academic

Student academic performance is the primary focus of Leon County Schools (LCS). The direction and pace for academic goals are taken from the district's five-year Strategic Plan. Student achievement is addressed in each administrative department's plan and all school plans. District and school resources are aligned with the goals in the annual plans.

Schools submit annual school improvement plans that are developed and approved by their School Advisory Councils. Each plan addresses their individual populations and their respective needs. School improvement teams review data to determine the status of their school and their students' progress and develop specific goals and strategies to increase student achievement.

School plans and results are submitted to the district for review by the School Improvement Central Council on an annual basis. The review of the plans provides information to the district to align its resources to the needs of the schools. School improvement training and technical assistance are also offered on an annual basis. Additionally, the Office of School Improvement maintains a website for school use in the school improvement process. All school plans are approved by the School Board.

Students in Leon County are introduced to curriculum that is developed to provide strong foundations for learning. LCS has implemented the Florida Standards across all grade levels. Florida's Next Generation Sunshine State Standards continue to be taught and assessed throughout the district in courses connected to a state assessment, including science and civics.

The Division of Teaching & Learning exists to support schools in their quest for increasing student achievement, to monitor the changing environment of higher standards and legislative requirements, to provide instructional resources at every level, and to develop and deliver professional development for all employees.

Initiatives in support of schools include: pacing guides for secondary English/Language Arts (ELA), math, science, and social studies courses; End-of-Course exam preparation; and, progress monitoring using common assessments in elementary and secondary reading, elementary and secondary math, and secondary science. LCS administers diagnostic placement tests for middle school math course assignments. The curriculum supervisors, Teaching & Learning administrators, and level directors hold frequent data review meetings to the arts, a showcase, and bringing in people from the surrounding community to connect with students and their learning.

Leon County Schools consists of 23 elementary schools, two K-8, eight middle schools and six high schools. Unlike the five comprehensive , traditional high schools, SAIL, The School for Arts and Sciences serves students through a more applied, inter-disciplinary curriculum approach.

Along with these schools, Leon County Schools supports The Success Academy where students who are behind their graduating class can accelerate obtaining credits using a mastery model. Second Chance school offers students with disciplinary action or expulsion an opportunity to continue with their studies in a restrictive, focused environment. Additionally, Leon County Schools offers two Exceptional Student Education sites. Gretchen Everhart focuses on students who are meeting challenges of severe disabilities and Pace Secondary School offers strategies, courses, and coordination for graduation to emotionally and behaviorally challenged students pursing a regular diploma. As a choice district, students in Leon County Schools are able to maximize their learning options through magnet programs, career academies, pre-IB and IB programs, AP courses, virtual school, or any of the other

learning options mentioned above.

At this time, there are nine choice programs in the District. Three are at the elementary level, four exist at the middle schools level and two high schools offer choice programs. Choice options are also available to families for sibling support, grandfathering and hardships situations. The district conducts annual evaluations of the district's Choice program, considering student participation, school involvement and diversity of student needs.

Secondary students have many opportunities for advanced coursework. The district supports honors courses at each middle and high school. Advanced Placement (AP) courses are available for students in each of the traditional high schools, SAIL, and the district's virtual school. James S. Rickards High School houses the district's International Baccalaureate (IB) program which is open to all high school students who apply and qualify. Fairview Middle School provides IB prep coursework to prepare middle school students for the rigor and pace of the IB program.

Additionally, the district works with the post-secondary institutions in the area to establish articulation agreements which provide students with accelerated learning opportunities, articulated credit for high school courses towards college courses, and defines the monetary benefits of dual enrollment. At this time, the district has active agreements with Florida State University, Florida Agricultural and Mechanical University and Tallahassee Community College.

Guidance counseling that aligns with students' career and vocational interests begins in elementary schools. Counseling becomes more focused in middle schools as students participate in a career-focused course that allows them to pursue investigation of their interested careers, but helps them understand the education, credentials and experience needed for their chosen field of interest. Also in middle school, targeted guidance is given to eighth grade students as they decide on the career choice programs available to them in the district.

All high schools offer vocational programs recognized by the state and which qualify students for the Florida Gold Seal Vocational Scholars award. LCS supports five state-registered CAPE (Career and Professional Education Act) academies housed at Amos P. Godby High School. All district high school students are eligible to apply. Students in the academies earn recognized industry-level certifications in high demand fields. Academy prep course work is provided at Griffin Middle School and eligible students were able to obtain industry certifications beginning in 2012-2013.

Charter school applications are reviewed annually and at this time LCS has six charter schools operating within the district serving approximately 1,600 students.

Leon County Schools includes a Regional Technical Center, Lively Technical Center and Adult Education Center. The technical center offers 17 programs that address the high-skill, high-wage criteria set forth by Workforce Florida. Currently, Lively Technical Center offers education services to over 1,300 students.

To build stronger coalitions with workforce development leaders, the principal of Lively Technical Center serves on the Economic Development Council of Tallahassee and the Workforce Plus Board of Directors. Lively's School Advisory Council includes many business representatives who advise on how to address students' needs both for career-based and academic success skills.

Leon County Schools' Adult & Community Education (ACE) offers a wide variety of classes for adults and high school students. Adult basic education (ABE) and general education development (GED) classes teach core subjects to students who wish to earn their high school diploma through the GED process. ESOL classes are offered to individuals wanting to learn English. Adults with disabilities can join a class which teaches academic and life skills. Finally, high school students can retake a class to improve a D or F grade and adult students can take classes to earn the last few credits they need towards a diploma.

Classes are offered throughout the day and evening in numerous convenient locations in our community.
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Among the other educational services, the district coordinates PreK programs, Department of Juvenile Justice programs and a thriving Virtual School. It is the goal of the district to provide all students with varied educational opportunities.

Another important aspect of the academic environment is professional development for teachers and administrators. A major change in the direction of professional development came with the state tying student achievement to teacher salaries. LCS has embarked on a new evaluation process for both teachers and administrators taken from the researched-

based Dr. Marzano's, *The Art and Science of Teaching*. Massive training has occurred for both teachers and administrators on the new evaluation processes.

Furthermore, all schools annually identify the professional development which is needed to accomplish school improvement goals. Teachers and administrators develop professional development plans based on classroom and school data from the previous year as well as current year student data. These plans focus on goals for student achievement.

As Leon County Schools pursues its goal of academic achievement for every child, resources are aligned to support the work of students and schools.

Through Exceptional Student Education (ESE) programs, educational plans are written to help students with speech and language problems, visual or hearing impairments, mental or emotional handicaps and specific learning disabilities. Exceptional education students are either served on campus of individual schools through inclusion or self-contained classrooms or are enrolled off-site in the Gretchen Everhart School.

The International Baccalaureate Program at James S. Rickards High School now includes approximately 275 students, with approximately fifty percent zoned for Rickards and the other fifty percent from other high school zones in the district. The IB students represent multiple cultural and ethnic backgrounds, including families from approximately 50 different countries around the world.

In May 2016, forty-eight diploma candidates and fifty-seven anticipated or course candidates took a total of 320 IB examinations. Of those examinations, 233, or 73%, were awarded a grade of 4 or higher, generating an additional .16 FTE [Florida Statute 1011.62(l)], a return to the district of **$150,178.73**. Of the 48 diploma candidates, or senior IB students, 20, or 42%, earned the IB Diploma, generating an additional $**29,004.48**, or .30 FTE [Florida Statute 1011.62(l)]. That means funds generated from the 2016 IB exams total **$179,183**.21.

James S. Rickards' IB Program grades for 2016 surpassed the world-wide average in 11 of the 24 subjects offered. The average points earned by those passing the diploma was 30 out of a possible 45 points (24 is the minimum passing score), and the average grade obtained by candidates who passed the diploma was 4.85 points out of a possible 7. The highest point total earned was 38 and the lowest 14.

Since its inception, the International Baccalaureate Program has greatly impacted academic expectations at Rickards. For example, in the Class of 1996, 24 students took the SAT and 86 the ACT. Figures for the past four years indicate that now, annually, more than 100 students take these exams. In addition, the Advanced Placement Program has been greatly expanded as an elective for both IB and non-IB students. When the IB program began, we offered two AP courses; in May of 2016, we tested RHS students in 21 AP courses. This means that our students enter college with copious amounts of college credit already accrued on their transcripts. Additionally, students who complete the full IB program and earn the IB Diploma receive 100% of Bright Futures and approximately 30 hours of college credit at a Florida university. Those who complete the program but do not earn the diploma receive 75% Bright Futures scholarship, provided they earn the required ACT or SAT scores, and college credit commensurate with their success on specific exams.

One advantage the International Baccalaureate program provides is that graduates have access to international colleges and universities and increased access to more competitive schools in the United States. For example, recent Rickards IB graduates now attend Stanford, Yale, Princeton, Harvard, Columbia, Penn, Cornell, Dartmouth, Brown, MIT, University of Chicago, UC Berkeley, NYU, and Duke.

Over the past several years, Rickards High School has become increasingly competitive at district and state academic competitions. For the school year of 2015-2016, Rickards' senior class contained three National Merit Semifinalists, all of whom became National Merit Finalists and one of whom was awarded a National Merit Scholarship. One of our IB Juniors took second place in the State Science Olympiad, and he is currently conducting research in an FSU Chemistry lab on a project that could revolutionize the way we charge our electronic devices. Rickards' Mu Alpha Theta math competition team was one of only three teams in the United States to win a Blue Ribbon Award for exceptional student performance at the 2016 Mu Alpha Theta National Competition.

Student Assessment

With the new Florida standards in place to help Florida students succeed, the Florida Standards Assessments (FSA) in English Language Arts (ELA), Mathematics, and end-of-course (EOC) subjects (Algebra 1, Algebra 2, and Geometry) will serve Florida students by measuring education gains and progress. Students, parents/guardians and educators are encouraged to stay connected to the FSA Portal to receive important announcements and access information and resources as they are available.

The Statewide Science Assessment will still be administered to students in grades 5 and 8. FCAT 2.0 Grade 10 Reading Retake will be available for students with this requirement. Information about the previous FCAT 2.0 assessments (reading, writing, and mathematics) is available at FCAT 2.0 Historical.

The FSA Portal provides resources for students, parents, educators, test administrators, school assessment coordinators, district assessment coordinators and technology coordinators. Some of the resources available include:

- Training tests are provided for users to become familiar with the computer-based system, functionality and item types; the tests are not intended to guide classroom instruction. (A training test guide and training test answer keys are also available.)
- ELA Text-Based Writing Rubrics are also available to define how points will be given within each domain.
- Test item specifications define the content and format of the assessment and test items for each grade level and subject.
- The test design summaries and blueprints for ELA and for mathematics provide more detailed information about the assessments, including the percentage of items in each content category, cognitive complexity and approximate number of test items.
- The mathematics policies and materials document describes policies and materials specific to the mathematics assessments, such as calculators and reference sheets. In addition, the scientific calculator is provided for student practice.

The Statewide Science Assessment measures student achievement of the Next Generation Sunshine State Standards in science. Students in grades 5 and 8 participate in the statewide science assessment. Achievement Levels for Science were established in 2012 through a standard-setting process.

End of course (EOC) assessments are computer-based, criterion-referenced assessments that measure the Florida Standards (FS) or the Next Generation Sunshine State Standards (NGSSS) for specific courses, as outlined in their course descriptions. In 2011, Algebra 1 (NGSSS) was the first course to undergo the implementation of a statewide EOC assessment. Over the next few years, it was followed by Biology 1, Geometry, U.S. History and Civics, all of which are aligned to the NGSSS.

Beginning in 2014-15, assessments aligned to the Florida Standards began replacing assessments aligned to the Next Generation Sunshine State Standards in Mathematics and English Language Arts (formerly reading and writing). More specifically, the Algebra 1 and Geometry NGSSS-aligned assessments are being replaced by FS-aligned assessments (Florida Standards Assessments, or FSA). The NGSSS-aligned Algebra 1 will be administered through summer 2017 for the cohort of students who initially took the NGSSS course and have yet to pass the EOC assessment. All students completing applicable Algebra 1 or Geometry courses in 2014-15 and beyond will take the FSA End-of-Course Assessment.

The Science and Social Studies NGSSS-aligned EOC assessments – Biology 1, Civics and U.S. History and will continue to be administered for students completing applicable courses.

Community Involvement

The Leon County Schools District enjoys a very positive and involved relationship with the community-at-large. Leon County's schools benefit greatly from the support of the business community through the Tallahassee Chamber of Commerce, Florida A & M University, Florida State University, Tallahassee Community College and scores of other organizations and individuals. Community support from all sectors is one of the greatest strengths of the school district,

which is currently in the sixth year of a 10-year building program made possible by a sales tax referendum overwhelmingly supported by the citizens of this community in 2002.

The District's administration has made a strong commitment to community involvement and to utilizing the resources available in the community. During the 2015-2016 school year, 11,511 individuals registered as volunteers through the District's School Volunteers program. The district had 1,159 citizens placed as mentors with individual students in 34 schools throughout the year. Collectively, volunteers donated more than 195 thousand hours to the schools in 2015-2016 alone. That many hours is equivalent to over 24 thousand 8 hour work days, or 4,875 work weeks, and 93 work years.

Additional human and financial resources have been provided to the schools through the Partners for Excellence program, which involved 245 private sector and government entities in school based partnerships in the 2015-2016 school year.

Formal recommendations to the Superintendent and School Board are offered by the District Advisory Council, consisting of parent representatives from each school joined by community-wide representatives. This organization makes recommendations to the administration and acts as a sounding board for ideas, programs and policy to ensure parental input into the direction of the school district.

For many years, Florida businesses have been a source of funding for public schools as well as the primary recipient of their product. The *WorldClass* strategy is creating positive change; school system-by-school system and community-by-community. *WorldClass* is a long-term strategy that is designed to help the children of Florida acquire the knowledge and skills they will need to succeed as productive citizens. The *WorldClass* strategy was initially designed by the Florida Chamber Foundation and is funded by more than 110 Florida companies, local chambers and individuals.

WorldClass is particularly alive and well in the Tallahassee/Leon County area, where local business and civic leaders (Champions) have invested themselves in a wide range of education issues, such as academic standards, financing education, technology, collective bargaining and accountability to better support the schools as they work to achieve *WorldClass* standards.

Under the leadership of Superintendent Jackie Pons, the Leon County School Board and the business community have continued since 1998 to commit valuable resources to create a dynamic *WorldClass* economy in the Tallahassee/Leon County Area. Their shared goal is to create *WorldClass* schools in which all students receive a *WorldClass* education and succeed as members of a *WorldClass* local/regional workforce.

VISION, MISSION, AND GOALS

VISION:

Leon County Schools will be an engaging, safe, and respectful learning environment that embraces change and produces successful learners who value diversity and are conscientious contributors to our society.

MISSION:

The mission of the Leon County Schools is to prepare students to become responsible, respectful independent learners equipped with the critical thinking skills necessary to compete in our global society.

The strategic plan was developed around four pillars and will support and guide everyone within Leon County Schools to reach the mission and vision. Within each pillar are established goals and a status report for that goal.
These Pillars are to:

- **Pillar I - Improve Student Performance**
- **Pillar II - Provide a Safe Environment and Quality Infrastructure**
- **Pillar III - Provide Quality Resources**
- **Pillar IV - Build an Informed and Engaged Community**

Pillar I: Improve Student Performance

Goal 1: Improve individual student performance
Actions: Assist and guide each school in the development of school improvement plans, including district website for reporting and submission of plans. A School Improvement office is funded at approximately $186 thousand.

Goal 2: Prepare students for college or career
Actions: Career academies have been developed and are being enhanced that provide industry certifications for students in high-demand fields. Academic academies emphasizing acquisition of skill sets that will enable students to become employed immediately upon graduation from high school have been implemented in all high schools. The education obtained from attending these academies also enables students to attend college if they choose. The following academies are being offered: Practical Nursing at Lively Technical Center; Academy of Finance at Godby High School; IT Academy at Godby High School; and the Academy of Health Sciences at Rickards High School. All programs are staffed within the $30.7 million staffing allocation for the five high schools, providing 390 teacher units in classrooms, equating to an overall 16.9 students to each teacher ratio. Guidance counseling informing students of all options is being provided. Seventy-four guidance counselors costing approximately $4.5 million will serve 33 thousand students. The ratio of guidance counselors to students is 1 to 372 in High Schools; 1 to 413 in middle schools; and 1 to 500 in elementary schools. A total of $187 million (page 64) is budgeted strictly for instruction, which is spent directly in the classroom level.

Goal 3: Close the achievement gap among subgroups of students
Actions: Under-represented students are identified that have the potential but may not be on the college preparatory track and are provided assistance, mentoring and instructional strategies. Approximately 300 students are served at the Success Academy. This $2.1 million program targets students who are significantly over the age of comparable student in any specific grade. Homework and other academic tutoring services are offered in low socio-economic neighborhoods. The Title I funding of $8.8 million (page 110) partially funds these types of activities.

Goal 4: Provide educational choice to meet the diverse needs of students
Actions: A variety of choice programs at under-utilized schools continues to be provided. Annual evaluations of each program considering the quality of instruction offered as well as the number of students enrolled, school capacity and district-wide needs will be conducted. All such programs are funded within the $165.9 million (pages 85,86,89,90) Staffing Plan. The School Volunteers Office funded at approximately $189 thousand coordinates school choice.

Pillar II: Provide a Safe Environment and Quality Infrastructure

Goal 1: Provide safe school and work environments
Actions: A 24 hour-school safety center to monitor school security systems and coordinate emergency and security responses has been implemented. The School Safety and Security Office ($403 thousand), Fingerprinting office ($105 thousand), and Sonitrol Office ($351 thousand) monitor the District worksites. The $109 million Capital Outlay budget includes $374 thousand for maintaining security system equipment; $1.3 million for emergency and preventative maintenance; $1.1 million for safety to life structural issues; $346 thousand for handicapped access compliance; and $1.1 million for fire alarm maintenance and replacement.

Goal 2: Ensure schools and activities are free of weapons and drugs
Actions: The Safety and Security department coordinates with the Leon County Sheriff's office to provide school resource deputies (32.5 deputies and 2.5 supervisors). The District contracts with the Leon County Sheriff's office in the amount of $1.8 million (pages 87, 91) to provide these services. The amount of $1.8 million is half of the salaries and benefits of the officers. The District and the Sheriff's Office each pay half.

Goal 3: Reduce student suspensions
Actions: Partnerships have been established and are being expanded among departments and divisions of Leon County Schools to implement programs and policies that reduce suspensions while not jeopardizing student safety. School Resource officers and the Safety and Security Department work with the schools to help reduce suspensions. The District funds the Success Academy ($2.1 million) which serves overage youth. It funds an Elementary Second Chance ($92 thousand) and a Second Chance at Ghazvini Learning Center ($1.2 million) for middle and high school students who have been unruly in regular schools and need a "second chance" to succeed.

Goal 4: Be prepared for crises
Actions: Crisis response manuals are maintained and updated at each school and worksite that are National Incident Management System compliant. Regular trainings continue to be conducted. These are paid within the Safety and

Security budget of $403 thousand. The District contracts with the Sheriff's office providing 32.5 school resource deputies and 2.5 supervisors in the amount of $1.8 million. These officers provide a trained human infrastructure for crises during the school day.

Pillar III: Provide Quality Resources

Goal 1: Provide highly qualified teachers, administrators and staff
Actions: Comprehensive training for school bus operators in the areas of bus safety, driving and for all programs such as ESE, AYP, homeless, and foster care. High quality systemic professional development for instructional staff based on the master in-service professional development plan updated annually to meet the changing needs of teachers and their students. The budget includes $4.1 million for instructional staff training and $14.4 million for instruction and curriculum services (page 64).

Goal 2: Provide state of the art educational technology, materials and supplies
Actions: Intelligent classrooms are being provided throughout the district. The district actively promotes increased instructor and classroom use of technology. A new enterprise resource planning system was implemented (Skyward Software) three years ago that provides increased reporting capabilities and more secure financial practices. Instructional related technology is addressed within the $4.2 million for instructional related technology function (page 64). The Capital Outlay Budget includes $819 thousand for Microsoft Office and Windows Operating System for all users and devices in the district; professional development software; student/teacher analytics software; gradebook system for teachers; and rostering software for schools. An additional $1.6 million of Capital Outlay funds is budgeted to upgrade school switches and pay for disaster recovery equipment.

Goal 3: Maximize resources and pursue external funding
Actions: A grant office ($57 thousand) identifies eligible grants and partners with internal departments and external partners to pursue funding.

Pillar IV: Build an Informed and Engaged Community

Goal 1: Improve communication and collaboration with all stakeholders in Leon County Schools
Actions: The production capability and programming of WLCS, Channel 23 continues to be expanded. The "Superintendent Community Conversations" held in different quadrants of Leon County on a continuous basis bring topics to the community for input and also allow questions and issues to be raised by the public. The District funds a Community Information office ($94 thousand) to implement community relations plans for supporting the Board's mission and goals. The Volunteer Office ($189 thousand) works to strengthen school/community relations. The District Advisory Council provides a forum for parents to be informed about and provide input to new proposed Board policies. The District Media department ($687 thousand) manages the interactive Board television station which broadcasts district events of public interest.

Goal 2: Increase community involvement throughout Leon County Schools
Actions: The District's administration has made a strong commitment to community involvement and to utilizing the resources available in the community. During the 2015-2016 school year, 11,511 individuals registered as volunteers through the District's School Volunteers program. The district had 1,159 citizens placed as mentors with individual students in 34 schools throughout the year. Collectively, volunteers donated more than 195 thousand hours to the schools in 2015-2016 alone. That many hours is equivalent to over 24 thousand 8 hour work days, or 4,875 work weeks, and 93 work years. Additional human and financial resources have been provided to the schools through the Partners for Excellence program, which involved 245 private sector and government entities in school based partnerships in the 2015-2016 school year. Ongoing collaborations with the City of Tallahassee, Leon County and the Tallahassee Area Chamber of Commerce provide mutual support and increased awareness of Leon County Schools. The Volunteer Office ($189 thousand) works to strengthen school/community relations. The District has budgeted $10.1 million for community services (page 64).

2016-2017 SCHOOL SITE STAFFING PLAN OVERVIEW

Overview

The Leon County School Board is comprised of:

22 Elementary Schools
8 Middle Schools
5 High Schools
2 K-8 Schools
1 Vocational-Technical School
1 Adult Education Center

5 Charter Schools
* SAIL, Success Academy, Second Chance Elementary, PACE, Gretchen Everhart, Pre-K Programs, Second Chance Ghazvini Learning Center, LCS Virtual School, Lively Transition

- Most schools have an identified geographic zone, which becomes the basis for student attendance.

- The schools are managed through a Leadership Team consisting of the Superintendent, one Deputy Superintendent, and two Assistant Superintendents.

SUPERINTENDENT - The Superintendent, elected for a term of four years, is the chief administrative officer. The Superintendent directly oversees the implementation of School Board policies and priorities with special emphases on accountability, administrator and teacher performance assessments, professional development and training, community relations, non-recurring funds for rewards and incentives, purposeful abandonment of ineffective and inefficient practices, and quality of services

DEPUTY SUPERINTENDENT - Working directly under the Superintendent, the Deputy Superintendent forms the nucleus of the "Leadership Team," which is focused on meeting the needs of all students. This position is responsible for assuming the Superintendent role when the Superintendent is out of the District. The Deputy Superintendent supervises assistant superintendents; safety and security; professional standards; school management services; finance; school divisional directors; staffing services and student full time equivalent (FTE) count and monitoring; facilities and construction; transportation; small business; energy usage and monitoring; and maintenance of property and plant.

The district-wide areas of *Direct Instructional Support* coordinate with the Deputy Superintendent and include:

DIVISIONAL DIRECTOR ELEMENTARY EDUCATION - Responsible for the management and performance of the following school sites:

Apalachee	Ft. Braden	Roberts
Astoria Park	Gilchrist	Ruediger
Bond	Hartsfield	Sabal Palm
Buck Lake	Hawks Rise	Sealey
Canopy Oaks	Killearn	Springwood
Conley	Oakridge	Sullivan
Chaires	Pineview	Woodville
DeSoto Trail	Riley	

DIVISIONAL DIRECTOR AREA SECONDARY EDUCATION - Responsible for the management and performance of the following school sites:

Middle Schools:

Fairview	Raa	Swift Creek
Cobb	Griffin	Montford
Deerlake	Nims	

High Schools:

Chiles	Leon	Rickards
Godby	Lincoln	SAIL

DIVISION DIRECTOR SPECIAL SCHOOLS AND SITES - Responsible for the management and performance of the following school sites and departments:

Lively Technical Center	PACE
Adult & Community Education	Ghazvini Learning Center

Department of Juvenile Justice Sites
Gretchen Everhart
Exceptional Student Education (ESE)
Charter Schools
Early Childhood Programs
Health & Medicaid Services

- Individual schools practice site-based decision making which utilizes the teachers, parents and community in school improvement councils to take part in many of the decisions made at the school site.

ASSISTANT SUPERINTENDENT TEACHING & LEARNING – As the leader of teaching and learning, this Assistant Superintendent reports directly to the Deputy Superintendent and supervises testing and assessment; Title I; Curriculum Services; staff development; program evaluation; educational media; school improvement; technology; grant writing; and career academies.

ASSISTANT SUPERINTENDENT PROFESSIONAL & COMMUNITY STANDARDS - As the leader of professional and community standards, this Assistant Superintendent reports directly to the Deputy Superintendent and supervises policy and planning; school board administration; school choice; volunteers; district advisory council; virtual school; mentors and business partners; human resources; student food services; and purchasing.

An estimated 33,687.16 unweighted full-time equivalent students are expected to attend this year.

The average teacher salary including all benefits is $58,101.53 as of August 2016

All appropriations discussed as part of this budget relate strictly to the day-to-day general fund-operating budget supported by the 5.350 mills levied against property taxes (4.602 mills is required local effort).

GUIDELINES:

Major Budget Assumptions:

The overall assumptions used for development of appropriation estimates are derived from the Board's Goals and Priorities, strategies and outcomes, state mandated curriculum requirements, enrollment projections, long-range plan priorities, fixed costs and other operational priorities. In the following discussion, major budget assumptions are presented by object of expenditure:

A. **School Site Salaries** - Comprised of teachers, para-professionals, principals and assistants, other instructional support staff, secretarial, clerical, and custodial. Expenditures in this category are budgeted based on projected enrollment and required positions as identified by the Principal and Executive Director. Average salary by job type is used to compute budgeted dollars.

B. **Fringe Benefits** - Retirement and Social Security are based on published rates and applied to each calculated unit and/or position. Non-retirement benefits are based on historical enrollment and/or the number of budgeted positions. Health insurance costs are calculated based on actual participation rates, actual Board costs, and converted to a standard per employee health cost. Total district benefits, including all types of benefit insurance, range from 36% to 63% of total salaries. (See page 249).

C. **Purchased Services** - (also known as flex) - Expenditures in this category represent a combination of fixed and variable cost components.

1. Fixed Costs - Labeled fixed costs due to the nature of the items involved not being directly related to student enrollment – utilities, insurance, and certain contracted services – the requirement for resources is determined by factors outside the School Board's control. The budget is based on historical trends adjusted for estimated effects of inflation and actual rates for insurance purposes.

2. Other Purchased Services - Excluding the fixed or mandated costs above, the remainder of purchased services

represents requested uses of the school budgets for operating expenses.

D. **Supplies and Materials** - (also known as flex) - The budget for this category is based on approved budget requests from schools. Included in this category are textbook allocations funded by the State. These expenses cover most of the classroom operational expenses.

E. **Capital Outlay** - (also known as flex) - The funds in this category represent uses of approved requests for items such as fixtures, equipment and minor furniture and other related capital items - included as part of the district's operational budget.

F. **Other Expenditures** (also known as flex) - The budget for this category is primarily for miscellaneous uses of dollars budgeted to the school.

HOW TO READ THE BUDGET

This budget is consistent with the State Department of Education's "RED BOOK" format, which is also known as CAMIS (Cost Analysis Management Information System).

It would be unreasonable to expect those reviewing the budget to spend the many hours necessary to become familiar with the coding structure, but it would be helpful to become conversant with the following definitions and descriptions.

FUND: The books and financial records of the Leon County School Board are maintained using the fund concept of accounting. The National Council on Governmental Accounting and Financial Reporting Principles defines fund accounting as follows:

"A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations."

To expedite management control and facilitate legislative oversight budgeting, procedures also segregate various funds. The following funds, programs, and activities are included in this document. The numbers beside the alphabetic description are used in the accounting system for coding purposes:

FUNDS: Governmental Funds:

100 General Fund
200 Debt Service Funds
300 Capital Projects Funds
400 Special Revenue Funds
410 Food Service Fund
420 Federal Contracted Programs Fund
001 Permanent Funds
700 Proprietary Funds
800 Fiduciary Funds

(1) **THE GENERAL OPERATING FUND:** These funds cover day-to-day expenses for salaries; benefits; purchased services; energy; materials and supplies; furniture; fixtures; equipment; and other expenses for all employees not hired through a federal grant or food service activity.

(2) **THE DEBT SERVICE FUNDS:** These funds are used to account for the payment of interest and principal of general long-term debt. These funds incorporate repayment on the voter-approved General Obligation Bond Issue (GOBI), as well as several state bond issues incurred on behalf of the Board. Debt payments on any capital outlay related loans, such as a Certificate of Participation (COP), are also paid in this fund.

(3) **THE CAPITAL PROJECTS FUNDS:** These funds are used to account for the acquisition or construction of capital facilities.

(4) **THE SPECIAL REVENUE FUNDS:** These funds are used to account for operations for which revenues have been specifically designated by law or contract. These revenues cannot be diverted to other uses. These funds generally incorporate food service operations and all federal projects.

(5) **THE PERMANENT FUNDS:** These funds are used to account for resources that are legally restricted to the extent only earnings, and not principal, may be used for purposes that support the government's programs.

(6) **THE PROPRIETARY FUNDS:** These funds are used to account for a government's business-type activities. For example, this fund would be used for an activity that received a significant portion of its funding through user charges.

(7) **THE FIDUCIARY FUNDS:** Fiduciary funds should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The Voluntary Employee's Benefits Trust is a trust administered by the Board on behalf of school board employees. It would be reported as a fiduciary fund.

REVENUES are categorized by fund, source, and appropriation. Since law usually determines revenues, revenue accounts are structured by source (federal, state, and local) and specific appropriation.

The District receives federal revenue through two methods: (1) Directly from the federal source and (2) indirectly from a second party. Less than 10% of all federal revenue is received directly from Federal sources. Those include student financial aid and revenues for salaries of Reserve Officer Training Candidate (ROTC) instructors. The greatest portion of the indirect federal revenues comes to the District from the Florida Department of Education (FDOE). FDOE is the primary recipient of the funds and it is their responsibility to allocate them to Districts based on approved Federal applications.

State revenue comes to the District in restricted and unrestricted amounts. Restricted revenues, such as revenues specifically for instructional materials or transportation, must only be spent for those purposes. Other restricted state revenues include state grants received upon approval of the grant applications. Unrestricted state revenues may be spent for any lawful purpose. For example, Florida Education Finance Program revenue, generated on a program per student basis, can be used for any lawful educational purpose, as long as eighty (80) to ninety (90) percent is spent within the program the revenue was derived from.

Local revenues are generated through property taxes. The revenue sources all districts in the state levy without public approval are the Required Local Effort (RLE), Discretionary Millage, Supplemental Discretionary Millage, and the 1.50 mill Capital Outlay. The Required Local Effort Millage is set for each district by the state legislature and it must be levied for districts to receive the matching state portion of the FEFP. The matching state portion for Leon County Schools is approximately 49.6% of the total gross FEFP ($240.4 million). The total RLE portion of the FEFP is 29.7% of the gross FEFP. The total state portion of the gross FEFP is 65.5%. The Discretionary Millage can be levied for a maximum of 0.748 mills, and is $11.6 million (4.8% of FEFP). This revenue may be used for any lawful educational purpose. The state adds additional funding to Districts ($3.8 million for LCS) that levy this millage so that it equals at least the state average multiplied by the District's UFTE. The State average is $459.37 per UFTE. Leon County Schools average per UFTE is $345.35 for the 0.748 levy. Leon County Schools receives an additional $3.8 million (an additional $114.02 per UFTE) to attain the state average level of funding.

Revenues raised from the 1.50 mill Capital Outlay levy ($23.3 million) (page 132) primarily may only be used for capital outlay purposes. Exceptions are the ability to transfer a portion of these funds for emergency and preventative maintenance ($3.95 million in FY 2017) and the ability to use these funds to pay for property liability insurance premiums. Approximately $1 million of the 1.5 mill Capital Outlay is transferred to the General Fund to pay for approximately $1 million (pages 90, item 3 and page 131) of premium for property liability insurance.

A voter approved ½ cent sales tax is levied for Capital Project purposes. Revenue in the amount of $20.9 million (page 132) has been budgeted this fiscal year. This revenue source ends after December 31, 2027.

Other local revenues include various dues and fees for fee paid programs, gate receipts for extracurricular events, and donations.

EXPENDITURES are segregated for reporting purposes by **cost center**, **function**, and **object**.

COST CENTER is a school, department, or location.

FUNCTION means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions, which are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into six broad areas.

- **Instruction (5000's)** – The activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Instruction is further classified as Basic (K-12), Exceptional, Career Education, Adult General, Prekindergarten, and Other Instruction. "Other Instruction" is provided for programs such as recreation and leisure courses, Lifelong Learning programs or Adults with Disabilities.

- **Instructional Support Services (6000's)** – Provides administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Instructional Support Services exist as adjuncts for the fulfillment of behavioral objectives of the instruction functions, rather than as separate entities. The major cost for Instructional Support is personnel, although some supplies and operational costs are generated in Instructional Support Services include Student Personnel Services (Encompasses attendance and social work, guidance services, health services, psychological services, parental involvement, and diagnostic and child specialists), Instructional Media, Instruction and Curriculum Development Services, Instructional Staff Training Services, and Instructional Related Technology.

- **General Support Services (7000's)** – Activities associated with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and students. This includes salaries and expenses for the Board, General Administration (Superintendent's Office), School Administration (Office of the Principal), Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services (Planning, Research, Development and Evaluation Services, Information Services, Statistical Services, Personnel Services, Internal Services).

- **Maintenance of Plant (8100)** - Activities concerned with maintaining the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventive maintenance.

- **Administrative Technology Services (8200**) – Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems and processing data for administrative and managerial purposes.

- **Community Service (9100)** – Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include non-instructional services provided by the school system for the community.

- **Debt Service (9200)** – To record expenditures related to the issuance and retirement of debt, including issuance fees, principal and interest payments, and other debt related expenditures.

- **Other Capital Outlay (9300)** -To report capital expenditures not related to the acquisition and construction of facilities.

The following numeric system is prescribed by the "Redbook" to account for the different functions:

5000	Instructional Services
6100	Pupil Personnel Services
6200	Instructional Media Services
6300	Instruction and Curriculum Development Services
6400	Instructional Staff Training Services
6500	Instructional Related Technology
7100	Board of Education
7200	General Administration
7300	School Administration
7400	Facilities Acquisition and Construction
7500	Fiscal Services
7600	Food Services
7700	Central Services
7800	Pupil Transportation Services
7900	Operation of Plant
8100	Maintenance of Plant

8200 Administrative Technology Services
9100 Community Services
9200 Debt Service
9700 Transfer of Funds

This numeric system is used for reporting purposes to the Florida Department of Education and for monthly budget amendments to the Board.

OBJECT means the goods purchased or the service obtained. There are eight major object categories. The numeric system prescribed by the Redbook used for reporting to the Florida Department of Education and for presenting budget amendments to the Board accompanies each object description.

100 Salaries
200 Benefits
300 Purchased Services
400 Energy Service
500 Materials and Supplies
600 Capital Outlay
700 Other Expenses
900 Transfers

MEASUREMENT BASIS FOR BUDGET REVENUES AND EXPENDITURES

Generally accepted accounting principles for governmental entities are established by the Governmental Accounting Standards Board (GASB) and provide the foundation for financial accounting and reporting for school districts.

Basis of accounting refers to when revenues, expenditures, expenses and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Generally accepted accounting principles require the use of the modified accrual basis of accounting for governmental funds. This means the revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

Proprietary and fiduciary funds utilize the "full accrual" basis of accounting. That is, revenues and expenses are recognized when they occur, regardless of the timing of the related cash flows.

The Leon County Schools use the modified accrual for the governmental funds (general, special revenue, debt service, capital projects, and permanent).

Most grants accounted for in the special revenue funds require the expenditure of funds as the primary determinant of eligibility for funding. Therefore, the date of expenditure becomes the point of revenue recognition for the grant.

An encumbrance system which charges each purchase order, contract, or salary commitment to an appropriation is used as part of the budgetary accounting system. These transactions cease to be encumbrances when paid, canceled, or when the actual liability is recorded.

In June, 1999, the GASB issued Statement 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments which required all governments, including special-purpose governments such as school districts, to implement a new financial reporting model. Leon County Schools reported the year-end results for fiscal year 2001-2002 in this format for the first time. The model includes management's discussion and analysis (MD&A), basic financial statements, notes to the financial statements, and certain other required supplementary information (RSI) other than MD&A.

- The MD&A is a component of Required Supplementary Information (RSI) that precedes the financial statements.

- The basic financial statements include 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

PLEASE NOTE: for all columns of figures presented throughout this document, when a heading indicates "actual" it is displaying actual expenditures. When a column indicates "estimated" it is displaying the projected budget.

The government-wide financial statements report information for the government as a whole, except for fiduciary funds. These statements reflect the economic resources measurement and the full accrual basis of accounting.

The fund financial statements for governmental, proprietary, and fiduciary funds follow government-wide financial statements. The governmental and enterprise fund statements reflect major funds and combined non-major funds rather than a fund-type presentation. Reconciliation is required to explain the differences between the change in fund balances reported in the fund financial statements and the change in net assets reported in the government-wide financial statements. Reconciling items arise from differences in the measurement focuses of accounting between the statements, and certain required eliminations.

RSI is supplementary financial information that must be presented with the basic financial statements. Required budgetary comparisons include the original and final budgets for the general fund and each major special revenue fund that has a legally adopted annual budget.

One of the primary differences between the government-wide statements and the fund financial statements is the measurement focus and basis of accounting. The government-wide statements reflect the economic resources measurement focus and the full accrual basis of accounting, while the fund financial statements for governmental funds continue to reflect the current financial resources measurement focus and the modified accrual basis of accounting.

The budget is constructed to address the requirements of GASB 34 as it relates to the chart of accounts, student internal funds, and fiduciary funds.

FISCAL MANAGEMENT POLICY

6210 - FISCAL PLANNING

The School Board shall collect and assemble the information necessary to discharge its responsibility for the fiscal management of the School District and to plan for the financial needs of the educational program. The Board shall also maintain both short and long range projections of District financial requirements.

Pursuant to Florida statutes and Policy **6220**, the Board shall develop, advertise, and then approve a budget for each fiscal year. The budget shall provide for the equitable distribution or resources.

In addition, the Board shall also develop a Five (5) Year Capital Work Program and a Five (5) Year Long-Range Budget Projection.

Costs shall be contained, where possible, so that annual expenditures do not exceed the annual resources. Furthermore, the Board shall strive to maintain an unreserved fund balance in its operating funds equal to three percent (3%) of the sum of the annual revenues and transfers in, minus revenue payments to charter schools; any use of such funds to satisfy projected District obligations, such as funding provisions of a union contract or supplementing the capital work program, shall be approved by the Board. Therefore, recurring revenue estimates from existing sources shall serve as the ceiling for the Superintendent's recommended annual budget. Capital expenditures shall be funded from a local millage levy of one and one-half (1 1/2) mills, the local impact fees, and State capital outlay sources, unless the Board specifically directs otherwise in advance of drafting the budget.

As required by Florida statutes and Board Policy **8310** - Public Records, all records related to the annual budget, the Five (5) Year Capital Work Program, and the Five (5) Year Long Range Budget Projection shall be open to the public for inspection.

It is understood that the District's records and financial statements shall be audited by the Auditor General, State of Florida or in those years not audited by the State Auditor General; by a contracted certified public accounting firm. The auditor shall prepare and submit to the Board an annual review and opinion of said records.

The Superintendent shall develop (update as needed) the administrative procedures necessary to provide for an equitable distribution of resources within the District and for the regular review of the fiscal budget (Five (5) Year Capital Work Program and the Five (5) Year Long-Range Budget Projection).

F.S. 11.45, 218.39, 1001.42, 1010.30, 1013.35

6220 - BUDGET PREPARATION

The District's operation and educational plan is reflected in its budget. The financial activities of the District shall be carried out in accord with the budget that is recommended by the Superintendent and adopted by the Board.

The budget shall be prepared in the form recommended by the State Department of Education. Adjustments to the original budget shall be made in accordance with the rules of the Board and in accordance with F.A.C. 6A-1.006.

As required by Policy **6210** – Fiscal Planning - the budget shall include budgeted reserves.

Furthermore, the School Food Services Fund shall be operated on a self-supporting basis utilizing Federal and State revenues, as well as customer revenues. The prices for meals shall, therefore, be maintained at a level adequate to sustain a balanced budget.

The Superintendent shall present the budget for review and adoption in accordance with the Truth in Millage (TRIM) calendar. After approval by the Board, the budget shall be submitted to the State Department of Education.

The District shall adhere to a policy of full and open public disclosure of its financial activities.

F.S. 1001.42, 1011.01
F.A.C. 6A 1.002, 6A-1.006

6144 - INVESTMENTS

PURPOSE

The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of the School Board. These policies are designed to maintain the prudent management of public funds, the availability of operating and capital funds (when needed) and an investment return competitive with comparable funds and financial market indices.

SCOPE

In accordance with F.S. 218.415, this investment policy applies to all cash and investments held or controlled by the Board with the exception of pension funds, trust funds and funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Funds held by State agencies (e.g., Department of Education) are not subject to the provisions of this policy.

Type of Procedure:	Finance	Procedure No.:	C-1
Title:	Budgetary & Expenditure Requirements	Policy No.:	6210
Authority:	1001.41, F.S.	Date Issued:	TBA
Florida Statute:	1010.01-21, 1011.01-18, F.S.		
State Board Rule:	6A-1, 6A-2, 1.002, 1.004, 1.0071		

PURPOSE

To outline the expectations for cost center accountability in managing fiscal resources.

PROCEDURES

1. General Requirements

   A. Fiscal accountability and ownership resides with the cost center or project administrator. (Reference district fiscal performance expectations).
   B. Planned expenditures shall be reviewed for adequate budget and accurate coding by the site administrator or their designee prior to incurring the expense.
   C. The cost center or project administrator shall process accurately and timely all purchase orders, travel vouchers, PAFs, PCFs, adjustment and amendment requests.

2. Cost Center Requirements

   A. Annual budgets shall be correlated to School Board goals and objectives, Division/Department objectives, and/or School Improvement Plans and submitted by the required due dates.

   B. Monthly and end-of-year (June) payroll reports shall be submitted timely and accurately.

   C. All invoice or receiving reports must be submitted to Finance or the appropriate support area within ten (10) workdays of receipt by any cost center, and no later than the sixth (6th) workday of July for end-of-year closeout processing.

   D. Each location will utilize the Skyward Finance screen online access method as the primary source of system-generated budget and expenditure monitoring and transaction processing.

   E. No purchase orders older than eleven (11) months shall be held without specific justification to the appropriate supervisor and CFO. All purchase orders dated twelve (12) months or more will automatically be canceled unless authorized as an exception.

   F. No expenditure shall be authorized, or obligation incurred, which is in excess of a budgetary appropriation, which is controllable by the cost center administrator. If an excess budgetary situation occurs it shall be amended immediately in accordance with the budgetary control system.

   G. Each administrator shall monitor their budget no less than once per month and include the following:

      (1) A "checkbook balance" process to maintain an active and current tracking of their individual budget(s).

      (2) Timely and accurate adjustment and budget amendment requests.

(3) (a) Budget amendments are to be processed online as required by the budgetary control system.

H. Payroll to Finance post reports shall be monitored monthly for proper account coding especially as it relates to projects, categorical funds and source of funds.

I. Appropriate PAF or PCFs are to be properly completed for any changes required and submitted to the appropriate supervisor, Personnel and Payroll.

J. No site administrator shall close out a fiscal year operation prior to clearing payables to the district (i.e., field trips, etc.)

3. Additional Instructional Cost Center Requirements

A. Annual staffing plan changes shall be reviewed and prioritized by staff for district-wide priority considerations.

B. Administrative coordination of the staffing plan shall be the responsibility of the Superintendent's designee.

C. Instructional staffing plan allocations shall be based on methods defined within the Board-approved staffing plan documentation. These include:

(1) One adjustment (either positive or negative) made to the staffing plan after the October FTE count with exceptions to be noted in annual staffing plan updates. Adjustments due to FTE changes shall be made within ten (10) workdays of the certified count submitted to DOE for both the October and February FTE counts.

(2) All adjustments for increases or decreases in staff units are to be within the total staffing allocations approved by the Board.

(3) The "Unit Change Form" document will be used to make any change in dollars or other staffing plan adjustments and must be signed-off by all appropriate departments. This document becomes the audit trail for all changes to the approved staffing plan.

D. Special staffing plan allocations shall be based on individual assignments and criteria established with the Board annually and approved by the Superintendent's designee responsible for the staffing plan.

E. All allocations of dollars within the staffing plan shall be in compliance with state program spending requirements.

F. All categorical program expenditure (current year and carry forward) are required to be within the special allocated funded amounts unless specifically supplemented and approved by Board action. All program requirements must be met and expenditures monitored by the appropriate administrators.

G. Each annual staffing plan calculation shall set aside the necessary FTE dollar reserves, which will not be utilized until after October, and/or February FTE counts. The set aside reserves shall be based on WFTE dollars and shall be calculated and included as part of the total staffing plan costs.

H. Any distribution of unexpended funds and carryover balances as an incentive for effective and efficient management shall be incorporated as part of the staffing plan narrative and will be subject to annual fiscal availability and final approval by the Superintendent and School Board.

Cross Reference:

Finance/Accounting Manual
Red Book Accounting Manual

BUDGET PLANNING PROCESS

BUDGET PHILOSOPHY

The traditional approach to budgeting is one, which emphasizes input by organizational sites/units and by objects of expenditure within each organization. Use of the traditional approach enhances program budgeting developed in conjunction with site-based school improvement plans. Budgets for instructional programs tend to overlap organizational sites/units and dictate the use of program budgeting to accomplish outcomes defined in school site improvement plans.

The Leon County School Board utilized the traditional line item quasi-zero based approach in developing budgets for the General Operating Funds and Special Revenue Fund (Food Service/Child Nutrition & Federal Projects). District cost centers established budgets based on expected performance outcomes. The Debt Service Fund utilizes the traditional approach of identifying expenditures by specific object. This section requires no organizational unit input other than mandatory calculations made by the Finance Department to determine the necessary millage to be levied for payment of principal, interest, agent fees and other expenses. The Capital Improvement Fund utilizes more of a defined program approach, since the major emphasis is centered on the total project rather than individual components of a given project.

COMPREHENSIVE LONG-RANGE PLAN

The annual budget submitted should be consistent with and contribute to the implementation of a planned long-range school program for the school district.

The foundation of the plan is the district's mission statement and goals. Individual organizational sites develop annual strategies and improvement plans in support of the stated Superintendent's and Board's Goals and Priorities and relate these benchmarks to their budget development process. These same goals and priorities will continue to guide the development of strategies and improvement plans to accomplish district-wide objectives.

Each school and department's budget priorities are tied to the District's long-range plan to some degree. Schools develop site-based school improvement accountability plans that address key areas such as training. Each school's plan is monitored by the appropriate Division Director to ensure compliance and implementation. Departments develop district-wide plans as the basis for priority funding which relates directly to levels of service in support of the individual school improvement plans and the district-wide educational program. Funded priority plans are formally evaluated by the appropriate executive staff.

Included within this executive summary is an analysis of prior year performance trends and/or highlights. See pages 44-46 and 228-238.

SUMMARY OF LOCAL BUDGET LAW

The budget process is controlled by the laws of the State of Florida. *Florida Statutes*, Chapters 200 and 1011 set forth the budget and related systems; the form of the annual budget; the use and calculation of the property appraiser certified tax roll; minimum requirements of the Florida Education Finance Program (FEFP); the requirement for a balanced budget; adoption parameters of the tentative budget; two required public hearings; formal submission requirements and implementation of the official budget. *Florida Statute*, Chapter 1011 addresses the required uniform records and accounts and expenditure guidelines.

The annual budget submitted shall be consistent with and contribute to the implementation of a planned long-range school program for the district.

SIGNIFICANT POLICY, PROCEDURAL, RULES OR REGULATORY STATEMENTS

Investment Parameters:

School Board Policy 6144 is "designed to maintain the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices."

Debt Management: Several sections of *Florida Statutes* (1011), State Board Rule (6A-1), and Articles of the State

Constitution (VII and XII) limit a school not to exceed levying more than six (6) mills for servicing bonded debt except with specific approval by the State Board. The district is prohibited from issuing school bonds in excess of ten percent (10%) of the non-exempt assessed valuation of the district without State Board approval (legal debt margin). Debt is normally incurred to retire bonds or loans or created to finance the construction/remodeling of schools or related facilities. Retirement of bonded debt is structured to be retired on a level basis over the life of the issue. Existing long-term debt for the district totals approximately $188 million as of the beginning of the fiscal year. It will be approximately $175 million by June 30, 2017.

Florida Statute 1011.051 was amended by Senate Bill 6-A Section 11 in January 2009 requiring school districts to maintain an unreserved general fund balance at least equal to 3% of the projected general fund revenues. If it falls below 3%, the Superintendent must provide written notification to the district school board and the Commissioner of Education. If it falls below 2%, the Superintendent must provide written notification to the school board and the Commissioner of Education, and submit to the Commissioner of Education a plan to avert a financial emergency. An emergency reserve of 1% is maintained for emergencies and unforeseen needs of a non-recurring nature. The current General Fund assigned and unassigned fund balance is approximately $11. million, which is equivalent to 4.19% of the general fund revenues and transfers (pages 81,89).

Expenditure Parameters: Expenditures may exceed the amount budgeted by object and function, provided the amount expended in the applicable fund does not exceed the amount budgeted for that fund and provided that the School Board approves the expenditure and amends the budget at a scheduled meeting in the following month within established timelines for final budget amendments. The expenditures for the month ending June 30 may temporarily exceed the amount budgeted by object and function provided the School Board approves a budget amendment and amends the budget within thirty-one (31) total days after the closing date of the financial records at the end of the fiscal year or within established statutory guidelines for Board approval of final budget amendments, whichever occurs first. An electronic budgetary control process prevents non-salary expenditures from exceeding line-item budgets. Salary and benefit budgetary control is managed by a position control process and individual site accountability and monitoring.

Encumbrances: An encumbrance system which charges each purchase order, contract or commitment to an appropriation is required by State Accounting Standards. These transactions cease to be encumbrances when paid, canceled, or when the actual liability is recorded.

PURPOSE OF THE BUDGET

The purpose of the budget is to provide a plan of financial activities embodying estimates of proposed expenditures for a given period and purpose along with the proposed means of financing the plan. To achieve this basic objective, a comprehensive budget system is integrated within the financial accounting system.

Detailed budget planning allows a school district to reflect its educational values and needs. The structure and format provided by a well-designed budget, promotes rational decision making when allocating resources and prioritizing the importance of district services.

KEY OBJECTIVES OF THE BUDGET PROCESS

- Provide a framework to assist in the formulation of an integrated plan of operation and in the understanding of how each program's activities contribute to the goals and educational priorities and needs of the school district.
- Provide a means of communication through the budget process to school district staff and community by stating the objectives/activities of each area and the funds necessary to achieve them.
- Provide a means for relating estimated costs and actual costs to specific programs/activities.
- Provide the historical data required for realistic budget preparation and related monitoring, assessment and planning decisions.
- Achieve consistent budgeting and reporting.

BUDGET PLANNING INTEGRATION

The Leon County Schools' Budget/Planning process provides for a district-wide and site-specific process to annually relate goals, objectives, strategies and resources. Operating within the State of Florida's System of School Improvement and Accountability goals, the School Board has adopted a five-year plan with goals and student outcomes that support the state effort. The plan is annually reviewed and updated based upon changing factors in the community and state. School Board priorities were established to attain these goals.

Each school site, utilizing a School Advisory Council consisting of parents, staff and students, annually reviews data about their school related to the district and state goals. From their identified needs, the sites determine improvement objectives, strategies and required resources. These annual improvement plans are then reviewed at the district level and approved by the School Board.

The unique challenge the district faces is to balance the resources for district-wide operations and support for schools on a long-term basis, while enhancing individual school flexibility to develop creative strategies to meet annual special needs. Flexibility in the use of resources at the school site level has been a significant change in the way of work and supports the movement statewide and nationwide toward increasing quality through increased decision making and problem solving at the site level.

District policies and procedures have been developed and revised over the past several years to reflect this approach and ensure coordination of the planning and budgeting efforts.

In developing budget considerations for the fiscal year (July 1 through June 30) several factors (input) were used to establish funding priorities. Included as part of the initial planning were:

- School Board Philosophy
- Superintendent's and School Board's Goals and Priorities
- School Site Improvement Plans
- Enrollment and FTE Projections
- Instructional Staffing Plan Anticipated Needs
- Revenue Projections and Concerns
- Educational Program Initiatives
- Legislative Impacts
- Performance Based Budgeting Concepts
- Economic Conditions
- Organizational Changes
- Fixed and Mandated Cost Estimates
- District-Wide Department Objectives and Strategies

This information was used by the Leadership Team, Capital Outlay Committee, and the Staffing Plan Committee in determining spending strategies and priorities. The strategies included:

- Establishing the classroom as the primary funding focus.
- Increase the minimum emergency fund balance towards the revised policy.
- Budgets for the instructional staffing plan and district-wide departments, when feasible, allowed for growth and selected areas for inflation.
- Quasi-zero based budgeting for district-wide departments based on performance outcomes.
- Funding of equitable salary increases for all employees.
- Allocation for key priorities for reading, writing, math and science.

The initial tentative proposed budget was compiled by the Finance Department and presented on July 26, 2016 to the School Board for approval to advertise. The tentative budget was presented at the first public hearing on August 2, 2016. Prior to the tentative budget public hearing, the budget and required tax notices were advertised in a major newspaper (*Tallahassee Democrat*) and were (are) available for public viewing. The final budget hearing and approval was September 6, 2016.

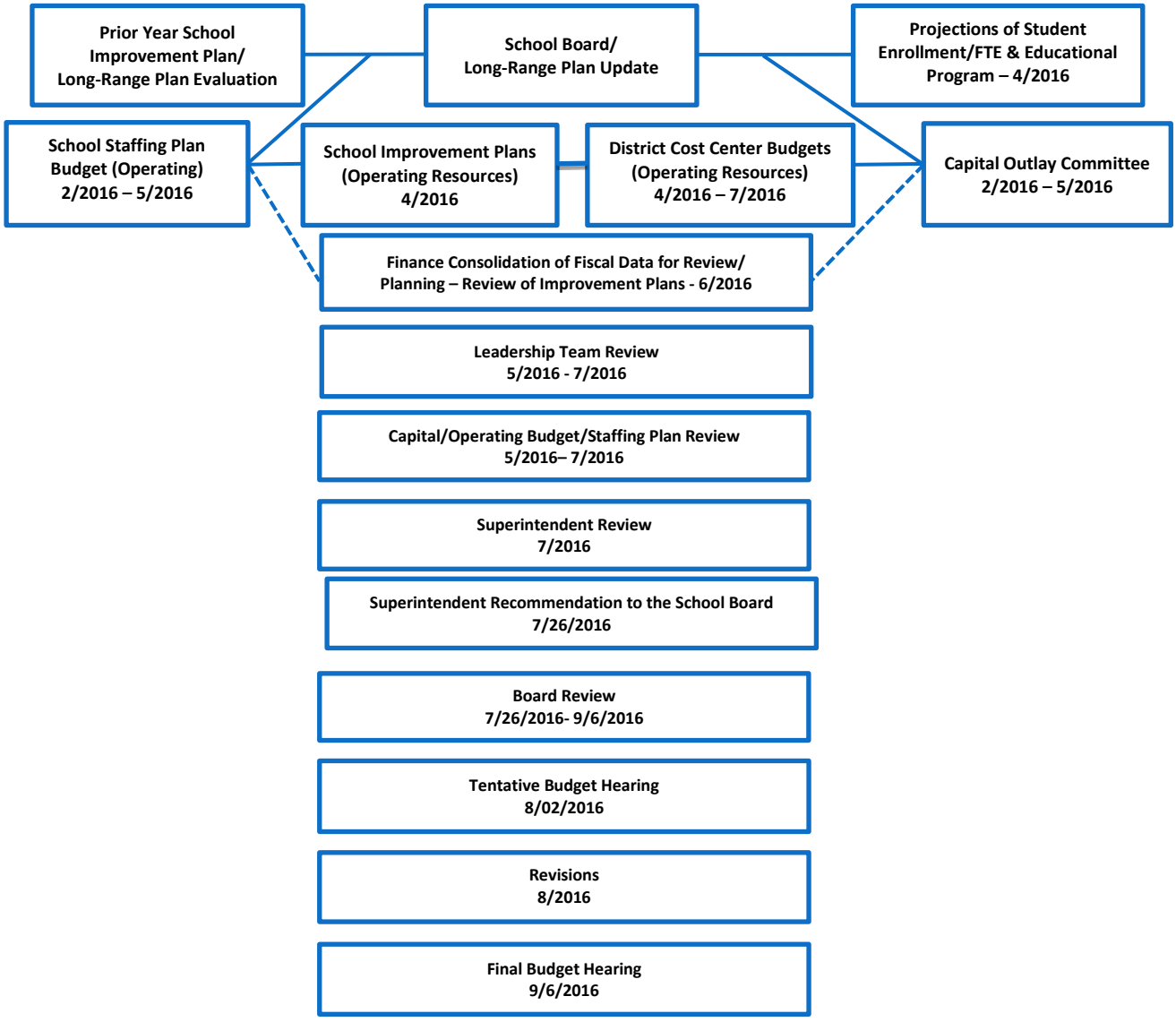
The flow chart on the following page illustrates how the annual budget planning process.

BUDGETARY CONTROL

Estimated revenues are forecast on an annual basis and adjusted monthly based on confirmed adjustments to the individual revenue sources in accordance with State laws and generally accepted accounting principles. Estimated revenues are limited to those items that are normally to be expected from statutory, constitutional and/or reliable sources. Revenues of doubtful nature, contingent sources or revenues that may appear are not included. Proposed expenditures are limited to the total of estimated revenues and beginning fund balances. Any forecast, significant change in annual revenue or expenditures expected to exceed bottom-line function control are processed as a formal budget amendment in writing to the School Board on a monthly basis.

Non-salary budgets are controlled by a fully computerized budgeting control system. Use of this vehicle enhances management control of all non-salary budgets. Budgetary editing is performed at the purchase requisition site and follows through to invoice payment. Editing is accomplished by fund, account codes, project and cost center.

ANNUAL BUDGET PLANNING PROCESS



Salary and benefit budgets are controlled with the aid of a computerized position control file. In accordance with the current policy, total positions and related budgets are approved by the School Board. Under normal conditions, new hires and/or replacements are approved only when vacancies exist and are submitted to the Board for approval. Any request for positions above the adopted budget requires School Board approval, proper legal advertising and a potential budget revision.

BUDGET AMENDMENTS

Florida Statute and Board procedure provide for formal monthly budget amendments to be compiled, submitted, reviewed and approved by the School Board. State law and local practice only require formal amendments when the combined major function bottom-line is exceeded.

On a monthly basis a formal consolidated budget amendment is submitted to the School Board for review and approval. Throughout each calendar month each school and district site can process automated amendments within the fiscal parameters established by the Board and administered by the Finance Department. Budget changes can only occur within identified areas. Fiscal policy and procedure serve as guidelines in this process (reference pages 54-57).

Individual sites have the option of using manual budget amendment forms or the automated system. Expenditure control is maintained within state guidelines established by the accounting codes referenced in the *Organizational Section, pages 50-53.*

INTERNAL CONTROLS

School District management is responsible for establishing and maintaining an internal control structure to ensure the assets of the school system are protected from loss, theft or misuse and to ensure adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance the following objectives are met:

- The cost of a control should not exceed the benefits likely to be derived; and
- The valuation of costs and benefits requires estimates and judgments by management.

SINGLE AUDIT REQUIREMENTS

As a recipient of Federal, State and local financial assistance, the School Board is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the School Board.

Section 11.45, *Florida Statute*, requires the Auditor General to annually make financial audits of the accounts and records of district school boards in counties with populations of fewer than 125,000, according to the most recent federal decennial statewide census. The Auditor General shall (at least once every 3 years) make financial audits of the accounts and records in counties with populations of 125,000 or more. For each of the 2 years the Auditor General does not make the financial audit, each district school board shall contract for an independent certified public account to perform a financial audit. Additionally, the Auditor General may conduct financial audits and performance audits of these entities at any time.

In accordance with Section 1011,07, *Florida Statutes*, and Rule 6A-1.087, Florida Administrative Code (rules promulgated by Florida State Board of Education), the Board shall provide for an annual audit of the district's internal funds. The Board has its own internal auditing staff to perform this function.

As part of the School Board's single audit, tests are made to determine the adequacy of the internal control structure, including the portion related to federal financial assistance programs, and to determine the School Board has complied with applicable laws and regulations. The School Board's single audit for the fiscal year ended June 30, 2014, indicated there were no significant violations of applicable laws or regulations. The fiscal year 2015-2016 audit is currently in progress and is expected to be completed by March 2016.

FINANCIAL SECTION

FINANCIAL SECTION OVERVIEW

The purpose of this section is to display all budgeted revenues and expenditures of each major fund in summary form to establish a "big picture." The "big picture" reflects a total educational budget of $513.1 million *(reference page 64)*.

The profile of the school district is designed to help readers obtain a better understanding. It is difficult to develop a financial and educational plan without considering the impact of the national and state economy on the state revenue inflow. This review of state revenue sources, which is driven by the state economy, attempts to provide a basis from which current and future decisions are considered *(reference the Information Section, pages 174-190)*.

The consolidated schedules, which review revenues and expenditures, explore alternatives for viewing how expenditures occur by examining the type of services provided (function) and the expenditure obtained (object).

BUDGET SUMMARY

The budget for Leon County Schools is $513.1 million consisting of the General Fund ($297.7 million); the Special Revenue Fund ($56.5 million); the Debt Service Fund ($50.3 million); the Capital Projects Fund ($108.6 million); and the Trust and Agency Fund ($40 thousand) *(reference page 64)*.

The General Fund ($297.7 million) comprises 58 percent of the budget (reference page 64) and is the fund most discussed because it serves day-to-day operating needs of the District, such as payment of teacher and bus driver salaries. Expenditures for personnel salaries and benefits average 80% of the total outlays each year. The budget includes $212.9 million (74.5% of total budgeted expenditures) *(reference page 95)* for salaries and benefits. By the end of the year, 80% to 85% of the actual expenditures will be expended for salary and benefits, based on historical trends. Almost 80% of day-to-day expenditures are incurred in direct/indirect support of the classroom.

The Special Revenue Fund ($56.5 million, 11 percent) *(Reference page 64)* is comprised of Food Service ($17.3 million), and Federal Contracted Programs ($39.2 million). The Food Service Program provides approximately twenty-two thousand meals daily at forty-four (44) different centers. Federal Contracted Programs are federally funded programs that serve special needs of students throughout the District. A significant portion of the federal programs target low performing students (Title I, $8.8 million) and students with disabilities (IDEA $22.9 million).

The Debt Service Fund ($552.5 million, 10 percent) *(reference page 64)* is established to pay principal and interest for long term liabilities. The funds noted in this section of the budget incorporate payment on Certificates of Participation, a Florida Statute 1011.14 loan used to purchase 30 school buses, a sales tax bond issued in FY 2014, a Bus Lease Purchase issued in FY 2015 to purchase 50 compressed natural gas (CNG) buses, and several State Bond issues incurred over the past several years.

The Capital Projects Fund ($108.9 million, 21 percent) *(reference page 64)* reflects the School Board's commitment to provide quality educational facilities encompassed by a safe and healthy environment for learning. This budget addresses remodeling and renovation of current facilities; new construction needs; purchases of school buses; expenditures for land and land improvements; and purchases of furniture and equipment to replace and augment current levels of these assets.

The Trust and Agency Fund ($40 thousand) *(reference page 64)* is for assets held by the School District acting in the capacity of trustee or agent for external entities. The only trust fund (Frank Stoutamire Trust) can be spent only for vocational education scholarships.

Even though the funds are accounted for separately, they function as one cohesive unit to fiscally appropriate the resources the District requires to serve over thirty-three thousand (33,687) students.

LEON COUNTY SCHOOL BOARD
2016-2017

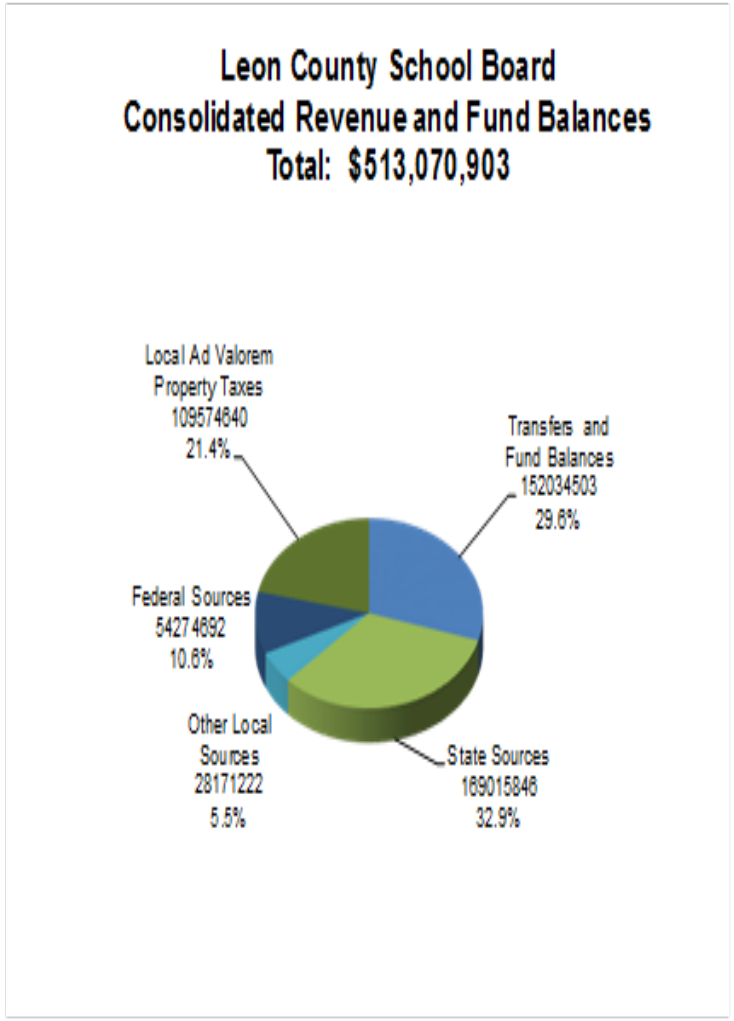
BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF LEON COUNTY, FLORIDA ARE 9.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

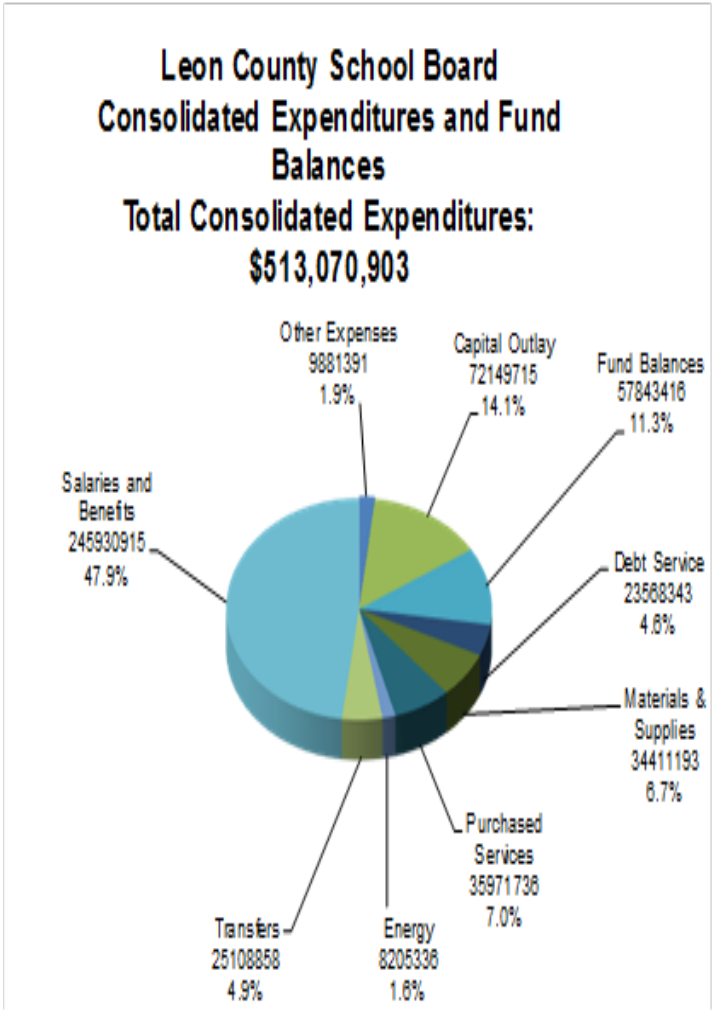
PROPOSED MILLAGE LEVY:	FISCAL YEAR 2016-2017
LOCAL EFFORT	4.602
DISCRETIONARY	0.748
CRITICAL NEEDS	0.000
CAPITAL OUTLAY	1.500
DEBT SERVICE	0.000
TOTAL	6.850

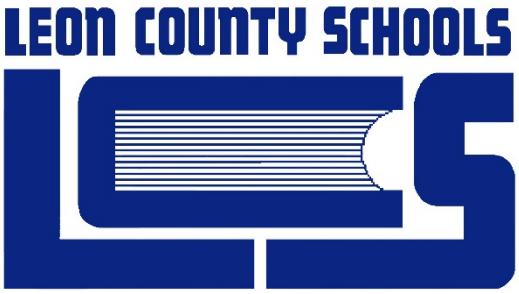
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	TOTAL ALL FUNDS
FEDERAL SOURCES	$300,385.00	$51,187,927.83	$2,786,379.00	$0.00	$0.00	$54,274,691.83
STATE SOURCES	$166,189,351.77	$168,000.00	$1,301,062.00	$1,357,432.00	$0.00	$169,015,845.77
LOCAL SOURCES	$91,882,208.67	$1,649,300.00	$0.00	$44,214,338.00	$15.00	$137,745,861.67
TOTAL SOURCES	**$258,371,945.44**	**$53,005,227.83**	**$4,087,441.00**	**$45,571,770.00**	**$15.00**	**$361,036,399.27**
TRANSFERS IN	$4,900,000.00	$0.00	$20,208,856.00	$0.00	$0.00	$25,108,856.00
OTHER FINANCING SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FUND BALANCES (July 1, 2016)	$34,380,085.04	$3,504,346.41	$25,965,746.00	$63,035,486.47	$39,983.47	$126,925,647.39
TOTAL REVENUES AND BALANCES	**$297,652,030.48**	**$56,509,574.24**	**$50,262,043.00**	**$108,607,256.47**	**$39,998.47**	**$513,070,902.66**
EXPENDITURES:						
INSTRUCTION	$165,919,347.44	$21,658,948.50	$0.00	$0.00	$19,998.47	$187,598,294.41
PUPIL PERSONNEL SERVICE	$9,119,888.99	$2,293,071.87	$0.00	$0.00	$0.00	$11,412,960.86
INSTRUCTIONAL MEDIA SERVICES	$4,130,653.73	$0.00	$0.00	$0.00	$0.00	$4,130,653.73
INSTRUCTION & CURRICULUM SERVICES	$6,864,963.64	$7,520,846.83	$0.00	$0.00	$0.00	$14,385,810.47
INSTRUCTIONAL STAFF TRAINING	$800,051.66	$3,299,479.15	$0.00	$0.00	$0.00	$4,099,530.81
INSTRUCTIONAL RELATED TECHNOLOGY	$4,125,284.17	$58,687.11	$0.00	$0.00	$0.00	$4,183,971.28
BOARD OF EDUCATION	$1,465,619.96	$0.00	$0.00	$0.00	$0.00	$1,465,619.96
GENERAL ADMINISTRATION	$1,340,337.97	$1,941,428.58	$0.00	$0.00	$0.00	$3,281,766.55
SCHOOL ADMINISTRATION	$21,032,891.36	$12,179.30	$0.00	$0.00	$0.00	$21,045,070.66
FACILITIES ACQUISITION AND CONSTRUCTION	$1,340,561.01	$88,439.43	$0.00	$66,861,026.00	$0.00	$68,290,026.44
FISCAL SERVICES	$2,199,700.60	$0.00	$0.00	$0.00	$0.00	$2,199,700.60
FOOD SERVICE	$0.00	$13,136,741.00	$0.00	$0.00	$0.00	$13,136,741.00
CENTRAL SERVICES	$8,460,367.70	$126,005.09	$0.00	$0.00	$0.00	$8,586,372.79
PUPIL TRANSPORTATION SERVICES	$13,451,276.01	$199,918.64	$0.00	$1,623,933.00	$0.00	$15,275,127.65
OPERATION OF PLANT	$22,376,681.15	$56,607.99	$0.00	$0.00	$0.00	$22,433,289.14
MAINTENANCE OF PLANT	$9,744,242.01	$15,532.00	$0.00	$0.00	$0.00	$9,759,774.01
ADMINISTRATIVE TECHNOLOGY SERVICES	$5,157,219.57	$0.00	$0.00	$0.00	$0.00	$5,157,219.57
COMMUNITY SERVICES	$8,151,574.17	$1,956,783.34	$0.00	$0.00	$0.00	$10,108,357.51
DEBT SERVICE	$0.00	$0.00	$23,568,343.00	$0.00	$0.00	$23,568,343.00
TOTAL EXPENDITURES	**$285,680,661.14**	**$52,364,668.83**	**$23,568,343.00**	**$68,484,959.00**	**$19,998.47**	**$430,118,630.44**
TRANSFERS OUT	$0.00	$0.00	$0.00	$25,108,856.00	$0.00	$25,108,856.00
FUND BALANCES (June 30, 2017)	$11,971,369.34	$4,144,905.41	$26,693,700.00	$15,013,441.47	$20,000.00	$57,843,416.22
TOTAL EXPENDITURES, TRANSFERS, AND BALANCES	**$297,652,030.48**	**$56,509,574.24**	**$50,262,043.00**	**$108,607,256.47**	**$39,998.47**	**$513,070,902.66**
	58.01%	11.01%	9.80%	21.17%	0.01%	100.00%

THE TENTATIVE, ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS PUBLIC RECORD.

LEON COUNTY SCHOOL BOARD
Fiscal Year 2016-2017






LEON COUNTY SCHOOLS
LCS

GENERAL FUND

GENERAL FUND BUDGET
FISCAL YEAR 2016-2017

SOURCES AND USES OVERVIEW



The basic day-to-day resources of the school district are accounted for in the General Fund. From a perspective of services rendered, the resources of the General Fund are used to conduct educational and supportive services programs. General Fund operating expense examples include but are not limited to: salaries of employees; fringe benefits of employees; contracted services with vendors; materials and supplies to carry out operations; instructional materials and textbooks; professional fees; legal costs; utilities; transportation costs of moving children to and from school; and custodial services to maintain clean and healthy schools.

The total FY 2017 General Fund budget of **$297.7 million** is **$4.1 million (1.4%) more** than the adopted FY 2016 budget and **$2.2 million more (0.76%)** than the end of year FY 2016 amended budget. Total estimated revenues (including transfers) for fiscal year 2016-2017 are $263.3 million and proposed expenditures total $285.7 million. Carryforward fund balance figures include a Committed balance of $285 thousand; Non-Spendable (inventory) balance of $926 thousand; Assigned balance of $17.7 million, of which $3 million is the emergency fund balance; and an unassigned balance of $12.4 million *(reference page 81for an analysis of general fund balances)*.

SOURCES OF FUNDS

Resources of the General Fund are derived from local, state and federal sources. Approximately 34.9% *(reference page 84)* of the total estimated revenue base is derived from local sources ($91.9 million), comprised primarily of property taxes, fees, interest income and indirect cost reimbursements. State sources account for approximately 63.1% ($166.2 million). Transfers from Capital Outlay account for 1.9% ($4.9 million), and Federal sources account for 0.1% ($300 thousand). A significant portion of the State revenue received is restricted, as noted on pages 84, 85, 87 and 92 *(See "Categoricals/ Grants")*, and must be spent using specific criteria.

USES OF FUNDS

The General Fund budget's **total expenditures** are **$285.7 million** *(reference page 73)*. The **preponderance** of expenditures is for **salaries ($163.7 million)** and **employee benefits ($49.2 million)** totaling **$212.9** million, and is **74.5% of total** estimated expenditures *(reference page 95)*.

From a functional (type of service rendered) approach the sum of expenditures for instruction and instructional support (pupil personnel, instructional media, curriculum development, in-service training, instructional related technology), totals $190.6 million (66.8% of total expenditures). School administration, which includes primarily principals and assistant principals, is $21 million (7.4% of expenditures). Support services such as operation of plant, maintenance, custodial services, transportation, administrative technology, central services, and community services accounts for approximately $67.3 million (23.6%) of the budgeted expenditures. Expenditures for the Superintendent's activities, School Board activities, and business activities make up the balance ($6.4 million), or approximately 2.2% of the budgeted expenditures *(page 93)*.

MAJOR BUDGETARY ALLOCATIONS

Some of the major continuation budgetary allocations for FY 2016-2017 include the following:

- 1% Emergency Fund Balance ($3 million)
- School Resource Officers Contract ($1.4 million)
- Additional School Resource Deputies for elementary schools - $350 thousand

- Health Insurance Premium Increases ($1.6 million) (Total Health Insurance Cost $22.1 million, or approximately $7,028 per covered employee)
- Implementation of later start times for high schools, providing more opportunities for course at an additional cost of approximately $700 thousand.

Other changes are associated with staffing requirements based on student enrollment projections; salary changes; inter-fund transfers; carryover of prior year encumbrances; and restricted grants; categorical programs; and special projects.

BASIS OF ACCOUNTING

The financial transactions of the General Fund are recorded on the modified accrual basis of accounting. Under this concept, revenues are recognized when they become measurable and available to finance current operations; expenditures are recorded when the liability (obligation to pay) is incurred, and is expected to be paid within the normal operating cycle. A liability is incurred when the delivery of goods or services is complete.

The effect of this modified accrual basis influences the projections for property taxes, interest income, indirect costs and other cash flow considerations, including salaries, employee benefits and other major expenditure obligations.

General Fund Estimated Revenues

(The following comparisons are between the original 2016 adopted budget and this original 2017 adopted budget.) Revenue projections, including transfers of $4.9 million for fiscal year 2016-2017, are $263.3 million. This is an increase in the State and local allocations of approximately $2.4 million. This can be attributed to $6 million more in the state revenues, $3.7 million less in local revenues, and 122 thousand more in transfers from Capital Outlay for emergency and preventative maintenance.

State revenues account for $6 million of the total increase. The Florida Education Finance Program (FEFP) total allocation increased $4.6 million. The state funded FEFP portion increased $6 million compared to the 2nd calculation used in the original FY 2016 budget.

Transfers from Capital Outlay increased $122 thousand from the original FY 2016 budget. This reflects 2.6% increase, which is anticipated for increases out of the $3.9 million for emergency and preventative maintenance.

The categorization and distribution of revenue is displayed on page 84.

In the discussion that follows, major revenue items are addressed with emphasis placed on significant changes from the prior year.

LOCAL SOURCES

AD VALOREM (PROPERTY TAXES)

The estimate for Ad Valorem Taxes is based on the certified tax roll provided by the county tax assessor's office, adjusted for exempt uncollectible taxes during the budget year.

Total property taxes in the FY 2017 General Fund are $83.2 million (page 84), which is $3 million less than the original FY 2016 budgeted amount and is also $3 million less than actual collections in FY 2016. Taxable property is reassessed by the tax assessor's office and in accordance with their time-lines and criteria. The District will receive approximately $71.6 million of Required Local Effort (4.602 mills), which is required by the state to be levied to receive approximately $119 million in state funding. The supplementary discretionary millage of 0.748 mills will provide $11.6 million. Property taxes decreased because the Required Local Effort millage rate decreased 0.347 mills, and the assessed property value increased $497 million, resulting in the millage rate (referred to as the roll back rate) that would have raised the same revenue as last year exceeding the millage rate levied this year by 0.029 mill. These property taxes support day-to-day operational expenses of the school district and the amounts are budgeted at 96% of total Ad Valorem taxes. This is a Department of Education requirement for all Florida school district budgeting.

Other Local Sources - included in this category are earnings on investments, indirect costs, course fees and miscellaneous other revenues. Earnings on investments ($100 thousand) are projected to be $68 thousand less than the earnings in the 2015-16 fiscal year. Budgeted earnings of less than 1% were used to create a conservative interest income projection, given the low market rates of return.

Other Miscellaneous Revenues, consisting of tuition fees and internal service reimbursements, are also projected to remain constant.

TREND: Over the past four years total local revenues have averaged about 38.9% of total operating revenues and transfers, with 2016-17 projected to be at 34.9%.

STATE SOURCES

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

The total FEFP revenue is $240.4 million, funded with state tax and local property tax. The amount reflected in the "Florida Education Finance Program" under "State" on page 84 of $79.5 million represents the total revenue of the state funding formula ($240.4 million) less the local operating millage revenue ($83.2 million from 5.350 operating mills), and less the categorical sources of revenue ($77.7 million).

Categoricals and Others – A "Categorical" in FEFP jargon is an appropriation of revenue that can be spent only for a specified purpose. This source represents funding for instructional materials, transportation, Pre-K education, state license tax, class size reduction, and other special categories totaling $86.7 million. These state sources are reflected on page 82. It should be noted that Safe School Programs, Supplemental Academic Instruction, Transportation, Teachers lead, Digital Classrooms, and the Reading Instruction program were funded by the Legislature for 2016-2017 as quasi-categorical program within the FEFP funds. They are treated the same as categoricals because the funds must be spent for the specific purposes defined by each program.

FEEDERAL SOURCES

The projection of $300 thousand for this category is based partially on prior year funding derived from $250 thousand for ROTC, and $50 thousand for National Forest Funds.

FISCAL YEAR 2016-2017 BUDGET EXPENDITURES

When compared to the actual expenditures in fiscal year 2015-16 ($261million), budgeted expenditures for fiscal year 2016-2017 ($285.7 million) have increased by $24.6 million (9.4%). The increase is primarily in the Instruction function ($14.8 million). The other major functional increases include $90 thousand for Pupil Personnel; $283 thousand for Instructional Media; $3.4 million decrease in Instruction and Curriculum Development; $103 thousand decrease for Instructional Staff Training; $1.6 million increase in Instructional Related Technology; $450 thousand increase for Board of Education; $80 thousand increase for General Administration; $864 thousand increase in School Administration; $322 thousand increase in Facilities Acquisition and Construction; $2.5 million in Central Services; $598 thousand increase in Pupil Transportation; $3 million increase in Operation of Plant; $740 thousand increase in Maintenance of Plant; $321 thousand decrease in Administrative Services; and $3.2 million increase in Community Services.

Expenditures budgeted each fiscal year are normally more than the prior year actual expenditures because anywhere from 97 to 98 percent of the total budget is appropriated to expenditures, and anywhere from 80 to 90 percent is actually spent each year. The average ratio of actual expenditures to the total budgets over the past 4 years is 87.7%. **In FY 2016 88.4% of the budget was spent and expenditures were appropriated at 98.2%. In FY 2015 88.7% of the budget was spent and expenditures were appropriated at 97% of the budget. In FY 2014 88.2% of the budget was spent and expenditures were appropriated at 97% of the budget. Expenditures of $285.7 million comprise 96.9% of the total FY 2017 total budget ($297.7 million).**

Increased expenditures include $1.6 million for a 7.6% health insurance premium increase; $3.4 million (2% increase) for salary and benefit increases for all employees; $104 thousand for an increase to the School Resource Deputies contract; $350 thousand to pay for 8 additional Resource Deputies to monitor elementary schools; $211 thousand for Digital Learning; $601 thousand for Supplemental Academic Instruction to be used to serve schools associated with LCS schools which are part of the lowest 300 performing schools in the state; $300 thousand for a 0.26 percentage point increase in the Florida retirement System employer

contribution rate.

Major Budget Assumptions - The overall assumptions used for development of expenditure estimates are derived from the Board Goals, School Improvement plans, objectives and strategies, State mandated curriculum requirements, enrollment projections, long-range plan priorities, fixed costs and other operational priorities. In the discussion that follows, major budget assumptions are presented by object of expenditures: *(reference page 93-94)*

Salaries - The budget for salaries is influenced by a combination of factors such as:

A. School Site Salaries - Comprised of teachers, teacher aides, principals and assistant principals, other instructional support staff, secretarial, clerical and custodial. Expenditures in this category are budgeted based on projected enrollment and required positions identified by the Principals, Executive Directors, and Assistant Superintendents. Average salary by job type is used to compute budgeted dollars.

B. Non-School Site Salaries - Comprised of instructional support personnel – administrative, secretarial, clerical, and service technicians – budgets in this category are developed based on justification of need and represent actual salaries based on Board approved salary schedules.

1. All fiscal year 2016-2017 estimated salaries ***includes*** budgeted new salary and benefit increases to be implemented during the year. It includes a total of $3.4 million for salary and benefit increases. This includes an increase of $2 million for instructional unit performance pay and $1.4 million for all other employee units.

2. Vacancies and/or requests for new positions are evaluated to assess costs, benefits, and applicability to classroom support.

C. Fringe Benefits - Retirement and Social Security are based on published rates and applied to each calculated unit and/or position. Non-retirement benefits are based on historical enrollment and/or the number of budgeted positions. Health insurance costs are calculated based on actual participation rates, actual Board costs, and converted to a standard per employee health cost. Total district benefits, including all types of benefit insurance, range from 36% to 63% of total salaries *(page 249)*.

D. Purchased Services - Expenditures in this category represent a combination of fixed and variable cost components.

1. Fixed Costs - Labeled fixed costs due to the nature of the items involved – utilities, insurance and certain contracted services – the requirement for resources is determined by factors normally outside the School Board's control. The budget is based on historical trends adjusted for estimated effects of inflation on contracts, and actual rates for insurance.

2. Other Purchased Services - Excluding the fixed or mandated costs above, the remainder of purchased services represents requested uses of per pupil allocations to schools for administrative and departmental operating costs.

E. Supplies and Materials - The budget for this category is based on approved budget requests from schools and departments. Included in this category are textbook allocations funded by the State. These dollars also represent the "flex" or supply money given to schools for distribution to teachers to support their classroom educational activities.

F. Capital Outlay - Total funds in this category represent requested uses of per pupil allocations to schools and approved support department requests. Because of the increase in computer technology and related software, a large portion of the budget is allocated for these needs.

G. Other Expenditures - The budget for this category is primarily for school accreditation expenses, miscellaneous uses of per pupil allocations for schools, and system-wide fees such as bank fees and other expenses.

H. Inter-Fund Transfers - Comprised of transfers between funds, such as the money transferred from capital outlay to the operating budget to pay off lease-purchase obligations.

SUMMARY STATEMENTS OF OPERATING BUDGET
KEY POINTS OF INTEREST

- **Almost 85% of day-to-day expenditures are incurred in direct/indirect support of the classroom.**
- **The instructional staffing plan ($165.9 million) is approximately 56% of the General Fund budget.**
- **The instructional staffing plan used to allocate resources to the schools is based on an average teacher salary and full benefits of $58,101.53.**
- **It takes 5.350 mills in 2015-17 compared to 5.697 mills in 2015-165 to generate the day-to-day 0perational ($83.2 million) resources to run the school district.**
- **The rollback rate for the Required Local Effort (RLE) mills of 4.846 mills is more than the assessed RLE mills of 6.020, which means the district did not have a tax increase this fiscal year (2017).**
- **The taxable value of property increased $498 million (3.2%), from $15.704 billion to $16.202 billion.**
- **The General Operating Fund of $297.7 million pays for day-to-day costs and represents 58% of the total district budget of $513.1 million.**
- **The total budgeted general fund operating dollars expended for salaries and benefits are 74.5% of budgeted expenditures. The actual percentage expended in FY 2016 was 80.5%.**
- **Approximately 63% ($166.2 million) of the total revenue and transfers-in amount ($263.3 million) in the General (operating) Fund is derived from state funding.**

***TREND**: Continued commitments to instruction and training are indicative of the upward trends in these functional areas. Salaries and benefits continue to consume more than 80% of the actual expenditures.*

Transportation System Profile for Regular School Year (15/16 Fiscal Year)

TOTAL NUMBER OF SCHOOL CENTERS	
Elementary	23
Middle Schools	8
High Schools	6
K-8	1
Special Centers, including Alternative and Exceptional Student Education	5

TOTAL NUMBER OF BUS ROUTES	173
Buses on regular routes	111
Buses on ESE routes	62
% of ESE Routes	36%

STUDENT TRANSPORTED DAILY	12,815
Regular School	9,982
Hazardous	566
Handicapped	593
Vocational/Exceptional	0
Courtesy (within 2 miles of the school)	1,319
Pre-Kindergarten	355

PERCENTAGE OF STUDENTS TRANSPORTED vs. STUDENT POPULATION BY CLASSIFICATION	
Elementary	31%
Middle Schools	56%
High Schools	45%
% of total population School Bus Riders	41%

NUMBER OF ROUTE MILES TRAVELED	4,003,764
Daily Miles - Regular School	21,675
Daily Miles - Summer School	4,261

OPERATING COSTS FOR TRANSPORTATION	
Current Annual Operating Cost Per Mile	$2.97
Cost per Student Transported per year (Excluding Capital Outlay)	$930.37

FIELD TRIPS	
Number of Field Trips Taken	3,634
Field Trip Miles Traveled	39,498
Average Miles Per Field Trip	11
Field Trip Drivers Hours	5,713
Total Actual Costs of Field Trips	$214,256.00

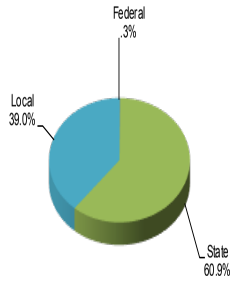
Total Miles Traveled (includes routes and field trips) 4,043,262

LEON COUNTY SCHOOL BOARD
2016-2017

GENERAL FUND ESTIMATED
APPROPRIATIONS AND BALANCES

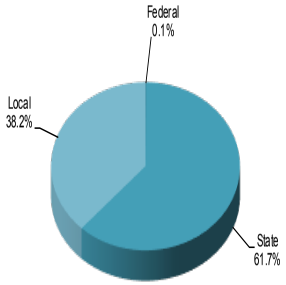
REVENUES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
Federal	$287,914.92	$288,197.85	$287,996.67	$293,239.07	$300,385.00	$7,145.93
State Sources	$133,262,654.16	$149,033,104.96	$152,981,094.85	$158,962,012.07	$166,189,351.77	$7,227,339.70
Local Sources	$99,727,883.51	$94,109,211.96	$98,015,293.06	$98,432,086.80	$91,882,208.67	($6,549,878.13)
TOTAL REVENUES	**$233,278,452.59**	**$243,430,514.77**	**$251,284,384.58**	**$257,687,337.94**	**$258,371,945.44**	**$684,607.50**
Transfers In	$4,427,695.69	$3,173,786.00	$5,761,066.20	$5,013,900.00	$4,900,000.00	($113,900.00)
Non-Revenue Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Balances - July 1, 2016	$45,704,635.36	$41,664,748.83	$34,077,105.33	$32,715,282.04	$34,380,085.04	$1,664,803.00
TOTAL REVENUE AND BALANCES	**$283,410,783.64**	**$288,269,049.60**	**$291,122,556.11**	**$295,416,519.98**	**$297,652,030.48**	**$2,235,510.50**
APPROPRIATIONS (Expenditures)						
Instruction	$139,415,122.83	$148,726,993.06	$148,692,976.74	$151,080,444.16	$165,919,347.44	$14,838,903.28
Pupil Personnel Services	$8,344,920.44	$8,975,429.04	$8,750,510.00	$9,032,501.37	$9,119,888.99	$87,387.62
Instructional Media Services	$3,810,960.80	$3,668,472.42	$3,686,410.34	$3,847,457.06	$4,130,653.73	$283,196.67
Instructional & Curriculum Development Services	$8,261,324.73	$8,928,992.05	$9,759,046.18	$10,290,264.36	$6,864,963.64	($3,425,300.72)
Instructional Staff Training	$1,435,633.13	$255,746.26	$347,425.32	$903,812.67	$800,051.66	($103,761.01)
Instructional Related Technology	$2,326,171.84	$2,368,517.56	$2,333,845.50	$2,519,787.60	$4,125,284.17	$1,605,496.57
Board of Education	$1,071,719.14	$1,070,497.34	$1,170,539.35	$1,016,466.64	$1,465,619.96	$449,153.32
General Administration	$1,334,137.87	$1,492,559.87	$1,871,331.88	$1,263,492.20	$1,340,337.97	$76,845.77
School Administration	$18,222,039.72	$19,113,915.58	$19,811,043.64	$20,168,090.79	$21,032,891.36	$864,800.57
Facilities Acquisition and Construction	$1,751,395.25	$1,442,299.40	$1,204,671.75	$1,019,595.23	$1,340,561.01	$320,965.78
Fiscal Services	$2,303,536.40	$2,461,075.09	$2,234,430.11	$2,205,562.63	$2,199,700.60	($5,862.03)
Food Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Central Services	$5,774,197.20	$6,168,731.07	$6,565,638.09	$5,986,902.74	$8,460,367.70	$2,473,464.96
Pupil Transportation System	$11,627,106.49	$12,407,851.81	$12,962,036.89	$12,852,580.44	$13,451,276.01	$598,695.57
Operation of Plant	$18,541,366.01	$19,363,066.14	$19,887,353.56	$19,354,729.65	$22,376,681.15	$3,021,951.50
Maintenance of Plant	$7,947,380.52	$7,874,542.66	$8,947,378.18	$9,004,953.11	$9,744,242.01	$739,288.90
Administrative Technology Services	$4,643,516.55	$5,074,856.90	$4,834,134.57	$5,478,192.97	$5,157,219.57	($320,973.40)
Community Services	$4,935,505.89	$4,798,398.02	$5,067,178.97	$4,982,842.48	$8,151,574.17	$3,168,731.69
Debt Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL APPROPRIATIONS	**$241,746,034.81**	**$254,191,944.27**	**$258,125,951.07**	**$261,007,676.10**	**$285,680,661.14**	**$24,672,985.04**
Transfers Out	$0.00	$0.00	$281,323.00	$28,758.84	$0.00	($28,758.84)
Ending Fund Balances - June 30, 2017	**$41,664,748.83**	**$34,077,105.33**	**$32,715,282.04**	**$34,380,085.04**	**$11,971,369.34**	($22,408,715.70)
TOTAL APPROPRIATIONS, TRANSFERS AND BALANCES	**$283,410,783.64**	**$288,269,049.60**	**$291,122,556.11**	**$295,416,519.98**	**$297,652,030.48**	**$2,235,510.50**

Leon County School Board
2014-2015
Budget



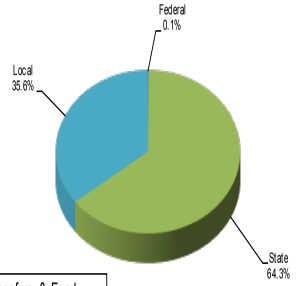
Total General Fund Revenue Sources (Excludes Transfers & Fund Balances) Fiscal Year 2014-2015 Budget Total: $251,284,385

Leon County School Board
2015-2016 Budget



These analyses indicate that an average of 60% of day-to-day operating dollars are received from the State.

Leon County School Board
2016-2017 Budget



Total General Fund Revenue Sources (Excludes Transfers & Fund Balances)
Fiscal Year 2016-2017 Budget
Total: $258,371,945

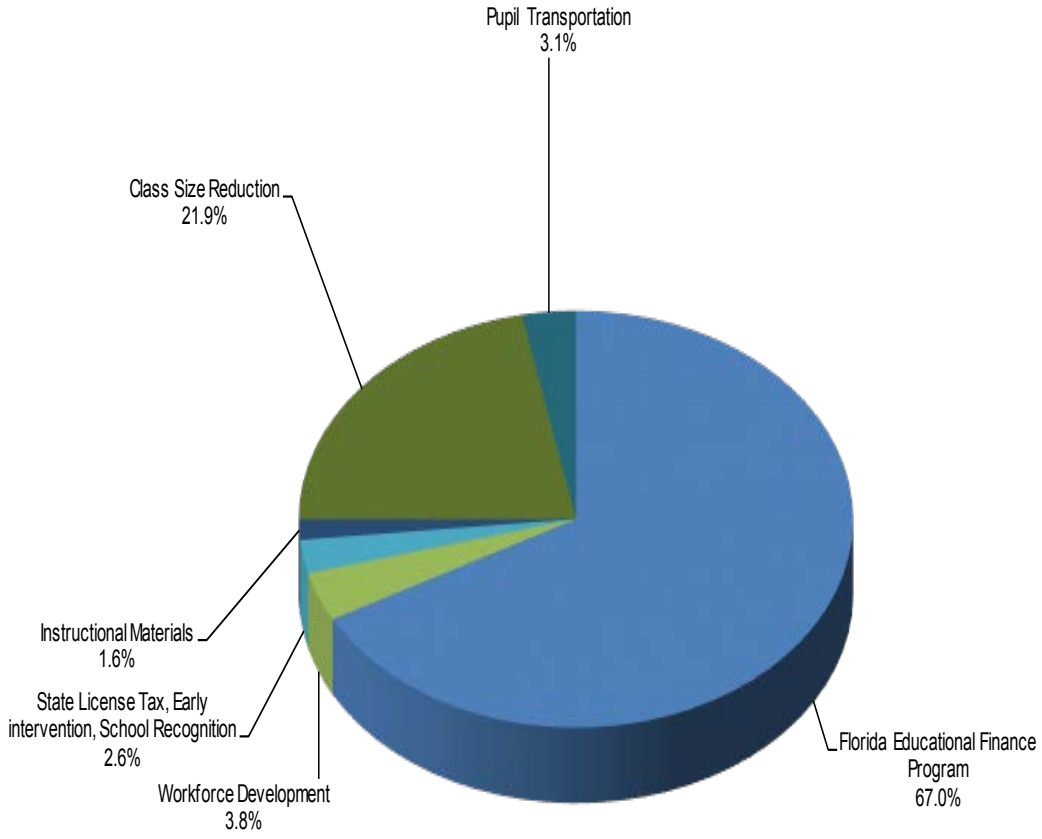
LEON COUNTY SCHOOL BOARD
2016-2017

AVAILABILITY vs. UTILIZATION

AVAILABILITY	% OF TOTAL	2012-2013 ACTUAL	% OF TOTAL	2013-2014 ACTUAL	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 APPROVED	DIFFERENCE 2015-16 vs 2016-17
REVENUES:											
Local Sources	41.95%	$99,727,883.51	38.16%	$94,109,211.96	38.13%	$98,015,293.06	37.47%	$98,432,086.80	34.90%	$91,882,208.67	($6,549,878.13)
State Sources	56.06%	$133,262,654.16	60.43%	$149,033,104.96	59.52%	$152,981,094.85	60.51%	$158,962,012.07	63.12%	$166,189,351.77	$7,227,339.70
Federal Sources	0.12%	$287,914.92	0.12%	$288,197.85	0.11%	$287,996.67	0.11%	$293,239.07	0.11%	$300,385.00	$7,145.93
SUB-TOTAL	98.14%	$233,278,452.59	98.71%	$243,430,514.77	97.76%	$251,284,384.58	98.09%	$257,687,337.94	98.14%	$258,371,945.44	$684,607.50
Transfers	1.86%	$4,427,695.69	1.29%	$3,173,786.00	2.24%	$5,761,066.20	1.91%	$5,013,900.00	1.86%	$4,900,000.00	($113,900.00)
Other Revenue Sources		$0.00		$0.00		$0.00	0.00%	$0.00		$0.00	$0.00
TOTAL REVENUES/TRANSFERS	100.00%	**$237,706,148.28**	100.00%	**$246,604,300.77**	**100.00%**	**$257,045,450.78**	**100.00%**	**$262,701,237.94**	**100.00%**	**$263,271,945.44**	**$570,707.50**
UTILIZATION:											
Salaries and Fringe Benefits	79.89%	$193,128,541.30	79.40%	$201,828,122.20	80.26%	$207,410,046.21	80.53%	$210,200,645.29	74.51%	$212,856,090.33	$2,655,445.04
Other Expenditures	20.11%	$48,617,493.51	20.60%	$52,363,822.07	19.74%	$50,997,227.86	19.47%	$50,835,789.65	25.49%	$72,824,570.81	$21,988,781.16
TOTAL EXPENDITURES	**100.00%**	**$241,746,034.81**	**100.00%**	**$254,191,944.27**	**100.00%**	**$258,407,274.07**	**100.00%**	**$261,036,434.94**	**100.00%**	**$285,680,661.14**	**$24,644,226.20**
Excess Revenues Over (Under) Expenditures		($4,039,886.53)		($7,587,643.50)		($1,361,823.29)		$1,664,803.00		($22,408,715.70)	($24,073,518.70)
Beginning Fund Balance		**$32,522,545.59**		**$28,482,659.06**		**$20,895,015.56**		**$19,533,192.27**		**$21,197,995.27**	**$1,664,803.00**
Ending Fund Balance		**$28,482,659.06**		**$20,895,015.56**		**$19,533,192.27**		**$21,197,995.27**		**($1,210,720.43)**	**($22,408,715.70)**

LEON COUNTY SCHOOL BOARD
2016-2017 BUDGET

General Fund
STATE REVENUE ONLY
Total: $166.189.352



Of the total state funds appropriated by the legislature, approximately $155.6 million is distributed as a base student

ESTIMATED FEFP REVENUE
GENERAL OPERATING FUND

The district receives approximately 91% of its general operating fund revenue and transfers ($263.3 million) from the revenues generated in the Florida Education Finance Program (FEFP) calculation ($240.4 million). Students are counted and recorded during the year as Full Time Equivalents (FTE). A cost factor associated with each program is multiplied by the number of FTE's to arrive at a Weighted Full Time Equivalent (WFTE). (Programs with higher cost values (weights) are more expensive to operate.) This factor (WFTE) is multiplied by the base student allocation (BSA) to calculate the funding the district will receive before application of the district cost differential (DCD). The DCD is a factor that adjusts the district funding for the cost of living in that county.

Leon County Schools will receive $146,837,052 *(page 77)* based on this year's BSA, DCD, and WFTE. The state will contribute $75,555,330 and required local effort (RLE) property taxes will contribute $71,281,722 *(Page 78)*.

LEON COUNTY SCHOOL BOARD
2016-2017

ESTIMATED FEFP REVENUE BASED ON --
A BASE STUDENT ALLOCATION OF $4,160.71
AND A DCD OF .9682
GENERAL OPERATING FUND

PROGRAM NAME	PROGRAM	2016-2017 PGM COST FACTORS	PROJECTED 2016-17 FTE	PROJECTED 2016-17 WFTE	PROJECTED 2016-2017 REVENUE
Basic Programs					
Basic K-3	101	1.103	11,046.40	12,184.18	$49,082,740.45
Basic 4-8	102	1.000	12,646.46	12,646.46	$50,944,992.15
Basic 9-12	103	1.001	8,829.18	8,838.01	$35,603,031.07
SUB-BASIC			**32,522.04**	**33,668.65**	**$135,630,763.67**
English For Speakers of Other Languages					
ESOL/Intensive English Grades K-12	130	1.194	319.18	381.10	$1,535,226.73
SUB-ESOL			**319.18**	**381.10**	**$1,535,226.73**
Exceptional Programs					
Support Level 4	254	3.607	298.12	1,075.32	$4,331,813.79
Support Level 5	255	5.376	47.80	256.97	$1,035,189.08
SUB-EXCEPTIONAL			**345.92**	**1,332.29**	**$5,367,002.87**
Grades 9-12 Career Education					
Career Education Grades 9-12	300	1.001	500.02	500.52	$2,016,294.56
SUB-9-12 Career Education			**500.02**	**500.52**	**$2,016,294.56**
International Baccalaureate				**55.42**	**$223,253.90**
Advanced Placement				**455.04**	**$1,833,082.87**
Early Graduation				**11.75**	**$47,333.69**
Industry Certified Career Ed				**45.70**	**$184,097.85**
GRAND TOTAL			**33,687.16**	**36,450.47**	**$146,837,056.15**

FEFP		
	State	$75,555,330.00
	RLE	$71,281,722.00
TOTAL		$146,837,052.00
	Lottery	$0.00
TOTAL		$146,837,052.00

PUBLIC EDUCATION FUNDING ELEMENTS BASED ON THE 2014-2015 FOURTH FEFP CALCULATION AND THE 2015-2016 SECOND FEFP CALCULATION

The Florida Educational Finance Program (FEFP) is based on several funding elements. Pages 77-78 discussed the Base Student Allocation and how it is applied to Weighted Full Time Equivalent (WFTE) student membership to calculate District funding. This page presents the other elements of the FEFP. The tax roll is presented because it is the source for the Required Local Effort (RLE) and the Discretionary Local Effort (DLE). The total millage is presented for comparison between years. Total Categorical funding is presented for comparison. Categorical funding is comprised of allocations in the FEFP that are statutorily required to be spent for specific purposes.

The average base budgets and respective average student numbers are presented for elementary schools, middle schools, and high schools. The total district budget and the total operating budget are presented to illustrate how managing the fiscal business of the District requires many resources in addition to the operating budget to support the District mission and goals. The total operating state ($166.2 million) and local revenue ($91.9 million) illustrates these sources comprise approximately 55.8 percent and 30.9 percent respectively, of the operating budget. The district employs approximately four thousand three hundred full time employees, for whom over 80 percent of the operating budget is spent for salaries and benefits.

LEON COUNTY SCHOOL BOARD
2016-2017

PUBLIC EDUCATIONAL FUNDING ELEMENTS
BASED ON THE 2015-16 FOURTH FEFP CALCULATION
AND THE 2016-2017 SECOND FEFP CALCULATION

FUNDING ELEMENTS	2015-16 4TH CALCULATION	2016-17 2ND CALCULATION	
BSA (Base Student Allocation)			
FEFP BSA	4,154.45	4,160.71	
DCD (District Cost Differential)	0.9630	0.9682	
UFTE (Unweighted FTE)	0.00	33,687.16	
WFTE (Weighted FTE)	0.00	36,450.47	
Tax Roll	$15,766,294,589.00	$16,201,569,674.00	
Total Millage	7.197	6.850	
DLE (Discretionary Local Effort)	2.248	2.248	
RLE (Required Local Effort)	4.949	4.602	
Supplemental Academic Instruction	$9,207,534.00	$9,808,543.00	
ESE Guarantee Allocation	$16,410,516.00	$17,817,948.00	
Safe Schools	$1,150,791.00	$1,149,119.00	
Categoricals (Instructional Materials, Reading Instruction, Transportation, Teacher Lead Program Class Size Reduction, School Recognition)	$48,616,280.00	$49,145,877.00	
Discretionary Lottery	$0.00	$0.00	
Average Base Budget for an Elementary School	$3,396,080.00	$3,402,893.00	
Average Number of Students (FTE)	643	636	
Average Base Budget for a Middle School	$3,840,045.00	$3,687,950.00	
Average Number of Students (FTE)	798	771	
Average Base budget for a High School	$6,674,049.00	$6,813,950.00	
Average Number of Students (FTE)	1664	1712	
Total District Budget	$679,464,773.00	$513,070,902.66	
Total Operating Budget	$295,416,520.00	$297,702,030.48	
Total Operating Budget State Revenue	$158,962,012.00	$166,189,352.00	55.82%
Total Operating Budget Local Revenue	$98,432,087.00	$91,882,209.00	30.86%
Approximate Total Number of Employees	4,496	4,496	
Approximate Number of Instructional Staff	2,366	2,366	

ANALYSIS OF GENERAL OPERATING REVENUES, EXPENDITURES AND FUND BALANCE

A comparative analysis for revenues from 2012-2013 through the 2016-2017 budget year is located on page 82. This sheet illustrates the sources and percentages of local, state, and federal revenues in the General Operating Fund. Ad Valorem Taxes are 90.6% of the total local revenues budgeted in FY 2017, and averages 87.8% over the past 4 years. State revenues funded within the Florida Education Finance Program (FEFP) accounts for 97.4% of Leon County School total state budgeted revenues this year, and over the past 4 years averages 91.3% of actual revenues by the end of each fiscal year. The title "FEFP" is the state portion of the total FEFP program that is not required to be spent on specific purposes. The title "Categoricals" are programs funded within the FEFP that must be spent for specified purposes. For example, Transportation revenue for Leon County Schools is $5.2 million. It can only be used for paying the cost for transporting students.

Fiscal year 2017 total revenues and transfers are $263.3 million. Federal Sources are 0.12%, State sources are 63.12%, local sources are 34.90%, and transfers from Capital Outlay are 1.86%. During the past 4 years the percentages have been 0.12% federal, 59.18% state, 38.87% local, and 1.83% transfers from Capital Outlay.

A report showing the detail of the federal, state and local revenues can be found on page 84. The 2016-2017 budgeted categories "Miscellaneous State Sources" and "Miscellaneous" in the local section are consistently less than the prior year amounts because much of the revenue is received at various times throughout the year and cannot be accrued at the beginning.

An analysis of expenditures segregated by function is located on page 93. Pages 95-96 present expenditures arrayed by object. The function "Instruction" (page 913) averages 57.9 percent of all expenditures. This is where most of the instructional unit salaries are accounted for. All classroom teachers are accounted for in this function. Other instructional unit employees, such as Guidance Counselors and Speech Pathologists, are accounted for in the Pupil Personnel Services function. The objects entitled "salaries and benefits" (page 95) average 80.1% of all expenditures over the past 4 years. The FY 2017 budgets 74.5% for salaries and benefit expenditures.

An analysis of the beginning and ending fund balances from 2012-2013 through the 2016-2017 budget year is located on page 92. The beginning unassigned fund balance, including $4.7 million reserve in the assigned row, has been as low as $15.1 million in 2009-2010 and as high as $23.1 million in 2011-2012. The unassigned balance (including $3 million designated as "emergency reserve") is $15.4 million in fiscal year 2015-16 and is approximately $78 thousand more the 2014-15 fiscal year ending unassigned fund balance. The assigned amount of $3 million is restricted only in the budget by the Board and is available as part of the unassigned fund balance for analyzing fund balance health purposes. Total ending unassigned fund balance (including $3 million assigned in Fiscal years 2015 through 2017, and $4.7 million assigned in other fiscal years) as a percent of the total budget and as a percent of the total revenues and transfers in the year it occurred is as follows.

	Year	Total Budget	Revenue & Transfers	Percent Increase (Decrease)
Actual	2010-2011	8.33%	9.61%	33.8%
Actual	2011-2012	7.53%	9.19%	(4.5%)
Actual	2012-2013	7.51%	8.96%	(2.5%)
Actual	2013-2014	5.53%	6.46%	(27.9%)
Actual	2014-2015	5.29%	5.77%	(10.7%)
Budget	2015-2016	5.24%	5.89%	2.08%
Budget	2016-2017	3.71%	4.19%	(28.9%)

The percentage of unassigned fund balance to the total budget demonstrates an upward trend in fiscal years 2010 through 2011. The percentage decreased in FY 2011-2012 because reserves built up through one-time revenue sources were being used to offset the loss of federal stimulus funding. The percentage of unassigned fund balance decreased slightly in fiscal years 2012 and 2013. Fiscal year 2014 decreased from 8.96 percent of revenues and transfers to 6.46 percent of revenues and transfers. This 2.5 percentage point decrease is a 27.9 percent decrease. The trend continued in FY 2015 with the ratio of unassigned fund balance to revenues and transfers equaling 5.77%, a 10.7% decrease from FY 2014. Fiscal year 2016 had a 0.12 percentage point increase, which is a 2.08 percent increase. The budgeted assigned and unassigned fund balance for FY 2017 is a 1.7 percentage point decrease, which is a calculated 28.9 percent decrease. The budgeted fiscal year expenditures always exceed the actual expenditures fiscal year expenditures, except budgeted expenditures can equal or exceed actual expenditures in rare fiscal years when the state implements budget cuts during the fiscal year.

The trend of unassigned and assigned fund balance reversed a four year trend of decreases in FY 2016. The budgeted amount of 3% of the assigned and unassigned fund balance compared to operating revenues and transfers in fiscal year 2016-17 will be maintained. Florida Statute require a minimum of 3% of budgeted revenues be maintained in the combined assigned and unassigned fund balances throughout the year. The assigned and unassigned budgeted fund balance is $11 million. That is 4.19% of total revenues and transfers.

The 2016-17 estimated ending budgeted unassigned fund balance, including the assigned amount of $3.0 million ($3.0 million total) reflects a decrease of approximately $4.4 million, compared to the actual ending unassigned fund balance in fiscal year 2015-16. Expenditures budgeted each fiscal year are normally more than the prior year actual expenditures because anywhere from 97 to 98 percent of the total budget is appropriated to expenditures, and anywhere from 80 to 90 percent is actually spent each year. The average ratio of actual expenditures to the total budgets over the past 4 years is 87.7%. **In FY 2016 88.4% of the budget was spent and expenditures were appropriated at 98.2%. In FY 2015 88.7% of the budget was spent and expenditures were appropriated at 97% of the budget. In FY 2014 88.2% of the budget was spent and expenditures were appropriated at 97% of the budget. Expenditures of $285.7 million comprise 96.9% of the total FY 2017 total budget ($297.7 million).** Adjusting subsequent budgets downward for unused prior year balances encourages wasteful spending by departments to avoid losing future budgetary capacity.

LEON COUNTY SCHOOL BOARD
2016-2017

GENERAL FUND BUDGET
COMPARATIVE ANALYSIS OF REVENUES
(SOURCES AND USES)

	% OF TOTAL	2012-2013 ACTUAL	% OF TOTAL	2013-2014 ACTUAL	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
LOCAL SOURCES:											
Ad Valorem Taxes	87.97%	$87,733,160.72	87.62%	$82,461,962.06	88.09%	$86,345,288.37	87.62%	$86,244,379.72	90.56%	$83,211,262.00	($3,033,117.72)
Interest Income	0.22%	$215,892.21	0.14%	$132,381.45	0.02%	$15,109.54	0.17%	$167,725.06	0.11%	$100,000.00	($67,725.06)
Other Local	11.81%	$11,778,830.58	12.24%	$11,514,868.45	11.89%	$11,654,895.15	12.21%	$12,019,982.02	9.33%	$8,570,946.67	($3,449,035.35)
TOTAL LOCAL	**100.00%**	**$99,727,883.51**	**100.00%**	**$94,109,211.96**	**100.00%**	**$98,015,293.06**	**100.00%**	**$98,432,086.80**	**100.00%**	**$91,882,208.67**	**($6,549,878.13)**
STATE SOURCES:											
FEFP	63.52%	$84,654,322.00	67.86%	$101,128,440.00	67.79%	$103,710,982.28	68.62%	$109,086,002.00	75.52%	$125,513,668.00	$16,427,666.00
Categoricals	26.99%	$35,972,358.00	23.96%	$35,707,039.00	23.68%	$36,227,043.00	22.79%	$36,232,704.00	21.89%	$36,377,646.00	$144,942.00
Other State	9.48%	$12,635,974.16	8.18%	$12,197,625.96	8.53%	$13,043,069.57	8.58%	$13,643,306.07	2.59%	$4,298,037.77	($9,345,268.30)
TOTAL STATE	**100.00%**	**$133,262,654.16**	**100.00%**	**$149,033,104.96**	**100.00%**	**$152,981,094.85**	**100.00%**	**$158,962,012.07**	**100.00%**	**$166,189,351.77**	**$7,227,339.70**
FEDERAL SOURCES:											
Other Federal	100.00%	$287,914.92	100.00%	$288,197.85	100.00%	$287,996.67	100.00%	$293,239.07	100.00%	$300,385.00	$7,145.93
TOTAL FEDERAL	**100.00%**	**$287,914.92**	**100.00%**	**$288,197.85**	**100.00%**	**$287,996.67**	**100.00%**	**$293,239.07**	**100.00%**	**$300,385.00**	**$7,145.93**
TOTAL LOCAL/STATE/FEDERAL REVENUE		**$233,278,452.59**		**$243,430,514.77**		**$251,284,384.58**		**$257,687,337.94**		**$258,371,945.44**	**$684,607.50**
REVENUE SOURCES:											
TOTAL LOCAL	42.75%	$99,727,883.51	38.66%	$94,109,211.96	39.01%	$98,015,293.06	38.20%	$98,432,086.80	35.56%	$91,882,208.67	($6,549,878.13)
TOTAL STATE	57.13%	$133,262,654.16	61.22%	$149,033,104.96	60.88%	$152,981,094.85	61.69%	$158,962,012.07	64.32%	$166,189,351.77	$7,227,339.70
TOTAL FEDERAL	0.12%	$287,914.92	0.12%	$288,197.85	0.11%	$287,996.67	0.11%	$293,239.07	0.12%	$300,385.00	$7,145.93
TOTAL LOCAL, STATE, FEDERAL	**100.00%**	**$233,278,452.59**	**100.00%**	**$243,430,514.77**	**100.00%**	**$251,284,384.58**	**100.00%**	**$257,687,337.94**	**100.00%**	**$258,371,945.44**	**$684,607.50**
OTHER SOURCES:											
Prior Fund Balance (July 1)		$45,704,635.36		$41,664,748.83		$34,077,105.33		$32,715,282.04		$34,380,085.04	$1,664,803.00
Transfers and Non-Revenue Receipts		$4,427,695.69		$3,173,786.00		$5,761,066.20		$5,013,900.00		$4,900,000.00	($113,900.00)
TOTAL OTHER SOURCES		**$50,132,331.05**		**$44,838,534.83**		**$39,838,171.53**		**$37,729,182.04**		**$39,280,085.04**	**$1,550,903.00**
TOTAL REVENUE & OTHER SOURCES		**$283,410,783.64**		**$288,269,049.60**		**$291,122,556.11**		**$295,416,519.98**		**$297,652,030.48**	**$2,235,510.50**

LEON COUNTY SCHOOL BOARD
2016-2017

GENERAL FUND ESTIMATED REVENUES

REVENUE NAME	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
FEDERAL DIRECT:						
Reserve Officers Training Corps	$230,960.24	$236,027.21	$230,836.71	$237,061.97	$250,385.00	$13,323.03
TOTAL FEDERAL DIRECT	**$230,960.24**	**$236,027.21**	**$230,836.71**	**$237,061.97**	**$250,385.00**	**$13,323.03**
FEDERAL THROUGH STATE:						
National Forest Funds	$56,954.68	$52,170.64	$57,159.96	$56,177.10	$50,000.00	($6,177.10)
TOTAL FEDERAL THROUGH STATE	**$287,914.92**	**$288,197.85**	**$287,996.67**	**$293,239.07**	**$300,385.00**	**$7,145.93**
STATE:						
Florida Education Finance Program	$48,467,523.00	$59,021,943.00	$66,613,384.00	$71,755,195.00	$79,502,592.00	$7,747,397.00
ESE Guaranteed Allocation	$16,522,040.00	$16,410,791.00	$16,410,791.00	$16,410,516.00	$17,817,948.00	$1,407,432.00
Supplemental Education	$9,140,513.00	$9,182,104.00	$9,181,074.00	$9,207,534.00	$9,808,543.00	$601,009.00
Class Size Reduction	$35,972,358.00	$35,707,039.00	$36,227,043.00	$36,232,704.00	$36,377,646.00	$144,942.00
Reading Instruction	$1,549,254.00	$1,547,754.00	$1,548,843.00	$1,529,301.00	$1,524,293.00	($5,008.00)
Digital Classrooms	$0.00	$0.00	$519,162.00	$760,300.00	$1,028,010.00	$267,710.00
Workforce Development	$5,877,731.00	$5,619,111.00	$6,315,652.00	$6,341,248.00	$6,291,247.00	($50,001.00)
Technical Education Industry Certification	$0.00	$708,766.00	$0.00	$0.00	$0.00	$0.00
Adult Handicapped	$575,512.00	$575,512.00	$575,512.00	$0.00	$0.00	$0.00
Lottery Enhancement Allocation	$0.00	$318,726.00	$117,832.00	$0.00	$0.00	$0.00
CO&DS Withheld for Administration	$20,324.97	$20,324.97	$20,324.97	$20,324.97	$20,324.97	$0.00
Instructional Materials	$2,550,109.00	$2,597,996.00	$2,619,505.28	$2,586,697.00	$2,641,937.00	$55,240.00
State License Tax	$70,450.37	$66,864.56	$65,438.08	$51,175.89	$70,000.00	$18,824.11
Transportation	$5,029,815.00	$5,101,630.00	$5,195,155.00	$5,129,288.00	$5,200,282.00	$70,994.00
School Recognition Funds	$2,017,602.00	$1,073,056.00	$1,772,731.00	$1,824,012.00	$1,824,012.00	$0.00
Safe Schools	$991,876.00	$1,034,252.00	$1,061,835.00	$1,150,791.00	$1,149,119.00	($1,672.00)
Pre-K Early Intervention	$88,955.30	$54,267.80	$12.81	$0.00	$0.00	$0.00
Volunteer Pre-Kindergarten	$525,382.87	$549,878.00	$437,584.15	$485,122.82	$350,000.00	($135,122.82)
Florida Teacher Lead Program	$403,192.00	$565,878.00	$561,233.00	$556,380.00	$549,697.00	($6,683.00)
Teacher Salary Increase	$0.00	$5,666,092.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous State Sources	$3,460,015.65	$3,211,119.63	$3,737,982.56	$4,921,422.39	$2,033,700.80	($2,887,721.59)
TOTAL STATE	**$133,262,654.16**	**$149,033,104.96**	**$152,981,094.85**	**$158,962,012.07**	**$166,189,351.77**	**$7,227,339.70**
LOCAL:						
District School Tax (includes discretionary/RLE)	$87,733,160.72	$82,461,962.06	$86,345,288.37	$86,244,379.72	$83,211,262.00	($3,033,117.72)
Tax Redemptions	$197,760.93	$136,480.99	$162,890.29	$215,340.93	$125,000.00	($90,340.93)
Payment In Lieu of Taxes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Excess Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Insurance Loss Recovery	$231,794.48	$131,862.51	$134,232.09	$199,892.67	$0.00	($199,892.67)
Course Fees (Local Required)	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$0.00
School Age Child Care Fees	$5,204,425.08	$5,275,281.78	$5,613,253.72	$5,730,630.29	$5,655,000.00	($75,630.29)
Preschool Program Fees	$582,833.84	$529,149.06	$500,098.52	$442,225.19	$300,500.00	($141,725.19)
Interest, Including Profit on Investments	$215,892.21	$132,381.45	$15,109.54	$167,725.06	$100,000.00	($67,725.06)
Federal Indirect Cost	$1,192,923.81	$1,409,003.51	$1,132,458.76	$1,058,353.96	$1,100,000.00	$41,646.04
Food Service Indirect Cost	$150,000.00	$450,000.00	$450,000.00	$400,000.00	$400,000.00	$0.00
Miscellaneous	$3,619,092.44	$2,983,090.60	$3,061,961.77	$3,373,538.98	$390,446.67	($2,983,092.31)
TOTAL LOCAL	**$99,727,883.51**	**$94,109,211.96**	**$98,015,293.06**	**$98,432,086.80**	**$91,882,208.67**	**($6,549,878.13)**
TOTAL FEDERAL/STATE/LOCAL	**$233,278,452.59**	**$243,430,514.77**	**$251,284,384.58**	**$257,687,337.94**	**$258,371,945.44**	**$684,607.50**
TRANSFERS:						
From Capital Projects Funds	$4,427,695.69	$3,173,786.00	$4,951,066.20	$5,013,900.00	$4,900,000.00	($113,900.00)
From Debt Service Funds	$0.00	$0.00	$810,000.00	$0.00	$0.00	$0.00
TOTAL TRANSFERS	**$4,427,695.69**	**$3,173,786.00**	**$5,761,066.20**	**$5,013,900.00**	**$4,900,000.00**	**($113,900.00)**
TOTAL REVENUE/TRANSFERS	**$237,706,148.28**	**$246,604,300.77**	**$257,045,450.78**	**$262,701,237.94**	**$263,271,945.44**	**$570,707.50**
FUND BALANCE:						
Committed	$1,104,097.41	$366,709.22	$1,652,421.84	$575,855.61	$285,283.65	($290,571.96)
Non-Spendable	$1,060,512.19	$995,129.50	$1,073,277.74	$1,050,796.77	$925,610.43	($125,186.34)
Assigned	$22,638,424.64	$19,013,023.83	$15,415,018.97	$15,683,557.59	$17,686,006.37	$2,002,448.78
Assigned	$4,700,000.00	$4,700,000.00	$4,700,000.00	$3,000,000.00	$3,000,000.00	$0.00
Unassigned	$16,201,601.12	$16,589,886.28	$11,236,386.78	$12,405,072.07	$12,483,184.59	$78,112.52
TOTAL FUND BALANCE	**$45,704,635.36**	**$41,664,748.83**	**$34,077,105.33**	**$32,715,282.04**	**$34,380,085.04**	**$1,664,803.00**
TOTAL ESTIMATED REVENUE/TRANSFERS/FUND BALANCE	**$283,410,783.64**	**$288,269,049.60**	**$291,122,556.11**	**$295,416,519.98**	**$297,652,030.48**	**$2,235,510.50**

SUPERINTENDENT'S
PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2016-2017
GENERAL ESTIMATED APPROPRIATIONS

	ORIGINAL 2015-2016	PERCENTAGE OF TOTAL	ESTIMATED 2016-2017	PERCENTAGE OF TOTAL
STAFFING PLAN (ITEM 1)	$164,670,973.31	56.09%	$165,868,857.71	55.73%
WORKFORCE DEVELOPMENT (ITEM 2)	$6,977,075.00	2.38%	$6,891,247.00	2.32%
DISTRICT WIDE INSURANCES (ITEM 3)	$4,295,448.00	1.46%	$3,033,924.00	1.02%
CHARTER SCHOOLS (ITEM 4)	$12,604,645.00	4.29%	$11,752,867.00	3.95%
MCKAY SCHOLARSHIPS (ITEM 5)	$2,500,000.00	0.85%	$2,500,000.00	0.84%
DISTRICT COST CENTERS	$36,002,502.67	12.26%	$35,667,032.39	11.98%
CONTRACTED/MISCELLANEOUS SERVICES (ITEM 6)	$3,150,633.17	1.07%	$3,079,320.14	1.03%
CATEGORICALS/GRANTS (ITEM 7)	$9,906,741.36	3.37%	$10,013,594.03	3.36%
OTHER (ITEM 8)	$20,421,161.61	6.96%	$20,018,045.77	6.73%
ENERGY/UTILITIES (ITEM 9)	$9,304,757.00	3.17%	$9,027,295.00	3.03%
RESTRICTED CARRY FORWARD PROJECTS (ITEM 10)	$15,683,557.59	5.34%	$15,614,909.59	5.25%
CARRY FORWARD ENCUMBRANCES (ITEM 10)	$575,855.61	0.20%	$285,283.65	0.10%
MISCELLANEOUS BUDGET ITEMS (ITEM 11)	$2,190,875.50	0.75%	$1,935,126.08	0.65%
EMERGENCY FUND BALANCE	$3,000,000.00	1.02%	$3,000,000.00	1.01%
BALANCE FOR INVENTORIES	$1,050,796.77	0.36%	$925,610.43	0.31%
UNRESTRICTED FUND BALANCE (ITEM 12)	**$1,258,699.05**	**0.43%**	**$8,038,917.69**	**2.70%**
GRAND TOTAL	**$293,593,721.64**	**100.00%**	**$297,652,030.48**	**100.00%**

Leon County Schools
General Fund Narrative of Expenditure Appropriation Differences
Final Budget
Fiscal Year Ending June 30, 2017

The entire General Fund Budget is $297.7 million. The following General Fund budget items on pages 90-92 through are highlighted with discussion of differences between last year and this year.

The FY 2017 Staffing Plan (page 90) of $165.8 million is $1.2 million more than the original adopted Staffing Plan in FY 2016. The staffing plan increase includes the an increase of $1.3 million for providing students the option of later starting times at high schools, which means a 7 period day will be offered. Some teachers will work more hours to accommodate this change. The Staffing Plan also includes its share of the health insurance increase of $1.6 million, and the rest of the increase reflects teacher salary increases ($1 million in FY 2016 and $2 million in FY 2017) and other employees (1% in FY 2016 and 2% in FY 2017). It funds 1,873 teacher units at an average cost of $58,102; 74 guidance counselors at an average cost of $60,514; 45 media specialists at an average cost of $61,121; 12 IS deans at an average cost of $58,102; 42 principals at an average cost of $117,521; and 70 assistant principals at an average cost of $96,127. See page 89 for more descriptive information about the Staffing Plan.

Florida Student Assistance Grant ("FSAG") under Adult Workforce Development (pg.90) decreased from $90 thousand in FY 2016 to $0.00 in FY 2017. It will be funded in an amount to be determined for FY 2017. The FSAG Program is a need-based grant program available to degree-seeking resident, undergraduate students who demonstrate substantial financial need and are enrolled in participating postsecondary institutions.

District Wide Insurances" (Page 90) in total appear to have decreased by $1.3 million from $4.3 million to $3 million. The "Reserve for Property and Casualty" amount is on page as part of "Unrestricted Fund Balance." It is here to be part of the 3% requirement. The amounts of $5 thousand for "Unreimbursed Equipment Loss" and "Unreimbursed Personal Property" were used in the Unrestricted Fund Balance.

"Charter Schools" (Page 90) in FY 2016 was $12.6 million. It will be $11.8 million in FY 2017, a decrease of $852 thousand. The decrease was because some charter schools have less FTE and Woodville Charter will no longer be in operation.

"McKay Scholarships" (Page 90) is expected to not exceed $2.5 million, the amount budgeted in FY 2016.

The "CPA Firm Audits" on page 90 under "Contracted/Miscellaneous Services" is budgeted for the same amount ($185,750). They will audit fiscal year ending June 30, 2016 financial statements.

"Digital Classrooms" on page 90 under "Categoricals/Grants" was a new categorical amount in FY 2015 that must be spent on digital learning. It increased $268 thousand in FY 2017 for a total funded amount of $1.03 million. A plan describing the use of these funds must be submitted to the Department of Education for approval before this money is sent to the District. The District uses $974 thousand, and the difference of $54 thousand is the charter school prorated portion.

"School Improvement" on page 91 under "Categoricals/Grants" was $116 thousand in FY 2016 and is not funded in FY 2017 because of no funding in the FEFP. The fund source for this is the Lottery Enhancement Allocation. When there is enough Lottery Enhancement funding the Florida Statutes requires School Improvement to be funded at $5 per UFTE.

"School Recognition Funds" on page 91 under "Categoricals/Grants" was originally budgeted for $1.8 million in FY 16 and is $1.8 million in FY 2017. The 2017 appropriation reflects the FY 2016 FEFP allocation.

"Volunteer Pre-Kindergarten" (Page 91) under "Categorical/Grants" in FY 2017 is $350 thousand, the same as in FY 2016. Funding is determined by the Early Learning Coalition.

"Test Development" on page 91 under "Categorical Grants" is budgeted at $2 million in FY 2017. It increased $55 thousand from FY 2016. This amount is funded from the Florida Department of Education. The employees develop the state wide administered tests. The Center will cease to contract with Leon County Schools on September 30, 2016.

The "LCTA President" caption on page 91 under "Other" budget was $47.5 thousand in FY 2016 and is $61.1 thousand in FY 2017. The District will be reimbursed for the entire amount from the Leon County Teachers Association (LCTA) bargaining unit.

"Industry Certified Career Ed" on page 91 under "Other" increased from $159.6 thousand in FY 2016 to $176.4 thousand in FY 2017 because the District have more students who qualified for this allocation.

"School Resource Officers Contract" (Page 91) increased $104 thousand, a result of increased salaries and benefits for the Sheriff Deputies under the prior contract that funded 24.5 FTEs. The total cost for this program is $2.8 million. The Sheriff's office and LCS pay 50 percent each.

"Safety Officers At Elementary Schools" – This is for an additional $350 thousand to pay for 8 more sheriff's deputies to cover elementary schools for 180 days. LCS pays half of the cost and the Sheriff's office pays the other half (page 91).

"School Age Childcare Fees" (Page) at $5.6 million increased $73 thousand. These are fees generated from the before and after school program.

The "EM/PM" transfer on page 91 under "Other" is for Emergency Maintenance and Preventive Maintenance. It is budgeted at $3.7 million, a decrease of $206 thousand.

"Extra Sessions at High Schools" on page 91 under "Other" was budgeted at $575 thousand in FY 2016, and is not budgeted in this line item in FY 2017. It was moved to the Staffing Plan budget, where it offset an estimated increase of $1.3 million to offer later starting times at high schools. The net increased budget cost to the total budget after moving this amount is approximately $700 thousand ($1.3 million - $575 thousand).

"Leon Virtual Schools" on page 91 under "Other" budget is $300 thousand in FY 2017, the same as FY 2016. This budget is for contracts with virtual schools outside of the District.

Overall "Utilities" on page 92 decreased $277 thousand because "Electric" was reduced by this much to more closely reflect the estimated actual expenditure in FY 2016.

"EM/PM" on page under "Restricted Carry Forward Fund Balance" was $74.5 thousand in FY 2016 and is $621 thousand in FY 2017. This is a result of unspent funds in the FY 2015 budget that is required be spent for this specific purpose. Likewise, there are unspent funds from FY 2016 that must be spent for this purpose in FY 2017. This money was funded by a transfer from the 1.5 Mill Capital Outlay Funds in FY 2016. Florida Statute 1011.71(2)(b) sets forth the requirements for expenditure of these funds. http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1011/Sections/1011.71.html

"State Grants/Categoricals" on page 92 under "Restricted Carry Forward Fund Balance" increased $232 thousand from $3.43 million in FY 2016 to $3.66 million in FY 2017. This balance could change by the time the books are completely closed out.
"Local Projects" on page 92 under "Restricted Carry Forward Fund Balance" is comprised of unspent dollars in projects such as the "Medicaid Reimbursement" dollars and the "E-Rate" dollars that haven't been spent. It decreased from $7.1 million to $5.9 million, a $1.2 million decrease.

The "Special Fund" on page 92 under "Restricted Carryforward Fund Balance" is the interest earned on the Donation Account.

"Bloodborne Pathogens" on page 92 under "Miscellaneous Budget Items" is to pay for vaccinations that custodians must have for protection against Hepatitis.

"High School Dual Enrollment" on page 92 under "Miscellaneous Budget Items" was $40 thousand in FY 2016 and is $95 thousand in FY 2017. This is the amount budgeted for the dual enrollment contracts.

"Energy Incentive" of $80 thousand on page 92 is a program to encourage utility conservation at school sites.

"Financial Adviser Fees" of $50 thousand on page 92 under "Miscellaneous Budget Items" represents fees paid to Logan Circle and FAI for investment services.

"Critical Positions/Salary Additives" on page 92 within "Miscellaneous Budget Items" budget in FY 2017 is $952 thousand ($914 thousand in 2016), an increase of $38 thousand. It was $569.3 thousand in FY 2015. The budget amount of $952 thousand reflects the actual FY 2016 expenditure. This budget has increased $586 thousand since FY 2014.

Unrestricted Fund Balance ($8.1 million) on page 92 is for illustrating the amount required to demonstrate compliance with Florida Statute 1011.051 that 3% of General Fund revenues must be in unrestricted fund balance. The sum of this category and the Emergency Reserve amount of $3 million provides $11 million to meet the statutory requirements of 3 percent, which is 4.48 percent. "Unallocated Funds" in this category represents the amount that is not reserved for any specific purpose. The other amounts are actually reserved for those specific purposes, but are recognized by the Department of Education as being available for the 3 percent requirement because the Board can choose to use these funds to offset a financial emergency, such as a statewide budget cut in the middle of a fiscal year. This happened in FY 2008 when the state reduced the Leon County Schools Florida Education Program (FEFP) by $6 million, and again in FY 2009 when the FEFP was reduced by $4.5 million.
http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1011/Sections/1011.051.html

Leon County Schools
Staffing Plan Instructional Allocation
FYE June 30, 2017

This chart represents the personnel paid through the Staffing Plan. Two years of comparisons are provided.

Instructional Description	Units FY 2015	Units FY 2016	Difference
Basic Elementary Teachers	714.86	716.39	1.53
Basic Middle School Teachers	289.94	276.27	-13.67
Basic High School Teachers	324.17	337.84	13.67
Basic Other Teachers	62.17	65.98	3.81
Total Basic Teacher Units	**1,391.14**	**1,396.48**	**5.34**
Pre-K ESE Teachers	65.00	64.00	-1.00
ESE Teachers	253.15	249.48	-3.67
ESOL Teachers	16.97	23.49	6.52
Voc Teachers	21.72	23.69	1.97
Art/Music/PE/7th Pd	143.16	141.59	-1.57
Schools Reserve	0.00	-21.34	-21.34
Subtotal Other Teacher Units	**500.00**	**480.91**	**-19.09**
Guidance Counselors	73.70	74.20	0.50
Above Staffing Guidance	0.13	0.13	0.00
Media Specialists	45.13	45.13	0.00
IS Deans	14.93	14.40	-0.53
Total Other Instructional Support	**133.90**	**133.87**	**-0.03**
Total All Instructional Units	**2,025.04**	**2,011.26**	**-13.78**

Other Employees	Units	Units	Difference
Principal	41.81	41.81	0.00
Assistant Principal	67.13	69.13	2.00
Project Manager	3.00	3.00	0.00
Custodial	266.50	269.00	2.50
Computer Support Tech	43.04	42.05	-0.99
Extended Day Manager	1.00	1.00	0.00
Tech Training and Support Specialist	0.00	1.00	1.00
Program Specialist	3.00	3.00	0.00
Student Case Specialist	3.50	2.00	-1.50
Lunchroom Para	13.70	13.71	0.01
Total Other Employee Units	**442.68**	**445.70**	**3.02**

	Hours	Hours	Difference
ESE Instructional Para Hours	973.50	973.50	0.00
Pre-K Instructional Para Hours	403.00	384.00	-19.00
Guidance/Media Instruc Para Hours	362.00	362.00	0.00
Total Para Hours	1,738.50	1,719.50	-19.00
Total Para Days at 7 hrs /day	248.36	245.64	-2.71
Toal Paras at 183 days	1.36	1.34	-0.01
Substitute Teachers @ $40 Per WFTE	$ 1,331,959.20	$ 1,342,266.00	$ 10,306.80
Converted to Total Sub Hours	123,730.53	124,687.97	957.44
Converted to Sub Days	17,675.79	17,812.57	136.78
Converted to Subs Used Per Day	98.20	98.96	0.76
Clerical	$ 7,416,444.00	$ 7,503,095.00	$ 86,651.00
Total Staffing Plan Cost	**$ 156,935,792.46**	**$ 164,567,836.11**	**$ 7,632,043.65**

Instructional Description	Units FY 2016	Units FY 2017	Difference
Basic Elementary Teachers	716.39	715.44	-0.95
Basic Middle School Teachers	276.27	278.29	2.02
Basic High School Teachers	337.84	348.43	10.59
Basic Other Teachers	65.98	64.01	-1.97
Total Basic Teacher Units	**1,396.48**	**1,406.17**	**9.69**
Pre-K ESE Teachers	64.00	60.50	-3.50
ESE Teachers	249.48	241.59	-7.89
ESOL Teachers	23.49	17.01	-6.48
Voc Teachers	23.69	24.23	0.54
Art/Music/PE/7th Pd	141.59	141.09	-0.50
Schools Reserve	-21.34	-17.40	3.94
Subtotal Other Teacher Units	**480.91**	**467.02**	**-13.89**
Guidance Counselors	74.20	74.20	0.00
Above Staffing Guidance	0.13	0.00	-0.13
Media Specialists	45.13	45.13	0.00
IS Deans	14.40	12.29	-2.11
Total Other Instructional Support	**133.87**	**131.62**	**-2.24**
Total All Instructional Units	**2,011.26**	**2,004.81**	**-6.44**

Other Employees	Units	Units	Difference
Principal	41.81	41.81	0.00
Assistant Principal	69.13	70.13	1.00
Project Manager	3.00	3	0.00
Custodial	269.00	277.75	8.75
Computer Support Tech	42.05	42.99	0.94
Extended Day Manager	1.00	1	0.00
Tech Training and Support Specialist	1.00	3.00	2.00
Program Specialist	3.00	3	0.00
Student Case Specialist	2.00	2.47	0.47
Lunchroom Para	13.71	13.71	0.00
Total Other Employee Units	**445.70**	**458.86**	**13.16**

	Hours	Hours	Difference
Above Staffing Para Hours	90.50	92.50	2.00
ESE Instructional Para Hours	973.50	973.5	0.00
Pre-K Instructional Para Hours	384.00	363	-21.00
Guidance/Media Instruc Para Hours	362.00	386	24.00
Total Para Hours	1,810.00	1,815.00	5.00
Total Para Days at 7 hrs /day	258.57	259.29	0.71
Toal Paras at 183 days	1.41	1.42	0.00
Substitute Teachers @ $40 Per WFTE	$ 1,342,266.00	$ 1,333,760.00	$ (8,506.00)
Converted to Total Sub Hours	124,687.97	123,897.82	-790.15
Converted to Sub Days	17,812.57	17,699.69	-112.88
Converted to Subs Used Per Day	98.96	98.33	-0.63
			0.00
Clerical	$ 7,503,095.00	$ 7,695,566.00	192,471.00
Total Staffing Plan Cost	**$ 164,567,836.11**	**$ 165,849,979.85**	**$ 1,282,143.74**

	ORIGINAL 2015/16 ALLOCATION	ESTIMATED 2016/17 ALLOCATION
1 STAFFING PLAN		
COST OF PLAN(INCLUDES HEALTH INS AND RETIREMENT RATE INCREASES)	$129,860,133.31	$131,373,154.71
CLASS SIZE REDUCTION FUNDS:		
2016-17 CLASS SIZE FUNDS		
ALL SCHOOLS	$33,183,840.00	$33,297,753.00
TOTAL ALL SCHOOLS	**$33,183,840.00**	**$33,297,753.00**
CLASS SIZE REDUCTION FUNDS RESERVE	**$1,027,000.00**	**$0.00**
TOTAL CLASS SIZE REDUCTION	**$34,210,840.00**	**$33,297,753.00**
SAI RESERVE	**$0.00**	**$0.00**
EXTENDED YEAR SERVICES	$600,000.00	$600,000.00
300 LOWEST PERFORMING ELEMENTARY SCHOOLS	$0.00	$597,950.00
TOTAL	**$164,670,973.31**	**$165,868,857.71**
2 ADULT WORKFORCE DEVELOPMENT		
WORKFORCE DEVELOPMENT	$6,287,075.00	$6,291,247.00
WORKFORCE ADULT COURSE FEES	$600,000.00	$600,000.00
FSAG	$90,000.00	$0.00
TOTAL	**$6,977,075.00**	**$6,891,247.00**
3 DISTRICT WIDE INSURANCES		
PROPERTY AND CASUALTY	$1,360,210.00	$1,360,210.00
WORKERS COMPENSATION	$1,373,714.00	$1,373,714.00
UNEMPLOYMENT COMPENSATION	$300,000.00	$300,000.00
UNREIMBURSED EQUIPMENT LOSS	$5,000.00	$0.00
RESERVE FOR PROPERTY AND CASUALTY	$1,251,524.00	$0.00
UNREIMBURSED PERSONAL PROPERTY	$5,000.00	$0.00
TOTAL	**$4,295,448.00**	**$3,033,924.00**
4 CHARTER SCHOOLS	**$9,755,769.00**	**$8,710,021.00**
CLASS SIZE REDUCTION	**$2,196,953.00**	**$2,052,893.00**
SAI ALLOCATION	**$511,736.00**	**$479,530.00**
INSTRUCTIONAL MATERIALS	**$140,187.00**	**$129,337.00**
READING FUNDS	**$0.00**	**$77,565.00**
DIGITAL CLASSROOM	**$0.00**	**$53,521.00**
PECO TRANSFER	**$0.00**	**$250,000.00**
TOTAL	**$12,604,645.00**	**$11,752,867.00**
5 MCKAY SCHOLARSHIPS	**$2,500,000.00**	**$2,500,000.00**
6 CONTRACTED/MISCELLANEOUS SERVICES		
ADMINISTRATION WEST XEROX	$15,600.00	$10,600.00
DISTRICT ADVISORY COUNCIL	$1,500.00	$1,500.00
VOLUNTEER FINGERPRINTING	$50,000.00	$25,000.00
SBDM CENTRAL COUNCIL	$5,400.00	$0.00
STRINGS PROGRAM	$130,837.20	$132,424.17
CODE OF CONDUCT HANDBOOKS	$15,000.00	$15,000.00
ESE XEROX	$11,661.00	$11,661.00
FIFTH/EIGHTH GRADE MATRICULATION VISITS	$4,500.00	$0.00
LEGAL FEES	$650,000.00	$650,000.00
EXTENDED SCHOOL YEAR TRANSPORTATION	$490,000.00	$490,000.00
LEGISLATIVE LOBBYIST	$40,000.00	$40,000.00
POSTAGE	$108,000.00	$108,000.00
SPECIAL PAY PLAN	$5,000.00	$1,000.00
APPLICANT TRACKING SYSTEM	$42,980.00	$42,980.00
SUBSTITUTE FINGERPRINT FEE WAIVER	$30,000.00	$1,000.00
USER FEE (TITLE I PORTABLE)	$12,000.00	$12,000.00
403B COMPLIANCE AUDIT	$32,080.00	$32,080.00
INTERNET CONNECTIVITY (INSTRUCTIONAL TECHNOLOGY)	$1,300,000.00	$1,300,000.00
CPA FIRM AUDITS	$185,750.00	$185,750.00
CO/DS BOOK ENTRY	$20,324.97	$20,324.97
TOTAL	**$3,150,633.17**	**$3,079,320.14**

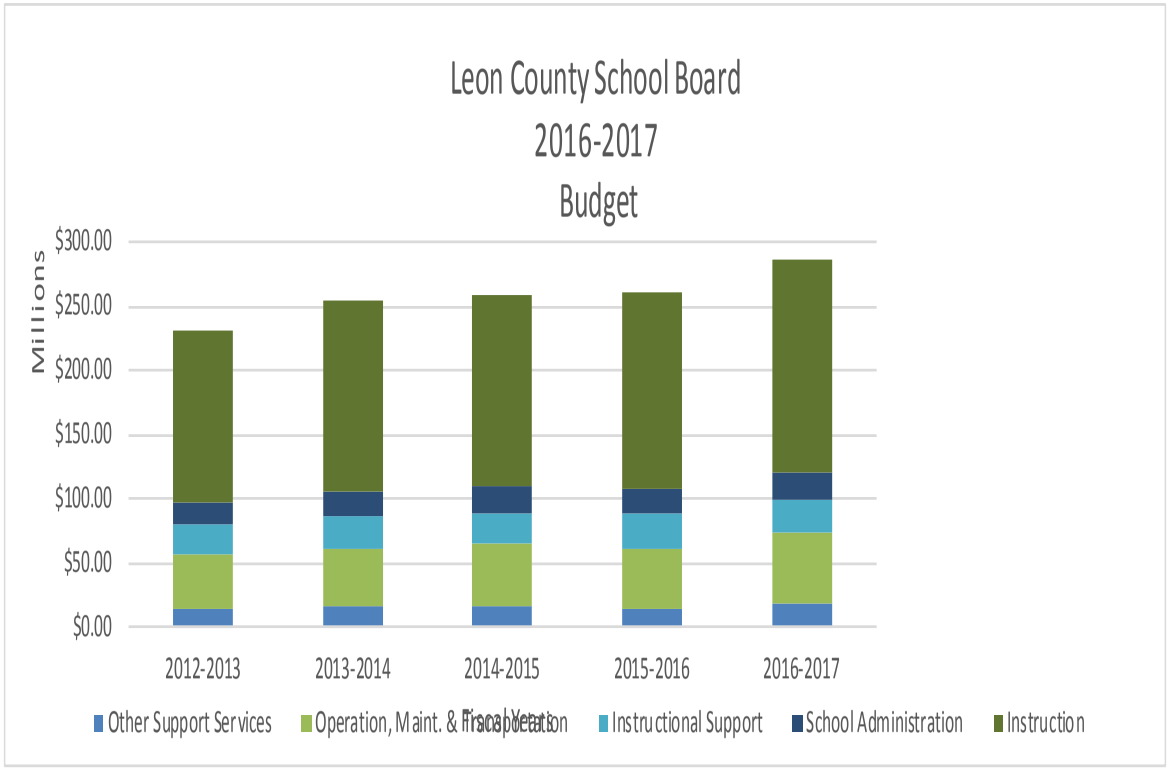
	ORIGINAL 2015/16 ALLOCATION	ESTIMATED 2016/17 ALLOCATION
7 CATEGORICALS/GRANTS		
INSTRUCTIONAL MATERIALS	$2,505,238.00	$2,512,600.00
TEACHER LEAD PROGRAM	$556,380.00	$549,697.00
READING INSTRUCTION	$1,542,084.00	$1,446,728.00
DIGITAL CLASSROOMS	$762,929.00	$974,489.00
TEC TRAINING FUNDS	$321,820.36	$322,367.03
SCHOOL RECOGNITION FUNDS	$1,772,731.00	$1,824,012.00
SCHOOL IMPROVEMENT	$116,922.00	$0.00
VOLUNTEER PRE-KINDERGARTEN	$350,000.00	$350,000.00
FDLRS GENERAL 15-16	$25,630.00	$25,630.00
TEST DEVELOPMENT	$1,953,007.00	$2,008,071.00
TOTAL	**$9,906,741.36**	**$10,013,594.03**
8 OTHER		
TERMINAL PAY	$1,613,700.00	$1,613,700.00
EMPLOYEE ASSISTANCE PROGRAM	$42,000.00	$42,000.00
EXTENDED LEAVE	$300,000.00	$300,000.00
DRUG TESTING	$9,000.00	$9,000.00
SAFETY/QUALITY STAFF	$247,473.00	$247,473.00
LCTA PRESIDENT	$47,407.63	$61,146.67
ADVANCE PLACEMENT FUNDS	$1,612,141.00	$1,541,466.00
I.B. FUNDS	$235,963.00	$223,254.00
INDUSTRY CERTIFIED CAREER ED	$159,639.00	$176,444.00
INSTRUCTIONAL TECHNOLOGY	$309,000.00	$309,000.00
SUPPLEMENTS	$2,479,503.85	$2,485,114.07
DIFFERENTIATED PAY SUPPLEMENTS	$258,547.50	$259,132.50
SCHOOL RESOURCE OFFICERS CONTRACT	$1,319,295.00	$1,422,896.00
SAFETY OFFICERS AT ELEMENTARY SCHOOLS	$0.00	$350,000.00
SCHOOL AGE CHILDCARE FEES	$5,525,190.00	$5,598,450.00
DAY CARE FEES	$312,500.00	$300,500.00
SACS(ELEMENTARY AND SECONDARY)	$38,750.00	$38,750.00
SUMMER PSYCHOLOGISTS/SOCIAL WORKERS	$86,182.50	$28,792.50
SUMMER GUIDANCE COUNSELORS	$23,004.00	$23,034.00
SPECIAL TRAVEL/FIELD TRIPS	$56,000.00	$56,000.00
BAND EQUIPMENT	$47,416.00	$47,416.00
EXCELLENCE ACTIVITIES	$27,527.00	$27,527.00
STUDENT ACTIVITIES	$145,204.00	$145,204.00
EXTRA CURRICULAR SECURITY	$90,000.00	$50,000.00
ATHLETIC TRAINERS	$97,012.53	$97,086.11
MIDDLE SCHOOL ATHLETIC PROGRAM	$29,250.00	$29,250.00
DRIVERS EDUCATION	$9,000.00	$9,000.00
GREG BURRIS DRIVER ED FUND	$105,000.00	$87,300.00
BAND UNIFORM REPLACEMENT	$29,700.00	$0.00
EM/PM TRANSFER	$3,777,744.00	$3,650,000.00
WORLD CLASS SCHOOLS	$50,000.00	$50,000.00
CHALLENGER CENTER	$71,135.68	$71,815.54
ROTC	$270,355.92	$273,824.38
FITNESS FOR DUTY CASE MANAGEMENT	$20,000.00	$5,000.00
EXPERT SUPERVISOR PROGRAM	$20,000.00	$5,000.00
EXTRA SESSIONS AT HIGH SCHOOLS	$574,550.00	$0.00
UNEMPLOYMENT COMPENSATION SERVICES	$15,500.00	$17,000.00
AMERICORPS MATCHING	$44,470.00	$44,470.00
LEON VIRTUAL SCHOOLS	$300,000.00	$300,000.00
EMERGENCY CONTACT	$22,000.00	$22,000.00
TOTAL	**$20,421,161.61**	**$20,018,045.77**

	ORIGINAL 2015/16 ALLOCATION	ESTIMATED 2016/17 ALLOCATION
9 **UTILITIES**		
TELEPHONE	$255,000.00	$255,000.00
WATER	$297,557.74	$297,557.74
SEWAGE	$584,634.08	$584,634.08
GARBAGE	$517,547.77	$517,547.77
STORM WATER	$559,577.54	$559,577.54
FIRE SERVICE FEE	$848,386.83	$848,386.83
NATURAL GAS	$631,185.51	$631,185.51
LP GAS	$110,587.20	$110,587.20
ELECTRIC	$5,485,455.91	$5,207,993.91
FUEL OIL	$14,824.42	$14,824.42
TOTAL	**$9,304,757.00**	**$9,027,295.00**
10 **RESTRICTED CARRY FORWARD FUND BALANCE**		
CARRY FORWARD ENCUMBRANCES	$575,855.61	$285,283.65
RESTRICTED PROJECTS:		
WORKFORCE DEVELOPMENT	$2,388,094.60	$2,047,895.42
EM/PM	$74,463.30	$621,034.42
STATE GRANTS/CATEGORICALS	$3,430,603.32	$3,663,256.49
LOCAL PROJECTS	$7,077,052.60	$5,863,823.62
AFTER SCHOOL/ DAY CARE PROGRAMS	$1,870,520.99	$2,556,063.11
SCHOOL SITE FLEX CARRY FORWARDS	$835,484.55	$855,995.31
SPECIAL FUND	$7,338.23	$6,841.22
TOTAL	**$16,259,413.20**	**$15,900,193.24**
11 **MISCELLANEOUS BUDGET ITEMS**		
DJJ/CONTRACTED PROGRAMS	$861,341.00	$723,268.67
BLOODBORNE PATHOGENS	$10,000.00	$10,000.00
HIGH SCHOOL DUAL ENROLLMENT	$40,000.00	$95,000.00
ENERGY INCENTIVE	$80,000.00	$80,000.00
FINANCIAL ADVISOR FEES	$50,000.00	$50,000.00
ASSISTANCE AND INTERVENTION	$211,000.00	$0.00
TELEVISED BOARD MEETINGS	$25,000.00	$25,000.00
CRITICAL POSITIONS/SALARY ADDITIVES	$913,534.50	$951,857.41
TOTAL	**$2,190,875.50**	**$1,935,126.08**
12 **UNRESTRICTED FUND BALANCE**		
INSTRUCTIONAL MATERIALS FLEXIBLE DOLLARS 15/16 & 16/17		$1,500,000.00
RESERVE FOR PROPERTY & CASUALTY		$1,251,524.00
CLASS SIZE REDUCTION RESERVE		$1,027,000.00
SAI RESERVE		$750,000.00
INTERVENTION		$106,000.00
UNALLOCATED FUNDS		$2,904,393.69
ERATE RESERVE		$500,000.00
TOTAL		**$8,038,917.69**

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF BUDGETED EXPENDITURES BY FUNCTIONAL AND YEAR GROUPING
GENERAL FUND

ESTIMATED EXPENDITURES:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2010-2011	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2011-2012	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2012-2013	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2014-2015	2016-2017 ESTIMATED	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2016-2017
Instruction	$139,415,122.83	57.67%	$148,726,993.06	58.51%	$148,692,976.74	57.54%	$151,080,444.16	57.88%	$165,919,347.44	58.08%
Pupil Personnel Services	$8,344,920.44	3.45%	$8,975,429.04	3.53%	$8,750,510.00	3.39%	$9,032,501.37	3.46%	$9,119,888.99	3.19%
Instructional Media Services	$3,810,960.80	1.58%	$3,668,472.42	1.44%	$3,686,410.34	1.43%	$3,847,457.06	1.47%	$4,130,653.73	1.45%
Instruction & Curriculum Development Service	$8,261,324.73	3.42%	$8,928,992.05	3.51%	$9,759,046.18	3.78%	$10,290,264.36	3.94%	$6,864,963.64	2.40%
Instructional Staff Training	$1,435,633.13	0.59%	$255,746.26	0.10%	$347,425.32	0.13%	$903,812.67	0.35%	$800,051.66	0.28%
Instructional Related Technology	$2,326,171.84	0.00%	$2,368,517.56	0.00%	$2,333,845.50	0.00%	$2,519,787.60	0.00%	$4,125,284.17	1.44%
Board of Education	$1,071,719.14	0.44%	$1,070,497.34	0.42%	$1,170,539.35	0.45%	$1,016,466.64	0.39%	$1,465,619.96	0.51%
General Administration	$1,334,137.87	0.55%	$1,492,559.87	0.59%	$1,871,331.88	0.72%	$1,263,492.20	0.48%	$1,340,337.97	0.47%
School Administration	$18,222,039.72	7.54%	$19,113,915.58	7.52%	$19,811,043.64	7.67%	$20,168,090.79	7.73%	$21,032,891.36	7.36%
Facilities Acquisition Construction	$1,751,395.25	0.72%	$1,442,299.40	0.57%	$1,204,671.75	0.47%	$1,019,595.23	0.39%	$1,340,561.01	0.47%
Fiscal Services	$2,303,536.40	0.95%	$2,461,075.09	0.97%	$2,234,430.11	0.86%	$2,205,562.63	0.84%	$2,199,700.60	0.77%
Food Services	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
Central Services	$5,774,197.20	2.39%	$6,168,731.07	2.43%	$6,565,638.09	2.54%	$5,986,902.74	2.29%	$8,460,367.70	2.96%
Pupil Transportation Services	$11,627,106.49	4.81%	$12,407,851.81	4.88%	$12,962,036.89	5.02%	$12,852,580.44	4.92%	$13,451,276.01	4.71%
Operation of Plant	$18,541,366.01	7.67%	$19,363,066.14	7.62%	$19,887,353.56	7.70%	$19,354,729.65	7.41%	$22,376,681.15	7.83%
Maintenance of Plant	$7,947,380.52	3.29%	$7,874,542.66	3.10%	$8,947,378.18	3.46%	$9,004,953.11	3.45%	$9,744,242.01	3.41%
Administrative Technology Services	$4,643,516.55	0.00%	$5,074,856.90	0.00%	$4,834,134.57	0.00%	$5,478,192.97	0.00%	$5,157,219.57	1.81%
Community Services	$4,935,505.89	2.04%	$4,798,398.02	1.89%	$5,067,178.97	1.96%	$4,982,842.48	1.91%	$8,151,574.17	2.85%
Debt Service	$0.00	0.00%	$0.00	0.00%	$281,323.00	0.11%	$28,758.84	0.01%	$0.00	0.00%
TOTAL EXPENDITURES	**$241,746,034.81**	**100.00%**	**$254,191,944.27**	**100.00%**	**$258,407,274.07**	**100.00%**	**$261,036,434.94**	**100.00%**	**$285,680,661.14**	**100.00%**
Transfers Out	$0.00		$0.00		$0.00		$0.00		$0.00	
ENDING FUND BALANCE	**$41,664,748.83**		**$34,077,105.33**		**$32,715,282.04**		**$34,380,085.04**		**$11,971,369.34**	
TOTAL EXPENDITURES/TRANSFERS/BALANCES	**$283,410,783.64**		**$288,269,049.60**		**$291,122,556.11**		**$295,416,519.98**		**$297,652,030.48**	



FUNCTION:
ALL 5000s
7300
ALL 6000s
7700, 7800, 7900, 8100
7100, 7200, 7400, 7500, 8200, 9100, 9200

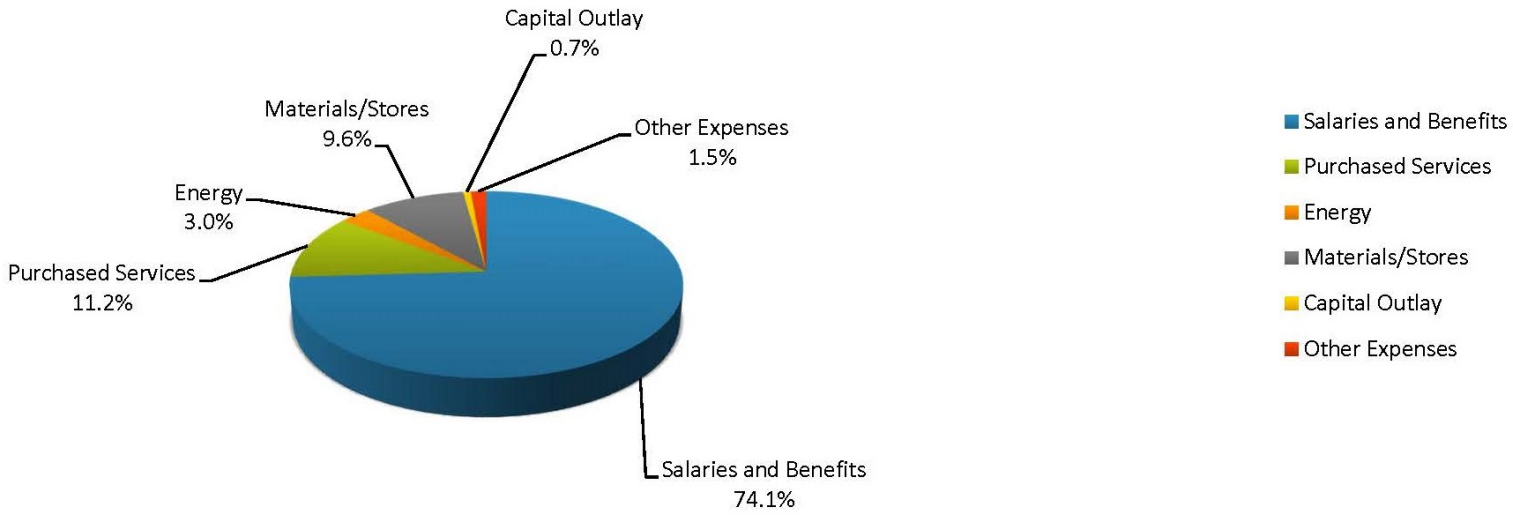
Fiscal years 2012-13 through 2015-16 reflect actual expenditures. Fiscal year 2016-17 reflects budgeted expenditures.

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF BUDGETED EXPENDITURES
BY OBJECT GROUPING
GENERAL FUND

ESTIMATED APPROPRIATIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL EXPENSE (APPROPRIATIONS) 2012-2013	2013-2014 ACTUAL	% OF TOTAL ACTUAL EXPENSE (APPROPRIATIONS) 2013-2014	2014-2015 ACTUAL	% OF TOTAL ACTUAL EXPENSE (APPROPRIATIONS) 2014-2015	2015-2016 ACTUAL	% OF TOTAL ACTUAL EXPENSE (APPROPRIATIONS) 2015-2016	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED EXPENSE (APPROPRIATIONS) 2016-2017
Salaries	$156,353,327.77	64.68%	$159,957,700.42	62.93%	$163,425,100.10	63.31%	$166,173,858.83	63.67%	$163,682,953.37	57.30%
Benefits	$36,775,213.53	15.21%	$41,870,421.78	16.47%	$43,984,946.11	17.04%	$44,026,786.46	16.87%	$49,173,136.96	17.21%
Purchased Services	$25,031,410.27	10.35%	$26,326,560.11	10.36%	$27,323,205.86	10.59%	$27,955,564.21	10.71%	$31,709,898.09	11.10%
Energy	$8,043,359.25	3.33%	$8,272,537.64	3.25%	$8,314,719.50	3.22%	$7,509,271.06	2.88%	$8,154,336.37	2.85%
Materials & Supplies	$8,334,997.29	3.45%	$10,384,936.09	4.09%	$8,204,984.39	3.18%	$8,384,329.34	3.21%	$26,962,036.67	9.44%
Capital Outlay	$2,145,428.24	0.89%	$2,670,144.85	1.05%	$1,997,366.65	0.77%	$2,124,094.39	0.81%	$1,294,773.93	0.45%
Other Expenses	$5,062,298.46	2.09%	$4,709,643.38	1.85%	$4,875,628.42	1.89%	$4,833,771.81	1.85%	$4,703,525.75	1.65%
TOTAL APPROPRIATIONS	**$241,746,034.81**	**100.00%**	**$254,191,944.27**	**100.00%**	**$258,125,951.03**	**100.00%**	**$261,007,676.10**	**100.00%**	**$285,680,661.14**	**100.00%**
TRANSFERS	$0.00		$0.00		$281,323.00		$28,758.84			
ENDING FUND BALANCES	**$41,664,748.83**		**$34,077,105.33**		**$32,715,282.04**		**$34,380,085.04**		**$11,971,369.34**	
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCES	**$283,410,783.64**		**$288,269,049.60**		**$291,122,556.07**		**$295,416,519.98**		**$297,652,030.48**	

General Fund Expenditures:
Analysis by Object



It is evident that salaries and benefits are the greatest budget impactors.

LEON COUNTY SCHOOL BOARD
2016-2017

GENERAL FUND REVENUE ASSUMPTIONS

CODE	REVENUE SOURCE	CALCULATION BASIS
	FEDERAL DIRECT:	
(191)	ROTC (Reserve Officers Training Corps)	Based on Federal Contract
	FEDERAL THROUGH STATE:	
(255)	National Forest Funds	Prior 3 year average
	STATE:	
(310)	FEFP (Florida Education Finance Program)	State formula
(315)	Community Instructional Services	State formula
(323)	CO&DS Withheld for Administration	State book entry per DPS memo
{334}	Florida Teacher Lead Program	State formula
(336)	Instructional Materials	State categorical allocation
	* Textbooks	
	* Instructional Materials	
(343)	State License Tax	Adjusted 3 year average
	* Est. Receipts of Mobile Home Licenses (320.081, F.S.)	
(344)	Lottery Enhancements	State categorical allocation
(354)	Transportation	State categorical allocation
(355)	Class Size Reduction	State categorical allocation
{361}	School Recognition	State allocation
(372)	Pre-School	State allocation
(390)	Miscellaneous State Sources	State grants allocated as approved
	LOCAL:	
(411)	District School Taxes	Millage x assessed valuation x 96%
(421)	Tax Redemptions (delinquent taxes)	Prior 3 year average
(423)	Excess Fees	Prior 3 year average
(430)	Interest on Investments	3 year annualized trend of rates & cash flow
(440)	Gifts and Grants	Local grants allocated as approved
(462)	Course Fees	Adult vocational estimate collections for fees
(471)	Preschool Program Fees	Adjusted yearly average
{472}	Pre-K Early Intervention Fees	Adjusted yearly average
(473)	School Child Care Fees	Adjusted yearly average
(490)	Miscellaneous Local Sources	Amended as received
(493)	Surplus Property	These dollars are amended as received
(494)	Federal Indirect Costs	3 year annualized trend of rates & volume of Federal grants
(497)	Refunds Prior Year Expenses	Not estimated: No official basis
(499)	Food Service Indirect Costs	Based on district needs & Food Service's ability to pay
	INCOMING TRANSFERS:	
(630)	From Capital Projects	Based on annual Capital Outlay Plan & Lease Purchase contra
	OTHER FINANCING SOURCES:	
(724)	Capital Lease Agreements	Known lease agreement
	FUND BALANCE:	
	Reserve for Inventory	Fiscal year close out value of inventories
	Reserve for Encumbrances	Fiscal year close out value of encumbrances
	Restricted Fund Balance	Actual carryforward categoricals, grants, special projects
	Unrestricted Fund Balance	Actual fiscal year close out unobligated funds

FINAL ESTIMATED BUDGET
LEON COUNTY SCHOOL BOARD
2016-2017

GENERAL FUND
ANALYSIS OF ESTIMATED BEGINNING
FUND BALANCE
JULY 1, 2016

	2012-2013 ACTUAL	% OF BEG. F/B	2013-2014 ACTUAL	% OF BEG. F/B	2014-2015 ACTUAL	% OF BEG. F/B	2015-2016 ACTUAL	% OF BEG. F/B	2016-2017 ESTIMATED	% OF BEG. F/B
1. Restricted for encumbrances	$1,104,097.41	2.69%	$366,709.22	0.88%	$1,652,421.84	4.85%	$575,855.61	1.76%	$285,283.65	0.83%
2. Restricted for categoricals/grants/spec. projs	$22,638,424.64	55.21%	$19,013,023.83	45.63%	$15,415,018.97	45.24%	$15,683,557.59	47.94%	$17,686,006.37	51.44%
3. Restricted for inventories	$1,060,512.19	2.59%	$1,060,512.19	2.55%	$1,073,277.74	3.15%	$1,050,796.77	3.21%	$925,610.43	2.69%
4. Unrestricted fund balance	$16,201,601.12	39.51%	$21,224,503.59	50.94%	$15,936,386.78	46.77%	$15,405,072.07	47.09%	$15,483,184.59	45.04%
TOTAL BEGINNING BALANCE	**$41,004,635.36**	**100.00%**	**$41,664,748.83**	**100.00%**	**$34,077,105.33**	**100.00%**	**$32,715,282.04**	**100.00%**	**$34,380,085.04**	**100.00%**

GENERAL FUND
ANALYSIS OF ESTIMATED ENDING
FUND BALANCE
JUNE 30, 2017

	2012-2013 ACTUAL	% OF BEG. F/B	2013-2014 ACTUAL	% OF BEG. F/B	2014-2015 ACTUAL	% OF BEG. F/B	2015-2016 ACTUAL	% OF BEG. F/B	2016-2017 ESTIMATED	% OF BEG. F/B
1. Restricted for encumbrances	$366,709.22	0.88%	$1,652,421.84	4.85%	$575,855.61	1.76%	$285,283.65	0.83%	$0.00	0.00%
2. Restricted for emergency fund balance (Per Board Policy 6Gx37-6.01 - 1% minimum requirement)	$4,700,000.00	11.28%	$4,700,000.00	13.79%	$3,000,000.00	9.17%	$3,000,000.00	8.73%	$3,000,000.00	25.06%
3. Restricted for categoricals/grants/spec. projs	$19,013,023.83	45.63%	$15,415,018.97	45.24%	$15,683,557.59	47.94%	$17,686,006.37	51.44%	$6,841.22	0.06%
4. Restricted for inventories	$1,060,512.19	2.55%	$1,073,277.74	3.15%	$1,050,796.77	3.21%	$925,610.43	2.69%	$925,610.43	7.73%
5. Unrestricted fund balance	$16,524,503.59	39.66%	$11,236,386.78	32.97%	$12,405,072.07	37.92%	$12,483,184.59	36.31%	$8,038,917.69	67.15%
TOTAL ENDING BALANCE	**$41,664,748.83**	**100.00%**	**$34,077,105.33**	**100.00%**	**$32,715,282.04**	**100.00%**	**$34,380,085.04**	**100.00%**	**$11,971,369.34**	**100.00%**

SPECIAL REVENUE FUNDS

SPECIAL REVENUE PROGRAM OVERVIEW

This budget is consistent with the State Department of Education's "RED BOOK" format, which is also known as CAMIS (Cost Analysis Management Information System).

The special revenue budget for Federal Projects ($39.2 million) and the Food Service Program ($17.3 million) totals $56.5 million for 2016-2017 and represents 11 percent of the total District budget ($513.1 million). Reference on page 64.

These budgets account for programs with revenues designated for specific purposes by law or contract. The revenues cannot be diverted to other uses. The primary components of special revenue funds are the Food Service Program and all Federal Projects.

The material presented in this budget reflects comparative data for each individual fund source as it relates to revenue and expenditures by categories (function) and type (object).

The District receives Federal Financial Assistance for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. These dollars are supplemental in nature and require compliance with "comparability" standards imposed by each Federal program. One measure of effectiveness for this program is reflected in the number and dollar value of special projects applied for and approved from one year to the next.

FOOD SERVICE

The Food Service Program is self-supporting through meal charges to adults and students ($1.65 million, 12 percent), through federal reimbursements for student meals ($10.3 million, 74.4 percent), USDA donated foods ($850 thousand, 6.2 percent), other federal through state sources ($175 thousand, 1.3 percent); Childcare summer program ($675 thousand, 4.9 percent), and the state food service supplement ($175 thousand, 1.2 percent). Federal sources account for 86.8 percent ($12.0 million), state sources account for 1.2 percent ($168 thousand), and local sources account for 12 percent ($1.72 million) of the revenues in the Food Service program.

Commodities supplement the Food Service Program and are allocated to the District on the basis of total participation in the Federal meal program. A significant portion of the meal program is comprised of free and reduced meals based on approved applications due to financial need.

Key performance criteria that measure the effectiveness of this program are a) the total cost per meal served; b) the end-of-year unrestricted fund balance; c) ranking of the district in total labor dollars spent; and d) support of the food service operation through district financial support.

COST PER MEALS SERVED

Fiscal Year	Breakfast	Lunch	Salaries per Meal	Unrestricted Ending Fund Balance
2011-12	$1.82	$2.76	$1.04	$1,794,892.12
2012-13	$1.92	$2.90	$ .96	$2,184,333.83
2013-14	$2.18	$3.30	$1.23	$2,002,891.14
2014-15	$2.10	$3.19	$1.36	$1,815,505.90
2015-16	$2.04	$3.24	$1.36	$3,504,346.41



5 yr. Avg.	**$2.01**	**$3.08**	**$1.19**	**$2,260,393.88**

The cost per meals served is reflective of the market place in both labor and breadbasket costs. The District upgraded food purchases in fiscal year 2005 to serve healthier meals in response to the nationwide concern about obesity in students. This resulted in purchasing more expensive food inventory. This philosophy is still in effect.

In 2015-2016 total revenues of $13.9 million increased from the previous year by $993 thousand and expenditures of $12.2 million decreased by $884 thousand. Fund balance increased $1.7 million.

The revenue increase of $993 thousand is $1.3 million of federal sources, $14 thousand state sources, and $259 thousand less in local sources.

The decrease of $884 thousand was a result of $1 million of increases and $133 thousand of decreases. Spending decreases include $765 thousand less for food; $129 thousand less for capital outlay; $32 thousand less for purchased services; $33 thousand less for energy; and $54 thousand less for other expenses. Increases include $82 thousand for salaries and $51 thousand for benefits.

Revenues are comprised of federal, state, and local sources. FY 2017 federal sources ($12 million) decreased $134 thousand from the FY 2016 budget; State sources ($168 thousand) decreased $7 thousand from the 2016 budget; and local sources ($1.6 million) decreased $71 thousand from the 2016 budget. The FY 2016 federal reimbursement projection of $11.9 million is approximately $55.5 thousand less than the FY 2016 actual.

There were 4,067,698 total meals served in FY 2016 (2,730,235 lunches, 1,268,122 breakfast, and 69,341 snacks).

These meals received federal reimbursements of $10.2 million. This is 160,356 less meals than in FY 2015, which was a result of 49,526 more lunches served (4% increase), 2,420 more breakfasts, (1% increase), and 212,302 less snacks served. The federal reimbursement received increased $896 thousand because the number of students reimbursed free lunch and breakfast increased 236 thousand (from 2,099,679 to 2,336,025 free lunches, and from 1,151,605 to 1,261,224 for free breakfasts). Reduced and paid meals decreased. The increased amount of reimbursement for free meals compared to the loss of reimbursement for the other meals increased the revenue from Federal reimbursements. The changes are attributed to our participation in the CEP program. CEP stands for Community Eligibility Provision where sites can lock into using a higher free count when filing for reimbursement.

Thirty -one (31) schools were Community Eligibility Provision (CEP) sites in FY 2016, an increase of 17 since FY 2012, and 9 were from FY 2015. Fiscal Year 2012 was the first year for reimbursement of lunch and breakfast at Provision 2 sites, now Community Eligibility Provision (CEP) sites. The District had 22 schools in FY 2015 which were classified as CEP, up from 12 in fiscal year 2012. CEP allows high poverty schools to offer breakfast and lunch at no charge to all students while eliminating the traditional school meal application process for free and reduced lunch. CEP benefits students and the school nutrition department's bottom line by increasing participation in the school nutrition programs by offering breakfast and lunch for free to all students; reducing administrative work for school districts by eliminating the need to qualify students for free

and reduced price meals and track which children who are participating; and improves the overall financial viability of the school nutrition programs in high poverty schools. Any school with 40 percent or more "identified students" can participate in CEP. Identified students include children who are directly certified (through data matching) for free meals because they live in households that participate in Supplemental Nutrition Assistance program (SNAP), Temporary Assistance for Needy Families (TANF), or Food Distribution Program on Indian Reservations (FDPIR), as well as children who are qualified for free school meals without submitting a school meal application because of their status as being in foster care, enrolled in Head Start, homeless, runaway, or migrant students. Typically schools with 75 percent or more free and reduced-price certified students will meet the 40 percent requirement. School districts may also group schools together to reach the 40 percent identified student threshold. Reimbursements are determined by multiplying the percentage of identified students by 1.6 to determine the percent of meals that will be reimbursed at the free rate. For example, a school with 50 percent identified students would be reimbursed for 98 percent of the breakfasts and lunches eaten at the free reimbursement rate and 2 percent at the paid rate.

The projected ending budget for fiscal year 2016-2017 is $17.3 million (pages 106-109). Projected revenues exceed projected expenditures by $782 thousand.

FEDERAL CONTRACTED PROGRAMS & ARRA FUNDS

The total FY 2017 budget for all federal grants is $39.2 million. This amount includes all Federal Contracted Program grants. The two largest grants are the Individuals with Disabilities Education Act ($22.9 million) (referred to as 'IDEA') and the Elementary and Secondary Act, Title I grant ($8.8 million) totaling $31.7. These 2 grants account for 80.9% of all the Federal Contracted Programs. The IDEA grant targets students with special educational needs, referred to as exceptional student education (ESE) students. This District has approximately 350 students who have very special instructional needs.

The Title I funds totaling $8.8 million (page 112) serve 21 schools (page 101) with approximately 12,000 students. Schools qualify for Title I services based on school population free and reduced lunch percentages, as determined by an Annual Economic Survey. The criteria for Title I service in elementary schools for FY 2017 is 75% or more of the students are eligible for free or reduced price meals. The criteria requirement for middle schools is 75% and for high schools is 72%. 11 elementary schools, 2- K-8 school, 3- middle schools, 2- high schools, 2- charter school and 1-alternative school are served with Title I funding. Services are also provided to all students at eligible neglected or delinquent sites including Capital City Youth Services, Father Flanagan's Boy's and Girl's Town of North Florida, Florida Baptist Children's Home, Homeless, Leon County Juvenile Detention Center, Leon County Jail, and AMI Kids.

The district maintains guidelines for employees who want to apply for grant funds and support services. Federal and State grant application forms are completed by the individuals who will administer the program. These forms are obtained from the Florida Department of Education (FDOE). The applications include statements of educational goals, instructional strategies to be used to attain the goals, and the projected budget to support these goals and strategies. Some grants require the District to provide matching funds to receive the grant. Others require in-kind services, where the District must demonstrate it is providing services from its own sources as a condition to receive the funds. Other grants require none of these conditions, so the money approved stands on its own to support the grant goals and strategies.

Once the grant application is completed, it is submitted to the School Board by the Superintendent for Board approval. If the Board approves the grant, it is submitted to the FDOE for approval. Spending for the project begins when FDOE approves the grant.

Grant money is distributed to the Board by FDOE using one of two methods: (1) State grant proceeds are distributed to the District when the grant is approved by FDOE and (2) Federal Grant proceeds require the District to request the funds based on the expenditures incurred by the program. Any unspent federal or state dollars remaining in the District accounts when the grant periods end must be remitted back to FDOE.

LEON COUNTY SCHOOLS
FEDERAL REIMBURSEMENT COMPARISONS
FYE JUNE 30, 2016

Food Service	FY 2015	FY 2016	Difference	% Increase
Lunch				
Paid	$ 0.36	$ 0.37	$ 0.01	1.00%
Free	$ 3.06	$ 3.15	$ 0.09	3.00%
Reduced	$ 2.66	$ 2.75	$ 0.09	2.00%
Non-Severe Need Breakfast				
Paid	$ 0.28	$ 0.29	$ 0.01	1.75%
Free	$ 1.62	$ 1.66	$ 0.04	1.22%
Reduced	$ 1.32	$ 1.36	$ 0.04	1.49%
Severe Need Breakfast				
Paid	$ 0.28	$ 0.29	$ 0.01	1.75%
Free	$ 1.93	$ 1.99	$ 0.06	1.53%
Reduced	$ 1.63	$ 1.69	$ 0.06	1.81%

Food Service	FY 2016	FY 2017	Difference	% Increase
Lunch				
Paid	$ 0.37	$ 0.38	$ 0.01	1.00%
Free	$ 3.15	$ 3.24	$ 0.09	3.00%
Reduced	$ 2.75	$ 2.84	$ 0.09	2.00%
Non-Severe Need Breakfast				
Paid	$ 0.29	$ 0.29	$ 0.00	0.00%
Free	$ 1.66	$ 1.71	$ 0.04	1.22%
Reduced	$ 1.36	$ 1.41	$ 0.04	1.49%
Severe Need Breakfast				
Paid	$ 0.29	$ 0.29	$ 0.01	1.75%
Free	$ 1.99	$ 2.04	$ 0.06	1.53%
Reduced	$ 1.69	$ 1.74	$ 0.06	1.81%

SPECIAL REVENUE KEY POINTS OF INTEREST

- The District no longer maintains any satellite kitchens and now has 44 self-contained kitchens.

- Meal prices are the same in FY 2017 as they were in FY 2016. The following prices apply to Elementary, Middle, and High Schools: Student Full Paid Breakfast $1; Student Partial Pay Breakfast $0.30; Student Full Pay Lunch $2; Student Partial Pay Lunch $0.40; Adult Breakfast $1.50; Adult Lunch $3.00

- The total Special Revenue budget is $56.5 million. The total budget for the food service operation is $17.3 million; the Federal contracted Programs budget is $**39.2** million.

- The Leon County School Board stopped outsourcing Food Service operation with Sodexho Marriott effective October 31, 2002. The Food Service Department has since been operating under Leon County School Board management and is referred to as "Nutrition Services".

- Two Federal projects (Individuals with Disabilities Education Act (PL 94-142) ($22.9 million) and Elementary and Secondary Education Act, Title I) ($8.8 million) account for 80.9 percent ($31.7 million) of the total budgeted revenue ($39.2 million) for Federal projects.

- Approximately 44.6 percent ($6.3 million) of Food Service estimated expenditures are for salaries and benefits.

- Approximately 69.4 percent ($27.2 million) of Federal Project expenditures are for salaries and benefits.

- The total budgeted Federal Project Grants are $39.2 million. Forty or more different Federal grants may be approved and functioning by the end of the year.

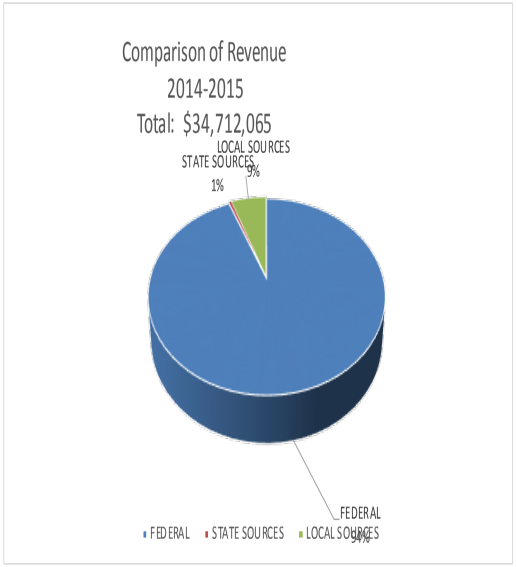
- Federal reimbursements account for 86.8 percent ($12 million) of the budgeted Food Service revenue ($12.7 million).

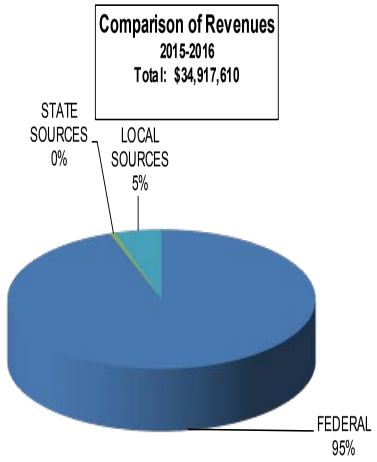
- Title I elementary schools serve student populations with 75% or more free and reduced lunch, middle schools serve 75% or more, and high schools serve 72% or more. Twenty-one (21) schools through school-wide projects are Title I schools. These are Apalachee Elementary, Astoria Park Elementary, Bond Elementary, Hartsfield Elementary, Oak Ridge Elementary, Pineview Elementary, Riley Elementary, Ruediger Elementary, Sabal Palm Elementary, Sealey Elementary, Springwood Elementary, Woodville K-8, Fort Braden K-8, Griffin Middle School, Nims Middle School, Fairview Middle, Godby High School, Rickards High School, 100 Success Academy, Imagine Charter School, and Tallahassee School of Math & Science Charter School.

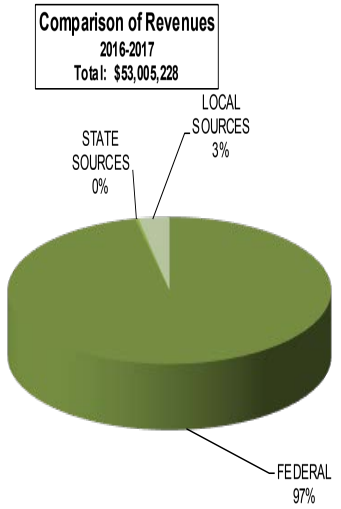
LEON COUNTY SCHOOL BOARD
2016-2017

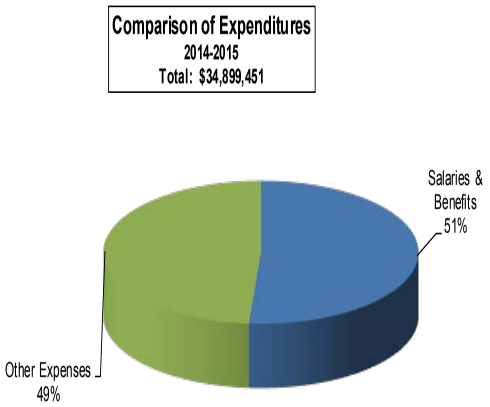
SUMMARY OF COMBINED REVENUE AND EXPENDITURES AND BALANCES
SPECIAL REVENUE FUND
(FEDERAL AND NUTRITION SERVICES)

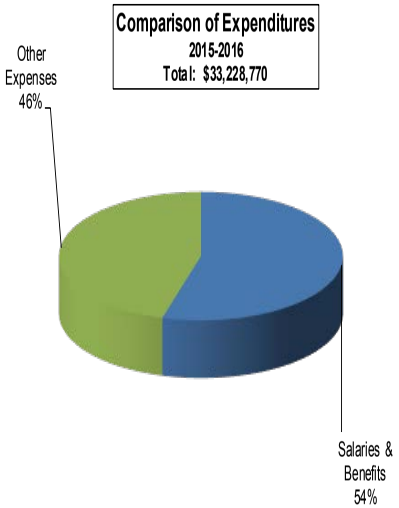
	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	ACTUAL VS ESTIMATED DIFFERENCE 2015-16 vs 2016-17
REVENUES						
FEDERAL	$36,281,497.95	$34,594,372.05	$32,571,345.55	$33,022,589.77	$51,187,927.83	$18,165,338.06
STATE SOURCES	$160,570.00	$162,946.00	$161,065.55	$175,016.00	$168,000.00	($7,016.00)
LOCAL SOURCES	$3,022,026.94	$2,951,269.77	$1,979,654.26	$1,720,004.49	$1,649,300.00	($70,704.49)
TOTAL REVENUES	**$39,464,094.89**	**$37,708,587.82**	**$34,712,065.36**	**$34,917,610.26**	**$53,005,227.83**	$18,087,617.57
TRANSFERS IN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NON-REVENUE SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FUND BALANCES	$1,794,892.12	$2,184,333.82	$2,002,891.14	$1,815,505.90	$3,504,346.41	$1,688,840.51
TOTAL REVENUES AND BALANCES	**$41,258,987.01**	**$39,892,921.64**	**$36,714,956.50**	**$36,733,116.16**	**$56,509,574.24**	$19,776,458.08
EXPENDITURES						
INSTRUCTION	$13,695,889.90	$11,559,920.67	$9,935,712.56	$10,456,894.65	$21,658,948.50	$11,202,053.85
PUPIL PERSONNEL SERVICES	$1,497,823.87	$1,401,673.45	$922,901.19	$832,466.84	$2,293,071.87	$1,460,605.03
INSTRUCTIONAL MEDIA SERVICES	$10,679.62	$4,799.98	$0.00	$9,855.13	$0.00	($9,855.13)
INSTRUCTION & CURRICULUM SERVICES	$5,631,151.55	$5,229,778.16	$5,161,276.14	$5,361,651.35	$7,520,846.83	$2,159,195.48
INSTRUCTIONAL STAFF TRAINING	$2,294,891.98	$1,549,402.25	$1,901,564.11	$814,559.15	$3,299,479.15	$2,484,920.00
INSTRUCTIONAL RELATED TECHNOLOGY	$81,908.55	$75,766.66	$49,161.41	$49,612.89	$58,687.11	$9,074.22
BOARD OF EDUCATION	$0.00	$0.00	$466.00	$6,402.89	$0.00	($6,402.89)
GENERAL ADMINISTRATION	$1,297,235.88	$1,500,763.19	$1,194,157.01	$1,066,069.40	$1,941,428.58	$875,359.18
SCHOOL ADMINISTRATION	$75,302.02	$42,137.88	$16,937.31	$34,440.06	$12,179.30	($22,260.76)
FACILITIES ACQUISITION CONSTRUCTION	$78,363.53	$91,783.20	$39,991.54	$103,470.21	$88,439.43	($15,030.78)
FISCAL SERVICES	$0.00	$0.00	$2,825.00	$0.00	$0.00	$0.00
FOOD SERVICE	$11,859,678.61	$13,207,109.23	$13,105,109.33	$12,221,677.01	$13,136,741.00	$915,063.99
CENTRAL SERVICES	$216,151.63	$270,165.66	$208,127.12	$104,956.62	$126,005.09	$21,048.47
PUPIL TRANSPORTATION SERVICES	$99,418.93	$93,120.92	$66,352.20	$81,424.40	$199,918.64	$118,494.24
OPERATION OF PLANT	$11,713.12	$43,777.81	$3,162.04	$39,209.42	$56,607.99	$17,398.57
MAINTENANCE OF PLANT	$2,265.00	$2,444.95	$2,903.00	$3,660.00	$15,532.00	$11,872.00
COMMUNITY SERVICES	$2,144,179.00	$2,298,694.44	$2,049,729.72	$2,042,419.73	$1,956,783.34	($85,636.39)
ADMINISTRATIVE TECHNOLOGY	$78,000.00	$518,692.05	$239,074.92	$0.00	$0.00	$0.00
TOTAL EXPENDITURES	**$39,074,653.19**	**$37,890,030.50**	**$34,899,450.60**	**$33,228,769.75**	**$52,364,668.83**	$19,135,899.08
TRANSFERS OUT						
FUND BALANCES	$2,184,333.82	$2,002,891.14	$1,815,505.90	$3,504,346.41	$4,144,905.41	$640,559.00
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	**$41,258,987.01**	**$39,892,921.64**	**$36,714,956.50**	**$36,733,116.16**	**$56,509,574.24**	$19,776,458.08

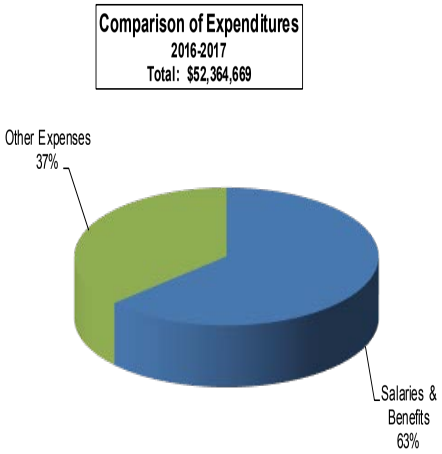

Comparison of Revenue
2014-2015
Total: $34,712,065
LOCAL SOURCES
STATE SOURCES
1%
5%
FEDERAL
FEDERAL
STATE SOURCES
LOCAL SOURCES


Comparison of Revenues
2015-2016
Total: $34,917,610
STATE SOURCES
0%
LOCAL SOURCES
5%
FEDERAL
95%


Comparison of Revenues
2016-2017
Total: $53,005,228
STATE SOURCES
0%
LOCAL SOURCES
3%
FEDERAL
97%


Comparison of Expenditures
2014-2015
Total: $34,899,451
Salaries & Benefits
51%
Other Expenses
49%


Comparison of Expenditures
2015-2016
Total: $33,228,770
Other Expenses
46%
Salaries & Benefits
54%


Comparison of Expenditures
2016-2017
Total: $52,364,669
Other Expenses
37%
Salaries & Benefits
63%

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF BUDGETING REVENUE
SPECIAL REVENUE FUND
NUTRITION SERVICES

ESTIMATED REVENUE:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-207 ESTIMATED	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)
FEDERAL THROUGH STATE:										
NATIONAL SCHOOL LUNCH ACT	$7,667,352.05	62.60%	$8,431,101.35	64.73%	$9,259,932.66	71.68%	$10,156,171.73	73.01%	$10,260,000.00	74.47%
U.S.D.A. DONATED FOODS	$703,679.58	5.74%	$695,062.54	5.34%	$813,301.17	6.30%	$877,364.89	6.31%	$850,000.00	6.17%
OTHER FEDERAL THROUGH STATE	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$291,169.81	2.09%	$175,000.00	1.27%
CHILD CARE/SUMMER PROGRAM	$695,491.74	5.68%	$785,286.89	6.03%	$703,770.45	5.45%	$690,790.60	4.97%	$675,000.00	4.90%
TOTAL FEDERAL THROUGH STATE	**$9,066,523.37**	**74.02%**	**$9,911,450.78**	**76.09%**	**$10,777,004.28**	**83.43%**	**$12,015,497.03**	**86.38%**	**$11,960,000.00**	**86.81%**
STATE:										
FOOD SERVICE SUPPLEMENT	$160,570.00	1.31%	$162,946.00	1.25%	$161,065.55	1.25%	$175,016.00	1.26%	$168,000.00	1.22%
TOTAL STATE	**$160,570.00**	**1.31%**	**$162,946.00**	**1.25%**	**$161,065.55**	**1.25%**	**$175,016.00**	**1.26%**	**$168,000.00**	**1.22%**
LOCAL:										
INTEREST, INCLUDING PROFIT ON INVESTMENTS	$4,759.90	0.04%	$3,848.75	0.03%	$906.13	0.01%	$290.84	0.00%	$300.00	0.00%
FOOD SERVICE	$3,017,267.04	24.63%	$2,947,421.02	22.63%	$1,978,748.13	15.32%	$1,719,713.65	12.36%	$1,649,000.00	11.97%
TOTAL LOCAL	**$3,022,026.94**	**24.67%**	**$2,951,269.77**	**22.66%**	**$1,979,654.26**	**15.33%**	**$1,720,004.49**	**12.36%**	**$1,649,300.00**	**11.97%**
TOTAL ESTIMATED REVENUES	**$12,249,120.31**	**100.00%**	**$13,025,666.55**	**100.00%**	**$12,917,724.09**	**100.00%**	**$13,910,517.52**	**100.00%**	**$13,777,300.00**	**100.00%**
FUND BALANCE:										
UNRESTRICTED BEGINNING FUND BALANCE	$1,794,892.12		$2,184,333.82		$2,002,891.14		$1,815,505.90		$3,504,346.41	
RESTRICTED FOR ENCUMBRANCES	$0.00		$0.00		$0.00		$0.00		$0.00	
TOTAL BEGINNING FUND BALANCE	**$1,794,892.12**		**$2,184,333.82**		**$2,002,891.14**		**$1,815,505.90**		**$3,504,346.41**	
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$14,044,012.43**		**$15,210,000.37**		**$14,920,615.23**		**$15,726,023.42**		**$17,281,646.41**	

LEON COUNTY SCHOOL BOARD
2016-2017

AVAILABILITY vs. UTILIZATION
NUTRITION SERVICES/CHILD NUTRITION BUDGET

AVAILABILITY	2012-2013 % OF TOTAL	2012-2013 ACTUAL	2013-2014 % OF TOTAL	2013-2014 ACTUAL	2014-2015 % OF TOTAL	2014-2015 ACTUAL	2015-2016 % OF TOTAL	2015-2016 ACTUAL	2016-2017 % OF TOTAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
REVENUES:											
LOCAL SOURCES	24.67%	$3,022,026.94	22.66%	$2,951,269.77	15.33%	$1,979,654.26	12.36%	$1,720,004.49	11.97%	$1,649,300.00	($70,704.49)
STATE SOURCES	1.31%	$160,570.00	1.25%	$162,946.00	1.25%	$161,065.55	1.26%	$175,016.00	1.22%	$168,000.00	($7,016.00)
FEDERAL SOURCES	74.02%	$9,066,523.37	76.09%	$9,911,450.78	83.43%	$10,777,004.28	86.38%	$12,015,497.03	86.81%	$11,960,000.00	($55,497.03)
TOTAL REVENUES	**100.00%**	**$12,249,120.31**	**100.00%**	**$13,025,666.55**	**100.00%**	**$12,917,724.09**	**100.00%**	**$13,910,517.52**	**100.00%**	**$13,777,300.00**	($133,217.52)
UTILIZATION:											
SALARIES AND FRINGE BENEFITS	38.50%	$4,565,607.35	39.55%	$5,222,937.21	41.79%	$5,476,844.12	45.88%	$5,607,279.83	44.62%	$5,861,741.00	$254,461.17
OTHER EXPENDITURES	61.50%	$7,294,071.26	60.45%	$7,984,172.02	58.21%	$7,628,265.21	54.12%	$6,614,397.18	55.38%	$7,275,000.00	$660,602.82
TOTAL EXPENDITURES	**100.00%**	**$11,859,678.61**	**100.00%**	**$13,207,109.23**	**100.00%**	**$13,105,109.33**	**100.00%**	**$12,221,677.01**	**100.00%**	**$13,136,741.00**	$915,063.99
EXCESS REVENUES OVER (UNDER) EXPENDITURES		$389,441.70		($181,442.68)		($187,385.24)		$1,688,840.51		$640,559.00	($1,048,281.51)
BEGINNING FUND BALANCE		**$1,794,892.12**		**$2,184,333.82**		**$2,002,891.14**		**$1,815,505.90**		**$3,504,346.41**	$1,688,840.51
ENDING FUND BALANCE		**$2,184,333.82**		**$2,002,891.14**		**$1,815,505.90**		**$3,504,346.41**		**$4,144,905.41**	$640,559.00

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF PROJECTED EXPENSES BY OBJECT
SPECIAL REVENUE FUND
NUTRITION SERVICES

ESTIMATED APPROPRIATIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
FOOD SERVICE/FUNCTION 7600:										
SALARIES	$3,435,608.97	28.97%	$3,877,329.39	29.36%	$3,969,862.29	30.29%	$4,050,503.19	33.14%	$4,276,741.00	32.56%
BENEFITS	$1,129,998.38	9.53%	$1,345,607.82	10.19%	$1,506,981.83	11.50%	$1,556,776.64	12.74%	$1,585,000.00	12.07%
PURCHASED SERVICES	$737,634.36	6.22%	$368,839.46	2.79%	$375,756.96	2.87%	$344,415.09	2.82%	$350,000.00	2.66%
ENERGY SERVICES	$84,656.43	0.71%	$89,403.35	0.68%	$73,298.64	0.56%	$40,072.96	0.33%	$50,000.00	0.38%
MATERIALS AND SUPPLIES	$6,032,610.43	50.87%	$6,784,688.77	51.37%	$6,392,163.81	48.78%	$5,626,600.01	46.04%	$5,800,000.00	44.15%
CAPITAL OUTLAY	$222,138.95	1.87%	$253,133.96	1.92%	$307,641.97	2.35%	$178,637.20	1.46%	$575,000.00	4.38%
TRANSFER IN	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
OTHER EXPENSES	$217,031.09	1.83%	$488,106.48	3.70%	$479,403.83	3.66%	$424,671.92	3.47%	$500,000.00	3.81%
TOTAL APPROPRIATIONS	**$11,859,678.61**	**100.00%**	**$13,207,109.23**	**100.00%**	**$13,105,109.33**	**100.00%**	**$12,221,677.01**	**100.00%**	**$13,136,741.00**	**100.00%**
ENDING FUND BALANCE:										
UNRESERVED FUND BALANCE										
TOTAL ENDING FUND BALANCE	**$2,184,333.82**		**$2,002,891.14**		**$1,815,505.90**		**$3,504,346.41**		**$4,144,905.41**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$14,044,012.43**		**$15,210,000.37**		**$14,920,615.23**		**$15,726,023.42**		**$17,281,646.41**	

FOOD SERVICE PROFILE

I. STATISTICS

TOTAL OPERATING BUDGET	16/17	$12,720,000
TOTAL FOOD PURCHASING BUDGET	16/17	$4,617,043
TOTAL STUDENT ENROLLMENT	15/16	33,636
NUMBER OF STUDENT BREAKFASTS SERVED DAILY	15/16	7,410
NUMBER OF STUDENT LUNCHES SERVED DAILY	15/16	15,108
NUMBER OF SNACKS SERVED (daily)	15/16	385
NUMBER OF FEEDING CENTERS		44
CENTRAL KITCHEN		1
NON-FOOD WAREHOUSE		1
TEST KITCHEN (NEW PRODUCT TESTING)		1
NUMBER OF SATELLITE SCHOOL KITCHENS		0
NUMBER OF SELF-CONTAINED KITCHENS		44

II. BIDS All items are purchased through a Competitive Bid Process. Bid specifications are submitted by the School Food Service Department to the Purchasing Department. State Board Rule, Florida Statutes, and Federal Law govern these activities.

2016-2017 MEAL PRICES FOR STUDENTS AND ADULTS

	Full Pay Breakfast	Partial Pay Breakfast	Full Pay Lunch	Partial Pay Lunch
Students				
Elementary	$1.00	$.30	$2.00	$.40
Middle	$1.00	$.30	$2.25	$.40
High	$1.00	$.30	$2.25	$.40
Adults				
Elementary	$1.50		$3.00	
Middle	$1.50		$3.00	
High	$1.50		$3.00	

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF BUDGETED REVENUE
SPECIAL REVENUE FUND
FEDERAL PROJECTS

ESTIMATED REVENUE:	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
FEDERAL DIRECT:						
MISCELLANEOUS FEDERAL DIRECT	$2,148,849.00	$2,189,358.40	$1,896,345.97	$1,833,154.79	$1,633,264.00	($199,890.79)
TOTAL FEDERAL DIRECT	**$2,148,849.00**	**$2,189,358.40**	**$1,896,345.97**	**$1,833,154.79**	**$1,633,264.00**	($199,890.79)
FEDERAL THROUGH STATE:						
VOCATIONAL EDUCATION ACTS	$591,123.66	$477,292.04	$538,416.81	$553,382.13	$538,981.87	($14,400.26)
WORKFORCE INVESTMENT ACT	$0.00	$0.00	$0.00	$308,609.00	$308,609.00	$0.00
TEACHER AND PRINCIPAL TRAINING	$0.00	$1,155,435.31	$1,322,808.91	$637,814.11	$2,604,126.13	$1,966,312.02
21SRT CENTURY SCHOOLS	$0.00	$0.00	$0.00	$671,087.74	$1,507,716.24	$836,628.50
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (PL 94-142)	$8,735,049.78	$9,185,865.64	$7,400,307.58	$7,468,922.60	$22,916,124.12	$15,447,201.52
NO CHILD LEFT BEHIND - TITLE I	$10,357,363.55	$8,171,958.70	$8,482,161.60	$8,307,433.66	$8,821,176.13	$513,742.47
ADULT BASIC EDUCATION	$304,550.00	$354,990.00	$308,609.00	$0.00	$0.00	$0.00
LANGUAGE INSTRUCTION TITLE III	$0.00	$0.00	$0.00	$90,167.21	$193,126.59	$102,959.38
NUTRITION TRAINING	$24,235.71	$0.00	$0.00	$0.00	$0.00	$0.00
OTHER FEDERAL THROUGH STATE	$3,640,257.75	$1,748,709.46	$636,827.74	$1,136,521.50	$704,803.75	($431,717.75)
TOTAL FEDERAL THROUGH STATE	**$23,652,580.45**	**$21,094,251.15**	**$18,689,131.64**	**$19,173,937.95**	**$37,594,663.83**	$18,420,725.88
TOTAL ESTIMATED REVENUES	**$25,801,429.45**	**$23,283,609.55**	**$20,585,477.61**	**$21,007,092.74**	**$39,227,927.83**	$18,220,835.09
FUND BALANCE:						
RESTRICTED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
UNRESTRICTED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL BEGINNING FUND BALANCE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$25,801,429.45**	**$23,283,609.55**	**$20,585,477.61**	**$21,007,092.74**	**$39,227,927.83**	$18,220,835.09

LEON COUNTY SCHOOL BOARD
2016-2017

AVAILABILITY vs. UTILIZATION
SPECIAL REVENUE
FEDERAL PROJECTS

AVAILABILITY	% OF TOTAL	2012-2013 ACTUAL	% OF TOTAL	2013-2014 ACTUAL	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
REVENUES:											
LOCAL SOURCES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
STATE SOURCES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
FEDERAL SOURCES	100.00%	$25,801,429.45	100.00%	$23,283,609.55	100.00%	$20,585,477.61	100.00%	$21,007,092.74	100.00%	$39,227,927.83	$18,220,835.09
TOTAL REVENUES	**100.00%**	**$25,801,429.45**	**100.00%**	**$23,283,609.55**	**100.00%**	**$20,585,477.61**	**100.00%**	**$21,007,092.74**	**100.00%**	**$39,227,927.83**	$18,220,835.09
UTILIZATION											
EXPENDITURES:											
SALARIES AND FRINGE BENEFITS	53.80%	$13,881,875.61	61.08%	$14,221,898.91	60.48%	$12,450,249.84	59.33%	$12,463,582.64	69.37%	$27,213,083.21	$14,749,500.57
OTHER EXPENDITURES	46.20%	$11,919,553.84	38.92%	$9,061,710.64	39.52%	$8,135,227.77	40.67%	$8,543,510.10	30.63%	$12,014,844.62	$3,471,334.52
TOTAL EXPENDITURES	**100.00%**	**$25,801,429.45**	**100.00%**	**$23,283,609.55**	**100.00%**	**$20,585,477.61**	**100.00%**	**$21,007,092.74**	**100.00%**	**$39,227,927.83**	$18,220,835.09
EXCESS REVENUES OVER (UNDER) EXPENDITURES		$0.00		$0.00		$0.00		$0.00		$0.00	$0.00
BEGINNING FUND BALANCE		**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	**$0.00**
ENDING FUND BALANCE		**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	**$0.00**

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES
SPECIAL REVENUE FUND
FEDERAL PROJECTS

ESTIMATED APPROPRIATIONS: FUNCTIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
INSTRUCTIONAL SERVICES	$12,966,658.85	50.26%	$11,186,704.64	48.05%	$9,713,384.84	47.19%	$10,456,894.65	49.78%	$21,658,948.50	55.21%
PUPIL PERSONNEL SERVICES	$1,497,823.87	5.81%	$1,401,673.45	6.02%	$922,901.19	4.48%	$832,466.84	3.96%	$2,293,071.87	5.85%
INSTRUCTIONAL MEDIA SERVICES	$10,679.62	0.04%	$4,799.98	0.02%	$0.00	0.00%	$9,855.13	0.05%	$0.00	0.00%
INSTRUCTION & CURRICULUM DEVELOPMENT SERVIC	$5,328,287.18	20.65%	$5,198,121.31	22.33%	$5,131,519.37	24.93%	$5,361,651.35	25.52%	$7,520,846.83	19.17%
INSTRUCTIONAL STAFF TRAINING	$2,240,371.97	8.68%	$1,247,071.15	5.36%	$1,278,098.56	6.21%	$814,559.15	3.88%	$3,299,479.15	8.41%
INSTRUCTIONAL RELATED TECHNOLOGY	$75,758.01	0.29%	$75,766.66	0.00%	$49,161.41	0.24%	$49,612.89	0.24%	$58,687.11	0.15%
BOARD OF EDUCATION	$0.00	0.00%	$0.00	0.00%	$466.00	0.00%	$6,402.89	0.03%	$0.00	0.00%
GENERAL ADMINISTRATION	$1,166,077.54	4.52%	$1,351,299.63	5.80%	$1,108,550.68	5.39%	$1,066,069.40	5.07%	$1,941,428.58	4.95%
SCHOOL ADMINISTRATION	$51,080.77	0.20%	$18,185.75	0.08%	$16,937.31	0.08%	$34,440.06	0.16%	$12,179.30	0.03%
FACILITIES ACQUISITION CONSTRUCTION	$262.00	0.00%	$91,783.20	0.39%	$39,991.54	0.19%	$103,470.21	0.49%	$88,439.43	0.23%
FISCAL SERVICES	$0.00	0.00%	$0.00	0.00%	$2,825.00	0.01%	$0.00	0.00%	$0.00	0.00%
FOOD SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
CENTRAL SERVICES	$206,853.59	0.80%	$270,165.66	1.16%	$199,494.75	0.97%	$104,956.62	0.50%	$126,005.09	0.32%
TRANSPORTATION SERVICES	$99,418.93	0.39%	$93,120.92	0.40%	$66,352.20	0.32%	$81,424.40	0.39%	$199,918.64	0.51%
OPERATION OF PLANT	$11,713.12	0.05%	$43,777.81	0.19%	$3,162.04	0.02%	$39,209.42	0.19%	$56,607.99	0.14%
MAINTENANCE OF PLANT	$2,265.00	0.01%	$2,444.95	0.01%	$2,903.00	0.01%	$3,660.00	0.02%	$15,532.00	0.04%
COMMUNITY SERVICES	$2,144,179.00	8.31%	$2,298,694.44	9.87%	$2,049,729.72	9.96%	$2,042,419.73	9.72%	$1,956,783.34	4.99%
DEBT SERVICE	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
TOTAL INSTRUCTIONAL AND SUPPORT SERVICES	**$25,801,429.45**	**100.00%**	**$23,283,609.55**	**100.00%**	**$20,585,477.61**	**100.00%**	**$21,007,092.74**	**100.00%**	**$39,227,927.83**	**100.00%**
TOTAL APPROPRIATIONS	**$25,801,429.45**	**100.00%**	**$23,283,609.55**	**100.00%**	**$20,585,477.61**	**100.00%**	**$21,007,092.74**	**100.00%**	**$39,227,927.83**	**100.00%**
BEGINNING FUND BALANCE	**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$25,801,429.45**		**$23,283,609.55**		**$20,585,477.61**		**$21,007,092.74**		**$39,227,927.83**	

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF OBJECTS OF EXPENSE
SPECIAL REVENUE FUND
FEDERAL PROJECTS

ESTIMATED APPROPRIATIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	$11,194,894.96	43.39%	$11,197,306.03	48.09%	$9,831,022.72	47.76%	$9,715,003.81	46.25%	$20,142,395.43	51.37%
BENEFITS	$2,686,980.65	10.41%	$3,024,592.88	12.99%	$2,619,227.12	12.72%	$2,748,578.83	13.08%	$7,070,687.78	18.03%
PURCHASED SERVICES	$3,269,006.09	12.67%	$3,091,484.71	13.28%	$2,791,566.69	13.56%	$2,278,310.13	10.85%	$3,911,838.03	9.98%
ENERGY SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$1,000.00	0.00%
MATERIALS AND SUPPLIES	$1,656,884.21	6.42%	$641,814.80	2.76%	$865,897.51	4.21%	$1,149,879.14	5.47%	$1,629,159.64	4.16%
CAPITAL OUTLAY	$2,905,377.27	11.26%	$1,380,739.35	5.93%	$1,163,515.13	5.65%	$1,670,589.07	7.95%	$1,794,981.92	4.58%
OTHER EXPENSES	$4,088,286.27	15.85%	$3,947,671.78	16.95%	$3,314,248.44	16.10%	$3,444,731.76	16.40%	$4,658,311.17	11.88%
TOTAL APPROPRIATIONS	**$25,801,429.45**	**100.00%**	**$23,283,609.55**	**100.00%**	**$20,585,477.61**	**100.00%**	**$21,007,092.74**	**100.00%**	**$39,208,373.97**	**100.00%**
TOTAL ENDING FUND BALANCE	**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$25,801,429.45**		**$23,283,609.55**		**$20,585,477.61**		**$21,007,092.74**		**$39,208,373.97**	

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF BUDGETED REVENUE
SPECIAL REVENUE FUND
ARRA STIMULUS FUNDS

ESTIMATED REVENUE:	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
FEDERAL DIRECT:						
MISCELLANEOUS FEDERAL DIRECT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL FEDERAL DIRECT	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00
FEDERAL THROUGH STATE:						
VOCATIONAL EDUCATION ACTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
WORKFORCE INVESTMENT ACT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TEACHER AND PRINCIPAL TRAINING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DRUG FREE SCHOOLS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (PL 94-142)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NO CHILD LEFT BEHIND - TITLE I	$679,370.16	$253,291.60	$0.00	$0.00	$0.00	$0.00
EDUCATION CONSOLIDATION & IMPROVEMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INNOVATIVE EDUCATION PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
OTHER FEDERAL THROUGH STATE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL FEDERAL THROUGH STATE	**$679,370.16**	**$253,291.60**	**$0.00**	**$0.00**	**$0.00**	$0.00
TOTAL ESTIMATED REVENUES	**$679,370.16**	**$253,291.60**	**$0.00**	**$0.00**	**$0.00**	$0.00
FUND BALANCE:						
RESTRICTED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
UNRESTRICTED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL BEGINNING FUND BALANCE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$679,370.16**	**$253,291.60**	**$0.00**	**$0.00**	**$0.00**	$0.00

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF BUDGETED REVENUE
SPECIAL REVENUE FUND
ARRA STIMULUS FUNDS

ESTIMATED REVENUE:	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
FEDERAL DIRECT:						
MISCELLANEOUS FEDERAL DIRECT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL FEDERAL DIRECT	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00
FEDERAL THROUGH STATE:						
VOCATIONAL EDUCATION ACTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
WORKFORCE INVESTMENT ACT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TEACHER AND PRINCIPAL TRAINING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DRUG FREE SCHOOLS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (PL 94-142)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NO CHILD LEFT BEHIND - TITLE I	$679,370.16	$253,291.60	$0.00	$0.00	$0.00	$0.00
EDUCATION CONSOLIDATION & IMPROVEMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INNOVATIVE EDUCATION PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
OTHER FEDERAL THROUGH STATE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL FEDERAL THROUGH STATE	**$679,370.16**	**$253,291.60**	**$0.00**	**$0.00**	**$0.00**	$0.00
TOTAL ESTIMATED REVENUES	**$679,370.16**	**$253,291.60**	**$0.00**	**$0.00**	**$0.00**	$0.00
FUND BALANCE:						
RESTRICTED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
UNRESTRICTED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL BEGINNING FUND BALANCE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$679,370.16**	**$253,291.60**	**$0.00**	**$0.00**	**$0.00**	$0.00

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES
SPECIAL REVENUE FUND
OTHER ARRA STIMULUS FUNDS

ESTIMATED APPROPRIATIONS: FUNCTIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
INSTRUCTIONAL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
PUPIL PERSONNEL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL MEDIA SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTION & CURRICULUM DEVELOPMENT SERVIC	$88,501.45	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL STAFF TRAINING	$1,750.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL RELATED TECHNOLOGY	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
BOARD OF EDUCATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
GENERAL ADMINISTRATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
SCHOOL ADMINISTRATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FACILITIES ACQUISITION CONSTRUCTION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FISCAL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FOOD SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
CENTRAL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
TRANSPORTATION SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
OPERATION OF PLANT	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
MAINTENANCE OF PLANT	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
COMMUNITY SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
DEBT SERVICE	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
TOTAL INSTRUCTIONAL AND SUPPORT SERVICES	**$90,251.45**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**
TOTAL APPROPRIATIONS	**$90,251.45**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**
BEGINNING FUND BALANCE	**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$90,251.45**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

AVAILABILITY vs. UTILIZATION
SPECIAL REVENUE
OTHER ARRA STIMULUS FUNDS

AVAILABILITY	% OF TOTAL	2012-2013 ACTUAL	% OF TOTAL	2013-2014 ACTUAL	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
REVENUES:											
LOCAL SOURCES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
STATE SOURCES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
FEDERAL SOURCES	0.00%	$90,251.45	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
TOTAL REVENUES	**0.00%**	**$90,251.45**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	$0.00
UTILIZATION											
EXPENDITURES:											
SALARIES AND FRINGE BENEFITS	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
OTHER EXPENDITURES	0.00%	$90,251.45	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
TOTAL EXPENDITURES	**0.00%**	**$90,251.45**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	$0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		$0.00		$0.00		$0.00		$0.00		$0.00	$0.00
BEGINNING FUND BALANCE		**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	**$0.00**
ENDING FUND BALANCE		**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	**$0.00**

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES
SPECIAL REVENUE FUND
OTHER ARRA STIMULUS FUNDS

ESTIMATED APPROPRIATIONS: FUNCTIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
INSTRUCTIONAL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
PUPIL PERSONNEL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL MEDIA SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTION & CURRICULUM DEVELOPMENT SERVIC	$88,501.45	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL STAFF TRAINING	$1,750.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL RELATED TECHNOLOGY	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
BOARD OF EDUCATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
GENERAL ADMINISTRATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
SCHOOL ADMINISTRATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FACILITIES ACQUISITION CONSTRUCTION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FISCAL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FOOD SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
CENTRAL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
TRANSPORTATION SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
OPERATION OF PLANT	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
MAINTENANCE OF PLANT	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
COMMUNITY SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
DEBT SERVICE	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
TOTAL INSTRUCTIONAL AND SUPPORT SERVICES	**$90,251.45**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**
TOTAL APPROPRIATIONS	**$90,251.45**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**
BEGINNING FUND BALANCE	**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$90,251.45**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF OBJECTS OF EXPENSE
SPECIAL REVENUE FUND
OTHER ARRA STIUMULUS FUNDS

ESTIMATED APPROPRIATIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
BENEFITS	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
PURCHASED SERVICES	$1,000.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
ENERGY SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
MATERIALS AND SUPPLIES	$74,525.35	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
CAPITAL OUTLAY	$1,993.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
OTHER EXPENSES	$12,733.10	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
TOTAL APPROPRIATIONS	**$90,251.45**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	$0.00	**0.00%**
TOTAL ENDING FUND BALANCE	**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$90,251.45**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF BUDGETED REVENUE
SPECIAL REVENUE FUND
RACE TO THE TOP

ESTIMATED REVENUE:	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
FEDERAL DIRECT:						
MISCELLANEOUS FEDERAL DIRECT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL FEDERAL DIRECT	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00
FEDERAL THROUGH STATE:						
VOCATIONAL EDUCATION ACTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
WORKFORCE INVESTMENT ACT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TEACHER AND PRINCIPAL TRAINING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DRUG FREE SCHOOLS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (PL 94-142)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NO CHILD LEFT BEHIND - TITLE I	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
ADULT BASIC EDUCATION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INNOVATIVE EDUCATION PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
OTHER FEDERAL THROUGH STATE	$544,685.52	$1,146,020.12	$1,208,863.66	$0.00	$0.00	$0.00
TOTAL FEDERAL THROUGH STATE	**$544,685.52**	**$1,146,020.12**	**$1,208,863.66**	**$0.00**	**$0.00**	$0.00
TOTAL ESTIMATED REVENUES	**$544,685.52**	**$1,146,020.12**	**$1,208,863.66**	**$0.00**	**$0.00**	$0.00
FUND BALANCE:						
RESTRICTED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
UNRESTRICTED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL BEGINNING FUND BALANCE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$544,685.52**	**$1,146,020.12**	**$1,208,863.66**	**$0.00**	**$0.00**	$0.00

LEON COUNTY SCHOOL BOARD
2016-2017

AVAILABILITY vs. UTILIZATION
SPECIAL REVENUE
RACE TO THE TOP

AVAILABILITY	% OF TOTAL	2012-2013 ACTUAL	% OF TOTAL	2013-2014 ACTUAL	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
REVENUES:											
LOCAL SOURCES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
STATE SOURCES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
FEDERAL SOURCES	0.00%	$544,685.52	0.00%	$1,146,020.12	0.00%	$1,208,863.66	0.00%	$0.00	0.00%	$0.00	$0.00
TOTAL REVENUES	**0.00%**	**$544,685.52**	**0.00%**	**$1,146,020.12**	**0.00%**	**$1,208,863.66**	0.00%	**$0.00**	**0.00%**	**$0.00**	$0.00
UTILIZATION											
EXPENDITURES:											
SALARIES AND FRINGE BENEFITS	0.00%	$179,141.02	0.00%	$464,979.58	0.00%	$349,474.10	0.00%	$0.00	0.00%	$0.00	$0.00
OTHER EXPENDITURES	0.00%	$365,544.50	0.00%	$681,040.54	0.00%	$859,389.56	0.00%	$0.00	0.00%	$0.00	$0.00
TOTAL EXPENDITURES	**0.00%**	**$544,685.52**	**0.00%**	**$1,146,020.12**	**0.00%**	**$1,208,863.66**	0.00%	**$0.00**	**0.00%**	**$0.00**	$0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		$0.00		$0.00		$0.00		$0.00		$0.00	$0.00
BEGINNING FUND BALANCE		**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	**$0.00**
ENDING FUND BALANCE		**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	**$0.00**

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES
SPECIAL REVENUE FUND
RACE TO THE TOP

ESTIMATED APPROPRIATIONS: FUNCTIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
INSTRUCTIONAL SERVICES	$243,488.08	0.00%	$171,029.59	0.00%	$222,327.72	0.00%	$0.00	0.00%	$0.00	0.00%
PUPIL PERSONNEL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL MEDIA SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTION & CURRICULUM DEVELOPMENT SERVIC	$0.00	0.00%	$29,438.10	0.00%	$29,756.77	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL STAFF TRAINING	$32,572.24	0.00%	$302,331.10	0.00%	$623,465.55	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL RELATED TECHNOLOGY	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
BOARD OF EDUCATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
GENERAL ADMINISTRATION	$103,225.63	0.00%	$124,529.28	0.00%	$85,606.33	0.00%	$0.00	0.00%	$0.00	0.00%
SCHOOL ADMINISTRATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FACILITIES ACQUISITION CONSTRUCTION	$78,101.53	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FISCAL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FOOD SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
CENTRAL SERVICES	$9,298.04	0.00%	$0.00	0.00%	$8,632.37	0.00%	$0.00	0.00%	$0.00	0.00%
TRANSPORTATION SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
OPERATION OF PLANT	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
MAINTENANCE OF PLANT	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
COMMUNITY SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
ADMINISTRATIVE TECHNOLOGY	$78,000.00	0.00%	$518,692.05	0.00%	$239,074.92	0.00%	$0.00	0.00%	$0.00	0.00%
TOTAL INSTRUCTIONAL AND SUPPORT SERVICES	**$544,685.52**	**0.00%**	**$1,146,020.12**	**0.00%**	**$1,208,863.66**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**
TOTAL APPROPRIATIONS	**$544,685.52**	**0.00%**	**$1,146,020.12**	**0.00%**	**$1,208,863.66**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**
BEGINNING FUND BALANCE	**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$544,685.52**		**$1,146,020.12**		**$1,208,863.66**		**$0.00**		**$0.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF OBJECTS OF EXPENSE
SPECIAL REVENUE FUND
RACE TO THE TOP

ESTIMATED APPROPRIATIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	$152,716.57	0.00%	$405,105.46	0.00%	$316,880.41	0.00%	$0.00	0.00%	$0.00	0.00%
BENEFITS	$26,424.45	0.00%	$59,874.12	0.00%	$32,593.69	0.00%	$0.00	0.00%	$0.00	0.00%
PURCHASED SERVICES	$24,892.55	0.00%	$176,470.13	0.00%	$42,486.92	0.00%	$0.00	0.00%	$0.00	0.00%
ENERGY SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
MATERIALS AND SUPPLIES	$24,946.62	0.00%	$9,976.08	0.00%	$3,645.16	0.00%	$0.00	0.00%	$0.00	0.00%
CAPITAL OUTLAY	$305,549.32	0.00%	$432,388.55	0.00%	$747,816.93	0.00%	$0.00	0.00%	$0.00	0.00%
OTHER EXPENSES	$10,156.01	0.00%	$62,205.78	0.00%	$65,440.55	0.00%	$0.00	0.00%	$0.00	0.00%
TOTAL APPROPRIATIONS	**$544,685.52**	**0.00%**	**$1,146,020.12**	**0.00%**	**$1,208,863.66**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**
TOTAL ENDING FUND BALANCE	**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$544,685.52**		**$1,146,020.12**		**$1,208,863.66**		**$0.00**		**$0.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

AVAILABILITY vs. UTILIZATION
SPECIAL REVENUE
OTHER ARRA STIMULUS FUNDS

AVAILABILITY	% OF TOTAL	2012-2013 ACTUAL	% OF TOTAL	2013-2014 ACTUAL	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
REVENUES:											
LOCAL SOURCES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
STATE SOURCES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
FEDERAL SOURCES	0.00%	$99,238.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
TOTAL REVENUES	**0.00%**	**$99,238.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	$0.00
UTILIZATION											
EXPENDITURES:											
SALARIES AND FRINGE BENEFITS	0.00%	$99,238.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
OTHER EXPENDITURES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
TOTAL EXPENDITURES	**0.00%**	**$99,238.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	$0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		$0.00		$0.00		$0.00		$0.00		$0.00	$0.00
BEGINNING FUND BALANCE		**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	**$0.00**
ENDING FUND BALANCE		**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	**$0.00**

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES
SPECIAL REVENUE FUND
OTHER ARRA STIMULUS FUNDS

ESTIMATED APPROPRIATIONS: FUNCTIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
INSTRUCTIONAL SERVICES	$93,087.46	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
PUPIL PERSONNEL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL MEDIA SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTION & CURRICULUM DEVELOPMENT SERVIC	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL STAFF TRAINING	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
INSTRUCTIONAL RELATED TECHNOLOGY	$6,150.54	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
BOARD OF EDUCATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
GENERAL ADMINISTRATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
SCHOOL ADMINISTRATION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FACILITIES ACQUISITION CONSTRUCTION	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FISCAL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
FOOD SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
CENTRAL SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
TRANSPORTATION SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
OPERATION OF PLANT	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
MAINTENANCE OF PLANT	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
COMMUNITY SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
DEBT SERVICE	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
TOTAL INSTRUCTIONAL AND SUPPORT SERVICES	**$99,238.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**
TOTAL APPROPRIATIONS	**$99,238.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**
BEGINNING FUND BALANCE	**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$99,238.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

COMPARATIVE ANALYSIS OF OBJECTS OF EXPENSE
SPECIAL REVENUE FUND
OTHER ARRA STIUMULUS FUNDS

ESTIMATED APPROPRIATIONS:	2012-2013 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2013-2014 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
BENEFITS	$99,238.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
PURCHASED SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
ENERGY SERVICES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
MATERIALS AND SUPPLIES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
CAPITAL OUTLAY	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
OTHER EXPENSES	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
TOTAL APPROPRIATIONS	**$99,238.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	$0.00	**0.00%**
TOTAL ENDING FUND BALANCE	**$0.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	**$99,238.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**	

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENT BUDGET OVERVIEW

The Capital Improvement Program totals $108.6 million for 2016-2017 and represents 21% of the total budget. Reference on page 64.

This budget and schedule of projects reflects the School Board's commitment to provide quality educational facilities encompassed by a safe and healthy environment for learning. It is through this commitment the School Board of Leon County provides and maintains an environment enriched by opportunities for learning and individual growth that all Tallahassee residents have come to expect as part of their quality of life.

The School Board has appropriated approximately $108.6 million for Capital Improvements throughout the school district during 2016-2017. The initial budget at this time has appropriated $108.6 million for specific projects. The budget is appropriated as follows:

- 52.2% ($56.7 million) for new construction and remodeling;
- 2.5% ($2.7 million) for computer software
- 1.5% ($1.6 million) for motor vehicles
- 5.5% ($6 million) furniture, fixtures, and equipment;
- 1.4% ($1.5 million) land and land improvements
- 23.1% ($25.1 million) transfers
- 13.8 ($15.0 million) fund balance

Transfers of $25.1 million include $4.9 million to the General Fund (which includes emergency and preventative maintenance ($3.9 million) and property liability insurance payments ($1 million) and $20.2 million to pay for principal and interest on debt. The 1.5 Mills – LCIF fund is the source for $12.7 million of principal and interest payments and the Half Cent Sales Tax Fund is the source for $7.5 million. The 1.5 Mill LCIF fund pays for $1.1 million on the Revenue Anticipation Notes, Series 2011; $6.2 million on Certificates of Participation Series 2016 Refunding; $3.3 million on QZAB Series 2008, 2008B, and 2010; 1.1 million on Qualified School Construction Bonds, Series 2010; and $991 thousand on the Bus Lease Purchase, Series 2014. The total debt payments exceed the transfer by $2.8 million because the Internal Revenue Service reimburses the interest payments for the QZAB 1010 and the QSCB 2010 bonds. This amount for FY 2017 is $2.8 million.

The statutory limit for debt payments on educational facilities using 1.5 mill proceeds is 75% of the amount levied, which is $17.5 million (75% x $23.3 million). The amount for debt service ($12.7 million) paid from 1.5 mill receipts represents 54.5% of the budgeted 1.5 mill revenue. However, the law exempts lease purchases for facilities entered into before June 30, 2009. Therefore, the amount applicable is $7.9 million, which is 34% of the 1.5 mill levy, well below the 75% threshold. The Qualified Zone Academy Bond (QZAB) Series 2010 and Qualified School Construction Bond (QSCB) Series 2010 debts are the applicable ones.

The total budget ($108.6 million) decreased $35.7 million from the prior year adopted budget ($144.3 million). The decrease was primarily a result of spending down on Capital Projects from the $75 million sales tax bond issued in January of FY 2014.

As part of the budget cycle, the School Board in open public session reviews, discusses, and approves an annual capital outlay plan for expenditure of taxpayers' 1.50-mill property tax revenue. Estimated Capital Outlay projects from all fund sources available for 2016-2017 are itemized on a project listing noted on pages 143-156.

The Capital Outlay plan is developed by the Capital Outlay Committee. This committee consists of school and district administrators, district construction professionals within the facilities department, Finance staff, and community representatives. A series of meetings beginning in February culminated in a plan for fiscal year ending June 30, 2017 provided to the Superintendent for Board approval in June 2016.

Capital Outlay priorities are used to rank the need and importance of projects. These priorities are:

- Safety to Life
- Legal Mandates
- Protecting the Current Investment
- Providing Capacity for Student Growth
- Programs and Other Priorities
- Pupil-Teacher Ratio
- Energy Efficiency
- Administrative Space to Complement Administrative and Support Effort
- Permanent and Long-Lasting Facilities

Presented within this section is a combined summary sheet of all capital outlay funds (page 132), an analysis of availability vs. utilization of resources (page 134), and individual sheets analyzing each fund individually (pages 135-140).

It is often difficult for taxpayers to understand why the school district each year needs additional operational funding each successive year. The effect of capital improvements on the operation of a school district is easier to comprehend when one includes the additional space caused by student station construction and the addition of new schools, which includes buildings and grounds. Roberts Elementary opened in August of 2004, adding 101,737 net square feet (NSF) of space and 818 student stations. Conley Elementary and Montford Middle School opened in August 2008. The new elementary school added 98,164 square feet and 990 student stations. Conley added an additional 4,974 square feet in 2013 for a new total of 103,138. The new middle school added 118,870 net square feet and 540 student stations. Conley's energy usage currently costs $1.19 per square foot and Montford's energy usage costs $1.43 per square foot. The additional energy cost for Conley is $123 thousand per year and Montford is $170 thousand per year for a total of $293 thousand. This capital expansion necessitated increased costs for day-to-day custodial, maintenance, food service, and instructional needs to maintain a quality educational environment. Increasing capacity increases utility costs, insurance coverage, necessary supplies and materials and many related increased costs. This is applicable for any organization in any business sector.

It is also important to note increasingly more of the school system's capital improvement dollars are being driven by outside influences, resulting in an escalation of educational facility needs and costs to meet continued student growth. Examples of outside influences are the Department of Environmental Regulations; Environmental Protection Agency mandates; local government "concurring requirements" tied to the infrastructure; the community Comprehensive Plan related to land use and rezoning matters; local environment ordinances requiring quantity regulations; the state Class Size Reduction mandate; and construction inflation. These influences have placed a tremendous strain on the school district's capital improvement dollars.

The capital outlay projects budgeted this year will meet all mandatory regulations while preserving investments and improving the educational climate to foster a quality learning environment. This portion of the budget provides citizens with a better understanding of the capital expenditure decisions of the School Board and how the Board is fulfilling its commitments on all capital outlay projects.

A new five-year facilities work plan survey was approved October 10, 2015 that projects $130.3 million of projected capital needs for fiscal years 2016 through 2020, and $112.5 million of projected capital needs for fiscal years 2017 through 2020. This survey is submitted to and approved by the Florida Department of Education (FDOE). Capital Outlay expenditures in this budget are based on the 2016 – 2020 five year facilities work plan. The five year facilities work plan for 2016-2020 incorporates all projects currently recommended in the District's current Educational Plant Survey. It also provides for the continuation of phased projects currently underway; maintains the viability of existing facilities; and addresses safety-to-life and legal mandates that have been identified through the capital outlay budget-building process. Other considerations factored into the 2016-2020 five year facilities work plan are:

- The Class Size Reduction (CSR) Amendment's goal of maximum enrollments of 18, 22, and 25 students respectively in Primary, Intermediate, and High School core-course classrooms.
- An unwritten goal of the Department of Education's Office of Educational Facilities to project full time equivalent (FTE) membership in each school to within one CSR classroom of the school's official capacity.
- Program needs
- The need to renovate spaces in many older buildings to address maintenance, safety, security, and ADA

requirements among other legal mandates.

The five facilities work plan is the primary basis for capital expenditures each fiscal year. Its purpose is to aid in formulating plans for housing the educational activities of students and staff on the school district for the next several years. It must consider the local comprehensive plan in its forecast strategies. Plan development must be based on all available data regarding the current status of facilities in relation to capital outlay full-time equivalency (COFTE) student membership and projected changes in such student membership. The intent of the survey is to encourage the thoughtful, orderly development of a program for providing educational and ancillary plants to adequately house the educational and academic support activities of the district. It must be conducted every five years. Additional costs for "spot surveys" submitted to and approved by FDOE for capital outlay needs that arise in the years after the initial survey is completed are added to the original survey cost. Other costs that are added are building code, hurricane shelter, environmental, and construction inflation impacts.

A Capital Improvement Review Team (CIRT) Chaired by Mr. Bill Murdaugh, President of Tallahassee Community College consisted of Leon County citizens representing all parts of the county whose goal was to assess Leon County Schools' capital outlay needs, determining if needs were essential and adequate funding was available, making sure the learning environment was safe, secure, and effective for students in all schools. The plan adopted is to serve the capital outlay needs of the District for 15 years (January 1, 2013 through December 31, 2027).

The CIRT committee determined over a 15 year period the projected needs would be $839.6 million. Projected revenues without the ½ cent sales tax are $364.2 million, leaving a shortfall of $475.4 million. Projected sales tax revenue is $364.2 million over 15 years. The extension of the sales tax would cover 76.6 percent of the shortfall.

The Board adopted a continuation of the sales tax resolution on May 22, 2012 based on the CIRT committee findings. The ½ cent sales tax was on the November 2, 2012 election ballot and passed with 68 percent approval.

A $75 million sales tax bond was issued in January 2014. It is being used for new construction and to renovate classrooms at Raa Middle School ($1 million) Cobb Middle School ($1.1 million), Pineview Elementary School ($1.5 million), Godby High School ($1.5 million), Lincoln High School ($2 million), Leon High School ($1.7 million), Sabal Palm Elementary ($1.3 million), Oakridge Elementary ($1.3 million), Hartsfield Elementary ($1.5 million), Sealey Elementary ($1.2 million), Moore Elementary ($1.5 million), Woodville Elementary ($3 million), Roberts Elementary ($3 million), Montford Middle School ($3 million), Gilchrist Elementary ($3 million), Conley Elementary ($3 million), Fort Braden ($3 million), Lively ($7 million), Fairview Middle ($2 million), and Rickards High ($6 million), It will be used to purchase technology devices for teachers and students ($6 million) and to perform district wide site work ($10 million).

A $61.8 million Certificate of Participation (COP) was incurred in June 2006. Its purpose was to finance construction so the District could meet the seating capacity needed to comply with Class Size Reduction. This COP financed the construction of Conley Elementary School and Montford Middle School. It also paid for additions at Deerlake Middle (120 student stations), Killearn Lakes Elementary (224 student stations), Chiles High School (300 student stations), Lincoln High School (300 student stations), and Pineview Elementary (72 student stations). The final payment on this COP will be on July 1, 2026.



Leon County Schools issued Qualified Zone Academy Bonds (QZAB) in the amount of $33.2 million in December 2010. QZAB's can be used to fund projects at schools that have greater than 35% free and reduced meal eligibility. An application was submitted to the Department of Education. Leon County Schools was in competition with other school districts around the state for the funds. Specific schools funded with these proceeds are Astoria Park, Canopy Oaks, Ft. Braden, Oak Ridge, Sabal Palm, Springwood, Woodville,

Fairview, Raa and Rickards. These bonds provide funds to complete construction projects and technology upgrades in the feeder pattern schools that send students to the Rickards' Allied Health and Pre Engineering/Manufacturing Academies and the Godby IT Academy. The final payment on this bond will be on December 1, 2028.

Leon County Schools issued Qualified School Construction Bonds (QSCBs) in the amount of $18.6 million in September 2010. The American Recovery and Reinvestment Act of 2009 established the Qualified School Construction Bond (QCSB) program. QSCBs are financial instruments that provide a subsidy in the form of tax credits to a bank or other financial institution that holds the QSCBs. The approved QSCB program is one in which states or local governments are authorized to issue Qualified School Construction Bonds. Under this program, qualified school districts can borrow funds with no interest cost. The School District's debt service obligation is only for the principal amount of the bonds. The final payment on this bond will be on September 1, 2027. This QSCB was issued to finance additional classroom construction at Gilchrist Elementary, Killearn Lakes Elementary, Kate Sullivan Elementary and Gretchen Everhart schools.

A lease purchase of for buses (Bus Lease Purchase Series 2014) was issued on December 18, 2014 in the amount of $8.1 million. Proceeds of the lease are in the Capital Outlay budgeted expenditures this fiscal year to pay for 50 new Compressed Natural Gas (CNG) buses. The payment of principal and interest is $991 thousand per year. It will be paid in full on October 1, 2023.

The legislature reduced the 2-mill levy to a maximum of 1.75 mills in fiscal year 2009. They reduced it an additional 0.25 mills to 1.5 mills for fiscal year 2010, which remains effective for fiscal year 2017.

FUND SOURCES FOR FY 2017
CAPITAL IMPROVEMENT FUND
(In Millions)

Fund	Amount	Percent
PECO	$ 1.14	1.05%
1011.14 Loan	$ 0.06	0.06%
District Bonds	$ 18.69	17.21%
CO/DS	$ 1.21	1.11%
1.5 Mills-LCIF	$ 32.77	30.17%
Other Capital Outlay	$ 54.74	50.40%
Total	$ 108.61	100.00%

CAPITAL OUTLAY KEY POINTS OF INTEREST

- **Total revenue in the Capital Outlay fund is $45.6 million (42% of the budget). Within the capital improvement budget the local 1.5 mill property tax levy is anticipated to generate $23.3 million and the ½ cent sales tax will generate $20.9 million for FY 2017. Carryover balances from 2015-2016 equal $63 million (58% of the total budget).**

- **The distribution of expenditures within the capital outlay projects budget is $68.5 million (63.1% of the total budget) expended for Buildings, Furniture, Fixtures, Equipment, Land Improvements, Land, Computer Software, Motor Vehicles/Buses, and Remodeling and Renovations.**

- **Total transfers out of Capital Outlay to the General and Debt Service funds equal $25.1 million (23.2% of the budget). It includes $4.9 million from the LCIF fund to the General Fund to pay $1 million on property liability insurance and $3.8 million for emergency and preventative maintenance. The LCIF includes $12.7 million to the Debt Service fund for principal and interest payments on debt. The Other Capital Outlay fund transfers $7.5 million to Debt Service to pay on the Sales Tax Revenue Bonds, Series 2014.**

- **Transfers-out ($17.4 million) in the LCIF 1.5 Mills fund is equivalent to 74.6% of the 1.5 mill revenue amount of $23.3 million.**

- **The Other Capital Outlay fund transfers of $7.5 million to the Debt Service fund is for paying principal and interest on the $75 million Sales Tax Revenue Bonds, Series 2014, issued in January 2014.**

- **The levy of a ½ penny sales tax was authorized by the voters in November 2012. The levy will last fifteen years and is budgeted to provide $20.9 million of revenue in the 2016-2017 budget year. It passed with sixty-eight percent voter approval.**

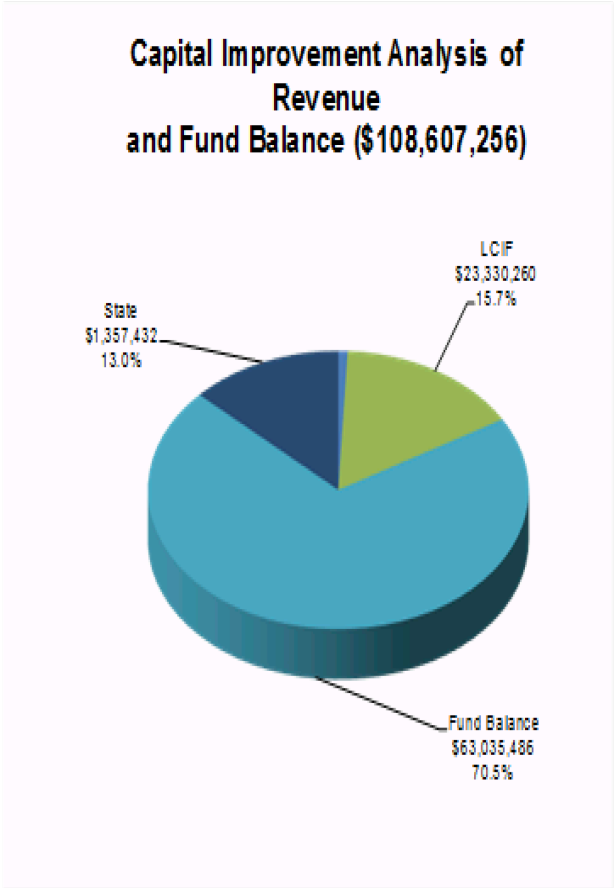
LEON COUNTY SCHOOL BOARD
2016-2017

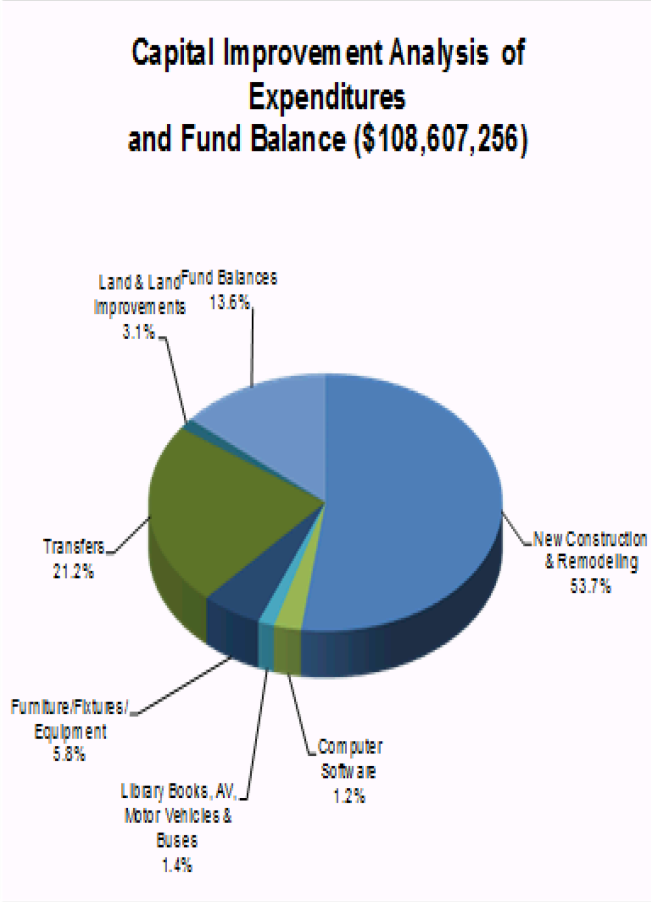
COMBINED SUMMARY -- ALL FUNDS/ALL PROJECTS
CAPITAL IMPROVEMENT FUNDS

	1011.14 LOANS 330	PECO FUNDS 340	DISTRICT BONDS 350	CO/DS FUNDS 360	1.50 MILLS - LCIF 370	OTHER CAPITAL OUTLAY 390	TOTAL
ESTIMATED REVENUE:							
STATE:	$0.00	$1,283,545.00	$0.00	$220,000.00	$0.00	$0.00	$1,503,545.00
LOCAL: 1.50 MILLS	$0.00	$0.00	$0.00	$0.00	$23,330,260.00	$0.00	$23,330,260.00
SALES TAX	$0.00	$0.00	$0.00	$0.00	$0.00	$20,884,078.00	$20,884,078.00
INTEREST	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL ESTIMATED REVENUE	**$0.00**	**$1,283,545.00**	**$0.00**	**$220,000.00**	**$23,330,260.00**	**$20,884,078.00**	**$45,717,883.00**
OTHER FINANCING SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
BEGINNING FUND BALANCE:							
UNRESTRICTED	$9,239.47	$0.00	$170,472.00	$987,984.00	$4,785,064.00	$7,859,961.00	$13,812,720.47
RESTRICTED FOR PROJECTS	$45,854.00	$8,041.00	$8,915,173.00	$0.00	$3,830,592.00	$23,844,760.00	$36,644,420.00
RESERVE FOR ENCUMBRANCES	$0.00	$137,345.00	$9,601,953.00	$0.00	$830,677.00	$2,153,757.00	$12,723,732.00
TOTAL BEGINNING FUND BALANCE (JULY 1, 2016)	**$55,093.47**	**$145,386.00**	**$18,687,598.00**	**$987,984.00**	**$9,446,333.00**	**$33,858,478.00**	**$63,180,872.47**
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$55,093.47**	**$1,428,931.00**	**$18,687,598.00**	**$1,207,984.00**	**$32,776,593.00**	**$54,742,556.00**	**$108,898,755.47**
ESTIMATED APPROPRIATIONS: (BY OBJECTS)(1)							
LIBRARY BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
AUDIO VISUAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BUILDINGS	$0.00	$0.00	$6,234,587.00	$0.00	$249,671.00	$21,008,843.00	$27,493,101.00
FURNITURE/FIXTURES/EQUIPMENT	$0.00	$0.00	$583,437.00	$0.00	$141,164.00	$5,271,952.00	$5,996,553.00
MOTOR VEHICLES/BUSES	$45,854.00	$0.00	$0.00	$0.00	$442,501.00	$1,135,578.00	$1,623,933.00
LAND	$0.00	$0.00	$0.00	$0.00	$127,005.00	$122,325.00	$249,330.00
LAND IMPROVEMENTS	$0.00	$0.00	$53,551.00	$0.00	$139,595.00	$1,016,214.00	$1,209,360.00
REMODELING AND RENOVATIONS	$0.00	$1,178,931.00	$11,816,023.00	$0.00	$8,042,459.00	$8,463,482.00	$29,500,895.00
COMPUTER SOFTWARE	$0.00	$0.00	$0.00	$0.00	$302,660.00	$2,400,626.00	$2,703,286.00
TOTAL APPROPRIATIONS	**$45,854.00**	**$1,178,931.00**	**$18,687,598.00**	**$0.00**	**$9,445,055.00**	**$39,419,020.00**	**$68,776,458.00**
TRANSFERS:							$0.00
GENERAL OPERATING FUND	$0.00	$250,000.00	$0.00	$0.00	$4,650,000.00	$0.00	$4,900,000.00
DEBT SERVICE	$0.00	$0.00	$0.00	$0.00	$12,745,281.00	$7,463,575.00	$20,208,856.00
TOTAL TRANSFERS	**$0.00**	**$250,000.00**	**$0.00**	**$0.00**	**$17,395,281.00**	**$7,463,575.00**	**$25,108,856.00**
ENDING FUND BALANCE (JUNE 30, 2017)	**$9,239.47**	**$0.00**	**$0.00**	**$1,207,984.00**	**$5,936,257.00**	**$7,859,961.00**	**$15,013,441.47**
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	**$55,093.47**	**$1,428,931.00**	**$18,687,598.00**	**$1,207,984.00**	**$32,776,593.00**	**$54,742,556.00**	**$108,898,755.47**
PERCENT OF TOTAL FUNDS	**0.05%**	**1.31%**	**17.16%**	**1.11%**	**30.10%**	**50.27%**	**100.00%**

LEON COUNTY SCHOOL BOARD

2016-2017





New Construction and remodeling plus land and land improvements reflect almost 57% of the total capital

LEON COUNTY SCHOOL BOARD
2016-2017

CAPITAL IMPROVEMENT FUND
AVAILABILITY vs. UTILIZATION

AVAILABILITY	% OF TOTAL	2012-2013 ACTUAL	% OF TOTAL	2013-2014 ACTUAL	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
REVENUES:											
LOCAL SOURCES	98.45%	$38,198,276.65	34.64%	$40,821,376.68	80.40%	$41,508,072.77	97.74%	$44,230,957.00	96.92%	$44,214,339.00	($16,618.00)
STATE SOURCES	1.55%	$601,309.99	0.68%	$801,813.35	1.29%	$664,206.05	2.26%	$1,023,089.00	3.08%	$1,403,800.00	$380,711.00
FEDERAL SOURCES	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00
OTHER SOURCES	0.00%	$0.00	64.68%	$76,233,002.62	18.31%	$9,452,770.18	0.00%	$0.00	0.00%	$0.00	$0.00
TOTAL REVENUES	**100.00%**	**$38,799,586.64**	**100.00%**	**$117,856,192.65**	**100.00%**	**$51,625,049.00**	**100.00%**	**$45,254,046.00**	**100.00%**	**$45,618,139.00**	**$364,093.00**
UTILIZATION											
EXPENDITURES:											
NEW CONSTRUCTION AND REMODELING	56.06%	$32,932,909.45	43.79%	$18,402,103.38	49.91%	$29,989,015.11	50.36%	$42,152,664.00	60.68%	$56,933,297.00	$14,780,633.00
OTHER EXPENDITURES	39.02%	$22,922,774.41	49.28%	$20,708,084.94	42.10%	$25,297,871.44	44.31%	$37,093,304.00	32.93%	$30,894,767.00	($6,198,537.00)
FURNITURE/FIXTURES/EQUIPMENT	4.92%	$2,887,518.07	6.93%	$2,910,083.41	7.98%	$4,796,417.05	5.33%	$4,458,418.00	6.39%	$5,996,551.00	$1,538,133.00
TOTAL EXPENDITURES	**100.00%**	**$58,743,201.93**	**100.00%**	**$42,020,271.73**	**100.00%**	**$60,083,303.60**	**100.00%**	**$83,704,386.00**	**100.00%**	**$93,824,615.00**	**$10,120,229.00**
EXCESS REVENUES OVER (UNDER) EXPENDITURES		($19,943,615.29)		$75,835,920.92		($8,458,254.60)		($38,450,340.00)		($48,206,476.00)	($9,756,136.00)
BEGINNING FUND BALANCE		**$54,236,205.30**		**$34,292,590.01**		**$110,128,510.93**		**$101,670,256.33**		**$63,219,916.33**	**($38,450,340.00)**
ENDING FUND BALANCE		**$34,292,590.01**		**$110,128,510.93**		**$101,670,256.33**		**$63,219,916.33**		**$15,013,440.33**	**($48,206,476.00)**

LEON COUNTY SCHOOL BOARD
2016-2017

CAPITAL IMPROVEMENT FUND
PECO

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
ESTIMATED REVENUE:						
STATE:	$413,675.00	$626,512.00	$479,041.00	$764,262.00	$1,283,545.00	$519,283.00
LOCAL: 1.50 MILLS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INTEREST	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NON-REVENUE SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL ESTIMATED REVENUE	**$413,675.00**	**$626,512.00**	**$479,041.00**	**$764,262.00**	**$1,283,545.00**	**$519,283.00**
OTHER FINANCING SOURCES:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FUND BALANCE:						
UNRESTRICTED	$493.55	$0.00	$0.00	$0.00	$0.00	$0.00
RESTRICTED FOR PROJECTS	$13,456.86	$11,593.00	$0.00	$0.00	$8,041.00	$8,041.00
RESERVED FOR ENCUMBRANCES	$0.00	$0.00	$0.00	$0.00	$137,345.00	$137,345.00
TOTAL FUND BALANCE	**$13,950.41**	**$11,593.00**	**$0.00**	**$0.00**	**$145,386.00**	**$145,386.00**
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$427,625.41**	**$638,105.00**	**$479,041.00**	**$764,262.00**	**$1,428,931.00**	**$664,669.00**
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
AUDIO VISUALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BUILDINGS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FURNITURE/FIXTURES/EQUIPMENT	$0.00	$0.00	$0.00	$1,270.00	$0.00	($1,270.00)
MOTOR VEHICLES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LAND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LAND IMPROVEMENTS	$0.00	$0.00	$0.00	$465.00	$0.00	($465.00)
REMODELING AND RENOVATIONS	$493.55	$0.00	$0.00	$518,330.00	$887,432.00	$369,102.00
COMPUTER SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL APPROPRIATIONS	**$493.55**	**$0.00**	**$0.00**	**$520,065.00**	**$887,432.00**	**$367,367.00**
TRANSFERS:						
GENERAL FUND	$415,538.86	$638,105.00	$479,041.00	$236,156.00	$250,000.00	$13,844.00
DEBT SERVICE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL TRANSFERS:	**$415,538.86**	**$638,105.00**	**$479,041.00**	**$236,156.00**	**$250,000.00**	**$13,844.00**
ENDING FUND BALANCE	**$11,593.00**	**$0.00**	**$0.00**	**$8,041.00**	**$291,499.00**	**$283,458.00**
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	**$427,625.41**	**$638,105.00**	**$479,041.00**	**$764,262.00**	**$1,428,931.00**	**$664,669.00**

LEON COUNTY SCHOOL BOARD
2016-2017

CAPITAL IMPROVEMENT FUND
REVENUE ANTICIPATION NOTES, SERIES 2011, 1011.14 BUS PURCHASE

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
ESTIMATED REVENUE:						
STATE:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LOCAL: 1.5 MILLS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INTEREST	$1,979.77	$427.83	$149.54	$0.00	$0.00	$0.00
NON-REVENUE SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL ESTIMATED REVENUE	**$1,979.77**	**$427.83**	**$149.54**	**$0.00**	**$0.00**	**$0.00**
LOAN 1011.14 BUS PURCHASE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FUND BALANCE:						
UNRESTRICTED	$6,682.33	$8,662.10	$9,089.93	$9,239.00	$9,239.00	$0.00
RESTRICTED FOR PROJECTS	$350,094.50	$342,211.50	$342,211.50	$342,212.00	$45,854.00	($296,358.00)
RESERVED FOR ENCUMBRANCES	$3,034,866.50	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL FUND BALANCE	**$3,391,643.33**	**$350,873.60**	**$351,301.43**	**$351,451.00**	**$55,093.00**	**($296,358.00)**
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$3,393,623.10**	**$351,301.43**	**$351,450.97**	**$351,451.00**	**$55,093.00**	**($296,358.00)**
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
AUDIO VISUALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BUILDINGS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FURNITURE/FIXTURES/EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MOTOR VEHICLES	$3,042,749.50	$0.00	$0.00	$296,358.00	$45,854.00	($250,504.00)
LAND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LAND IMPROVEMENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
REMODELING AND RENOVATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
COMPUTER SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL APPROPRIATIONS	**$3,042,749.50**	**$0.00**	**$0.00**	**$296,358.00**	**$45,854.00**	**($250,504.00)**
TRANSFERS:						
CAPITAL OUTLAY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
GENERAL FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DEBT SERVICE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL TRANSFERS:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00
ENDING FUND BALANCE	**$350,873.60**	**$351,301.43**	**$351,450.97**	**$55,093.00**	**$9,239.00**	**($45,854.00)**
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	**$3,393,623.10**	**$351,301.43**	**$351,450.97**	**$351,451.00**	**$55,093.00**	**($296,358.00)**

LEON COUNTY SCHOOL BOARD
2016-2017

CAPITAL IMPROVEMENT FUND
DISTRICT BOND FUNDS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
ESTIMATED REVENUE:						
STATE:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LOCAL: 1.50 MILLS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INTEREST	$0.00	$1,808.03	$115,863.49	$136,342.00	$0.00	($136,342.00)
NON-REVENUE SOURCES	$0.00	$0.00	$0.00	$12,172.00	$0.00	($12,172.00)
TOTAL ESTIMATED REVENUE	**$0.00**	**$1,808.03**	**$115,863.49**	**$148,514.00**	**$0.00**	($148,514.00)
OTHER FINANCING SOURCES:	$0.00	$76,225,268.70	$0.00	$0.00	$0.00	$0.00
FUND BALANCE:						
UNRESTRICTED	$0.00	$0.00	$63,844,266.73	$28,840.00	$170,472.00	$141,632.00
RESTRICTED FOR PROJECTS	$0.00	$0.00	$9,965,824.50	$25,786,893.00	$8,915,173.00	($16,871,720.00)
RESERVED FOR ENCUMBRANCES	$0.00	$0.00	$2,151,415.24	$33,171,980.00	$9,601,953.00	($23,570,027.00)
TOTAL FUND BALANCE	**$0.00**	**$0.00**	**$75,961,506.47**	**$58,987,713.00**	**$18,687,598.00**	**($40,300,115.00)**
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$0.00**	**$76,227,076.73**	**$76,077,369.96**	**$59,136,227.00**	**$18,687,598.00**	**($40,448,629.00)**
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
AUDIO VISUALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BUILDINGS	$0.00	$263,495.20	$11,333,757.35	$30,521,980.00	$6,234,587.00	($24,287,393.00)
FURNITURE/FIXTURES/EQUIPMENT	$0.00	$0.00	$3,521,535.18	$2,648,798.00	$583,437.00	($2,065,361.00)
MOTOR VEHICLES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LAND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LAND IMPROVEMENTS	$0.00	$2,075.00	$409,031.57	$201,774.00	$53,551.00	($148,223.00)
REMODELING AND RENOVATIONS	$0.00	$0.00	$1,825,332.51	$7,076,077.00	$11,816,023.00	$4,739,946.00
COMPUTER SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL APPROPRIATIONS	**$0.00**	**$265,570.20**	**$17,089,656.61**	**$40,448,629.00**	**$18,687,598.00**	**($21,761,031.00)**
TRANSFERS:						
GENERAL FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DEBT SERVICE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL TRANSFERS:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
ENDING FUND BALANCE	**$0.00**	**$75,961,506.53**	**$58,987,713.35**	**$18,687,598.00**	**$0.00**	**($18,687,598.00)**
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	**$0.00**	**$76,227,076.73**	**$76,077,369.96**	**$59,136,227.00**	**$18,687,598.00**	**($40,448,629.00)**

LEON COUNTY SCHOOL BOARD
2016-2017

CAPITAL IMPROVEMENT FUND
CO/DS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
ESTIMATED REVENUE:						
STATE:	$187,634.99	$175,301.35	$185,165.05	$258,827.00	$220,000.00	($38,827.00)
LOCAL: 1.50 MILLS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INTEREST	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NON-REVENUE SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL ESTIMATED REVENUE	**$187,634.99**	**$175,301.35**	**$185,165.05**	**$258,827.00**	**$220,000.00**	**($38,827.00)**
OTHER FINANCING SOURCES:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FUND BALANCE:						
UNRESTRICTED	$183,519.10	$371,154.09	$546,455.44	$731,620.00	$987,984.00	$256,364.00
RESTRICTED FOR PROJECTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
RESERVED FOR ENCUMBRANCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL FUND BALANCE	**$183,519.10**	**$371,154.09**	**$546,455.44**	**$731,620.00**	**$987,984.00**	**$256,364.00**
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$371,154.09**	**$546,455.44**	**$731,620.49**	**$990,447.00**	**$1,207,984.00**	**$217,537.00**
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
AUDIO VISUALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BUILDINGS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FURNITURE/FIXTURES/EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MOTOR VEHICLES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LAND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LAND IMPROVEMENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
REMODELING AND RENOVATIONS	$0.00	$0.00	$0.00	$2,463.00	$0.00	($2,463.00)
COMPUTER SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL APPROPRIATIONS	**$0.00**	**$0.00**	**$0.00**	**$2,463.00**	**$0.00**	**($2,463.00)**
TRANSFERS:						
GENERAL FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DEBT SERVICE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL TRANSFERS:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
ENDING FUND BALANCE	**$371,154.09**	**$546,455.44**	**$731,620.49**	**$987,984.00**	**$1,207,984.00**	**$220,000.00**
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	**$371,154.09**	**$546,455.44**	**$731,620.49**	**$990,447.00**	**$1,207,984.00**	**$217,537.00**

LEON COUNTY SCHOOL BOARD
2016-2017

CAPITAL IMPROVEMENT FUND
LCIF - 1.50 MILLS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
ESTIMATED REVENUE:						
STATE:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LOCAL: 1.50 MILLS	$21,249,873.26	$21,184,550.45	$22,053,344.58	$22,761,938.00	$23,330,260.00	$568,322.00
SALES TAX	$0.00	$0.00	$0.00	$0.00	$0.00	
INTEREST	$14,591.23	$23,475.81	$6,961.61	$4,487.00	$0.00	($4,487.00)
NON-REVENUE SOURCES	$0.00	$0.00	$281,323.00	$34,185.00	$0.00	($34,185.00)
TOTAL ESTIMATED REVENUE	**$21,264,464.49**	**$21,208,026.26**	**$22,341,629.19**	**$22,800,610.00**	**$23,330,260.00**	**$529,650.00**
OTHER FINANCING SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FUND BALANCE:						
UNRESTRICTED	$5,567,312.00	$5,830,322.18	$5,156,429.86	$5,214,672.00	$4,785,064.00	($429,608.00)
RESTRICTED FOR PROJECTS	$2,253,197.51	$2,773,815.47	$2,837,252.76	$2,375,194.00	$3,830,592.00	$1,455,398.00
RESERVED FOR ENCUMBRANCES	$452,844.27	$995,714.47	$1,296,881.83	$604,244.00	$830,677.00	$226,433.00
TOTAL FUND BALANCE	**$8,273,353.78**	**$9,599,852.12**	**$9,290,564.45**	**$8,194,110.00**	**$9,446,333.00**	**$1,252,223.00**
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$29,537,818.27**	**$30,807,878.38**	**$31,632,193.64**	**$30,994,720.00**	**$32,776,593.00**	**$1,781,873.00**
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
AUDIO VISUALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BUILDINGS	$1,173,714.24	$296,865.45	$800,394.37	$1,000.00	$249,671.00	$248,671.00
FURNITURE/FIXTURES/EQUIPMENT	$492,596.95	$835,209.92	$317,963.52	$197,370.00	$141,164.00	($56,206.00)
MOTOR VEHICLES	$0.00	$42,137.80	$0.00	$95,057.00	$442,504.00	$347,447.00
LAND	$0.00	$0.00	$0.00	$14,825.00	$127,005.00	$112,180.00
LAND IMPROVEMENTS	$163,424.35	$1,739,927.34	$914,195.67	$778,147.00	$139,595.00	($638,552.00)
REMODELING AND RENOVATIONS	$1,349,350.00	$2,981,606.31	$3,063,339.84	$2,760,518.00	$8,042,459.00	$5,281,941.00
COMPUTER SOFTWARE	$840.00	$260,847.53	$24,402.36	$0.00	$302,600.00	$302,600.00
TOTAL APPROPRIATIONS	**$3,179,925.54**	**$6,156,594.35**	**$5,120,295.76**	**$3,846,917.00**	**$9,444,998.00**	**$5,598,081.00**
TRANSFERS:						
CAPTIAL OUTLAY	$0.00	$0.00	$915,307.80	$0.00	$0.00	
GENERAL FUND	$4,012,156.83	$2,535,681.00	$4,472,025.20	$4,777,744.00	$4,650,000.00	($127,744.00)
DEBT SERVICE	$12,745,883.78	$12,825,038.58	$12,930,454.89	$12,923,727.00	$12,745,281.00	($178,446.00)
TOTAL TRANSFERS:	**$16,758,040.61**	**$15,360,719.58**	**$18,317,787.89**	**$17,701,471.00**	**$17,395,281.00**	**($306,190.00)**
ENDING FUND BALANCE	**$9,599,852.12**	**$9,290,564.45**	**$8,194,109.99**	**$9,446,332.00**	**$5,936,314.00**	**($3,510,018.00)**
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	**$29,537,818.27**	**$30,807,878.38**	**$31,632,193.64**	**$30,994,720.00**	**$32,776,593.00**	**$1,781,873.00**

LEON COUNTY SCHOOL BOARD
2016-2017

CAPITAL IMPROVEMENT FUND
OTHER CAPITAL PROJECTS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
ESTIMATED REVENUE:						
STATE:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LOCAL: 1.50 MILLS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
SALES TAX	$16,806,835.45	$18,998,217.88	$19,454,578.65	$20,753,644.00	$20,884,079.00	
INTEREST	$124,996.94	$30,842.49	$19,444.08	$268,587.00	$0.00	($268,587.00)
NON-REVENUE SOURCES	$0.00	$0.00	$0.00	$259,602.00	$0.00	($259,602.00)
TOTAL ESTIMATED REVENUE	**$16,931,832.39**	**$19,029,060.37**	**$19,474,022.73**	**$21,281,833.00**	**$20,884,079.00**	**($397,754.00)**
OTHER FINANCING SOURCES:	$0.00	$7,733.92	$9,029,178.00	$0.00	$0.00	($9,029,178.00)
FUND BALANCE:						
UNRESTRICTED	$1,494,119.84	$7,292,831.60	$5,570,597.14	$6,423,716.00	$7,859,961.00	$1,436,245.00
RESTRICTED FOR PROJECTS	$19,827,571.41	$8,526,259.41	$6,865,303.01	$16,612,100.00	$23,844,760.00	$7,232,660.00
RESERVED FOR ENCUMBRANCES	$21,052,047.43	$8,140,026.19	$11,542,782.93	$10,369,545.00	$2,153,757.00	($8,215,788.00)
TOTAL FUND BALANCE	**$42,373,738.68**	**$23,959,117.20**	**$23,978,683.08**	**$33,405,361.00**	**$33,858,478.00**	**$453,117.00**
TOTAL ESTIMATED REVENUE AND FUND BALANCE	**$59,305,571.07**	**$42,995,911.49**	**$52,481,883.81**	**$54,687,194.00**	**$54,742,557.00**	**$55,363.00**
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
AUDIO VISUALS	$0.00	$8,680.00	$0.00	$0.00	$0.00	$0.00
BUILDINGS	$13,847,548.90	$4,392,055.29	$3,175,188.24	$637,981.00	$21,008,843.00	$20,370,862.00
FURNITURE/FIXTURES/EQUIPMENT	$2,394,921.12	$2,074,873.49	$865,686.85	$1,610,980.00	$5,271,952.00	$3,660,972.00
MOTOR VEHICLES	$0.00	$48,069.96	$91,231.50	$8,846,060.00	$1,135,578.00	($7,710,482.00)
LAND	$43,618.75	$2,381.25	$0.00	$168,170.00	$122,325.00	($45,845.00)
LAND IMPROVEMENTS	$1,839,407.18	$1,852,330.56	$1,083,031.78	$540,782.00	$1,016,214.00	$475,432.00
REMODELING AND RENOVATIONS	$16,561,802.76	$10,468,081.13	$7,384,743.78	$821,209.00	$8,463,482.00	$7,642,273.00
COMPUTER SOFTWARE	$659,155.16	$379,207.17	$547,551.61	$694,585.00	$2,400,626.00	$1,706,041.00
TOTAL APPROPRIATIONS	**$35,346,453.87**	**$19,225,678.85**	**$13,147,433.76**	**$13,319,767.00**	**$39,419,020.00**	**$26,099,253.00**
TRANSFERS:						
GENERAL FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DEBT SERVICE	$0.00	$373,603.75	$5,929,088.58	$7,508,950.00	$7,463,575.00	($45,375.00)
TOTAL TRANSFERS:	**$0.00**	**$373,603.75**	**$5,929,088.58**	**$7,508,950.00**	**$7,463,575.00**	**($45,375.00)**
ENDING FUND BALANCE	**$23,959,117.20**	**$23,396,628.89**	**$33,405,361.47**	**$33,858,477.00**	**$7,859,962.00**	**($25,998,515.00)**
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	**$59,305,571.07**	**$42,995,911.49**	**$52,481,883.81**	**$54,687,194.00**	**$54,742,557.00**	**$55,363.00**

CAPITAL IMPROVEMENT PROGRAM

Operational Budget Impact and Project Listing Summaries

This section of the Capital Improvement Program highlights the relationship of capital outlay expenditures to the operational budget.

The major portion of this section is a summary listing of capital projects for 2016-2017 both by project number and site (pages 143-144).

A more detailed analysis of capital outlay projects for both site and projects can be found on pages 145-155.

Relationship to Operational Budget

The Leon County School Board managed the best it could in its preventative, emergency, and corrective maintenance activities for more than 20 years prior to the General Obligation Bond Issue in 1987 and 1988. Prior to the influx of bond dollars, the district relied solely on the inadequate tax dollars and fluctuating state support for new construction, remodeling, and preventative maintenance of school facilities.

The ½ cent sales tax passed in November 2002 began providing revenue in January of 2003. It continued for 10 years, ending on December 31, 2012. It was projected to generate over $196 million and was used to construct new schools and renovate existing ones. Two new schools, Mehrdad Pepper Ghazvini Learning Center ($11.3 million) and Bond ($14.7 million) were built using these funds. Bond was already an existing school. The old school building was completely razed and the new school building was built in the same location. Wesson Elementary was closed and the student population combined with Bond when it was rebuilt. Remodeling and renovation has been occurring at several schools, including Leon High, Rickards High, Lincoln High, Godby High, Raa Middle, Sullivan Elementary, and Sabal Palm Elementary. The District received $167.6 million for the period January 1, 2003 through June 30, 2012.

The ½ cent sales tax referendum was presented to the voters in November 2012. It passed with 68 percent voter approval and began in January 2013. It will continue for 15 years, ending in December 2028. A citizens committee determined over a 15 year period the projected capital outlay needs would be $839.6 million. Projected revenues without the ½ cent sales tax are $364.2 million, leaving a shortfall of $475.4 million. Projected sales tax revenue is $364.2 million over 15 years. The extension of the sales tax would cover 76.6 percent of the shortfall.

One significant effect of the current capital outlay program has been to substantially reduce the costs of preventative, emergency, and corrective repairs at the renovated schools. Measures implemented such as energy audits to maximize efficiency; incentives to cut costs; and maximum use of capital outlay energy grants, continue to have a positive impact on operational costs, both short and long term, in the district-wide maintenance cost areas.



The information on page 146 demonstrates how the Capital Outlay Budget supports the operational budget. The total capital outlay budget of $108.6 million relieves this expenditure burden from the operational budget. Capital Outlay pays approximately $1.3 million of salary and benefits for employees who work on capital outlay related projects, which allows the General Fund to spend for other needs. Expenditures of $2.4 million for Safety-to-Life projects save the District millions of dollars in lawsuits that never occur because these problems are eliminated. Expenditures of $4.1 million for preventative and emergency maintenance are budgeted. Preventative maintenance occurring on a continuous schedule saves the District money over time for the operating budget because it ensures more efficient daily operations of equipment, less down time from equipment breakdowns, and less maintenance expenditures because costly major breakdowns are averted

over the life of the assets. HVAC maintenance and replacement of $23 million ensures efficient running heating and cooling. Roof repair and replacement of $5.5 million ensures the computers and other equipment inside the buildings are not ruined by wind and rain. Expenditures totaling $911 thousand is for handicapped construction and maintenance. This expenditure saves the District millions of dollars in potential litigation and settlements with plaintiffs and the federal government. Energy projects ($650 thousand) install systems which use less energy, which saves on utility costs to the General Fund. Capital Outlay has budgeted $35.3 million for new construction, renovation, and remodeling. Newly constructed and newly renovated buildings are more energy efficient and require much less maintenance, which reduces operational expenditures. Expenditures of $448 thousand for security cameras and alarm systems prevent theft and vandalism.

LEON COUNTY SCHOOL BOARD
2016-2017
SUMMARY OF CAPITAL OUTLAY BUDGET BY COST CENTER

Cost Center	CC#	TOTAL BY COST CENTER
LEON HIGH	0021	1,304,281.57
COBB MIDDLE SCHOOL	0032	3,903,025.89
HARTSFIELD ELEMENTARY SCHOOL	0041	1,534,886.07
MOORE ELEMENTARY SCHOOL	0042	52,399.98
RICKARDS HIGH SCHOOL	0051	201,818.79
SABAL PALM ELEMENTARY SCHOOL	0071	1,071.00
RUEDIGER ELEMENTARY SCHOOL	0091	1,384,913.25
RAA MIDDLE SCHOOL	0092	1,630.88
WOODVILLE ELEMENTARY SCHOOL	0131	1,208,834.52
GODBY HIGH SCHOOL	0161	1,009,262.28
OAK RIDGE ELEMENTARY SCHOOL	0171	1,943,184.35
SECOND CHANCE AT GHAZVINI LC	0191	2,268,125.97
SAIL	0204	1,374,820.87
GRIFFIN MIDDLE SCHOOL	0222	83,674.94
NIMS MIDDLE SCHOOL	0291	5,290.00
PINEVIEW ELEMENTARY SCHOOL	0311	603,280.00
LIVELY AREA VOC TECH CENTER	0361	876,544.29
GILCHRIST ELEMENTARY SCHOOL	0381	2,783,924.54
ASTORIA PARK ELEMENTARY SCHOOL	0401	1,328,831.42
EVERHART TRAINABLE CENTER	0411	160,000.00
SEALEY ELEMENTARY SCHOOL	0431	77,599.31
APALACHEE ELEMENTARY SCHOOL	0441	1,545,032.54
FAIRVIEW MIDDLE SCHOOL	0451	247,144.70
PACE SECONDARY SCHOOL	0452	5,080.30
KILLEARN LAKES ELEMENTARY SCH.	0481	65,000.00
CHAIRES ELEMENTARY SCHOOL	0491	4,134,581.97
SPRINGWOOD ELEMENTARY SCHOOL	0501	195,320.28
DESOTO TRAIL ELEMENTARY SCHOOL	0511	4,475,830.22
BUCK LAKE ELEMENTARY SCHOOL	0521	2,570,738.22
DEERLAKE MIDDLE SCHOOL	0531	1,672,616.99
FT.BRADEN SCHOOL	0561	1,658,829.48
LINCOLN HIGH SCHOOL	1091	7,000.00
HAWKS RISE	1131	1,277,943.16
LAWTON CHILES HIGH SCHOOL	1141	121,682.12
CANOPY OAKS ELEMENTARY	1161	787,018.89
ROBERTS ELEMENTARY SCHOOL	1171	1,605,865.81
BOND ELEMENTARY SCHOOL	1181	29,614.20
MONTFORD MIDDLE SCHOOL	1201	1,798,363.59
CONLEY ELEMENTARY SCHOOL	1202	10,943.42
THE SCHOOL OF ARTS & SCIENCES	1402	108,000.00
IMAGINE CHARTER SCHOOL	1421	37,000.00
GOVERNOR'S CHARTER SCHOOL	1441	105,000.00
ADMINISTRATION EAST	9001	15,228,141.87
ADULT AND COMMUNITY EDUCATION	9003	10,000.00
SCHOOL SAFETY & SECURITY	9137	362,270.92
EDUCATIONAL MEDIA	9231	4,782.40
TRANSPORTATION SERVICES	9611	2,008,673.63
CENTRAL KITCHEN/WAREHOUSE	9612	51,881.69
FACILITIES AND CONSTRUCTION	9613	5,105,479.34
MAINTENANCE	9614	10,133,731.18
CAPITAL STADIUM	9615	92.80
ENERGY NUTRITION & PURCHASING	9620	101,876.39
WAREHOUSE	9832	56,300.00
CHIEF FINANCIAL OFFICER	9850	20,952,849.18
COMPUTER OPERATIONS	9862	7,239,392.79
BUDGETARY CONTROL	9900	2,785,778.48
Totals		**108,607,256.48**

LEON COUNTY SCHOOL BOARD
2016-2017
SUMMARY OF CAPITAL OUTLAY BUDGET BY PROJECT

PROJECTS	DESCRIPTION	TOTAL BY PROJECT
32049	TRANSPORTATION	251,320.00
33001	SAFETY-TO-LIFE	2,414,272.34
33003	ENERGY	650,023.39
33004	EMERGENCY MAINTENANCE	553,084.00
33005	PREVENTATIVE MAINTENANCE	3,558,649.09
33006	NEW CONSTRUCTION	19,810,912.04
33007	RENOVATIONS	11,361,852.41
33008	REMODELING	4,149,940.07
33009	CAPITAL OUTLAY PORTABLES	707,871.90
33010	SITE AQUISITION/DEVELOPMENT	467,004.90
33011	SITE WORK	932,828.81
33014	HANDICAPPED	911,081.60
33015	DRAINAGE/ASPHALT/PAVING	92,031.00
33016	ROOF - SITE SPECIFIC	4,786,842.75
33017	HVAC - SITE SPECIFIC	1,966,254.19
33018	CARPET/FLOOR COVERING	154,235.79
33019	PAINTING	622,107.00
33020	PLUMBING	23,008.00
33021	ELECTRICAL	321,014.60
33023	FURN.,FIXT., AND EQUIP.	111,635.40
33024	STRUCTURAL	296,399.00
33025	BUS VEHICLE REPLACEMENT	1,203,753.39
33026	NON-BUS VEHICLE REPLACEMENT	171,319.00
33027	TELECOMMUNICATION	74,777.47
33029	LOCKS	46,015.00
33031	HAZARD SUB/INDOOR AIR QUALITY	46,015.00
33034	ATHLETIC COMPLEXES	276,434.73
33035	INTERCOMS	56,414.00
33036	SONITROL	402,465.91
33037	SECURITY CAMERA MAINTENANCE	46,015.00
33040	UNDERGROUND FUEL TANKS	69,023.00
33043	DISTRICT WIDE HVAC REPAIR	250,897.00
33044	DISTRICT WIDE ROOF REPAIR	733,000.00
33045	ENVIORNMENTAL MANDATES	55,218.00
33060	TECHNOLOGY-MAIN	7,261,440.93
33069	MINOR PROJECTS - MAINTENANCE	816,470.29
33117	SAFETY-TO-LIFE / ASBESTOS	47,555.00
33120	Supt Reserve	1,503,450.50
36003	TRANSFER TO GENERAL FUND	4,900,000.00
36004	TRANS TO DEBT SVC	20,208,856.00
36029	CAPITAL OUTLAY SALARIES	1,282,327.98
36900	DISTRICT FUND BAL	15,013,440.00
TOTAL		**108,607,256.48**

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
LEON HIGH	**0021**	33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33007	RENOVATION	-	-	1,289,085	1,289,085
		33009	PORTABLES	-	500	-	500
		33011	SITE WORK	-	-	16,429	16,429
		33011C	SITE WORK - CONSTR	-	-	-	-
		33034M	ATHLETIC CMPLEX	-	-	-	-
		33043M	DW HVAC MAINT	-	-	-	-
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
		33066M	SREF INSPECTION MAINT	-	-	-	-
			TOTAL 0021	**-**	**500**	**1,305,514**	**1,306,014**
SULLIVAN ELEMENTARY	**0031**	33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33006	NEW CONSTRUCTION	-	-	-	-
		33009C	PORTABLES CONSTR.	-	-	-	-
		33036S	SECURITY SYSTEM, ADMIN	-	-	-	-
			TOTAL 0031	**-**	**-**	**-**	**-**
COBB MIDDLE	**0032**	33007	RENOVATION	-	74,260	568,813	643,073
		33008	REMODELING	-	-	1,420	1,420
		33011	SITE WORK	-	-	4,263	4,263
		33014	HANDICAPPED	-	-	500,000	500,000
		33016	ROOF SITE SPECIFIC	2,750,000	-	-	2,750,000
		33017	HVAC SITE SPECIFIC	-	-	-	-
		33036	SONITROL	-	-	4,984	4,984
			TOTAL 0032	**2,750,000**	**74,260**	**1,079,480**	**3,903,740**
HARTSFIELD ELEMENTARY	**0041**	33001M	SAFETY TO LIFE MAINT.	-	77,233	1,355,839	1,433,072
		33007	RENOVATION	-	-	-	-
		33008	REMODELING	-	-	-	-
		33011	SITE WORK	-	-	73,421	73,421
		33017	HVAC SITE SPECIFIC	-	27,674	-	27,674
		33024	STRUCTURAL	-	720	-	720
		33043M	DISTRICT WIDE HVAC REPAIR MAINT.	-	-	-	-
			TOTAL 0041	**-**	**105,626**	**1,429,260**	**1,534,886**

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
RICKARDS HIGH	**0051**	33001M	SAFETY TO LIFE MAINT.	-	464	-	464
		33007	RENOVATIONS	-	-	5,121	5,121
		33008	REMODELING	-	-	-	-
		33011M	SITE WORK MAINT.	-	-	-	-
		33011C	SITE WORK CONSTR.	-	-	-	-
		33014C	HANDICAPPED MAINT.	-	-	-	-
		33018	CARPET/FLOOR COVERING	-	32,638	-	32,638
		33021	ELECTRICAL	10,000	-	-	10,000
		33024C	STRUCTURAL CONSTR.	-	153,596	-	153,596
		33035M	INTERCOMS MAINT.	-	-	-	-
		33045M	ENVIRONMENTAL MANDATES MAINT.	-	-	-	-
			TOTAL 0051	**10,000**	**186,698**	**5,121**	**201,819**
WESSON ELEMENTARY	**0061**	33001M	SAFETY TO LIFE MAINT	-	-	-	-
			TOTAL 0061	**-**	**-**	**-**	**-**
SABAL PALM ELEMENTARY	**0071**	33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33007	RENOVATION	-	-	1,071	1,071
		33011M	SITE WORK	-	-	-	-
		33017	HVAC - SITE SPECIFIC	-	-	-	-
			TOTAL 0071	**-**	**-**	**1,071**	**1,071**
RUEDIGER ELEMENTARY	**0091**	33001M	SAFETY TO LIFE MAINT	-	2,000	-	2,000
		33006	NEW CONSTRUCTION	-	444,396	-	444,396
		33007	RENOVATION	-	755,377	84,870	840,246
		33011	SITE WORK	-	22,015	-	22,015
		33021	ELECTRICAL	25,000	-	-	25,000
		33024C	STRUCTURAL CONSTR.	-	-	1,068	1,068
		33044M	DW ROOF MAINT	50,000	-	-	50,000
		33060	TECHNOLOGY- MAIN	-	-	-	-
			TOTAL 0091	**75,000**	**1,223,787**	**85,938**	**1,384,724**
RAA MIDDLE	**0092**	33001M	SAFETY TO LIFE MAINT	-	-	-	-

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
		33007	RENOVATION	-	-	1,038	1,038
		33014	HANDICAPPED	-	-	-	-
		33017	HVAC	-	-	-	-
		33035M	INTERCOMS MAINT.	-	-	-	-
		33036	SONITROL	-	-	593	593
		33060		-	-	190	190
			TOTAL 0092	**-**	**-**	**1,821**	**1,821**
WOODVILLE ELEM	**0131**	33001M	SAFETY TO LIFE MAINT	-	240	-	240
		33006	NEW CONSTRUCTION	-	26,856	860,467	887,322
		33007C	RENOVATION CONSTR	-	-	-	-
		33008	REMODELING	-	43,222	41,201	84,424
		33010	SITE ACQUISITION/DEVELOPMENT	-	-	239,349	239,349
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 0131	**-**	**70,318**	**1,141,016**	**1,211,335**
GODBY HIGH	**0161**	33001	SAFETY TO LIFE	-	10,445	955	11,400
		33007	RENOVATIONS	-	154,282	6,469	160,751
		33011	SITE WORK	-	-	11,796	11,796
		33017	HVAC SITE SPECIFIC	-	100,000	707,134	807,134
		33035	INTERCOMS	15,000	-	-	15,000
		33036	SONITROL	-	1,963	-	1,963
			TOTAL 0161	**15,000**	**266,690**	**726,353**	**1,008,043**
OAK RIDGE ELEMENTARY	**0171**	33006	NEW CONSTRUCTION	-	-	369,976	369,976
		33007	RENOVATION	-	77,886	668,439	746,325
		33008	REMODELING	-	-	127,947	127,947
		33011	SITE WORK	-	4,547	1,802	6,349
		33014	HANDICAPPED	-	-	70,745	70,745
		33016	ROOF SITE SPECIFIC	-	610,968	875	611,843
		33017	HVAC	-	1,056	-	1,056
		33018	CARPET/FLOOR COVERING	-	8,583	-	8,583
		33036	SONITROL	-	-	192	192
			TOTAL 0171	**-**	**703,040**	**1,239,975**	**1,943,014**

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
GHAZVINI LEARNING CENTER	**0191**	33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33006	NEW CONSTRUCTION	-	1,426,662	832,584	2,259,246
		33007C	RENOVATIONS , CONSTR.	-	-	-	-
		33008	REMODELING	-	-	-	-
		33011C	SITE WORK CONSTR.	-	-	8,880	8,880
			TOTAL 0191	**-**	**1,426,662**	**841,464**	**2,268,126**
SAIL	**0204**	33001M	SAFETY TO LIFE MAINT.	-	-	-	-
		33006	NEW CONSTRUCTION	-	611,420	763,400	1,374,821
			TOTAL 0204	**-**	**611,420**	**763,400**	**1,374,821**
GRIFFIN MIDDLE	**0222**	33014	HANDICAPPED	-	83,675	-	83,675
		33045M	ENVIRONMENTAL MANDATES MAINT.	-	-	-	-
			TOTAL 0222	**-**	**83,675**	**-**	**83,675**
RILEY ELEMENTARY	**0231**	33007C	RENOVATIONS CONSTR.	-	-	-	-
		33016	ROOF SITE SPECIFIC	-	-	-	-
		33011M	SITE WORK, MAINT	-	-	-	-
			TOTAL 0231	**-**	**-**	**-**	**-**
NIMS MIDDLE	**0291**	33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33011	SITE WORK	-	-	5,100	5,100
		33060E	TECHNOLOGY NETWORKING	-	-	190	190
			TOTAL 0291	**-**	**-**	**5,290**	**5,290**
PINEVIEW ELEMENTARY	**0311**	33001M	SAFETY TO LIFE MAINT.	-	-	2,000	2,000
		33007	RENOVATION	-	-	3,280	3,280
		33008	REMODELING	-	-	-	-
		33016	ROOF SITE SPECIFIC	600,000	-	-	600,000
			TOTAL 0311	**600,000**	**-**	**5,280**	**605,280**
LIVELY VOC TECH CTR	**0361**	33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33014C	HANDICAPPED CONSTR.	-	-	-	-

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
		33017	HVAC SITE SPECIFIC	-	82,485	-	82,485
		33043M	DW HVAC REPAIR	-	-	-	-
		33044M	DW ROOF MAINT	-	-	-	-
		33060	TECH- MAIN	-	-	855	855
		33069	MINOR PROJECTS MAINT	-	-	791,205	791,205
			TOTAL 0361	**-**	**82,485**	**792,060**	**874,544**
GILCHRIST ELEMENTARY	**0381**	33001	SAFETY-TO-LIFE	30,000	-	-	30,000
		33003	ENERGY	-	-	347	347
		33006	NEW CONSTRUCTION	-	924,345	918,057	1,842,402
		33007	RENOVATIONS SITE SPECIFIC	-	684,671	226,505	911,175
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 0381	**30,000**	**1,609,016**	**1,144,909**	**2,783,925**
BELLE VUE MIDDLE	**0391**						
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 0391	**-**	**-**	**-**	**-**
ASTORIA PARK ELEMENTARY	**0401**						
		33001M	SAFETY TO LIFE MAINT.	-	-	-	-
		33007	RENOVATION	-	86,068	1,205,735	1,291,803
		33011	SITE WORK		36,847	-	36,847
		33014C	HANDCAPPED CONSTR.	-	-	182	182
		33020M	PLUMBING MAINT	-	-	-	-
			TOTAL 0401	**-**	**122,915**	**1,205,917**	**1,328,831**
EVERHART TRAINABLE CTR.	**0411**						
		33021	ELECTRICAL	65,000	-	-	65,000
		33024	STRUCTURAL	45,000	-	-	45,000
		33027M	TELECOMMUNICATION MAINT	-	-	-	-
		33043	DISTRICT WIDE HVAC REPAIR MAINT.	50,000	-	-	50,000
		33044M	DW ROOF MAINT	-	-	-	-
			TOTAL 0411	**160,000**	**-**	**-**	**160,000**
MOORE ELEMENTARY	**0421**						
		33006	NEW CONSTRUCTION	-	2,883	31,654	34,536
		33007	RENOVATIONS SITE SPECIFIC	-	-	3,552	3,552
		33007C	RENOVATIONS CONSTR	-	-	-	-

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
		33011	SITE WORK	-	1,092	13,220	14,312
		33024	STRUCTURAL	-	-	-	-
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 0421	**-**	**3,975**	**48,425**	**52,400**
SEALEY ELEMENTARY	**0431**						
		33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33007	RENOVATION	-	934	-	795
		33008	REMODELING	-	-	-	-
		33011	SITE WORK	-	-	74,000	74,000
		33014C	HANDICAPPED CONSTR.	-	-	1,870	1,870
		33017	HVAC SITE SPECIFIC	-	-	-	-
		33043	DISTRICT WIDE HVAC REPAIR MAINT.	-	-	-	-
			TOTAL 0431	**-**	**934**	**75,870**	**76,665**
APALACHEE ELEMENTARY	**0441**						
		33007	RENOVATION	-	65,646	868,890	934,535
		33008	REMODELING	-	-	543,680	543,680
		33011	SITE WORK	-	1,263	-	1,263
		33017	HVAC SITE SPECIFIC	-	65,554	-	65,554
		33020M	PLUMBING MAINT	-	-	-	-
		33117M	S-T-L ASBESTOS MAINT	-	-	-	-
			TOTAL 0441	**-**	**132,463**	**1,412,570**	**1,545,033**
FAIRVIEW MIDDLE	**0451**						
		33007	RENOVATION	200,000	22,145	-	222,145
		33011C	SITE WORK CONSTR.	-	-	-	-
		33021	ELECTRICAL	25,000	-	-	25,000
		33044M	DW ROOF MAINT	-	-	-	-
			TOTAL 0451	**225,000**	**22,145**	**25,000**	**247,145**
PACE	**0452**						
		33001	S-T-L	-	1,500	-	1,500
		33009M	CO PORTABLES MAINT	-	-	1,918	1,918
		33021	ELECTRICAL	-	-	-	-
		33060	TECH-MAIN	-	-	1,662	1,662
			TOTAL 0451	**-**	**1,500**	**3,580**	**5,080**
KILLEARN LAKES ELEM	**0481**						

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
		33001M	SAFETY TO LIFE MAINT.	-	-	-	-
		33006C	NEW CONSTRUCTION - CONSTR	-	-	-	-
		33007	RENOVATIONS	-	-	-	-
		33011M	SITE WORK MAINT	-	-	-	-
		33021	ELECTRICAL	65,000	-	-	65,000
		33024C	STRUCTURAL CONSTR.	-	-	-	-
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 0481	**65,000**	**-**	**-**	**65,000**
NEW CHAIRES ELEMENTARY	**0491**						
		33001M	SAFETY TO LIFE MAINT	180,000	-	-	180,000
		33006	NEW CONSTRUCTION	-	-	3,364,844	3,364,844
		33014	HANDICAPPED	-	15,655	-	15,655
		33021	ELECTRICAL	35,000	-	-	35,000
		33043	DISTRICT WIDE HVAC REPAIR	-	-	-	-
		33045M	ENVIRONMENTAL MANDATES MAINT	-	64,957	-	64,957
			TOTAL 0491	**215,000**	**80,612**	**3,364,844**	**3,660,456**
SPRINGWOOD ELEMENTARY	**0501**						
		33001	SAFETY-TO-LIFE	180,000	-	-	180,000
		33006	NEW CONSTRUCTION	-	-	-	-
		33008	REMODELING	-	-	-	-
		33009C	CO PORTABLES CONSTR.	-	-	9,438	9,438
		33043	DISTRICT WIDE HVAC REPAIR	-	5,882	-	5,882
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 0501	**180,000**	**5,882**	**9,438**	**195,320**
DESOTO TRAIL ELEMENTARY	**0511**						
		33001	SAFETY-TO-LIFE	-	1,300	-	1,300
		33006	NEW CONSTRUCTION	-	2,163,691	1,422,901	3,586,592
		33007	RENOVATIONS	-	833,317	-	833,317
		33008	REMODELING	-	-	-	-
		33011	SITE WORK	-	-	645	645
		33014	HANDICAPPED	-	15,655	-	15,655
			TOTAL 0511	**-**	**3,013,962**	**1,423,546**	**4,437,508**
BUCK LAKE ELEMENTARY	**0521**						
		33001M	SAFETY TO LIFE MAINT.	-	93,715	-	93,715

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
		33006	NEW CONSTRUCTION	-	347,598	1,706,519	2,054,118
		33007	RENOVATIONS	-	347,707	-	347,707
		33009	CO PORTABLES	-	-	-	-
		33011	SITE WORK	-	-	-	-
		33014	HANDICAPPED	-	17,946	8,340	26,285
		33043M	DW HVAC REPAIR	-	-	13,058	13,058
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 0521	**-**	**806,965**	**1,727,917**	**2,534,883**
DEER LAKE MIDDLE	**0531**						
		33006	NEW CONSTRUCTION	-	188,331	960,087	1,148,418
		33007	RENOVATIONS	-	295,768	962	296,730
		33008	REMODEKING	-	41,718	35,857	77,575
		33011	SITE WORK	-	-	-	-
		33017	HVAC SITE SPECIFIC	-	-	146,966	146,966
		33027	TELECOMMUNICATION	-	2,928	-	2,928
			TOTAL 0531	**-**	**528,744**	**918,723**	**1,672,617**
FT. BRADEN SCHOOL	**0561**						
		33006	NEW CONSTRUCTION	-	11,589	292,479	304,068
		33008	REMODELING	-	-	1,312,123	1,312,123
		33011	SITE WORK - SITE SPECIFIC	-	345	-	345
		33021	ELECTRICAL	40,000	-	-	40,000
		33027	TELECOMMUNICATION	-	2,294	-	2,294
		33031M	HAZARDOUS WASTE MAINT	-	-	-	-
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 0561	**40,000**	**14,229**	**1,604,601**	**1,658,830**
LINCOLN HIGH	**1091**						
		33018	CARPET/FLOOR COVERING	-	7,000	-	7,000
		33034M	ATHLETIC CMPLEX MAINT	-	-	-	-
		33044	DW ROOF MAINT	-	-	-	-
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 1091	**-**	**7,000**	**-**	**7,000**
HAWKS RISE ELEMENTARY	**1131**						
		33006	NEW CONSTRUCTION	-	15,736	1,117,817	1,133,553
		33008	REMODELING	-	-	143,090	143,090

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
		33009C	CO PORTABLES CONSTR.	-	-	-	-
		33011C	SITE WORK CONSTR.	-	-	1,300	1,300
		33043M	DW HVAC REPAIR	-	-	-	-
		33045M	ENVIRONMENTAL MANDATES MAINT	-	-	-	-
			TOTAL 1131	**-**	**15,736**	**1,262,207**	**1,277,943**
LAWTON CHILES HIGH	**1141**						
		33007	RENOVATIONS	-	-	12,818	12,818
		33011C	SITE WORK, CONSTR.	-	22,940	74,150	97,090
		33027	TELECOMMUNICATION	-	84	-	84
		33034M	ATHLETIC CMPLEX MAINT	-	-	-	-
		33060E	TECHNOLOGY - NETWORKING/COMM	-	11,690	-	11,690
			TOTAL 1141	**-**	**34,714**	**86,968**	**121,682**
SWIFT CREEK MIDDLE	**1151**						
		33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33011	SITE WORK	-	-	-	-
		33018M	CARPET/FLOOR COVERING MAINT	-	-	-	-
		33024M	STRUCTURAL MAINT	-	-	-	-
		33066M	SREF INSPECTION MAINT	-	-	-	-
			TOTAL 1151	**-**	**-**	**-**	**-**
CANOPY OAKS ELEMENTARY	**1161**						
		33007	RENOVATION	-	1,595	38	1,633
		33017	HVAC SITE SPECIFIC	-	77,592	707,794	785,386
		33027M	TELECOMMUNICATION MAINT	-	-	-	-
		33066M	SREF INSPECTION MAINT	-	-	-	-
			TOTAL 1161	**-**	**79,187**	**707,832**	**787,019**
ROBERTS ELEMENTARY	**1171**						
		33006	NEW CONSTRUCTION	-	14,707	1,591,159	1,605,866
		33001M	SAFETY OT LIFE MAINT	-	-	-	-
		33009C	CO PORTABLES CONSTR.	-	-	-	-
		33011C	SITE WORK CONSTR.	-	-	-	-
		33060E	TECHNOLOGY NETWORKING	-	-	-	-
			TOTAL 1171	**-**	**14,707**	**1,591,159**	**1,605,866**
BOND ELEMENTARY	**1181**						
		33001M	SAFETY TO LIFE, MAINT	-	-	-	-

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
		33011C	SITE WORK COSTR	-	28,376	500	28,876
		33060	TECH- MAIN	-	-	738	738
		33066M	SREF INSPECTION MAINT	-	-	-	-
			TOTAL 1181	**-**	**28,376**	**1,238**	**29,614**
MONTFORD MIDDLE	**1201**						
		33006	NEW CONSTRUCTION	-	800,763	999,769	1,800,532
		33066M	SREF INSPECTION MAINT	-	-	-	-
			TOTAL 1201	**-**	**800,763**	**999,769**	**1,800,532**
CONLEY ELEMENTARY	**1202**						
		33001M	SAFETY TO LIFE MAINT	-	485	-	-
		33006	NEW CONSTRUCTION	-	-	9,874	9,874
		33009C	CO PORTABLES CONSTR.	-	-	584	584
		33011C	SITE WORK CONSTR.	-	-	-	-
			TOTAL 1202	**-**	**485**	**10,458**	**10,458**
ADMINISTRATION EAST	**9001**						
		33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33011	SITE WORK	-	42,692	-	42,692
		33043M	DW HVAC REPAIR MAINT	-	-	-	-
		33117		-	1,540	-	1,540
		36900	DISTRICT FUND BALANCE	2,042,522	-	13,141,389	15,183,910
			TOTAL 9001	**2,042,522**	**44,232**	**13,141,389**	**15,228,142**
ADULT AND COMMUNITY ED	**9003**						
		33011M	SITE WORK MAINT	-	-	-	-
		33021		10,000	-	-	10,000
			TOTAL 9003	**10,000**	**-**	**-**	**10,000**
ADMINISTRATION EAST	**9007**						
		33001M	SAFETY TO LIFE MAINT	-	-	-	-
			TOTAL 9007	**-**	**-**	**-**	**-**
SEYMOUR BUILDING	**9008**						
		33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33066M	SREF INSPECTION MAINT	-	-	-	-
			TOTAL 9008	**-**	**-**	**-**	**-**
BLOXHAM BUILDING	**9011**						
		33016C	DW ROOF CONSTR	-	-	-	-

LEON COUNTY SCHOOL BOARD

2016-2017
CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	2016-17 NEW REVENUE	15-16 ENCUM. CARRY FORWARD	15-16 BALANCES CARRY FORWARD	TOTAL 16-17 BUDGET
		33017C	DW HVAC CONSTR	-	-	-	-
		33021M	ELECTRICAL MAINT	-	-	-	-
		33043M	DW HVAC MAINT	-	-	-	-
			TOTAL 9011	**-**	**-**	**-**	**-**
SCHOOL SAFETY AND SECURIT	**9137**						
		33036S	SECURITY SYSTEM ADMIN	300,000	6,564	56,180	362,745
			TOTAL 9137	**300,000**	**6,564**	**49,142**	**362,745**
EDUCATIONAL MEDIA	**9231**						
		33001M	SAFETY TO LIFE MAINT	-	-	-	-
		33060	TECHNOLOGY MAIN	-	-	4,782	4,782
			TOTAL 9231	**-**	**-**	**4,782**	**4,782**
EDUCATIONAL MEDIA SERVICE	**9383**						
		33060E	TECHNOLOGY NETWORKING	-	-	-	-
			TOTAL 9383	**-**	**-**	**-**	**-**
TEST DEVELOPMENT CENTER	**9388**						
		33060E	TECHNOLOGY NETWORKING	-	-	-	-
			TOTAL 9388	**-**	**-**	**-**	**-**
DIV DIR MAINT FACIL & CONSTR	**9610**						
		33007	RENOVATION - CONSTR.	-	-	-	-
		33010C	SITE WORK CONSTR.	-	-	-	-
			TOTAL 9610	**-**	**-**	**-**	**-**
TRANSPORTATION SERVICES	**9611**						
		32049	TRANSPORTATION	-	-	251,320	251,320
		33001M	SAFETY TO LIFE	-	-	-	-
		33006	NEW CONSTRUCTION	-	152,556	478,100	630,656
		33009	CAPITAL OUTLAY PORTABLES	-	-	3,290	3,290
		33025	BUS VEHICLE REPLACEMENT	-	-	1,203,753	1,203,753
		33027	TELECOMMUNICATION MAINT	-	-	448	448
		33045M	ENVIRONMENTAL, MAINT	-	-	-	-
		33060	TECHNOLOGY	-		59	59
			TOTAL 9611	**-**	**152,556**	**1,936,971**	**2,089,527**
CENTRAL KITCHEN/WAREHOUS	**9612**						
		33011	SITE WORK	50,000	-	-	50,000
		33060	SITE WORK CONSTR.	-	-	1,882	1,882

CAPITAL OUTLAY FUNDING ELIGIBILITY CRITERIA

PROJECT TYPE / FUND SOURCE	NEW CONSTRUCTION	REMODELING	RENOVATION	MAINTENANCE AND REPAIR	CAPITAL OUTLAY EQUIPMENT without New Const/Remod	CORRECT SAFETY TO LIFE DEFICIENCIES	CORRECT A D A DEFICIENCIES
PECO/Sum of Digits - 1013.64(1),F.S.	5	1	2	2	5	4	1
PECO/Special Account - 1013.64(2),F.S.	1,3	1,3	1,3	5	5	5	5
PECO/Unit Allocation - 1013.64(3),F.S.	1	1	1	5	5	1	1
Community College & Universities- 1013.64(4),F.S.	1,6	1,6	1,6	6	5	1,6	1,6
Cooperative Use Facilities - 1013.52, F. S.	1	1	1	5	5	5	5
Classrooms First Program - 1013.68, F. S.	1	1	1	5	5	5	5
Effort Index Grants - 1013.73, F. S.	1	1	1	5	5	5	5
Classrooms for Kids - 1013.735, F. S.	1	1	1	5	5	5	5
District Effort Recognition Program - 1013.736, F.S.	**Priority 1**- Reduce Class Size		**Priority 2**- If priority 1 is met, then may be used for any Lawful Capital Outlay Purpose				
Class Size Reduction - 1013.737, F. S.	1	1	5	5	5	5	5
Specified Legislative Appropriation (Line Item Appropriation)	2	2	2	2	2	2	2
CO & DS	1, 3	1, 3	1, 3	5	Up to 20%	1, 3, 4	1, 3, 4
s.212.055(6) 1/2 cent & 1 cent Intergovernmental Sales Surtax	2	2	2	2	2	2	2
s. 1011.14, F.S. Loan - Debt Service paid from:							
PECO (Principal ONLY)	5	5	5	5	5	5	5
CO&DS (Principal & Interest from Flow-thru Cash ONLY)	1, 3	1, 3	1, 3	1, 3	1, 3	1, 3	1, 3
LCIF (Local Capital Improvement Fund)	2	2	2	2	2	2	2
s. 1011.15, F.S. Loan - Debt Service paid from:							
2.0-Mill funds pursuant to s.1011.71(2)	1	1	1	2	2	2	2
Local Bonds - Debt Service paid from:							
PECO (Principal ONLY)	5	5	5	5	5	5	5
CO&DS (Principal & Interest from Flow-thru Cash ONLY)	1, 3	1, 3	1, 3	5	5	1, 3	1, 3
2.0 Mills (per 1011.71(2)) (Principal & Interest)	1	1	1	5	5	1	1
Voted Millage per Local Bond Referendum	2	2	2	5	2	2	2
Local Millage Pursuant to s.1011.71(2)	1	1	2	2	2	2	2
(PS) Local Capital Improvement Fund (LCIF) From Operating Budget	2	2	2	2	2	2	2
Com Colleges CIF Pursuant to s. 1009.23(11)(a), F.S. (CC) Capital Improvement Fees (CIF)	1	1	1	1	1	1	1
s. 1013.15(2)(b) Lease and Lease Purchase (COP's)							
Debt Service to be paid from:							
PECO (Principal)	5	5	5	5	5	5	5
CO&DS (Principal & Interest from Flow-thru Cash ONLY)	1, 3	5	5	5	5	5	5
2.0 Mills (per 1011.71(2)) (Principal & Interest)	1	5	5	5	5	5	5
Other Local (Such as a monetary gift for a designated project)	2	2	2	2	2	2	2

KEY TO THE ABOVE MATRIX

1. A Survey Recommendation IS required
2. A Survey Recommendation is NOT required.
3. Is required to be on approved Project Priority List (PPL)
4. Is required to be on completed Safety-to-Life Inspection Report.
5. Project Type NOT APPROVED FOR fund source.
6. Per Legislative Appropriation

6/10/2010

DEBT SERVICE FUNDS

DEBT SERVICE OVERVIEW

The 2016-2017 Debt Service budget is $50.3 million and represents 9.8% of the total budget. Reference on page 64.

School districts are required to account for the payment of interest and principal of general long-term debt. The budgeted payments for principal ($16.2 million) and interest ($7.4 million) total $23.6 million. The FYE June 30, 2017 principal balance on all debt will be $180.6 million. The funds noted in this section of the budget incorporate principal and interest payments on the Certificates of Participation (COPs) ($6.2 million), Qualified Zone Academy Bonds (QZAB) ($5.2 million), Qualified School Construction Bonds (QSCB) ($2.0 million), Revenue Anticipation Notes (RAN) ($1.2 million), Sales Tax Bonds ($7.5 million), Bus Lease Purchase Series 2014 ($991 thousand); and several State Bond issues incurred on behalf of Leon County Schools over the past several years ($1.1 million). Governmental Accounting Standards Board accounting rules require the principal paid on QZAB Series 2010 ($1.8 million) and the QSCB Series 2010 ($1.1 million) not be recognized as payments on principal in the GASB 34 Government Wide financial statements because the payments are made into an interest earning escrow account and will pay the total QZAB principal of $33.2 million on December 1, 2028 and the total QSCB principal of $18.6 million on September 1, 2027.

The Debt Service Fund consists of $1.3 million of state revenue, $20.2 million of transfers-in from Capital Outlay, $2.8 million from other financing sources (rebates from the U.S. Government for QZAB and QSCB bonds), and $26 million of fund balance carried forward from FY 2016. A total of $16.2 million is budgeted for principal payments and $7.4 million is budgeted for interest payments. An additional amount of $16 thousand is budgeted for fee payments to retire debts (page 165). Debt Service payments will be $22.1 million in FY 2018, will maintain at $22 million for FY 2019 and FY 2020, will increase to $25.2 million in 2021, and will decrease to $21.8 million in 2022.

The school district ratio of bonded debt to general operating expenditures has averaged about 0% over the past 6 years because the general bonded debt has been paid off since FY 2010.

The legal debt margin is $1,620,156,967 (page 168). The net bonded debt applicable to the legal debt margin is $0. This means the net bonded debt applicable to the legal debt margin is 0%.

Leon County's usual stable economic base is characterized by the Tallahassee area's important government and educational sectors, which historically, have kept unemployment rates low compared to the rest of the state. (5.0 for Leon County to 5.4% for the state in 2015.) (Page 38)

Tax base growth had been very steady at an average of 13.4% from FY 2001-2002 through FY 2008-2009. The tax base reached a peak of $16.960 billion in FY 2009 and now is $16.202 billion. This means it is still $758 million less (4.5%) than it was in FY 2009. (page 180). **It increased from this time last year by $497 million (3.2% increase). This is the third consecutive year it has increased, for a total increase of $1.577 billion from its lowest point.** It bottomed out in FY 2014 at $14.625 billion. The property tax base decreased $1.1 billion in FY 2009-2010 from $16.960 billion to $15.867 billion, a 10.7% decrease. This was the first time taxable property values decreased in over 25 years. It was a reflection of the real estate downturn throughout the state of Florida. Beginning with fiscal year 2010 the assessed property values statewide decreased 24.3% (From $1.814 trillion in FY 2009 to $1.374 trillion in FY 2013, a loss of $440 billion assessed taxable value). The fact that Leon County taxable property values decreased 14.7% over this span of time compared to the state average of 24.3% is one indicator the economy in Leon County Florida fared better than many other counties in the state.

Retirement of obligated debt is a primary objective of the district. As can be seen in the *Informational Section* on pages 192 and 201, the required tax millage to repay debt can be maintained at a fairly level basis and typically decreases over the years as the property tax roll increases. The effectiveness of how well managed the debt for the district is maintained, coupled with the refinancing of both the 2005 and 2006 Certificates of Participation, saves almost $8.2 million for the taxpayers of Leon County from now through FY 2027.

The accrued liability for retiree health insurance is approximately $16.6 million. No funds have been set aside to service this future liability. The revenue stream cannot sustain such a reserve without significant cuts to student services.

DEBT SERVICE KEY POINTS OF INTEREST

- **The Debt Service Fund ($50.3 million) is funded 2.6% from state sources ($1.3 million); 5.6% from federal rebates ($2.8 million); 40.2% from transfers from Capital Outlay ($20.2 million); 51.6% from the fund balance ($26 million) brought forward from FY 2016.**

- **Expenditures within the Debt Service fund are directed to payments for principal of $16.2 million (68.7%), interest of $7.4 million (31.2%) and other fees of $16 thousand (0.1%).**

- **A $75 million sales tax bond was issued in January 2014. It will be used to renovate and add classroom space. See page 135 for the affected schools, amounts, and purposes projected.**

- **Expenditures for lease-purchases of educational facilities may not exceed 75% of the total 1.50 mills levied. Leon County Schools could spend up to $17.5 million. The total amount spent will be $15.5 million of which $13.4 million is for lease-purchases of facilities. The total ($15.5 million) is 66.5% of the levy and the amount for facilities is equivalent to 57.5% of the 1.5 mill levy. However, the law exempts lease purchases for educational facilities entered into before June 30, 2009. Therefore, the amount applicable is $5.7 million, which is 24.5% of the 1.5 mill levy, well below the 75% threshold. These payments are to retire the QZAB Series 2010 and the QSCB Series 2010. Other COPs paid from 1.5 mills are the COPs Series 2016 Refunding of the 2005 and 2006 COPs. The 2005 Bond Refunding which was a refinancing of the 1997 Certificate of Participation used to finance Chiles High School. The 2006 COP issue was to finance construction of Conley Elementary School, Montford Middle School, and to add student stations at other schools.**

- **The newest high school (Chiles) will be paid off in 2022.**

- **The interest rate on debt service ranges from 0% to 5.68%.**

- **The 6-30-2017 balance on the 2014 Sales Tax Bond Issue will be $64 million after paying $4.3 million of principal this fiscal year. It will be paid off on 9-1-2027. An amount of $103 million over the lifetime of the bonds will be paid, which includes $28 million of interest payments.**

- **After paying principal of $16.2 million and interest of $7.4 million the district will have $169.6 million of outstanding debt as of June 30, 2017.**

- **COP Series 2016 Refunding combined the COP Series 2005 balance of $14.4 million and the COP Series 2006 balance of $45.1 million for a refunding issue of $58.4 million. This refunding will save the taxpayers a net present value amount of $8.2 million and a nominal amount of $8.9 million over the course of payments from FY 2017 to FY 2027.**

- **The original COP Series 2006 was issued for $61.8 million in 2006. The Series 2005 issue was to refinance the COP Series 1997 balance of $27.3 million. The original COP Series 1997 issue was for $34.97 million.**

- **Revenue Anticipation Notes issued on November 9, 2011 for $5.6 million were used to finance the purchase of 30 Compressed Natural Gas Buses to be put into service at the beginning of the FY 2013 school year. These notes will be paid off on October 1, 2016. This note is paid off in FY 2017. The payments on these notes in FY 2017 will be $1.1 million for principal and $8,752 for interest.**

- **A Bus Lease Purchase was issued on December 18, 2014 for $8.1 million. The proceeds were used to purchase 50 compressed natural gas (CNG) buses. It is serviced using 1.5 mill revenue and it will be paid in full on October 1, 2023. The balance will be $6.4 million as of June 30, 2017 after paying $844 thousand in principal.**

DEBT SERVICE ACTIVITIES

The ratio of annual debt to general bonded debt is found on page 167. Individual schedules of indebtedness are reflected to show the details of each outstanding debt issue in the *Informational Section*, page 200-213.
The legal debt margin is on page 168.

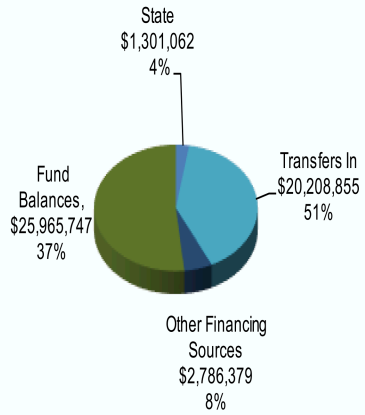
LEON COUNTY SCHOOL BOARD
2016-2017

COMBINED SUMMARY -- ALL FUNDS/ALL PROJECTS
DEBT SERVICE ACTIVITY

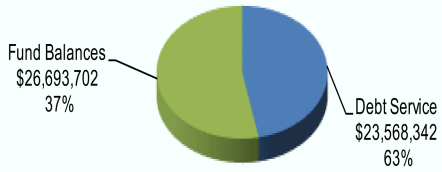
	SBE & COBI BONDS 210	SPECIAL ACT BONDS 220	1011.14 LOAN 220	DISTRICT BONDS 250	OTHER DEBT SERVICE 290	TOTAL
STATE SOURCES:						
CO&DS DISTRIBUTED TO DISTRICTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CO&DS WITHHELD FOR SBE/COBI BONDS	$1,077,812.00	$0.00	$0.00	$0.00	$0.00	$1,077,812.00
COST OF ISSUING BONDS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
RACING COMMISSION FUNDS	$0.00	$223,250.00	$0.00	$0.00	$0.00	$223,250.00
PUBLIC EDUCATION CAPITAL OUTLAY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL STATE SOURCES	**$1,077,812.00**	**$223,250.00**	**$0.00**	**$0.00**	**$0.00**	**$1,301,062.00**
LOCAL SOURCES:						
INTEREST AND SINKING TAX	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INTEREST INCLUDING PROFIT ON INVESTMENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL LOCAL SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
OTHER FINANCING SOURCES:						
SALE OF BONDS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FEDERAL DIRECT	$0.00	$0.00	$0.00	$0.00	$2,786,379.00	$2,786,379.00
TOTAL OTHER FINANCING SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$2,786,379.00**	**$2,786,379.00**
TRANSFERS IN:						
FROM GENERAL FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FROM CAPITAL PROJECTS FUNDS	$0.00	$0.00	$1,128,753.00	$7,463,575.00	$11,616,528.00	$20,208,856.00
INTERFUND (DEBT SERVICE ONLY)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL TRANSFER IN	**$0.00**	**$0.00**	**$1,128,753.00**	**$7,463,575.00**	**$11,616,528.00**	**$20,208,856.00**
FUND BALANCES (JULY 1, 2016)	$42,010.00	$444,324.00	$2,564.00	$7,717,543.00	$20,016,433.00	$28,222,874.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	**$1,119,822.00**	**$667,574.00**	**$1,131,317.00**	**$15,181,118.00**	**$34,419,340.00**	**$52,519,171.00**
APPROPRIATIONS						
DEBT SERVICE (FUNCTION 9200)						
REDEMPTION OF PRINCIPAL	$490,000.00	$0.00	$1,120,000.00	$4,295,000.00	$10,289,861.00	$16,194,861.00
INTEREST	$83,108.00	$0.00	$8,753.00	$3,166,075.00	$4,099,546.00	$7,357,482.00
DUES AND FEES	$0.00	$0.00	$0.00	$2,500.00	$13,500.00	$16,000.00
TOTAL APPROPRIATIONS	**$573,108.00**	**$0.00**	**$1,128,753.00**	**$7,463,575.00**	**$14,402,907.00**	**$23,568,343.00**
OTHER FINANCING USES:						
TRANSFERS OUT (FUNCTION 9700)						
TO GENERAL FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TO CAPITAL PROJECTS FUNDS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INTERFUND (DEBT SERVICE ONLY)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL TRANSFERS OUT	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
TOTAL OTHER FINANCING USES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
FUND BALANCES (JUNE 30, 2017)	$546,714.00	$667,574.00	$2,564.00	$7,717,543.00	$20,016,433.00	$28,950,828.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES	**$1,119,822.00**	**$667,574.00**	**$1,131,317.00**	**$15,181,118.00**	**$34,419,340.00**	**$52,519,171.00**

LEON COUNTY SCHOOL BOARD
2016-2017

Debt Service Analysis of Revenue
2016-2017 Revenue



Debt Service Analysis of Expenditures
2016-2017
Expenditures



LEON COUNTY SCHOOL BOARD
2016-2017

AVAILABILITY vs. UTILIZATION
DEBT SERVICE ACTIVITY

AVAILABILITY	% OF TOTAL	2012-2013 ACTUAL	% OF TOTAL	2013-2014 ACTUAL	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
REVENUES											
LOCAL SOURCES	-6.25%	($991,142.12)	-0.05%	($13,358.37)	0.48%	$117,259.40	0.29%	$239,726.00	0.00%	$0.00	($239,726.00)
STATE SOURCES	8.76%	$1,387,407.63	5.52%	$1,388,407.27	5.68%	$1,383,007.60	1.57%	$1,301,267.00	5.35%	$1,301,062.00	($205.00)
FEDERAL SOURCES	0.00%	$2,786,378.80	10.19%	$2,563,283.59	10.60%	$2,583,423.19	3.13%	$2,594,655.00	11.47%	$2,786,379.00	$191,724.00
OTHER SOURCES (incl. transfers in)	79.92%	$12,663,830.64	84.34%	$21,218,103.73	83.24%	$20,277,068.76	95.02%	$78,842,677.00	83.18%	$20,208,855.00	($58,633,822.00)
TOTAL REVENUES	**100.00%**	**$15,846,474.95**	**100.00%**	**$25,156,436.22**	**100.00%**	**$24,360,758.95**	**100.00%**	**$82,978,325.00**	**100.00%**	**$24,296,296.00**	**($58,682,029.00)**
UTILIZATION											
EXPENDITURES:											
OTHER EXPENSES (ESCROW PAYMENTS)		$0.00		$0.00		$0.00	70.18%	$58,211,695.00		$0.00	
PRINCIPAL	68.26%	$14,682,000.00	50.59%	$7,397,000.00	45.59%	$9,942,000.00	18.19%	$15,084,725.00	68.71%	$16,194,861.00	$1,110,136.00
INTEREST	31.42%	$6,758,934.05	46.14%	$6,746,688.71	43.66%	$9,519,494.56	11.34%	$9,405,130.00	31.22%	$7,357,481.00	($2,047,649.00)
OTHER (incl. transfers out)	0.31%	$67,645.74	3.27%	$477,632.89	10.75%	$2,344,388.94	0.29%	$240,763.00	0.07%	$16,000.00	($224,763.00)
TOTAL EXPENDITURES	**100.00%**	**$21,508,579.79**	**100.00%**	**$14,621,321.60**	**100.00%**	**$21,805,883.50**	**100.00%**	**$82,942,313.00**	**100.00%**	**$23,568,342.00**	**($59,373,971.00)**
EXCESS REVENUES OVER (UNDER) EXPENDTIURES		**($5,662,104.84)**		**$10,535,114.62**		**$2,554,875.45**		**$36,012.00**		**$727,954.00**	**$691,942.00**
BEGINNING FUND BALANCE		**$14,138,236.77**		**$15,096,873.00**		**$25,631,987.62**		**$28,186,863.07**		**$28,222,875.07**	**$36,012.00**
ADJUSTMENT TO FUND BALANCE		**$6,620,740.84**		**$0.00**		**$0.00**		**$0.00**			
ENDING FUND BALANCE		**$15,096,873.00**		**$25,631,987.62**		**$28,186,863.07**		**$28,222,875.07**		**$28,950,829.07**	**$727,954.00**

LEON COUNTY SCHOOL BOARD
2016-2017

STATE BOARD OF EDUCATION and CAPITAL OUTLAY BOND ISSUE
(SBE and COBI BONDS)
DEBT SERVICE FUND

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
ESTIMATED REVENUE:						
STATE SOURCES						
CO/DS WITHHELD FOR SBE/COBI BONDS	$1,159,093.48	$1,165,106.60	$1,158,757.20	$1,077,812.00	$1,077,812.00	$0.00
SBE/COBI INTEREST	$5,064.15	$50.67	$1,000.08	$205.00	$0.00	($205.00)
TOTAL STATE SOURCES	**$1,164,157.63**	**$1,165,157.27**	**$1,159,757.28**	**$1,078,017.00**	**$1,077,812.00**	**($205.00)**
LOCAL SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL LOCAL SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00
OTHER FINANCING SOURCES:						
SALE OF BONDS	$0.00	$0.00	$1,417,525.29	$0.00	$0.00	**$0.00**
BEGINNING FUND BALANCE (JULY 1, 2016)						
RESERVED FOR DEBT SERVICE	$166,879.81	$134,407.30	$98,025.59	$72,299.00	$42,010.00	**($30,289.00)**
ADJUSTMENT TO FUND BALANCE						
TOTAL ESTIMATED REVENUE/FUND BALANCES	**$1,331,037.44**	**$1,299,564.57**	**$2,675,308.16**	**$1,150,316.00**	**$1,119,822.00**	**($30,494.00)**
APPROPRIATIONS:						
OTHER EXPENSES	$0.00	$0.00	$1,444,314.06	$971,000.00	$0.00	($971,000.00)
TRANSFER OUT	$0.00	$0.00	$0.00	$136,971.00	$0.00	($136,971.00)
REDEMPTION OF PRINCIPAL	$905,000.00	$955,000.00	$1,005,000.00	$335.00	$490,000.00	$489,665.00
INTEREST	$278,237.50	$233,487.50	$150,862.50	$0.00	$83,108.00	$83,108.00
DUES AND FEES	$13,392.64	$13,051.48	$2,833.02	$0.00	$0.00	$0.00
TOTAL APPROPRIATIONS	**$1,196,630.14**	**$1,201,538.98**	**$2,603,009.58**	**$1,108,306.00**	**$573,108.00**	**($535,198.00)**
ENDING FUND BALANCE (JUNE 30, 2017)						
RESERVED FOR DEBT SERVICE	$134,407.30	$98,025.59	$72,298.58	$42,010.00	$546,714.00	$504,704.00
TOTAL APPROPRIATIONS/FUND BALANCES	**$1,331,037.44**	**$1,299,564.57**	**$2,675,308.16**	**$1,150,316.00**	**$1,119,822.00**	**($30,494.00)**

LEON COUNTY SCHOOL BOARD
2016-2017

SPECIAL ACT BONDS
(RACETRACK)
DEBT SERVICE FUND

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
ESTIMATED REVENUE:						
STATE SOURCES	$223,250.00	$223,250.00	$223,250.00	$223,250.00	$223,250.00	$0.00
TOTAL STATE SOURCES	**$223,250.00**	**$223,250.00**	**$223,250.00**	**$223,250.00**	**$223,250.00**	**$0.00**
LOCAL SOURCES						
INTEREST INCLUDING PROFIT ON INVESTMENTS	$10.76	$11.07	$31.05	$0.00	$0.00	$0.00
TOTAL LOCAL SOURCES	**$10.76**	**$11.07**	**$31.05**	**$0.00**	**$0.00**	**$0.00**
OTHER FINANCING SOURCES:						
INTERFUND TRANSFERS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BEGINNING FUND BALANCE (JULY 1, 2016)						
RESERVED FOR DEBT SERVICE	$687,619.86	$748,684.18	$807,793.25	$221,074.30	$444,324.30	**$223,250.00**
TOTAL ESTIMATED REVENUE/FUND BALANCES	**$910,880.62**	**$971,945.25**	**$1,031,074.30**	**$444,324.30**	**$667,574.30**	**$223,250.00**
APPROPRIATIONS:						
OTHER EXPENSES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TRANSFER OUT	$0.00	$0.00	$810,000.00	$0.00	$0.00	$0.00
REDEMPTION OF PRINCIPAL	$150,000.00	$160,000.00	$0.00	$0.00	$0.00	$0.00
INTEREST	$12,196.44	$4,152.00	$0.00	$0.00	$0.00	$0.00
DUES AND FEES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL APPROPRIATIONS	**$162,196.44**	**$164,152.00**	**$810,000.00**	**$0.00**	**$0.00**	**$0.00**
ENDING FUND BALANCE (JUNE 30, 2017)						
RESERVED FOR DEBT SERVICE	$748,684.18	$807,793.25	$221,074.30	$444,324.30	$667,574.30	$223,250.00
TOTAL APPROPRIATIONS/FUND BALANCES	**$910,880.62**	**$971,945.25**	**$1,031,074.30**	**$444,324.30**	**$667,574.30**	**$223,250.00**

LEON COUNTY SCHOOL BOARD
2016-2017

SERIES 2011 - 1011.14 BUS PURCHASE
DEBT SERVICE FUND

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 VS 2016-2017
ESTIMATED REVENUE:						
STATE SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL STATE SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LOCAL SOURCES						
INTEREST INCLUDING PROFIT ON INVESTMENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL LOCAL SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
TRANSFERS						
FROM CAPITAL OUTLAY	$1,198,775.20	$1,181,269.60	$1,163,764.00	$1,146,258.00	$1,128,753.00	($17,505.00)
FROM 1011.14 LOAN	$0.00	$0.00	$0.00	$0.00		
TOTAL TRANSFERS	**$1,198,775.20**	**$1,181,269.60**	**$1,163,764.00**	**$1,146,258.00**	**$1,128,753.00**	**($17,505.00)**
OTHER FINANCING SOURCES						
FEDERAL DIRECT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PROCEEDS FROM SALE OF BONDS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL OTHER FINANCING SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
BEGINNING FUND BALANCE (JULY 1, 2016)						
RESERVED FOR DEBT SERVICE	$2,564.27	$2,564.27	$2,564.27	$2,564.27	$2,564.27	**$0.00**
TOTAL ESTIMATED REVENUE/FUND BALANCES	**$1,201,339.47**	**$1,183,833.87**	**$1,166,328.27**	**$1,148,822.27**	**$1,131,317.27**	**($17,505.00)**
APPROPRIATIONS:						
OTHER EXPENSES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TRANSFER OUT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
REDEMPTION OF PRINCIPAL	$1,120,000.00	$1,120,000.00	$1,120,000.00	$1,120,000.00	$1,120,000.00	$0.00
INTEREST	$78,775.20	$61,269.60	$43,764.00	$26,258.00	$8,753.00	($17,505.00)
DUES AND FEES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL APPROPRIATIONS	**$1,198,775.20**	**$1,181,269.60**	**$1,163,764.00**	**$1,146,258.00**	**$1,128,753.00**	**($17,505.00)**
TRANSFERS						
CAPITAL OUTLAY	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
ENDING FUND BALANCE (JUNE 30, 2017)						
RESERVED FOR DEBT SERVICE	$2,564.27	$2,564.27	$2,564.27	$2,564.27	$2,564.27	$0.00
TOTAL APPROPRIATIONS/FUND BALANCES	**$1,201,339.47**	**$1,183,833.87**	**$1,166,328.27**	**$1,148,822.27**	**$1,131,317.27**	**($17,505.00)**

LEON COUNTY SCHOOL BOARD
2016-2017

GENERAL OBLIGATION BOND ISSUE
(GOBI)
DEBT SERVICE FUND

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 VS 2016-17
ESTIMATED REVENUE:						
STATE SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL STATE SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
OTHER SOURCES:						
TOTAL OTHER SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LOCAL SOURCES						
TAXES	$402.17	$314.93	$331.49	$127.00	$0.00	($127.00)
INTEREST INCLUDING PROFIT ON INVESTMENTS	$0.00	$162.43	$456.13	$6,248.00	$0.00	($6,248.00)
TOTAL LOCAL SOURCES	**$402.17**	**$477.36**	**$787.62**	**$6,375.00**	**$0.00**	**($6,375.00)**
TRANSFERS FROM CAPITAL OUTLAY	$0.00	$373,603.75	$5,929,088.58	$7,508,950.00	$7,463,575.00	**($45,375.00)**
OTHER FINANCING SOURCES:						
PROCEEDS FROM BOND SALES	$0.00	$8,019,461.40	$0.00	$0.00	$0.00	**$0.00**
BEGINNING FUND BALANCE (JULY 1, 2016)	$210,735.57	$170,884.64	$7,750,725.91	$7,728,630.64	$7,717,543.64	**($11,087.00)**
TOTAL ESTIMATED REVENUE/FUND BALANCES	**$211,137.74**	**$8,564,427.15**	**$13,680,602.11**	**$15,243,955.64**	**$15,181,118.64**	**($62,837.00)**
APPROPRIATIONS (Expenditures):						
DEBT SERVICE (FUNCTION/OBJECTS):						
REDEMPTION OF PRINCIPAL	$0.00	$0.00	$2,505,000.00	$4,170,000.00	$4,295,000.00	$125,000.00
INTEREST	$0.00	$373,603.75	$3,423,600.00	$3,336,000.00	$3,166,075.00	($169,925.00)
DUES AND FEES	$40,253.10	$37,331.48	$23,371.47	$20,412.00	$2,500.00	($17,912.00)
COST OF ISSUANCE - 2014 SALES TAX REV BONDS	$0.00	$402,766.01	$0.00	$0.00	$0.00	$0.00
(FROM REFUNDING 1993 SERIES)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TRANSFERS WITHIN DEBT SERVICE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL APPROPRIATIONS	**$40,253.10**	**$813,701.24**	**$5,951,971.47**	**$7,526,412.00**	**$7,463,575.00**	**($62,837.00)**
ENDING FUND BALANCE (JUNE 30, 2017)						
RESERVED FOR DEBT SERVICE	$170,884.64	$7,750,725.91	$7,728,630.64	$7,717,543.64	$7,717,543.64	**$0.00**
TOTAL APPROPRIATIONS/FUND BALANCES	**$211,137.74**	**$8,564,427.15**	**$13,680,602.11**	**$15,243,955.64**	**$15,181,118.64**	**($62,837.00)**

LEON COUNTY SCHOOL BOARD
2016-2017

OTHER DEBT SERVICE
DEBT SERVICE FUND

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 VS 2016-17
ESTIMATED REVENUE:						
STATE SOURCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL STATE SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LOCAL SOURCES						
INTEREST INCLUDING PROFIT ON INVESTMENTS	($991,555.05)	($13,846.80)	$116,440.73	$233,352.00	$0.00	($233,352.00)
TOTAL LOCAL SOURCES	**($991,555.05)**	**($13,846.80)**	**$116,440.73**	**$233,352.00**	**$0.00**	**($233,352.00)**
TRANSFERS						
FROM CAPITAL OUTLAY	$11,465,055.44	$11,643,768.98	$11,766,690.89	$11,777,469.00	$11,616,528.00	($160,941.00)
TOTAL TRANSFERS	**$11,465,055.44**	**$11,643,768.98**	**$11,766,690.89**	**$11,777,469.00**	**$11,616,528.00**	**($160,941.00)**
OTHER FINANCING SOURCES						
FEDERAL DIRECT	$2,786,378.80	$2,563,283.59	$2,583,423.19	$2,594,655.00	$2,786,379.00	$191,724.00
PROCEEDS FROM SALE OF BONDS	$0.00	$0.00	$0.00	$58,410,000.00	$0.00	($58,410,000.00)
TOTAL OTHER FINANCING SOURCES	**$2,786,378.80**	**$2,563,283.59**	**$2,583,423.19**	**$61,004,655.00**	**$2,786,379.00**	**($58,218,276.00)**
BEGINNING FUND BALANCE (JULY 1, 2016)						
RESERVED FOR DEBT SERVICE	$13,070,437.26	$7,419,591.54	$10,352,137.53	$20,162,294.73	$20,016,433.73	**($145,861.00)**
ADJUSTMENT TO BEGINNING FUND BALANCE			$6,620,740.84	$0.00		
TOTAL ESTIMATED REVENUE/FUND BALANCES	**$26,330,316.45**	**$21,612,797.31**	**$31,439,433.18**	**$93,177,770.73**	**$34,419,340.73**	**($58,758,430.00)**
APPROPRIATIONS:						
OTHER EXPENSES	$0.00	$0.00	$0.00	$58,211,695.00	$0.00	($58,211,695.00)
TRANSFER OUT	$0.00	$7,733.92	$0.00	$0.00	$0.00	$0.00
REDEMPTION OF PRINCIPAL	$12,507,000.00	$5,162,000.00	$5,312,000.00	$8,823,725.00	$10,289,861.00	$1,466,136.00
INTEREST	$6,389,724.91	$6,074,175.86	$5,901,268.06	$5,905,901.00	$4,099,546.00	($1,806,355.00)
DUES AND FEES	$14,000.00	$16,750.00	$63,870.39	$220,016.00	$13,500.00	($206,516.00)
TOTAL APPROPRIATIONS	**$18,910,724.91**	**$11,260,659.78**	**$11,277,138.45**	**$73,161,337.00**	**$14,402,907.00**	**($58,758,430.00)**
TRANSFERS						
CAPITAL OUTLAY	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
ENDING FUND BALANCE (JUNE 30, 2017)						
RESERVED FOR DEBT SERVICE	$7,419,591.54	$10,352,137.53	$20,162,294.73	$20,016,433.73	$20,016,433.73	$0.00
TOTAL APPROPRIATIONS/FUND BALANCES	**$26,330,316.45**	**$21,612,797.31**	**$31,439,433.18**	**$93,177,770.73**	**$34,419,340.73**	**($58,758,430.00)**

LEON COUNTY SCHOOL BOARD
2016-2017

RATIO OF ANNUAL DEBT SERVICE FOR
GENERAL BONDED DEBT (General Obligation Bond Issue)
TO TOTAL GENERAL FUND EXPENDITURES
(In Thousands)

FISCAL YEAR	A PRINCIPAL	B INTEREST	(A + B) DEBT SERVICE	TOTAL GENERAL FUND EXPENDITURES	RATIO OF DEBT SERVICE TO GENERAL FUND EXPENDITURES
2017	$ -	$ -	$ -	$ 285,681.00	0.00%
2016	$ -	$ -	$ -	$ 261,008.00	0.00%
2015	$ -	$ -	$ -	$ 258,126.00	0.00%
2014	$ -	$ -	$ -	$ 254,192.00	0.00%
2013	$ -	$ -	$ -	$ 241,746.00	0.00%
2012	$ -	$ -	$ -	$ 231,896.00	0.00%
2011	$ -	$ -	$ -	$ 227,480.00	0.00%
2010	$ 3,565.00	$ 89.00	$ 3,654.00	$ 226,602.00	1.61%
2009	$ 7,055.00	$ 354.00	$ 7,409.00	$ 249,455.00	2.97%
2008	$ 6,735.00	$ 691.00	$ 7,426.00	$ 260,934.00	2.85%

SOURCE: AUDITED FINANCIAL STATEMENTS FOR YEARS 2008 TO 2015. PRELIMINARY AMOUNT FOR FY 2016.
APPROVED BUDGET FOR FY 2017.

LEON COUNTY SCHOOL BOARD
2016-2017

COMPUTATION OF LEGAL DEBT MARGIN
(UNAUDITED)

2015 NON-EXEMPT TAXABLE ASSESSED VALUATION		$ 16,201,569,674
DEBT LIMIT PERCENTAGE (1)		10%
AMOUNT OF DEBT APPLICABLE TO DEBT LIMIT:		$ 1,620,156,967
TOTAL BONDED DEBT (PRINCIPAL)	$ -	
LESS DEBT SERVICE FUNDS AVAILABLE (PRINCIPAL)	$ -	
NET BONDED DEBT APPLICABLE TO DEBT LIMIT		$ -
AVAILABLE BALANCE		$ 1,620,156,967

FIDUCIARY FUNDS

FIDUCIARY FUNDS OVERVIEW

The fund totals $39,998.47 and represents .01% of the total budget ($513.1 million). Reference on page

TRUST AND AGENCY - Activity is the primary emphasis of this portion of the budget. This accounts for assets held by the School District acting in the capacity of trustee or agent for external or internal entities. The Board maintains one trust fund, entitled the Frank Stoutamire Trust, which is held in trust to be spent for vocational education.

VOLUNTARY EMPLOYEE BENEFITS TRUST – The Board has established the Voluntary Benefits Trust Fund as a separate private nonprofit trust. The purpose of this trust is to provide group medical insurance for the District's employees, retirees, and their dependents. The program has been approved by the Florida Department of Insurance. Under the plan, the Board contributes money to the trust for health insurance. Employees contribute money for Section 129 Cafeteria deductions, such as medical deductions to be used as medical expenses occur. Effective control of the assets is transferred to the trust when the plan resources are transferred. ACCORDINGLY, THE PLAN ASSET BALANCES AND TRANSACTIONS OF THE TRUST ARE NOT BUDGETED IN THE DISTRICT'S ANNUAL BUDGET.



STUDENT ACTIVITY INTERNAL ACCOUNT PROGRAMS - This budget, within the fiduciary fund, accounts for resources of the school internal funds which are used to administer money collected at the schools in connection with school, student athletics, class and club activities. These dollars are not formally incorporated as part of the district budget, but are disclosed on the Annual Financial Report and are controlled by each school site and audited annually. The data reflected on pages 177-178 is for informational purposes only. Parent, community and student involvement is very active in schools and represents a very significant support element to the individual school programs at each site. The significance of this support is reflected by receipts totaling $11.75 million and expenditures totaling $11.9 million in FY 2016. Leon County Schools perform various fund raising events to finance extra-curricular activities and to augment classroom activities. The students' education does not end in the classroom. By participating in extra-curricular activities the students learn valuable social skills which will be vital to their success as contributing members in our society. The lessons a student learns from being on a team and doing his/her assigned job in cooperation with others to achieve a goal is vital in all aspects of adult life. Additionally, the gratification and self-esteem developed from these experiences enables young people to function more productively in society when they achieve adulthood. The District could not possibly support all of the extra-curricular activities without the efforts of parents and students spending countless hours to raise the necessary funds. This is a result of three (3) primary factors throughout the state: 1) Salaries and benefits have increased for all school board employees over the past ten (10) years; 2) Revenue increases have been below or barely at the rate of inflation over the past ten (10) years; and 3) The number of extra-curricular activities has increased significantly over the past ten (10) years to serve male and female sports on a more equitable basis.

LEON COUNTY SCHOOL BOARD
2016-2017

TRUST AND AGENCY FUND

ESTIMATED REVENUES/BEGINNING FUND BALANCE	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
FRANK STOUTAMIRE TRUST FUND						
Investment Income	$82.65	$60.99	$19.00	$14.25	$15.00	($0.75)
Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Balance	$56,781.62	$56,451.22	$45,715.22	$39,969.22	$39,983.47	($14.25)
TOTAL F.S.T.F.	**$56,864.27**	**$56,512.21**	**$45,734.22**	**$39,983.47**	**$39,998.47**	**($15.00)**
TOTAL ESTIMATED REVENUE/FUND BALANCE	**$56,864.27**	**$56,512.21**	**$45,734.22**	**$39,983.47**	**$39,998.47**	**($15.00)**
ESTIMATED APPROPRIATIONS/ENDING FUND BALANCE						
Instruction	$413.05	$10,796.99	$5,765.00	$0.00	$19,998.47	($19,998.47)
TOTAL APPROPRIATIONS	**$413.05**	**$10,796.99**	**$5,765.00**	**$19,983.47**	**$19,998.47**	**($15.00)**
Restricted for Encumbrances						$0.00
Ending Fund Balance						
Restricted	$56,451.22	$45,715.22	$39,969.22	$20,000.00	$20,000.00	$0.00
TOTAL ESTIMATED APPROPRIATIONS/ENDING FUND BALANCE	**$56,864.27**	**$56,512.21**	**$45,734.22**	**$39,983.47**	**$39,998.47**	**($15.00)**

LEON COUNTY SCHOOL BOARD
2016-2017

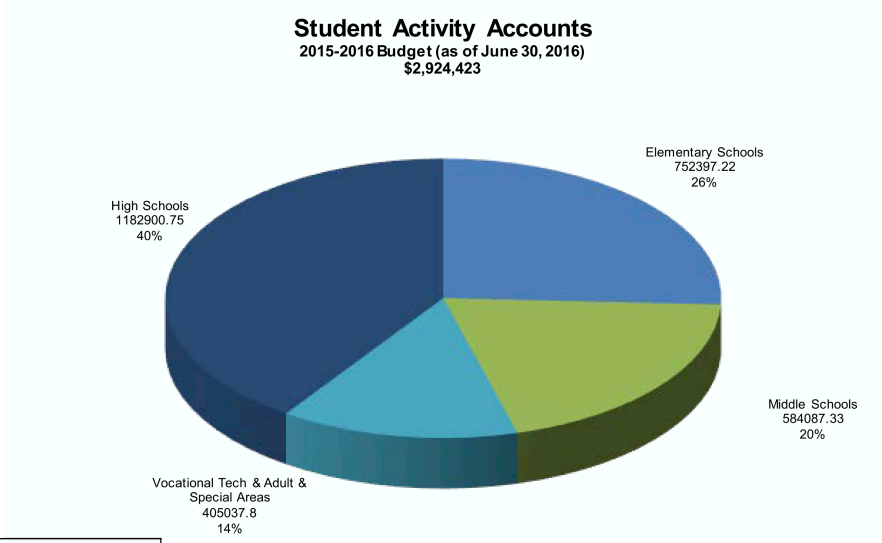
STATEMENT OF REVENUE, EXPENDITURES AND BALANCES
SCHOOL INTERNAL STUDENT ACTIVITY ACCOUNTS
ANNUAL REPORTS FOR FY 2015-2016

ELEMENTARY SCHOOLS	BEGINNING BALANCE 7/1/2015	TOTAL RECEIPTS	TOTAL EXPENDITURES	ENDING BALANCE 6/30/2016
Apalachee	$5,318.02	$111,862.06	$99,087.33	$18,092.75
Astoria Park	$19,073.77	$82,463.98	$86,658.17	$14,879.58
Bond	$6,713.38	$53,778.70	$55,345.99	$5,146.09
Buck Lake	$21,475.89	$145,584.00	$139,367.83	$27,692.06
Canopy Oaks	$57,808.69	$121,551.23	$107,257.17	$72,102.75
Chaires	$14,032.10	$57,225.33	$59,367.91	$11,889.52
Conley	$38,921.75	$139,339.87	$114,494.31	$63,767.31
DeSoto Trail	$72,405.90	$140,081.62	$142,223.63	$70,263.89
Ft. Braden	$36,094.86	$95,174.43	$94,013.97	$37,255.32
Gilchrist	$73,653.60	$246,305.31	$224,770.96	$95,187.95
Hartsfield	$29,671.31	$47,802.96	$53,012.26	$24,462.01
Hawks Rise	$44,738.27	$124,876.03	$139,939.62	$29,674.68
Killearn Lakes	$80,746.74	$115,755.58	$129,405.88	$67,096.44
Moore	$36,520.89	$128,469.32	$133,632.22	$31,357.99
Oak Ridge	$10,684.94	$61,402.58	$61,171.85	$10,915.67
Pineview	$13,571.31	$14,202.62	$15,690.53	$12,083.40
Riley	$12,206.26	$57,321.97	$54,407.89	$15,120.34
Roberts	$46,437.41	$214,907.65	$219,682.44	$41,662.62
Ruediger	$10,142.80	$25,373.40	$21,138.23	$14,377.97
Sabal Palm	$6,134.84	$30,858.89	$36,731.44	$262.29
Sealey	$16,787.33	$43,000.77	$43,645.82	$16,142.28
Springwood	$20,637.90	$130,363.75	$110,974.92	$40,026.73
Sullivan	$15,809.73	$122,452.79	$123,339.94	$14,922.58
Woodville	$20,015.20	$40,801.03	$42,801.23	$18,015.00
ELEMENTARY TOTALS	**$709,602.89**	**$2,350,955.87**	**$2,308,161.54**	**$752,397.22**
MIDDLE SCHOOLS				
Cobb	$77,841.15	$156,730.34	$155,000.82	$79,570.67
Deerlake	$125,039.72	$517,766.66	$497,720.06	$145,086.32
Fairview	$24,204.91	$230,695.27	$214,466.10	$40,434.08
Griffin	$24,675.53	$61,588.85	$65,851.71	$20,412.67
Montford	$109,219.04	$285,026.12	$297,135.27	$97,109.89
Nims	$2,619.03	$37,556.65	$34,753.81	$5,421.87
Raa	$86,701.16	$190,666.84	$185,052.75	$92,315.25
Swift Creek	$120,038.63	$324,791.41	$341,093.46	$103,736.58
MIDDLE SCHOOL TOTALS	**$570,339.17**	**$1,804,822.14**	**$1,791,073.98**	**$584,087.33**

LEON COUNTY SCHOOL BOARD
2016-2017

STATEMENT OF REVENUE, EXPENDITURES AND BALANCES
SCHOOL INTERNAL STUDENT ACTIVITY ACCOUNTS
ANNUAL REPORTS FOR FY 2015-2016

HIGH SCHOOLS	BEGINNING BALANCE 7/1/2015	TOTAL RECEIPTS	TOTAL EXPENDITURES	ENDING BALANCE 6/30/2016
Chiles	$311,990.28	$1,301,274.44	$1,304,190.28	$309,074.44
Godby	$118,937.53	$539,776.74	$490,586.06	$168,128.21
Leon	$238,129.27	$1,140,922.98	$1,084,454.09	$294,598.16
Lincoln	$292,916.99	$1,235,005.99	$1,219,159.20	$308,763.78
Rickards	$110,081.58	$652,574.81	$660,320.23	$102,336.16
HIGH SCHOOL TOTALS	**$1,072,055.65**	**$4,869,554.96**	**$4,758,709.86**	**$1,182,900.75**
OTHER SCHOOLS				
Lively	$1,937,730.55	$2,456,816.27	$2,740,811.32	$1,653,735.50
Adult & Community Education	$296,253.41	$65,731.48	$70,163.33	$291,821.56
PACE	$552.32	$9,255.79	$7,772.16	$2,035.95
SAIL	$84,290.60	$149,919.08	$151,449.38	$82,760.30
Everhart	$24,193.37	$29,035.53	$28,741.39	$24,487.51
Success Academy	$5,577.48	$8,799.31	$10,444.31	$3,932.48
OTHER SCHOOLS TOTALS	**$2,348,597.73**	**$2,719,557.46**	**$3,009,381.89**	**$2,058,773.30**
GRAND TOTALS	**$4,700,595.44**	**$11,744,890.43**	**$11,867,327.27**	**$4,578,158.60**



This reflects the total dollars collected by schools to supplement their student

INFORMATIONAL SECTION

LEON COUNTY SCHOOLS
PAST, PRESENT AND FUTURE

Education in Leon County began with the establishment of a private school, the Leon Academy for Boys, in 1821. This was four years prior to the incorporation of Tallahassee. The Leon Academy for Girls, also a private school, was established in 1831. However, it was not until 1856 that the first public school was opened at Woodville. The first high school (Lincoln High School) was opened in 1876 and served grades 1 through 12. This school was closed in 1970. The new Lincoln High School opened in 1975-76 and serves grades 9 through 12. The first large elementary school, Caroline Brevard, was built in 1924. The original Caroline Brevard building was eventually sold to the state and the money from the sale was used to construct the new Caroline Brevard - site, which is now the home of SAIL High School. In 1934 the district purchased Griffin College, a private boarding institution for grades 1 through 12, from the Primitive Baptist Church of Florida. In 1955 the Griffin Junior High was completed and school began on the ten-acre site where it now stands. The school, which is now a middle school, has also been an elementary school. In 1972 the administration moved from the courthouse to the present site on Pensacola Street.

Local efforts for a kindergarten program began in 1905 when a law suggested by the Tallahassee Woman's Club was introduced and passed by the Legislature. The first public kindergarten in Leon County began in 1916 at a cost of $1,600 ($35,382 adjusted for inflation) to build and equip. Kindergartens were discontinued at Brevard and Sealey in 1941. The present kindergarten program was initiated in 1968 with 21 classes in 11 schools.

Many of the earlier schools were small frame buildings. Through a gradual consolidation program the total number of schools was reduced from a high of 77 in 1896 to a low of 31 in 1976. Currently there are 51 schools (24 elementary, 8 middle, 5 high schools, 7 special and alternative schools, and 6 charter schools).

Public funds expended for education reflect the growth of population, public interest in providing education for interested citizens and the upsurge of the economic life of the county, state, and country. The picture of the trend of total expenditures for education in Leon County can be illustrated by snapshots of expenditures over time. In 1856 $2,500 ($66,571 adjusted for inflation) was spent. Ninety-four years later in 1950, $3 million ($29.8 million adjusted for inflation) was spent. In fiscal year 2016 $366.4 million was spent.

Contracted public transportation began for white children in 1901. The first school bus was purchased by the county and put into operation between the years 1922-24. Transportation was provided for black children in 1947. In 2016-2017 approximately 12,500 students per day will be transported over 4.3 million miles for the entire year.

Teacher qualifications have increased through the years. In 1957, all elementary teachers had certificates of Rank III or above except one. Thirty-two percent of 1971-72 elementary staff had master's degrees or higher. Presently thirty-eight percent of the elementary staff have master's degrees or higher. The beginning teacher salary for 1961-62 was $3,600 ($28,732 inflation adjusted), 1971-72 was $6,210 ($36,591 adjusted for inflation), 1981-82 was $11,500 ($30,191 inflation adjusted), 1999-2000 was $26,090 ($36,156 inflation adjusted) and $35,600 in 2015-2016.

The elementary schools were accredited system-wide by the Southern Association of Colleges and Schools in 1962. Leon County was the third Florida County to achieve this status. The first local high school to be accredited was Leon High in 1919. As new high schools have been constructed, accreditation has been achieved. In 1964, the Leon District attained accreditation for grades 1 through 12. System wide accreditation to date has been maintained.

In 1975, and consistent with subsequent State of Florida statute guidelines (the Education Accountability Act of 1976), Leon County initiated work towards performance-based promotional requirements. This policy was implemented in Kindergarten through grade 5 in 1981, with extension to seventh and eighth grades proposed for 1982. Parallel to implementing the promotional requirements for students, the district implemented a plan for assessing student progress in the basic skill areas (using nationally normed tests, 1976; using skill-based master tests, 1979) and regular reporting to parents on student progress over the basic skills and promotional standards. Preliminary efforts required establishing a uniform scope and sequence of skills in reading, language arts and math from which consistent objectives in basic skills were set district wide, and upon which basic skills promotional requirements were based for the kindergarten through the eighth grade.

In 2015-2016 schools are preparing students to become responsible, respectful, independent learners equipped with the critical thinking skills necessary to compete in this global society. Each school has an approved school improvement plan that is aligned to the district's vision and expectations for student learning. The district created a curriculum leadership team to develop, support, and facilitate the implementation of policies and procedures that guide school-based teams with direct support systems for each school principal. The School Advisory Council assists in the development of the School Improvement Plan, which is implemented by school administrators and faculty.

The Leon County School System is preparing for the future. The schools are fully networked, with the ability to access and share resources over the Internet. The Leon County School system is recognized statewide and nationally as a leader in the implementation of technological resources and automated systems. The district has formed an alliance with the business community; known as the WorldClass Schools, to involve businesses and community in setting high standards for students, implementing standards based accountability system in public schools, and strengthening school system's operation. Leon County Schools will continue to advance on the cutting edge of the delivery of educational services to children by forging relationships with the two universities and the community college system, in conjunction with the business community.

UNDERSTANDING THE FLORIDA EDUCATION SCHOOL FUNDING PROCESS

Florida public schools are financed from local, state, and federal sources. Revenues and expenditures are budgeted in four basic "funds" or groups of accounts. These four funds are the General Fund, the Capital Projects Fund, the Debt Service Fund, and the Special Revenue (Food Service and Federal Projects) Funds. Additionally, special operating funds can be established at the discretion

The General Fund

SOURCES OF REVENUE FOR DISTRICT'S GENERAL FUND AND OTHER OPERATING FUNDS

The general fund can be used for all lawful expenditures of the district but generally is considered the district's "operating budget" which includes expenditures for these items.

- Salaries and benefits
- Supplies and materials
- Utilities and energy
- Related day-to-day costs
- Purchased services

Sources of available monies for expenditures:

- State sources and general fund property tax
- Other local sources (i.e., interest income, indirect costs) and beginning fund balances
- Federal sources

Most revenues in the Leon County Schools' general fund are provided through the Florida Education Finance Program (approximately 90%), as projected for fiscal year 2017. The following outline provides a brief description of revenues for the general fund and other operating expenditures.

FLORIDA EDUCATION PROGRAM FUNDING

Traditionally, state agencies have distributed dollars to school districts by formulas based upon instruction units or special services. The Florida Legislature approved the Florida Education Finance Program (FEFP) in 1973. It changed the focus for funding education in the state. The intent of the law was:

"To guarantee to each student in the Florida public educational system the availability of programs and services appropriate to his/her educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." The statute number was 236.012(1). The statute was eliminated in December of 2002.

The formula attempts to provide equalization of educational opportunity in Florida. It recognizes (1) varying local property tax bases; (2) varying program cost factors; (3) district cost differentials taking into account the cost of living; and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

The key feature of the FEFP is to base financial support for education upon the individual student participating in a particular program rather than upon the numbers of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent students (FTE's) in each of the educational programs by cost factors to obtain weighted FTE's. Weighted FTE's are then multiplied by a base student allocation and by a district cost differential to determine the amounts for state and local FEFP funds. Program cost factors are determined by the Florida Department of Education (FDOE) via a cost report for every school district. These factors are adopted by the Legislature and represent relative cost differences for delivery of services among the FEFP programs.

The following paragraphs provide background information explaining financial support for Pre-K through grade 12 education in Florida. Typically school districts in Florida in the past have received approximately 41% of their financial support from state sources, 50% from local sources (includes Required Local Effort portion of FEFP), and 9% from federal sources. This relationship changed for fiscal year ending June 30, 2010 and continued through fiscal year ending June 30, 2011. The American Recovery and Reinvestment Act (ARRA) of 2009 added substantial federal resources to school budgets. The FEFP formula (see previous paragraph) has always been funded with a combination of state revenue and local property taxes. In 2011 4.8% of the formula was funded with federal State Fiscal Stabilization funds, 48.9 state sources and 46.3% was local property taxes. A significant increase to federal projects also occurred with ARRA funding. In 2012 new additional ARRA funding ended. Local and state funding for the formula has occurred in the following percentages beginning with fiscal year 2012.

Total State FEFP

Fiscal Year	Local Percent	State Percent	Total Funding (Billions)
2012	47.5	52.5	$16.6
2013	44.5	55.5	$17.2
2014	42.8	57.2	$18.3
2015	43.7	56.3	$18.9
2016	44.5	55.5	$19.7
2017	43.9	56.1	$20.2

Leon County Schools Portion of FEFP Funding

Fiscal Year	Local Percent	State Percent	Total Funding (Millions)
2012	45.5	54.5	$202.9
2013	40.5	59.5	$210.1
2014	36.7	63.3	$222.0
2015	37.3	62.7	$229.3
2016	36.5	63.5	$235.8
2017	34.5	65.5	$240.4

STATE SOURCES: Funds for state support of school districts are provided primarily by legislative appropriations. The major portion of state support is distributed under the provisions of the FEFP. With the exception of an amount, which was appropriated from the State School Trust Fund, the FEFP appropriation was from the state's General Revenue Fund. While a number of tax sources are deposited in the General Revenue Fund, the predominant source is the sales tax.

The total FY 2017 state budget is $82.35 billion. Education receives the second greatest portion of the total state budget of $23.9 billion, or 26.7 percent. Health and Human Services receives the highest portion at $34.3 billion, or 41.7%. The 67 school districts receive $11.3 billion from the state through the Florida Education Finance Program. School districts receive an additional $8.9 billion from local property taxes, for a total of $20.2 billion.

Proceeds from the Florida Lottery are primarily used to finance the following appropriations: School Recognition/Merit Schools, Assistance to Low Performing Schools, payment of bonds for SMART School construction, Community college funding for enhancements, state university funding for enhancements, and Florida Bright Futures Scholarship Program.

In addition, state funds are appropriated to meet other needs by means of categorical programs and special allocations. These include the Instructional Materials Programs, Student Transportation and Class Size Reduction appropriations. These appropriations can only be spent for specific identifited purposes.

Capital Outlay funds to the districts are provided for in two sections of the Constitution of the State of Florida. Article XII, Section 9(d), of the State Constitution, provides a stated amount to each district annually from proceeds of licensing of motor vehicles. Article XII, Section 9(a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross utilities taxes as provided by legislative allocation.

Racing Commission funds have been made available to each county commission in equal amounts. Many county commissions have shared this revenue with school districts directly or according to legislative acts of local application. These amounts are distributed by the state directly to county governments. The county government distributes the applicable portions to school boards.

LOCAL SUPPORT: Local revenue for school support is derived almost entirely from property taxes. Each of the 67 schools districts in the state is a county-wide district.

Each school board participating in the state allocation of funds for current operation of schools must levy the millage set for its **required local effort**. The Legislature sets an amount as **required local effort** based on the 2016 tax roll provided by the Department of Revenue. The Commissioner of Education certifies the required millage of each district. **Required local effort** cannot exceed 90 percent of a district's total FEFP entitlement. The Leon County Schools **required local effort (RLE)** millage is 4.602 mills for 2016-2017 (pages 191 - 197). The RLE ($71.5 million) is 29.7% of the grand total FEFP calculation ($240.4 million) for Leon County Schools.

School Boards may set discretionary tax levies of the following types:

(1) Capital outlay and maintenance. School Boards may levy up to 1.50 mills as prescribed in section 1011.71(2), *Florida Statutes* for new construction and remodeling as set forth in s. 1013.64(3)(b) and (6)(b) without regard to prioritization in that section, sites and site improvement or expansion to new sites, existing sites, auxiliary or ancillary facilities; maintenance, renovation, and repair school plants; school bus purchases, and purchase of new and replacement equipment. Payments for lease-purchase agreements for educational facilities and sites (*pursuant to Section 1003.02(1)(f) or 1013.15(2)*, *Florida Statutes*) are authorized in an amount not to exceed three-fourths the proceeds of the millage levied under this authority. Proceeds may also be used to repay loans established according to Section *1011.14 and 1011.15*, *Florida Statutes,* used for these authorized purposes; repayment of costs directly related to complying with state and federal environmental statutes; regulations governing school facilities; and payment of costs of leasing relocatable educational facilities for up to three years. (Violation of these expenditure provisions results in an equal reduction of FEFP funds in the year following audit citation). Capital Outlay revenue for FY 2017 is $23.3 million.

(2) Current operation. The current discretionary operating millage for 2016-2017 is 0.748 mills ($11.6 million). This is the maximum amount of discretionary millage the Board can approve without getting voter approval in a referendum.

Qualified electors may vote an additional millage levy for operation and capital outlay purposes for a period not to exceed four years, in addition to the levies set by the Board. Tax levies for debt service are in addition to the levies for current operation but are limited by State Board of Education Rule to 6 mills and 20 years duration except with specific State Board approval. The amount of the school bond issue, together with other school bonds outstanding against the district, cannot exceed 10% of the nonexempt assessed valuation of the district without specific State Board Approval. (*Sections 1011.73 – 1010.46, Florida Statutes; Rule 6A-1.037, Florida Administrative Code).*

Budget revenue from local taxes and local required effort are based on applying millage levies to 96 percent of the nonexempt assessed valuation of property for school purposes.

Board adoption of millage levies is governed by the advertising and public meeting requirements of *Chapter 200, Florida Statutes (Truth In Millage)* and Florida Statute 1011.03.

Developmental research schools (lab schools) at state universities are funded as special school districts. Since these districts have no taxing authority, the state provides the same dollar amount per student as is generated for district students by the tax base of the district in which the lab school is located. Local required effort is not deducted from the FEFP calculation and the amount, which would have been raised by the discretionary levy of 0.748 mills, is added to each school's FEFP allocation.

FEDERAL SUPPORT: The State Board of Education may approve plans for cooperating with the Federal government in carrying out any phase of the educational program in which it finds cooperation desirable and must provide for the proper administration of funds apportioned to the State from Federal appropriations. The State Board is responsible for prescribing rules covering contracts or agreements made with Federal agencies.

The Commissioner is responsible for recommending ways of cooperating with the Federal government on any phase of the educational program in which cooperation is desirable. The Commissioner recommends policies for administering funds appropriated from Federal sources to the state for any educational purpose, and provides for the execution of plans and policies approved by the State Board.

School Districts receive funds from the federal government directly and through the state as an administering agency. School districts may receive federal funds from various agencies such as the Department of Labor, Veterans Administration and the Department of Agriculture. Examples of Federal legislation include:

- Job Training Partnership Act of 1982
- Race to the Top
- Individual with Disabilities Education Act – Preschool Grant
- National School Lunch Act of 1946, PL 79-396, as amended
- Education Consolidation and Improvement Act
- Vocational Education Acts
- Elementary and Secondary Education Act, Title I
- Innovative Education Program Strategies – Title V, Part A NCLB

Description of State Distribution

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

LEGAL AUTHORIZATION - Section 1011, *Florida Statutes*
Item 509, Chapter 91-192, *Laws of Florida* (1991-92 Appropriations Act) and Chapter 91-157, *Laws of Florida* (1991-92 Supplemental Appropriations Act)

REQUIREMENTS FOR PARTICIPATION - Each district which participates in the state appropriations for the Florida Education Finance Program (FEFP) shall provide evidence of its effort to maintain an adequate school program throughout the district and shall meet at least the following requirements.

(1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the Department of Education, in correct and proper form on or before the date due as fixed by law or rule, each annual or periodic report that is required by rules of the State Board of Education.

(2) Operate all schools for a term of at least 180 actual teaching days or the equivalent on an hourly basis. Upon written application, the State Board may prescribe procedures for altering this requirement.

(3) Adopt rules relating to the appointment, promotion, transfer, suspension, and dismissal of personnel.

(4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the School Board in accordance with the provisions of the laws and rules of the State Board. Expenditures for salaries of instructional personnel must include compensation based on employee performance demonstrated under S.1012.34.

(5) Observe fully at all times law and rules of the State Board relating to the preparation, adoption, and execution of budgets for district school boards.

(6) Make the minimum financial effort required for the support of the FEFP as prescribed in the current year's General Appropriations Act.

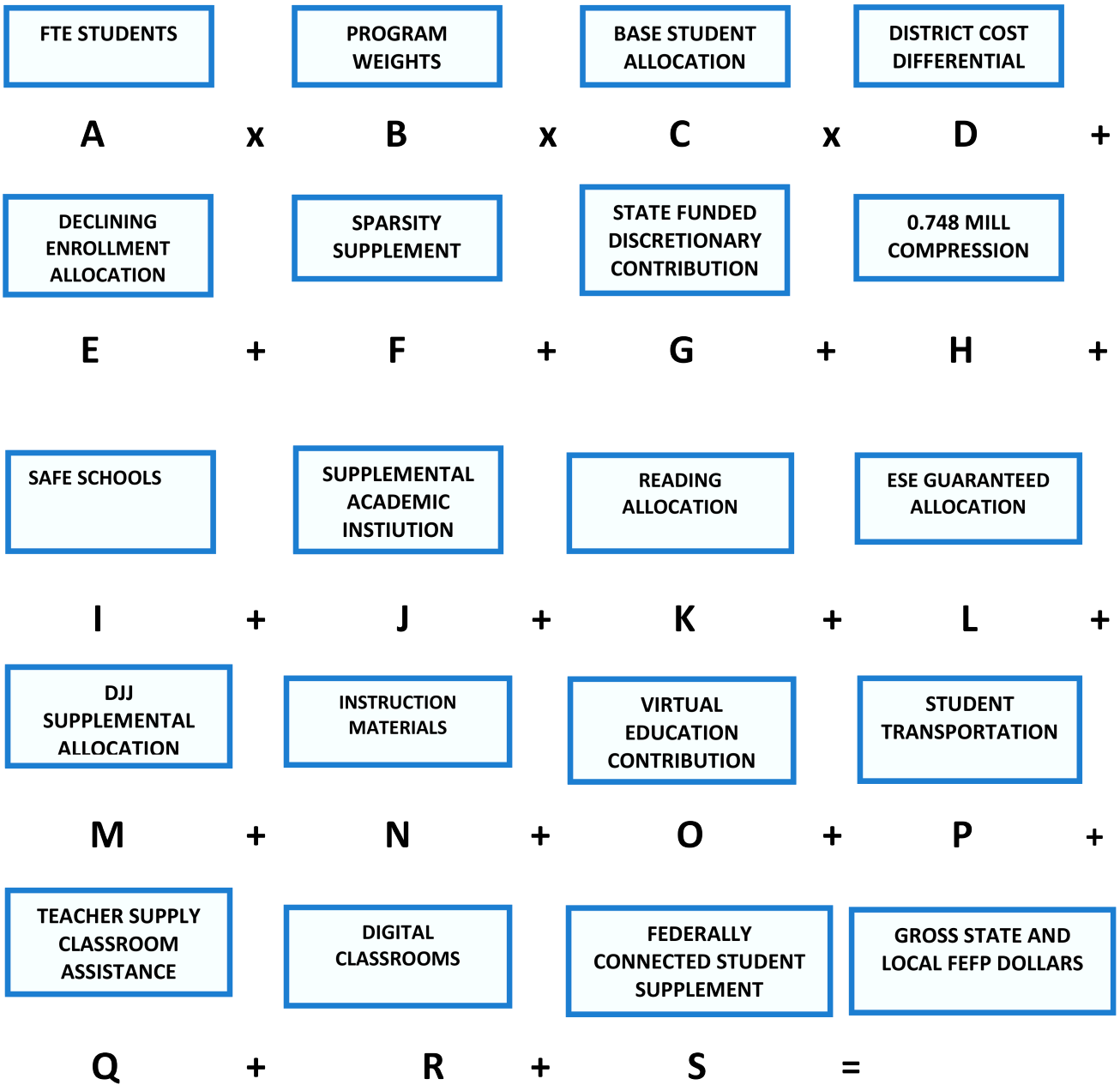
(7) Maintain a system of planning and evaluation as required by law.

(8) Comply with the minimum classroom expenditure requirements and associated reporting pursuant to S.1011.64.

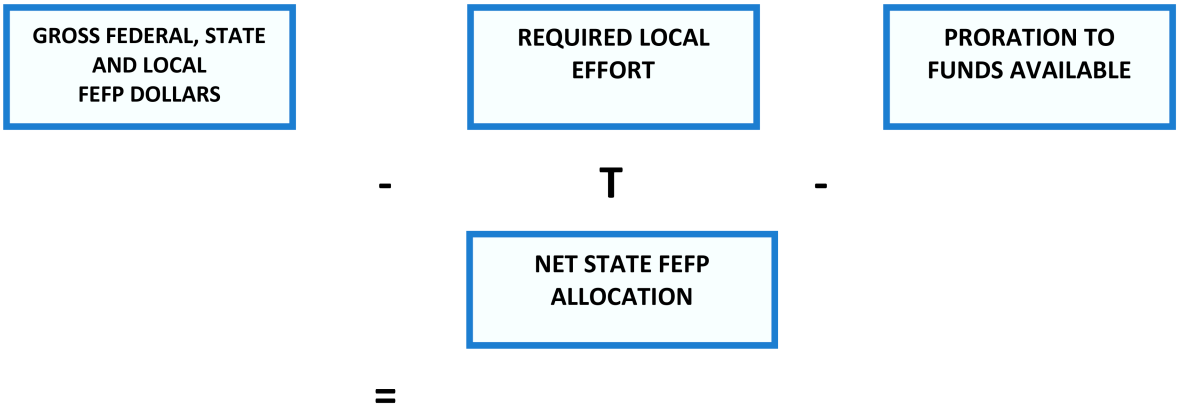
Distributing State Dollars (Flow Chart)

OVERVIEW

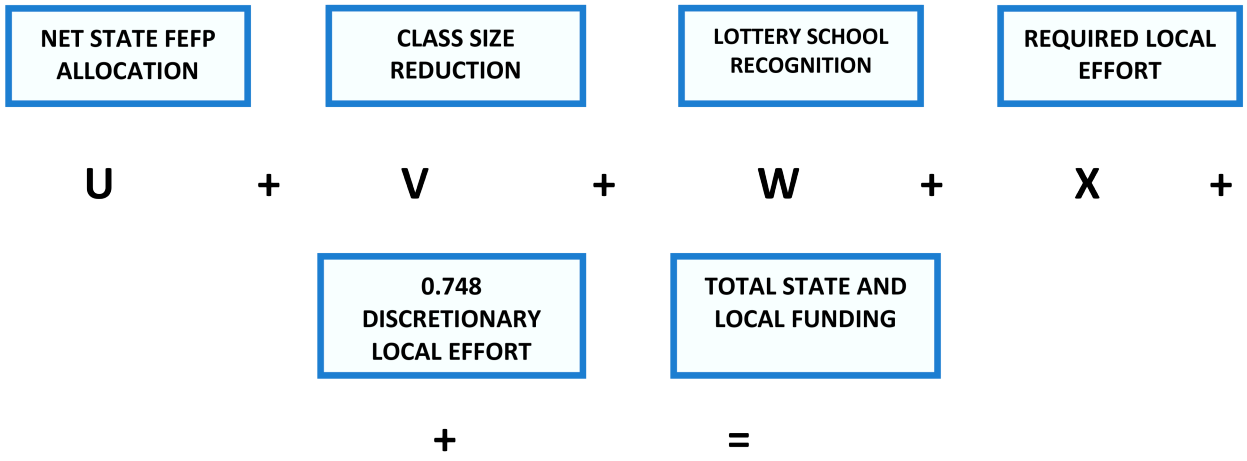
The amount of STATE AND LOCAL FEFP DOLLARS for each school district is determined in the following manner:



The NET STATE FEFP ALLOCATION for the support of public education derived from STATE AND LOCAL DOLLARS in the following manner:



The TOTAL FEDERAL, STATE, AND LOCAL ALLOCATION are derived from NET STATE FEFP in the following matter:



FEFP Calculations

The FEFP is calculated five times for each year's appropriation. These calculations are as follows:

(1)First Calculation - This calculation is completed immediately after the annual legislative session. Districts' allocations for July are distributed on this calculation.

(2)Second Calculation - This calculation is made upon receipt of the certified tax roll from the Department of Revenue as provided for in Section 1011.62, *Florida Statutes*. Districts' allocations for August through November are distributed using this calculation.

(3)Third Calculation - This calculation is made upon receipt of the districts' October FTE surveys reported in November. District allocations for December through March are distributed using this calculation. (Districts' current year July and October and prior year June FTE are summed and a February estimate is made based on previous year's trend of February and October surveys).

(4)Fourth Calculation - This calculation is made upon receipt of the districts' actual February FTE surveys and estimated June FTE surveys reported in March. District allocations for April through June are distributed using this calculation.

(5)Fifth (Final) Calculation - This calculation is made upon receipt of the districts' actual June FTE survey, usually reported in July. Prior year adjustments in the following fiscal year are made, based on a comparison of this final calculation to the Fourth calculation

Other Local Revenue and Beginning Fund Balance

School districts receive revenues from these local sources:

- Ad Valorem property taxes
- Revenues paid to the district for tuition and student charges
- Investment earnings
- Any other lawful revenue-raising activities

Monies not expended in any budget year at the district level are allowed to be carried forward to the subsequent budget year as a beginning fund balance.

Federal Revenue

Federal support is primarily provided for special purposes. School food services (breakfast and lunches) and programs for handicapped and disadvantaged children receive the greatest amount of Federal revenue

STATE REVENUE SOURCES

Financial operations of the State of Florida covering all receipts and expenditures are maintained through the use of three funds - the General Revenue Fund, Trust Funds, and the Working Capital Fund.

Major sources of tax revenues to the General Revenue Fund are the Sales and Use Tax (76.31%), Corporate Income Tax (7.51%), Documentary Stamp Tax (2.57%), Insurance Premium Tax (2.46%), Drivers' License Fees (public safety) (1.66%), Service Charges (1.57%), Intangibles Tax (1.21%), and Corporation Filing Taxes (1.10%). (Reference on page 185-186).

Total net state revenues are projected to be $29.3 billion in FY 2017. The state fiscal year ends on September 30. The state revenue is projected to increase $1 billion for FY 2017. The increase for 2017 is primarily in Sales Tax ($990 million).
(http://edr.state.fl.us/content/conferences/generalrevenue/grchng.pdf).

Sales and Use Tax

The greatest single source of tax receipts in Florida is the sales and use tax. The sales tax, in Leon County, is 7.5 percent of the sales price of tangible personal property sold at retail in the state. The use tax is also 7.5 percent of the cost price of tangible personal property when the same is not sold but is used, or stored for use in this state. Slightly more than 7% of the sales tax is designated for local governments and is distributed to the respective counties where collected for use by such counties and municipalities therein. Sales tax is not a stable source of income because fluctuations in the economy affect consumer spending. Sales tax does not keep up with the demands of growth. The general sales tax takes proportionately more income from low-income wage earners than from the high-income wage earners.

Florida levies a 6.0% general sales or use tax on consumers, equal to the national median. Florida's 2016 tax burden of 8.9% ranks 34th hightest in the nation and is belowt the national average of 9.9%. Florida's taxpayers pay $3,738 per capita in state and local taxes. Property tax collections per capita are $1,216. Florida's 2016 business tax climate index rank is 5th. The index compares the states in five areas of taxation impacting business: corporate taxes, individual income taxes, sales taxes, unemployment insurance taxes, and taxes on property, including residential and commercial property (http://taxfoundation.org/state-tax-climate/florida).

All receipts of the sales and use tax, with the exception of the tax on gasoline and special fuels, are credited to the General Revenue Fund, the Solid Waste Management's Trust Fund, or counties and cities.

Corporate Tax

This tax is provided for under Section 220.11, *Florida Statutes*, and is imposed in an amount equal to 5.5% of net corporate incomes, less $5,000 exemption. Florida ranked 17th lowest nationally in 2016. The highest is Delaware and the lowest is Wyoming. Florida's rate is 5.5% (http://taxfoundation.org/state-tax-climate/florida).

Documentary Stamp Tax

Deeds and other documents relating to realty are taxed 70 cents per $100 of consideration, while corporate share, bonds, certificates of indebtedness, promissory notes, wage assignments, and retail charge accounts are taxed at 35 cents per $100 of consideration.

Gross Receipt Tax

Effective July 1, 1992, the rate was increased to 2.5% of the gross receipts of electric, natural gas, and telecommunications services.

All gross receipts utilities tax collections are credited to the Public Education Capital Outlay and Debt Service Trust Fund.

Severance Taxes

The severance tax includes the taxation of oil, gas, and sulfur production and a tax on the severance of phosphate rock and other solid minerals.

Lottery

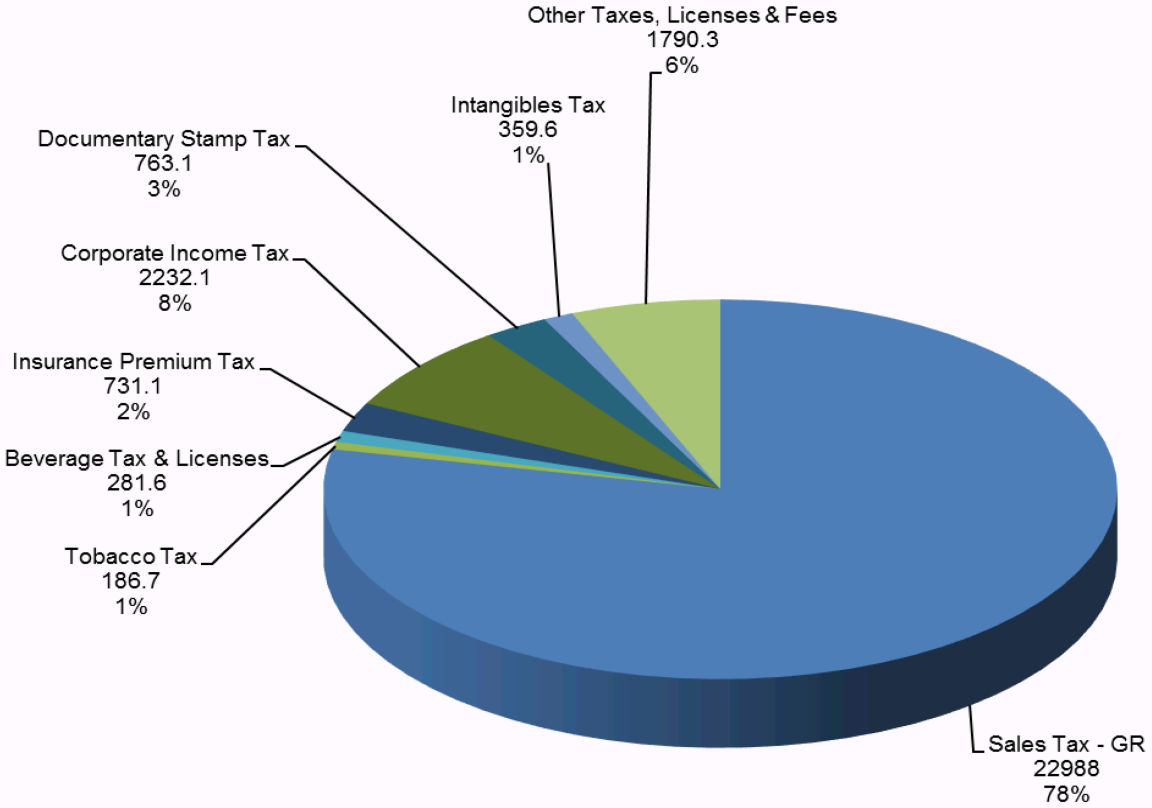
In November 1986, the voters of the State of Florida approved a constitutional amendment, which allows State operated lotteries. Section 15, Article X of the Florida Constitution provides for State lotteries, with the proceeds being dedicated exclusively to education. The 1987 Legislature passed Chapter 24, *Florida Statutes*, creating the Department of Lottery to operate the State Lottery and setting forth the allocation of the revenues. Of the revenues generated by the Lottery, at least 50% is to be returned to the public as prizes; at least 39% is to be deposited in the Educational Enhancement Trust fund (for public education); and no more than 11% can be spent on the administrative cost of operating the lottery.

The lottery is Florida's second largest source of state income, but its susceptibility to economic fluctuations makes it an unstable revenue source. This year $134.6 million of Lottery revenue will fund the Discretionary Lottery and School Recognition program. The determination for expending School Recognition is determined by school faculties and staff. This appropriation is not available for daily operations. Currently no lottery revenue is budgeted for daily operations.

STATE OF FLORIDA
TOTAL GENERAL REVENUES
FISCAL YEARS 2015-2016, 2016-2017
(in millions of dollars)

	2015-2016 Actuals	2016-2017 Estimate	Percent Change
General Revenue Fund:			
Sales Tax - GR	$21,998.0	$22,988.0	4.5%
Beverage Tax & Licenses	357.7	281.6	-21.3%
Corporate Income Tax	2,272.1	2,232.1	-1.8%
Documentary Stamp Tax	744.1	763.1	2.6%
Tobacco Tax	187.5	186.7	-0.4%
Insurance Premium Tax	682.8	731.1	7.1%
Pari-Mutuels Tax	23.8	22.8	-4.2%
Intangibles Tax	338.7	359.6	6.2%
Indian Gaming Revenues	207.7	125.0	-39.8%
Interest Earnings	115.8	116.3	0.4%
Drivers' License Fees (public safety)	399.5	492.9	23.4%
Medical & Hospital Fees	301.6	304.9	1.1%
Severance Taxes	11.8	11.3	-4.2%
Corporation Filing Taxes	317.4	326.4	2.8%
Service Charges	455.2	467.8	2.8%
Other Taxes, Licenses & Fees	353.4	324.7	-8.1%
LESS: Refunds	(441.7)	(401.8)	-9.0%
Net General Revenue	28,325.4	29,332.5	3.6%

Leon County School Board
FY 2016-2017 State Funds
General Fund - Sources of Revenue



LEON COUNTY SCHOOL BOARD
2016-2017

Leon County Assessed Taxable Value Discussion

The primary mission of the Leon County Property Appraiser's Office is to locate, identify, and appraise (at current market value), all property subject to ad valorem taxes, maintain market value equity on the tax roll, and administer all exemptions in accordance with Florida Statutes and the Rules and Regulations of the Florida Department of Revenue. The assessed value determined by the Leon County Property Appraiser's Office is used by the Legislature, in tandem with the assessed property values of all 67 Florida School Districts, to determine the Required Local Effort Millage rate to fund the Florida Educational Finance Program. This property value is also used by school districts to assess the 1.5 mill capital outlay rate for capital projects and the 0.748 discretionary millage rate as a source of funding for district operational expenditures.

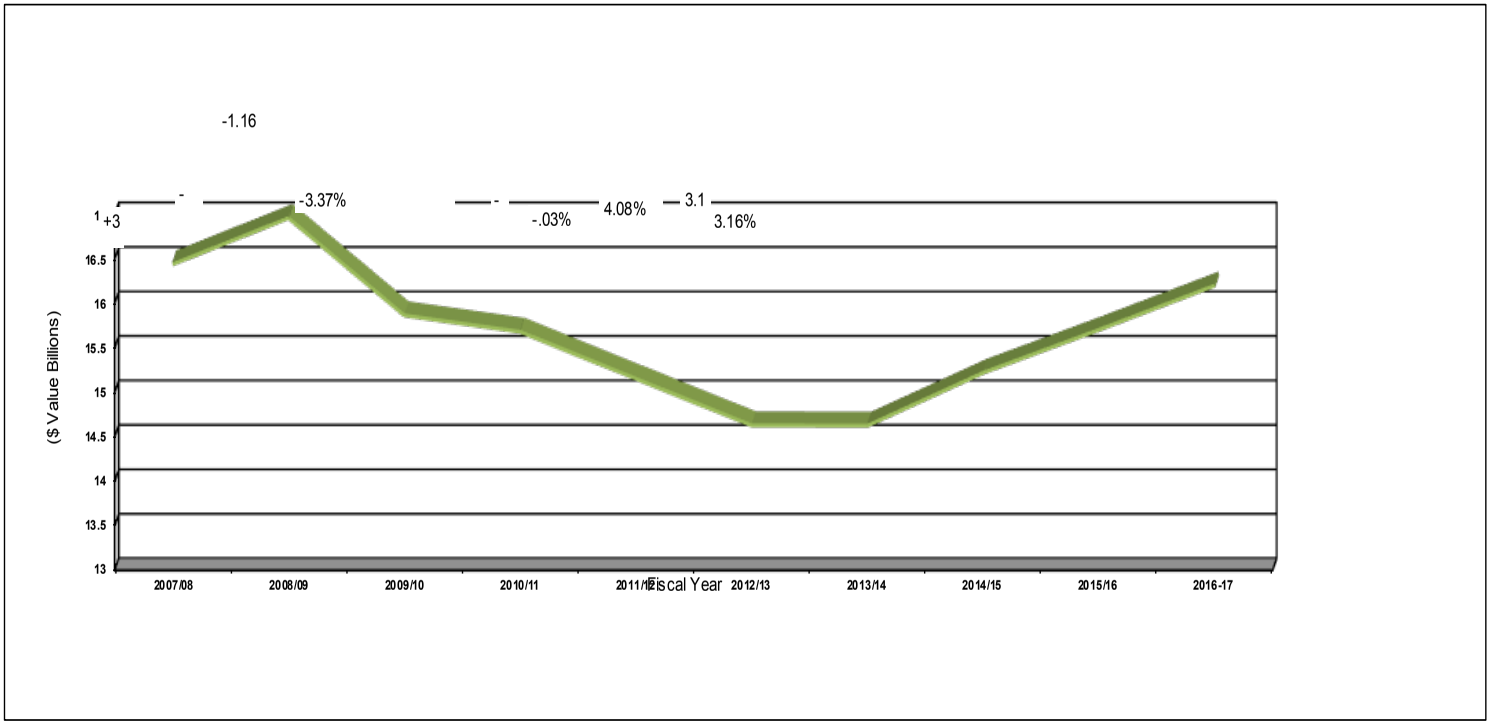
Part of the mission of the Property Appraiser's Office involves assisting the public (citizens, taxing authorities, and local government) in accessing and utilizing the tremendous real estate database, maps, and other associated information which the Property Appraiser's Office maintains and updates.

The Property Appraiser's Office has established 24 hour access to the public records of its office through the internet, convenient satellite filing locations for Homestead Exemption applications, Saturday and after-hours availability, a comprehensive review of agricultural properties, and downloadable, online forms to eliminate the need trips to their office.

The Leon County Property Appraiser's Office is a member of the International Association of Assessing Officers and it utilizes their education, technical standards, consulting services, and many other resources available to the assessing community. The Leon County Property Appraiser's Office has been awarded the IAAO Certificate of Excellence in Assessment Administration in recognition of its high professional standards.

LEON COUNTY SCHOO BOARD 2016-2017

LEON COUNTY ASSESSED VALUE OF PROPERTY
Ten Years Historical Trend (Billions)



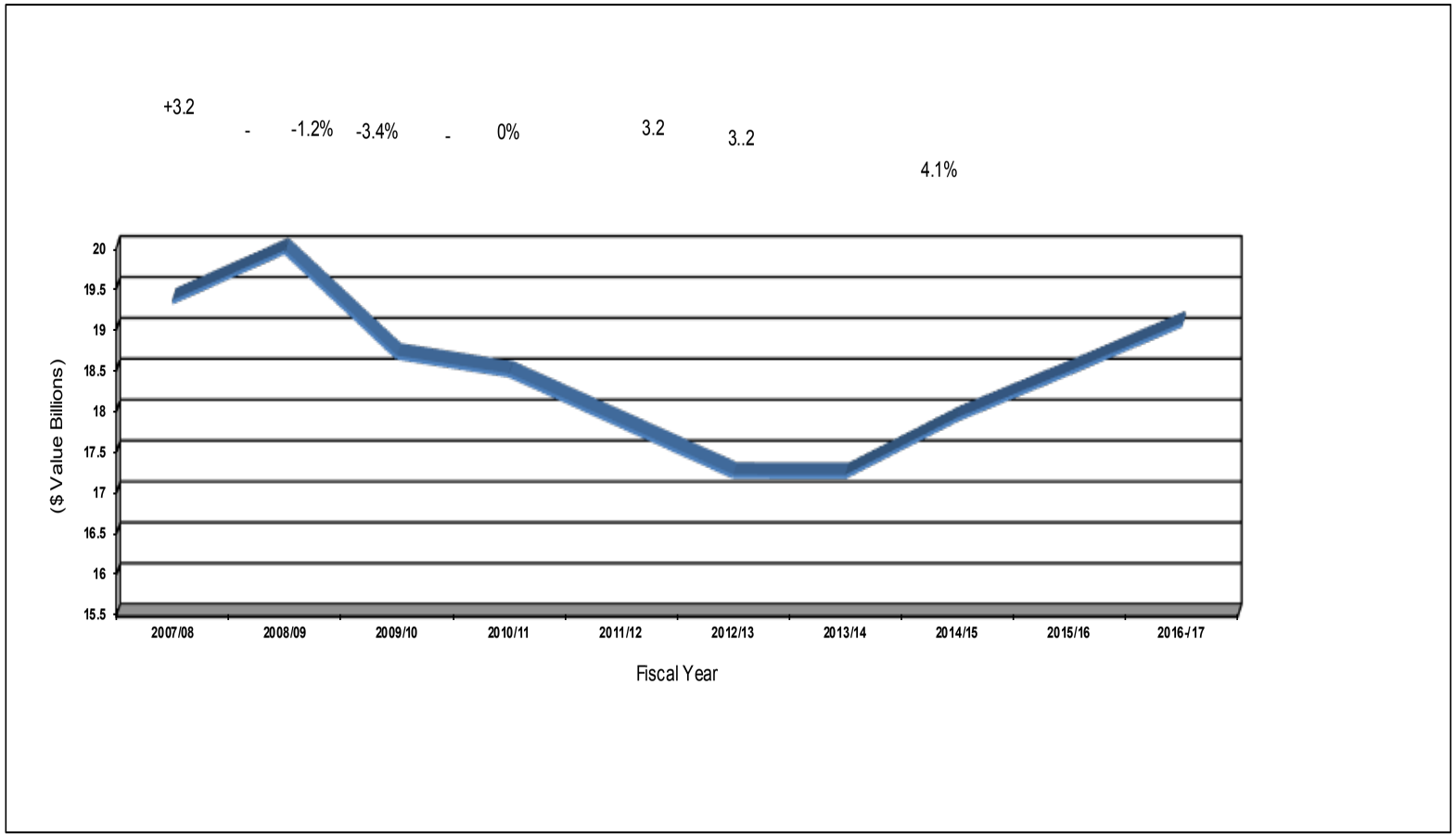
The estimated 2016 tax roll represents a slight inrease in the tax roll.

Note: As local tax assessments increase, state FEFP dollars decrease and the required local effort millage is adjusted accordingly. Assessed value reflects approximately 85% of the property market value.

Source: Certified Tax Roll from Tax Assessor

LEON COUNTY SCHOOLS 2016-2017

LEON COUNTY ESTIMATED MARKET VALUE OF PROPERTY
Ten Year Historical Trend (Billions)



Source: Certified Tax Roll from Tax Assessor
adjusted by 85% taxable value.

TAX INFORMATION

- ▶ Tax Roll Data
- ▶ Tax Millage Rates
- ▶ Roll Back Rates
- ▶ Local Tax Dollars

Ad valorem property taxes are the largest and most critical single source of local revenue to the school district. Each year the School Board is required to assess its educational requirements and needs. Property tax millage is levied for the general operating fund, for the capital projects and to retire the debt service. The following pages represent the School Board millages required to run the school district; the technical "legally required" millage rollback calculation which causes most of the confusion with citizens; and what each of the school district millages generate in actual dollars for the operations.

MILLAGE CALCULATION
Explanation of Roll Back Rate

The "Roll Back Rate" is found in *Florida Statutes*, Chapter 200. The method of calculation is determined by the Department of Revenue. **The "roll back rate" does not include any Debt Service millage rates**.

Property taxes are based on a unit called a "mill." A mill is the rate used to calculate taxes based upon assessed property value. One mill is equal to $1.00 per $1,000 of assessed property value.

The "roll back rate" is the millage rate ON THE NEW TAX ROLL that will generate the same total dollars raised in the prior year. The 2015-2016 millage was 7.197 mills (no debt service), which potentially would generate $113.0 million (100%). This is used to determine the State and local "roll back rate" for 2016-2017 of 7.047 mills. The roll back rate generates $113.0 million using this year's adjusted taxable value. The current year (2017) adopted millage of 6.850 mills is 2.8% less than the roll back rate of 7.047 mills. When the roll back rate is greater than the rate to be levied, the school district neither incurs nor advertises a tax increase.

The TOTAL **adopted fiscal year 2017 millage rate** of 6.850 decreased by 0.347 mills or approximately 4.8% (see page 193 for comparisons). The TOTAL absolute millage for 2016-2017 is 6.850 mills compared to the 2015-2016 millage rate of 7.197.

The calculations above are based on the certified tax the Property Appraiser on the "Certification of School Taxable Value" (DR-420S) on July 1, 2016 and on FY 2017 millage rates.

LEON COUNTY SCHOOLS
2016-2017
PROPERTY MILLAGE REVENUE
PER UNWEIGHTED FULL TIME EQUIVALENT (UFTE) STUDENT

MILLAGE TYPE	2012-2013 RATE ACTUAL	2012-2013 AMOUNT PER UFTE	2013-2014 RATE ACTUAL	2013-2014 AMOUNT PER UFTE	2014-2015 RATE ACTUAL	2014-2015 AMOUNT PER UFTE	2015-2016 RATE ACTUAL	2015-2016 AMOUNT PER UFTE	2016-2017 RATE ACTUAL	2016-2017 AMOUNT PER UFTE	MILLAGE RATE DIFFERENCE	AMOUNT PER UFTE DIFFERENCE
Required Local Effort	5.459	$ 2,300.38	5.098	$ 2,147.47	5.136	$ 2,235.55	4.949	$ 2,221.60	4.602	$ 2,124.76	-0.347	$ (96.83)
Discretionary	0.748	$ 315.20	0.748	$ 315.09	0.748	$ 325.58	0.748	$ 335.78	0.748	$ 345.35	0	$ 9.58
TOTAL OPERATING	**6.207**	**$ 2,615.58**	**5.846**	**$ 2,462.55**	**5.884**	**$ 2,561.14**	**5.697**	**$ 2,557.37**	**5.35**	**$ 2,470.12**	**-0.347**	**$ (87.25)**
Capital Outlay	1.5	$ 632.09	1.5	$ 631.86	1.5	$ 652.91	1.5	$ 673.35	1.5	$ 692.56	0	$ 19.21
MILLAGE SUB-TOTAL	**7.707**	**$ 3,247.67**	**7.346**	**$ 3,094.41**	**7.384**	**$ 3,214.04**	**7.197**	**$ 3,230.72**	**6.85**	**$ 3,162.67**	**-0.347**	**$ (68.04)**
Debt Service	0	$ -	0	$ -	0	$ -	0	$ -	0	$ -	0	$ -
TOTAL MILLAGE	**7.707**	**$ 3,247.67**	**7.346**	**$ 3,094.41**	**7.384**	**$ 3,214.04**	**7.197**	**$ 3,230.72**	**6.85**	**$ 3,162.67**	**-0.347**	**$ (68.04)**

Operating millage revenue per UFTE decreased $1.17 for operating purposes. Capital Outlay increased $21.12. The overall increase is $19.96 per UFTE.

LEON COUNTY SCHOOL BOARD
2016-2017

MILLAGE INFORMATION
ABSOLUTE MILLAGE RATE COMPARISON

MILLAGE TYPE	2014-2015	2015-2016	2016-2017	CHANGE 2015-16 vs 2016-17
Required Local Effort	5.136	4.949	4.602	(0.347)
Discretionary	0.748	0.748	0.748	0.000
Critical Operating Needs	0.000	0.000	0.000	0.000
Supplemental Discretionary	0.000	0.000	0.000	0.000
TOTAL OPERATING	**5.884**	**5.697**	**5.350**	**(0.347)**
Capital Outlay	1.500	1.500	1.500	0.000
MILLAGE SUB-TOTAL	**7.384**	**7.197**	**6.850**	**(0.347)**
Debt Service	0.000	0.000	0.000	0.000
TOTAL MILLAGE	**7.384**	**7.197**	**6.850**	**(0.347)**

ROLL BACK RATE COMPARISON TO ACTUAL

MILLAGE TYPE	ROLL BACK 2014-2015	ROLL BACK 2015-2016	ROLL BACK 2016-2017	CHANGE 2015-16 vs 2016-17
Required Local Effort	4.987	5.026	4.846	(0.180)
Discretionary	2.199	2.2	2.201	0.001
TOTAL OPERATING	**7.186**	**7.226**	**7.047**	**(0.179)**
MILLAGE TOTAL (TOTAL ROLL BACK RATE)	**7.186**	**7.226**	**7.047**	**(0.179)**

LEON COUNTY SCHOOL BOARD
2016-2017

PROPERTY TAX MILLAGE RATES

COMPONENT	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DIFFERENCE 2015-16 vs 2016-17
Required Local Effort	5.459	5.098	5.136	4.949	4.602	(0.347)
Discretionary	0.748	0.748	0.748	0.748	0.748	0.000
Critical Operating Needs	0.000	0.000	0.000	0.000	0.000	
Supplemental Discretionary	0.000	0.000	0.000	0.000	0.000	0.000
SUB-TOTAL OPERATING	**6.207**	**5.846**	**5.884**	**5.697**	**5.350**	**(0.347)**
Capital Outlay	1.500	1.500	1.500	1.500	1.500	0.000
SUB-TOTAL NON-VOTED	**7.707**	**7.346**	**7.384**	**7.197**	**6.850**	**(0.347)**
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL LEVY	**7.707**	**7.346**	**7.384**	**7.197**	**6.850**	**(0.347)**

TAX ROLL DATA

2016-2017 Certified Tax Roll (T)	$16,201,569,674.00
2015-16 Certified Tax Roll (F)	$15,704,573,615.00
2016-2017 Dollar Increase	$496,996,059.00
2016-2017 Percent Increase	3.16%

(T) = Tentative
(F) = Final

1 Mill = $16,201,569.67 @ 100%
$15,553,506.89 @ 96%

LEON COUNTY SCHOOL BOARD
2016-2017

LOCAL TAX DOLLARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ESTIMATED	DOLLAR CHANGE 2015-16 vs 2016-17	PERCENT CHANGE 2015-16 vs. 2016-17
Required Local Effort (4.602)	$77,144,018.00	$71,958,073.06	$75,367,467.00	$75,390,277.00	$71,577,239.00	($3,813,038.00)	-5.06%
Discretionary Operating (.748)	$10,589,142.00	$10,503,889.00	$10,977,642.00	$10,854,103.00	$11,634,023.00	$779,920.00	7.19%
Critical Operating Needs (0.0)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%
Supplemental Discretionary (0.0)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
SUB-TOTAL	**$87,733,160.00**	**$82,461,962.06**	**$86,345,109.00**	**$86,244,380.00**	**$83,211,262.00**	**($3,033,118.00)**	**-3.52%**
Capital Outlay (1.500)	$21,201,114.00	$21,146,912.62	$22,012,094.00	$22,707,258.00	$23,330,260.00	$623,002.00	2.74%
SUB-TOTAL	**$108,934,274.00**	**$103,608,874.68**	**$108,357,203.00**	**$108,951,638.00**	**$106,541,522.00**	**($2,410,116.00)**	**-2.21%**
Debt Service (0.0)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TOTAL LOCAL	**$108,934,274.00**	**$103,608,874.68**	**$108,357,203.00**	**$108,951,638.00**	**$106,541,522.00**	**($2,410,116.00)**	**-2.21%**

Based on 96% of total proceeds derived by multiplying millage times the tax roll: $16,201,569,674.00

	$74,559,623.64	RLE @ 100%
	$12,118,774.12	DISC @ 100%
	$24,302,354.51	C/O @ 100%
TOTAL	**$110,980,752.27**	**@ 100%**

(1) 2015-16 Original Tax Roll = $15,766,294,589.00
Revised 2015-16, as of June 30, 2016, Tax Roll $15,704,573,615.00
(Note how the certified tax roll actually changes after the budget is developed)

LEON COUNTY SCHOOL BOARD
2016-2017

ESTIMATED TOTAL MILLAGE COST TO TAXPAYER

1. Component	2016-2017 MILLAGE RATES	2015-2016 MILLAGE RATES	2014-2015 MILLAGE RATES	2013-2014 MILLAGE RATES	2012-2013 MILLAGE RATES	TAX ROLL 2016-2017
1. Required Local Effort	4.602	4.949	5.136	5.098	5.459	**$16,201,569,674.00**
2. Discretionary	0.748	0.748	0.748	0.748	0.748	**$16,201,569,674.00**
SUB-TOTAL	**5.350**	**5.697**	**5.884**	**5.846**	**6.207**	
3. Capital Outlay	1.500	1.500	1.500	1.500	1.500	**$16,201,569,674.00**
SUB-TOTAL	**6.850**	**7.197**	**7.384**	**7.346**	**7.707**	
4. Debt Service - CURRENT	0.000	0.000	0.000	0.000	0.000	**$16,201,569,674.00**
TOTAL LEVY	**6.850**	**7.197**	**7.384**	**7.346**	**7.707**	

LEON COUNTY SCHOOLS TOTAL MILLAGE LEVY

2. Component	2016-2017 ASSESSED DOLLARS @ 100%	2016-2017 ASSESSED DOLLARS @96%	2015-2016 ASSESSED DOLLARS @ 100%	2015-2016 ASSESSED DOLLARS @96%	2014-2015 ASSESSED DOLLARS @96%	2013-2014 ASSESSED DOLLARS @96%	2012-2013 ASSESSED DOLLARS @96%
1. Required Local Effort	$74,559,623.64	$71,577,238.69	$77,721,934.82	$74,613,057.43	$75,050,536.40	$71,576,260.07	$76,664,862.44
2. Discretionary	$12,118,774.12	$11,634,023.15	$11,747,021.06	$11,277,140.22	$10,930,268.25	$10,501,969.90	$10,504,729.27
SUB-TOTAL	**$86,678,397.76**	**$83,211,261.85**	**$89,468,955.88**	**$85,890,197.65**	**$85,980,804.65**	**$82,078,229.97**	**$87,169,591.71**
3. Capital Outlay	$24,302,354.51	$23,330,260.33	$23,556,860.42	$22,614,586.01	$21,918,965.07	$21,060,100.06	$21,065,633.57
SUB-TOTAL	**$110,980,752.27**	**$106,541,522.18**	**$113,025,816.31**	**$108,504,783.65**	**$107,899,769.72**	**$103,138,330.03**	**$108,235,225.28**
4. Debt Service - CURRENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CURRENT	**$110,980,752.27**	**$106,541,522.18**	**$113,025,816.31**	**$108,504,783.65**	**$107,899,769.72**	**$103,138,330.03**	**$108,235,225.28**

LEON COUNTY SCHOOLS MILLAGE EFFECT ON TAXPAYER: $200,000 PROPERTY OWNER

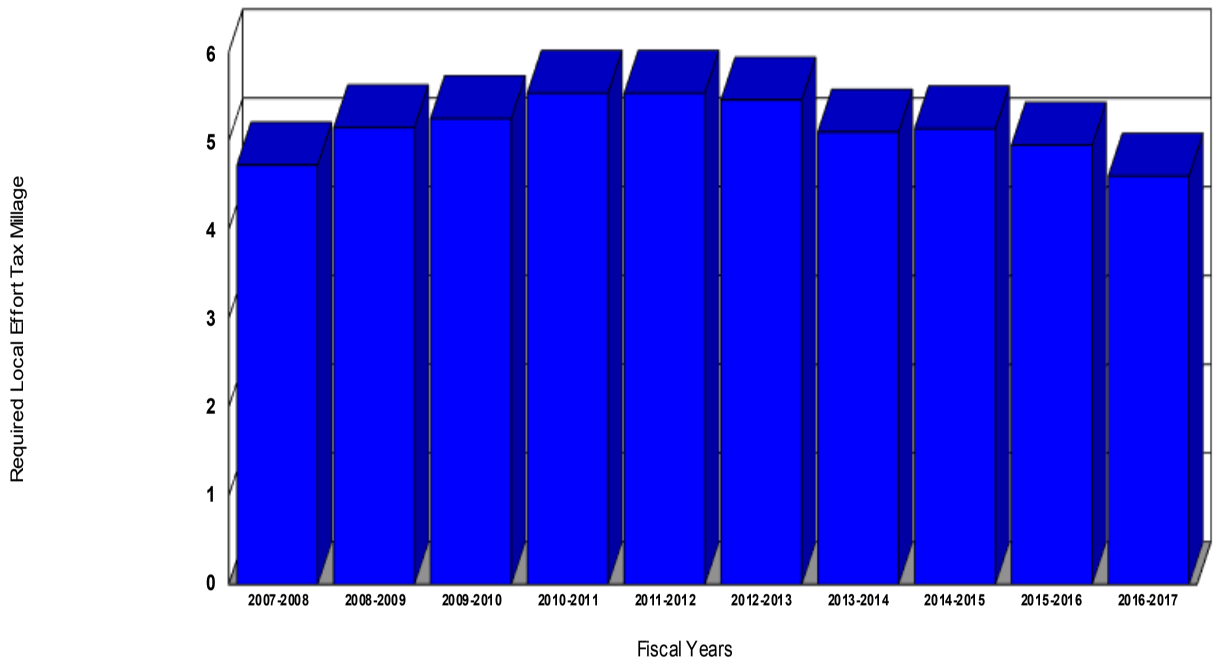
3. Component	ASSESSED 2016-17 DOLLARS @ 96%	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	DIFFERENCE 2015-16 OVER 2014-2015
1. Required Local Effort	$71,577,238.69	$805.35	$866.08	$898.80	$892.15	$955.33	($60.73)
2. Discretionary	$11,634,023.15	$130.90	$130.90	$130.90	$130.90	$130.90	$0.00
SUB-TOTAL	**$83,211,261.85**	**$936.25**	**$996.98**	**$1,029.70**	**$1,023.05**	**$1,086.23**	**($60.73)**
3. Capital Outlay	$23,330,260.33	$262.50	$262.50	$262.50	$262.50	$262.50	$0.00
SUB-TOTAL	**$106,541,522.18**	**$1,198.75**	**$1,259.48**	**$1,292.20**	**$1,285.55**	**$1,348.73**	**($60.73)**
4. Debt Service - CURRENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CURRENT	**$106,541,522.18**	**$1,198.75**	**$1,259.48**	**$1,292.20**	**$1,285.55**	**$1,348.73**	**($60.73)**

4. Component	2016-2017 ASSESSMENT DOLLARS DIFFERENCE	2016-2017 ASSESSMENT PERCENT DIFFERENCE
1. Required Local Effort	($3,035,818.73)	-4.07%
2. Discretionary	$356,882.93	3.16%
SUB-TOTAL	**($2,678,935.80)**	**-3.12%**
3. Capital Outlay	$715,674.32	3.16%
SUB-TOTAL	**($1,963,261.48)**	**-1.81%**
4. Debt Service - CURRENT	$0.00	0.00%
TOTAL	**($1,963,261.48)**	**-1.81%**

The tax levied is based on a home assessed at $200,000 with a homestead exemption of $25,000.

LEON COUNTY SCHOOL BOARD
2016-2017

REQUIRED LOCAL EFFORT TAX LEVIES ON NON-EXEMPT PROPERTY



This represents a three year average of 4.900 mills. The rate has slightly decreased in the 2016-2017 fiscal year.

Source: LCSB Official Budget

LCSB Certified Tax Levy

LEON COUNTY SCHOOL BOARD
2016-2017

ESTIMATED TOTAL MILLAGE COST TO TAXPAYER

1. Component	2016-2017 MILLAGE RATES	2015-2016 MILLAGE RATES	2014-2015 MILLAGE RATES	2013-2014 MILLAGE RATES	2012-2013 MILLAGE RATES	TAX ROLL 2016-2017
1. Required Local Effort	4.602	4.949	5.136	5.098	5.459	**$16,201,569,674.00**
2. Discretionary	0.748	0.748	0.748	0.748	0.748	**$16,201,569,674.00**
SUB-TOTAL	**5.350**	**5.697**	**5.884**	**5.846**	**6.207**	
3. Capital Outlay	1.500	1.500	1.500	1.500	1.500	**$16,201,569,674.00**
SUB-TOTAL	**6.850**	**7.197**	**7.384**	**7.346**	**7.707**	
4. Debt Service - CURRENT	0.000	0.000	0.000	0.000	0.000	**$16,201,569,674.00**
TOTAL LEVY	**6.850**	**7.197**	**7.384**	**7.346**	**7.707**	

LEON COUNTY SCHOOLS TOTAL MILLAGE LEVY

2. Component	2016-2017 ASSESSED DOLLARS @ 100%	2016-2017 ASSESSED DOLLARS @96%	2015-2016 ASSESSED DOLLARS @ 100%	2015-2016 ASSESSED DOLLARS @95%	2014-2015 ASSESSED DOLLARS @96%	2013-2014 ASSESSED DOLLARS @96%	2012-2013 ASSESSED DOLLARS @96%
1. Required Local Effort	$74,559,623.64	$71,577,238.69	$77,721,934.82	$74,613,057.43	$75,050,536.40	$71,576,260.07	$76,664,862.44
2. Discretionary	$12,118,774.12	$11,634,023.15	$11,747,021.06	$11,277,140.22	$10,930,268.25	$10,501,969.90	$10,504,729.27
SUB-TOTAL	**$86,678,397.76**	**$83,211,261.85**	**$89,468,955.88**	**$85,890,197.65**	**$85,980,804.65**	**$82,078,229.97**	**$87,169,591.71**
3. Capital Outlay	$24,302,354.51	$23,330,260.33	$23,556,860.42	$22,614,586.01	$21,918,965.07	$21,060,100.06	$21,065,633.57
SUB-TOTAL	**$110,980,752.27**	**$106,541,522.18**	**$113,025,816.31**	**$108,504,783.65**	**$107,899,769.72**	**$103,138,330.03**	**$108,235,225.28**
4. Debt Service - CURRENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CURRENT	**$110,980,752.27**	**$106,541,522.18**	**$113,025,816.31**	**$108,504,783.65**	**$107,899,769.72**	**$103,138,330.03**	**$108,235,225.28**

LEON COUNTY SCHOOLS MILLAGE EFFECT ON TAXPAYER: $200,000 PROPERTY OWNER

3. Component	ASSESSED 2016-17 DOLLARS @ 96%	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	DIFFERENCE 2015-16 OVER 2014-2015
1. Required Local Effort	$71,577,238.69	$805.35	$866.08	$898.80	$892.15	$955.33	($60.73)
2. Discretionary	$11,634,023.15	$130.90	$130.90	$130.90	$130.90	$130.90	$0.00
SUB-TOTAL	**$83,211,261.85**	**$936.25**	**$996.98**	**$1,029.70**	**$1,023.05**	**$1,086.23**	**($60.73)**
3. Capital Outlay	$23,330,260.33	$262.50	$262.50	$262.50	$262.50	$262.50	$0.00
SUB-TOTAL	**$106,541,522.18**	**$1,198.75**	**$1,259.48**	**$1,292.20**	**$1,285.55**	**$1,348.73**	**($60.73)**
4. Debt Service - CURRENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CURRENT	**$106,541,522.18**	**$1,198.75**	**$1,259.48**	**$1,292.20**	**$1,285.55**	**$1,348.73**	**($60.73)**

4. Component	2016-2017 ASSESSMENT DOLLARS DIFFERENCE	2016-2017 ASSESSMENT PERCENT DIFFERENCE
1. Required Local Effort	($3,035,818.73)	-4.07%
2. Discretionary	$356,882.93	3.16%
SUB-TOTAL	**($2,678,935.80)**	**-3.12%**
3. Capital Outlay	$715,674.32	3.16%
SUB-TOTAL	**($1,963,261.48)**	**-1.81%**
4. Debt Service - CURRENT	$0.00	0.00%
TOTAL	**($1,963,261.48)**	**-1.81%**

The tax levied is based on a home assessed at $200,000 with a homestead exemption of $25,000.

LEON COUNTY SCHOOL BOARD
2016-2017

EFFECTS OF THE NEW MILLAGE RATES
ON THE INDIVIDUAL TAXPAYER
(No Re-assessment Increase)

	EXAMPLES			
	A	**B**	**C**	**D**
2015 Assessed Value	$100,000.00	$125,000.00	$150,000.00	$200,000.00
LESS: Homestead Exemption	($25,000.00)	($25,000.00)	($25,000.00)	($25,000.00)
Taxable Assessed Value	$75,000.00	$100,000.00	$125,000.00	$175,000.00
2016 Tax (6.850 Mills)	$513.75	$685.00	$856.25	$1,198.75
2015 Tax (7.197 Mills)	$539.78	$719.70	$899.63	$1,259.54
Change in Taxes	($26.03)	($34.70)	($43.38)	($60.79)

EFFECTS OF THE NEW MILLAGE RATES
ON THE INDIVIDUAL TAXPAYER
2.00% TYPICAL VALUATION INCREASE*

	EXAMPLES			
	A	**B**	**C**	**D**
2016 Assessed Value	$102,000.00	$127,500.00	$153,000.00	$204,000.00
Re-assessment (2.00%)				
2016 Assessed Value	$102,000.00	$127,500.00	$153,000.00	$204,000.00
LESS: Homestead Exemption	($25,000.00)	($25,000.00)	($25,000.00)	($25,000.00)
Taxable Assessed Valuation	$77,000.00	$102,500.00	$128,000.00	$179,000.00
2016 Tax (6.850 Mills)	$527.45	$702.13	$876.80	$1,226.15
2015 Tax (7.197 Mills)	$554.17	$737.69	$921.22	$1,288.26
Change in Taxes	($26.72)	($35.57)	($44.42)	($62.11)

* Based on an average percentage increase of total taxable value.

LEON COUNTY SCHOOL BOARD
2016-2017

Description of Projects Funded by Outstanding Debt Issues

SBE Series 2005A, SBE Series 2005B, SBE Series 2009A (New Money), 2009B (Refunding), SBE Series 2010A– Classroom remodeling, renovation, and additions at various schools district-wide.

Revenue Series 1999 – District wide improvements.

Revenue Anticipation Notes, Series 2011 - Finance the purchase of 30 Compressed Natural Gas (CNG) vehicles.

Bus Lease Purchase Series 2014 – This issue in on December 18, 2014 was used to purchase 50 compressed natural gas (CNG) buses.

Series 2016, COPs Refunding – This refunded COPS Series 2005 and 2006. COPs Series 2005 was a refunding of the 1997 COPs. It was originally for $35 million to finance the Chiles High School initial construction. COPS Series 2006, issued originally for $61.8 million, was to finance initial construction of Conley Elementary and Montford Middle, addition of 120 student stations at Deerlake Middle, 224 student stations at Killearn Lakes Elementary, 300 student stations at Chiles High, 300 student stations at Lincoln High, and 72 student stations at Pineview Elementary.

All Qualified School Academy Zone Bonds – Construction and technology upgrades at Astoria Park Elementary, Canopy Oaks Elementary, Ft. Braden K-8, Oakridge Elementary, Sabal Elementary, Springwood Elementary, Woodville Elementary, Fairview Elementary, Raa Middle, and Rickards High.

Tax Revenue Bonds Series 2014 - A $75 million sales tax bond was issued in January 2014. It will be used for new construction and to renovate classrooms at Raa Middle School ($1 million) Cobb Middle School ($1.1 million), Pineview Elementary School ($1.5 million), Godby High School ($1.5 million), Lincoln High School ($2 million), Leon High School ($1.7 million), Sabal Palm Elementary ($1.3 million), Oakridge Elementary ($1.3 million), Hartsfield Elementary ($1.5 million), Sealey Elementary ($1.2 million), Moore Elementary ($1.5 million), Woodville Elementary ($3 million), Roberts Elementary ($3 million), Montford Middle School ($3 million), Gilchrist Elementary ($3 million), Conley Elementary ($3 million), Fort Braden ($3 million), Lively ($7 million), Fairview Middle ($2 million), and Rickards High ($6 million), It will be used to purchase technology devices for teachers and students ($6 million) and to perform district wide site work ($10 million)

LEON COUNTY SCHOOL BOARD
6/30/2017

SUMMARY SCHEDULE OF MATURITIES OF INDEBTEDNESS

DESCRIPTION OF DEBT INSTRUMENT	PRINCIPAL	INTEREST	TOTAL
SBE Series B 2014 Refunding	$109,000.00	$6,060.00	$115,060.00
SBE Series 2009A (New Money)	$780,000.00	$242,900.00	$1,022,900.00
SBE Series 2009A (Refunding)	$75,000.00	$5,750.00	$80,750.00
SBE Series 2010A (2001A Refunding)	$360,000.00	$45,800.00	$405,800.00
Revenue Anticipation Notes, Series 2011	$0.00	$0.00	$0.00
Bus Lease Purchase Series 2014	$6,408,184.32	$531,598.00	$6,939,782.32
Sales Tax Revenue Bonds, Series 2014	64,030,000.00	17,718,350.00	$81,748,350.00
COPS Series 2016, Refunding	$51,185,000.00	$4,764,250.80	$55,949,250.80
QZAB Series 2004	$3,313,000.00	$0.00	$3,313,000.00
QZAB Series 2008A	$2,184,000.00	$16,598.40	$2,200,598.40
QZAB Series 2008B	$7,000,000.00	$476,000.00	$7,476,000.00
QZAB Series 2010	$22,139,426.65	$21,692,210.34	$43,831,636.99
QSCB Series 2010	$12,033,417.64	$9,451,046.22	$21,484,463.86
TOTAL INDEBTEDNESS	**$169,617,028.61**	**$54,950,563.76**	**$224,567,592.37**

LEON COUNTY SCHOOL BOARD
6/30/2017

SUMMARY SCHEDULE PRINCIPAL AND INTEREST PAYMENTS

DESCRIPTION OF DEBT INSTRUMENT	PRINCIPAL	INTEREST	TOTAL
SBE Series B 2014 Refunding	$365,000.00	$23,370.00	$388,370.00
SBE Series 2009A (New Money)	$20,000.00	$33,587.50	$53,587.50
SBE Series 2009A (Refunding)	$35,000.00	$5,500.00	$40,500.00
SBE Series 2010A (2001A Refunding)	$70,000.00	$20,650.00	$90,650.00
Revenue Anticipation Notes, Series 2011	$1,120,000.00	$8,752.80	$1,128,752.80
Bus Lease Purchase, Series 2014	$843,961.35	$147,436.12	$991,397.47
Sales Tax Revenue Bonds, Series 2014	$4,295,000.00	$3,166,075.00	$7,461,075.00
COPS Series 2016, Refunding	$5,195,000.00	$1,024,988.40	$6,219,988.40
QZAB Series 2008	$312,000.00	$4,742.40	$316,742.40
QZAB Series 2008B	$1,000,000.00	$136,000.00	$1,136,000.00
QZAB Series 2010	$1,844,952.22	$1,886,279.16	$3,731,231.38
QSCB Series 2010	$1,093,947.06	$900,099.64	$1,994,046.70
TOTAL PRINCIPAL AND INTEREST PAYMENTS	**$16,194,860.63**	**$7,357,481.02**	**$23,552,341.65**

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: SBE - SERIES 2005A (REF.FUND 2100)
FUND: SBE - SERIES 1996A (FUND 210)
FUND: SBE - SERIES 1997A (FUND 210)
FUND: SBE - SERIES 2005B (REF.FUND 2100)
FUND: SBE - SERIES 1998A (FUND 210)

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 02/01/96
AMOUNT: $7,055,000.00

(B) FIRST REFUNDING:

DATE: 2005
AMOUNT: $6,525,000.00

(C) SECOND REFUNDING:

DATE: 2014
AMOUNT: $1,325,000

(D) PRINCIPAL:
DATE OF ANNUAL PAYMENT: 01/01

(E) INTEREST:
SEMIANNUAL PAYMENTS DUE 07/01 AND 01/01
PRESENT RATE: 5%

3. PAYING AGENT: US BANK TRUST NATIONAL ASSOCIATION

PAYMENTS DUE THIS FISCAL YEAR:

PRINCIPAL		$365,000.00
	DATE (s)	01/01/17
INTEREST		$11,685.00
	DATE (s)	01/01/17
INTEREST		$11,685.00
	DATE(s)	07/01/16
TOTAL PRINCIPAL & INTEREST		**$388,370.00**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE
		$109,000.00		
7/1/2017	$0.00	$109,000.00	$2,560.00	$2,560.00
1/1/2018	$88,000.00	$21,000.00	$2,560.00	$90,560.00
7/1/2018		$21,000.00	$360.00	$360.00
1/1/2019	$10,000.00	$11,000.00	$360.00	$10,360.00
7/1/2019		$11,000.00	$110.00	$110.00
1/1/2020	$11,000.00	$0.00	$110.00	$11,110.00
TOTAL	**$109,000.00**		**$6,060.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: SBE - SERIES 2009A (NEW MONEY) (FUND 2100)

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: AUGUST 2009
AMOUNT: $945,000

(C) PRINCIPAL:
DATE OF ANNUAL PAYMENT: 01/01

(E) INTEREST:
ANNUAL PAYMENTS DUE 7/01 & 01/01
PRESENT RATE: 3.00%

3. PAYING AGENT: CITY BANK OF NEW YORK

PAYMENTS DUE THIS FISCAL YEAR:

PRINCIPAL		$20,000.00
	DATE (s)	01/01/17
INTEREST		$16,793.75
	DATE (s)	01/01/17
INTEREST		$16,793.75
	DATE(s)	07/01/16
TOTAL PRINCIPAL & INTEREST		**$53,587.50**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$780,000.00		
7/1/2017	$0.00	$780,000.00	$16,293.75	$16,293.75
1/1/2018	$40,000.00	$740,000.00	$16,293.75	$56,293.75
7/1/2018	$0.00	$740,000.00	$15,293.75	$15,293.75
1/1/2019	$45,000.00	$695,000.00	$15,293.75	$60,293.75
7/1/2019	$0.00	$695,000.00	$14,168.75	$14,168.75
1/1/2020	$45,000.00	$650,000.00	$14,168.75	$59,168.75
7/1/2020	$0.00	$650,000.00	$13,268.75	$13,268.75
1/1/2021	$50,000.00	$600,000.00	$13,268.75	$63,268.75
7/1/2021	$0.00	$600,000.00	$12,268.75	$12,268.75
1/1/2022	$55,000.00	$545,000.00	$12,268.75	$67,268.75
7/1/2022	$0.00	$545,000.00	$11,168.75	$11,168.75
1/1/2023	$60,000.00	$485,000.00	$11,168.75	$71,168.75
7/1/2023	$0.00	$485,000.00	$9,968.75	$9,968.75
1/1/2024	$65,000.00	$420,000.00	$9,968.75	$74,968.75
7/1/2024	$0.00	$420,000.00	$8,668.75	$8,668.75
1/1/2025	$65,000.00	$355,000.00	$8,668.75	$73,668.75
7/1/2025	$0.00	$355,000.00	$7,368.75	$7,368.75
1/1/2026	$70,000.00	$285,000.00	$7,368.75	$77,368.75
7/1/2026	$0.00	$285,000.00	$5,968.75	$5,968.75
1/1/2027	$70,000.00	$215,000.00	$5,968.75	$75,968.75
7/1/2027	$0.00	$215,000.00	$4,568.75	$4,568.75
1/1/2028	$100,000.00	$115,000.00	$4,568.75	$104,568.75
7/1/2028	$0.00	$115,000.00	$2,443.75	$2,443.75
1/1/2029	$115,000.00	$0.00	$2,443.75	$117,443.75
TOTAL	**$780,000.00**		**$242,900.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: SBE - SERIES 2009A (REFUNDING) (FUND 2100)

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 02/01/99
AMOUNT: $500,000.00

(B) REFUNDING
12/09

(B) PRINCIPAL:
DATE OF ANNUAL PAYMENT: 01/01

(E) INTEREST:
ANNUAL PAYMENTS DUE 7/01 & 01/01
PRESENT RATE: 3.00%

3. PAYING AGENT: CITY BANK OF NEW YORK

PAYMENTS DUE THIS FISCAL YEAR:		
PRINCIPAL		$35,000.00
	DATE (s)	01/01/17
INTEREST		$2,750.00
	DATE (s)	01/01/17
INTEREST		$2,750.00
	DATE(s)	07/01/16
TOTAL PRINCIPAL & INTEREST		**$40,500.00**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$75,000.00		
7/1/2017	$0.00	$75,000.00	$1,875.00	$1,875.00
1/1/2018	$35,000.00	$40,000.00	$1,875.00	$36,875.00
7/1/2018	$0.00	$40,000.00	$1,000.00	$1,000.00
1/1/2019	$40,000.00	$0.00	$1,000.00	$41,000.00
TOTAL	**$75,000.00**		**$5,750.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: SBE - SERIES 2010A (FUND 2100)
   FUND: SBE - SERIES 2001A (REF - 2010)

2. GENERAL INFORMATION:
   (A) ORIGINAL ISSUE
   DATE OF ISSUE: 07/01/01
   AMOUNT: $2,175,000.00

   (B) FIRST REFUNDING:
   AMOUNT: $950,000

   (C) SECOND REFUNDING
   AMOUNT: $820,000

   (D) PRINCIPAL:
   DATE OF ANNUAL PAYMENT: 01/01

(E) INTEREST:
ANNUAL PAYMENTS DUE 7/01 & 01/01
PRESENT RATE: 4.00%

3. PAYING AGENT: CITY BANK OF NEW YORK

PAYMENTS DUE THIS FISCAL YEAR:		
PRINCIPAL		$70,000.00
	DATE (s)	01/01/17
INTEREST		$10,325.00
	DATE (s)	01/01/17
INTEREST		$10,325.00
	DATE(s)	07/01/16
TOTAL PRINCIPAL & INTEREST		**$90,650.00**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$360,000.00		
7/1/2017	$0.00	$360,000.00	$8,575.00	$8,575.00
1/1/2018	$75,000.00	$285,000.00	$8,575.00	$83,575.00
7/1/2018	$0.00	$285,000.00	$6,700.00	$6,700.00
1/1/2019	$85,000.00	$200,000.00	$6,700.00	$91,700.00
7/1/2019	$0.00	$200,000.00	$5,000.00	$5,000.00
1/1/2020	$95,000.00	$105,000.00	$5,000.00	$100,000.00
7/1/2020	$0.00	$105,000.00	$2,625.00	$2,625.00
1/1/2021	$105,000.00	$0.00	$2,625.00	$107,625.00
TOTAL	**$360,000.00**		**$45,800.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: REVENUE ANTICIPATION NOTES - SERIES 2011 (FUND 2310)

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 11/09/11
AMOUNT: $5,600,000.00

(B) PRINCIPAL
DATE OF ANNUAL PAYMENT: 10/01

(E) INTEREST:

SEMIANNUAL PAYMENTS DUE 10/01 AND 04/01
PRESENT RATE: 1.56%

3. PAYING AGENT: BANK OF AMERICA

PAYMENTS DUE THIS FISCAL YEAR:		
PRINCIPAL		$1,120,000.00
	DATE (s)	10/01/16
INTEREST		$8,752.80
	DATE (s)	10/01/16
TOTAL PRINCIPAL & INTEREST		**$1,128,752.80**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$1,120,000.00		
10/1/2016	$1,120,000.00	$0.00	$8,752.80	$1,128,752.80
TOTAL	**$1,120,000.00**		**$8,752.80**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: SALES TAX REVENUE - SERIES 2014 (FUND 2540)

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 01/22/2014
AMOUNT: $75,000,000

(B) PAR VALUE OF BONDS: $5,000.00

(C) PRINCIPAL
DATE OF ANNUAL PAYMENT: 09/01

(E) INTEREST:

SEMIANNUAL PAYMENTS DUE 07/01 AND 01/01
PRESENT RATE: 2.00%

3. PAYING AGENT: US BANK

PAYMENTS DUE THIS FISCAL YEAR:		
PRINCIPAL		$4,295,000.00
	DATE (s)	09/01/16
INTEREST		$1,636,725.00
	DATE (s)	09/01/16
INTEREST		$1,529,350.00
	DATE(s)	03/01/17
TOTAL PRINCIPAL & INTEREST		**$7,461,075.00**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		64,030,000.00		
9/1/2017	4,510,000.00	59,520,000.00	1,529,350.00	6,039,350.00
3/1/2018		59,520,000.00	1,416,600.00	1,416,600.00
9/1/2018	4,735,000.00	54,785,000.00	1,416,600.00	6,151,600.00
3/1/2019		54,785,000.00	1,298,225.00	1,298,225.00
9/1/2019	4,975,000.00	49,810,000.00	1,298,225.00	6,273,225.00
3/1/2020		49,810,000.00	1,173,850.00	1,173,850.00
9/1/2020	5,225,000.00	44,585,000.00	1,173,850.00	6,398,850.00
3/1/2021		44,585,000.00	1,043,225.00	1,043,225.00
9/1/2021	5,485,000.00	39,100,000.00	1,043,225.00	6,528,225.00
3/1/2022		39,100,000.00	906,100.00	906,100.00
9/1/2022	5,760,000.00	33,340,000.00	906,100.00	6,666,100.00
3/1/2023		33,340,000.00	762,100.00	762,100.00
9/1/2023	6,045,000.00	27,295,000.00	762,100.00	6,807,100.00
3/1/2024		27,295,000.00	610,975.00	610,975.00
9/1/2024	6,350,000.00	20,945,000.00	610,975.00	6,960,975.00
3/1/2025		20,945,000.00	452,225.00	452,225.00
9/1/2025	6,665,000.00	14,280,000.00	452,225.00	7,117,225.00
3/1/2026		14,280,000.00	285,600.00	285,600.00
9/1/2026	7,000,000.00	7,280,000.00	285,600.00	7,285,600.00
3/1/2027		7,280,000.00	145,600.00	145,600.00
9/1/2027	7,280,000.00	-	145,600.00	7,425,600.00
TOTAL	**64,030,000.00**		**17,718,350.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: CERT OF PARTICIPATION, SERIES 2005, REF (FUND 2950)
FUND: CERT OF PARTICIPATION, SERIES 2006, REF (FUND 2960)
FUND: CERT OF PARTICIPATION, SERIES 2016, REF (FUND 2980)

(E) INTEREST:
ANNUAL PAYMENTS DUE 7/01 & 01/01
PRESENT RATE: 1.818%

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
CERTIFICATE OF PARTICIPATION, SERIES 2005
DATE: 02/23/05
AMOUNT: $27,285,000

3. PAYING AGENT: US BANK

(B) ORIGINAL ISSUE
CERTIFICATE OF PARTICIPATION, SERIES 2006
DATE: 06/15/06
AMOUNT: $61,795,000

(B) FIRST REFUNDING:
CERTIFICATE OF PARTICIPATION, SERIES 2016
DATE: 04/14/16
AMOUNT: $58,410,000

DATE OF ANNUAL PAYMENT: 07/01

PAYMENTS DUE THIS FISCAL YEAR:		
PRINCIPAL		$2,030,000.00
	DATE	07/01/16
INTEREST		$227,127.29
	DATE (s)	07/01/16
INTEREST		$512,494.20
	DATE(s)	01/01/17
TOTAL PRINCIPAL & INTEREST		**$2,769,621.49**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$56,380,000.00		
7/1/17	$5,195,000.00	$51,185,000.00	$512,494.20	$5,707,494.20
1/1/18	$0.00	$51,185,000.00	$465,271.65	$465,271.65
7/1/18	$5,285,000.00	$45,900,000.00	$465,271.65	$5,750,271.65
1/1/19	$0.00	$45,900,000.00	$417,231.00	$417,231.00
7/1/19	$5,385,000.00	$40,515,000.00	$417,231.00	$5,802,231.00
1/1/20	$0.00	$40,515,000.00	$368,281.35	$368,281.35
7/1/20	$5,480,000.00	$35,035,000.00	$368,281.35	$5,848,281.35
1/1/21	$0.00	$35,035,000.00	$318,468.15	$318,468.15
7/1/21	$5,580,000.00	$29,455,000.00	$318,468.15	$5,898,468.15
1/1/22	$0.00	$29,455,000.00	$267,745.95	$267,745.95
7/1/22	$5,680,000.00	$23,775,000.00	$267,745.95	$5,947,745.95
1/1/23	$0.00	$23,775,000.00	$216,114.75	$216,114.75
7/1/23	$5,785,000.00	$17,990,000.00	$216,114.75	$6,001,114.75
1/1/24	$0.00	$17,990,000.00	$163,529.10	$163,529.10
7/1/24	$5,890,000.00	$12,100,000.00	$163,529.10	$6,053,529.10
1/1/25	$0.00	$12,100,000.00	$109,989.00	$109,989.00
7/1/25	$5,995,000.00	$6,105,000.00	$109,989.00	$6,104,989.00
1/1/26	$0.00	$6,105,000.00	$55,494.45	$55,494.45
7/1/26	$6,105,000.00	$0.00	$55,494.45	$6,160,494.45
TOTAL	**$56,380,000.00**		**$5,276,745.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: QZAB 2004 - FUND 2910

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 2004
AMOUNT: $3,313,000

(B) PRINCIPAL:
DATE OF PAYMENT: 11/23/2020

(E) INTEREST:

PRESENT RATE: 0%

3. PAYING AGENT: US BANK

PAYMENTS DUE THIS FISCAL YEAR:		
PRINCIPAL		$0.00
	DATE	11/23/16
INTEREST		$0.00
	DATE (s)	11/23/16
INTEREST		$0.00
	DATE(s)	01/01/17
TOTAL PRINCIPAL & INTEREST		**$0.00**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$3,313,000.00		
11/23/2016	$0.00	$3,313,000.00		
11/23/2020	$3,313,000.00	$0.00		$3,313,000.00
TOTAL	**$3,313,000.00**		**$0.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: QZAB 2008A - FUND 2911

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 2008
AMOUNT: $5,000,000

(B) PRINCIPAL:
DATE OF PAYMENT: 03/06

(E) INTEREST:

PRESENT RATE: 1.90 % UNTIL MATURITY 2024

3. PAYING AGENT: US BANK

PAYMENTS DUE THIS FISCAL YEAR:		
PRINCIPAL		$312,000.00
	DATE (s)	03/06/17
INTEREST		$4,742.40
	DATE (s)	03/06/17
INTEREST		
	DATE(s)	
TOTAL PRINCIPAL & INTEREST		**$316,742.40**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$2,184,000.00		
3/6/2018	$312,000.00	$1,872,000.00	$4,149.60	$316,149.60
3/6/2019	$312,000.00	$1,560,000.00	$3,556.80	$315,556.80
3/6/2020	$312,000.00	$1,248,000.00	$2,964.00	$314,964.00
3/6/2021	$312,000.00	$936,000.00	$2,371.20	$314,371.20
3/6/2022	$312,000.00	$624,000.00	$1,778.40	$313,778.40
3/6/2023	$312,000.00	$312,000.00	$1,185.60	$313,185.60
3/6/2024	$312,000.00	$0.00	$592.80	$312,592.80
TOTAL	**$2,184,000.00**		**$16,598.40**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: QZAB 2008B - FUND 2912

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 2008
AMOUNT: $15,000,000

(B) PRINCIPAL:
DATE OF PAYMENT: 07/25

(E) INTEREST:

PRESENT RATE: 1.7% UNTIL MATURITY 2023

3. PAYING AGENT: US BANK

PAYMENTS DUE THIS FISCAL YEAR:

PRINCIPAL		$1,000,000.00
	DATE	07/25/16
INTEREST		$136,000.00
	DATE (s)	07/25/16
INTEREST		
	DATE(s)	
TOTAL PRINCIPAL & INTEREST		**$1,136,000.00**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$7,000,000.00		
7/25/2017	$1,000,000.00	$6,000,000.00	$119,000.00	$1,119,000.00
7/25/2018	$1,000,000.00	$5,000,000.00	$102,000.00	$1,102,000.00
7/25/2019	$1,000,000.00	$4,000,000.00	$85,000.00	$1,085,000.00
7/25/2020	$1,000,000.00	$3,000,000.00	$68,000.00	$1,068,000.00
7/25/2021	$1,000,000.00	$2,000,000.00	$51,000.00	$1,051,000.00
7/25/2022	$1,000,000.00	$1,000,000.00	$34,000.00	$1,034,000.00
7/25/2023	$1,000,000.00	$0.00	$17,000.00	$1,017,000.00
TOTAL	**$7,000,000.00**		**$476,000.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: QZAB 2010 - (FUND 2913)

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 12/23/10
AMOUNT: $33,209,140

(B) PRINCIPAL:
DATE OF ANNUAL PAYMENT: 12/01

(E) INTEREST:
ANNUAL PAYMENTS DUE 6/01 & 12/01
PRESENT RATE: 5.68%

3. PAYING AGENT: US BANK

PAYMENTS DUE THIS FISCAL YEAR:

PRINCIPAL		$1,844,952.22
	DATE	12/01/16
INTEREST		$943,139.58
	DATE (s)	12/01/16
INTEREST		$943,139.58
	DATE(s)	06/01/17
TOTAL PRINCIPAL & INTEREST		**$3,731,231.38**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$22,139,426.65		
12/01/2017	$1,844,952.22	$20,294,474.43	$943,139.58	$2,788,091.80
06/01/2018	$0.00	$20,294,474.43	$943,139.58	$943,139.58
12/01/2018	$1,844,952.22	$18,449,522.21	$943,139.58	$2,788,091.80
06/01/2019	$0.00	$18,449,522.21	$943,139.58	$943,139.58
12/01/2019	$1,844,952.22	$16,604,569.99	$943,139.58	$2,788,091.80
06/01/2020	$0.00	$16,604,569.99	$943,139.58	$943,139.58
12/01/2020	$1,844,952.22	$14,759,617.77	$943,139.58	$2,788,091.80
06/01/2021	$0.00	$14,759,617.77	$943,139.58	$943,139.58
12/01/2021	$1,844,952.22	$12,914,665.55	$943,139.58	$2,788,091.80
06/01/2022	$0.00	$12,914,665.55	$943,139.58	$943,139.58
12/01/2022	$1,844,952.22	$11,069,713.33	$943,139.58	$2,788,091.80
06/01/2023	$0.00	$11,069,713.33	$943,139.58	$943,139.58
12/01/2023	$1,844,952.22	$9,224,761.11	$943,139.58	$2,788,091.80
06/01/2024	$0.00	$9,224,761.11	$943,139.58	$943,139.58
12/01/2024	$1,844,952.22	$7,379,808.89	$943,139.58	$2,788,091.80
06/01/2025	$0.00	$7,379,808.89	$943,139.58	$943,139.58
12/01/2025	$1,844,952.22	$5,534,856.67	$943,139.58	$2,788,091.80
06/01/2026	$0.00	$5,534,856.67	$943,139.58	$943,139.58
12/01/2026	$1,844,952.22	$3,689,904.45	$943,139.58	$2,788,091.80
06/01/2027	$0.00	$3,689,904.45	$943,139.58	$943,139.58
12/01/2027	$1,844,952.22	$1,844,952.23	$943,139.58	$2,788,091.80
06/01/2028	$0.00	$1,844,952.23	$943,139.58	$943,139.58
12/01/2028	$1,844,952.23	$0.00	$943,139.58	$2,788,091.81
TOTAL	**$22,139,426.65**		**$21,692,210.34**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: BUS LEASE PURCHASE - SERIES 2014 (FUND 2921)

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 12/18/14
AMOUNT: $8,113,870.20

(B) PRINCIPAL
DATE OF ANNUAL PAYMENT: 10/01

(E) INTEREST:
ANNUAL PAYMENTS DUE 10/1
PRESENT RATE: 2.033%

3. PAYING AGENT: MERCEDES-BENZ FINANCIAL SERVICES

PAYMENTS DUE THIS FISCAL YEAR:

PRINCIPAL		$843,961.35
	DATE (s)	10/01/16
INTEREST		$147,436.12
	DATE (s)	10/01/16
TOTAL PRINCIPAL & INTEREST		**$991,397.47**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$6,408,184.32		
10/1/2017	$861,119.08	$5,547,065.24	$130,278.39	$991,397.47
10/1/2018	$878,625.63	$4,668,439.61	$112,771.84	$991,397.47
10/1/2019	$896,488.09	$3,771,951.52	$94,909.38	$991,397.47
10/1/2020	$914,713.70	$2,857,237.82	$76,683.77	$991,397.47
10/1/2021	$933,309.83	$1,923,927.99	$58,087.64	$991,397.47
10/1/2022	$952,284.01	$971,643.98	$39,113.46	$991,397.47
10/1/2023	$971,643.98	$0.00	$19,753.52	$991,397.50
TOTAL	**$6,408,184.32**		**$531,598.00**	

LEON COUNTY SCHOOL BOARD
2016-2017

SCHEDULE OF MATURITIES OF INDEBTEDNESS
DEBT SERVICE

1. FUND: QSCB 2010 - FUND 2990

2. GENERAL INFORMATION:
(A) ORIGINAL ISSUE
DATE OF ISSUE: 2010
AMOUNT: $18,597,100

(B) PRINCIPAL:
DATE OF PAYMENT: 09/01

(E) INTEREST:

PRESENT RATE:

3. PAYING AGENT: US BANK

PAYMENTS DUE THIS FISCAL YEAR:

PRINCIPAL		$1,093,947.06
	DATE (s)	09/01/16
INTEREST		$450,049.82
	DATE (s)	09/01/16
INTEREST		$450,049.82
	DATE(s)	03/01/17
TOTAL PRINCIPAL & INTEREST		**$1,994,046.70**

4. SCHEDULE OF MATURITIES:

	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		$12,033,417.64		
09/01/2017	$1,093,947.06	$10,939,470.58	$450,049.82	$1,543,996.88
03/01/2018	$0.00	$10,939,470.58	$450,049.82	$450,049.82
09/01/2018	$1,093,947.06	$9,845,523.52	$450,049.82	$1,543,996.88
03/01/2019	$0.00	$9,845,523.52	$450,049.82	$450,049.82
09/01/2019	$1,093,947.06	$8,751,576.46	$450,049.82	$1,543,996.88
03/01/2020	$0.00	$8,751,576.46	$450,049.82	$450,049.82
09/01/2020	$1,093,947.06	$7,657,629.40	$450,049.82	$1,543,996.88
03/01/2021	$0.00	$7,657,629.40	$450,049.82	$450,049.82
09/01/2021	$1,093,947.06	$6,563,682.34	$450,049.82	$1,543,996.88
03/01/2022	$0.00	$6,563,682.34	$450,049.82	$450,049.82
09/01/2022	$1,093,947.06	$5,469,735.28	$450,049.82	$1,543,996.88
03/01/2023	$0.00	$5,469,735.28	$450,049.82	$450,049.82
09/01/2023	$1,093,947.06	$4,375,788.22	$450,049.82	$1,543,996.88
03/01/2024	$0.00	$4,375,788.22	$450,049.82	$450,049.82
09/01/2024	$1,093,947.06	$3,281,841.16	$450,049.82	$1,543,996.88
03/01/2025	$0.00	$3,281,841.16	$450,049.82	$450,049.82
09/01/2025	$1,093,947.06	$2,187,894.10	$450,049.82	$1,543,996.88
03/01/2026	$0.00	$2,187,894.10	$450,049.82	$450,049.82
09/01/2026	$1,093,947.05	$1,093,947.05	$450,049.82	$1,543,996.87
03/01/2027	$0.00	$1,093,947.05	$450,049.82	$450,049.82
09/01/2027	$1,093,947.05	($0.00)	$450,049.82	$1,543,996.87
TOTAL	**$12,033,417.64**		**$9,451,046.22**	

FIVE YEAR REVENUE, EXPENDITURE AND FUND BALANCE PROJECTION

General Operating Fund Assumptions



The revenue projections for the fiscal years 2018 through 2022 are based on the assumption that the Florida economy will continue in a slow pattern of recovery. This year (2017) the funding per student is $7,135, which is $114 more per student than FY 2016. The Leon County School District forecast continues to utilize a conservative approach. A 2% yearly increase for revenues and expenditures is forecast through fiscal year 2017.

The District will maintain a stable fund balance through FY 2022 if the revenue and spending patterns occur within the scenario used in this spreadsheet.

Special Revenue Fund Assumptions

*Projections for this part of the budget are based on the prior five (5) year trends and not factoring in any adjustments for such things as:

- New federal funding that may occur
- Any breakfast or lunch price increase in the food service operation

Debt Service Fund Assumptions

- Projections for this part of the budget are based on bonded schedules of indebtedness.
- There is no consideration for changes that might result from a new financing that would increase our debt obligations.

Capital Outlay Fund Assumptions

- Capital outlay revenue projections are the same projections utilized for the five-year capital outlay plan.
- The projected expenditures represent four-year estimated construction needs from the State Plant Survey as well as a projected need for other capital outlay needs typically approved each year by the Board.
- The comparison of revenue and expenditures is not intended to parallel the more exacting process to be used by the general obligation bond issue committee in its developmental process.

LEON COUNTY SCHOOL BOARD
FIVE YEAR REVENUE, EXPENDITURE, AND
FUND BALANCE PROJECTION
GENERAL FUND BUDGET
2016-2017

REVENUE NAME	2017-2018 ESTIMATED REVENUE	2018-2019 ESTIMATED REVENUE	2019-2020 ESTIMATED REVENUE	2020-2021 ESTIMATED REVENUE	2021-2022 ESTIMTED REVENUE
ROTC	255,393.00	257,946.93	260,526.40	263,131.66	265,762.98
MISC FEDERAL DIRECT	0.00	0.00	0.00	0.00	0.00
NATIONAL FOREST FUNDS	15,000.00	15,000.00	15,000.00	15,000.00	19,686.58
TOTAL FEDERAL	270,393.00	272,946.93	275,526.40	278,131.66	285,449.56
FEFP	79,502,592.00	80,297,617.92	81,100,594.10	81,911,600.04	82,730,716.04
CLASS SIZE REDUCTION	36,377,648.00	36,741,424.48	37,108,838.72	37,479,927.11	37,854,726.38
SUPPLEMENTAL ACADEMIC	9,808,543.00	9,906,628.43	10,005,694.71	10,105,751.66	10,206,809.18
ESE GUARANTEE	17,817,948.00	17,996,127.48	18,176,088.75	18,357,849.64	18,541,428.14
READING INSTRUCTION	1,524,293.00	1,539,535.93	1,554,931.29	1,570,480.60	1,586,185.41
STATE DISC LOTTERY	0.00	0.00	0.00	0.00	0.00
CO/DS WITHHELD FOR ADM	20,324.97	20,324.97	20,324.97	20,324.97	20,324.97
MISC STATE CATEGORICALS	12,393,054.00	12,516,984.54	12,642,154.39	12,768,575.93	12,896,261.69
COMMUNITY ED PROGRAMS	6,291,247.00	6,354,159.47	6,417,701.06	6,481,878.08	6,546,696.86
STATE LICENSE TAX	50,000.00	50,500.00	51,005.00	51,515.05	52,030.20
MISC STATE SOURCES	376,000.00	379,760.00	383,557.60	387,393.18	391,267.11
TOTAL STATE	**164,161,649.97**	**165,803,063.22**	**167,460,890.60**	**169,135,296.26**	**170,826,445.97**
DISTRICT SCHOOL TAX	83,211,262.00	84,043,374.62	84,883,808.37	85,732,646.45	86,589,972.91
TAX REDEMPTIONS	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
EXCESS FEES	0.00	0.00	0.00	0.00	0.00
INSURANCE LOSS RECOVERY	0.00	0.00	0.00	0.00	0.00
COURSE FEES	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
AFTER SCHOOL FEES	5,655,000.00	5,739,825.00	5,825,922.38	5,913,311.21	6,002,010.88
INTEREST	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
MISC LOCAL SOURCES	3,200,000.00	3,248,000.00	3,296,720.00	3,346,170.80	3,396,363.36
TOTAL LOCAL	**92,891,262.00**	**93,856,199.62**	**94,831,450.74**	**95,817,128.46**	**96,813,347.16**
FROM CAPITAL PROJECTS	4,900,000.00	4,900,000.00	4,900,000.00	4,900,000.00	4,900,000.00
FROM SPECIAL REVENUE					
TOTAL TRANSFERS	**4,900,000.00**	**4,900,000.00**	**4,900,000.00**	**4,900,000.00**	**4,900,000.00**
TOTAL REVENUES & TRANSFERS	262,223,304.97	264,832,209.77	267,467,867.74	270,130,556.38	272,825,242.68
BEGINNING FUND BALANCE	34,380,085.00	30,949,723.97	27,471,731.08	23,946,294.14	20,373,612.79
GRAND TOTAL	**296,603,389.97**	**295,781,933.74**	**294,939,598.82**	**294,076,850.52**	**293,198,855.47**

APPROPRIATIONS

OBJECT NUMBER & NAME	2017-2018 ESTIMATED BUDGET	2018-2019 ESTIMATED BUDGET	2019-2020 ESTIMATED BUDGET	2020-2021 ESTIMATED BUDGET	2021-2022 ESTIMATED BUDGET
100 SALARIES	165,705,210.00	167,362,262.10	169,035,884.72	170,726,243.57	172,433,506.00
200 BENEFITS	47,848,456.00	48,326,940.56	48,810,209.97	49,298,312.07	49,791,295.19
300 PURCHASED SERVICES	28,000,000.00	28,280,000.00	28,562,800.00	28,848,428.00	29,136,912.28
400 ENERGY	8,500,000.00	8,585,000.00	8,670,850.00	8,757,558.50	8,845,134.09
500 MATERIALS & SUPPLIES	8,500,000.00	8,585,000.00	8,670,850.00	8,757,558.50	8,845,134.09
600 CAPITAL OUTLAY	2,100,000.00	2,121,000.00	2,142,210.00	2,163,632.10	2,185,268.42
700 OTHER EXPENSES	5,000,000.00	5,050,000.00	5,100,500.00	5,151,505.00	5,203,020.05
TOTAL EXPENDITURES	265,653,666.00	268,310,202.66	270,993,304.69	273,703,237.73	276,440,270.11
TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
FUND BALANCES	30,949,723.97	27,471,731.08	23,946,294.14	20,373,612.79	16,758,585.36
TOTAL	**296,603,389.97**	**295,781,933.74**	**294,939,598.82**	**294,076,850.52**	**293,198,855.47**

LEON COUNTY SCHOOL BOARD
FIVE YEAR REVENUE AND EXPENDITURE PROJECTION
2016-2017

SPECIAL REVENUE FUND

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
FEDERAL	$ 46,934,691.92	$ 47,404,038.84	$ 47,878,079.23	$ 48,356,860.02	$ 48,840,428.62
STATE SOURCES	$ 165,135.00	$ 166,786.35	$ 168,454.21	$ 170,138.76	$ 171,840.14
LOCAL SOURCES	$ 1,833,661.06	$ 1,851,997.67	$ 1,870,517.65	$ 1,889,222.82	$ 1,908,115.05
TOTAL REVENUES	$ 48,933,487.98	$ 49,422,822.86	$ 49,917,051.09	$ 50,416,221.60	$ 50,920,383.82
TRANSFERS IN	$ -	$ -	$ -	$ -	$ -
NON-REVENUE SOURCES	$ -	$ -	$ -	$ -	$ -
BEGINNING FUND BALANCE	$ 1,815,506.00	$ 6,344,993.98	$ 10,919,776.84	$ 15,540,307.53	$ 20,207,043.52
TOTAL REVENUES AND BALANCES	$ 50,748,993.98	$ 51,256,483.92	$ 51,769,048.76	$ 52,286,739.25	$ 52,809,606.64
APPROPRIATIONS					
SALARIES	$ 17,000,000.00	$ 17,170,000.00	$ 17,341,700.00	$ 17,515,117.00	$ 17,690,268.17
BENEFITS	$ 6,800,000.00	$ 6,868,000.00	$ 6,936,680.00	$ 7,006,046.80	$ 7,076,107.27
OTHER	$ 20,604,000.00	$ 20,810,040.00	$ 21,018,140.40	$ 21,228,321.80	$ 21,440,605.02
TOTAL APPROPRIATIONS	$ 44,404,000.00	$ 44,848,040.00	$ 45,296,520.40	$ 45,749,485.60	$ 46,206,980.46
TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -
ENDING FUND BALANCE	$ 6,344,993.98	$ 10,919,776.84	$ 15,540,307.53	$ 20,207,043.52	$ 24,920,446.88

CAPITAL IMPROVEMENTS FUND

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
FEDERAL	$ -	$ -	$ -	$ -	$ -
STATE SOURCES	$ 909,000.00	$ 918,090.00	$ 927,270.90	$ 936,543.61	$ 945,909.05
LOCAL SOURCES	$ 45,098,625.78	$ 46,000,598.30	$ 46,920,610.26	$ 47,859,022.47	$ 48,816,202.92
TOTAL REVENUES	$ 46,007,625.78	$ 46,467,702.04	$ 46,932,379.06	$ 47,401,702.85	$ 47,875,719.88
TRANSFERS IN	$ -	$ -	$ -	$ -	$ -
NON-REVENUE SOURCES	$ -	$ -	$ -	$ -	$ -
BEGINNING FUND BALANCE	$ 14,336,268.00	$ 65.78	$ -	$ -	$ -
TOTAL REVENUES AND BALANCES	$ 60,343,893.78	$ 46,467,767.82	$ 46,932,379.06	$ 47,401,702.85	$ 47,875,719.88
APPROPRIATIONS					
CAPITAL OUTLAY	$ 36,562,900.00	$ 22,715,820.82	$ 23,197,765.06	$ 23,693,444.85	$ 24,330,321.88
TRANSFERS OUT	$ 23,780,928.00	$ 23,751,947.00	$ 23,734,614.00	$ 23,708,258.00	$ 23,545,398.00
ENDING FUND BALANCE	$ 65.78	$ -	$ -	$ -	$ -

DEBT SERVICE FUND

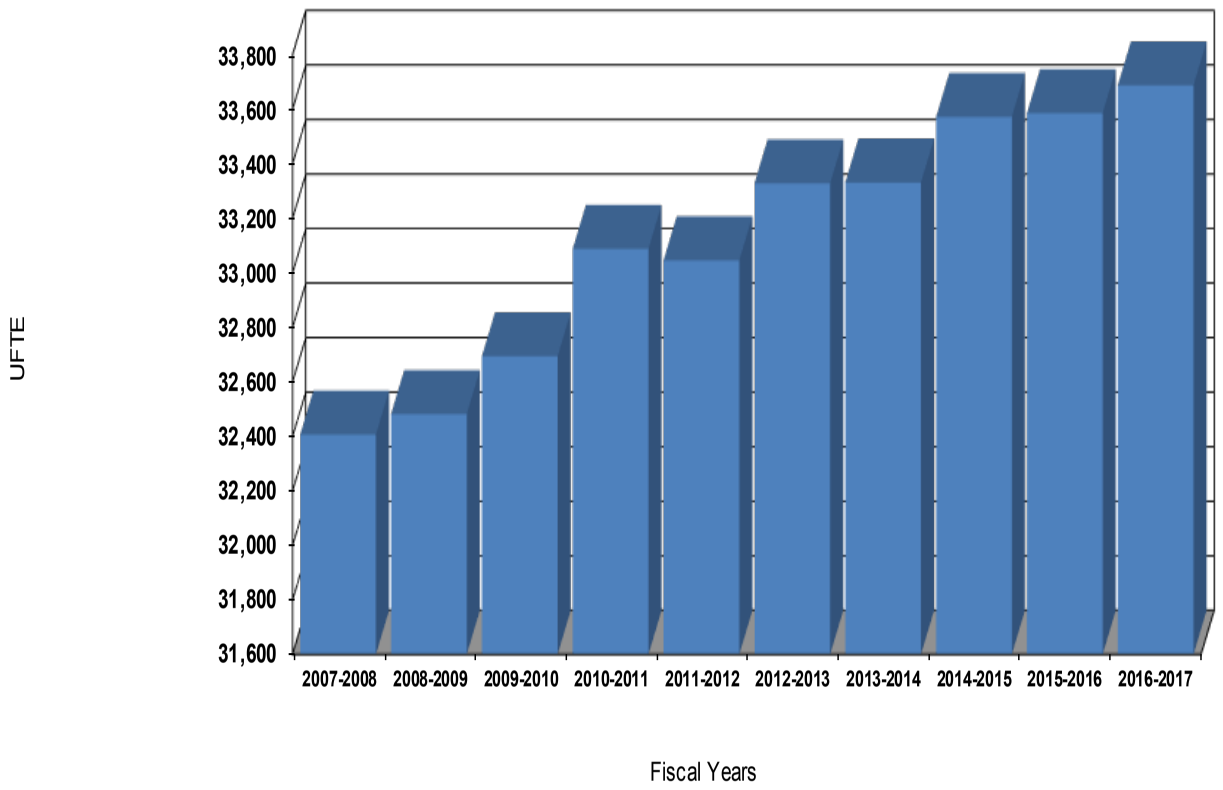
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
FEDERAL	$ 2,786,378.00	$ 2,786,378.00	$ 2,786,378.00	$ 2,786,378.00	$ 2,786,378.00
STATE SOURCES	$ 296,608.00	$ 226,708.00	$ 189,558.00	$ 186,788.00	$ 79,538.00
LOCAL SOURCES	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ 3,082,986.00	$ 3,013,086.00	$ 2,975,936.00	$ 2,973,166.00	$ 3,002,897.66
TRANSFERS IN	$ 18,994,163.00	$ 18,965,182.00	$ 18,947,849.00	$ 18,921,493.00	$ 18,758,633.00
NON-REVENUE SOURCES	$ -	$ -	$ -	$ -	$ -
BEGINNING FUND BALANCE	$ 26,853,222.00	$ 26,853,222.00	$ 26,853,222.00	$ 26,853,223.00	$ 26,853,223.00
TOTAL REVENUES AND BALANCES	$ 48,930,371.00	$ 49,419,674.71	$ 49,913,871.46	$ 50,413,010.17	$ 50,917,140.27
APPROPRIATIONS					
DEBT PRINCIPAL AND INTEREST	$ 22,077,149.00	$ 21,978,268.00	$ 21,923,784.00	$ 21,894,659.00	$ 21,761,531.00
TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -
ENDING FUND BALANCE	$ 26,853,222.00	$ 26,853,222.00	$ 26,853,223.00	$ 26,853,223.00	$ 26,853,222.66

LEON COUNTY SCHOOL BOARD

2016-2017

TOTAL UNWEIGHTED FTE (UFTE)

TEN YEAR TREND



Source: State of Florida FEFP Program

Fiscal Year 2016-2017 data estimated

LEON COUNTY SCHOOL BOARD
FISCAL YEAR ENDING JUNE 30, 2017

METHODOLOGY FOR SCHOOL ENROLLMENT DATA

Enrollment data in columns on page 226 labeled "ACTUAL" is based on the actual unweighted full time equivalent (UFTE) counts for those schools during the fiscal year reflected in each column.

Enrollment data in the column "FDOE PROJECTED" is based on the "District Total" at the bottom of the page. The Florida Department of Education (FDOE) provides models for predicting the total school district unweighted and weighted FTE. The methodology used by FDOE models is explained on pages 226-230. The enrollment for each school in this column is allocated by multiplying the percent it represented of the entire UFTE in fiscal year 2014-2015 by the projected total UFTE for fiscal year 2016-2017. FDOE does not forecast FTE on a school by school basis.

Enrollment data in the columns "LCS Budget Department Projected" represent a one percent increase each year. This was calculated by reviewing the increase in UFTE over past fiscal years 2010-2012 through 2013-2015. The average increase in those years was approximately one percent. A slight decrease occurred for FY 2014 because the Department of Education made a change in the formula for counting students for full time equivalent (FTE) purposes. It is expected the future unweighted student full time equivalent (UFTE) enrollment population will continue to increase as it has in the past.

The district is expected to experience very slight growth for fiscal years 2017, 2018 and 2019.

LEON COUNTY SCHOOL BOARD
FISCAL YEAR ENDING JUNE 30, 2017
UNWEIGHTED FTE (ENROLLMENT) FORECAST

	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	LCS BUDGET DEPARTMENT PROJECTED 2016-2017	LCS BUDGET DEPARTMENT PROJECTED 2017-2018	LCS BUDGET DEPARTMENT PROJECTED 2018-2019	LCS BUDGET DEPARTMENT PROJECTED 2019-2020	2017% of Total
ELEMENTARY									
APALACHEE	595	595	586	586	616	622	628	635	1.83%
ASTORIA PARK	594	594	599	599	588	594	600	606	1.74%
BOND	661	662	682	682	660	666	673	680	1.96%
BUCK LAKE	713	714	707	708	668	675	681	688	1.98%
CANOPY OAKS	705	706	719	720	691	698	705	712	2.05%
CHAIRES	435	436	443	443	462	466	471	476	1.37%
CONLEY	887	888	917	918	847	855	864	873	2.51%
DESOTO TRAIL	631	632	663	663	662	668	675	682	1.96%
FT. BRADEN	543	543	564	564	550	556	562	567	1.63%
GILCHRIST	939	940	996	996	1,043	1,054	1,064	1,075	3.10%
HARTSFIELD	468	469	468	468	437	441	445	450	1.30%
HAWKS RISE	813	814	831	831	856	864	873	882	2.54%
KILLEARN LAKES	910	911	890	891	831	840	848	857	2.47%
MOORE	532	532	540	541	622	628	635	641	1.85%
OAK RIDGE	566	566	530	531	512	517	522	527	1.52%
PINEVIEW	460	461	420	420	363	367	370	374	1.08%
RILEY	573	573	605	605	578	583	589	595	1.71%
ROBERTS	825	826	790	790	819	827	835	844	2.43%
RUEDIGER	477	478	487	488	493	498	503	508	1.46%
SABAL PALM	532	532	548	548	551	557	562	568	1.64%
SEALEY	552	552	563	563	509	514	519	524	1.51%
SPRINGWOOD	625	625	661	661	673	680	687	694	2.00%
SULLIVAN	817	818	827	827	838	846	855	864	2.49%
WOODVILLE	427	428	424	424	587	593	599	605	1.74%
TOTAL	**15,280**	**15,295**	**15,460**	**15,468**	**15,456**	**15,610**	**15,766**	**15,924**	**45.88%**
MIDDLE									
BELLEVUE	0	0	0	0	0	0			
COBB	813	813	861	862	879	888	897	906	2.61%
DEERLAKE	946	947	934	935	943	952	961	971	2.80%
FAIRVIEW	892	893	819	819	816	824	832	841	2.42%
FT. BRADEN	236	236	246	246	241	243	246	248	0.72%
GRIFFIN	585	585	538	539	514	519	524	530	1.53%
MONTFORD	1,120	1,121	1,079	1,080	1,032	1,017	1,027	1,038	3.06%
NIMS	458	459	467	467	439	444	448	453	1.30%
RAA	966	967	921	922	894	903	912	921	2.65%
SWIFT CREEK	733	734	755	756	733	740	748	755	2.18%
TOTAL	**6,749**	**6,755**	**6,620**	**6,625**	**6,491**	**6,530**	**6,596**	**6,662**	**19.27%**
HIGH									
CHILES	1,911	1,913	1,932	1,933	2,010	2,030	2,051	2,071	5.97%
GODBY	1,037	1,038	1,173	1,174	1,257	1,270	1,282	1,295	3.73%
LEON	1,922	1,924	1,983	1,984	2,062	2,082	2,103	2,124	6.12%
LINCOLN	1,933	1,935	2,071	2,073	2,068	2,089	2,109	2,130	6.14%
RICKARDS	1,290	1,291	1,237	1,237	1,279	1,292	1,305	1,318	3.80%
TOTAL	**8,094**	**8,102**	**8,396**	**8,401**	**8,676**	**8,763**	**8,850**	**8,939**	**25.75%**
DISTRICT-WIDE									
AMI KIDS	26	26	38	27	0	0	0	0	0.00%
CHARTER SCHOOLS	1,649	1,651	1,593	1,846	1,867	1,886	1,905	1,924	5.54%
DETENTION CENTER	0	0	0	0	0	0	0	0	0.00%
DEVEREAUX	0	0	0	0	0	0	0	0	0.00%
ESE DISTRICTWIDE	0	0	0	0	0	0	0	0	0.00%
EVERHART	208	208	212	177	185	187	189	191	0.55%
ECPDC/WESSON					97				
FLORIDA VIRTUAL SCHOOLS	0	0	0	0	0	0	0	0	0.00%
HOSPITAL HOMEBOUND					0				
SECOND CHANCE	114	114	101	83	89	89	90	91	0.26%
LEON COUNTY JUVENILE	36	36	20	16	0	0	0	0	0.00%
LEON COUNTY JAIL	12	12	0	0	6	6	7	7	0.02%
LEON COUNTY VIRTUAL SCHL	38	38	39	30	61	62	62	63	0.18%
LEON COUNTY VIRTUAL INSTR	8	8	2	2	0				0.00%
LEON COUNTY DIGITAL ACAD	4	4	4	4	0				0.00%
LIVELY	31	31	33	27	26	27	27	27	0.08%
MCKAY SCHOLARSHIP	0	0	0	0	0	0	0	0	0.00%
NATURAL BRIDGE ACADEMY	0	0	0	0	0	0	0	0	0.00%
PACE CENTER FOR GIRLS	57	57	65	54	47	48	48	49	0.14%
PACE SECONDARY SCHOOL	77	77	75	62	0	0	0	0	0.00%
PRE-K	261	261	216	181	0	0	0	0	0.00%
SAIL	387	388	419	350	380	384	388	392	1.13%
TEEN AGE PARENT	0	0	0	0	0	0	0	0	0.00%
SUCCESS ACADEMY	259	259	278	233	306				0.91%
WOODVILLE ALT LRNG CTR	10	10	0	0	0	0	0	0	0.00%
TOTAL	**3,176**	**3,179**	**3,095**	**3,091**	**3,065**	**2,688**	**2,715**	**2,742**	**9.10%**
DISTRICT TOTAL	**33,299**	**33,331**	**33,571**	**33,585**	**33,687**	**33,591**	**33,927**	**34,267**	**100.00%**

METHODOLOGY FOR LONG-RANGE FORECAST OF FLORIDA PK-12 FTE STUDENT ENROLLMENT

Initial Forecast

1) A long-range forecast is run using the modified cohort model described in Appendices A-B. This produces a forecast for each school district by grade.

2) The next step is to disaggregate each grade into programs for the first forecast year. There are three steps to this process:
   a) The most recent historical program by grade matrix is used as the base by program by grade matrix. This matrix is multiplied by the grade values for the forecast year and year prior the forecast year. These are called the Demographic Only Forecast or Estimate (DO) for the forecast year (y) and the year prior (y-1`). The DO_{y-1} is subtracted from the full enrollment for the prior year. The result is the growth estimate (GO_{y-1}). The GO_{y-1} is added to DO_{y} to get the first estimate for the forecast year.
   b) The result from a) is compared with the prior year enrollment by program by grade and for categories 111-300, the maximum is obtained. The categories 101-103 are used as residual categories.

3) The steps in 2) are repeated for each of the next forecast years.

Revisions to the Initial Forecast

When new data are available, the results from the cohort grade models are evaluated. If a district's model result for PK-12 is within .5% of the new data, then the years beyond that point are not revised. If the result differs from the new data by more than .5%, the model is reworked until the model result is within .5% of the new data. After revising the grade models, the grades are disaggregated into programs as described above.

APPENDIX A

COHORT MODELS USED FOR FORECASTING FLORIDA STUDENT ENROLLMENT

A modified cohort survival method is used to project grade FTE. The best predictor of the FTE for a grade is the FTE that was in the prior grade in the prior year. Cohort ratios are the ratio of the enrollment for a grade to the enrollment of the previous grade in the prior year. The modified ratio controls for nonpromotion in grades K-11. The modification assumes that all students are promoted when calculating the ratios. The number of nonpromoted students in the previous grade in the prior year is added to and the number of nonpromoted students in that grade in the prior year is subtracted from the enrollment for that grade. A modified cohort ratio (MCR) takes out the effect of the nonpromotion policy and gives a better estimate of the effect of the other factors.

$$MCR_{9th} = \frac{FTE_{9th,\,y} + NP_{8th,py} - NP_{9th,\,py}}{FTE_{8th,py}}$$

Suppose there are 100 eighth graders one year and the next year there are 111 ninth graders. There are 5 eighth graders and 10 ninth graders not promoted. Then, 100 - 5 +10 = 105. Of the 111 students, 105 are accounted for. So there are 6 students added due to all other causes (county in migration, public-private transfers, deaths, Et cetera.) and the MCR is (111 + 5 - 10)/100) = 1.06.

From one to five annual modified cohort ratios are averaged to get the weighted grade progression ratio. There are nine weighting schemes used for averaging the ratios. The schemes differ in the number of historical years and the weights for the annual grade cohort ratios, used, as illustrated in Table 10.

The cohort data (denominator in cohort formulas) for kindergarten is resident live births five years prior. Models for grade one can use either births or kindergarten as the cohort data. When the cohort data for grade one is kindergarten, the models are denoted by numbers. When births are used as the cohort data for grade one, the model numbers are denoted by letters. That is, the model 1 averaging scheme with births as cohort data for grade one is designated as model A, the model 2 averaging scheme with births as cohort data for grade one is designated as model B, and so forth. Thus, there are eighteen models (models 1-9, and models A-I).

The weighted modified cohort ratio is multiplied by the current year's estimated cohort data to obtain a forecast assuming all students are promoted. Then the estimated nonpromotions for the previous grade for the current year are subtracted and the estimated nonpromotions for the grade for the current year are added to get the forecasted enrollment by grade.

Table 32. Weights Used for Averaging Cohort Ratios

MODELS	WEIGHTS				
	Year-5	Year-4	Year-3	Year-2	Year-1
1A	1	1	1	1	1
2,B	0	1	1	1	1
3,C	0	0	1	1	1
4,D	0	0	0	1	1
5,E	1	2	3	4	5
6,F	0	1	2	3	4
7,G	0	0	1	2	3
8,H	0	0	0	1	2
9,I	0	0	0	0	1

Year-1 denotes the most recent historical year.

Tuesday, October 28, 1997 DOE/FORECAST - 2-YEAR-AHEAD Simulation, Three Years Data Page 1
Time: 10:39 DISTRICT: MANATEE 1995 - 1996

	1993 - 1994			1994 - 1995			1995 - 1996			
MODEL	Projected	Actual	Deviation	Projected	Actual	Deviation	Projected	Actual	Deviation	Bias Amount
1	28,992.97	28,892.08	100.89	30,177.87	29,877.93	299.94	31,199.67	30,766.71	432.96	NONE
2	28,959.25	28,892.08	67.17	30,147.97	29,877.93	270.04	31,192.81	30,766.71	426.10	NONE
3	28,917.76	28,892.08	25.68	30,140.08	29,877.93	262.15	31,220.50	30,766.71	453.79	NONE
4	28,900.28	28,892.08	8.20	30,184.38	29,877.93	306.45	31,205.81	30,766.71	439.10	NONE
5	28,954.96	28,892.08	62.88	30,163.24	29,877.93	285.31	31,201.39	30,766.71	434.68	NONE
6	28,935.95	28,892.08	43.87	30,155.93	29,877.93	278.00	31,202.26	30,766.71	435.55	NONE
7	28,920.42	28,892.08	28.34	30,161.23	29,877.93	283.30	31,208.55	30,766.71	441.84	NONE
8	28,923.08	28,892.08	31.00	30,182.38	29,877.93	304.45	31,196.60	30,766.71	429.89	NONE
9	28,968.69	28,892.08	76.61	30,178.38	29,877.93	300.45	31,178.18	30,766.71	411.47	NONE
A	29,404.10	28,892.08	512.02	30,536.48	29,877.93	658.55	31,477.09	30,766.71	710.38	POOR TREND
B	29,330.94	28,892.08	438.86	30,439.87	29,877.93	561.94	31,383.68	30,766.71	616.97	POOR TREND
C	29,227.32	28,892.08	335.24	30,340.27	29,877.93	462.34	31,338.94	30,766.71	572.23	POOR TREND
D	29,112.44	28,892.08	220.36	30,303.70	29,877.93	425.77	31,297.21	30,766.71	530.50	POOR TREND
E	29,288.59	28,892.08	396.51	30,423.28	29,877.93	545.35	31,383.91	30,766.71	617.20	POOR TREND
F	29,230.83	28,892.08	338.75	30,366.68	29,877.93	488.7	31,337.32	30,766.71	570.61	POOR TREND
G	29,164.09	28,892.08	272.01	30,317.88	29,877.93	439.95	31,306.40	30,766.71	539.69	POOR TREND
H	29,100.86	28,892.08	208.78	30,295.49	29,877.93	417.56	31,273.86	30,766.71	507.15	NONE
I	29,077.72	28,892.08	185.64	30,279.07	29,877.93	401.14	31,227.17	30,766.71	460.46	NONE

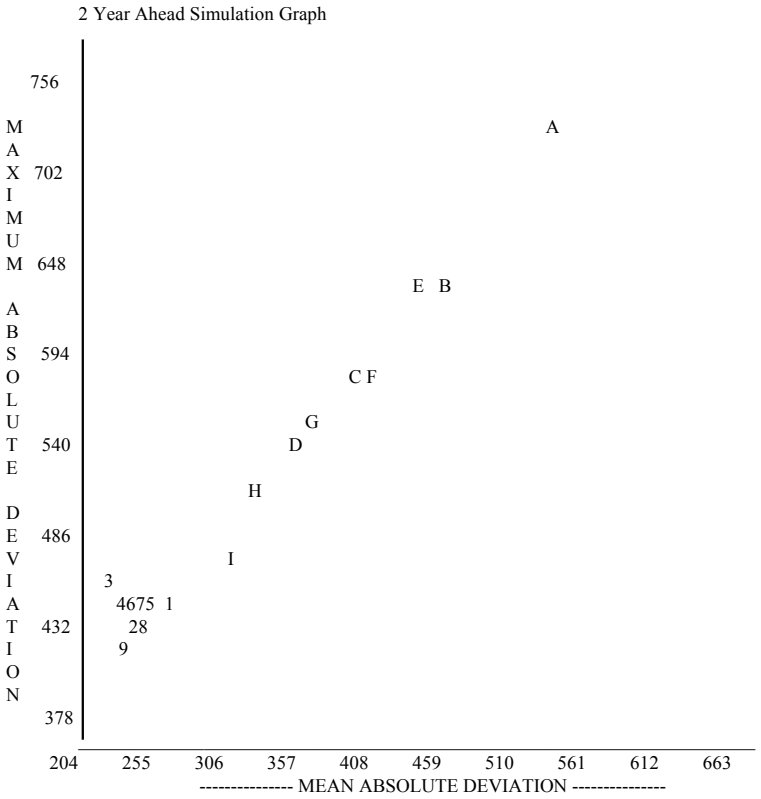


Figure 23. Example of a Simulation Graph Report

APPENDIX B

RECOMMENDED RULES FOR CHOOSING AMONG THE COHORT MODELS

A simulation study is run to choose the best cohort model. The study forecasts the last three historical years assuming that they have not occurred. Next, the simulated forecast is compared with the actual values. The forecast deviation is calculated by subtracting the actual FTE for the forecast simulated FTE. An analysis of the absolute value of the deviation compares the mean and maximum absolute deviation for the forecast simulation time period.

The comparison is done graphically. The mean absolute deviation is plotted against the maximum absolute deviation for each of the eighteen models. A good model has low mean and maximum absolute deviations. The best model is the one that has the lowest maximum and has low, although not necessarily the lowest, mean value. The best group of models is those located in the bottom left hand corner of the simulation graph. Groups of models may be compared with other groups of models, although individual models that lie close together cannot be properly compared. The models are also checked for bias and for trends in the deviations.

The best model is then used to simulate a forecast for the current year. This simulated forecast is compared with the estimated current year FTE. If the fit is not adequate, then another model is selected, until a model is obtained that best fits the current year and last three years.

In this study, the recommended rule will be operationalized as follows:

Determine the lowest error. Calculate the 0.5% forecast error level. Divide the scales for the maximum absolute deviation and the mean absolute deviation into intervals of 0.5% forecast error starting with the lowest error. This makes a grid on the graph. Each cell on the grid is a square with each side of length 0.5% forecast error. Now rank the models according to best fit with the ranking moving horizontally across cells and based on maximum absolute deviation within cells.

maximum	7	6	9
absolute	4	5	6
deviation	1	2	3

mean absolute deviation

Figure 24. Best Model Selection Grid

Most of the observations will fall in cells that are on the diagonal since the mean absolute deviation and the maximum absolute deviation are positively correlated. Now estimate the fit for the current year for the models in the Sector I. If there are not three models in Sector I, then move to Sector II, and so forth, until at least three models have been selected. Perform the current year fit until a model has less than 1.0% error. If none of the fitted models have less than 1.0% error, then select the model that has the lowest percentage error. Use the selected model to forecast grades 1-12 for the current year; substitute model 9 for prekindergarten, run the current year forecast; and then choose between the selected model and the one with model 9 for kindergarten based on the percentage error of the current year forecast runs.

LEON COUNTY SCHOOL BOARD
FISCAL YEAR ENDING JUNE 30, 2017

EMPLOYEES AS A PERCENT OF TOTAL FULL TIME EMPLOYEES

	AS OF OCT 2006 06-07	AS OF OCT 2007 07-08	AS OF OCT 2008 08-09	AS OF OCT 2009 09-10	AS OF OCT 2010 10-11	AS OF OCT 2011 11-12	AS OF OCT 2012 12-13	AS OF OCT 2010 13-14	AS OF OCT 2011 14-15	AS OF OCT 2011 15-16	PROJECTED FISCAL YR 16-17
1. Pre K-12 Student Membership	32,358	32,395	32,459	32,689	33,057	33,045	33,327	33,331	33,571	33,585	33,687
2. No. Full-Time Employees	4,468	4,587	4,464	4,306	4,370	4,412	4,498	4,489	4,515	4,318	4,318
3. No. Administrative Employees	161	160	156	161	161	169	185	177	180	168	168
% of total	3.60%	3.49%	3.49%	3.74%	3.68%	3.83%	4.11%	3.94%	3.99%	3.89%	3.89%
4. No. Instructional Employees	2,360	2,425	2,311	2,283	2,354	2,299	2,366	2,341	2,389	2,215	2,215
% of total	52.82%	52.87%	51.77%	53.02%	53.87%	52.11%	52.60%	52.15%	52.91%	51.30%	51.30%
5. No. Instructional/Teaching Aides	595	601	586	565	561	570	566	575	516	513	513
% of total	13.32%	13.10%	13.13%	13.12%	12.84%	12.92%	12.58%	12.81%	11.43%	11.88%	11.88%
6. No. Clerical/Secretarial	325	335	324	318	318	323	326	312	310	296	296
% of total	7.27%	7.30%	7.26%	7.39%	7.28%	7.32%	7.25%	6.95%	6.87%	6.86%	6.86%
7. No. Service Workers	681	710	737	704	696	712	711	733	774	778	778
% of total	15.24%	15.48%	16.51%	16.35%	15.93%	16.14%	15.81%	16.33%	17.14%	18.02%	18.02%
8. No. Non-Instructional Other Professionals	193	192	185	115	121	182	187	192	184	183	183
% of total	4.32%	4.19%	4.14%	2.67%	2.77%	4.13%	4.16%	4.28%	4.08%	4.24%	4.24%
9. No. Technicians	46	53	53	51	53	48	51	51	50	53	53
% of total	1.03%	1.16%	1.19%	1.18%	1.21%	1.09%	1.13%	1.14%	1.11%	1.23%	1.23%
10. No. Skilled	94	98	100	97	96	96	94	94	99	100	100
% of total	2.10%	2.14%	2.24%	2.25%	2.20%	2.18%	2.09%	2.09%	2.19%	2.32%	2.32%
11. No. Unskilled	13	13	12	12	10	13	12	14	13	12	12
% of total	0.29%	0.28%	0.27%	0.28%	0.23%	0.29%	0.27%	0.31%	0.29%	0.28%	0.28%

The 2015-2016 information is as of the October, 2015 staff survey. This information will be updated again in October, 2016. The 2016-2017 personnel estimate is based on an expectation the District will keep essentially the same number of staff in FY 2017 as in FY 2016.

EMPLOYEES BY GROUP

ADMINISTRATIVE EMPLOYEES: Executive Directors/Area Schools, Assistant Principal (Elem./Middle/High), Executive Director/Operations and Facility Services, Principals (I/II/III, Other), Facilities Operations Planner, Assistant Superintendents, Associate Superintendent.

INSTRUCTIONAL EMPLOYEES: Activities Leader, Guidance Counselor, Clerical Assistant, Project Manager, Teachers, Resource Specialist, and Occupational Specialist.

AIDES/ASSISTANTS: Classroom Behavior Assistant, Instructional Aide, Interpreter, and Teacher Aid.

CLERICAL/SECRETARIAL: Account Clerk, School Financial Manager, Senior Account Clerk, Chief Accounting Clerk, Secretary to the Superintendent, Data Entry Operator, Administrative Assistant, Executive Secretary (I, II), Office Clerk, Receptionist, Personnel Technician, School Bookkeeper, Registrar, Secretary (I, II, III, IV).

SERVICE WORKERS: Non-classroom paraprofessionals, Personnel in Cafeteria or Transportation Work, Custodial Staff, Maintenance and Operations Staff.

NON-INSTRUCTIONAL OTHER PROFESSIONAL: Program Specialists, Construction Project Coordinators, System Analysts, Auditors, Accountants, Personnel and Employee Relation Specialists, Specialists in Evaluation, Research and Testing, Nurse.

SKILLED WORKERS: Mechanics and Repairman, Electricians, Kindred Workers, Heavy Equipment Operators, Stationary Engineers, Skilled Machining Occupations, Carpenters, Compositors, Typesetters.

UNSKILLED WORKERS: Garage Laborers, Car Washers & Greasers, Gardeners and Ground Keepers, Activities such as lifting, digging, mixing, loading & pulling operations.

TECHNICIANS: Computer Programmers and Operators, Film Inspectors, Projectionists, Graphic Artists, Draftsmen, Engineering Aides, Technicians (medical, dental, electronic, physical sciences), Licensed Practical or Vocational Nurses, Dietitians, Photographers, Radio Operators, Science Assistants, Technical Illustrators.

LEON COUNTY SCHOOL BOARD
FISCAL YEAR ENDING JUNE 30, 2017

ANALYSIS OF FULL TIME INSTRUCTIONAL STAFF BY ACTIVITY ASSIGNMENT

	LEON FALL 2014 FY 2015	%	LEON FALL 2015 FY 2016	%	STATE FALL 2014 FY 2015	%	STATE FALL 2015 FY 2016	%
ELEMENTARY (PK, K-5, OR 6)	925	41.76%	841	37.97%	74,255	38.17%	74,268	38.18%
SECONDARY	763	34.45%	691	31.20%	64,067	32.94%	65,798	33.83%
EXCEPTIONAL EDUCATION TEACHERS	305	13.77%	305	13.77%	25,604	13.16%	25,768	13.25%
OTHER	90	4.06%	53	2.39%	4,416	2.27%	4,858	2.50%
GUIDANCE COUNSELORS	66	2.98%	66	2.98%	5,605	2.88%	5,757	2.96%
SOCIAL WORKERS	12	0.54%	13	0.59%	1,060	0.54%	1,105	0.57%
SCHOOL PSYCHOLOGISTS	16	0.72%	16	0.72%	1,415	0.73%	1,408	0.72%
LIBRARIANS/AUDIO VISUAL WORKERS	35	1.58%	37	1.67%	2,102	1.08%	2,095	1.08%
OTHER PROFESSIONAL STAFF	176	7.95%	193	8.71%	12,907	6.64%	13,462	6.92%
TOTAL	**2,388**	**107.81%**	**2,215**	**100.00%**	**191,431**	**98.41%**	**194,519**	**100.00%**

DATA OBTAINED VIA FLORIDA DEPARTMENT OF EDUCATION (http://www.fldoe.org/eias/eiaspubs/pubstaff.asp)
DATA REFLECTS STAFFING FOR FISCAL YEAR 2015 AND 2016 AS OF THE FALL STAFF SURVEYS.
http://fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/staff.stml

LEON COUNTY SCHOOL BOARD
FISCAL YEAR ENDING JUNE 30, 2017

ANALYSIS OF INSTRUCTIONAL STAFF

	2015-2016 Leon County Schools		2015-2016 State of Florida	
Level of Degree	**Number of Instructional Staff**	**Percent of Instructional Staff**	**Number of Instructional Staff**	**Percent of Instructional Staff**
Bachelors	1,618	72.01%	N/A	N/A
Masters	23	1.02%	N/A	N/A
Educational Specialist	570	25.37%	N/A	N/A
Doctorate	36	1.60%	N/A	N/A
TOTAL	2,247	100.00%	0	#DIV/0!

Number of Instructional Staff at Each Pay Grade	Bachelors	Masters	Educational Specialists	Doctorate	TOTAL
00	229	0	0	0	229
01	128	0	0	0	128
02	113	1	0	0	114
03	91	0	0	0	91
04	88	13	0	0	101
05	65	14	0	0	79
06	59	15	2	1	77
07	58	21	6	2	87
08	52	35	2	1	90
09	74	20	1	0	95
10	52	29	1	0	82
11	61	32	0	1	94
12	42	14	1	0	57
13	36	23	3	0	62
14	30	30	2	1	63
15	48	15	1	3	67
16	33	20	2	0	55
17	26	12	0	0	38
18	20	16	1	1	38
19	34	17	2	2	55
20	28	23	0	0	51
21	25	9	0	1	35
22	16	18	1	0	35
23	21	11	1	0	33
24	14	7	2	0	23
25	22	16	0	0	38
26	14	20	1	1	36
27	23	16	1	2	42
28+	116	123	6	7	252
TOTAL	1618	570	36	23	2247

We have: 742 Instructional staff on PG 0-5 ; 33.02% of total
431 Instructional staff on PG 6-10; 19.18% of total
343 Instructional staff on PG 11-15; 15.26% of total
237 Instructional staff on PG 16-20 ; 10.55% of total
164 Instructional staff on PG 21-25; 7.30% of total
387 Instructional staff on PG 26+; 17.62% of total
Total

Source: Personnel Services - Data File IS & DOE FL Profiles

This information includes all cost centers with employees paid on the teacher salary schedule and is based on numbers of employees not on weighted full-time equivalency. Charter Schools are not included in this data.

EDUCATIONAL PERFORMANCE INDICATORS
MULTI-YEAR TRENDS

Several indicators of performance are utilized by the school district to assess the effectiveness of the programs. Multi-year data is provided to show trends and add validity and reliability to results. The data selected reflects three general categories: how well we keep students in schools, the attitude of students, parents and staff about school performance measures of academic achievement.

A more comprehensive analysis of performance results and activities monitored is provided in a separate document entitled "Leon County Schools Data Book" (available upon request at the district office).

DISTRICT GRADUATION RATE

2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
64.1%	68.4%	71.3%	77.0%	83.5%	87.2%

STATE OF FLORIDA GRADUATION RATE

2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
69.0%	70.6%	74.5%	75.6%	76.1%	77.9%

http://fldoe.org/core/fileparse.php/7584/urlt/GraduationRates1415Final.pdf

http://fldoe.org/core/fileparse.php/7584/urlt/Historical-Graduation-Rate-Graph.pdf

LEON COUNTY SCHOOL BOARD
2016-2017

DROPOUT RATE
FISCAL YEARS 2011, 2012, 2013, 2014, & 2015

	White Dropouts	White Total	White Dropout Rate	Black Dropouts	Black Total	Black Dropout Rate	Hispanic Dropouts	Hispanic Total	Hispanic Dropout Rate	Asian Dropouts	Asian Total	Asian Drop out Rate
2015	1	4,766	0.1%	4	4,157	0.1%	0	496	0.0%	0	320	0.0%
2014	3	4,954	0.1%	55	4,239	1.3%	1	464	0.2%	0	301	0.0%
2013	14	4,957	0.3%	57	4,027	1.4%	1	450	0.2%	0	291	0.0%
2012	15	4992	0.3%	74	3786	2.0%	1	419	0.2%	0	275	0.0%
2011	58	5285	1.1%	203	4025	5.0%	8	413	1.9%	2	280	0.7%

	Pacific Islander Dropouts	Pacific Islander Total	Pacific Islander Dropout Rate	American Indian Dropouts	American Indian Total	American Indian Dropout Rate	Two or More Races Dropouts	Two or More Races Total	Two or More Races Dropout Rate	Total Dropouts	Total 9-12 Membership	Total Drop out Rate
2015	*	*	NA	0	22	0.0%	0	276	0.0%	5	10,037	0.0%
2014	*	*	NA	0	21	0.0%	0	263	0.0%	59	10,248	0.6%
2013	#	#	NA	0	20	0.0%	0	248	0.0%	72	10,002	0.7%
2012	0	10	0.0%	0	17	0.0%	0	239	0.0%	41	4850	0.8%
2011	#	#	NA	0	18	0.0%	3	213	1.4%	110	5053	2.2%

Source: http://fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/students.stml

Leon County School Board
2016-2017

Grading Public Schools 2016

School grades provide an easily understandable metric to measure the performance of a school. Parents and the general public can use the school grade and its associated compnents to understand how well each school serves its students. The school grades calculation was revised substantially for the 2014-15 school year to implement statutory changes made by the 2014 legislature, and incorporate the new Florida Standards Assessments (FSA). The 2015-16 school grades model uses the new school grades model adopted for 2014-15 and includes the new learning gains components for the first time.

The school grading system focuses the school grading formula on student success measures:

- Achievement
- Learning gains
- Graduation
- Acceleration success
- Maintaining a focus on students who need the most support

The 2015-16 Grades Model

Components

A school's grade may include up to 11 components. There are four achievement components, as well as components for learning gains, learning gains of the lowest 25 percent of students, middle school acceleration, graduation rate, and college and career acceleration. Each component is worth up to 100 points in the overall calculation.

Four Achievement Components – 1) English Language Arts 2) Mathematics 3) Science 4) Social Studies. These components include student performance on statewide standardized assessments, including the comprehensive assessments, end-of-course (EOC) assessments and Florida Standards Alternate Assessments (FSAA). The components measure the percentage of full-year enrolled students who achieved a passing score.

Four Learning Gains Components – Learning gains in 1) English Language Arts 2) Mathematics 3) Lowest Performing 25 Percent of Students in English Language Arts 4) Lowest Performing 25 Percent of Students in Mathematics. These components include student performanc on statewide standardized assessments, including the comprehensive assessments, EOC assessments and the FSAA for the current year and the prior year. The components measure the percentage of full-year-enrolled students who achieved a learning gain from the prior year to the current year.

Midle School Acceleration – This component is based on the percentage of eligible students who passed a high school level EOC assessment or industry certification.

Graduation Rate – The graduation rate is based on a four-year adjusted cohort of ninth grade students, and the rate measures whether the students graduate within four years.

College and Career Acceleration – This component is based on the percentage of graduates from the graduation rate cohort who earned a score on an acceleration examination (AP, IB, AICE), a grade in a dual enrollment course that qualified for college credit or earned an industry certification.

School Grades Calculation

The points earned for each component are added together and divided by the notal number of possible points to determine the percentage of points earned.

School Grading Percentages

- A = 62 % of points or greater
- B = 54% to 61% of points
- C = 41% to 53% of points
- D = 32% to 40% of points
- F = 31% of points or less

Percent Tested

Schools must test at least 95% of their students.

Resources

The Florida statute providing the framework for the school grades calculation is Section 1008.34, F.S.

The State Board of Education Rule adopted January 6, 2016, describes the school grades calculation more specifically. The rule is Rule 6A-1.09981, F.A.C.

The Florida Department of Education website contains additional information about the school grades, including the results of the calculation for each school and district. This information is available on the department's interactive PK-20 information Portal. Additional descriptive calculation and historical information is available at http://schoolgrades.fldoe.org/.

Leon County School Board
Fiscal Year Ending June 30, 2017
District Grades

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
District Grade	A	A	A	A	A	B	C	B	A	B

The Department of Education set criteria for determining school grades based on state legislative guidelines.

School Grades provide an easily understandable metric to measure the performance of a school or a school district. Parents and the general public can use the school grade and its associated components to understand how well each school is serving them. School grade requirements have changed considerably over the past 10 years. The school grades calculation was revised substantially for the 2014-15 school year to implement statutory changes made by the 2014 Legislature and incorporate the new Florida Standards Assessments (FSA). The 2015-16 school grades model uses the new school school grades model adopted for 2014-15 and includes the new learning gains components for the first time.

Source: http://schoolgrades.fldoe.org

LEON COUNTY SCHOOLS
SCHOOL ACCOUNTABILITY REPORT
2016 - 2017

Years: 2015-2016, 2014-2015, 2013-2014, 2012-2013, 2011-2012
School Grades

School Number	School	Level	School Year	Grade	Points Earned	Percent Tested	Free and Reduced Lunch	Minority Rate
Leon								
0161	AMOS P. GODBY HIGH SCHOOL	High	2015-16	C	444	98	95	83
0161		High	2014-15	B	340	97	42	84
0161		High	2013-14	C	411	97	48	82
0161		High	2012-13	C	392	98	64	79
0161		High	2011-12	C	490	97	63	77
0441	APALACHEE ELEMENTARY SCHOOL	Elementary	2015-16	C	336	100	100	93
0441		Elementary	2014-15	C	149	100	45	89
0441		Elementary	2013-14	B	515	100	60	89
0441		Elementary	2012-13	C	438	100	100	90
0441		Elementary	2011-12	D	416	100	74	87
0401	ASTORIA PARK ELEMENTARY SCHOOL	Elementary	2015-16	D	280	100	100	92
0401		Elementary	2014-15	D	105	100	48	89
0401		Elementary	2013-14	C	480	100	62	86
0401		Elementary	2012-13	C	435	100	100	84
0401		Elementary	2011-12	B	502	100	79	82
1181	BOND ELEMENTARY SCHOOL	Elementary	2015-16	C	307	99	100	99
1181		Elementary	2014-15	F	94	99	69	99
1181		Elementary	2013-14	D	426	100	83	98
1181		Elementary	2012-13	D	395	99	100	98
1181		Elementary	2011-12	C	492	100	100	98
0521	BUCK LAKE ELEMENTARY SCHOOL	Elementary	2015-16	A	548	99	15	36
0521		Elementary	2014-15	A	242	99	13	36
0521		Elementary	2013-14	A	630	100	12	35
0521		Elementary	2012-13	A	607	100	11	36
0521		Elementary	2011-12	A	652	99	10	34
1401	C.K. STEELE-LEROY COLLINS CHARTER MIDDLE	Middle	2013-14	D	405	98	62	100
1401		Middle	2012-13	F	305	98	77	100
1401		Middle	2011-12	D	453	99	91	100
1401		Middle	2010-11	C	457	100	89	99
1161	CANOPY OAKS ELEMENTARY SCHOOL	Elementary	2015-16	C	374	99	63	33
1161		Elementary	2014-15	B	182	100	49	36
1161		Elementary	2013-14	C	480	99	46	33
1161		Elementary	2012-13	B	495	100	46	35
1161		Elementary	2011-12	A	581	100	47	35
0491	CHAIRES ELEMENTARY SCHOOL	Elementary	2015-16	B	379	100	74	43
0491		Elementary	2014-15	B	173	100	58	44
0491		Elementary	2013-14	A	539	100	55	44
0491		Elementary	2012-13	B	507	100	49	43
0491		Elementary	2011-12	A	536	99	47	44
0531	DEERLAKE MIDDLE SCHOOL	Middle	2015-16	A	668	100	13	27
0531		Middle	2014-15	A	425	100	11	25
0531		Middle	2013-14	A	723	100	10	25
0531		Middle	2012-13	A	697	100	10	24
0531		Middle	2011-12	A	706	100	11	25
0511	DESOTO TRAIL ELEMENTARY SCHOOL	Elementary	2015-16	A	535	100	21	22
0511		Elementary	2014-15	A	236	100	21	23
0511		Elementary	2013-14	A	625	100	17	22
0511		Elementary	2012-13	A	590	100	17	21
0511		Elementary	2011-12	A	616	100	17	22
0032	ELIZABETH COBB MIDDLE SCHOOL	Middle	2015-16	B	513	99	66	66
0032		Middle	2014-15	B	307	99	52	63
0032		Middle	2013-14	A	599	99	53	62
0032		Middle	2012-13	B	574	99	49	63
0032		Middle	2011-12	A	631	100	45	58
0451	FAIRVIEW MIDDLE SCHOOL	Middle	2015-16	B	503	99	78	83
0451		Middle	2014-15	A	320	99	11	83
0451		Middle	2013-14	B	583	99	66	84
0451		Middle	2012-13	B	565	100	63	82
0451		Middle	2011-12	B	567	100	65	82
0561	FORT BRADEN ELEMENTARY SCHOOL	Combination	2015-16	C	427	100	100	36
0561		Combination	2014-15	C	239	100	47	33
0561		Combination	2013-14	B	564	100	56	31
0561		Combination	2012-13	C	543	100	100	26
0561		Combination	2011-12	C	502	99	78	23
0041	FRANK HARTSFIELD ELEMENTARY SCHOOL	Elementary	2015-16	D	245	99	100	89
0041		Elementary	2014-15	D	121	100	48	88
0041		Elementary	2013-14	D	397	99	58	88
0041		Elementary	2012-13	C	440	100	100	85
0041		Elementary	2011-12	B	496	100	79	87
0381	GILCHRIST ELEMENTARY SCHOOL	Elementary	2015-16	A	505	100	31	34
0381		Elementary	2014-15	A	255	100	28	32
0381		Elementary	2013-14	A	612	100	24	32
0381		Elementary	2012-13	A	638	100	24	31
0381		Elementary	2011-12	A	621	100	25	33
1441	GOVERNORS CHARTER SCHOOL	K-12	2015-16	C	425	98	67	84
1441		K-12	2014-15	C	247	96	59	76
0222	GRIFFIN MIDDLE SCHOOL	Middle	2015-16	C	365	98	100	96
0222		Middle	2014-15	D	200	99	53	94
0222		Middle	2013-14	C	507	99	62	93
0222		Middle	2012-13	D	465	99	91	91
0222		Middle	2011-12	C	500	100	88	93

LEON COUNTY SCHOOLS
SCHOOL ACCOUNTABILITY REPORT
2016 - 2017

Years: 2015-2016, 2014-2015, 2013-2014, 2012-2013, 2011-2012
School Grades

School Number	School	Level	School Year	Grade	Points Earned	Percent Tested	% Economic Disadvant	Minority Rate
		Leon						
1131	HAWKS RISE ELEMENTARY SCHOOL	Elementary	2015-16	A	532	99	18	36
1131		Elementary	2014-15	A	272	100	16	35
1131		Elementary	2013-14	A	627	100	16	36
1131		Elementary	2012-13	A	614	100	14	33
1131		Elementary	2011-12	A	645	100	13	32
1421	IMAGINE SCHOOL AT EVENING ROSE	Combination	2014-15	C	140	100	65	72
1421		Combination	2013-14	D	395	99	58	58
1421		Combination	2012-13	C	446	100	45	48
1421		Combination	2011-12	C	468	99	30	48
1202	J MICHAEL CONLEY ELEMENTARY SCHOOL	Elementary	2015-16	C	365	100	41	63
1202		Elementary	2014-15	B	180	100	39	58
1202		Elementary	2013-14	C	475	100	39	57
1202		Elementary	2012-13	B	496	100	36	57
1202		Elementary	2011-12	A	544	100	35	57
0051	JAMES RICKARDS HIGH SCHOOL	High	2015-16	D	369	97	91	92
0051		High	2014-15	C	273	97	35	91
0051		High	2013-14	C	402	96	46	90
0051		High	2012-13	C	403	97	62	88
0051		High	2011-12	C	446	98	60	87
0231	JOHN G RILEY ELEMENTARY SCHOOL	Elementary	2015-16	C	286	100	100	95
0231		Elementary	2014-15	D	112	98	61	94
0231		Elementary	2013-14	D	428	100	79	93
0231		Elementary	2012-13	C	438	99	100	93
0231		Elementary	2011-12	C	486	100	100	92
0031	KATE SULLIVAN ELEMENTARY SCHOOL	Elementary	2015-16	C	337	99	67	57
0031		Elementary	2014-15	B	184	99	48	55
0031		Elementary	2013-14	B	524	99	50	56
0031		Elementary	2012-13	B	495	100	47	55
0031		Elementary	2011-12	A	539	100	48	54
0481	KILLEARN LAKES ELEMENTARY SCHOOL	Elementary	2015-16	A	549	100	14	20
0481		Elementary	2014-15	A	262	100	14	22
0481		Elementary	2013-14	A	647	100	12	22
0481		Elementary	2012-13	A	639	100	13	23
0481		Elementary	2011-12	A	641	100	12	22
1141	LAWTON CHILES HIGH SCHOOL	High	2015-16	A	703	99	9	22
1141		High	2014-15	A	482	98	9	22
1141		High	2013-14	A	618	98	8	20
1141		High	2012-13	A	589	97	8	21
1141		High	2011-12	A	589	98	7	20
0021	LEON HIGH SCHOOL	High	2015-16	B	595	98	29	44
0021		High	2014-15	A	420	98	29	44
0021		High	2013-14	B	576	98	26	40
0021		High	2012-13	B	533	98	26	40
0021		High	2011-12	A	558	98	25	39
7004	LEON COUNTY VIRTUAL SCHL FRANCHISE	High	2015-16	A	483	100	10	15
7004		High	2014-15	A	341	98	7	24
1091	LINCOLN HIGH SCHOOL	High	2015-16	C	514	99	27	47
1091		High	2014-15	A	412	99	26	46
1091		High	2013-14	A	562	98	23	44
1091		High	2012-13	A	534	98	21	41
1091		High	2011-12	A	552	98	19	40
0171	OAK RIDGE ELEMENTARY SCHOOL	Elementary	2015-16	C	228	100	100	97
0171		Elementary	2014-15	C	123	99	59	97
0171		Elementary	2013-14	C	473	100	70	96
0171		Elementary	2012-13	D	408	100	100	95
0171		Elementary	2011-12	C	474	100	100	94
0311	PINEVIEW ELEMENTARY SCHOOL	Elementary	2015-16	C	472	100	74	98
0311		Elementary	2014-15	C	472	100	74	98
0311		Elementary	2013-14	C	472	100	74	98
0311		Elementary	2012-13	C	459	100	100	97
0311		Elementary	2011-12	B	498	100	100	98
0291	R. FRANK NIMS MIDDLE SCHOOL	Middle	2015-16	D	347	97	100	95
0291		Middle	2014-15	D	200	95	62	94
0291		Middle	2013-14	C	536	98	73	92
0291		Middle	2012-13	D	446	100	92	94
0291		Middle	2011-12	B	479	99	93	94
0092	RAA MIDDLE SCHOOL	Middle	2015-16	B	497	99	71	60
0092		Middle	2014-15	B	303	99	57	55
0092		Middle	2013-14	A	608	100	54	55
0092		Middle	2012-13	C	539	99	55	54
0092		Middle	2011-12	B	564	100	52	51
1171	ROBERTS ELEMENTARY SCHOOL	Elementary	2015-16	A	485	100	27	23
1171		Elementary	2014-15	A	238	99	26	23
1171		Elementary	2013-14	A	588	100	24	24
1171		Elementary	2012-13	A	550	100	21	24
1171		Elementary	2011-12	A	618	100	21	26
0091	RUEDIGER ELEMENTARY SCHOOL	Elementary	2015-16	C	362	100	100	88
0091		Elementary	2014-15	D	102	100	50	86
0091		Elementary	2013-14	C	487	100	66	89
0091		Elementary	2012-13	C	435	100	100	89
0091		Elementary	2011-12	B	505	100	100	91

LEON COUNTY SCHOOLS
SCHOOL ACCOUNTABILITY REPORT
2016 - 2017

Years: 2015-2016, 2014-2015, 2013-2014, 2012-2013, 2011-2012
School Grades

School Number	School	Level	School Year	Grade	Points Earned	Percent Tested	% Economic Disadvantaged	Minority Rate
		Leon						
0071	SABAL PALM ELEMENTARY SCHOOL	Elementary	2015-16	D	352	99	100	92
0071		Elementary	2014-15	D	104	99	56	91
0071		Elementary	2013-14	D	395	98	76	93
0071		Elementary	2012-13	C	443	99	100	92
0071		Elementary	2011-12	C	470	99	100	92
0204	SAIL	High	2015-16	B	535	99	60	25
0204		High	2014-15	A	390	98	46	24
0204		High	2013-14	NA	NA	NA	NA	NA
0204		High	2012-13	A	513	98	33	21
0204		High	2011-12	A	507	98	32	23
0431	SEALEY ELEMENTARY SCHOOL	Elementary	2015-16	B	428	100	86	64
0431		Elementary	2014-15	B	163	99	33	61
0431		Elementary	2013-14	C	471	100	43	59
0431		Elementary	2012-13	B	495	100	61	59
0431		Elementary	2011-12	A	574	100	63	58
0501	SPRINGWOOD ELEMENTARY SCHOOL	Elementary	2015-16	C	346	100	100	77
0501		Elementary	2014-15	C	143	99	40	74
0501		Elementary	2013-14	B	496	100	51	73
0501		Elementary	2012-13	C	440	100	76	72
0501		Elementary	2011-12	C	486	100	70	71
1425	TALLAHASSEE SCHOOL OF MATH & SCI	Combination	2015-16	C	469	99	76	63
1417	STARS MIDDLE SCHOOL	Middle	2015-16	C	558	100	85	76
1417		Middle	2014-15	C	259	100	86	80
1417		Middle	2013-14	C	558	100	85	76
1417		Middle	2012-13	C	538	99	78	71
1417		Middle	2011-12	B	495	100	76	70
1151	SWIFT CREEK MIDDLE SCHOOL	Middle	2015-16	A	555	100	30	42
1151		Middle	2014-15	A	354	100	29	42
1151		Middle	2013-14	A	634	100	28	42
1151		Middle	2012-13	A	618	100	23	37
1151		Middle	2011-12	A	635	100	25	38
1402	THE SCHOOL OF ARTS & SCIENCES	Combination	2015-16	A	578	97	1	40
1402		Combination	2014-15	A	430	95	2	40
1402		Combination	2013-14	A	761	100	7	41
1402		Combination	2012-13	A	692	100	21	41
1402		Combination	2011-12	A	772	100	17	38
0421	W T MOORE ELEMENTARY SCHOOL	Elementary	2015-16	C	347	100	69	57
0421		Elementary	2014-15	B	183	99	51	56
0421		Elementary	2013-14	B	513	99	51	55
0421		Elementary	2012-13	B	503	100	49	56
0421		Elementary	2011-12	A	547	100	48	53
1201	WILLIAM J MONTFORD III MIDDLE SCHOOL	Middle	2015-16	A	603	99	22	29
1201		Middle	2014-15	A	380	100	22	26
1201		Middle	2013-14	A	676	100	22	25
1201		Middle	2012-13	A	630	100	20	26
1201		Middle	2011-12	A	656	100	20	26
0131	WOODVILLE ELEMENTARY SCHOOL	Elementary	2015-16	A	441	100	100	45
0131		Elementary	2014-15	C	143	100	45	52
0131		Elementary	2013-14	C	486	100	56	46
0131		Elementary	2012-13	C	457	100	100	45
0131		Elementary	2011-12	B	506	99	77	48
1442	WOODVILLE MIDDLE SCHL (CHARTER)	Middle	2015-16	D	277	99	93	50
1442		Middle	2014-15	D	78	100	75	48

LEON COUNTY SCHOOL BOARD
FISCAL YEAR ENDING JUNE 30, 2017

Return on Investment (ROI) Index

Florida's educators and policymakers are frequently asked to explain how funds appropriated for education are spent and how effectively these funds have been used to generate school and student performance. Because funding for education is an investment in Florida's future, the shareholders (Florida's citizens) have an interest in the return provided by this investment.

Evaluating schools' and district's educational return on investment (ROI) can help answer key questions about the direction of education in Florida, including the following:

- How can we measure the success of our efforts?
- How do we know whether we're accomplishing what we set out to do?
- How can we make informed decisions about the ongoing use of our resources?

To assist in answering these questions, the Florida Department of Education has developed the ROI website, (http://roi.fldoe.org) which includes an ROI index calculation for schools. The ROI index provides an indicator of a school's cost-effectiveness by combining two key measures of the delivery of educational programs: costs and learning gains.

In very general terms, the ROI index is determined by dividing the percentage of students who scored 3 and above in Reading and Math by the total Florida Education Funding per weighted full-time equivalent student (WFTE) at the district. Higher percentages of students scoring 3 or above result in a higher ROI index if funding per WFTE is the same. Higher funding per WFTE produces a lower ROI index if percentages of students scoring 3 or above are the same. Districts with high percentages and lower funding per WFTE will have the highest ROI indexes. Districts with low learning gains and high funding per WFTE have the lowest ROI indexes.

To interpret a district's ROI index, it is helpful to understand how the ROI results of other districts in the state compare-in effect, to determine where the district is in relation to other districts. Two strategies are offered to assist with these interpretations. One is a *percentile rank* (from 1 to 100, with 1=lowest and 100=highest) and the other is a measure of the *percent of highest value*. For additional information on the percentile rank and the percent of highest value, refer to the ROI Technical Descriptions section below.

The return on investment for districts can be best understood by using the percentile rank and the percent of highest value. The actual ROI index value is available only by drilling down into the data and it is likely to change from year to year as costs and school programs change. The percentile rank and the percent of highest value, however, can be interpreted with the same meaning across years.

To understand the ROI information completely, one should consider many other factors that affect a district's cost effectiveness. For example, districts with similar student populations and faculties with similar education and experience could be compared using the percentile rank or the percent of highest value. A review of the ROI information about a district should also consider the other information about that district to reach the best understanding possible about its cost effectiveness.

This section addresses the following topics in the order listed:

- ROI Index Formula
- ROI Learning Gains Formula
- ROI Costs Formula
- ROI Percentile Rank
- ROI Percent of Highest Value

ROI Index Formula

The technical formula for a District's ROI index is as follows:
(Reading%ofStudentsscore3oabove + Math%of Studentsscore3orabove /
(TotalFEFPPerWeighted FTEStudent)

ROI Students Scoring 3 or Above in Reading and Math (Numerator)

The ROI numerator uses the standard scoring criteria for Florida schools.

ROI Funding Formula (Denominator)

The ROI index was developed using total FEFP funding per weighted full-time students.

ROI Percentile Rank

The percentile rank is generated using the ROI index to rank all districts of similar types. Districts of similar types were chosen based on relative enrollment and geographic locale. (Six districts were chosen to compare to the Leon County School Board). The ROI values of districts of the same type are first ranked from low (rank of 1) to high. For example, if there are 20 in the group, the lowest ROI value would have a rank of one (1) and the highest ROI value would have a rank of 20. To convert these simple ranks into percentile ranks, each rank is divided by the total number of districts ranked. For example, the district with the 2nd lowest value would have a percentile rank of 10 (2/20), the district with 10th lowest value would have a rank of 50 (10/20), and the district with the 17th lowest value would have a percentile rank of 85 (17/20).

The result can be interpreted as the percentage of schools with a lower return on investment index. This ranking can be used to compare a school's relative position to other schools of the same type and to evaluate the district's cost effectiveness, compared to other districts over time.

ROI Percent of Highest Value

Another interpretation of the ROI index can be made by using a simple percent method. The percent of highest value is generated by dividing the ROI index for a district by the highest ROI index for a similar type district. The result shows how close a district is to matching the performance of the top district of its type. A district with a percent of highest value score of 50% has a ROI index value that is equal to one-half of the highest ROI index. A District school with a value of 90% has a ROI index value that is equal to nine-tenths of the highest ROI index. This value can be used to gauge how close a district is to the top-level performance of districts of the same type and to evaluate the district's comparison to other ones over time.

The Leon County School Board budget used the ROI percent of highest value for interpreting the ROI index.
See page 240 for further discussion.

LEON COUNTY SCHOOL BOARD
FISCAL YEAR ENDING JUNE 30, 2017

Return on Investment
Comparable District Analysis

The return on investment (ROI) analysis on page 247 compares the Leon County School Board with six districts of comparable enrollment size and geographic location. All districts in this analysis, including Leon County, are located in the north Florida section of the state. The economies and demographics of these districts, except for St. Johns, are more similar than districts in the central and southern part of the state.

The first table is sorted to rank each school by the "% Highest Value." The second table sorts each District by "Economically Disadvantaged Percent."

The analysis was performed using the ROI percentage of highest value. The results demonstrate Leon County Schools performed at 82.02% of the level of the St. Johns County Schools index, which was the highest performing district in the selected population. Four schools performed better and two schools performed below Leon County Schools. The lowest performing school is the Alachua County School District. This District was at 76.29% of St. Johns County's ROI index.

All of the school districts were compared in the second analysis ranked according to the percent of economic disadvantaged students in the school district.

(See http://doeweb-prd.doe.state.fl.us/eds/nclbspar/year1213/main1213.cfm for this information by school District). St. Johns rate of 22.8 percent is 17.1 percentage points lower than the next lowest District (Leon 39.9 percent). The highest percentage of economically disadvantaged students is in Bay County at 53.4 percent. The range between St. Johns and Bay is 30.6 percentage points. That means St. Johns rate is 42.9 percent less than the next lowest percent and 57.3 percent lower than the District with the highest percent of economically disadvantaged students. This is a large difference in socio economic status of the population served.

When St. Johns is eliminated, the highest performing District is Santa Rosa, which has an economically disadvantaged population of 41.9 percent. Leon performed at 89.11 percent of Santa Rosa. This is a 7.09 percentage point increase (a 8.6 percent increase) by comparison to St. Johns District in the first analysis. Leon's economically disadvantaged percent is 39.9. The lowest performing District (Alachua) school in this analysis is at 82.88 percent of Santa Rosa's ROI index.

While not conclusive, this comparison indicates the economically disadvantaged population is an important characteristic that must be considered when assessing the ROI analysis.

LEON COUNTY SCHOOL BOARD
FISCAL YEAR ENDING JUNE 30, 2017

RETURN ON INVESTMENT CALCULATION
Fiscal Year 2014 Data
Score Level 3 or Above on FCAT Reading and Math

School District	UFTE	WFTE	Reading	Math	Total FEFP	FEFP Per WFTE	ROI Index	% Highest Value	Economically Disadvantaged Percent
St. Johns	33,282.02	36,297.46	77.00	79.00	$ 220,856,876	$ 6,085	0.02564	100.00%	22.80%
Santa Rosa	25,395.05	27,375.86	71.00	72.00	$ 165,870,047	$ 6,059	0.02360	92.05%	41.90%
Okaloosa	29,937.26	33,043.76	68.00	68.00	$ 203,013,390	$ 6,144	0.02214	86.34%	41.70%
Clay	35,244.66	38,409.14	65.00	67.00	$ 235,309,434	$ 6,126	0.02155	84.04%	41.10%
Leon	33,330.56	36,469.24	62.00	66.00	$ 221,982,865	$ 6,087	0.02103	82.02%	39.90%
Bay	26,267.69	29,421.63	60.00	57.00	$ 175,383,184	$ 5,961	0.01963	76.56%	53.40%
Alachua	27,178.10	29,499.07	60.00	60.00	$ 180,974,573	$ 6,135	0.01956	76.29%	52.80%

RETURN ON INVESTMENT CALCULATION
Fiscal Year 2014 Data
Score Level 3 or Above on FCAT Reading and Math

School District	UFTE	WFTE	Reading	Math	Total FEFP	FEFP Per WFTE	ROI Index	% Highest Value	Economically Disadvantaged Percent
St. Johns	33,282.02	36,297.46	77.00	79.00	$ 220,856,876	$ 6,085	0.02564	100.00%	22.80%
Leon	33,330.56	36,469.24	62.00	66.00	$ 221,982,865	$ 6,087	0.02103	82.02%	39.90%
Clay	35,244.66	38,409.14	65.00	67.00	$ 235,309,434	$ 6,126	0.02155	84.04%	41.10%
Okaloosa	29,937.26	33,043.76	68.00	68.00	$ 203,013,390	$ 6,144	0.02214	86.34%	41.70%
Santa Rosa	25,395.05	27,375.86	71.00	72.00	$ 165,870,047	$ 6,059	0.02360	92.05%	41.90%
Alachua	27,178.10	29,499.07	60.00	60.00	$ 180,974,573	$ 6,135	0.01956	76.29%	52.80%
Bay	26,267.69	29,421.63	60.00	57.00	$ 175,383,184	$ 5,961	0.01963	76.56%	53.40%

GLOSSARY OF TERMS

Abatement. A reduction of previously recorded expenditure or receipt item by such things as refunds, rebates, and collections for loss or damage to school property.

Accrued Expense. Expenses, which have been incurred and have not been paid as of a given date.

Accrued Revenue. Levies made or other revenue earned and not collected regardless of whether due or not.

Activity Assignment. A classification of activities performed by a staff member, which indicates what a staff member does.

Adequate Yearly Progress (AYP). Measures the progress of all public schools and school districts enabling all students to meet the state's academic achievement standards. Each school's enrollment is divided into 8 specific subgroups in each grade along lines of race or ethnicity, socioeconomic status, disability, and English proficiency. Each subgroup must contain 30 students to be measured. A school meets the "No Child Left Behind" standard only if 100 percent of students at grade level by 2014.

Administration. Those activities that have as their purpose the general regulation, direction, and control of the affairs of the school system that are system-wide and not confined to one school, subject, or narrow phase of school activity.

Adult Education, Public. Those organized public educational programs, other than regular full-time and summer elementary and secondary day school, community college, and college programs, which provide opportunities for adults and out-of-school youth to further their education, regardless of their previous educational attainment. Only those programs, which have as their primary purposes the development of skills, knowledge, habits, or attitudes, are included. This development may be brought about by formal instruction or by informal group leadership directed toward recognizable learning goals. Activities which are primarily social, recreational, or for the purpose of producing goods are not included.

Ad Valorem Taxes Levied by School System. Taxes levied by a school system on the assessed valuation of real and personal property located within the legal boundaries of the system. In Florida the legal boundary is the county.

Agency for Workforce Innovation (AWI). The AWI is responsible for implementing policy in the areas of workforce development, welfare transition, unemployment compensation, labor market information, early learning and school readiness.

Aggregate Coverage. Layer of insurance protection above the loss fund (see Loss Fund). It is activated when the sum of all losses that falls under the SIR (Self-Insurance Retention) exceed the established loss fund.

Appropriations State. An authorization granted by the Legislature for specific purposes.

Appropriations, School Budget. An amount estimated to be spent for a specific school purpose.

Area of Responsibility. A subdivision of a Service Area consisting of activities that, regardless of their nature, have a common purpose directly related to the operational objective of the Service Area.

Assets. The entire property owned by a school system. See also Fixed Assets.

Attendance. Attendance is the presence of a pupil a day school is in session. A pupil may be counted present only when he/she is actually at school, or is present at another place at a school activity which is authorized by the school, is a part of the program of the school, and is personally supervised by a member or members of the school staff. This may include field trips, athletic contests, music festivals, student conventions, and similar activities, when officially authorized under policies of the county school board. It does not include "making up" school work at home, or activities supervised or sponsored by private individuals or groups.

Average Daily Attendance, **ADA**. In a given school year, the average daily attendance of a given school is the aggregate day's attendance of the school divided by the number of days school was actually in session. Florida law requires 180 days to be used as the divisor even in those cases in which the State Board of Education has authorized a shorter time.

Average Daily Membership, ADM. In a given school year, the average daily membership for a given school is the aggregate day's membership of the school divided by the number of days school was actually in session. Florida law requires a 180-day school term and 180 is used as the divisor, even in those cases in which the State Board of Education has authorized a shorter time.

ARRA Funds – American Recovery and Reinvestment Act (ARRA). Federal funds appropriated to save or create jobs and to enhance teaching and learning.

Base Student Allocation, BSA. A specific dollar amount funded on a per student basis. This amount is determined by the legislature each fiscal year. It is the factor in the Florida Education Finance Program (FEFP) that has the greatest monetary impact on funding in the formula.

Board of Education. Consists of the activities of the elected body that has been created according to State law and vested with responsibilities for educational activities in a given geographical area. This Service Area relates to the generic term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

Budget. A plan of financial operation incorporating an estimate of proposed expenditures for a given period or purpose and proposed means of financing them. In Florida, there is a state required budget, which can generally be described as a summary budget. Districts may, at their discretion, develop more detailed budget documents such as those described in the following discussion. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing the. The second part consists of schedules supporting the summary. These schedules describe in detail the proposed expenditures and means of financing them together with information referencing prior year's actual revenues and expenditures and related data used to formulate the estimates. The third part is composed of drafts of the appropriations, revenue, and borrowing measures necessary to execute the budget.

Budgetary Accounts. Those accounts necessary to reflect budget operations and conditions, such as estimated revenue, appropriations, and encumbrances, and distinguished from proprietary accounts.

Budgetary Control. The control of management of the business affairs of the school system in accordance with an approved budget with the objective of maintaining expenditures within the authorized amounts.

Budgeting. Pertains to budget planning, formulation, administration, analysis, and evaluation.

Capital Outlay. Amounts paid for the acquisition of fixed assets or additions to fixed assets. Amounts expended for land or existing buildings, additions to buildings, remodeling of buildings, initial, additional and replacements of equipment, and improvements other than buildings, which are expected to have a useful life in excess of 1 year.

Categoricals. Money that the Legislature sends to school districts that legally can be spent only for certain purposes.

Central Administration Office. A building used primarily for housing personnel and equipment engaged in activities for purposes of the general regulation, direction, and control of the affairs of the school system that are system-wide and not confined to one school, subject, or narrow phase of school activity.

Certified Tax Roll. This is a certificate from the Property Appraiser, which lists the value of Real Property. The Property Appraiser certifies the value to be true and correct to the best of his knowledge and belief. Millage rate are assessed against this roll to generate revenue for the district.

Charter School. Essentially, this is a quasi-private school funded with FEFP dollars under contract to a school board. A group of people appoints a Board of Directors, applies to the District School Board and upon approval operates its school with its own educational agenda with more leeway in meeting state standards. Charter schools cannot charge tuition.

CIGNA. An acronym combining the initials of two insurance companies that merged. The companies were Connecticut General and Insurance Company of North American. The new company provides coverage for property and liability exposures.

Class Size Reduction (CSR.) A funding source to address the constitutional amendment that there must be no classroom with more than 18 students in Pre-K through 3rd grade, 22 students in grades 4 through 8, and 25 student in grades 9 through 12. This requirement is for "core" subjects such as mathematics, science, English, and other languages. District level averages will be used to determine compliance from fiscal year 2003-2004 through fiscal year 2005-2006. School level averages will be used to determine compliance for fiscal years 2006-2007 and 2007-2008. In 2008-2009 the individual classrooms determine compliance.

Classification, Function. As applied to expenditures, this term means an activity aimed at accomplishing a major service or regulatory objective as a result of a specific expenditure.

Classification, Object. The type of goods or services purchased as a result of a specific expenditure.

Co-Curricular Activities. Co-curricular activities (experiences) are comprised of the group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in experiences outside of the classroom on an individual basis, in small groups or large groups for purposes such as motivation, enjoyment, and improvement skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit given, the activity generally is considered to be a course of study.

Contingent Liabilities. Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, and unsettled disputed claims.

Contracted Services. Services and related expenses rendered by personnel who are not on the payroll of the school system on a contractual basis.
Construction Contracts Payable. Amount owed on contracts for construction of buildings, structures, and other improvements.

CRE (Coordinated Review Effort) Review. A review conducted by the Florida Department of Education (FDOE) that tests controls for Food Service Programs. Exhaustive review and testing is applied to all phases of food service, such as reimbursement claiming; meal counts by free, reduced and paid students; and validity of reports. After failing 2 CRE reviews, FDOE beings withholding a percentage of the district's federal reimbursement. The withheld portion of federal reimbursements is remitted to the district when the CRE review is passed.

Day in Session. A day when school is open and the pupils are under the guidance and direction of teachers in the teaching process. On some days the school plant itself may be closed and the student body as a whole is engaged in school activities outside the school plant but under the guidance and direction of teachers. Such days should be considered days in session. Days when the school is closed for purposes such as holidays, teachers' inservice and inclement weather should not be considered days in session.

Days of Attendance. A day of attendance is when a pupil is present for the full day under the guidance and direction of a teacher while school is in session. If overcrowded conditions cause two separate sessions with a different group of pupils in each session, a pupils attending all of either session would be considered as having attended the full day. Excused absence during examination periods; because of sickness; or for any other non-school activities reason should not be counted as days of attendance. See also DAY IN SESSION.

Debt Service. Expenditures for the retirement of debt principal and interest, except principal and interest of current loans.

Debt Service Fund. The fund used to finance and account for payment of interest and principal on all debt except principal and interest of current loans.

Declining Enrollment Supplement. In those districts where there is a decline between prior year and current year students, 50% of the decline is funded.

Deficit. The excess of the obligations of a fund over the fund's resources.

.250 Mill Discretionary Equalization. Provides from state funds any difference between (1) the amount generated by a 0.250 mill levy and (2) an amount equal to $100 multiplied by the district's UFTE students. A district cannot receive more than $100 per UFTE. The millage rate is adjusted below .250 to ensure this occurs.

.510 Mill Discretionary Equalization. Provides from state funds any difference between (1) the amount generated by a .510 mill levy and (2) an amount equal to $200 multiplied by the district's UFTE students. A district can receive more than $200 per UFTE if the millage produces more.

Discretionary Millage. See Millage.

District Cost Differential, DCD. An average of the previous three years of the Florida Price Level Index as determined by the Executive Office of the Governor. These three-year averages are adjusted as provided in Section 236.081(2), *Florida Statutes*. Its purpose is to recognize differences in the cost of living.

Dual Enrollment. Enrollment of an eligible secondary student in a post-secondary course at a public or eligible non-public community college or university or vocational center located in and operated by another school board under an inter-institutional articulation agreement, which meets the statutory requirements. The course must offer credit leading to a high school diploma, to a vocational certificate, or towards an associate or baccalaureate degree.

Due from Other Funds. An asset account used to indicate amounts owed to a particular fund by another fund in the same school system for cash advanced, goods sold, or services rendered. It is recommended that separate accounts be maintained for each interfund receivable.

Due from Internal Funds. An asset account used to indicate amounts due from funds under control and management of the individual schools of the system.

Due from the State. Amounts due to the reporting district from the state. Separate accounts should be maintained for each receivable.

Due to Fiscal Agent. Amounts due to fiscal agents such as commercial banks, for servicing a school system are maturing indebtedness.

Due to Other Funds. A liability account used to indicate amounts owed by a particular fund to another fund in the same school system for cash advanced and goods or services received.
Due to the State. Amounts owed by the reporting district to the state. Separate accounts should be maintained for each payable.

Elementary School. A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. Organizational patterns or subdivisions within these schools may be identified under pre-primary level, primary level, intermediate or upper elementary level.

Employee Benefits. Amounts paid by the school system on behalf of employees. These amounts are paid in addition to but are not included in the gross salary. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) Group health or Life Insurance; (b) Contributions to Employee Retirement; (c) Social Security; (d) Workmen's Compensation; and (e) payments made to personal or sabbatical leave.

Encumbrances. Commitments related to unperformed (executory) contracts for goods or services, for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is recognized.

Equipment. Expenditures for the initial, additional, or replacement items of equipment, such as furniture and machinery.

Estimated Revenue. The amount of revenue estimated to be collected during a fiscal year. The amount must be capable of being measured and it must be available for current year expenditures to be accrued.

Excess Insurance. Any insurance protection that is above the SIR (self-insured retention).

Expenditures. Decreases in net financial resources under the current resources measurement focus.

FCAT Norm Referenced Test (NRT) Report. The FCAT (NRT) report shows reading and mathematics scores on a Florida version of the SAT9 (published by Harcourt Educational Measurement). Student scores are compared to a national "norm" group, where a percentile rank score of 50 is average.

FCAT Achievement Levels. Five categories of achievement describe the success students have with the content tested on the FCAT Reading and Mathematics. Level 5 is the highest and Level 1 is the lowest.

FCAT Certificates. Students who earn Level 5 scores or whose science scale scores are greater than 400 receive Certificates of Achievement. For writing, certificates are given to all students with scores of 5.5 or 6 and to fourth graders with scores of 5, 5.5, and 6. Certificates are not awarded based on the FACT Norm-Referenced Test scores.

Facilities Acquisition and Construction. Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

Facility. Refers to a physical place, usually referenced by a building designation or number. It should not be confused with the area of responsibilities of the school system. A single facility may house more than one "Service Area" or "Area of Responsibility". It is also not unusual for a Service Area or Area of Responsibility to be housed in more than one facility.

FEFP (Florida Education Finance Program). In 1973, the Florida Legislature passed the Florida Education Finance Program to guarantee each student in the Florida public school system the availability of programs and services appropriate to his/her educational needs which are substantially equal to those available to any similar student, notwithstanding geographic differences and varying local economic factors.

To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

The key feature of the finance program is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms.

Financial Accounting Foundation (FAF) – Finances and oversees the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB).

Fiscal Year. An accounting period of 12 months at the end of which a school board determines its financial condition and the results of its operations, upon closing its books. The fiscal year for Leon County Schools is July 1 through June 30.

Fixed Assets. Land, buildings, machinery, furniture, and other equipment which the school system intends to hold or continue in use over a period of time in excess of 1 year. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FTE. A student in attendance 25 hours per week or a combination of full-time and part-time students receiving 25 hours of instruction per week. FTE is calculated twice during the 180-day school year for K-12 students and two times during the summer for Department of Juvenile Justice students.

Full Service Schools. A school used as a community center for low-income parents. It offers one-stop shopping for government services such as health clinics, sheriff's substations, adult literacy programs and HRS offices that handle food stamps, Medicaid and Social Security.

Full-Time Equivalent. The amount of employed time required in a part-time position expressed in proportion to the time required in a full-time position. It is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position. It should be to the nearest tenth when expressed as a percentage.

Fund. A fiscal and accounting entity with resources set aside for specific activities of a school system. A fund constitutes a complete entity and all of the financial transactions for a particular fund are recorded in it. Major funds are General Operating Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds. Each of the funds may contain minor funds that are separately accounted for within the "umbrella" of the primary fund.

Fund Balance. The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of the fiscal period, they represent the excess of assets and estimated revenues for the period over liabilities, reserves, and appropriations for the period.

General Fund. Used to account for all transactions, which do not have to be accounted for in another fund. Used to account for all ordinary "day-to-day" operations of a school system.

Governmental Accounting Standards Board (GASB). Organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governments. These standards guide the preparation of external financial reports of those entities.

Grant, Public. A contribution, either money or material goods, made by one governmental unit to another governmental unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Hold Harmless. Provides whatever amount is necessary to ensure that every district receives a 1% increase in total funding per weighted student total.

Improvement Other Than Buildings. Expenditures for the improvement of new and old sites and adjacent ways, consisting of such work as: Grading, landscaping, seeding and planting of shrubs and trees, constructing new sidewalks, roadways, retaining walls, sewer and storm drains, and installing hydrants; original surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not part of building service systems; and demolition work.

Indirect Expenses. Those elements of cost necessary for the provision of a service, which are of such nature that they cannot be readily or accurately identified with the specific service. For example, the custodial staff may clean corridors in a school building, which is used jointly by administrative, instructional, maintenance, and attendance personnel. In this case, a part of custodial salaries is an indirect expense of each service using the corridors. However, it is impossible to determine readily or accurately the amount of the salary to charge each of these services.

Inservice Training. Pertains to the systematized activities directed by the school system that contributes to the professional or occupational growth and competence of staff members during the time of their service to the school system.

Instruction. Instruction includes the activities dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom; in another location such as in a home or hospital; and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, computer and correspondence.

Instructional Administration. Consists of those activities involved with directing and managing an instructional program for pupils, aiding teaching, and improving the quality of teaching and the curriculum.

Interfund Transfers. Money taken from one fund under the control of the board and added to another, budgeted fund under the board's control. Interfund transfers must be included on the budget of the school board.

Inventory. A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. It is also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

Investments. Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The securities must be the type authorized by statute for the investment of school funds.

Judgments Payable. Amounts due to be paid by a school system as the result of court decisions, including condemnation awards in payment for private property taken for public use.

Levy. (verb) to impose taxes; (noun) the total of taxes imposed by a governmental unit.

Liabilities. Debt or other legal obligations arising out of transactions in the past which are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

Local Required Effort. See Required Local Effort.

Loss Fund. The dollar amount established to pay for claims falling within the Self Insured Retention (SIR) layer of coverage. This estimate is made using the worst case scenario.

Lottery District Discretionary Fund. An amount (Lottery Revenue) is appropriated from the Educational Enhancement Trust Fund to be expended in accordance with the school district adopted policies and procedures that define enhancement and the types of expenditures consistent with that definition. Districts are required to provide the Department of Education with a copy of these policies and procedures and to submit an annual report showing all actual expenditures of enhancement funds.

Magnet School. A public school that offers specialized learning, such as science, foreign languages or arts. It provides students more educational choices and is often part of a strategy to address the creation of a more favorable racial and ethnic mix of students.

McKay Scholarships. A voucher program where exceptional student education (ESE) students apply for the "scholarships" from the Department of Education. The amount of the voucher is deducted from the public school district's Florida Education Finance Program (FEFP) allocation and is sent to the private school the student has designated.

Membership. A pupil is a member of a class or school from the date entered in school and is placed on the current roll until withdrawing from the class or school for one of the causes recognized as sufficient by the State. The date of permanent withdrawal should be the date of official withdrawal and not necessarily the first day after the date of last attendance. Membership is obtained by adding the total original entries and the total re-entries and subtracting the total withdrawals; it may also be obtained by adding the total number present and the total number absent. This term is also known as the "number belonging."

Miscellaneous Expenditure. Expenditures for all expenses not classified in other accounts. School systems are cautioned to use this account title only after all other attempts to classify the expenditure have been exhausted.

Millage. A rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value. A mill is an increment of taxation measured in units of one-tenth of one cent, or (.001) one thousandth of one dollar. In Florida one mill is one thousandth of a dollar. This is equal to one dollar for every one thousand dollars of assessed property value.

No Child Left Behind (NCLB) Act. This is the most sweeping change made to the Elementary and Secondary Education Act since it was enacted in 1965. NCLB was signed into law by President Bush on January 8, 2001. It requires all states to utilize state assessments to determine if schools have made Adequate Yearly Progress (AYP) in the proficiency of all students. Four measures will be used for determine how well schools perform: (1) AYP (2) school grade (3) individual student progress towards annual learning targets to reach proficiency, and (4) a return on investment measure linking dollars to achievement.

Noncategorical. This is revenue from any source that is not identifiable with specific legislatively restricted expenditures. It is general fund revenue, which loses its identity as it is expended for objects relating to many service areas.

Object. An object of expenditure refers to the commodity or service obtained from a specific expenditure.

Obligations. Amounts which the school system will be required to pay out of its resources, including both liabilities and encumbrances.

Other Personal Services. Compensation for services rendered by a person who is not a regular or full-time employee filling an established position. The following classifications of employees are chargeable to OPS;

a. Substitute Teachers - substitute teachers who are not under written contract to the board.
b. Student - any person who is a bonafide student of that school district, college or university.
c. Teacher Aides - teacher aides filling temporary positions that are established by months.
d. Temporary Help - person performing services on a temporary basis on tasks that are non-continuous in nature (i.e., craftsmen hired by maintenance solely to construct portables and are released when task is completed, casual or day labor, other types of services that are non-repetitive).
e. Adult Education and Vocational Instructors - Non-certified person(s), who are not regular employees, teaching courses that are non-continuous or temporary in nature.

Planning. Pertains to determining orderly techniques and processes for achieving objectives and fulfilling responsibilities. There are many levels of planning. At its highest level, planning is concerned with guiding internal change so that the school system effectively adapts to the dynamic community it serves.

Program Cost Factors. The cost of services on a per student basis used to allocate the base student allocation in a rational equitable manner.

Purchase Order. A document, authorizing the delivery of, specified merchandise or the rendering of certain services with a specific cost, used to budgetary reserve that amount until the goods are delivered or the service is rendered.

Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the local education agency, and other services, which the local education agency may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service rendered to obtain the results.

Reading Instruction. This appropriation must be spent on K-12 comprehensive district-wide system of research based reading instruction. Funds are released upon approval by DOE of the district's reading plan.

Receipts, Nonrevenue. Amounts received which either incurs an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. Money received from loans; sale of bonds; sale of property; and proceeds from insurance adjustments constitute most of the nonrevenue receipts.

Receipts, Revenue. Inflows or other asset enhancements during a period, which do not incur an obligation that must be met at some future, date and represent exchanges of property for money.

Refund. An amount paid back or credit allowed because of an over-collection or because of the return of an object sold; providing for the payment of a loan through cash or credit secured by a new loan.

Refund of Prior Year's Expenditures. Money received in refund of an expenditure made to a prior fiscal year's budget. A refund of an expenditure made in the same fiscal year's budget may be recorded in the appropriate expenditure account as a reduction of the expenditure.

Required Local Effort (RLE). This is a millage rate established by the Florida Legislature as a requirement for participation in the Florida Education Finance Program.

Reserve. An amount set aside for some specified purpose.

Reserve for Encumbrance. A reserve representing the segregation of a portion of a fund balance to provide for services to be rendered or goods to be delivered. Separate accounts may be maintained for current and prior year encumbrances.

Revenues. Inflows or other asset enhancements during a designated period of time. At the end of the fiscal period, it is closed out to fund balance and does not appear as a separate item in the balance sheet prepared at the close of the fiscal period.

Roll Back Rate. This is the millage rate that would procure the same amount of dollars as the prior year if applied to the current year tax roll.

Safe Schools. Allocation to be used for (1) after school programs for middle school students, (2) other improvements to enhance the learning environment, including implementation of conflict resolution strategies, and (3) alternative school programs for adjudicated youth. Two-thirds of the allocation is based on the district's crime index published by the Florida Department of Law Enforcement and one-third is based on the district's weighted FTE.

School Advisory Committee Allocation. Discretionary lottery legislation requires that $10 per unweighted full-time equivalent (UFTE) student shall be allocated to each school. The funds are to be used at the discretion of the School Advisory Committee or, in the absence of such a committee, at the discretion of the staff and parents of each school. A portion of the money should be used to develop and implement the school's improvement plan that is based on the needs of the students at the school. Guidelines for allowable activities to meet the expenditure requirements are as follows:

School, Summer. The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

School Term. A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. The minimum number of days for the school term is 180.

Scope of Service. The Scope of Service dimension relates breadth of activities of the area of responsibility, i.e., single school or system wide.

Self-Insurance. That portion of our insurance liability that the Board is willing to pay itself.

Self-Insured Retention (SIR). The amount/limit of loss per incident/occurrence that the Board is willing to pay for each and every covered loss. These amounts are $100,000 for automobile and general liability, $45,000 for property, and $200,000 for workers' compensation.

Source of Funds. This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and other to differentiate categorical expenditures from noncategorical expenditures.

Sparsity Supplement. Allocation to recognize differences in sparsity of student population within a district. Eligibility is limited by the Appropriations Act Proviso to districts with 20,000 or fewer UFTE students.

STAR (Special Teachers Are Rewarded). Performance pay rewards to instructional personnel. Funds received under this program must be used for rewards of at least 5 percent of the base pay of the best performing 25 percent of teachers.

Student Activity Funds. Used to record financial transactions related to school-sponsored pupil activities and interscholastic activities. These activities are supported in whole or in part by income from pupils, gate receipts, and other fund-raising activities.

Sunshine State Standards (SSS) Reports. The FCAT SSS Reading, Mathematics, and Science reports show test scores for Florida's tests of academic standards. These reports contain subject scores and content scores. Subject scores describe the overall achievement and content scores give the number of points earned in specific skill areas. Success on the Reading and Mathematics tests can be best understood by using the achievement levels where a 3 or higher is on or above grade level.

Supplies. Expenditures for ALL supplies, which are actually or constructively consumed in the operation of a local education agency, including freight and cartage on them. A supply item is any article or material which meets any one or more of the following conditions; (1) it is consumed in use; (2) it loses its original shape or appearance with use; (3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; (4) it is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item; or (5) it loses its identity through incorporation into a different or more complex unit or substance. Included are coal and wood used for heating purposes. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.

Supplemental Academic Instruction. The first priority for this appropriation is for supplemental intensive instruction, consistent with the Sunshine State Standards, including summer school and intensive English immersion instruction, for students in grades 3 and 10 who scored FCAT Level I.

Supporting Services. Supporting services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Supporting Services provide the indirect activities needed to support and facilitate classroom instruction.

Teacher Lead Program. Funds sent to the District to be equally distributed to each teacher in the form of individualized checks to be spent for classroom materials and supplies at the discretion of the teacher to assist teaching and learning in the classroom.

Transfer From Other Funds. Money received unconditionally from another fund without expectation of repayment. Such monies are revenues of the receiving fund, but not of the school system as a whole. Separate accounts may be maintained for specific funds.

Travel. Costs for transportation, meals, hotel, and other expenses associated with traveling on business for the local education agency. Payments for Per Diem in lieu of reimbursements for subsistence (room and board) also are charged here.

Trust and Agency Fund. Used to account for money and property held in trust by a school system for individuals, government entities or nonpublic organizations.

Universal Pre-Kindergarten (UPK). A program for 4 year old children offering three hours of instruction per day. Providers of this service include school boards and qualified day care facilities. Funding is managed through the Agency for Workforce Innovation.

Vouchers. The state allocates a certain amount of money per pupil. With this system, the state gives parents a voucher for a sum certain to use for tuition at private schools or at public schools with a grade higher than a "D". Vouchers are sometimes called school choice or portable scholarships.

Work Order. A written order authorizing and directing the performance of a certain task, issued to the person who is to direct the work. Among the information shown on the order are the nature and location of the job, specifications of the work to be performed, and a job number, which is referred to in reporting the amount of labor, materials, and equipment used.

Workforce Development. Replaces the traditional adult funding cost factors within the Florida Education Finance Program. A new process was created to provide performance-based funding for all workforce development programs based on cost categories, performance output measures, and performance outcome measures.

LEON COUNTY SCHOOL BOARD 2015-2016

VALUE ADDED TO YOUR PERSONAL COMPENSATION

* Annual Salary - Teacher 10	$42,040.00	*Annual Salary - LESPA 12 Month	$36,400.20	*Annual Salary - Painters 12	$23,966.10	*Annual Salary - Classified 12	$41,870.40	* Annual Salary - Support 10 Month	$12,905.76
1. Florida Retirement System (7.26)	$3,052.10	1. Florida Retirement System (7.26)	$2,642.14	1. Florida Retirement System (7.26)	$1,739.61	1. Florida Retirement System (7.26)	$3,039.79	1. Florida Retirement System (7.26)	$936.96
2. Social Security (incl. Medicare) (7.65%)	$3,216.06	2. Social Security (incl. Medicare) (7.65%)	$2,784.10	2. Social Security (incl. Medicare) (7.65%)	$1,833.06	2. Social Security (incl. Medicare) (7.65%)	$3,203.09	2. Social Security (incl. Medicare) (7.65%)	$987.29
3. Life Insurance - $30,000 ($4.20 x 12 months)	$50.40	3. Life Insurance - $30,000 ($4.20 x 12 months)	$50.40	3. Life Insurance - $30,000 ($4.20 x 12 months)	$50.40	3. Life Insurance - $30,000 ($4.20 x 12 months)	$50.40	3. Life Insurance - $30,000 ($4.20 x 12 months)	$50.40
4. Health Insurance (Single Coverage - CHP) ($488.11 x 10 months)	$4,881.10	4. Health Insurance (Single Coverage - HP) ($488.11 x 10 months)	$4,881.10	4. Health Insurance (Single Coverage - HP) ($488.11 x 10 months)	$4,881.10	4. Health Insurance (Single Coverage - HP) ($488.11 x 10 months)	$4,881.10	4. Health Insurance (Single Coverage - HP) ($488.11 x 10 months)	$4,881.10
TIME OFF:		TIME OFF:		TIME OFF:		TIME OFF:		TIME OFF:	
5. Holidays (6 days x 7.50 hours) (per day x $28.60 per hour)	$1,286.94	5. Holidays (16 days x 8.00 hours) (per day x $17.50 per hour)	$2,240.00	5. Holidays (16 days x 8.00 hours) (per day x $11.52 per hour)	$1,474.56	5. Holidays (16 days x 8.00 hours) (per day x $20.13 per hour)	$2,576.64	5. Holidays (4 days x 7 hours) (per day x $10.02 per hour)	$280.56
6. Vacation - N/A	$0.00	6. Vacation (12 days)	$1,680.00	6. Vacation (12 days)	$1,073.28	6. Vacation (12 days)	$1,932.48	6. Vacation - N/A	$0.00
7. Sick Leave (10 days)	$2,144.90	7. Sick Leave (12 days)	$1,680.00	7. Sick Leave (12 days)	$1,105.92	7. Sick Leave (12 days)	$1,932.48	7. Sick Leave (10 days)	$701.40
8. Workers' Compensation	$305.92	8. Workers' Compensation	$305.92	8. Workers' Compensation	$305.92	8. Workers' Compensation	$305.92	8. Workers' Compensation	$305.92
9. Unemployment - Federal	$37.84	9. Unemployment - Federal	$37.84	9. Unemployment - Federal	$37.84	9. Unemployment - Federal	$37.84	9. Unemployment - Federal	$37.84
The LCSB is paying this additional amount beyond your salary.	$14,975.26	The LCSB is paying this additional amount beyond your salary.	$16,302.50	The LCSB is paying this additional amount beyond your salary.	$12,534.33	The LCSB is paying this additional amount beyond your salary.	$17,959,74	The LCSB is paying this additional amount beyond your salary.	$ 8,181.47
Adding it all up your total compensation is:	$57,015.26	Adding it all up your total compensation is:	$52,702.50	Adding it all up your total compensation is:	$36,495.93	Adding it all up your total compensation is:	$59,830.14	Adding it all up your total compensation is:	$21,087.23
$14,975.26 is equal to an additional 35.62% beyond your annual salary		$16,302.50 is equal to an additional 44.79% beyond your annual salary		$12,534.33 is equal to an additional 52.31% beyond your annual salary		$17,959,74 is equal to an additional 42.89% beyond your annual salary		$8,181.47 is equal to an additional 63.39% beyond your annual salary	

Other options and benefits available to each employee: (at reduce group rates)

- Additional life insurance up to $250,000
- Term Life Insurance for spouse up to $50,000
- Term life Insurance for dependent child(ren) up to $10,000 per child
- Dental Insurance (3 different family plans – low $66.48/mo; middle $112.57/mo; high $140.98/mo.)
- Cancer/dread disease Insurance
- First occurrence cancer Insurance
- Intensive Care Insurance
- Vision Care ($21.36 per month – family)
- Universal Life (self, spouse, child-age banded)
- Short-term and long term disability
- Medical reimbursement – tax savings to employee
- Dependent care reimbursement – tax savings to employee
- Auto insurance (payroll deduction option
- Homeowners Insurance Auto and Allied Lines Insurance
- Employee Assistance Program
- Optional tax deferred annuities (payroll deduction option)
- Identify theft

The annual salary figure listed above does not include salary which you may be eligible to receive through additional teacher time beyond 7.5 hours, part-time or summer employment, supplements, stipends, contract requirements such as tool and uniform allowance, overtime pay, in-service credits and other cost items paid by the Board.

* Taken from 15-16 Salary Schedule - Pay Level 11 with a Bachelors	* Taken from 15-16 Salary Schedule – Grade 27/min	* Taken from 15-16 Salary Schedule – Grade 30/min	* Taken from 15-16 Salary Schedule – Grade 26/min	* Taken from 15-16 Salary Schedule – Grade 31/min

WHO TO CALL FOR BUDGET INFORMATION COUNTY-WIDE PHONE: (850) 487-7142		
ADA/504	Dr. Margot Palazesi	X7371
Budget, General Information	Merrill Wimberley	x7142
Capital Projects Budget	Tomeka Billingsley/Erika McMillon	x7131/x7132
Capital Outlay Budget	Tomeka Billingsley	x7131
Cost Center Budget	Naomi Coughlin	x7251
Debt Service Budget	Tomeka Billingsley/Erika McMillon	x7131/x7132
Definition of Terms	Merrill Wimberley	x7142
Employee Statistics	Vi Dennis	x7197
Exceptional Student Education	Dr. Alan Cox	x7158
Expenditure Projections	Naomi Coughlin	x7251
Federal Funding	Tomeka Billingsley/Barbara Parrish	x7131/x7112
FTE Statistics	Terri Messer	x7138
Insurance Rates	Janet Heath	617-5992
Internal Accounts	Livetra Paul	x7278
Millage Rates	Naomi Coughlin	x7251
Operating Budget	Naomi Coughlin	x7251
Payroll Information	Deena Howell	X7270
Personnel Positions/Statistics	Vi Dennis	x7197
Property Values	Tomeka Billingsley	x7131
Purchasing	June Kail	x7282
Recruitment and Equal Opportunity Programs	Dr. Kathleen L. Rodgers	x7306
Retirement	Deena Howell	X7104
Revenue Projections	Naomi Coughlin	x7251
School Food Service	Janice Wonsch/Tomeka Billingsley	x7299/7131
Special Revenue Budget	Tomeka Billingsley/Barbara Parrish	x7131/7112
Student Membership	Dr. Michelle Gayle	x7177
Title I Budget	Dr. Pam Hightower	413-0441
Vocational Education	Vernea Randolph	487-7612

Nondiscrimination Notification and Contact Information

"No person shall on the basis of gender, transgender or gender nonconforming status, gender identity, marital status, sexual orientation, race, religion, ethnicity, national origin, age, color, pregnancy, disability or genetic information be denied employment, receipt of services, access to or participation in school activities or programs if qualified to receive such services, or otherwise be discriminated against or placed in a hostile environment in any educational program or activity including those receiving federal financial assistance, except as provided by law." No person shall deny equal access or a fair opportunity to meet to, or discriminate against, any group officially affiliated with the Boy Scouts of America, or any other youth group listed in Title 36 of the United States Code as a patriotic society.

An employee, student, parent or applicant alleging discrimination with respect to employment, or any educational program or activity may contact:

Dr. Kathleen L. Rodgers
Equity Coordinator and Title IX Compliance Officer
Leon County School District
2757 West Pensacola Street
Tallahassee, Florida 32304
(850) 487-7306
rodgersk@leonschools.net

A student or parent alleging discrimination as it relates to Section 504 of the Rehabilitation Act may contact:

Dr. Alan Cox, 504 Specialist
Leon County School District
2757 West Pensacola Street
Tallahassee, Florida 32304
(850) 487-7190
coxa@leonschools.net