

# 2011-2012 Final Approved Budget (*All Funds*)



Tuesday, September 6, 2011  
Howell Center  
3955 West Pensacola Street  
Tallahassee, Florida  
6:00 p.m.

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 school system budget  
for the Fiscal Year 2010-2011.

The budget is judged to conform  
to the principles and standards of the  
ASBO International® Meritorious Budget Awards  
Program.

A handwritten signature in blue ink, appearing to read "Chuck Lindauer".

President

A handwritten signature in blue ink, appearing to read "John D. Muzzo".

Executive Director



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## INTRODUCTORY SECTION

# **School District of Leon County, Florida**

## **Superintendent**

Jackie Pons

## **School Board**

### *District 1*

Forrest Van Camp

### *District 2*

Dee Crumpler, Chair

### *District 3*

Maggie B. Lewis-Butler

### *District 4*

DeeDee Rasmussen, Vice Chair

### *District 5*

Georgia M. "Joy" Bowen

## **Administration**

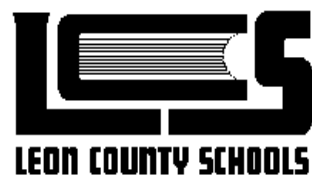
Dr. Marvin Henderson, Deputy Superintendent

Shannon Lynch, Assistant Superintendent, Teaching and Learning

Paul Byrd, Assistant Superintendent, Support Services

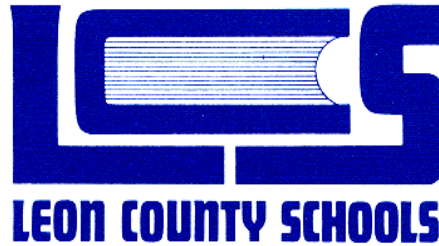
Dr. Barbara Wills, Assistant Superintendent, Professional and Community Standards





BOARD CHAIRMAN  
Dee Crumpler

BOARD VICE-CHAIR  
DeeDee Rasmussen



SUPERINTENDENT  
Jackie Pons

BOARD MEMBERS  
Georgia M. "Joy" Bowen  
Maggie B. Lewis-Bulter  
Forrest Van Camp

Dear School Board Members and Citizens of Leon County,

I am pleased to present to you the budget of the Leon County School Board for 2011-2012 (FY 2012). The total budget of \$473 million includes the General Fund, or operating budget of \$275 million, which is the largest portion at 58 percent of the total funds. Our Capital Projects is the second largest fund at \$113 million and represents 24 percent of the overall budget.

The proposed FY 2012 total budget of \$473 million represents a \$43 million increase over the total budget adopted last fiscal year. The General Fund of \$275 million represents 58 percent of the overall budget and increased \$6.5 million; Special Revenue decreased \$10.9 million; Debt Service increased \$6.5 million; and Capital Projects at \$113 million, accounting for 24 percent of the overall budget, increased by \$40.4 million. This budget will support an expected increase of 401 students, bringing our projected total unweighted fulltime equivalent (UWFTE) enrollment to 33,489. In addition, the operating budget includes amounts that address increasing costs, such as health insurance.

The operating budget (General Fund) increased a total of \$6.5 million. However, funding of \$206.5 million from the Florida Education Finance Program (FEFP), which is 93% of total revenues, is \$554.64 less per student than last year. Total FEFP funding per student is \$6,165.94. The is due primarily to the purposeful reservation of approximately \$11 million (\$6.7 million Jobs Bill plus \$4.3 million 0.25 critical operating needs revenue) in fiscal year 2011, which resulted in a net increase of \$8 million in unreserved funds at the end of the fiscal year. Health insurance costs increased 4%, adding an additional \$800 thousand to the budget.

We must remember that this operating budget has been cut \$35 million since fiscal year 2008. Meanwhile, funding has not increased while costs continually climb. The District would be in a crisis situation had we not budgeted and spent frugally over the past years. This budget includes no salary increases for our employees. Our unreserved fund balance that was carried forward was \$8 million more than last year. This enabled us to absorb increased costs, cover a shortfall of approximately \$7.7 million in legislative funding, and prepare a balanced budget



Some of the more important initiatives addressed in this budget are the opportunities for credit recovery and career academies in high schools. Credit recovery helps to fill the gap left by the elimination of some 7-period day services and provides an effective strategy for maintaining or improving graduation rates. Career academies are designed to provide students an opportunity to leave high school with skills that will enable them to be employed immediately upon graduation. The curriculum of these academies also includes courses which allow these students to enroll in college, if that is their choice. We have also implemented a new facility to teach students who are over age for grade to give them the best possible chance for success.

The following academies are offered: Academy of Practical Nursing at Lively Technical Center; Academy of Finance at Godby High School; IT Academy at Godby High School; and Academy of Health Sciences at Rickards High School.

The Capital Outlay budget will continue to address the needs outlined in the 2003 voter-approved  $\frac{1}{2}$  cent sales tax initiative and class size reduction requirements. Remodeling, renovation and expanding the capacity of schools will be occurring throughout the year within the \$113 million budget.

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. The school district as a whole was graded an "A" by the State of Florida for the eighth consecutive year in FY 2011. I am extremely proud of this accomplishment! In spite of some of the most difficult circumstances, Leon County Schools continue to be a statewide leader in student performance. We were one of 30 districts out of a total of 67 to receive an "A" grade.

Nineteen out of twenty-four Leon County Elementary Schools received an 'A' or 'B'. Five of the eight middle schools earned an "A", and one earned a "B." High school final grades will not be released until later in the fall.

The budget is not expected to be reduced again during the 2011-2012 fiscal year. It was reduced in fiscal years 2008 and 2009. Currently state revenues appear to be stable.

Looking beyond this school year and into the future, my concerns are great. The budget health for the State of Florida continues to be in serious condition. We expect more cuts for FY 2013. The legislature again will be challenged to find the resources to properly fund schools next fiscal year.

Now more than ever, the precarious fiscal position of the state requires sound fiscal decisions at the local level. Therefore, I am preparing for the future by continuing to strengthen our fiscal house to meet the challenges of the difficult times which most assuredly lie ahead of us.

It is my pledge to the children and citizens of this county to provide the best possible services for the limited dollars available. In my position as Superintendent, I will continue to engage state

legislators in discussions about the importance of funding to promote high quality schools. This is vital for the future of our students and the long term economic viability for the State of Florida.

The FY 2012 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. I hereby submit and recommend this budget for the Leon County School Board for fiscal year 2011-2012.

Respectfully,

A handwritten signature in black ink, appearing to read "JPons", written in a cursive style.

Jackie Pons  
Superintendent of Schools

## 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 (23 deputies and 2.5 supervisors).

**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 is being implemented (Skyward Software) that will provide increased efficiencies, long-term savings, and more secure financial practices.

**Goal 3:** Maximize resources and pursue external funding.

**Actions:** A grant office has been created within Leon County Schools that 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 10,510 volunteers and 1,416 business partners. 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, 2012, began in February when the Finance Department sent non-school cost center budgets to District sites. The beginning discussion point for the 2012 budget was the 2011 budget. Simultaneously, 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 May, assisted with decisions about resource allocations.**

Non-school cost center budgets were distributed 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.

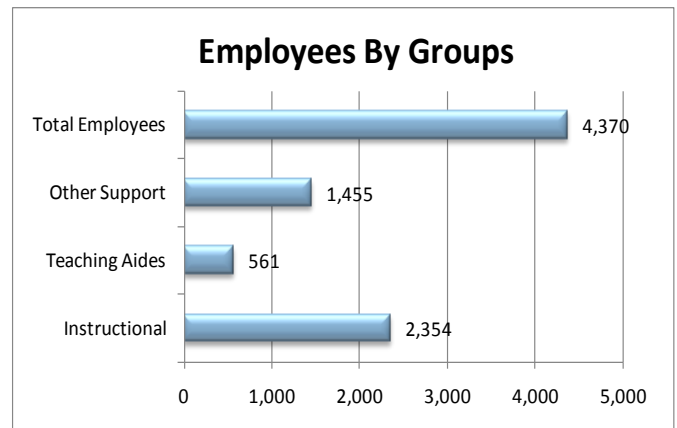
The time frame for the budget adoption process is mandated by the Truth In Millage (TRIM) guidelines found in Florida Statutes 200.065 and 1011. These rules establish tentative and final hearing deadlines, public advertising guidelines (including advertisement format and timelines for public review in newspapers), and final public Board hearing and adoption timelines. The dates set for this budget submission were: 1) July 21, 2011 Board Meeting for approval of advertising the budget and proposed millage rates in the newspaper 2) July 26, 2011 Board meeting for first tentative budget public hearing and tentative adoption of the 2012 budget and millage rates and 3) September 6, 2011 Board meeting for final hearing and final adoption of the 2012 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 for cost cutting within the respective cost center budgets.

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 represents 55 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 follows the same general timeframe as the Budget Committee. 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 4,300 full time employees of which over 2,300 are teachers and in excess of 560 are instructional aides, the sum of which encompasses 67 percent of the total full time employees. There are 696 members of the class of employees know 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 16 percent of all 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, with the exception of new teachers for class size reduction compliance.

## BUDGET OVERVIEW

The fiscal year 2011-2012 budget consists of five major funds totaling \$472.5 million under the purview 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 they 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 budget (\$473 million) increased \$42.2 million from the adopted FY 2011 budget to the adopted FY 2012 budget.*
- *The greatest increase (\$40 million) occurred in the Capital Projects Fund, primarily because uncompleted projects that began in FY 2011 were carried into FY 2012.*
- *Two major projects begun in FY 2011 and carried into FY 2012 are the Qualified School Construction Bond project (\$18.3 million) and the Qualified Zone Academy Bond Project (QZAB) (\$32.9 million).*
- *The General Fund increased \$6 million compared to the original adopted budget. It has absorbed \$6.8 million of expenditures which were occurring within the \$10.5 million federal fiscal stabilization funding that ended last fiscal year.*
- *Special Revenue decreased \$10.9 million, which reflects decreases from 2011 being the final year for American Recovery and Reinvestment Act (ARRA) funding.*
- *Cost increases for the General Fund include \$800 thousand for 4% health insurance premiums increase, \$789 thousand for School Age Childcare Fees, and an increase of \$6 million by the staffing plan to absorb the loss of ARRA funding.*
- *The General Fund ending fund balance carried forward from fiscal year 2011 into fiscal year 2012 increased \$13 million. The total ending fund balance in FY 2011 was \$50 million and the total ending fund balance in fiscal year 2010 was \$37 million. The unreserved portion was \$18.4 million, an increase of \$8 million from the 2010 ending unreserved fund balance.*
- *The Jobs Bill amount of \$6.7 million and \$4 million of 0.25 mill Critical Operating Millage was reserved in FY 2011, which was a major factor towards the increased unreserved fund balance.*
- *The adopted millage rate of 7.783, raises \$119.6 million (100%) and is budgeted at \$114.8 million (96%).*
- *The district had a property tax decrease of \$6.4 million, which is equivalent to a 5.5% millage rate decrease compared to the millage rate of 8.240 which would have to be levied to provide property tax revenues equal to FY 2011.*
- *The operating portion of this levy (6.283 mills) is \$96.5 million at 100%, and is budgeted at 96% or \$92.7 million, a decrease \$5.7 million in budgeted revenue.*
- *The required local effort millage rate of 5.535 mills generates \$85.1 million at 100% of the levy, and is budgeted at 96% of the levy or \$81.7 million, a decrease of \$1.5 million in the budget. It is required to be levied for Leon County Schools to receive a matching amount of \$76.7 million in additional state revenue.*
- *Total local funding percentage of the total Florida Education Finance Program amount of \$206.5 million for Leon County Schools is 44.7% in FY 2012. It was 43.7% in FY 2011 and 42.3% in FY 2010, meaning the burden of prekindergarten through grade 12 funding increased for local property owners in Leon County.*

- The retirement rate decreased from 10.77% to 4.91%, resulting in approximately \$8 million of decreased expenditures to the Florida Retirement System in FY 2012.
- The capital outlay levy of 1.50 mills generates \$23 million at 100% of the levy, and is budgeted at 96% or \$22.1 million, a \$400 thousand decrease from last year's budgeted revenue.
- A homeowner with a \$200 thousand home that did not increase in assessed value for the 2011-2012 fiscal year and has a \$25 thousand homestead exemption will pay \$43.93 less for school board taxes than was paid the previous year.

LEON COUNTY SCHOOL BOARD BUDGET 2011-2012 Total Budget Compared to 2010-2011 Total Budget (In Millions)						
	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	Total
2011-2012	\$ 275.14	\$47.29	\$ 37.13	\$ 112.91	\$ 0.06	\$ 472.53
2010-2011	\$ 268.81	\$ 57.71	\$ 30.98	\$ 72.80	\$ 0.06	\$ 430.36
Increase (Decrease)	\$ 6.33	\$(10.43)	\$ 6.15	\$40.11	\$ 0.00	\$ 42.17

LEON COUNTY SCHOOL BOARD BUDGET 2011-2012 Budget Summary (In Millions)						
	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	Total
Revenues	\$ 221.01	\$ 46.06	\$ 4.20	\$ 43.19		\$ 314.46
Transfers In	\$ 3.92		\$ 19.05			\$ 22.97
Fund Balance 7-1-2011	\$ 50.21	\$ 1.23	\$ 13.88	\$ 69.72	\$ 0.06	\$ 135.10
<b>Total Budget</b>	<b>\$ 275.14</b>	<b>\$ 47.29</b>	<b>\$ 37.13</b>	<b>\$ 112.91</b>	<b>\$ 0.06</b>	<b>\$ 472.53</b>
Expenditures	\$ 268.21	\$ 45.80	\$ 23.21	\$ 81.30	\$ 0.04	\$418.56
Transfers Out				\$ 22.97		\$ 22.97
Fund Balance 6-30-2012	\$ 6.93	\$ 1.49	\$ 13.92	\$ 8.64	\$ 0.02	\$ 31.00
<b>Total Budget</b>	<b>\$ 275.14</b>	<b>\$ 47.29</b>	<b>\$ 37.13</b>	<b>\$112.91</b>	<b>\$ 0.06</b>	<b>\$ 472.53</b>

### SCHOOL BOARD APPROVED FY 2012 GENERAL FUND (OPERATING BUDGET)

#### Major additions to the FY 2012 Operating Budget as aligned to School Board Goals.

- Increase in health insurance \$800 thousand – Pillar 3, Provide Quality Resources
- Increase of \$6 million for staffing plan – Pillar I, Improve Student Performance

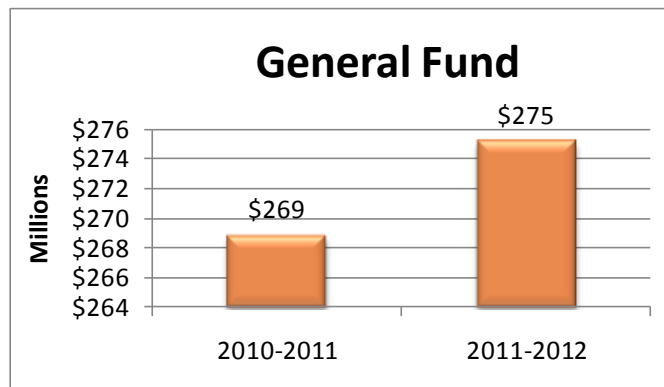
#### General Fund

The total General Fund (operating) budget is **\$275.1** million. This is **\$6.3 million more** (2.3%) than the total budget adopted last fiscal year. When prior year budget appropriations are eliminated from each fiscal year budget, the overall budget in FY 2012 increased by only \$550 thousand, or 0.2% (\$242.5 million in FY 2012 compared to \$241.9 million in FY 2011). Total revenues and transfers equal \$224.9 million comprised of \$100 million in local revenue, \$120.7 million from state sources, \$281.7 thousand from federal sources, and \$3.9 million from transfers from Capital Outlay for emergency and preventative maintenance. Total fund balance carried forward was \$50.2 million, of which \$23.1 million was unreserved. (The unreserved fund balance carried forward increased by \$8



million.) State revenue sources decreased \$1 million (0.8%), local revenue sources decreased \$5.8 million (5.5%), and total (reserved and unreserved) end of the year fund balance increased \$13 million. State sources account for 43.9 percent; local sources 36.3 percent, transfers from Capital Projects 1.4 percent, and fund balance 18.2 percent of the sources for the operating budget.

*See the “bullets” above for the focus of increased expenditures.*



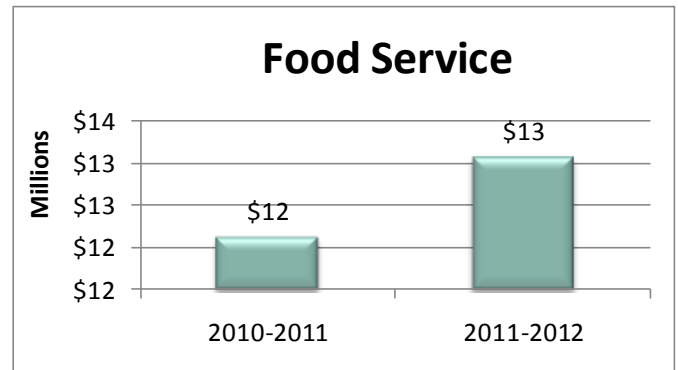
The General Fund increased \$6.3 million compared to the original adopted budget. This includes the health insurance increase of \$800 thousand (4%); an increase of \$6.8 million increase for the staffing plan to serve approximately 562 more students; a decrease in the cost of district cost centers of approximately \$400 thousand, which was a result of a decrease of 5.86 percentage points in the retirement contribution rate; a decrease in charter school expenditures of \$1.9 million because the Life Skills charter school did not renew for this fiscal year; an increase of restricted carry forward projects of \$5.5 million (see explanation following in the next paragraph); a decrease in the reserve amount of \$4.4 million of 0.25 Critical Operating Needs millage; and an increase of \$285 thousand in the categorical carryforward amount. State Fiscal Stabilization Funds, part of the American Recovery and Reinvestment Act funds, of \$10.4 million, ended last fiscal year. These funds were part of the Florida Education Finance program funding formula. This source of revenue offset a state budget shortfall of that same amount. Even though the staffing plan increased \$6.5 million in the General Fund, the net effect from the loss of \$10.4 million of Stabilization Funds is that the overall Staffing Plan is \$3.6 million less this year than it was last year. FEFP funding on a per student basis decreased \$554.64 and is \$6,165.94 per student in FY 2012. Total FEFP funding of \$206.5 million is 75% of the total budget and is 92% of all revenues and transfers. Local property taxes account for \$92.4 million (45%) of FEFP. The state revenue source of \$114.1 million accounts for the remaining 55% of FEFP.

The FY 2012 budgeted restricted carryforward increase of \$5.5 million is primarily due to reserving \$2.5 million of FY 2011 Jobs Bill Funds and approximately \$4 million of FY 2011 0.25 mill proceeds to be available to cover more anticipated budget cuts in FY 2013. The amount of \$4 million was reserved under “Consideration Items” last fiscal year, so it moved in the budget from one category to a different one, which is a “wash” in terms of the net budget amount.

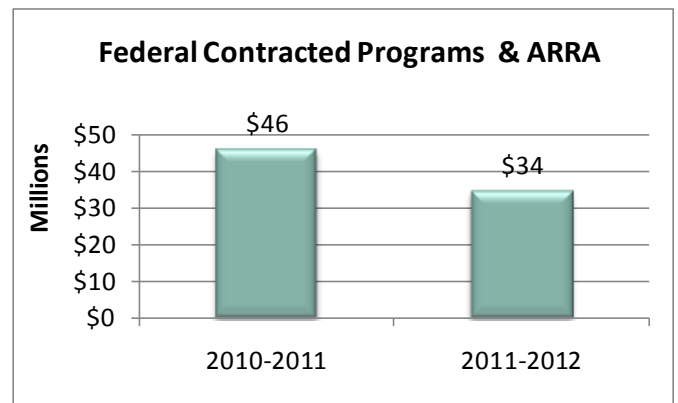
Property tax revenue for the General Fund of \$92.7 million is 42% of all total General Fund revenue and decreased \$6 million in comparison to comparable millage levies in FY 2011. Comparable millage levies include the Required Local Effort (RLE) levy and the 0.748 mill discretionary levy. A prior year levy of 0.250 Critical Operating Needs millage amount of \$3.8 million was not levied in FY 2012. In FY 2011 it was approved via a vote of at least 4 out of 5 School Board members. Approval of this levy for FY 2012 would have required a voter referendum in November 2011. The Superintendent and Board chose to forego presenting this levy to the voters due to (1) difficult economic times and (2) the need to ask voters to renew the ½ cent sales tax in November 2012. See additional discussion on property values and millage rates on page 25-26.

The required local effort (RLE) millage of 5.535 set by the state must be levied to receive \$77 million in matching state funding. The RLE amount is \$81.7 million and is 39% of the FY 2012 FEFP. It was 37% in FY 2011 and 35.6% of the FY 2010 FEFP.

The total Florida Education Finance Program (FEFP) funding of \$206.5 million is \$15.9 million less than the total prior year FEFP funding. The Leon County School Budget balanced this shortfall because (1) the retirement rate decreased 5.86 percentage points (from 10.77% to 4.91%) for most employees, resulting in a cost savings of \$8 million; (2) the use of \$4.2 million of FY 2011 Jobs Bill funding reserves and (3) the use of \$3.7 million of prior year's 0.25 mill Critical Operating Needs reserves.



The General Fund unreserved 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 unreserved 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 unreserved budgeted fund balance for purposes of the statute include \$1.3 million of budgeted unrestricted fund balance, \$4.7 million of Board designated emergency reserve funds, and \$6.5 million of reserves (\$2.5 million Jobs Bill plus \$4 million 0.25 prior year Critical Operating Needs millage) to equal a total amount of \$12.5 million. This is 5.7% of budgeted General Fund revenues, less 95% of funds remitted to charter schools.



The budget health for the state of Florida continues to be in serious condition for the next few years. See additional discussion under "Budget Forecast" on page 22. A special session is not expected this fall to reduce the FEFP.

No salary increases are budgeted for this fiscal year.

#### Budget

FY 2012 Estimate	\$275,140,864
FY 2011 Approved	<u>\$268,817,386</u>
Change	\$ 6,326,478

#### 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.

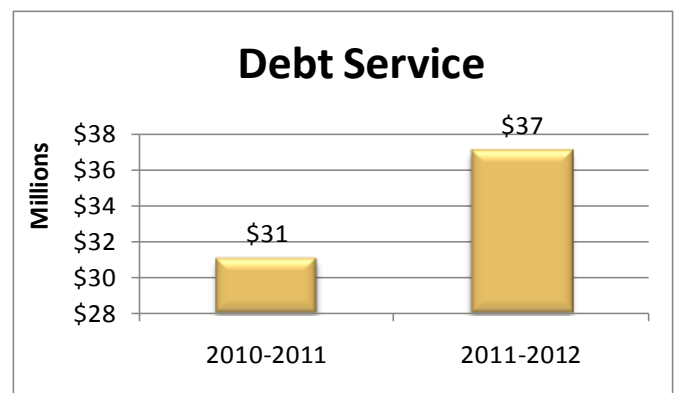
- The Federal Contracted Programs sources of revenue increased \$5.3 million to equal \$32 million (16.6% increase) compared to the original budgeted amount last year. Individuals with Disabilities Education Act (IDEA) increased \$4.3 million and Title I increased \$966 thousand.
- The Individuals With Disabilities Education Act (IDEA) grant (\$14.6 million) and the Elementary and Secondary Act, Title I grant (\$9.9 million) account for 76.5 percent of all the federal contracted programs.
- The Food Service projected federal reimbursement (\$8.8 million) is forecasted to be approximately \$1.3 million more than last year's original adopted amount. The federal reimbursement for free lunch increased from \$2.74 to \$2.79, free non-severe breakfast from \$1.48 to \$1.51, and severe need breakfast from \$1.76 to \$1.80.
- Food Service revenues exceeded expenditures by \$328 thousand in 2010-11. Revenues were budgeted to exceed expenditures by \$235 thousand for that year. Total revenues and expenditures were \$11.412 and \$11.085 million, respectively.
- Food Services fiscal year 2012 revenues (\$11.842 million) are budgeted to exceed expenditures (\$11.579 million) by \$263 thousand, increasing the fund balance to \$1.5 million.
- ARRA Funds carried from FY 2011 to FY 2012 are equal to \$2.2 million.
- RTTT funds in FY 2012 are \$1.3 million. These funds should be used for four core purposes: Adopt standards and assessments for student success (2) Build data systems that measure student growth and provides output for student instructional improvement (3) Recruit, develop, reward, and retain effective teachers. (4) Turn around lowest achieving schools.

Budget	Food Service	Federal Programs and ARRA	Total
FY 2012 Estimate	\$13,066,832	\$ 34,219,172	\$ 47,286,004
FY 2011 Approved	<u>\$12,119,227</u>	<u>\$ 45,587,166</u>	<u>\$ 57,706,393</u>
Change	\$ 947,605	\$(11,367,994)	\$(10,420,389)

## Debt Service Fund

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

- The Debt Service fund at \$37.1 million is approximately \$6.2 million more than the amount adopted in fiscal year 2010-2011.
- Actual debt service payments of \$23.2 million are \$6.2 million more than last year (\$16 million principal payments, \$7.2 million interest payments, \$28 thousand for dues and fees) which will leave a balance of \$156.7 million on all outstanding debt.
- Debt service payments (\$2.4 million) on the Certificates of Participation (COP's) issued on September 30, 1997 for \$35 million (refinanced in



fiscal year 2005) to finance the construction of Chiles High School will be paid using 1.5 mill proceeds, leaving the COPs principal balance at \$21.1 million.

- Debt service payments on the COP issued for \$61.8 million in June 2006 that 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 will be \$4.6 million. The payments will be made using 1.5 mill proceeds, leaving a principal balance of \$56.2 million.
- Proceeds of the ½ cent 2002-2003 voter approved sales tax will pay for the \$7.6 million debt service on the \$21.5 million balance of the bond secured by the sales tax, leaving a balance of \$14.6 million at the end of fiscal year 2011. The original issue amount on May 15, 2003 was \$54.1 million.

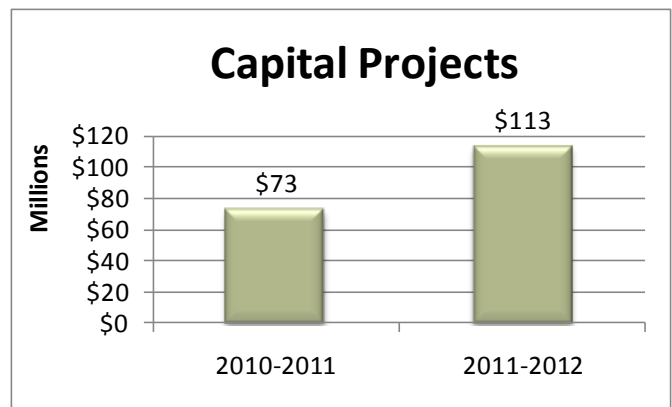
#### Budget

FY 2012 Estimate	\$37,129,005
FY 2011 Approved	<u>\$30,977,089</u>
Change	\$ 6,151,916

### 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. 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 \$112.9 million increased \$40.1 million.
- Capital Projects increased primarily because of unspent proceeds from Qualified Zone Academy Bonds (QZAB) (\$32.9 million) and Qualified School Construction Bonds (QSCB) (\$18.3 million).
- Revenues are derived primarily from the local 1.5 mill property tax levy (\$22.1 million, 19.6%), the ½ cent sales tax proceeds (\$21.1 million, 18.7%), and beginning fund balance (\$69.7 million, 61.7%)
- The expenditure appropriations include \$41.6 million (51.2%) for remodeling and renovations; \$20.9 million (25.7%) for new construction of buildings; \$1.1 million (1.3%) for vehicles (primarily buses); \$6.5 million (8%) for land and land improvements; \$1.4 million (1.7%) for computer software, AV materials, and library books; and \$9.8 million (12.1%) for furniture, fixtures, and equipment.
- Expenditures within the Other Capital Outlay fund totaling \$70.7 million are budgeted from the ½ cent sales tax (\$19.5 million), QZAB (\$32.9 million), and the QSCB fund (\$18.3 million) and CSR, primarily for remodeling, renovation (\$36.7 million), building construction (\$18.2 million), purchase of furniture, fixtures, and equipment



(\$9.2 million), computer software supporting student systems (\$1.4 million), land (\$334 thousand), land improvements (\$4.9 million), and motor vehicles (\$10 thousand).

- Expenditures of \$4.5 million budgeted from the 1.5 mill capital outlay fund includes construction and remodeling at schools and district-wide locations; \$3.9 million for transfer to the General Fund for emergency and preventative maintenance; payment of loans to purchase 30 school buses (\$1.1 million); payment of \$11.4 million to Debt Service to pay \$650 thousand for new and replacement equipment; \$2.7 million for building construction; and \$1.3 million for land improvements.
- Transfers to the General Fund of \$3 million from the Capital Projects Fund are for maintenance and repair of facilities (\$3 million), and for payment of property liability insurance premiums (\$.9 million).

Budget

FY 2012 Estimate	\$ 112,909,523
FY 2011 Approved	<u>\$ 72,799,907</u>
Change	\$ 40,109,616

### **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 2012 Estimate	\$ 56,810
FY 2011 Approved	<u>56,735</u>
Change	\$ 75

<b>SUMMARY OF REVENUES AND FUND BALANCES</b> <b>GOVERNMENTAL FUNDS</b> <b>Fiscal Year June 30, 2012</b> <b>(In Millions)</b>					
	General	Special Revenue	Debt Service	Capital Projects	Total
Federal	\$ 0.28	\$ 42.99			\$ 43.27
State	\$ 120.72	\$ 0.17	\$ 1.41		\$ 122.30
Local	\$ 100.01	\$ 2.90		\$ 43.19	\$ 146.10
Fund Balance	\$ 50.21	\$ 1.23	\$ 13.88	\$ 69.72	\$ 135.04
Other	\$ 3.92		\$ 21.84		\$ 25.76
<b>Total</b>	<b>\$ 275.14</b>	<b>\$ 47.29</b>	<b>\$ 37.13</b>	<b>\$ 112.91</b>	<b>\$ 472.47</b>

## REVENUES:

### General Fund

Total revenues and transfers equal \$224.9 million comprised of \$100 million in local revenue, \$120.7 million from state sources, \$281.7 thousand from federal sources, and \$3.9 million from transfers from Capital Outlay for emergency and preventative maintenance. Total fund balance carried forward was \$50.4 million, of which \$23.4 million was unreserved. (The unreserved fund balance increased by \$8 million.) State revenue sources decreased \$1 million, local revenue sources decreased \$5.8 million, transfers are the same as last year, and end of the year fund balance increased \$13.2 million. State sources account for 43.9 percent; local sources 36.3 percent, transfers from Capital Projects 1.4 percent, and fund balance 18.2 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 \$15.5 million less. FEFP funding on a per student basis decreased \$554.64 and is \$6,165.94 per student in FY 2012. Please see further discussion under "General Fund" on page 10-11 and "Budget Forecast" on page 22.

Increases in property tax revenue do not translate to dollar-for-dollar increases 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 (\$114.1 million) accounts for 95% of district total budgeted state revenues (\$120.7 million).
- Lottery revenue in the category of School Recognition Funds totaling \$1.6 million is included in the total FEFP referenced above.
- The School Recognition program awards schools \$75 (\$75 in FY 2010 & 2011, \$85 in FY 2009, \$100 in FY 2008) per student based on FCAT and gains scored in reading, writing, and mathematics.
- This year property taxes account for \$92.7 million or 92% of the total local revenue (\$100 million) collected for the General Fund. The next highest category is School aged childcare fees (\$4.8 million).
- Interest on investments is budgeted at \$150 thousand, reflecting a conservative interest rate given current economic conditions.

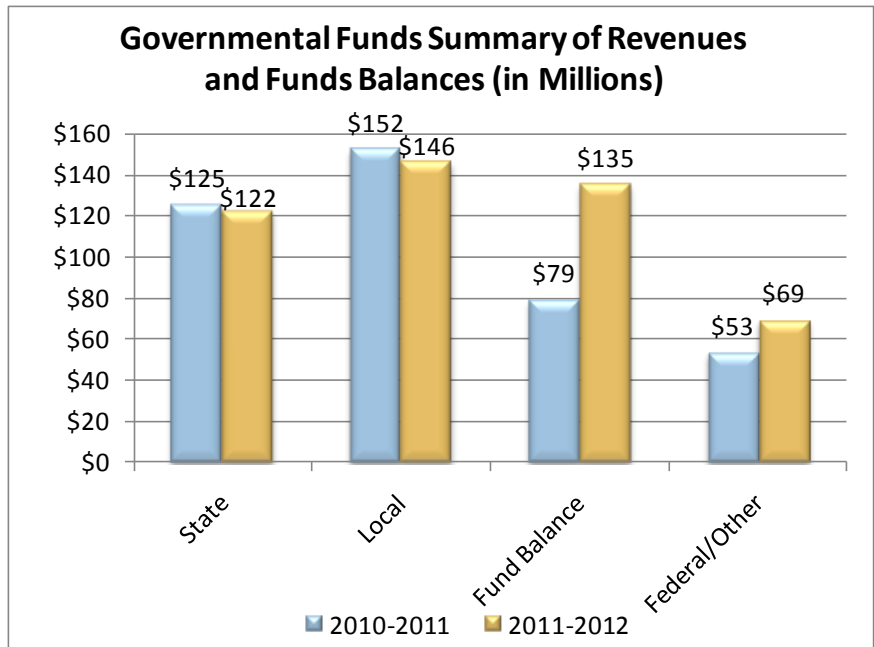
- The District in fiscal year 2005 earned \$965 thousand of interest income, \$2.1 million in 2006, \$2.4 million in 2007, and \$1.5 million in 2008, had a loss of \$93 thousand in 2009 as a result of properly writing down the remaining State Board of Administration investments to market value, earned \$313 thousand in FY 2010, and earned \$229 thousand in FY 2011.

### 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.

- Federal Contracted Program grants total \$32 million, ARRA grants total \$0.9 million, and RTT funds total \$1.3 million.
- The Individuals With Disabilities Education Act (\$14.6 million) and the Elementary and Secondary Education Act, No Child Left Behind – Title I (\$9.9 million) account for almost 77 percent of all the federal contracted program dollars awarded (see first bullet).
- Title I is administered as a school wide program in the District. Eighteen schools have school wide programs, consisting of 11 elementary schools, 2 middle schools, 1 high school, 1 charter school, and 3 alternative schools.
- Sources of food service revenues: 24.5% local (\$2.9 million), 1.4% state (\$165 thousand), and 74.1% federal (\$8.8 million).
- Food Service will serve approximately 2.7 million lunches, 1 million breakfasts, and 428 thousand ala cart meal equivalents to students in fiscal year 2011-2012.



### Debt Service Funds

The Debt Service fund account for paying \$17 million of debt principal and interest. These obligations consist of:

- SBE and COBI Bonds proceeds of \$1.2 million paid by the State Board of Administration on behalf of Leon County Schools for bonds issued for District capital outlay needs.
- Transfers from the Capital Outlay fund to pay for Certificates of Participation (\$7 million), Qualified Zone Academy Bonds (QZABs) (\$5.3 million), and Qualified School Construction Bonds (QSCB) (\$2.0 million) are secured from the 1.5 mill levy.
- Transfers from Capital Outlay ½ cent sales tax (\$7.6 million) pay for Bonds secured by the ½ cent sales tax in fiscal year 2003.



## Capital Projects Funds

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

- Capital Outlay revenue totals \$43.2 million, all of which is from local sources.
- For purposes of the total budget of \$112.9 million, state revenue sources comprise 0%, local revenue sources comprise 38.3%, and the restricted and unrestricted fund balance carried forward from fiscal year 2011 accounts for 61.7%.
- Revenue generated from the ½ cent sales tax (approved by the voters in fiscal year 2003) is \$21.1 million.
- The 1.50 Mill Capital Outlay levy accounts for \$22.1 million, a decrease of \$401 thousand.
- The 2011-12 assessed value of the property tax roll decreased \$315 million (2%). The assessed property value has decreased by 9.4% beginning with FY 2010.
- One mill equals one dollar for every one-thousand dollars of assessed value.
- One mill equals \$15.4 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 \$14.8 million.

<b>SUMMARY OF EXPENDITURES</b> <b>Governmental Funds</b> <b>Fiscal Year June 30, 2012</b> <b>(In Millions)</b>					
Function	General	Special Revenue	Debt Service	Capital Projects	Total
Instruction	\$ 158.50	\$ 16.23			\$ 174.73
Instructional Support	\$ 21.65	\$ 13.48			\$ 35.14
School Administration	\$ 18.47	\$ 0.04			\$ 18.51
Transportation	\$ 11.40	\$ 0.67		\$ 1.09	\$ 13.16
Facilities Construction	\$ 1.72	\$ 0.05		\$ 80.20	\$ 81.97
Other Support	\$ 56.47	\$ 15.32	\$ 23.21		\$ 95.00
Total	\$ 268.21	\$ 45.80	\$ 23.21	\$ 81.29	\$ 418.51
Salaries	\$ 162.66	\$ 18.65			\$ 181.31
Benefits	\$ 38.50	\$ 6.19			\$ 44.69
Purchased Services	\$ 25.29	\$ 6.42			\$ 31.71
Energy	\$ 10.91	\$ 0.10			\$ 11.01
Materials & Supplies	\$ 25.94	\$ 8.33			\$ 34.27
Capital Outlay	\$ 1.71	\$ 2.89		\$ 81.29	\$ 85.89
Other	\$ 3.20	\$ 3.22	\$ 23.21		\$ 29.63
Total	\$ 268.21	\$ 45.80	\$ 23.21	\$ 81.29	\$ 418.51
Percent	64.09%	10.94%	5.55%	19.42	100.00%

## **EXPENDITURES:**

### **General Fund**

General Fund expenditures of \$268.2 million account for 64.1% of budgeted expenditures in all funds. The total General Fund budget is \$275.1 million. Budgeted expenditures are 97% of the entire budget. The General Fund is the fund 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 \$158.5 million for direct classroom instruction account for 59% of the total budgeted expenditures.
- Expenditures of \$21.7 million for support services that have almost 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% of budgeted expenditures.
- Student Transportation of \$11.4 million and School Administration of \$18.5 million account for 11% 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 12,400 students or 37% of the student population, over 3 million miles in fiscal year 2011.
- Operation of Plant expenditures of \$23.8 million (8.8%) consist of activities concerned with keeping the physical plant open. These costs include utility costs (phone, sewage, water, and electricity), custodial costs, and insurance costs of school buildings.
- Maintenance of Plant expenditures of \$8.2 million (3%) 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 \$4.6 million (1.7%) 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 \$8.9 million (3.3%) include activities to prepare student statistical data, writing, editing, and disseminating information to the public and staff, recruiting and placement of staff, staff transfers, health services, and staff accounting, and planning and policy development.

Another approach for analyzing expenditures is to analyze the various categories (objects) of expenditures (see chart on page 18).

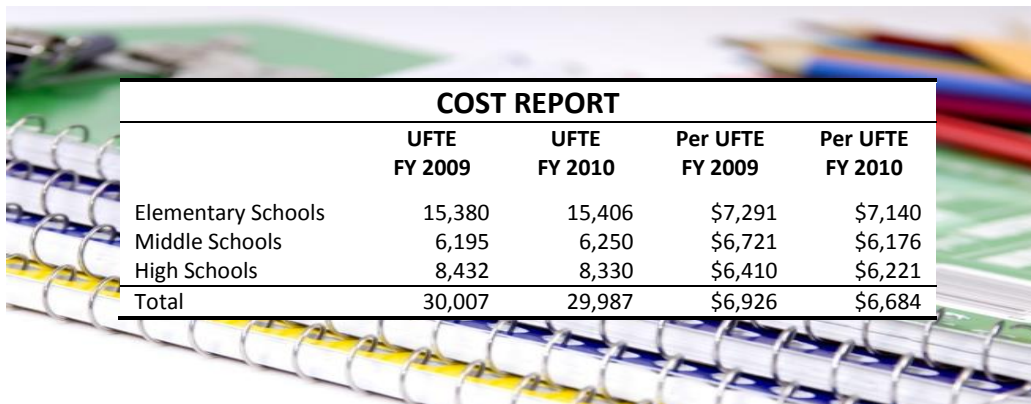
- Salaries and benefits account for \$201.2 million (75%) of all operating expenditures.
- Instructional salaries and benefits are \$116 million or 58% of the total salaries and benefits.
- A 1% salary increase for teachers is \$1.14 million.
- A 1% salary increase for all employees is \$1.9 million.
- There are approximately 4,300 full time employees and 2,300 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 looking at the amount per weighted student and the amount per unweighted 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.

- The total budgeted amount of estimated district direct and indirect cost per student for 2011-2012 is approximately \$7,500, and for school direct and indirect is approximately \$7,100. This calculation excludes the cost of transportation and community services, which is consistent with Florida cost reporting procedures, and it includes budgeted expenditures for the General Fund and Federal Contracted Programs, such as Title I and Individuals With Disabilities Act (IDEA).
- The actual amount of school cost per student for fiscal year 2011-2012 will probably be closer to \$6,700 at the end of the year because actual expenditures historically are approximately 85% to 90% of budgeted expenditures.
- The actual expenditure per student in fiscal year 2010-11 for school direct and indirect will be approximately \$6,800.

The following chart illustrates the total direct and indirect school costs per UFTE for fiscal years 2009 and 2010 for the General and Special Revenue Funds by school level (elementary, middle, and high school).



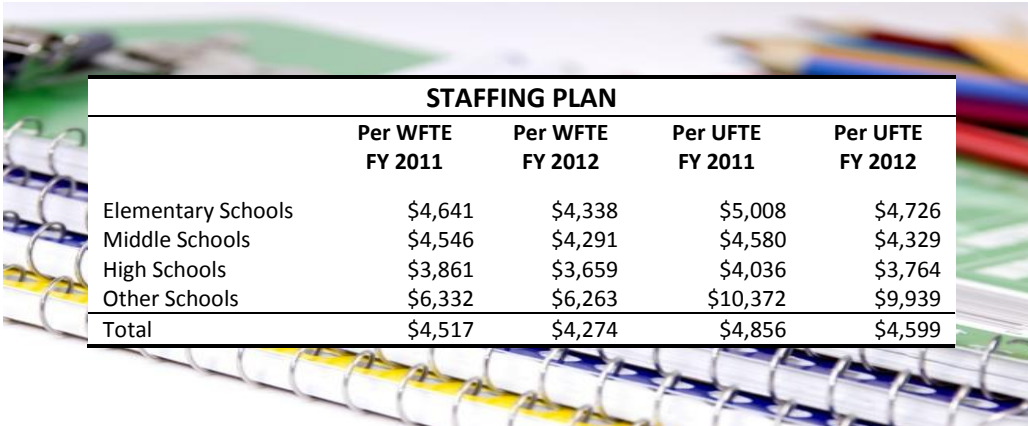
COST REPORT				
	UFTE FY 2009	UFTE FY 2010	Per UFTE FY 2009	Per UFTE FY 2010
Elementary Schools	15,380	15,406	\$7,291	\$7,140
Middle Schools	6,195	6,250	\$6,721	\$6,176
High Schools	8,432	8,330	\$6,410	\$6,221
Total	30,007	29,987	\$6,926	\$6,684

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 school. 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.

- The staffing plan includes \$33.7 million in class size reduction funding. The remaining balance of \$1.2 million is the per student share sent to the four charter schools.
- The total budget from the General Fund for the 2011-12 staffing plan is \$150.5 million, which is an increase of \$6.8 million. The fiscal stabilization amount of \$10.4 million is no longer funded. This amount was accounted for in the Federal Projects and it was used to offset a reduction to the General Fund for that amount. All of it was used in the FY 2011 Staffing Plan. The net effect to the Staffing Plan is a \$3.6 million dollar decrease (\$10.4 million decrease plus \$6.8 million increase).

- Net unweighted Staffing Plan funding per student decreased \$257 and net weighted Staffing Plan funding per student decreased \$243 because the overall unweighted increased was 562 and the overall weighted FTE increased 493, along with the \$10.4 million federal fiscal stabilization decrease.
- The staffing plan paid from General Fund sources (\$150.5 million) comprises 57% of the General Fund budget.

The following chart demonstrates the staffing plan amounts for fiscal years 2011 and 2012 per weighted full time equivalent (WFTE) units and unweighted full time equivalent (UFTE) units.



STAFFING PLAN				
	Per WFTE FY 2011	Per WFTE FY 2012	Per UFTE FY 2011	Per UFTE FY 2012
Elementary Schools	\$4,641	\$4,338	\$5,008	\$4,726
Middle Schools	\$4,546	\$4,291	\$4,580	\$4,329
High Schools	\$3,861	\$3,659	\$4,036	\$3,764
Other Schools	\$6,332	\$6,263	\$10,372	\$9,939
Total	\$4,517	\$4,274	\$4,856	\$4,599

### Special Revenue Funds

These funds consist of Food Service, Federal Contracted Programs, and federal stimulus funds, which includes Race to the Top (RTTT) funds. Forty percent of the Food Service Program expenditures (\$4.6 million) are for Leon County School Board food service employee salaries and benefits. Fifty-two percent (\$6 million) is for food costs, and the remaining 8 percent (\$933 thousand) is for energy, purchased services, and capital outlay.

Federal Contracted Programs expenditures total \$32 million. Fifty percent of the total expenditures are direct classroom expenditures (\$15.9 million). Sixty-two percent of the expenditures (\$19.7 million total) are for personnel salaries and benefits. Purchased services (\$5.7 million) comprise 18 percent of the expenditures. Services purchased in this program include specialized testing and supplemental instruction.

American Recovery and Reinvestment Act (ARRA) programs account for \$2.2 million. Salaries and benefits account for 22.5% (\$508 thousand). Capital outlay expenditures account for 55% (\$1.2 million). The RTTT grant capital outlay expenditures accounts for \$881 thousand (71%) of the total ARRA capital outlay expenditures. Most of this expenditure is for software to facilitate building data systems that measure student growth, inform teachers and principals about how to improve instruction, and for developing, rewarding, and retaining effective teachers and principals.

### Debt Service

Debt service expenditures 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 million and interest payments of \$7.2 million in fiscal year 2011-2012.
- Total debt principal payments are \$3.8 million more and interest payments are \$1.1 million more than in fiscal year 2010-2011.

- The increased principal and interest payments are the result of debt service required on a Qualified School Construction Bond (QSCB) of \$18 million and a Qualified Zone Academy Bond of \$33 million incurred in FY 2011

## **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 2013 through 2017. 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 should provide some relief fiscally for complying with class size. 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.

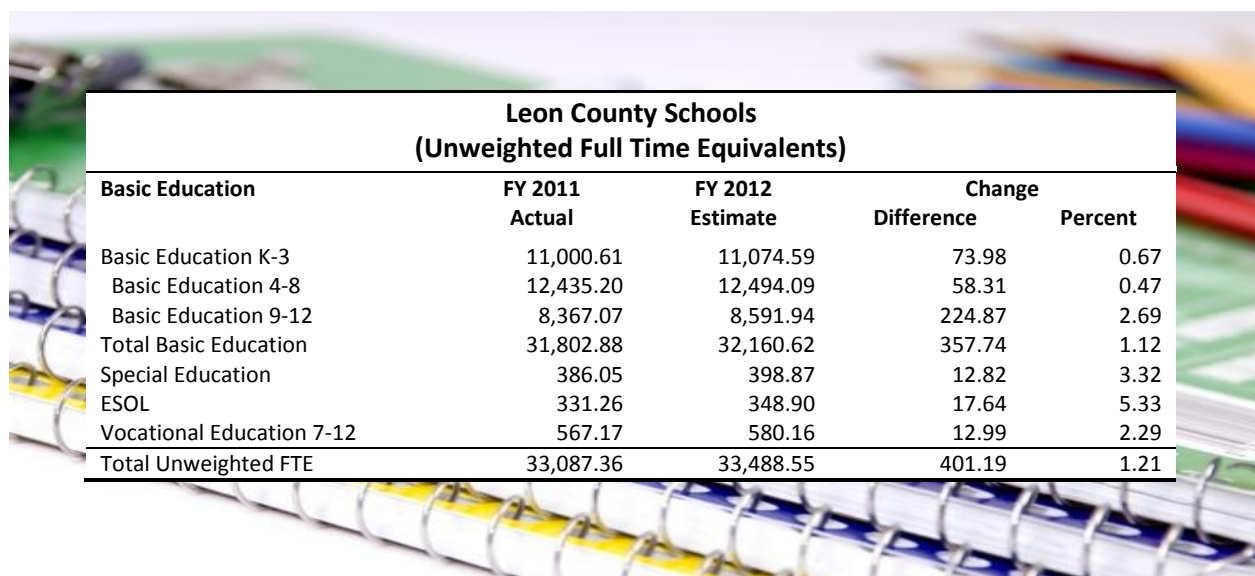
Another cost saving measure passed by the legislature is a reduction in the Board contribution for retirement. This helps reduce the burden on the legislature to find funds for educational appropriation. The Board contribution rate decreased from 10.77% to 4.91%. Employees now have 3% deducted for retirement from their gross salary before income taxes. The decrease of 5.86 percentage points in the Board contribution rate yields a savings of approximately \$8 million. The Florida Education Finance Program (FEFP) formula reduced total funding by approximately \$15.7 million this year. The retirement savings offset \$8 million of this shortfall.

The budget health for the state of Florida continues to be a concern. The current unemployment rate as of July 2011 in Florida is 10.7% The United States credit rating has been downgraded to AA+ from AAA by Standard and Poors. The state of Florida will have to deal with increasing pressures to provide more Medicaid services and fund public schools within a revenue picture that likely will not increase to a level to accommodate all the budgetary needs. Therefore, we propose a budget that increases at 1% a year. In the absence of either substantial revenue increases or expenditure decreases, the fund balance will be in be negative by the end of fiscal year 2015.

## **STUDENT MEMBERSHIP**

- Unweighted Full Time Equivalent (UFTE) students projected by the District to be served in schools are estimated to increase 562 for the 2011-2012 school year to equal 33,488.
- 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.
- The weighted FTE (36,441) is projected to have increased by 493, meaning the District will receive approximately \$1.6 million more in base funding revenue due to the increased number of students served.

- The District will receive \$3,313.60 per weighted FTE in FY 2011-2012.
- The District free and reduced lunch percentage was 43.4 percent in FY 2010-2011, an increase of 9.4 percentage points over FY 2006-2007. This represents a 27.6% increase.



<b>Leon County Schools (Unweighted Full Time Equivalents)</b>				
<b>Basic Education</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimate</b>	<b>Change</b>	
			<b>Difference</b>	<b>Percent</b>
Basic Education K-3	11,000.61	11,074.59	73.98	0.67
Basic Education 4-8	12,435.20	12,494.09	58.31	0.47
Basic Education 9-12	8,367.07	8,591.94	224.87	2.69
Total Basic Education	31,802.88	32,160.62	357.74	1.12
Special Education	386.05	398.87	12.82	3.32
ESOL	331.26	348.90	17.64	5.33
Vocational Education 7-12	567.17	580.16	12.99	2.29
Total Unweighted FTE	33,087.36	33,488.55	401.19	1.21

## **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 has increased by only 745 students over the past five years, averaging an increase of 186 students per year. It increased 2.3 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 2006-2007 there were 15,913 elementary unweighted FTE students (grades PK-5). White students accounted for 47.32%, black students accounted for 42.03% and other students (includes Hispanic, Asian American, American Indian, Alaskan Native, and Multiracial) accounted for 10.65%.
- In 2010-2011 there were 16,561 elementary unweighted FTE students. White students accounted for 44.40%, black students accounted for 43.06%, and other students accounted for 12.54%.
- The total enrollment for grades PK through 5 increased by 649 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 2006-2007 there were 16,429 middle and high school unweighted FTE students. White students accounted for 53.5%, black students accounted for 38.95%, and other students accounted for 7.55%.
- In 2010-2011 there were 16,526 middle and high school unweighted FTE students. White students accounted for 50.48%, black students accounted for 39.77% and other students accounted for 9.74%.
- The total enrollment for middle and high school unweighted FTE increased by 96 students over the 5 year period.

### **TAX BASE AND RATE TREND**

The property tax base decreased by \$1.093 billion (6.4%) from \$16.961 billion to \$15.867 billion for fiscal year 2010. It decreased an additional \$186 million (1.1%) for fiscal year 2011 to equal \$15.682 billion. It has decreased an additional \$315 million (2%) to \$15.367 billion for FY 2012. Therefore the assessed value of property has decreased 9.4% over the past 3 years. One mill of revenue in FY 2012 is \$15.4 million and is \$1.6 million 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 0.251 mills, from 8.034 in fiscal year 2010-2011 to 7.783 in fiscal year 2011-2012. Last year's discretionary levy of 0.25 mills for critical operating needs was not levied in FY 2012. It would have been required to be approved by voter referendum in November of 2011. The Superintendent and Board chose not to submit it to the voters for approval. They are concerned about the effect of the poor economy on taxpayers. They also want to be able to bring the renewal of the ½ cent sales tax for capital outlay to the voters in November of 2012. This tax provides approximately \$21 million per year.

The property taxes levied equal \$119.6 million at 100 percent of the levy. The district budgets 96% (\$114.8 million) which is required by law 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 County Schools has averaged over 95 of collections, but rarely 96% or more. The Required Local Effort contains 0.02 mills that is designed to make up a shortfall, which for FY 2011 was \$195 thousand.

A decrease of 9.4% in the Leon County property tax base over the past 3 years is indicative of the slow real estate market and overall economic downturn in Florida. The decrease in fiscal year 2010 ended at least 25 years of consecutive taxable property value increases. Statewide, taxable property values decreased 10.6%, from \$1.8 trillion to \$1.6 trillion, in fiscal year 2010, decreased 10.9% from \$1.6 trillion to \$1.4 trillion in FY 2011, and decreased to \$1.38 trillion from \$1.44 trillion (4.13%) for FY 2012. In total this is a 23% decrease in state assessed property values over the past 3 years.

The legislature sets the Required Local Effort (RLE) and districts must levy it to receive matching state revenue. Leon County Schools levies 5.535 RLE mills to receive \$81.7 million in property tax (budgeted at 96%) and a matching amount of \$76.7 million of state revenue. This is one of two sources of local tax revenue for operating purposes. The budgeted amount is \$1.6 million less than last year.

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 million in budgeted revenue for operating purposes at 96%.

The sum of these millage rates (5.535 mills + 0.748 mills = 6.283 mills) is 0.251 mills less for operating purposes than last year, resulting in \$3.7 million less operating revenue.

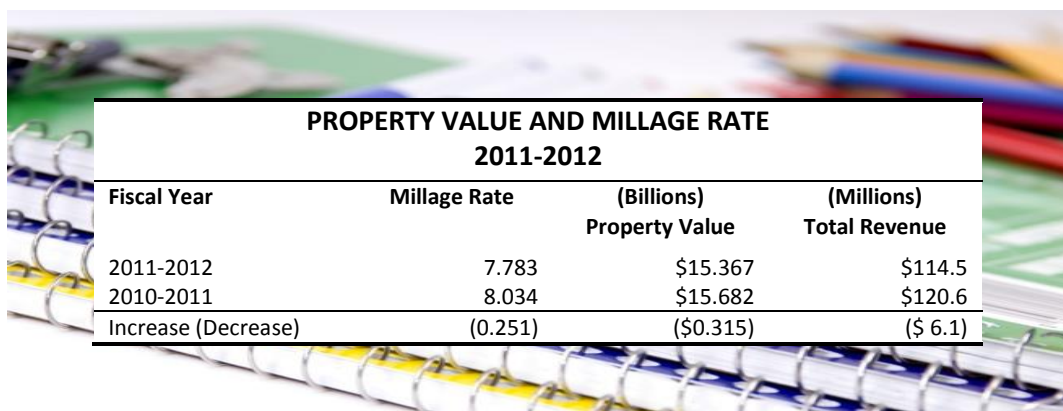


The Capital Outlay levy rate (1.50 mills) provides budgeted revenue of \$22.1 million at 96%. This is \$401 thousand less than last year's budgeted amount.

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.

This budget could be reduced again during the fiscal year. The state of the economy for Florida currently appears to be producing revenues to the state that are meeting and exceeding, to a small degree, revenue projections. The chances of a special session to reduce revenues this year is currently not an expectation.

- The assessed taxable property value is \$15.367 billion for FY 2012.
- The assessed taxable property value in Leon County has increased by \$6 billion (65%) since FY 2003 (over the past 10 years).
- Over the past five years (since FY 2008) it has decreased \$1.1 billion (6.5%).
- The average percentage increase on a yearly basis from 10 years ago has been 7.2%. It decreased 5.9% in FY 2010, decreased 1.8% in FY 2011, and has decreased 2% in FY 2012.
- The total decrease for FY 2010 through 2012 is \$1.6 billion, a 9.4% decrease.
- The average assessed taxable property value increase per year since fiscal year 2002-2003 is \$670 million.
- The average assessed property value decrease per year since 2008-2009 is \$531 million.
- The assessed taxable property value is approximately 85% of the market value. Therefore the market value is approximately \$18 billion
- The property tax millage rate of 7.783 is 0.251 mills less than the millage rate in FY 2011, which is the result of not levying 0.25 Critical Operating Needs in FY 2012.
- The millage rate of 7.783 will raise \$114.8 million (96% of levy), which is \$5.9 million (4.9%) less than was received last year.



<b>PROPERTY VALUE AND MILLAGE RATE 2011-2012</b>			
<b>Fiscal Year</b>	<b>Millage Rate</b>	<b>(Billions) Property Value</b>	<b>(Millions) Total Revenue</b>
2011-2012	7.783	\$15.367	\$114.5
2010-2011	8.034	\$15.682	\$120.6
Increase (Decrease)	(0.251)	(\$0.315)	(\$ 6.1)



## PERSONNEL RESOURCE CHANGES

The major factor impacting personnel numbers is student membership. The estimated number of Pre-K–12 students in Leon County schools in fiscal year 2011-12 is 32,489, an increase of 2,179 from 10 years ago. The number of full time employees in fiscal year 2011-12 in Leon County Schools is 504 more than 10 years ago (4,370 in FY 2012 compared to 3,866 in FY 2003). Compliance with class size at the class level has had the largest employee hiring impact, with 345 more teachers in FY 2012 than in FY 2003 (2,354 for FY 2012). The Florida Constitution mandated no more than 18 students per class in pre-K-3, 22 in grades 4-8, and 25 in grades 9-12 as of the beginning fiscal year 2011.

Budget cuts in FY 2003 skew the analysis of personnel resource changes when comparing FY 2012 to FY 2003. The total number of full time employees in FY 2003 was 233 less than in FY 2002. The employee number in fiscal year 2004 was 4,151, which was an increase of 285. The number of teachers in FY 2004 was 2,124, an increase of 115 from FY 2003. This is 230 less than the number of teachers projected for FY 2012.

## 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. This year there is no general bonded debt.

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. The school district as a whole was graded an 'A' by the State of Florida for the eighth consecutive year in FY 2011. Despite some of the most difficult circumstances Leon County Schools continue to be a statewide leader in student performance.

Twenty-five out of 32 Leon County Elementary and Middle Schools received an 'A' or 'B'. Five of the eight middle schools earned an A. High school final grades will not be released until later in the fall.

The District uses a variety of strategies to assess student performance. The District graduation rate of 80.2% in FY 2010 (the most recent year data is available) is 0.5 percentage points below the state average.

The Scholastic Aptitude Test (SAT) was administered to 1,270 seniors (61%) in fiscal year 2010. The average score was 1,592. This compares very favorably with the average Florida state score of 1,473 and national score of 1,509.

The American College Testing (ACT) Program results for Leon District's graduating seniors of 2009-2010 during their junior and senior years demonstrates these students scored a mean composite score of 20.1 out of a possible 36. The state mean composite score was 19.5 and the national score was 21.

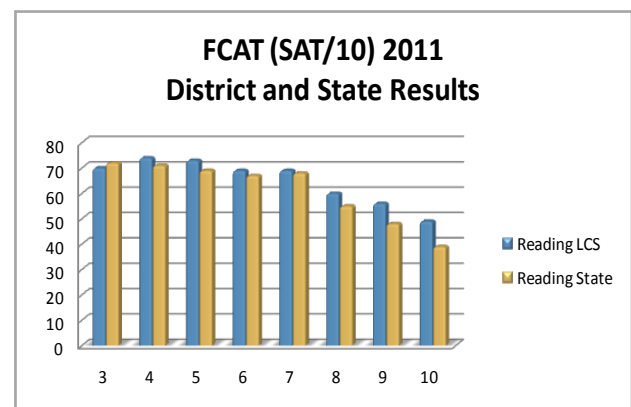
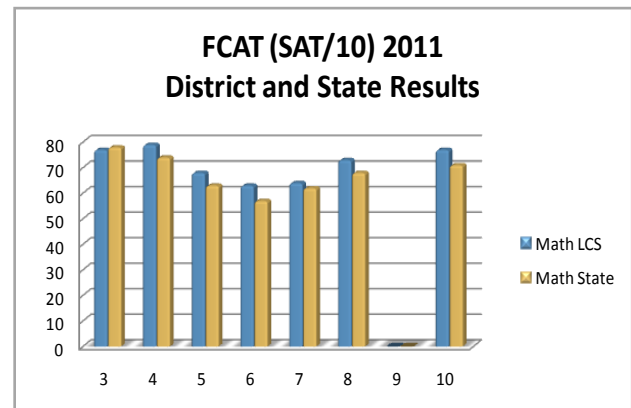
The Florida Department of Education computes a return on investment (ROI) index for individual schools. The formula is based on the ratio of the sum of reading and math scores that are 3 or above. A percent of highest value is calculated for purposes of comparing the best ROI index with the other ones 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 was 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 2011. 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 91.69% of the ROI index of the highest performing district. The lowest in comparison was Bay County Schools at 90.89%. Santa Rosa 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 2011 Data				
District	WFTE	FEFP/WFTE	ROI Index	% Highest Value
Santa Rosa	26,571	\$6,032	0.02271	100.00%
St. Johns	32,874	\$6,360	0.02217	97.62%
Okaloosa	30,982	\$6,149	0.02212	97.38%
Bay	27,804	\$6,154	0.02129	93.72%
Clay	38,306	\$6,416	0.02088	91.96%
<b>Leon</b>	<b>35,948</b>	<b>\$6,291</b>	<b>0.02082</b>	<b>91.69%</b>
Alachua	28,897	\$6,346	0.02064	90.89%

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) are being 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) receive 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.





## 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 Crumpler, Board Chair  
DeeDee Rasmussen, Board Vice Chair  
Georgia “Joy” Bowen, Board Member  
Maggie B. Lewis-Butler, Board Member  
Forrest Van Camp, Board Member

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## PROFILE OF TALLAHASSEE/LEON COUNTY, FLORIDA

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### 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 16<sup>th</sup> 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

The population growth of Leon County has been relatively stable over the last few decades (45,608 in the 1970's, 43,838 in the 1980's and 46,959 in the 1990's). Population growth averaged 2.5% from 2001 through 2005. It has averaged 0.3% from 2006 through 2010. This is a reflection of the phenomenon of slower growth statewide for the same span of time.

The City of Tallahassee includes approximately 181,000 residents and Leon County approximately 275,500. Approximately 66% of the population resides within Tallahassee city limits. 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) 41 percent of the population 25 years and over had attained a bachelors degree or higher. Leon County's per capita personal income was \$36,148 in 2009, the most recent year statistics are available. This ranked 21<sup>st</sup> in the state and is 93 percent of the state average of \$38,965. It is 91% of the national average of \$39,635. The Leon County 2009 per capita personal income is 1.1% less than the 2008 amount of \$36,551. Leon County has the second lowest median age in the state at 29.3 years old. Hendry County's median age is 29.2. Alachua County's is 29.7. In terms of race and ethnicity, Leon County's population includes 60.8% non-Hispanic white, 31.4 non-Hispanic black, 5.0% Hispanic, and 2.8% of "other" races and ethnicities.

<b>LEON COUNTY, FLORIDA</b>				
<b>HISTORICAL AND PROJECTED POPULATION DATA</b>				
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%
2001	244,208	2.0%	16,412,482	2.1%
2002	248,039	1.6%	16,766,141	2.2%
2003	255,500	3.0%	17,180,980	2.5%
2004	263,896	3.3%	17,618,765	2.6%
2005	271,111	2.7%	18,023,525	2.3%
2006	272,497	0.5%	18,445,576	2.8%
2007	272,896	0.2%	18,733,318	1.6%
2008	274,892	0.7%	18,800,727	0.4%
2009	274,803	0.0%	18,745,521	(0.3%)
2010	275,487	(0.2%)	18,801,310	0.3%
2015	286,600	4.3%	20,955,900	11.8%
2020	300,000	4.7%	21,246,926	1.4%
2030	324,900	3.8%	23,821,251	12.1%

Sources: Tallahassee-Leon County Planning Department, Florida Department of Transportation, Offices of Planning Policy  
[http://www.talqpv/cp/planning/support/stat\\_digest.cfm](http://www.talqpv/cp/planning/support/stat_digest.cfm)(Florida Florida Statistical Abstract 2010, Bureau of Economic and Business Research  
<http://edr.state.fl.us/population.htm>

## Personal Income

The following table shows 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.

<b>LEON COUNTY, FLORIDA</b>				
<b>FINANCIAL AND ECONOMIC INFORMATION</b>				
Year	Total Personal Income Leon County (000's)	Per Capita Income Leon County	Per Capita Income State of Florida	Per Capita Income United States
2009	\$9,605,088	\$36,148	\$38,865	\$39,635
2008	\$9,499,138	\$36,551	\$39,064	\$40,166
2007	\$8,999,722	\$34,322	\$38,417	\$38,615
2006	\$8,555,674	\$33,211	\$37,099	\$36,794
2005	\$8,071,177	\$31,817	\$34,709	\$34,690
2004	\$7,476,660	\$29,830	\$32,672	\$33,157
2003	\$6,882,479	\$27,758	\$30,369	\$31,530
2002	\$6,659,704	\$27,316	\$29,727	\$30,821
2001	\$6,517,209	\$27,252	\$29,266	\$30,562
2000	\$6,255,318	\$26,067	\$28,507	\$29,843
1999	\$5,978,233	\$25,345	\$26,894	\$27,939
1998	\$5,628,493	\$24,153	\$25,987	\$26,883

Source: Florida Statistical Abstract 2010, U.S Department of Commerce, Bureau of Economic Analysis

<b>LEON COUNTY, FLORIDA</b>		
<b>ECONOMIC STABILITY AND GROWTH DATA</b>		
Year	Sales and Use Tax	Motor Vehicle License Tax
2009	\$212,446,471	\$7,146,038
2008	\$251,378,302	\$6,992,482
2007	\$259,016,509	\$6,913,014
2006	\$258,671,098	\$6,773,447
2005	\$240,245,625	\$6,642,923
2004	\$210,214,825	\$6,442,157
2003	\$201,111,171	\$5,902,054
2002	\$196,457,014	\$5,703,514
2001	\$195,879,492	\$5,768,674
2000	\$191,973,785	\$5,135,760
1999	\$185,435,142	\$5,138,969

Source: Florida Statistical Abstract 2010



<b>ANNUAL TAXABLE SALES, LEON COUNTY AND FLORIDA (2000-2009)</b>				
Year	Leon County (Billions)	Change from Previous Year	State of Florida (Billions)	Change from Previous Year
2009	\$3,287,834		\$269,602.468	
2008	\$3,563,466	(6.7%)	\$297,277,334	(7.6%)
2007	\$3,818,752	(1.3%)	\$321,853,873	(3.9%)
2006	\$3,870,122	2.5%	\$334,828,571	6.8%
2005	\$3,738,369	10.2%	\$313,461,537	13.8%
2004	\$3,393,040	2.3%	\$275,409,180	7.3%
2003	\$3,317,188	5.9%	\$256,753,333	5.1%
2002	\$3,130,913	9.2%	\$244,334,874	9.8%
2001	\$3,102,415	2.1%	\$248,838.780	2.3%
2000	\$3,039,178		\$243,137,003	

Note: Amounts rounded to thousands of dollars

Source: Florida Statistical Abstract 2010

## Labor Force

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

<b>LEON COUNTY, FLORIDA LABOR FORCE SUMMARY</b>					
Year	Labor Force	Employment	Unemployment	Unemployment	State of Florida Rate of Unemployment
2010	148,389	136,204	12,185	8.2%	11.5%
2009	148,698	138,271	10,427	7.0%	10.5%
2008	147,043	140,463	6,580	4.5%	6.2%
2007	144,189	139,817	4,372	3.0%	4.0%
2006	139,199	135,434	3,735	2.7%	3.3%
2005	136,604	132,377	4,227	3.1%	3.8%
2004	132,995	128,102	4,893	3.7%	4.8%
2003	134,027	128,597	5,430	4.1%	5.3%
2002	132,951	127,060	5,891	4.4%	5.7%
2001	133,807	129,075	4,732	3.5%	4.6%
2000	134,597	130,493	4,104	3.0%	3.8%

Source: Tallahassee Planning Department ([http://www.talgov.com/planning/pdf/support/2011sd/2\\_1.pdf](http://www.talgov.com/planning/pdf/support/2011sd/2_1.pdf))

## Educational Attainment

The level of educational attainment in Leon County increased between 1990 and 2000. In 2000, 10.9% of the population 25 years and over had not received a high school diploma, down from 15.1% in 1990. The percentage of the population over 25 years of age attaining a Bachelors degree or higher was 41.7% in 2000 and 37.1% in 1990, an increase of 4.5 percentage points. The 2009 American Community Survey's five-year (2005-2009) estimate indicates this percentage is relatively the same at 41%. The percentage of the Leon County population 25 years and older receiving a high school diploma is 91.1%.

## **Employment**

Leon County has a labor force of approximately 148,400. Leon County's labor force and total employment increased by 4,400 people between 2005 and 2010 (1.6 percent average increase per year). The economy is fueled by a mix of private industry (64%) and state, local, and federal government (36%). The State of Florida is the largest employer (35,799). Unemployment in calendar year 2010 for Leon County was 8.2 compared to 11.5% for the state.

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## **PROFILE OF THE LEON COUNTY SCHOOL DISTRICT**

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The Leon County School System operates 48 schools (24 elementary schools, 8 middle schools, 5 high schools, 7 special/alternative schools, and 4 charter schools). The special/alternative schools include special facilities for exceptional students and an area vocational-technical center. Pre-Kindergarten through twelfth grade serves 33,489 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 the Southern Association of Colleges and Schools. Additionally, all teachers in the school system are certified and 43.9% hold masters or more advanced degrees. Statewide in fiscal year 2010-11, 40.9% of the teachers held masters or more advanced degrees (see Informational Section, page 217 for the analysis of instructional staff).

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-two 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 in all areas tested and at all levels. See pages 218-236 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 58).

## Academic

A comprehensive, five-year strategic plan sets the direction and pace for the school system. Annual plans for school and administrative departments set forth specific goals and objectives within the framework of the district's strategic plan and are based upon an assessment of student and site needs.

The program of instruction for Leon County Schools is designed to help students develop intellectually, socially, physically and culturally within their own capacities. Traditional basic courses, including reading, writing, mathematics, science, social studies, music, art and physical education are available, along with foreign languages, computer science and various careers and technical programs.

The district curriculum is based on the Next Generation Florida Sunshine State Standards (<http://www.fldoe.org/bii/curriculum/sss/>). These standards outline levels of student performance and achievement for each grade level. These are the content standards for which the state will hold schools accountable for students' knowledge in the subject areas of language arts, foreign languages, mathematics, science, social studies, the arts, health and physical education.

Florida Statute requires that all school districts set expected levels of student performance in reading, mathematics, writing, and science at each grade level. In addition to those areas, Leon County Schools has set expected levels of performance in social studies. These levels of performance are used to identify students who must receive remediation and those who may be retained. No student may be assigned to a grade level based solely on age or other factors that constitute social promotion or administrative placement.

In the twenty-four elementary schools, students in kindergarten through fifth grade acquire basic skills in a stimulating environment. The primary education program in kindergarten through the third grade provides a diagnostic/prescriptive approach to meeting each student's educational needs.

A balanced, flexible curriculum in Leon County's nine middle schools helps students transition from elementary to high school through the acquisition of self-direction, positive self-concepts, and more responsibility for learning. Skill-development through a wide variety of learning experiences is the core of the curriculum in the middle schools.

Students in five high schools select from basic, academic enrichment, and career and technical courses, depending on interest and career goals. Twentyfour credits are required for graduation, English, mathematics, science, social studies, physical education, and electives. Additionally, high school students must have a 2.0 cumulative grade point average (on a 4.0 scale) to graduate.

Students may choose from one of three high school graduation options. To graduate students must earn passing scores on the Florida Comprehensive Assessment Test (FCAT) (see pages 225-228), achieve a cumulative grade point average of 2.0 on a 4.0 scale, and successfully complete 18 or 24 credits, depending upon which graduation option is chosen. One option is the traditional 24 credit graduation requirement. This option is based on earning six credits each year beginning with the 9<sup>th</sup> grade. A second option is an 18credit standard college preparatory schedule. The number of credits within the college preparatory program aligns with minimum standards for admission into Florida's state university system. A third option is a three-year career preparatory graduation program. This program's requirements are aimed toward entrance into a technical center or community college for career preparation.

High school students, who could benefit from a more applied, inter-disciplinary curriculum than that offered by the larger, traditional high schools, may attend the School for Applied Individual Learning (SAIL).

Leon County students in grades 1-12 can take courses on-line through the Leon County Virtual School. Leon County students enrolled in the Leon County Virtual School receive individualized instruction utilizing the Internet, email, telephone, instant messaging, online collaboration tools and face-to-face teacher forums. The virtual format allows flexibility of time and location, while promoting the skills and self-discipline for success in the 21st Century. Students may register for any course offered through Leon County Virtual School (contingent upon parent and guidance counselor approval).

Leon County Virtual School teachers possess valid State of Florida certificates in the subject areas taught and receive extensive annual training and continuous mentoring. Every teacher is required to maintain a close relationship with students and school guidance counselors, as well as reside locally.

The Leon County Virtual School awards a high school diploma that can be used for entry into a university, community college, vocational school, or the military

Lively Technical Center teaches students skills for occupations ranging from aviation to nursing to cosmetology to web design. Preparation for the General Education Development (GED) examination is also part of Lively's and the district's Adult Education Program curriculum. Adult Education also offers credit courses leading to a standard diploma.

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 Rickards High School now includes approximately 325 students, with approximately fifty percent zoned for Rickards and the other 50% from other high school zones in the district. The IB students represent multiple cultural and ethnic backgrounds, including families from about 25 different countries around the world.

In May 2011, forty-six diploma candidates and fifty-one anticipated candidates took a total of 276 IB examinations. Of those examinations, 219, or 79%, were awarded a 4 or higher generating an additional .16 FTE (Florida Statute 236.081(1)(n)), a return to the district of **\$116,108.86**. Of the 46 diploma candidates, or senior students, 31, or 67%, earned the IB diploma generating an additional **\$30,816.56**, or .30 FTE (Florida Statute 236.081(1)(n)). That means that the earnings for the 2011 IB exams total **\$146,925.42**.

James S. Rickards' IB Program grades for 2011 surpassed the world-wide average in 11 of the 23 subjects offered. The average points earned by those passing the diploma was 31 out of a possible 45 points (24 is the minimum passing score), and the average grade obtained by candidates who passed the diploma was 4.98 points out of a possible 7. The highest grade earned was 39 and the lowest 17.

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 2011, we tested RHS students in 22 AP courses. This means that our students enter college with large amounts of college credit already accrued on their transcripts. Additionally, students who complete the full IB program and earn the diploma receive 100% of Bright Futures and 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 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 graduates now attend Stanford, Yale, Princeton, Harvard, Columbia, Penn, Cornell, University of Chicago, 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 2010-2011, Rickards' senior class contained six National Merit Semifinalists, one of whom was awarded a National Merit Scholarship, and three National Achievement Semifinalists, one of whom went on to earn a National Achievement Scholarship. In addition to these prestigious academic honors, we also boast a nationally famous marching band that recently performed at the inauguration of President Barack Obama, the July 4<sup>th</sup> parade in Washington D.C. and the 2009 Orange Bowl in Miami, Florida.

## Student Assessment

The FCAT is part of Florida's overall plan to increase student achievement by implementing higher standards for public school students. It is part of the state's overall strategy for success:

$$\text{Standards} + \text{Instruction} + \text{Assessment} = \text{High Student Achievement}$$

Assessment is one of three (3) elements that must be present for students to raise achievement levels in school. If high standards are established, if instruction is appropriate, and if students are assessed on their progress, increased student performance can be expected.

The standards referred to in the equation are the Sunshine State Standards, which set clear expectations for student knowledge and skills and are the basis for assessing student achievement. Standards also are the foundation for a strong accountability system. Mastery of the Sunshine State Standards is measured by the FCAT.

There are four (3) key points to know about the FCAT:

1. FCAT (Reading, Writing and Math) is the basis for school accountability. Results from these assessments are used to identify School Accountability Grades and Schools of Recognition.
2. FCAT results are used for promotion and graduation purposes. FCAT is one of the measures used to determine promotion and is a graduation requirement.
3. FCAT is an important tool for teachers and parents. The FCAT is used to identify students in need of remediation in reading, writing, and mathematics; to obtain feedback on curriculum and teaching strategies; and to gauge student progress.

Other district/state/national assessment programs (SAT-9, Writes upon Request, Standards and Benchmarks Tests, PSAT, SAT, ACT, National Assessment of Educational Progress, Algebra, and Gifted Screening, Advanced Placement Exam) are implemented throughout district schools at appropriate levels.

## 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 2010-2011 school year 10,510 individuals registered as volunteers through the District's School Volunteers program. The district had 1,416 citizens placed as mentors with individual students in 34 schools throughout the year. Collectively, volunteers donated more than 335 thousand hours to the schools in 2010-2011 alone.

Additional human and financial resources have been provided to the schools through the Partners for Excellence program, which involved 1,416 private sector and government entities in school based partnerships in the 2010-2011 school year. The School Volunteer Office wrote one grant this school year. This grant was approved and Leon County Schools was awarded more than \$350 thousand.

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; 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.

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## VISION, MISSION, AND GOALS

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### 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. School improvement is funded at \$10 per unweighted full time equivalent student (UFTE) per school for a total of \$93,585. A School Improvement office is funded at approximately \$120 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 \$28.6 million staffing allocation for the five high schools. Guidance counseling informing students of all options is being provided. Seventy-four guidance counselors costing approximately \$4 million will serve 33,489 students. The ratio of guidance counselors to students is 1 to 348 in High Schools; 1 to 427 in middle schools; and 1 to 497 in elementary schools. A total of \$174.8 million (page 60) is budgeted strictly for instruction, which is spent directly on 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 166 students are served at the Success Academy. This \$1.8 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 No Child Left Behind funding of \$9.9 million in part 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 \$150.5 million Staffing Plan. The Planning and Policy Development department funded at approximately \$260 thousand helps to administer 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 (\$350 thousand) and the Fingerprinting office (\$213 thousand) monitor the District worksites.

**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 (23 deputies and 2.5 supervisors). The District contracts with the Leon County Sheriff's office in the amount of \$1.1 million (page 81) to provide these services. The amount of \$1.1 million is half of the salaries and benefits of the officers. The District pays for half and the Sheriff's Office pays for the other 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 (\$1.8 million) which serves overage youth. It funds an Elementary Second Chance (\$88,970) and a Second Chance at Ghazvini Learning Center for elementary, 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 is National Incident Management System compliant. Trainings will continue to be conducted regularly. These are paid within the Safety and Security budget.

## **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 \$6 million for instructional staff training and \$14.2 million for instruction and curriculum services (page 60).

**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 is being implemented (Skyward Software) that will provide increased efficiencies, long-term savings, and more secure financial practices. This is addressed within the \$2.3 million instructional related technology function (page 60).

**Goal 3:** Maximize resources and pursue external funding.

**Actions:** A grant office (\$73 thousand) has been created within Leon County Schools that 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 (\$81 thousand) to implement community relations plans for supporting the Board's mission and goals.

The Volunteer Office (\$151 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 Educational Media department (\$700 thousand) manages the interactive Board television station which broadcasts district events of public interest.

**Goal 2:** Increase community involvement throughout Leon County Schools

**Actions:** District volunteer and mentor initiatives boast 10,510 volunteers and 1,416 business partners. 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 (\$151 thousand) works to strengthen school/community relations. The District has budgeted \$8.1 million for community services (page 60).

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## 2011-2012 SCHOOL SITE STAFFING PLAN OVERVIEW

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### Overview

The Leon County School Board is comprised of:

24 Elementary Schools	1 Adult Education Center
8 Middle Schools	5 Charter Schools
6 High Schools	* TAP, SAIL, PACE, Gretchen Everhart, Pre-K Programs,
1 K-8 School	Ghazvini Learning Center and other sites
1 Vocational-Technical School	

- ▶ Most schools have an identified geographic zone, which become the basis for student attendance.
- ▶ The schools are managed through a Leadership Team consisting of the Superintendent, one Associate Superintendent, and three 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

**ASSOCIATE SUPERINTENDENT** - Working directly under the Superintendent, the Associate 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 Associate Superintendent facilitates finance; labor relations/bargaining; equity and support service; all school affairs; operational effectiveness; safety and security; athletics; early childhood pre-k; staffing; delivery of ESE services in all schools; and health services and Medicaid. Additionally, this position support services through pro-active emphases on coordination across divisions, collegial collaboration, problem solving, creativity, accountability as a way of work and quality of services for all students.

In support of the Associate Superintendent are the district-wide areas of *Direct Instructional Support* which include:

**DIVISIONAL DIRECTOR ELEMENTARY EDUCATION** is 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 is 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 is 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	Charter Schools
Gretchen Everhart	Early Childhood Programs
TAPPS	Health & Medicaid Services
ESE	

- 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 Associate Superintendent and provides leadership, coordination, and accountability for instructional planning, training, implementation, supervision, and public dissemination of all curriculum and instruction related initiatives. This position is responsible for monitoring compliance of the curriculum and instruction with current state statutes and Leon County School Board policies and procedures. This position provides leadership and support to all schools to achieve Board and school site student outcome goals.

ASSISTANT SUPERINTENDENT SUPPORT SERVICES – As the leader of Support Services, this Assistant Superintendent reports directly to the Associate Superintendent and is responsible for the efficient operation of student transportation; insuring the buildings and grounds of the district are properly maintained; the warehouse properly houses and delivers goods; and the small business community is afforded the opportunity to conduct business with the District in an efficient and economical manner.

ASSISTANT SUPERINTENDENT PROFESSIONAL & COMMUNITY STANDARDS - As the leader of professional and community standards, this Assistant Superintendent reports directly to the Associate Superintendent. This position is responsible for the development of Board policy; coordinating the agenda for the School Board meetings; implementation and monitoring of professional standards for the District; integration of technology and information services within the District; student services; human resources; communication within and outside the District; planning and school choice; Leon County School Foundation activities; implementing Capital Outlay projects according to the Board adopted plan and budget; ensuring Nutrition Services operations adequately serve the daily nutritional needs of students and is fiscally viable; and purchasing of goods and services operates efficiently and within statutory and fiscal guidelines.

*An estimated 33,489 unweighted full-time equivalent students are expected to attend this year.*

***The average teacher salary including all benefits is \$55,329.40 as of June 2011.***

All appropriations discussed as part of this budget relate strictly to the day-to-day general fund-operating budget supported by the 6.283 mills levied against property taxes (5.535 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, teacher aides, 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 25% to 36% of total salaries. (See page 252).
- 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.

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## HOW TO READ THE BUDGET

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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 knowledgeable 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 37% of the total gross FEFP. The total RLE portion of the FEFP is 39% of the gross FEFP. The total state portion of the gross FEFP is 55%. The Discretionary Millage can be levied for a maximum of 0.748 mills. This revenue may be used for any lawful educational purpose. The state adds additional funding to Districts that levy this millage so that it equals at least the state average multiplied by the District's UFTE. The State average is \$379.39 per UFTE. Leon County Schools average per UFTE is \$329.51 for the 0.748 levy. Leon County Schools receives an additional \$1.7 million (an additional \$49.88 per UFTE) to attain the state average level of funding.

Revenues raised from the 1.50 Capital Outlay levy (\$22.1 million) (page 126) may primarily only be used for capital outlay purposes. One exception is the ability to use these funds to pay for property liability insurance. This option has been utilized in this year's budget and will offset approximately \$1 million of expenditures that were paid from the operating budget.

A voter approved ½ cent sales tax is levied for Capital Project purposes. Revenue in the amount of \$21.1 million (page 126) has been budgeted this fiscal year. This revenue source ends after December 31, 2012.

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 four 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, Vocational-Technical and Adult General. Another sub-function, “Other Instruction,” is provided for programs such as recreation and enrichment and pre-kindergarten programs.
- ▶ Instructional Support Services (6000's) – This includes administrative, technical, and logistical support to facilitate and enhance instruction. Support services include Pupil Personnel Services, Instructional Media, Instruction and Curriculum Development Services, Instructional Staff Training Services, and Instructional Related Technology.
- ▶ General Support Services (7000's through 8000's) – Those activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for the staff and pupils. This includes salaries and expenses for the Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Pupil Transportation Services, Operation of Plant, Maintenance of Plant, and Administrative Technology Services.
- ▶ 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.

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.

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.

**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.**

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## FISCAL MANAGEMENT POLICY

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### 6.01 Fiscal Management

Purpose. The purpose of this policy is to establish management expectancies related to financial activities within the school district. These statements establish the intent of the School Board in carrying out its fiscal statutory obligations.

- (1) The school district shall maintain a budgetary control system that complies with the adopted budget.
- (2) The school district shall prepare and maintain a system of timely and accurate fiscal reports that will be reviewed by the Superintendent or his designee and submitted to the Board each month.
- (3) The monthly and annual financial reports presented to the Board shall summarize financial activity by major types of funds, functions and objects and maintain compliance with state requirements. 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 total amount expended in the applicable fund does not exceed the total amount budgeted for that fund and provided that the School Board approves a budget amendment and amends the budget within 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. It is the intent of the Board that salary and benefit expenditures be controlled through Board approved and funded positions.
- (4) The school district shall adhere to a policy of full and open public disclosure of all financial activity. Opportunities shall be provided for full citizen input prior to final decisions on the budget.
- (5) The school district's accounting system shall maintain records on a basis consistent with commonly accepted accounting principles.
- (6) Procedures shall be instituted to insure that revenue estimates shall be conservative and as accurate as possible. Expenditure estimates shall endeavor to cover every predictable direct and indirect activity cost.
- (7) All employee contract negotiations shall focus on total costs, including direct salary plus employer share of fringe benefits.
- (8) All current operating expenditures shall be paid with current operating revenues unless authorized by Florida Statute and determined to be an emergency situation requiring either temporary advances between funds or short-term loans.
- (9) Budgetary procedures that fund current expenditures at the expense of future needs, such as postponing expenditures, accruing future revenues, or rolling over short-term debt shall be avoided where possible.
- (10) Proceeds from long-term debts shall not be used to fund current, recurring operations.

- (11) All capital improvements shall be made in accordance with the district's adopted five-year capital improvement program, which shall be updated annually and based on long-range projected needs. The development of the capital improvement program shall be coordinated with the operating budget and capital improvement budget in order to maintain a reasonable stable total millage levy as necessary to support the program. Estimated cost and potential funding sources for each capital project proposed will be identified before submission to review bodies and the School Board. Future operating costs associated with a proposed capital improvement shall be estimated and written as part of the proposal before a decision is made to implement a project. Federal, state and other funding sources shall be used as available to assist in financing capital improvements.
- (12) The school district will use one-time or special purpose revenues (for example: grants and impact dollars) for nonrecurring expenditures or for expenditures required by the revenue, and to subsidize, rather than supplant, current recurring expenses. It is the intent of the Board that nonrecurring dollars not be used to fund recurring expenses.
- (13) All potential grants shall be carefully examined with regard to cost and benefit, particularly when matching funds and in-kind contributions are required. Consistency with current goals, programs and fund sources shall be considered.
- (14) The School Board recognizes there are many adverse unforeseen financial conditions and events that may occur during any fiscal year. The only source of funds to pay these nonrecurring obligations is the unreserved/undesignated operating fund balance. Sound fiscal responsibility requires annually setting aside sufficient reserves to meet these obligations. The Board shall maintain an unreserved general fund balance that is sufficient to address normal contingencies. It shall be the goal of the school district to maintain an unreserved/undesignated operating fund budget balance equal to at least 3 percent of projected general fund revenues, and to build up to a budgeted fund balance equal to 5 percent of projected general fund revenues.

If at any time the unreserved general fund balance in the district's approved operating budget is projected to fall during the current fiscal year below 3 percent of projected general fund revenues, the Superintendent shall provide written notification to the Leon County School Board and the Commissioner of Education.

If the unreserved general fund balance in the Board's approved operating budget is projected to fall below 2 percent of projected general fund revenues, the Superintendent shall provide written notification to the Leon County School Board and the Commissioner of Education. The Superintendent shall present a plan for increasing the unreserved general fund balance to an amount greater than 2 percent of general fund operating expenditures for approval at the time the Board is notified the unreserved fund balance has fallen below 2 percent, so it can be submitted to the Commissioner of Education for approval.

Statutory authority: 1001.41 F.S. 1011.051. F.S.

Laws implemented: 1008.22, 1010.01-21, 1011.01-18 and 1011.80, F.S.

State Board of Education Rules: 6A-1, 6A-1.002, 6A-1.004, 6A-1.0071, and 6A-2.

Policy amended: September 18, 1990; April 16, 1991; January 14, 1992; August 8, 1995; May 13, 1997; June 9, 1998; August 15, 2001, November 17, 2009



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## BUDGETARY AND EXPENDITURE REQUIREMENTS ADMINISTRATIVE PROCEDURES

Type of Procedure:	Finance	Procedure No.:	C-1
Title:	Budgetary & Expenditure Requirements	Policy No.:	6.01
Authority:	1001.41, F.S.	Date Issued:	July 16, 1998
Florida Statute:	1010.01-21, 1011.01-18, F.S.		
State Board Rule:	6A-1, 6A-2, 1.002, 1.004, 1.0071		

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### 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 with access to the Data Center mainframe will utilize the TERMS 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 and School Board Policy 6.01.

G. Each administrator shall monitor their budgetary financial reports no less than monthly. This shall include:

(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) The use of appropriate adjusts request forms to correctly identify errors submitted to Finance by the 10th of the following month. (Form A attached).

- (4) (a) Budget amendments are to be processed online as required by the budgetary control system. Reference Finance TERMS Screen 11 and TERMS Budget Instruction Manual.

(b) The backup optional process is the use of the appropriate manual budget amendment forms to correct major object or function, potential or actual. Over expenditure situations are to be submitted to Finance by the 10th of the following month. (Form B attached).

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*

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## BUDGET PLANNING PROCESS

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### 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 26-27 and 218-236.

### 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 6.05 outlines the Superintendent's responsibility "to promptly invest temporarily idle funds in the most efficient means in those legal instruments prescribed by Florida Law as to earn the best rate of return on funds." Procedures outline the methods to be used. It is the practice of the school district to invest idle funds in the State Board of Administration Investment Pool, which is the benchmark utilized by the State Auditor General's Office for comparing the rates of return on investments.

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 (10) percent 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 \$156.6 million of which Certificates of Participation total approximately \$75.2 million. The ratio of debt service to general operation expenditures has shown a steady decline over the past five years. This has provided for a slight reduction of the annual debt service millage levy included on taxpayer's tax statements.

Emergency Fund Balance Resources: Fiscal Management Policy 6.01 for the Board specifies that no less than 1% of the total operating budget shall be set aside and maintained for emergencies and unforeseen needs of a non-recurring nature. This policy mandates increasing this reserve to a maximum of 5% by increasing it in yearly increments equal to the interest earnings on the emergency reserve.

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. The current General Fund unreserved fund balance is approximately \$12.5 million, which is equivalent to 5.7% of the general fund revenues.

Expenditure Parameters: Fiscal Management Policy 6.01 specifically states "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 after numerous meetings. The tentative budget was presented at a public hearing on July 26, 2011. Prior to the tentative budget public hearing, the budget and

required tax notices were advertised in a major newspaper (*Tallahassee Democrat*) and are available for public viewing. The final budget hearing and approval was September 6, 2011.

The flow chart below 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 47-50).

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 42-44*.

## 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

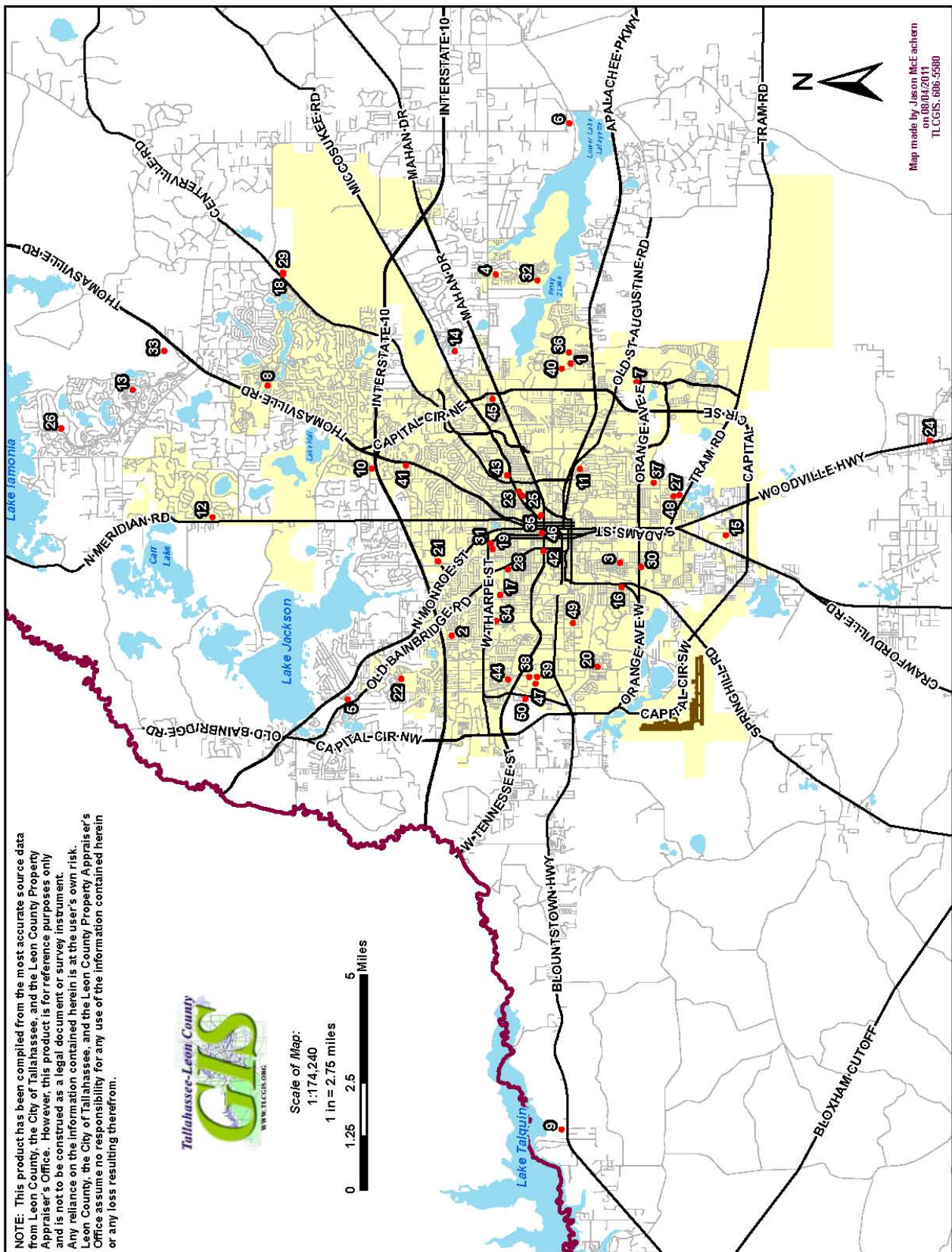
As a recipient of Federal, State and local financial assistance, the School Board is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic 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 three years, make financial audits of the accounts and records in counties with populations of 125,000 or more. For each of the two 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, 2010, indicated there were no significant violations of applicable laws or regulations. The fiscal year 2010-2011 audit is currently in progress and is expected to be completed by December 2011.



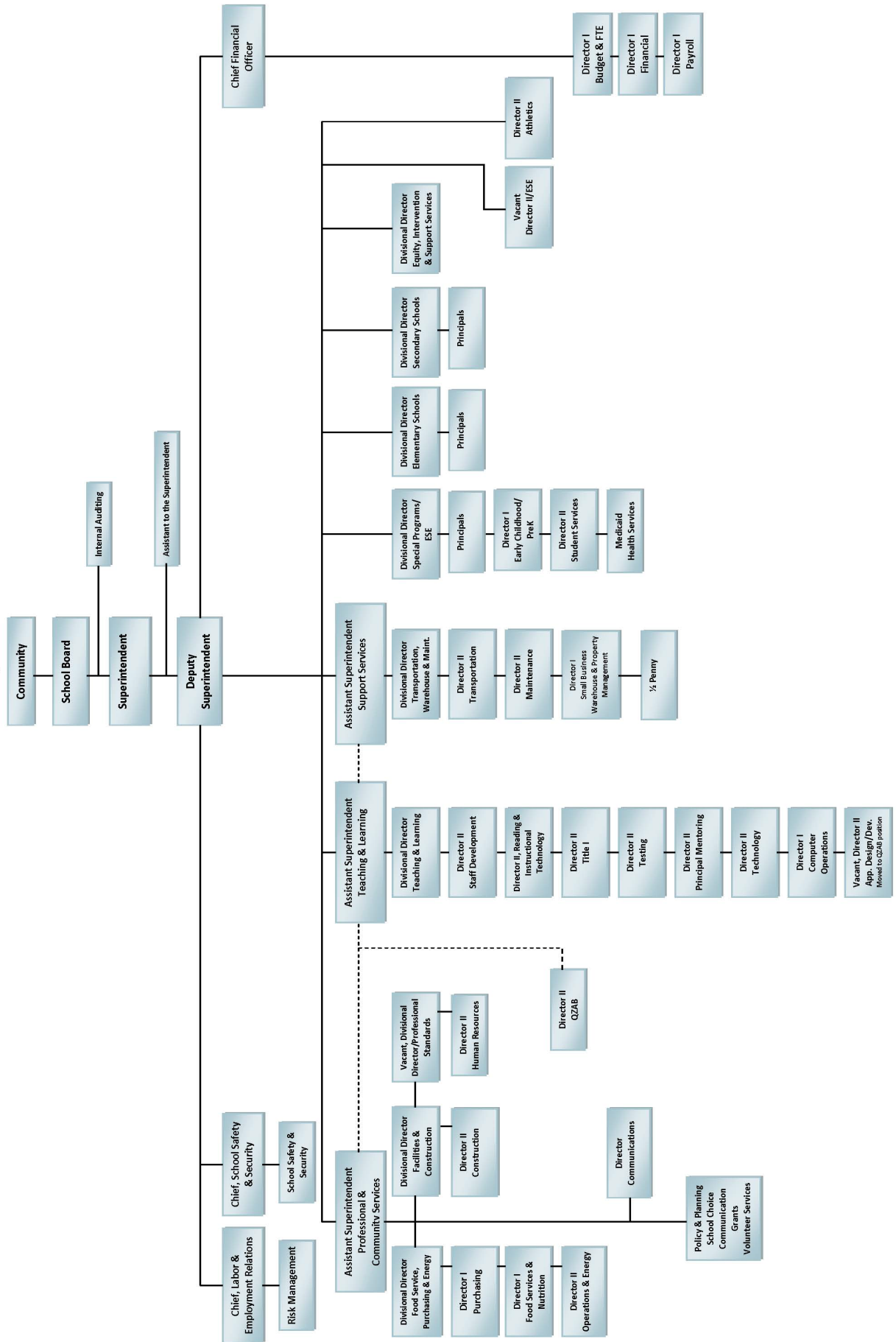




## Leon County Public and Charter Schools

Number	Name	Address	Telephone
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	5200 TREDINGTON PARK DR	488-4511
9	Ft Braden K-8	15100 BLOUNTSTOWN HWY	488-9374
10	Gilchrist Elementary	1301 TIMBERLANE RD	893-4310
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	488-8436
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	487-4868
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	488-1971
36	Lincoln High	3838 TROJAN TRAIL	487-2110
37	Rickards High	3013 JIM LEE RD	488-1783
38	Academic Resource Center	526 N APPELYARD DR	487-1957
39	Academy of Academics & Tech	480 N APPELYARD DR	487-7667
40	Adult & Community Education	283 TROJAN TRAIL	922-5343
41	Arts & Sciences	3208 THOMASVILLE RD	386-6566
42	CK Steele-Collins	412 N BRONOUGH ST	681-1929
43	Ghazvini Learning Center	860 BLOUNTSTOWN HWY	488-2087
44	Gretchen Everhart	2750 MISSION RD	488-5785
45	Imagine School	3611 AUSTIN DAVIS AVE	877-5187
46	Life Skills Center	324 N ADAMS ST	599-9190
47	Lively Technical	500 N APPELYARD DR	499-5452
48	Pace Secondary	3413 ZILLAH RD	488-8927
49	SAIL	2006 JACKSON BLUFF RD	488-2468
50	Stars Middle	1500 MICCOSUKEE RD	681-7827

# 2011-2012 LCS Organizational Chart



## FINANCIAL SECTION

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## FINANCIAL SECTION OVERVIEW

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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 \$472.3 million (*reference page 60*).

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 168-179*).

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).

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## BUDGET SUMMARY

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The budget for Leon County Schools is \$472.3 million consisting of the General Fund (\$275.1 million); the Special Revenue Fund (\$47.3 million); the Debt Service Fund (\$37.1 million); the Capital Projects Fund (\$112.9million); and the Trust and Agency Fund (\$57 thousand) (*reference page 60*).

The General Fund (\$275.1 million) comprises 58.2% of the budget (*reference page 60*) and is the most discussed because it serves the day-to-day operating needs, such as payment of teacher and bus driver salaries, of the District. Expenditures for personnel salaries and benefits averages 80% of the total outlays each year. The budget includes \$201.2 million (75%) (*reference page 85*) 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 85% of day-to-day expenditures are incurred in direct/indirect support of the classroom.

The Special Revenue Fund (\$47.3 million, 10%) (*reference page 60*) is comprised of Food Service (\$13.1 million), and Federal Contracted Programs (\$32.3 million) and American Recovery and Reinvestment Act projects (\$2.2 million). The Food Service Program provides twenty-three 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 and students with disabilities.

The Debt Service Fund (\$37.1 million, 7.9%) (*reference page 60*) is established to pay principal and interest for long term liabilities. The funds noted in this section of the budget incorporate payment on the General Obligation Bond Issue (which this year is the final one), Sales Tax Revenue Bonds, Certificate of Participation, and several State Bond issues incurred over the past several years.

The Capital Projects Fund (\$112.9 million, 23.9%) (*reference page 60*) 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 (\$57 thousand) (*reference page 60*) 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 all function, as one unit to provide the resources the District needs to serve over thirty-three thousand (33,488) students.

LEON COUNTY SCHOOL BOARD  
2011-2012

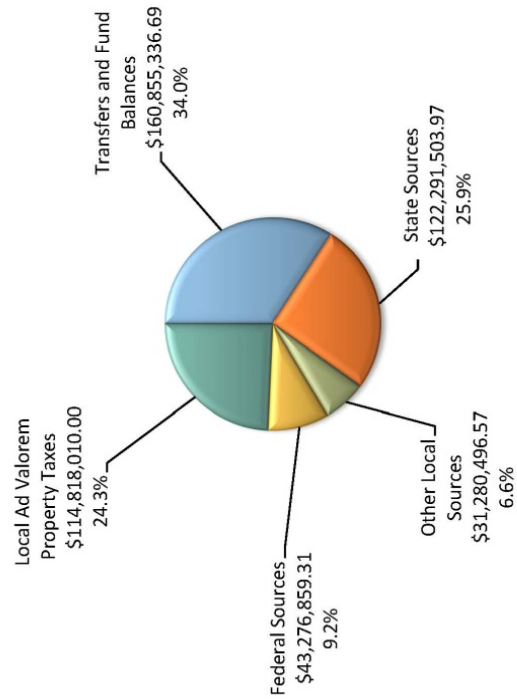
BUDGET SUMMARY  
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF LEON COUNTY, FLORIDA ARE  
18% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVY:		FISCAL YEAR 2011-2012						
LOCAL EFFORT	5.535							
DISCRETIONARY	0.748							
CRITICAL NEEDS	0.000							
CAPITAL OUTLAY	1.500							
DEBT SERVICE	0.000							
TOTAL	7.783							
		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	TOTAL ALL FUNDS	
ESTIMATED REVENUES:								
FEDERAL SOURCES		\$281,687.66	\$42,995,171.65	\$0.00	\$0.00	\$0.00	\$43,276,859.31	
STATE SOURCES		\$120,717,382.97	\$165,000.00	\$1,409,121.00	\$0.00	\$0.00	\$122,291,503.97	
LOCAL SOURCES		\$100,008,437.57	\$2,900,600.00	\$500.00	\$43,188,809.00	\$160.00	\$146,098,506.57	
TOTAL SOURCES		\$221,007,508.20	\$46,060,771.65	\$1,409,621.00	\$43,188,809.00	\$160.00	\$311,666,869.85	
TRANSFERS IN		\$3,921,356.26	\$0.00	\$19,051,929.00	\$0.00	\$0.00	\$22,973,285.26	
OTHER FINANCING SOURCES		\$0.00	\$0.00	\$2,786,378.80	\$0.00	\$0.00	\$2,786,378.80	
FUND BALANCES (July 1, 2011)		\$50,211,999.89	\$1,225,232.44	\$13,881,075.81	\$69,720,714.28	\$56,650.21	\$135,095,672.63	
TOTAL REVENUES AND BALANCES		\$275,140,864.35	\$47,286,004.09	\$37,129,004.61	\$112,909,523.28	\$56,810.21	\$472,522,206.54	
EXPENDITURES:								
INSTRUCTION		\$158,501,279.67	\$16,237,414.57	\$0.00	\$0.00	\$36,810.21	\$174,775,504.45	
PUPIL PERSONNEL SERVICE		\$6,832,694.01	\$1,962,494.56	\$0.00	\$0.00	\$0.00	\$8,795,188.57	
INSTRUCTIONAL MEDIA SERVICES		\$3,900,789.53	\$0.00	\$0.00	\$0.00	\$0.00	\$3,900,789.53	
INSTRUCTION & CURRICULUM SERVICES		\$7,815,220.27	\$6,372,067.06	\$0.00	\$0.00	\$0.00	\$14,187,287.33	
INSTRUCTIONAL STAFF TRAINING		\$941,422.29	\$5,060,832.69	\$0.00	\$0.00	\$0.00	\$6,002,254.98	
INSTRUCTIONAL RELATED TECHNOLOGY		\$2,162,261.91	\$90,773.17	\$0.00	\$0.00	\$0.00	\$2,253,035.08	
BOARD OF EDUCATION		\$1,090,140.05	\$0.00	\$0.00	\$0.00	\$0.00	\$1,090,140.05	
GENERAL ADMINISTRATION		\$1,744,149.59	\$1,705,330.99	\$0.00	\$0.00	\$0.00	\$3,449,480.58	
SCHOOL ADMINISTRATION		\$18,467,104.93	\$41,987.02	\$0.00	\$0.00	\$0.00	\$18,509,091.95	
FACILITIES ACQUISITION AND CONSTRUCTION		\$1,716,948.93	\$49,000.00	\$0.00	\$80,206,753.72	\$0.00	\$81,972,702.65	
FISCAL SERVICES		\$1,850,443.10	\$0.00	\$0.00	\$0.00	\$0.00	\$1,850,443.10	
FOOD SERVICE		\$0.00	\$11,578,694.00	\$0.00	\$0.00	\$0.00	\$11,578,694.00	
CENTRAL SERVICES		\$8,911,112.34	\$171,465.19	\$0.00	\$0.00	\$0.00	\$9,082,577.53	
PUPIL TRANSPORTATION SERVICES		\$11,400,584.08	\$667,786.48	\$0.00	\$1,087,915.30	\$0.00	\$13,156,285.86	
OPERATION OF PLANT		\$23,841,841.98	\$18,039.67	\$0.00	\$0.00	\$0.00	\$23,859,881.65	
MAINTENANCE OF PLANT		\$8,150,854.58	\$11,800.00	\$0.00	\$0.00	\$0.00	\$8,162,654.58	
ADMINISTRATIVE TECHNOLOGY SERVICES		\$4,571,844.68	\$0.00	\$0.00	\$0.00	\$0.00	\$4,571,844.68	
COMMUNITY SERVICES		\$6,312,050.53	\$1,830,180.15	\$0.00	\$0.00	\$0.00	\$8,142,230.68	
DEBT SERVICE		\$0.00	\$0.00	\$23,212,090.24	\$0.00	\$0.00	\$23,212,090.24	
TOTAL EXPENDITURES		\$268,210,742.47	\$45,797,865.55	\$23,212,090.24	\$81,294,669.02	\$36,810.21	\$418,552,177.49	
TRANSFERS OUT		\$0.00	\$0.00	\$0.00	\$22,973,285.26	\$0.00	\$22,973,285.26	
FUND BALANCES (June 30, 2012)		\$6,930,121.88	\$1,488,138.44	\$13,916,914.37	\$8,641,569.00	\$20,000.00	\$30,996,743.69	
TOTAL EXPENDITURES, TRANSFERS, AND BALANCES		\$275,140,864.35	\$47,286,003.99	\$37,129,004.61	\$112,909,523.28	\$56,810.21	\$472,522,206.44	
		58.23%	10.01%	7.86%	23.90%	0.01%	100.00%	

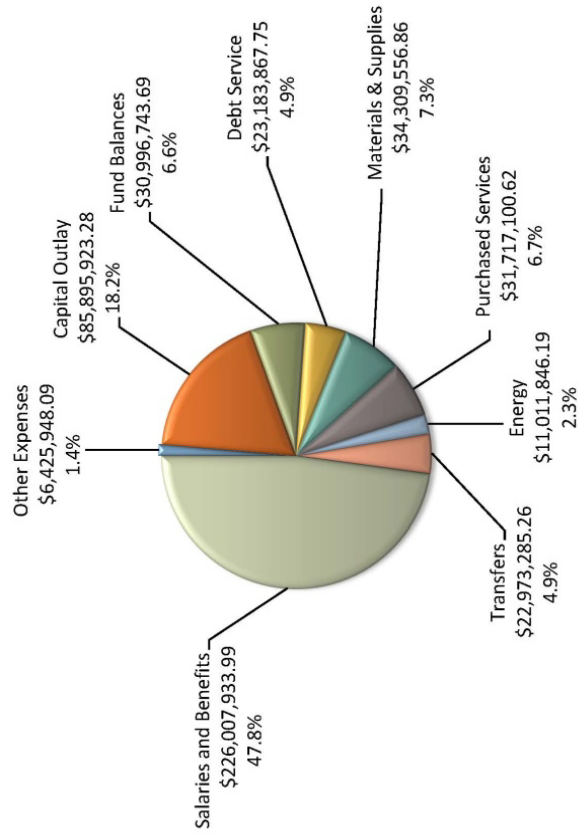
THE TENTATIVE, ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE  
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS PUBLIC RECORD.

# LEON COUNTY SCHOOL BOARD Fiscal Year 2011-2012

## Leon County School Board Consolidated Revenue and Fund Balances Total: \$472,522,206



## Leon County School Board Consolidated Expenditures and Fund Balances Total Consolidated Expenditures: \$472,522,206





General Fund



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# GENERAL FUND BUDGET FISCAL YEAR 2011-2012

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## SOURCES AND USES OVERVIEW

The basic day-to-day resources of the school district are accounted for in the General Fund. From a standpoint of services rendered, the resources of the General Fund are used to conduct educational and supportive services programs. Examples of General Fund operating expenses are: 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 getting children to and from school; custodial services to keep schools clean and healthy; and numerous other operational type expenses.



Total estimated revenues (including transfers) for fiscal year 2011-2012 are \$226.2 million and proposed expenditures total \$268 million. Carryforward fund balance figures include carryforward encumbrances of approximately \$527 thousand; restricted carryforward and new grants and special projects totaling \$25.6 million; restricted reserves for inventory totaling \$929 thousand; and unrestricted balances totaling \$18.4 million (reference page 78 for an analysis of general fund balances).

## SOURCES OF FUNDS

Resources of the General Fund are derived from local, state and federal sources. Approximately 45% (reference page 69) of the total estimated revenue base is derived from local sources; primarily property taxes, fees, interest income and indirect cost reimbursements. State sources account for approximately 54% with Federal sources accounting for less than 1%. A significant portion of the State revenue received is restricted, as noted on page 79 (See "Categorical and Others"), and must be spent using specific criteria.

## USES OF FUNDS

The General Fund budget's total expenditures is \$268.2 million (reference page 68). It is used primarily for salaries (\$162.7 million) and employee benefits (\$38.5 million) totaling \$201.2 million, and is approximately 75% of total estimated expenditures (reference page 85).

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), totaling \$180.2 million, plus an additional \$68.2 million for school administration, custodial services, and transportation, and community services accounts for approximately 92% of the budgeted expenditures. Expenditures for the Superintendent's activities, School Board activities, and business activities make up the balance (\$19.8 million), or approximately 8% of the budgeted expenditures (page 83).

## MAJOR BUDGETARY ALLOCATIONS

Some of the major continuation budgetary allocations for FY 2011-2012 include the following:

- ▶ 2% Emergency Fund Balance
- ▶ World Class Schools (Partnership with Chamber of Commerce)
- ▶ Health Insurance Increases

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, along with salaries, employee benefits and other major expenditure obligations.

### **General Fund Estimated Revenues**

Revenue projections, including transfers of \$3.9 million for fiscal year 2011-2012, are \$226.2 million. This is a decrease in the State and local allocations of approximately \$15.5 million. This is the result of a decrease of \$1.4 million in the base, a \$79 thousand increase for Class Size Reduction, \$728 thousand increase in Workforce Development, \$853 thousand less in Adult Handicapped, a \$184 thousand decrease in Early Childhood Programs, \$3.49 million decrease in miscellaneous state revenues, a \$5.44 million decrease in local property taxes, \$54 thousand less in childcare and preschool fees, and \$3.5 million less in miscellaneous local revenue. Miscellaneous state and local budgeted revenues historically are lower than actual prior year amounts because these types of revenue sources cannot be identified as measurable and available at the beginning of the year. The categorization and distribution of revenue is displayed on pages 77-78.

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 this fund are \$92.7 million (page 78) and are projected to decrease 5.5% (\$5.4 million). Taxable property is reassessed by the tax assessor's office and in accordance with their time-lines and criteria. The District will receive approximately \$81.7 million of Required Local Effort (5.535 mills), which is required by the state to be levied to receive approximately \$77 million in state funding. The supplementary discretionary millage of 0.748 mills will provide \$11 million. All of these sources support day-to-day operational expenses of the school district and the amounts are budgeted at 96% of total Ad Valorem taxes, which is required for all 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 (\$225 thousand) are projected to be less than the earnings in the 2010-11 fiscal year (\$418 thousand). 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 42.2% of total operating resources, with 2011-12 projected to be at 44.3%.***

## STATE SOURCES

### FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

This category represents the basic state funding formula for public education of \$120.7 million (reference page 75).

**Categoricals and Others** – This source represents funding for instructional materials, transportation, Pre-K education, state license tax, class size reduction, and other special categories totaling \$57.1 million. These state sources are reflected on page 78. It should be noted that Safe School Programs, Supplemental Academic Instruction, and the Reading Instruction program were funded by the Legislature for 2011-2012 as quasi-categorical program within the FEFP funds. They are treated just like categoricals because the expenditures must be for the specific purposes defined by each program.

### FEDERAL SOURCES

The projection of \$282 thousand for this category is based on prior year funding derived from ROTC, and National Forest Funds. The decrease in Forest Funds is based on trends from the National Forest Service activity. It is anticipated that ROTC revenue will remain constant.

### FISCAL YEAR 2011-2012 BUDGET EXPENDITURES

When compared to the actual expenditures in fiscal year 2010-11 (\$227.5 million), budgeted expenditures for fiscal year 2011-2012 (\$268 million) have increased by approximately \$40.5 million. The increase is primarily in the instructional staffing plan and district cost centers; carryforward encumbrances of \$527 thousand; carryforward and new restricted projects and grants of \$25.6 million; fixed costs; and other adjustments for employees' wages and benefits. Budgeted expenditures are normally more than the prior year actual expenditures because 100% of the budget is not actually spent each year. In FY 2011 81.9% of the budget was spent. Expenditures were appropriated at 95.6% of the budget. In FY 2010 85.9% of the budget was spent. Expenditures were appropriated at 91.7% of the budget. Fiscal year's 2010 and 2011 actual expenditures at 85.9% and 81.9% respectively, were lower than the prior history of percentage of actual expenditures, which is approximately 90%, due to the decision by the Superintendent and Board to reserve funds to cope with the loss of ARRA funding in FY 2012. Fiscal year 2012 expenditures are appropriated at 97.5 percent of the budget.

**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 85-86)

**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 2011-2012 estimated salaries *do not include* salary enhancements.
  - 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 25% to 36% of total salaries (page 252).

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.

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

## 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 (\$150,545,645) is approximately 55% 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 \$55,329.40 (as of 5-18-11).
- It takes 6.283 mills in 2011-12 compared to 6.534 mills in 2010-11 to generate the day-to-day operational resources to run the school district.
- The rollback rate for the Required Local Effort mills of 5.678 mills is more than the assessed mills of 5.535, which means the district levied less in taxes (\$6.1 million) for this purpose in fiscal year 2012.
- The taxable value of property decreased \$315 million, from \$15.68 billion to \$15.37 billion.
- The General Operating Fund (day-to-day costs) represents 58.6% of the total district budget of \$472.5 million.
- Almost 75% of the total general fund operating dollars is expended for salaries and benefits.
- Approximately 54% of the annual new revenue dollars in the General (operating) Fund comes from state funding.
- Exceptional Student Education (ESE) bus routes account for over 36% of the transportation's 154 total bus routes.
- The Transportation Department transports approximately 12,403 students per day, or 37% of the total student population.
- Not counting capital outlay dollars, it costs approximately \$840 per student transported at an average cost of \$4.09 per mile (annually).
- The school buses travel approximately 2,426,187\* miles per year, which includes 77,868 miles supporting approximately 2,261 field trips for students.

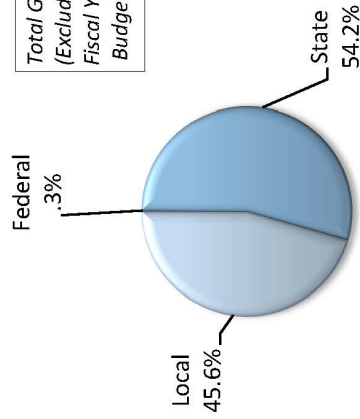
*\*Includes field trip miles, actual route miles 2,348,319.*

LEON COUNTY SCHOOL BOARD  
2011-2012

GENERAL FUND ESTIMATED  
APPROPRIATIONS AND BALANCES

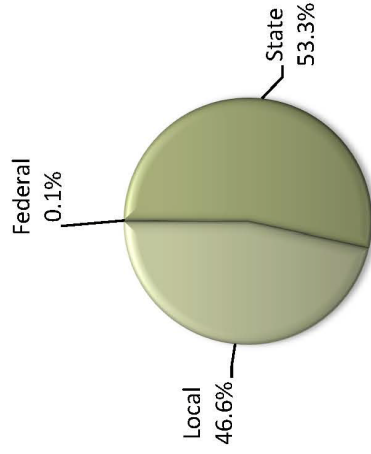
	REVENUES		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012		DIFFERENCE	
		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ESTIMATED		2010-11vs. 2011-12
Federal		\$357,158.82		\$554,681.38		\$449,386.38		\$315,337.48		\$281,687.66				(\$33,649.82)
State Sources		\$157,906,744.60		\$135,292,451.94		\$126,586,762.23		\$125,909,480.05		\$120,717,382.97				(\$5,192,097.08)
Local Sources		\$95,774,461.17		\$104,724,741.42		\$106,460,638.92		\$110,135,171.70		\$100,302,482.57				(\$9,832,689.13)
TOTAL REVENUES		\$254,038,364.59		\$240,571,874.74		\$233,496,787.53		\$236,359,989.23		\$221,301,553.20				(\$15,058,436.03)
Transfers In		\$3,337,177.06		\$4,233,649.37		\$4,011,434.89		\$4,360,700.47		\$3,921,356.26				(\$439,344.21)
Non-Revenue Sources		\$10,000,000.00		\$0.00		\$0.00		\$0.00		\$0.00				\$0.00
Fund Balances - July 1, 2011		\$34,461,420.39		\$30,859,282.17		\$26,771,370.92		\$37,029,910.12		\$50,211,999.89				\$13,182,089.77
TOTAL REVENUE AND BALANCES		\$301,836,962.04		\$275,664,806.28		\$264,279,593.34		\$277,750,599.82		\$275,434,909.35				(\$2,315,690.47)
APPROPRIATIONS (Expenditures)														
Instruction		\$151,035,663.17		\$144,752,377.04		\$126,624,608.14		\$125,456,958.23		\$158,501,279.67				\$33,044,321.44
Pupil Personnel Services		\$11,894,369.84		\$10,622,947.04		\$8,751,047.07		\$8,432,345.44		\$6,832,694.01				(\$1,599,651.43)
Instructional Media Services		\$4,503,830.52		\$4,465,581.26		\$4,225,588.73		\$3,998,842.84		\$3,900,789.53				(\$98,053.31)
Instructional & Curriculum Development Services		\$12,607,140.44		\$10,107,893.50		\$8,242,947.79		\$7,853,505.22		\$7,815,220.27				(\$38,284.95)
Instructional Staff Training		\$567,395.97		\$391,503.29		\$299,761.94		\$269,253.65		\$941,422.29				\$672,168.64
Instructional Related Technology		\$2,727,497.58		\$2,090,435.46		\$2,049,949.57		\$2,233,953.62		\$2,162,261.91				(\$71,691.71)
Board of Education		\$978,580.91		\$821,874.18		\$892,018.51		\$901,145.20		\$1,090,140.05				\$188,994.85
General Administration		\$1,622,456.91		\$1,882,136.22		\$1,360,933.00		\$1,375,280.56		\$1,744,149.59				\$368,869.03
School Administration		\$16,114,809.59		\$16,368,608.19		\$18,218,797.78		\$19,087,028.78		\$18,467,104.93				(\$619,923.85)
Facilities Acquisition and Construction		\$960,116.08		\$1,366,694.37		\$842,475.49		\$1,289,770.76		\$1,716,948.93				\$427,178.17
Fiscal Services		\$2,130,911.11		\$2,051,417.46		\$1,975,988.11		\$2,033,211.19		\$1,850,443.10				(\$182,768.09)
Food Services		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00				\$0.00
Central Services		\$7,075,277.61		\$5,621,927.64		\$5,865,368.81		\$6,283,031.86		\$8,911,112.34				\$2,628,080.48
Pupil Transportation System		\$11,046,068.04		\$10,618,456.64		\$10,571,755.18		\$10,884,735.97		\$11,400,584.08				\$515,848.11
Operation of Plant		\$19,931,636.20		\$20,785,172.69		\$20,302,349.54		\$20,660,742.12		\$23,841,841.98				\$3,181,099.86
Maintenance of Plant		\$8,512,941.08		\$8,094,394.73		\$8,388,933.18		\$8,216,480.01		\$8,150,854.58				(\$65,625.43)
Administrative Technology Services		\$4,883,008.15		\$4,310,959.48		\$4,629,322.76		\$4,438,006.96		\$4,571,844.68				\$133,837.72
Community Services		\$4,339,311.43		\$4,502,826.97		\$3,959,817.05		\$4,066,546.99		\$6,312,050.53				\$2,245,503.54
Debt Services		\$10,012,638.88		\$0.00		\$0.00		\$0.00		\$0.00				\$0.00
TOTAL APPROPRIATIONS		\$270,933,653.51		\$248,855,206.16		\$227,201,662.65		\$227,480,839.40		\$268,210,742.47				\$40,729,903.07
Transfers Out		\$44,026.36		\$57,534.75		\$48,020.57		\$57,760.53		\$0.00				(\$57,760.53)
Ending Fund Balances - June 30, 2012		\$30,859,282.17		\$26,752,065.37		\$37,029,910.12		\$50,211,999.89		\$7,224,166.88				(\$42,987,833.01)
TOTAL APPROPRIATIONS, TRANSFERS AND BALANCES		\$301,836,962.04		\$275,664,806.28		\$264,279,593.34		\$277,750,599.82		\$275,434,909.35				(\$2,315,690.47)

## Leon County School Board 2009-2010 Budget



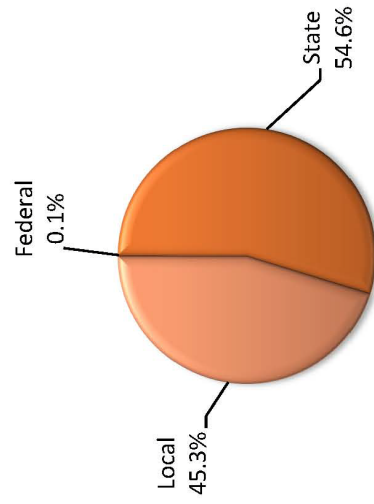
Total General Fund Revenue Sources  
(Excludes Transfers & Fund Balances)  
Fiscal Year 2009-2010  
Budget Total: \$233,496,788

## Leon County School Board 2010-2011 Budget



Total General Fund Revenue Sources  
(Excludes Transfers & Fund Balances)  
Fiscal Year 2010-2011  
Budget Total: \$236,359,989

## Leon County School Board 2011-2012 Budget



Total General Fund Revenue Sources  
(Excludes Transfers & Fund Balances)  
Fiscal Year 2011-2012  
Budget Total: \$221,007,508

These analyses indicate that an average of 55% of day-to-day operating dollars are received from the State.

**LEON COUNTY SCHOOL BOARD**  
**2011-2012**

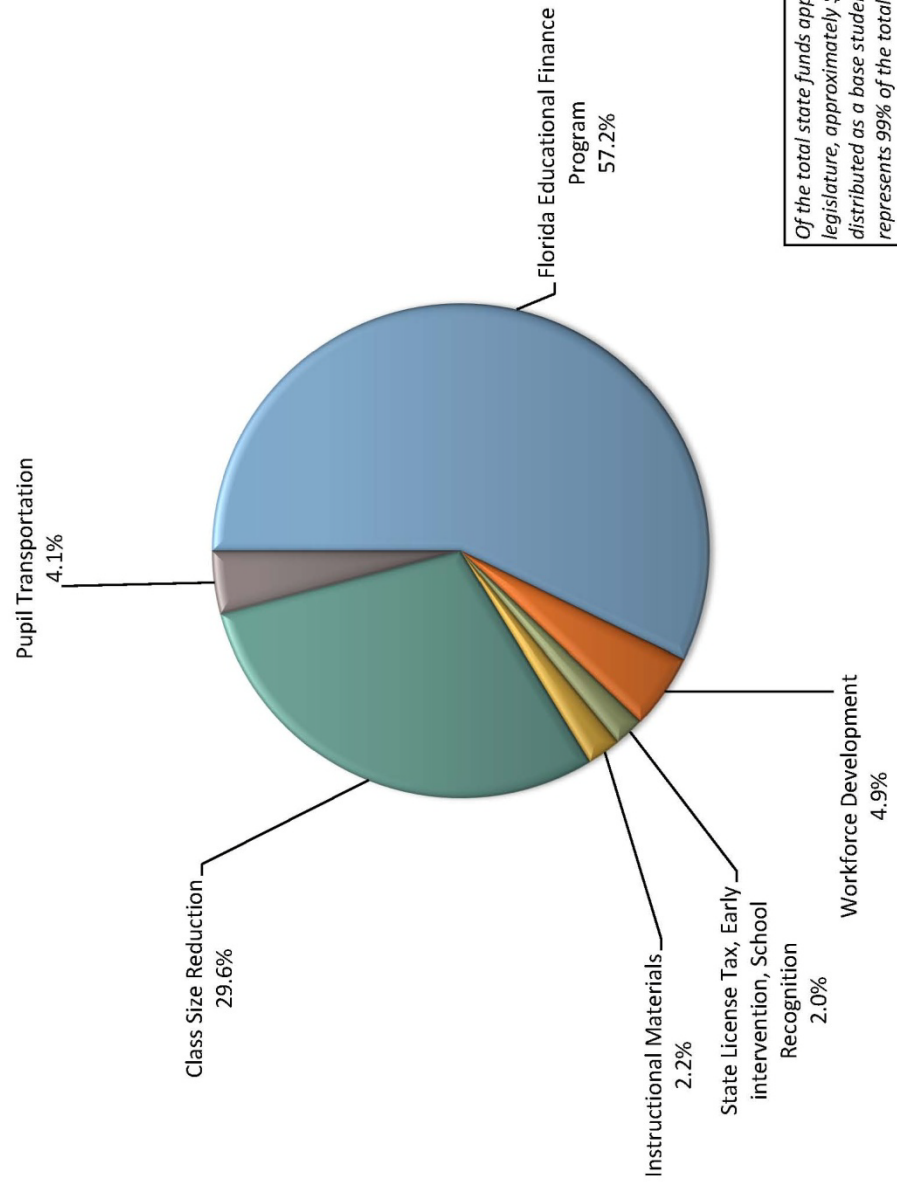
**AVAILABILITY vs. UTILIZATION**

	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012		DIFFERENCE 2010-11 vs. 2011-12
	% OF TOTAL	ACTUAL	% OF TOTAL	ACTUAL	% OF TOTAL	ACTUAL	% OF TOTAL	ACTUAL	% OF TOTAL	APPROVED	
<b>AVAILABILITY REVENUES:</b>											
Local Sources	37.21%	\$95,774,461.17	42.78%	\$104,724,741.42	44.82%	\$106,460,638.92	45.75%	\$110,135,171.70	44.53%	\$100,302,482.57	(\$9,832,689.13)
State Sources	61.35%	\$157,906,744.60	55.27%	\$135,292,451.94	53.30%	\$126,586,762.23	52.31%	\$125,909,480.05	53.60%	\$120,717,382.97	(\$5,192,097.08)
Federal Sources	0.14%	\$357,158.82	0.23%	\$554,681.38	0.19%	\$449,386.38	0.13%	\$315,337.48	0.13%	\$281,687.66	(\$33,643.82)
SUB-TOTAL	98.70%	\$254,038,364.59	98.27%	\$240,571,874.74	98.31%	\$233,496,787.53	98.19%	\$236,359,989.23	98.26%	\$221,301,553.20	(\$15,058,436.03)
Transfers	1.30%	\$3,337,177.06	1.73%	\$4,233,649.37	1.69%	\$4,011,434.89	1.81%	\$4,360,700.47	1.74%	\$3,921,356.26	(\$439,344.21)
Other Revenue Sources		\$10,000,000.00		\$0.00		\$0.00	0.00%	\$0.00		\$0.00	\$0.00
<b>TOTAL REVENUES/TRANSFERS</b>	<b>100.00%</b>	<b>\$257,375,541.65</b>	<b>100.00%</b>	<b>\$244,805,524.11</b>	<b>100.00%</b>	<b>\$237,508,222.42</b>	<b>100.00%</b>	<b>\$240,720,689.70</b>	<b>100.00%</b>	<b>\$225,222,909.46</b>	<b>(\$15,497,780.24)</b>
<b>UTILIZATION:</b>											
Salaries and Fringe Benefits	79.00%	\$214,060,655.83	81.90%	\$203,862,529.78	79.84%	\$181,446,113.37	78.93%	\$179,606,328.96	75.09%	\$201,169,146.90	\$21,562,817.94
Other Expenditures	21.00%	\$56,917,024.04	18.10%	\$45,050,211.13	20.16%	\$45,803,569.85	21.07%	\$47,932,270.97	24.91%	\$66,741,595.57	\$18,809,324.60
<b>TOTAL EXPENDITURES</b>	<b>100.00%</b>	<b>\$270,977,679.87</b>	<b>100.00%</b>	<b>\$248,912,740.91</b>	<b>100.00%</b>	<b>\$227,249,683.22</b>	<b>100.00%</b>	<b>\$227,538,599.93</b>	<b>100.00%</b>	<b>\$267,910,742.47</b>	<b>\$40,372,142.54</b>
Excess Revenues Over (Under) Expenditures		(\$13,602,138.22)		(\$4,107,216.80)		\$10,258,539.20		\$13,182,089.77		(\$42,687,833.01)	(\$55,869,922.78)
<b>Beginning Fund Balance</b>		<b>\$34,461,420.39</b>		<b>\$20,859,282.17</b>		<b>\$16,752,065.37</b>		<b>\$27,029,910.12</b>		<b>\$40,211,999.89</b>	<b>\$13,182,089.77</b>
<b>Ending Fund Balance</b>		<b>\$20,859,282.17</b>		<b>\$16,752,065.37</b>		<b>\$27,010,604.57</b>		<b>\$40,211,999.89</b>		<b>(\$2,475,833.12)</b>	<b>(\$42,687,833.01)</b>



**LEON COUNTY SCHOOL BOARD  
2011-2012 BUDGET**

**General Fund  
STATE REVENUE ONLY  
Total: \$120,717,383**



*Of the total state funds appropriated by the legislature, approximately \$120,000,000 is distributed as a base student allocation, which represents 99% of the total state dollars.*

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## **ESTIMATED FEFP REVENUE GENERAL OPERATING FUND**

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The district receives approximately 90% of its general operating fund revenue from the revenues generated in the Florida Education Finance Program (FEFP) calculation. 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 dollars that the district will receive before application of the district cost differential (DCD). The DCD is a factor that adjusts the dollars the district receives for the cost of living in that county.

Leon County Schools will receive \$120,749,971 (page 73) based on this year's BSA, DCD, and WFTE. The state will contribute \$39,389,715 and required local effort (RLE) property taxes will contribute \$81,360,256. (page 73).

LEON COUNTY SCHOOL BOARD  
2011-2012

ESTIMATED FEFP REVENUE BASED ON --  
A BASE STUDENT ALLOCATION OF \$3,479.22  
AND A DCD OF .9524  
GENERAL OPERATING FUND

PROGRAM NAME	PROGRAM	2011-2012 PGM COST FACTORS	PROJECTED 2011-12 FTE	PROJECTED 2011-12 WFTE	PROJECTED 2011-12 FEFP REVENUE
<b>Basic Programs</b>					
Basic K-3	101	1.102	11,074.59	12,204.20	\$40,439,942.49
Basic 4-8	102	1.000	12,494.09	12,494.09	\$41,400,530.67
Basic 9-12	103	1.019	8,591.94	8,755.19	\$29,011,267.10
<b>SUB-BASIC</b>			<b>32,160.62</b>	<b>33,453.48</b>	<b>\$110,851,740.26</b>
<b>English For Speakers of Other Languages</b>					
ESOL/Intensive English Grades K-12	130	1.161	348.90	405.07	\$1,342,253.26
<b>SUB-ESOL</b>			<b>348.90</b>	<b>405.07</b>	<b>\$1,342,253.26</b>
<b>Exceptional Programs</b>					
Support Level 4	254	3.550	320.47	1,137.67	\$3,769,788.73
Support Level 5	255	5.022	78.40	393.72	\$1,304,650.09
<b>SUB-EXCEPTIONAL</b>			<b>398.87</b>	<b>1,531.39</b>	<b>\$5,074,438.82</b>
<b>Grades 9-12 Career Education</b>					
Career Education Grades 9-12	300	0.999	580.16	579.58	\$1,920,501.05
<b>SUB-9-12 Career Education</b>			<b>580.16</b>	<b>579.58</b>	<b>\$1,920,501.05</b>
<b>International Baccalaureate</b>				<b>49.20</b>	<b>\$163,029.57</b>
<b>Advanced Placement</b>				<b>416.80</b>	<b>\$1,381,112.28</b>
<b>Industry Certified Career Ed</b>				<b>5.10</b>	<b>\$16,899.41</b>
<b>GRAND TOTAL</b>			<b>33,488.55</b>	<b>36,440.62</b>	<b>\$120,749,974.64</b>
			FEFP		
			State	\$39,389,715.00	
			RLE	<u>\$81,360,256.00</u>	
			TOTAL	\$120,749,971.00	
			Lottery	<u>\$93,585.00</u>	
			TOTAL	\$120,843,556.00	

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## **PUBLIC EDUCATION FUNDING ELEMENTS BASED ON THE 2010-2011 FOURTH FEFP CALCULATION AND THE 2011-2012 SECOND FEFP CALCULATION**

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The Florida Educational Finance Program (FEFP) is based on several funding elements. Pages 72-73 discussed the Base Student Allocation and how it is applied to Weighted Full Time Equivalent (WFTE) student membership to calculate dollars to the District. 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), the Discretionary Local Effort (DLE), and the Critical Operating Needs millage. The total millage is presented for comparison between years. Total Categorical dollars are presented for comparison. Categorical dollars are allocations in the FEFP which are earmarked for specific purposes.

The average base budgets are presented for elementary schools, middle schools, and high schools, along with the respective average number of students. The total district budget and the total operating budget are presented to illustrate there is more to the total Leon County Schools budget than just the operating budget. The total operating state and local revenue illustrates these sources comprise approximately 44% and 36% respectively, of the operating budget. The district employs approximately Four thousand three hundred full time employees, for whom over 80% of the operating budget is spent for salaries and benefits.

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**PUBLIC EDUCATIONAL FUNDING ELEMENTS  
BASED ON THE 2010-11 FOURTH FEFP CALCULATION  
AND THE 2011-2012 SECOND FEFP CALCULATION**

<b>FUNDING ELEMENTS</b>	<b>2010-11 4TH CALCULATION</b>	<b>2011-12 2ND CALCULATION</b>	
BSA (Base Student Allocation)			
FEFP BSA	3,623.76	3,479.22	
DCD (District Cost Differential)	0.9522	0.9524	
UFTE (Unweighted FTE)	33,087.36	33,488.55	
WFTE (Weighted FTE)	35,947.84	36,440.62	
Tax Roll	\$15,737,485,425.00	\$15,367,228,793.00	
Total Millage	8.034	7.783	
DLE (Discretionary Local Effort)	2.498	2.248	
RLE (Required Local Effort)	5.536	5.535	
Supplemental Academic Instruction	\$9,062,280.00	\$8,794,810.00	
ESE Guarantee Allocation	\$16,904,704.00	\$16,333,468.00	
Safe Schools	\$975,720.00	\$996,303.00	
Categoricals (Instructional Materials, Reading Instruction, Transportation, Teacher Lead Program Class Size Reduction, School Recognition)	\$46,858,239.00	\$46,518,653.00	
Discretionary Lottery	\$120,711.00	\$93,585.00	
Average Base Budget for an Elementary School	\$3,169,392.00	\$3,031,479.00	
Average Number of Students (FTE)	633	642	
Average Base Budget for a Middle School	\$3,266,307.00	\$3,446,761.00	
Average Number of Students (FTE)	713	795	
Average Base budget for a High School	\$6,395,496.00	\$6,023,024.00	
Average Number of Students (FTE)	1585	1600	
Total District Budget	\$430,357,447.00	\$472,522,206.00	
Total Operating Budget	\$277,750,600.00	\$275,434,909.00	
Total Operating Budget State Revenue	\$125,909,480.00	\$120,717,383.00	43.83%
Total Operating Budget Local Revenue	\$110,135,172.00	\$100,302,483.00	36.42%
Approximate Total Number of Employees	4,387	4,370	
Approximate Number of Instructional Staff	2,283	2,354	

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## ANALYSIS OF GENERAL OPERATING REVENUES, EXPENDITURES AND FUND BALANCE

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A comparative analysis for revenues from 2007-08 through the 2011-12 budget year is located on page 77. This sheet illustrates the sources and percentages of local, state, and federal revenues in the General Operating Fund. Ad Valorem Taxes consistently hover between 88% and 93% of total local revenues and FEFP consistently hovers between 59% and 64% of total state revenues. The percentages of total revenues demonstrates that local averages 43.7%, State averages 56.1%, and federal accounts for less than 1% of the total revenue. The percentage of local revenue has been trending higher and the percentage of state revenue has been trending lower over the past five years.

A report showing the detail of the federal, state and local revenues can be found on page 78. The 2011-2012 "Miscellaneous State Sources" and "Miscellaneous" in the local section are consistently less than the 2010-11 amounts because much of the revenue is received at various times throughout the year and cannot be accrued in the beginning of the year

An analysis of expenditures segregated by function is located on pages 83-84. Pages 85-86 presents expenditures arrayed by object. The function "Instruction" averages 57 percent of all expenditures. This is where most of the teachers' salaries are accounted for. The objects "salaries and benefits" average 80% of all budgeted expenditures.

An analysis of the beginning and ending fund balances from 2007-08 through the 2011-2012 budget year is located on page 88. The beginning unreserved fund balance has been as low as \$9.7 million in 2009-2010 and as high as \$23.1 million in 2011-2012. It should be noted that the beginning unrestricted fund balance in fiscal year 2011-2012 is approximately \$13.4 million more than the 2010-11 fiscal year. Total ending unrestricted fund balance as a percent of the total budget of the year it occurred is a follows.

Year	Fund Balance	Revenue
2007-2008	4.92%	5.55%
2008-2009	3.53%	3.97%
2009-2010	5.72%	6.36%
2010-2011	8.33%	9.61%
2011-2012	2.28%	3.19%

The percentage of the total budget demonstrates a trend downward in fiscal year 2007-2008 through 2008-2009. The percentage increased in FY 2009-2010 and the unreserved fund balance in the budget for FY 2011-2012 is a fiscally sound amount. . The budgeted amount of 2.28% in fiscal year 2011-2012 will be maintained. State Statutes require a minimum of 3% of budgeted revenues be maintained throughout the year. Leon County Schools budgeted percentage for this purpose is 3.19%.

The 2011-2012 estimated ending budgeted unrestricted fund balance reflects a decrease of approximately \$16.9 million, compared to the actual ending unrestricted fund balance in fiscal year 2010-2011. This is the result of budgeting expenditures at the same level as the prior year for budgets not requiring increases, and increasing expenditures for increased costs, such as the replacement of the Federal Stabilization Funds in the Staffing Plan (\$11 million) and a 4% increase in health insurance (\$800 thousand). Budgets are not reduced by the amount of unused prior year balances. Adjusting subsequent budgets downward for unused prior year balances encourages wasteful spending by departments to avoid losing future budgetary capacity.

**LEON COUNTY SCHOOL BOARD**  
2011-2012

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

	% OF TOTAL	2007-2008 ACTUAL	% OF TOTAL	2008-2009 ACTUAL	% OF TOTAL	2009-2010 ACTUAL	% OF TOTAL	2010-2011 ACTUAL	% OF TOTAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs. 2011-12
<b>LOCAL SOURCES:</b>											
Ad Valorem Taxes	88.80%	\$85,043,672.01	90.20%	\$94,458,350.14	89.87%	\$95,676,920.81	89.10%	\$98,133,647.12	92.41%	\$92,689,201.00	(\$5,444,446.12)
Interest Income	1.53%	\$1,461,456.38	-0.09%	(\$92,714.30)	0.29%	\$313,357.89	0.21%	\$229,227.49	0.15%	\$150,000.00	(\$79,227.49)
Other Local	9.68%	\$9,269,316.32	9.89%	\$10,359,105.58	9.83%	\$10,470,360.22	10.69%	\$11,772,297.09	7.44%	\$7,463,281.57	(\$4,309,015.52)
<b>TOTAL LOCAL</b>	<b>100.00%</b>	<b>\$95,774,444.71</b>	<b>100.00%</b>	<b>\$104,724,741.42</b>	<b>100.00%</b>	<b>\$106,460,638.92</b>	<b>100.00%</b>	<b>\$110,135,171.70</b>	<b>100.00%</b>	<b>\$100,302,482.57</b>	<b>(\$9,832,689.13)</b>
<b>STATE SOURCES:</b>											
FEPP	62.86%	\$99,252,746.00	58.61%	\$79,290,742.00	63.32%	\$80,160,238.00	62.00%	\$78,064,691.00	63.56%	\$76,726,147.00	(\$1,338,544.00)
Categoricals	25.97%	\$41,010,679.00	30.75%	\$41,596,392.00	28.17%	\$35,664,241.00	28.31%	\$35,642,560.00	29.59%	\$35,721,135.00	\$78,575.00
Other State	11.17%	\$17,643,319.60	10.65%	\$14,405,317.94	8.50%	\$10,762,283.23	9.69%	\$12,202,229.05	6.85%	\$8,270,100.97	(\$3,932,128.08)
<b>TOTAL STATE</b>	<b>100.00%</b>	<b>\$157,906,744.60</b>	<b>100.00%</b>	<b>\$135,292,451.94</b>	<b>100.00%</b>	<b>\$126,586,762.23</b>	<b>100.00%</b>	<b>\$125,909,480.05</b>	<b>100.00%</b>	<b>\$120,717,382.97</b>	<b>(\$5,192,097.08)</b>
<b>FEDERAL SOURCES:</b>											
Other Federal	100.00%	\$357,158.82	100.00%	\$554,681.38	100.00%	\$449,386.38	100.00%	\$315,337.48	100.00%	\$281,687.66	(\$33,649.82)
<b>TOTAL FEDERAL</b>	<b>100.00%</b>	<b>\$357,158.82</b>	<b>100.00%</b>	<b>\$554,681.38</b>	<b>100.00%</b>	<b>\$449,386.38</b>	<b>100.00%</b>	<b>\$315,337.48</b>	<b>100.00%</b>	<b>\$281,687.66</b>	<b>(\$33,649.82)</b>
<b>TOTAL LOCAL/STATE/FEDERAL REVENUE</b>		<b>\$254,038,348.13</b>		<b>\$240,571,874.74</b>		<b>\$233,496,787.53</b>		<b>\$236,359,989.23</b>		<b>\$221,301,553.20</b>	<b>(\$15,058,436.03)</b>
<b>REVENUE SOURCES:</b>											
<b>TOTAL LOCAL</b>	37.70%	\$95,774,444.71	43.53%	\$104,724,741.42	45.59%	\$106,460,638.92	46.60%	\$110,135,171.70	45.32%	\$100,302,482.57	(\$9,832,689.13)
<b>TOTAL STATE</b>	62.16%	\$157,906,744.60	56.24%	\$135,292,451.94	54.21%	\$126,586,762.23	53.27%	\$125,909,480.05	54.55%	\$120,717,382.97	(\$5,192,097.08)
<b>TOTAL FEDERAL</b>	0.14%	\$357,158.82	0.23%	\$554,681.38	0.19%	\$449,386.38	0.13%	\$315,337.48	0.13%	\$281,687.66	(\$33,649.82)
<b>TOTAL LOCAL, STATE, FEDERAL</b>	<b>100.00%</b>	<b>\$254,038,348.13</b>	<b>100.00%</b>	<b>\$240,571,874.74</b>	<b>100.00%</b>	<b>\$233,496,787.53</b>	<b>100.00%</b>	<b>\$236,359,989.23</b>	<b>100.00%</b>	<b>\$221,301,553.20</b>	<b>(\$15,058,436.03)</b>
<b>OTHER SOURCES:</b>											
Prior Fund Balance (July 1)		\$34,461,420.39		\$30,859,282.17		\$26,771,370.92		\$37,029,910.12		\$50,211,999.89	\$13,182,089.77
Transfers and Non-Revenue Receipts		\$13,337,177.06		\$4,233,649.37		\$4,071,434.89		\$4,360,700.47		\$3,921,356.26	(\$439,344.21)
<b>TOTAL OTHER SOURCES</b>		<b>\$47,798,597.45</b>		<b>\$35,092,931.54</b>		<b>\$30,842,805.81</b>		<b>\$41,390,610.59</b>		<b>\$54,133,356.15</b>	<b>\$12,742,745.56</b>
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>		<b>\$301,836,945.58</b>		<b>\$275,664,806.28</b>		<b>\$264,279,593.34</b>		<b>\$277,750,599.82</b>		<b>\$275,434,909.35</b>	<b>(\$2,315,690.47)</b>

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**GENERAL FUND ESTIMATED REVENUES**

REVENUE NAME	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs. 2011-12
<b>FEDERAL DIRECT:</b>						
Reserve Officers Training Corps	\$217,409.57	\$224,009.51	\$248,260.88	\$239,962.49	\$231,687.66	(\$8,274.83)
Miscellaneous, Federal Direct	\$0.00	\$0.00	\$58,100.08	\$11,496.55	\$0.00	(\$11,496.55)
<b>TOTAL FEDERAL DIRECT</b>	<b>\$217,409.57</b>	<b>\$224,009.51</b>	<b>\$306,360.96</b>	<b>\$251,459.04</b>	<b>\$231,687.66</b>	<b>(\$19,771.38)</b>
<b>FEDERAL THROUGH STATE:</b>						
AmeriCorps Grant	\$128,501.67	\$198,661.01	(\$1,912.38)	\$0.00	\$0.00	
National Forest Funds	\$11,247.58	\$25,431.89	\$76,562.55	\$63,878.44	\$50,000.00	(\$13,878.44)
Emergency Impact Aid	\$0.00	\$106,578.97	\$68,375.25	\$0.00	\$0.00	\$0.00
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$357,158.82</b>	<b>\$554,681.38</b>	<b>\$449,386.38</b>	<b>\$315,337.48</b>	<b>\$281,687.66</b>	<b>(\$33,649.82)</b>
<b>STATE:</b>						
Florida Education Finance Program	\$68,036,048.00	\$49,389,352.00	\$43,942,299.00	\$41,592,975.00	\$41,349,717.00	(\$243,258.00)
ESE Guaranteed Allocation	\$18,753,866.00	\$17,993,211.00	\$16,850,264.00	\$16,904,704.00	\$16,333,468.00	(\$571,236.00)
Supplemental Education	\$9,950,934.00	\$9,559,327.00	\$9,022,599.00	\$9,062,280.00	\$8,794,810.00	(\$267,470.00)
Class Size Reduction	\$31,700,815.00	\$32,838,781.00	\$34,378,352.00	\$35,842,560.00	\$35,721,135.00	\$78,575.00
Reading Instruction	\$1,400,182.00	\$1,325,563.00	\$1,229,045.00	\$1,230,283.00	\$1,190,316.00	(\$39,967.00)
Workforce Development	\$6,103,307.00	\$5,768,222.00	\$5,299,030.00	\$5,160,501.00	\$5,888,772.00	\$728,271.00
Adult Handicapped	\$1,053,853.00	\$939,200.00	\$897,931.00	\$853,202.00	\$0.00	(\$853,202.00)
Lottery Enhancement Allocation	\$1,562,543.00	\$787,844.00	\$88,435.00	\$120,711.00	\$93,585.00	(\$27,126.00)
CO&DS Withheld for Administration	\$20,572.44	\$20,324.97	\$20,324.97	\$20,324.97	\$20,324.97	\$0.00
Instructional Materials	\$3,249,971.00	\$3,086,638.00	\$2,623,876.00	\$2,719,382.00	\$2,669,286.00	(\$50,096.00)
State License Tax	\$100,684.73	\$92,690.84	\$107,200.37	\$90,125.73	\$90,000.00	(\$125.73)
Transportation	\$5,464,979.00	\$5,212,024.00	\$5,088,866.00	\$5,155,210.00	\$4,979,183.00	(\$176,027.00)
School Recognition Funds	\$1,577,200.00	\$1,849,458.00	\$1,285,889.00	\$1,663,306.00	\$1,552,419.00	(\$110,887.00)
Safe Schools	\$1,111,716.00	\$1,008,970.00	\$980,662.00	\$975,720.00	\$996,303.00	\$20,583.00
Pre-K Early Intervention	\$561,893.57	\$196,882.80	\$168,646.63	\$144,493.16	\$125,000.00	(\$19,493.16)
Volunteer Pre-Kindergarten	\$484,021.38	\$579,246.32	\$570,011.93	\$664,364.05	\$500,000.00	(\$164,364.05)
Florida Teacher Lead Program	\$594,914.00	\$458,949.00	\$422,627.00	\$417,081.00	\$406,314.00	(\$10,767.00)
Special Teacher Reward (STAR) (MAP)	\$0.00	\$14,319.00	\$0.00	\$7,056.00	\$6,750.00	(\$306.00)
Miscellaneous State Sources	\$6,179,244.48	\$4,171,449.01	\$3,610,703.33	\$3,485,201.14	\$0.00	(\$3,485,201.14)
<b>TOTAL STATE</b>	<b>\$157,906,744.60</b>	<b>\$135,292,451.94</b>	<b>\$126,586,762.23</b>	<b>\$125,909,480.05</b>	<b>\$120,717,382.97</b>	<b>(\$5,192,097.08)</b>
<b>LOCAL:</b>						
District School Tax (includes discretionary/RLE)	\$81,780,357.01	\$91,127,919.99	\$91,849,222.81	\$94,381,771.12	\$92,689,201.00	(\$1,692,570.12)
Critical Operating Needs (.25 mill)	\$3,263,315.00	\$3,330,430.15	\$3,827,698.00	\$3,751,876.00	\$0.00	(\$3,751,876.00)
Tax Redemptions	\$92,842.38	\$179,452.09	\$231,727.28	\$155,870.10	\$125,000.00	(\$30,870.10)
Payment In Lieu of Taxes	\$63,897.88	\$39,253.28	\$0.00	\$20,350.57	\$0.00	(\$20,350.57)
Excess Fees	\$31,480.23	\$27,386.26	\$12,453.93	\$0.00	\$0.00	\$0.00
Insurance Loss Recovery	\$109,753.24	\$219,386.03	\$171,459.28	\$175,743.47	\$0.00	(\$175,743.47)
Course Fees (Local Required)	\$600,000.00	\$600,000.00	\$600,000.00	\$617,300.00	\$600,000.00	(\$17,300.00)
School Age Child Care Fees	\$4,550,901.04	\$4,728,909.24	\$4,537,127.31	\$4,880,880.56	\$4,827,000.00	(\$53,880.56)
Preschool Program Fees	\$218,440.34	\$256,731.77	\$356,850.18	\$418,484.71	\$225,000.00	(\$193,484.71)
Interest, Including Profit on Investments	\$1,461,456.38	(\$92,714.30)	\$313,357.89	\$229,227.49	\$150,000.00	(\$79,227.49)
Federal Indirect Cost	\$820,558.57	\$1,146,638.07	\$2,050,276.35	\$1,848,142.21	\$1,500,000.00	(\$348,142.21)
Food Service Indirect Cost	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
Miscellaneous	\$2,781,459.10	\$3,161,348.84	\$2,510,465.89	\$3,555,525.47	\$86,281.57	(\$3,469,243.90)
<b>TOTAL LOCAL</b>	<b>\$95,774,461.17</b>	<b>\$104,724,741.42</b>	<b>\$106,460,638.92</b>	<b>\$110,135,171.70</b>	<b>\$100,302,482.57</b>	<b>(\$9,832,689.13)</b>
<b>TOTAL FEDERAL/STATE/LOCAL</b>	<b>\$254,038,364.59</b>	<b>\$240,571,874.74</b>	<b>\$233,496,787.53</b>	<b>\$236,359,989.23</b>	<b>\$221,301,553.20</b>	<b>(\$15,058,436.03)</b>
<b>TRANSFERS:</b>						
From Capital Projects Funds	\$3,337,177.06	\$4,233,649.37	\$4,011,434.89	\$4,360,700.47	\$3,921,356.26	(\$439,344.21)
237-161 Loan	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL TRANSFERS</b>	<b>\$13,337,177.06</b>	<b>\$4,233,649.37</b>	<b>\$4,011,434.89</b>	<b>\$4,360,700.47</b>	<b>\$3,921,356.26</b>	<b>(\$439,344.21)</b>
<b>TOTAL REVENUE/TRANSFERS</b>	<b>\$267,375,541.65</b>	<b>\$244,805,524.11</b>	<b>\$237,508,222.42</b>	<b>\$240,720,689.70</b>	<b>\$225,222,909.46</b>	<b>(\$15,497,780.24)</b>
<b>FUND BALANCE:</b>						
Reserve for Encumbrances	\$1,277,433.71	\$901,452.63	\$951,289.88	\$856,113.54	\$526,752.53	(\$329,361.01)
Reserve for Inventory	\$1,097,961.75	\$904,810.17	\$1,048,022.47	\$935,393.12	\$929,715.84	(\$5,677.28)
Restricted	\$15,482,628.59	\$14,202,561.53	\$15,045,544.98	\$20,126,223.80	\$25,614,640.46	\$5,488,416.66
Restricted for Emergency Fund Balance	\$4,000,000.00	\$4,000,000.00	\$4,700,000.00	\$4,700,000.00	\$4,700,000.00	\$0.00
Unrestricted	\$12,603,396.34	\$10,850,457.84	\$5,026,513.59	\$10,412,179.66	\$18,440,891.06	\$8,028,711.40
<b>TOTAL FUND BALANCE</b>	<b>\$34,461,420.39</b>	<b>\$30,859,282.17</b>	<b>\$26,771,370.92</b>	<b>\$37,029,910.12</b>	<b>\$50,211,999.89</b>	<b>\$13,182,089.77</b>
<b>TOTAL ESTIMATED REVENUE/TRANSFERS/FUND BALANCE</b>	<b>\$301,836,962.04</b>	<b>\$275,664,806.28</b>	<b>\$264,279,593.34</b>	<b>\$277,750,599.82</b>	<b>\$275,434,909.35</b>	<b>(\$2,315,690.47)</b>



SUPERINTENDENT'S  
PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2011-2012  
GENERAL ESTIMATED APPROPRIATIONS

	ORIGINAL 2010-2011 143,696,131.13	PERCENTAGE OF TOTAL 53.45%	ESTIMATED 2011-2012 150,545,644.96	PERCENTAGE OF TOTAL 54.66%
STAFFING PLAN (ITEM 1)				
WORKFORCE DEVELOPMENT (ITEM 2)	5,760,501.00	2.14%	6,488,772.00	2.36%
DISTRICT WIDE INSURANCES (ITEM 3)	4,757,238.00	1.77%	4,707,238.00	1.71%
CHARTER SCHOOLS (ITEM 4)	8,250,526.53	3.07%	6,426,992.26	2.33%
MCKAY SCHOLARSHIPS (ITEM 5)	2,500,000.00	0.93%	2,000,000.00	0.73%
DISTRICT COST CENTERS	32,637,772.56	12.14%	32,233,284.71	11.70%
CONTRACTED/MISCELLANEOUS SERVICES (ITEM 6)	2,106,451.24	0.78%	2,023,196.53	0.73%
CATEGORICALS/GRANTS (ITEM 7)	6,755,349.72	2.51%	7,040,430.82	2.56%
OTHER (ITEM 8)	16,888,432.38	6.28%	17,148,778.18	6.23%
ENERGY/UTILITIES (ITEM 9)	11,541,475.00	4.29%	11,667,494.96	4.24%
RESTRICTED CARRY FORWARD PROJECTS (ITEM 10)	20,126,223.80	7.49%	25,614,640.46	9.30%
CARRY FORWARD ENCUMBRANCES (ITEM 10)	856,113.54	0.32%	526,752.53	0.19%
MISCELLANEOUS BUDGET ITEMS (ITEM 11)	1,724,692.00	0.64%	1,794,676.00	0.65%
CONSIDERATION ITEMS (ITEM 12)	4,365,717.00	1.62%	0.00	0.00%
EMERGENCY FUND BALANCE	4,700,000.00	1.75%	4,700,000.00	1.71%
BALANCE FOR INVENTORIES	935,393.12	0.35%	929,715.84	0.34%
UNRESTRICTED FUND BALANCE	1,215,368.76	0.45%	1,587,292.10	0.58%
GRAND TOTAL	268,817,385.78	100.00%	275,434,909.35	100.00%

	ORIGINAL 2010/11 ALLOCATION	ESTIMATED 2011/12 ALLOCATION
<b>1 STAFFING PLAN</b>		
COST OF PLAN(INCLUDES HEALTH INS AND RETIREMENT RATE INCREASES)	106,857,649.13	113,202,371.96
<b>CLASS SIZE REDUCTION FUNDS:</b>		
<b>2009-10 CLASS SIZE FUNDS</b>		
ALL SCHOOLS	33,086,981.20	32,999,273.00
<b>TOTAL ALL SCHOOLS</b>	<b>33,086,981.20</b>	<b>32,999,273.00</b>
<b>CLASS SIZE REDUCTION FUNDS RESERVE</b>	<b>807,249.80</b>	<b>750,000.00</b>
<b>TOTAL CLASS SIZE REDUCTION</b>	<b>33,894,231.00</b>	<b>33,749,273.00</b>
<b>GENERAL RESERVE</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>
<b>RESERVE FOR CHARTER SCHOOLS FTE FROM STAFFING PLAN</b>	<b>0.00</b>	<b>0.00</b>
EXTENDED YEAR SERVICES	600,000.00	600,000.00
FTE RESERVE	844,251.00	1,494,000.00
<b>TOTAL</b>	<b>143,696,131.13</b>	<b>150,545,644.96</b>
<b>2 ADULT WORKFORCE DEVELOPMENT</b>		
WORKFORCE DEVELOPMENT	5,160,501.00	5,888,772.00
WORKFORCE ADULT COURSE FEES	600,000.00	600,000.00
<b>TOTAL</b>	<b>5,760,501.00</b>	<b>6,488,772.00</b>
<b>3 DISTRICT WIDE INSURANCES</b>		
PROPERTY AND CASUALTY	1,375,000.00	1,375,000.00
WORKERS COMPENSATION	1,373,714.00	1,373,714.00
LIFE INSURANCE	297,000.00	297,000.00
UNEMPLOYMENT COMPENSATION	450,000.00	400,000.00
UNREIMBURSED EQUIPMENT LOSS	5,000.00	5,000.00
RESERVE FOR PROPERTY AND CASUALTY	1,251,524.00	1,251,524.00
UNREIMBURSED PERSONAL PROPERTY	5,000.00	5,000.00
<b>TOTAL</b>	<b>4,757,238.00</b>	<b>4,707,238.00</b>
<b>4 CHARTER SCHOOLS</b>	<b>6,171,369.00</b>	<b>4,595,724.00</b>
<b>CLASS SIZE REDUCTION</b>	<b>1,380,568.00</b>	<b>1,221,862.00</b>
<b>SAI ALLOCATION</b>	<b>369,624.00</b>	<b>299,174.00</b>
<b>INSTRUCTIONAL MATERIALS</b>	<b>105,594.00</b>	<b>87,748.00</b>
<b>TRANSPORTATION</b>	<b>195,152.00</b>	<b>176,128.00</b>
<b>CHARTER SCHOOLS CAPITAL OUTLAY TRANSFER</b>	<b>28,219.53</b>	<b>46,356.26</b>
<b>TOTAL</b>	<b>8,250,526.53</b>	<b>6,426,992.26</b>
<b>5 MCKAY SCHOLARSHIPS</b>	<b>2,500,000.00</b>	<b>2,000,000.00</b>
<b>6 CONTRACTED/MISCELLANEOUS SERVICES</b>		
ADMINISTRATION WEST XEROX	15,600.00	15,600.00
DISTRICT ADVISORY COUNCIL	1,500.00	1,500.00
VOLUNTEER FINGERPRINTING	50,000.00	50,000.00
SBDM CENTRAL COUNCIL	5,400.00	5,400.00
STRINGS PROGRAM	96,969.27	94,230.56
CODE OF CONDUCT HANDBOOKS	15,000.00	15,000.00
ESE XEROX	11,661.00	11,661.00
FIFTH/EIGHTH GRADE MATRICULATION VISITS	3,800.00	4,500.00
COLLEGE CAREER NIGHT	3,500.00	3,500.00
LEGAL FEES	650,000.00	650,000.00
EXTENDED SCHOOL YEAR TRANSPORTATION	440,000.00	440,000.00
LEGISLATIVE LOBBYIST	40,000.00	40,000.00
POSTAGE	105,000.00	105,000.00
DIBELS	13,716.00	0.00
SPECIAL PAY PLAN	5,000.00	5,000.00
APPLICANT TRACKING SYSTEM	42,980.00	42,980.00
SUBSTITUTE FINGERPRINT FEE WAIVER	25,000.00	30,000.00
USER FEE (TITLE I PORTABLE)	12,000.00	12,000.00
403B COMPLIANCE AUDIT	22,000.00	26,500.00
INTERNET CONNECTIVITY (INSTRUCTIONAL TECHNOLOGY)	400,000.00	450,000.00
CPA FIRM AUDITS	127,000.00	0.00
CO/DS BOOK ENTRY	20,324.97	20,324.97
<b>TOTAL</b>	<b>2,106,451.24</b>	<b>2,023,196.53</b>

	ORIGINAL 2010/11 ALLOCATION	ESTIMATED 2011/12 ALLOCATION
<b>7 CATEGORICALS/GRANTS</b>		
INSTRUCTIONAL MATERIALS	2,548,799.00	2,577,409.00
SCHOOL IMPROVEMENT FUNDS(\$10/UFTE)	88,479.00	93,585.00
TEACHER LEAD PROGRAM	417,081.00	406,314.00
READING INSTRUCTION	1,224,088.00	1,190,316.00
SPECIAL TEACHER REWARD	7,072.00	6,750.00
TEC TRAINING FUNDS	274,941.72	279,637.82
SCHOOL RECOGNITION FUNDS	1,285,889.00	1,552,419.00
VOLUNTEER PRE-KINDERGARTEN	425,000.00	500,000.00
INSTRUCTIONAL TECHNOLOGY	309,000.00	309,000.00
SCHOOL READINESS	175,000.00	125,000.00
<b>TOTAL</b>	<b>6,755,349.72</b>	<b>7,040,430.82</b>
<b>8 OTHER</b>		
TERMINAL PAY	1,613,700.00	1,613,700.00
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	91,700.96	86,281.57
ADVANCE PLACEMENT FUNDS	1,446,916.73	1,381,112.00
I.B. FUNDS	146,578.88	163,029.57
INDUSTRY CERTIFIED CAREER ED	0.00	16,899.00
SUPPLEMENTS	2,555,241.89	2,428,796.04
DIFFERENTIATED PAY SUPPLEMENTS	266,445.00	253,260.00
SCHOOL RESOURCE OFFICERS CONTRACT	1,168,815.00	1,124,671.00
SCHOOL AGE CHILDCARE FEES	3,995,000.00	4,783,557.00
DAY CARE FEES	215,000.00	225,000.00
SACS(ELEMENTARY AND SECONDARY)	38,750.00	38,750.00
SUMMER PSYCHOLOGISTS/SOCIAL WORKERS	88,815.00	84,420.00
MIDDLE SCHOOL AFTER SCHOOL TRANSPORTATION	90,000.00	90,000.00
PORTABLES (MAINTENANCE)	138,000.00	138,000.00
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	90,000.00
ATHLETIC TRAINERS	139,923.45	134,737.94
MIDDLE SCHOOL ATHLETIC PROGRAM	29,250.00	29,250.00
DRIVERS EDUCATION	9,000.00	9,000.00
BAND UNIFORM REPLACEMENT	29,700.00	29,700.00
EM/PM TRANSFER	2,950,000.00	2,875,000.00
WORLD CLASS SCHOOLS	50,000.00	50,000.00
CHALLENGER CENTER	12,870.34	14,406.40
ROTC	242,761.00	231,687.66
GED EXIT OPTION EXAMS	25,000.00	25,000.00
STAFF AND STUDENT WELLNESS PROGRAM	50,000.00	50,000.00
FITNESS FOR DUTY CASE MANAGEMENT	31,000.00	20,000.00
EXPERT SUPERVISOR PROGRAM	20,000.00	20,000.00
UNEMPLOYMENT COMPENSATION SERVICES	12,900.00	13,000.00
MIXON AND ASSOCIATES	24,500.00	24,900.00
LEON VIRTUAL SCHOOLS	461,944.13	250,000.00
EMERGENCY CONTACT	22,000.00	22,000.00
<b>TOTAL</b>	<b>16,888,432.38</b>	<b>17,148,778.18</b>

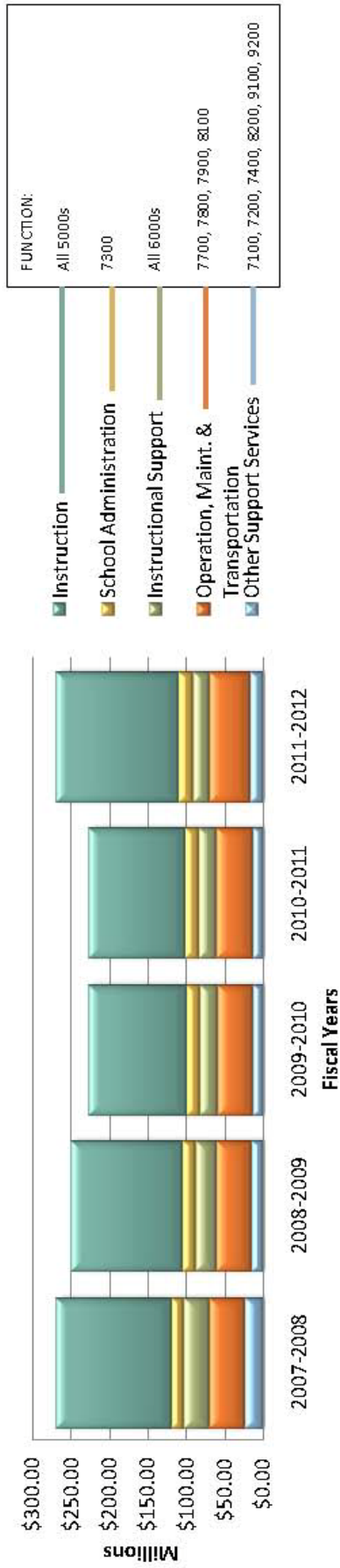
	ORIGINAL 2010/11 ALLOCATION	ESTIMATED 2011/12 ALLOCATION
<b>9 UTILITIES</b>		
TELEPHONE	292,220.00	255,000.00
WATER	292,362.00	297,557.74
SEWAGE	531,349.00	584,634.08
GARBAGE	464,653.00	517,547.77
STORM WATER	503,806.00	559,577.54
FIRE SERVICE FEE	781,268.00	848,386.83
NATURAL GAS	510,101.00	631,185.51
LP GAS	81,666.00	110,587.20
ELECTRIC	8,047,039.00	7,848,193.87
FUEL OIL	37,011.00	14,824.42
<b>TOTAL</b>	<b>11,541,475.00</b>	<b>11,667,494.96</b>
<b>10 RESTRICTED CARRY FORWARD FUND BALANCE</b>		
CARRY FORWARD ENCUMBRANCES	856,113.54	526,752.53
<b>RESTRICTED PROJECTS:</b>		
WORKFORCE DEVELOPMENT	2,827,277.75	1,912,209.83
EM/PM	230,202.77	187,690.47
STATE GRANTS/CATEGORICALS	4,642,093.49	5,339,750.49
LOCAL PROJECTS	10,708,717.52	16,060,863.44
AFTER SCHOOL/ DAY CARE PROGRAMS	833,099.35	1,109,279.11
SCHOOL SITE FLEX CARRY FORWARDS	878,148.37	998,162.57
SPECIAL FUND	6,684.55	6,684.55
<b>TOTAL</b>	<b>20,982,337.34</b>	<b>26,141,392.99</b>
<b>11 MISCELLANEOUS BUDGET ITEMS</b>		
DJJ/CONTRACTED PROGRAMS	1,032,648.00	1,144,355.00
DJJ/CONTRACTED PROGRAMS INSTRUCTIONAL MATERIALS	15,258.00	4,129.00
BLOODBORNE PATHOGENS	10,000.00	10,000.00
ASSISTANCE AND INTERVENTION	211,000.00	211,000.00
TELEVISED BOARD MEETINGS	25,000.00	25,000.00
TEACHER RECRUITMENT	40,000.00	40,000.00
CRITICAL POSITIONS/SALARY ADDITIVES	390,786.00	360,192.00
<b>TOTAL</b>	<b>1,724,692.00</b>	<b>1,794,676.00</b>
<b>12 CONSIDERATION ITEMS</b>		
.25 MILL - CRITICAL NEEDS	4,365,717.00	0.00
<b>TOTAL</b>	<b>4,365,717.00</b>	<b>0.00</b>

LEON COUNTY SCHOOL BOARD  
2011-2012

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

	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRANSFRS. & FIB) 2007-2008	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRANSFRS. & FIB) 2008-2009	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRANSFRS. & FIB) 2009-2010	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRANSFRS. & FIB) 2010-2011	2011-2012 ESTIMATED	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRANSFRS. & FIB) 2011-2012
<b>ESTIMATED EXPENDITURES:</b>										
Instruction	\$151,035,663.17	55.75%	\$144,752,377.04	58.17%	\$126,624,608.14	55.73%	\$125,456,958.23	55.15%	\$158,501,279.67	59.10%
Pupil Personnel Services	\$11,884,369.84	4.39%	\$10,622,947.04	4.27%	\$8,751,047.07	3.85%	\$8,432,345.44	3.71%	\$8,832,694.01	2.55%
Instructional Media Services	\$4,503,830.52	1.66%	\$4,465,581.26	1.79%	\$4,225,588.73	1.86%	\$3,998,842.84	1.76%	\$3,900,789.53	1.45%
Instruction & Curriculum Development Service	\$12,607,140.44	4.65%	\$10,107,893.50	4.06%	\$8,242,947.79	3.63%	\$7,853,505.22	3.45%	\$7,815,220.27	2.91%
Instructional Staff Training	\$567,395.97	0.21%	\$391,503.29	0.16%	\$299,761.94	0.13%	\$269,253.65	0.12%	\$341,422.29	0.35%
Instructional Related Technology	\$2,727,497.58	0.00%	\$2,090,435.46	0.00%	\$2,049,949.57	0.00%	\$2,233,953.62	0.00%	\$2,162,261.91	0.81%
Board of Education	\$978,580.91	0.36%	\$821,874.18	0.33%	\$892,018.51	0.39%	\$901,145.20	0.40%	\$1,090,140.05	0.41%
General Administration	\$1,622,456.91	0.60%	\$1,882,136.22	0.76%	\$1,360,933.00	0.60%	\$1,375,280.56	0.60%	\$1,744,149.59	0.65%
School Administration	\$16,114,809.59	5.95%	\$16,368,608.19	6.58%	\$18,218,797.78	8.02%	\$19,087,028.78	8.39%	\$18,467,104.93	6.89%
Facilities Acquisition Construction	\$960,116.08	0.35%	\$1,366,694.37	0.55%	\$842,475.49	0.37%	\$1,289,770.76	0.57%	\$1,716,948.93	0.64%
Fiscal Services	\$2,130,911.11	0.79%	\$2,051,417.46	0.82%	\$1,975,868.11	0.87%	\$2,033,211.19	0.89%	\$1,850,443.10	0.69%
Food Services	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Central Services	\$7,075,277.61	2.61%	\$5,621,927.64	2.26%	\$5,895,368.81	2.58%	\$5,263,031.86	2.76%	\$5,911,112.34	3.32%
Pupil Transportation Services	\$11,046,068.04	4.08%	\$10,618,456.64	4.27%	\$10,571,755.18	4.65%	\$10,884,735.97	4.78%	\$11,400,584.08	4.25%
Operation of Plant	\$19,931,636.20	7.36%	\$20,785,172.69	8.35%	\$20,302,349.54	8.94%	\$20,680,742.12	9.08%	\$23,841,841.98	8.89%
Maintenance of Plant	\$8,512,941.08	3.14%	\$8,094,394.73	3.25%	\$8,388,933.18	3.69%	\$8,216,480.01	3.61%	\$8,150,854.58	3.04%
Administrative Technology Services	\$4,883,008.15	0.00%	\$4,310,959.48	0.00%	\$4,629,322.76	0.00%	\$4,438,006.96	0.00%	\$4,571,844.68	1.70%
Community Services	\$4,339,311.43	1.60%	\$4,502,826.97	1.81%	\$3,959,817.05	1.74%	\$4,086,546.99	1.79%	\$5,312,050.53	2.35%
Debt Service	\$10,012,638.88	3.70%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$270,933,653.51</b>	<b>100.00%</b>	<b>\$248,855,206.16</b>	<b>100.00%</b>	<b>\$227,201,662.65</b>	<b>100.00%</b>	<b>\$227,480,839.40</b>	<b>100.00%</b>	<b>\$268,210,742.47</b>	<b>100.00%</b>
Transfers Out	\$44,026.36		\$57,534.75		\$48,020.57		\$57,760.53		\$0.00	
<b>ENDING FUND BALANCE</b>	<b>\$30,869,282.17</b>		<b>\$26,752,065.37</b>		<b>\$37,029,910.12</b>		<b>\$50,211,999.89</b>		<b>\$7,224,166.88</b>	
<b>TOTAL EXPENDITURES/TRANSFERS/BALANCES</b>	<b>\$301,836,962.04</b>		<b>\$275,664,806.28</b>		<b>\$264,279,593.34</b>		<b>\$277,750,599.92</b>		<b>\$275,434,909.35</b>	

## Leon County School Board 2011-2012 Budget

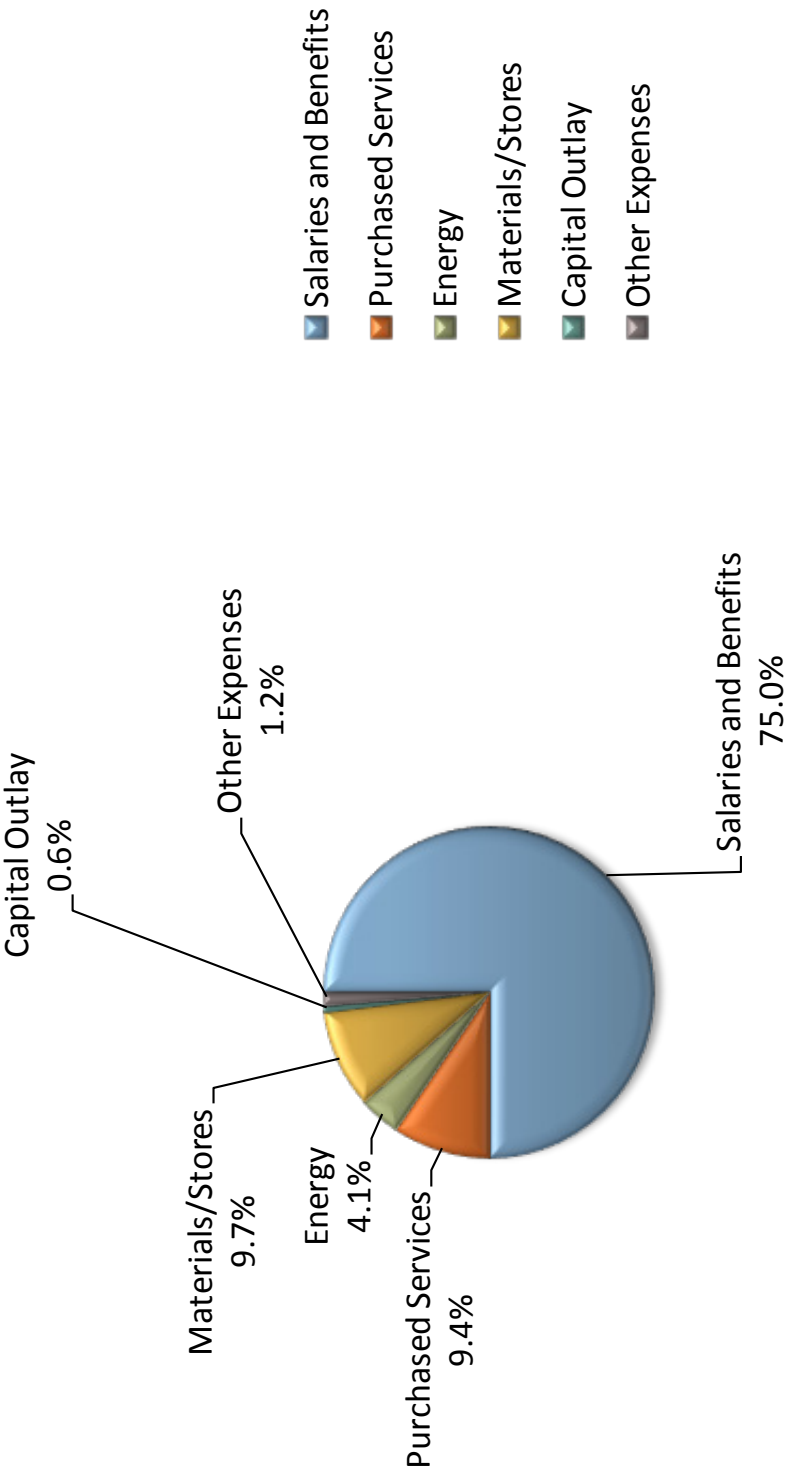


LEON COUNTY SCHOOL BOARD  
2011-2012

COMPARATIVE ANALYSIS OF BUDGETED EXPENDITURES  
BY OBJECT GROUPING  
GENERAL FUND

	% OF TOTAL				% OF TOTAL				% OF TOTAL				% OF TOTAL				% OF TOTAL			
	2007-2008	ACTUAL	2007-2008	(APPROPRIATIONS)	2008-2009	ACTUAL	2008-2009	(APPROPRIATIONS)	2009-2010	ACTUAL	2009-2010	(APPROPRIATIONS)	2010-2011	ACTUAL	2010-2011	(APPROPRIATIONS)	2011-2012	ESTIMATED	2011-2012	(APPROPRIATIONS)
ESTIMATED APPROPRIATIONS:																				
Salaries	\$169,716,023.24		62.64%		\$161,283,819.07		64.81%		\$142,640,093.41		62.78%		\$139,893,463.19		61.50%		\$162,664,530.04		60.65%	
Benefits	\$44,344,632.59		16.37%		\$42,578,710.71		17.11%		\$38,806,019.96		17.08%		\$39,712,865.77		17.46%		\$38,504,616.86		14.36%	
Purchased Services	\$19,681,306.46		7.26%		\$20,030,772.86		8.05%		\$21,701,992.65		9.55%		\$23,672,080.92		10.41%		\$25,293,762.56		9.43%	
Energy	\$9,781,508.54		3.61%		\$9,938,011.14		3.99%		\$9,115,031.98		4.01%		\$9,294,624.78		4.09%		\$10,914,860.26		4.07%	
Materials & Supplies	\$9,831,592.17		3.63%		\$8,691,060.81		3.49%		\$8,130,360.17		3.58%		\$8,299,759.07		3.65%		\$25,938,187.06		9.67%	
Capital Outlay	\$3,295,668.34		1.22%		\$2,272,189.51		0.91%		\$3,154,109.57		1.39%		\$2,974,883.64		1.31%		\$1,713,216.22		0.64%	
Other Expenses	\$14,282,922.17		5.27%		\$4,060,642.06		1.63%		\$3,654,054.91		1.61%		\$3,633,162.03		1.60%		\$3,181,569.47		1.19%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$270,933,663.51</b>		<b>100.00%</b>		<b>\$248,865,206.16</b>		<b>100.00%</b>		<b>\$227,201,662.65</b>		<b>100.00%</b>		<b>\$227,480,839.40</b>		<b>100.00%</b>		<b>\$268,210,742.47</b>		<b>100.00%</b>	
TRANSFERS	\$44,026.36				\$57,534.75				\$48,020.57				\$57,760.53							
ENDING FUND BALANCES	\$30,869,282.17				\$26,752,065.37				\$37,029,910.12				\$50,211,999.89				\$7,224,166.88			
<b>TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCES</b>	<b>\$301,836,962.04</b>				<b>\$275,664,806.28</b>				<b>\$264,279,593.34</b>				<b>\$277,750,599.82</b>				<b>\$275,434,909.35</b>			

**General Fund Expenditures:  
Analysis by Object**





**LEON COUNTY SCHOOL BOARD  
2011-2012**

**GENERAL FUND REVENUE ASSUMPTIONS**

<b>CODE</b>	<b>REVENUE SOURCE</b>	<b>CALCULATION BASIS</b>
<b>FEDERAL DIRECT:</b>		
(191)	ROTC (Reserve Officers Training Corps)	Based on Federal Contract
<b>FEDERAL THROUGH STATE:</b>		
(255)	National Forest Funds	Prior 3 year average
<b>STATE:</b>		
(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
<b>LOCAL:</b>		
(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
<b>INCOMING TRANSFERS:</b>		
(630)	From Capital Projects	Based on annual Capital Outlay Plan & Lease Purchase contracts
<b>OTHER FINANCING SOURCES:</b>		
(724)	Capital Lease Agreements	Known lease agreement
<b>FUND BALANCE:</b>		
	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  
2010-2011**

**GENERAL FUND  
ANALYSIS OF ESTIMATED BEGINNING  
FUND BALANCE  
JULY 1, 2010**

	2007-2008 ACTUAL	% OF BEG. F/B	2008-2009 ACTUAL	% OF BEG. F/B	2009-2010 ACTUAL	% OF BEG. F/B	2010-2011 ACTUAL	% OF BEG. F/B	2010-2011 ESTIMATED	% OF BEG. F/B
1. Restricted for encumbrances	\$1,277,433.71	3.71%	\$901,452.63	2.92%	\$951,289.88	3.55%	\$951,289.88	3.55%	\$526,752.53	1.05%
2. Restricted for categoricals/grants/spec. projs	\$15,482,628.59	44.93%	\$14,202,561.53	46.02%	\$15,045,544.98	56.20%	\$15,045,544.98	56.20%	\$25,614,640.46	51.01%
3. Restricted for inventories	\$1,097,961.75	3.19%	\$904,810.17	2.93%	\$1,048,022.47	3.91%	\$1,048,022.47	3.91%	\$929,715.84	1.85%
4. Unrestricted fund balance	\$16,603,396.34	48.18%	\$14,850,457.84	48.12%	\$9,726,513.59	36.33%	\$9,726,513.59	36.33%	\$23,140,891.06	46.09%
<b>TOTAL BEGINNING BALANCE</b>	<b>\$34,461,420.39</b>	<b>100.00%</b>	<b>\$30,859,282.17</b>	<b>100.00%</b>	<b>\$26,771,370.92</b>	<b>100.00%</b>	<b>\$26,771,370.92</b>	<b>100.00%</b>	<b>\$50,211,999.89</b>	<b>100.00%</b>

**GENERAL FUND  
ANALYSIS OF ESTIMATED ENDING  
FUND BALANCE  
JUNE 30, 2011**

	2007-2008 ACTUAL	% OF BEG. F/B	2008-2009 ACTUAL	% OF BEG. F/B	2009-2010 ACTUAL	% OF BEG. F/B	2010-2011 ACTUAL	% OF BEG. F/B	2010-2011 ESTIMATED	% OF BEG. F/B
1. Restricted for encumbrances	\$901,452.63	2.92%	\$951,289.88	3.55%	\$856,113.54	2.31%	\$526,752.53	1.05%	\$0.00	0.00%
2. Restricted for emergency fund balance (Per Board Policy 6Gx37-6.01 - 1% minimum requirement)	\$4,000,000.00	12.96%	\$4,700,000.00	17.56%	\$4,700,000.00	12.69%	\$4,700,000.00	9.36%	\$4,700,000.00	65.06%
3. Restricted for categoricals/grants/spec. projs	\$14,202,561.53	46.02%	\$15,045,544.98	56.20%	\$20,126,223.80	54.35%	\$25,614,640.46	51.01%	\$8,133.60	0.11%
4. Restricted for inventories	\$904,810.17	2.93%	\$1,048,022.47	3.91%	\$935,393.12	2.53%	\$929,715.84	1.85%	\$929,715.84	12.87%
5. Unrestricted fund balance	\$10,850,457.84	35.16%	\$5,026,513.59	18.78%	\$10,412,179.66	28.12%	\$18,440,891.06	36.73%	\$1,586,317.44	21.96%
<b>TOTAL ENDING BALANCE</b>	<b>\$30,859,282.17</b>	<b>100.00%</b>	<b>\$26,771,370.92</b>	<b>100.00%</b>	<b>\$37,029,910.12</b>	<b>100.00%</b>	<b>\$50,211,999.89</b>	<b>100.00%</b>	<b>\$7,224,166.88</b>	<b>100.00%</b>

## Special Revenue Funds

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## SPECIAL REVENUE PROGRAM OVERVIEW

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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 combined special revenue budget for Federal Projects and the Food Service Program totals \$47.3 million for 2011-2012 and represents 10% of the total District budget. Reference on page 60.**

These budgets account for programs for which revenues have been specifically designated 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 both 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 basically self-supporting through meal charges to adults and students. The program also is supported by Federal and State funds to ensure all students can participate in the program.

The Food Service Program allows schools to operate either as self-contained or as satellite operations for preparation and serving of meals. The Leon County School system provides one of the few centralized programs in the State.

Commodities supplement the Food Service Program and are allocated to the District on the basis of total participation in the Federal meal program. A noticeable 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
2006-07	\$1.67	\$2.49	\$1.18	\$ 778,104.14
2007-08	\$1.82	\$2.76	\$1.18	\$ 742,879.63
2008-09	\$1.86	\$2.82	\$1.16	\$ 644,478.58
2009-10	\$1.84	\$2.78	\$1.10	\$ 897,726.79
2010-11	\$1.87	\$2.83	\$0.93	\$1,225,232.44
5 yr. Avg.	\$1.82	\$2.74	\$1.11	\$ 857,684.22

The cost per meals served is reflective of the market place in both labor and breadbasket costs. A price increase was implemented for the 2006-2007 school year. The prior increase in the price of meals charged to students and adults occurred in fiscal year 2003-2004. Because of the continuous increase in the cost of food and labor costs, profitability had been declining. Therefore, it was necessary to raise prices for lunch and breakfast. The price for lunch increased from \$1.50 to \$1.75 for elementary and from \$1.75 to \$2.00 for high schools. The last increase before 2003-2004 was in fiscal year 1991. No plans for raising prices will occur this fiscal year due to the current economic situation.



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 still is in effect.

In 2010-2011 total revenues of \$11.4 million increased from the previous year by \$489 thousand and expenditures of \$11.1 million increase by \$415 thousand. Fund balance rose by \$254 thousand. The federal reimbursement of \$8 million is approximately \$745 thousand more than the 2010 actual, reflecting the increase in the federal reimbursement rates.

The total budget for fiscal year 2011-2012 is \$13.1 million (pages 95-97), an increase of \$757 thousand over the ending budget in fiscal year 2010-2011. Projected revenues exceed projected expenditures by \$263 thousand. The ending budget for fiscal year 2010-2011 was \$190 thousand more than the original adopted budget, primarily because of the addition of the Fresh Fruit & Vegetable program. There is no measurable and available amount of this revenue source in the beginning of the budget year. The federal reimbursement for free lunch will increase from \$2.74 to \$2.79 and free non severe breakfast will increase from \$1.48 to \$1.51. Severe need breakfast will increase from \$1.76 to \$1.80.

#### **FEDERAL CONTRACTED PROGRAMS, ARRA FUNDS, RACE TO THE TOP**

The district also maintains guidelines for those that wish 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.

This is the eleventh year of federal legislation entitled “No Child Left Behind”. This is the most comprehensive change in federal legislation since the inception of the Elementary and Secondary Education Act signed into law in 1965. No Child Left Behind (NCLB) is different from other federal legislation because it enforces strict actions that must occur when schools do not attain Adequate Yearly Progress (AYP). These actions are targeted especially for Title I schools. Districts must provide school choice, supplemental instruction, and ultimately face mandatory re-staffing of schools if they continue failing to attain AYP over a period of years. Additionally NCLB requires “highly qualified” teachers and teacher aides. This law presents a daunting challenge for schools across the nation, but especially in Florida. For additional NCLB and AYP discussion see pages 233-235.

The Federal Contracted Programs budget is \$32 million (pages 100-102). The two largest grants are the Individuals with Disabilities Education Act (referred to as ‘IDEA’) and No Child Left Behind – Title I (referred to as “Title I”) totaling \$14.6

million (page 99) and \$9.9 million (page 99) respectively. These 2 grants account for 76.5% of this portion of the budget. The IDEA grant targets students with special educational needs, referred to as exceptional student education (ESE) students. This District has 400 students who have very special instructional needs.

The Title I funds totaling \$9.9 million (page 99) serves 18 schools with approximately 8,700 students. No Title I school achieved AYP.

The Special Revenue funds include \$2.2 million of American Recovery and Reinvestment Act (ARRA) funding which carried into FY 2012. The total ARRA funding in FY 2011 was approximately \$19 million.

Race to the Top Funding (RTTT) of \$1.3 million (pages 116-119) is included in the ARRA funding. Leon County Schools received an award of \$3.4 million for "Race to the Top." This amount represents a total to be spent over a total of 4 project periods. The periods are:

- September 1, 2010, through June 30, 2011
- July 1, 2011, through June 30, 2012
- July 2012, through June 30, 2013
- July 2013, through June 30, 2014

The purpose of the funding is to provide support for participating local education agencies (LEAs) to implement Florida's Race to the Top application. The intent is to implement ambitious plans in four core education reform areas:

- Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.
- Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction;
- Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most; and
- Turning around the lowest achieving schools.

## SPECIAL REVENUE KEY POINTS OF INTEREST

- The District maintains thirteen (9) satellite kitchens and thirty-one (34) self-contained kitchens.
- A price increase for 2006-2007 is still effective for 2011-2012. Student breakfasts are \$0.75 for elementary and \$1.00 for secondary. Adults pay \$1.50.
- A price increase for 2006-2007 is still effective for 2011-2012. Increased student lunch prices to \$1.75 for elementary and \$2.00 for secondary. Adults pay \$2.75.
- The total Special Revenue budget is \$45.7 million. The total budget for the food service operation is \$11.5 million; the Federal contracted Programs budget is \$32.0 million; the roll forward ARRA Budget is \$0.9 million; the Race to the Top Budget is \$1.3 million.
- The Leon County School Board stopped outsourcing Food Service operation with Sodexo 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) and Elementary and Secondary Education Act, Title I) account for 73% (\$24.9 million) of the total budgeted revenue (\$34.2 million) for Federal projects. This budgeted revenue total includes roll forward ARRA projects totaling \$0.9 million and Race to the Top project totaling \$1.3 million. ARRA roll forward represents 3% of the total Federal budget. Race to the Top project represents 4% of the total Federal budget.
- Approximately 39.8% (\$4.6 million) of Food Service estimated expenditures are for District salaries and benefits.
- Approximately 59% (\$20.2 million) of Federal Project expenditures are for salaries and benefits.
- Our total budgeted Federal Project Grants are \$34.2 million. By the end of the year we could have in excess of 40 different Federal grants.
- Federal reimbursements account for 74.1% (\$8.8 million) of the budgeted Food Service revenue.
- All K-8 Title I schools have 75% or more and high schools have 61% or more of their student populations on free or reduced lunch. Eighteen (18) schools through school-wide projects are Title I schools. These are Astoria Park Elementary, Bond Elementary, Riley Elementary, Oak Ridge Elementary, Pineview Elementary, Sabal Palm Elementary, Nims Middle, Woodville Elementary, Hartsfield Elementary, Ruediger Elementary, Apalachee Elementary, Fort Braden K-8, Griffin Middle School, Godby High School, C.K. Steele-Leroy Collins Charter School, Pace School for Girls, Second Chance and 100 Success Academy.

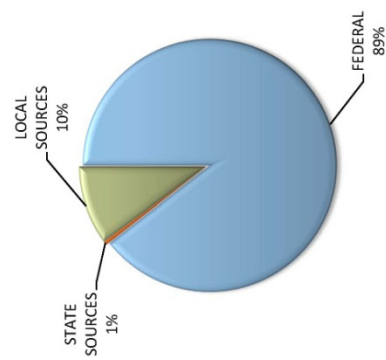
LEON COUNTY SCHOOL BOARD  
2011-2012

**SUMMARY OF COMBINED REVENUE AND EXPENDITURES AND BALANCES**  
**SPECIAL REVENUE FUND**  
**(FEDERAL AND FOOD SERVICE)**

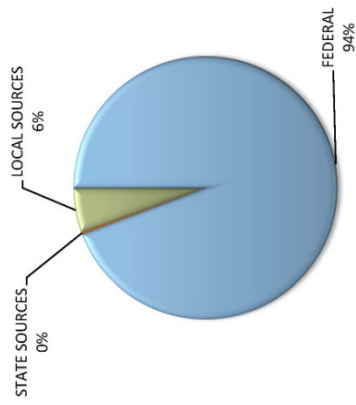
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	ACTUAL VS ESTIMATED DIFFERENCE 2010-12 VS 2011-12
<b>REVENUES</b>						
FEDERAL						
STATE SOURCES	\$36,583,917.99	\$31,559,328.15	\$31,041,416.04	\$55,923,809.96	\$42,995,171.55	(\$12,928,638.41)
LOCAL SOURCES	\$160,231.00	\$159,475.00	\$160,639.00	\$162,648.00	\$165,000.00	\$2,352.00
	\$3,684,216.88	\$3,687,158.67	\$3,498,712.05	\$3,240,019.52	\$2,900,600.00	(\$339,419.52)
<b>TOTAL REVENUES</b>	<b>\$40,428,365.87</b>	<b>\$35,405,961.82</b>	<b>\$34,700,767.09</b>	<b>\$59,326,477.48</b>	<b>\$46,060,771.55</b>	<b>(\$13,265,705.93)</b>
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	\$778,104.14	\$742,879.63	\$644,475.58	\$897,726.79	\$1,225,232.44	\$327,505.65
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$41,206,470.01</b>	<b>\$36,148,841.45</b>	<b>\$35,345,242.67</b>	<b>\$60,224,204.27</b>	<b>\$47,286,003.99</b>	<b>(\$12,938,200.28)</b>
<b>EXPENDITURES</b>						
INSTRUCTION	\$14,615,282.23	\$12,128,532.24	\$11,311,324.05	\$32,390,185.73	\$16,237,414.57	(\$16,152,771.16)
PUPIL PERSONNEL SERVICES	\$1,751,396.45	\$1,680,968.99	\$1,440,799.28	\$2,026,514.97	\$1,962,494.56	(\$64,020.41)
INSTRUCTIONAL MEDIA SERVICES	\$5,500.64	\$61,180.42	\$39,208.13	\$135,530.26	\$0.00	(\$135,530.26)
INSTRUCTION & CURRICULUM SERVICES	\$6,050,863.22	\$5,410,368.02	\$5,652,329.38	\$6,039,205.17	\$6,372,067.06	\$332,861.89
INSTRUCTIONAL STAFF TRAINING	\$4,905,635.72	\$2,393,698.23	\$1,491,329.38	\$1,663,130.37	\$5,060,832.69	\$3,397,702.32
INSTRUCTIONAL RELATED TECHNOLOGY	\$55,927.41	\$66,399.09	\$49,218.82	\$125,914.71	\$90,773.17	(\$35,141.54)
BOARD OF EDUCATION	\$20,000.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
GENERAL ADMINISTRATION	\$1,309,640.01	\$1,253,363.38	\$1,126,959.85	\$1,898,243.66	\$1,705,330.99	(\$192,912.67)
SCHOOL ADMINISTRATION	\$123,255.67	\$98,151.11	\$52,588.41	\$153,163.33	\$41,987.02	(\$111,176.31)
FACILITIES ACQUISITION CONSTRUCTION	\$30,682.00	\$35,650.00	\$50,414.54	\$108,585.00	\$49,000.00	(\$59,585.00)
FISCAL SERVICES	\$0.00	\$255.80	\$255.80	\$0.00	\$0.00	\$0.00
FOOD SERVICE	\$10,265,466.03	\$10,744,565.66	\$10,669,610.72	\$11,084,403.51	\$11,578,694.00	\$494,290.49
CENTRAL SERVICES	\$235,427.30	\$171,007.91	\$191,976.75	\$204,655.54	\$171,465.19	(\$33,190.35)
PUPIL TRANSPORTATION SERVICES	\$458,694.47	\$359,736.94	\$358,929.67	\$342,813.30	\$667,786.48	\$324,973.18
OPERATION OF PLANT	\$79,256.85	\$18,403.55	\$30,631.83	\$7,675.58	\$18,039.67	\$10,364.09
MAINTENANCE OF PLANT	\$1,888.88	\$4,319.24	\$2,024.00	\$4,259.35	\$11,800.00	\$7,540.65
COMMUNITY SERVICES	\$554,693.50	\$1,077,365.26	\$1,980,171.07	\$2,814,691.35	\$1,830,180.15	(\$984,511.20)
DEBT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$40,463,590.38</b>	<b>\$35,504,365.84</b>	<b>\$34,447,771.68</b>	<b>\$58,998,971.83</b>	<b>\$45,797,865.55</b>	<b>(\$13,201,106.28)</b>
TRANSFERS OUT						
FUND BALANCES	\$742,879.63	\$644,475.58	\$897,726.79	\$1,225,232.44	\$1,488,138.44	\$262,906.00
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>\$41,206,470.01</b>	<b>\$36,148,841.42</b>	<b>\$35,345,498.47</b>	<b>\$60,224,204.27</b>	<b>\$47,286,003.99</b>	<b>(\$12,938,200.28)</b>



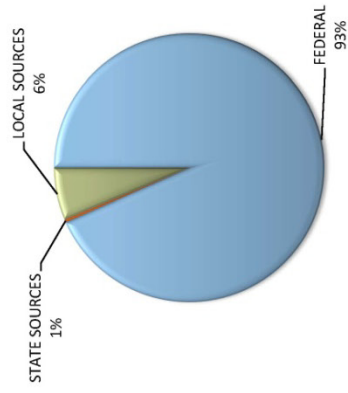
**Comparison of Revenues  
2009-2010  
Total: \$34,700,767**



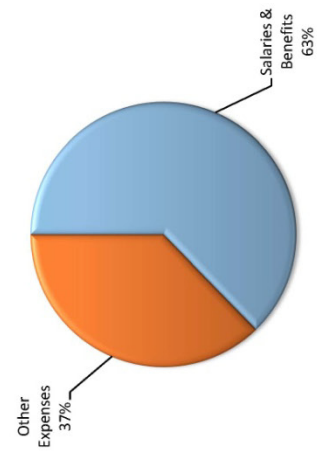
**Comparison of Revenues  
20010-2011  
Total: \$59,326,477**



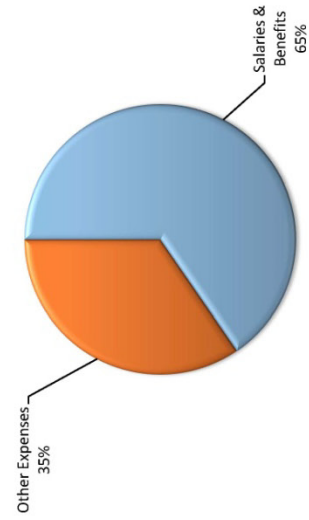
**Comparison of Revenues  
2011-2012  
Total: \$46,060,772**



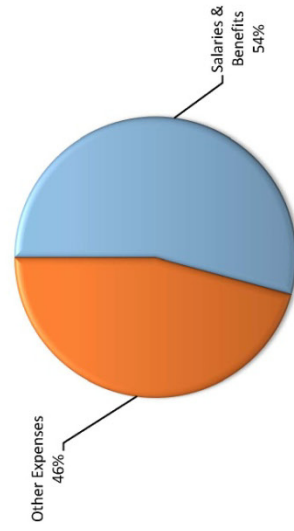
**Comparison of Expenditures  
2009-2010  
Total: \$34,447,778**



**Comparison of Expenditures  
2010-2011  
Total: \$58,998,972**



**Comparison of Expenditures  
2011-2012  
Total: \$45,797,866**



LEON COUNTY SCHOOL BOARD  
2011-2012

COMPARATIVE ANALYSIS OF BUDGETING REVENUE  
SPECIAL REVENUE FUND  
FOOD SERVICE

	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)
<b>FEDERAL THROUGH STATE:</b>										
NATIONAL SCHOOL LUNCH ACT	\$5,411,811.89	52.90%	\$5,768,002.42	54.18%	\$6,498,151.47	59.50%	\$6,989,800.38	61.07%	\$7,710,000.00	65.11%
U.S.D.A. DONATED FOODS	\$626,573.28	6.08%	\$689,464.54	8.17%	\$569,959.56	5.13%	\$646,339.84	5.66%	\$650,000.00	5.49%
OTHER FEDERAL THROUGH STATE	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
CHILD CARE/SUMMER PROGRAM	\$147,408.47	1.44%	\$162,070.98	1.53%	\$704,389.98	1.97%	\$393,101.42	3.44%	\$418,000.00	3.51%
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$5,385,793.64</b>	<b>62.42%</b>	<b>\$6,799,527.94</b>	<b>63.87%</b>	<b>\$7,263,510.88</b>	<b>66.50%</b>	<b>\$8,089,241.64</b>	<b>70.18%</b>	<b>\$8,776,000.00</b>	<b>74.11%</b>
<b>STATE:</b>										
FOOD SERVICE SUPPLEMENT	\$160,231.00	1.57%	\$159,475.00	1.50%	\$160,639.00	1.47%	\$162,648.00	1.43%	\$165,000.00	1.38%
<b>TOTAL STATE</b>	<b>\$160,231.00</b>	<b>1.57%</b>	<b>\$159,475.00</b>	<b>1.50%</b>	<b>\$160,639.00</b>	<b>1.47%</b>	<b>\$162,648.00</b>	<b>1.43%</b>	<b>\$165,000.00</b>	<b>1.38%</b>
<b>LOCAL:</b>										
INTEREST, INCLUDING PROFIT ON INVESTMENTS	\$42,816.95	0.42%	\$3,815.16	0.04%	\$1,936.24	0.02%	\$2,754.35	0.02%	\$2,600.00	0.02%
FOOD SERVICE	\$3,641,288.93	35.58%	\$3,683,343.51	34.60%	\$3,496,775.81	32.01%	\$3,237,265.17	28.37%	\$2,888,000.00	24.47%
<b>TOTAL LOCAL</b>	<b>\$3,684,216.88</b>	<b>36.01%</b>	<b>\$3,687,168.67</b>	<b>34.63%</b>	<b>\$3,498,712.05</b>	<b>32.03%</b>	<b>\$3,240,019.52</b>	<b>28.39%</b>	<b>\$2,900,600.00</b>	<b>24.50%</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$10,230,241.52</b>	<b>100.00%</b>	<b>\$10,646,161.61</b>	<b>100.00%</b>	<b>\$10,922,861.93</b>	<b>100.00%</b>	<b>\$11,411,909.16</b>	<b>100.00%</b>	<b>\$11,841,600.00</b>	<b>100.00%</b>
<b>FUND BALANCE:</b>										
UNRESTRICTED BEGINNING FUND BALANCE	\$778,104.14		\$742,879.63		\$644,475.58		\$897,726.79		\$1,225,232.44	
RESTRICTED FOR ENCUMBRANCES	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$778,104.14</b>		<b>\$742,879.63</b>		<b>\$644,475.58</b>		<b>\$897,726.79</b>		<b>\$1,225,232.44</b>	
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$11,008,345.66</b>		<b>\$11,389,041.24</b>		<b>\$11,567,337.51</b>		<b>\$12,309,635.95</b>		<b>\$13,066,832.44</b>	

LEON COUNTY SCHOOL BOARD  
2011-2012

	AVAILABILITY vs. UTILIZATION									
	FOOD SERVICE/CHILD NUTRITION BUDGET									
AVAILABILITY	2007-2008	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	DIFFERENCE
REVENUES:	% OF TOTAL	ACTUAL	% OF TOTAL	ACTUAL	% OF TOTAL	ACTUAL	% OF TOTAL	% OF TOTAL	ESTIMATED	2010-11 vs 2011-12
LOCAL SOURCES	36.01%	\$3,684,216.88	34.63%	\$3,687,158.67	32.03%	\$3,498,712.05	28.39%	24.50%	\$2,900,600.00	(\$339,419.52)
STATE SOURCES	1.57%	\$160,231.00	1.50%	\$159,475.00	1.47%	\$160,639.00	1.43%	1.39%	\$165,000.00	\$2,352.00
FEDERAL SOURCES	62.42%	\$6,385,793.64	63.87%	\$6,799,527.94	66.50%	\$7,263,510.88	70.18%	74.11%	\$8,776,000.00	\$766,758.36
<b>TOTAL REVENUES</b>	<b>100.00%</b>	<b>\$10,230,241.52</b>	<b>100.00%</b>	<b>\$10,646,161.61</b>	<b>100.00%</b>	<b>\$10,922,861.93</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$11,841,600.00</b>	<b>\$429,690.84</b>
UTILIZATION:										
SALARIES AND FRINGE BENEFITS	44.48%	\$4,565,723.37	42.60%	\$4,577,489.58	41.66%	\$4,445,426.14	40.98%	39.75%	\$4,603,000.00	\$60,415.30
OTHER EXPENDITURES	55.52%	\$5,699,742.66	57.40%	\$6,167,078.08	58.34%	\$6,224,184.58	59.02%	60.25%	\$6,975,694.00	\$433,875.19
<b>TOTAL EXPENDITURES</b>	<b>100.00%</b>	<b>\$10,265,466.03</b>	<b>100.00%</b>	<b>\$10,744,565.66</b>	<b>100.00%</b>	<b>\$10,669,610.72</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$11,578,694.00</b>	<b>\$494,290.49</b>
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(\$35,224.51)		(\$88,404.05)		\$253,251.21			\$262,906.00	(\$64,599.65)
<b>BEGINNING FUND BALANCE</b>		<b>\$778,104.14</b>		<b>\$742,879.63</b>		<b>\$644,475.58</b>			<b>\$1,225,232.44</b>	<b>\$327,505.65</b>
<b>ENDING FUND BALANCE</b>		<b>\$742,879.63</b>		<b>\$644,475.58</b>		<b>\$697,726.79</b>			<b>\$1,488,138.44</b>	<b>\$262,906.00</b>

LEON COUNTY SCHOOL BOARD  
2011-2012  
COMPARATIVE ANALYSIS OF PROJECTED EXPENSES BY OBJECT  
SPECIAL REVENUE FUND  
FOOD SERVICE

ESTIMATED APPROPRIATIONS: FOOD SERVICE/FUNCTION 7600:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	\$3,336,054.85	32.50%	\$3,343,529.85	31.12%	\$3,253,114.48	\$3,285,317.90	29.64%	\$3,345,000.00	28.88%
BENEFITS	\$1,229,668.52	11.98%	\$1,233,959.73	11.48%	\$1,192,311.66	\$1,257,266.80	11.34%	\$1,258,000.00	10.86%
PURCHASED SERVICES	\$291,464.79	2.84%	\$309,864.56	2.88%	\$285,898.45	\$482,141.67	4.35%	\$487,244.00	4.21%
ENERGY SERVICES	\$97,195.06	0.95%	\$94,803.77	0.88%	\$94,361.49	\$87,307.94	0.79%	\$96,400.00	0.83%
MATERIALS AND SUPPLIES	\$5,114,519.46	49.82%	\$5,535,000.89	51.51%	\$5,652,556.26	\$5,657,196.77	51.04%	\$6,043,050.00	52.19%
CAPITAL OUTLAY	\$143,667.28	1.40%	\$69,981.79	0.65%	\$109,859.66	\$122,203.83	1.10%	\$102,000.00	0.88%
TRANSFER IN	\$0.00	0.00%	\$0.00	0.00%	\$0.00	\$0.00	0.00%	\$0.00	0.00%
OTHER EXPENSES	\$52,876.08	0.52%	\$157,405.07	1.46%	\$90,508.72	\$192,968.60	1.74%	\$247,000.00	2.13%
<b>TOTAL APPROPRIATIONS</b>	<b>\$10,265,466.03</b>	<b>100.00%</b>	<b>\$10,744,565.66</b>	<b>100.00%</b>	<b>\$10,669,610.72</b>	<b>\$11,084,403.51</b>	<b>100.00%</b>	<b>\$11,579,694.00</b>	<b>100.00%</b>
ENDING FUND BALANCE:									
UNRESERVED FUND BALANCE									
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$742,679.63</b>		<b>\$644,475.58</b>		<b>\$897,726.79</b>	<b>\$1,225,232.44</b>		<b>\$1,488,138.44</b>	
<b>TOTAL APPROPRIATIONS/TRANSFERS/BALANCES</b>	<b>\$11,008,345.66</b>		<b>\$11,389,041.24</b>		<b>\$11,567,337.51</b>	<b>\$12,309,635.95</b>		<b>\$13,066,832.44</b>	

## FOOD SERVICE PROFILE

### I. STATISTICS

TOTAL OPERATING BUDGET	est. 11/12	\$11,578.694.00
TOTAL FOOD PURCHASING BUDGET	est. 11/12	\$5,000,000.00
TOTAL STUDENT ENROLLMENT	10/11	32,218
NUMBER OF STUDENT BREAKFASTS SERVED DAILY	10/11	5,607
NUMBER OF STUDENT LUNCHES SERVED DAILY	10/11	14,781
NUMBER OF ALA CART MEAL EQUIVALENTS (daily)	10/11	2,379
NUMBER OF FEEDING CENTERS		44
CENTRAL KITCHEN		1
NON-FOOD WAREHOUSE		1
TEST KITCHEN (NEW PRODUCT TESTING)		1
NUMBER OF SATELLITE SCHOOL KITCHENS		9
NUMBER OF SELF-CONTAINED KITCHENS		35

- 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.



2010-2011 MEAL COSTS				
	Full Pay Breakfast	Partial Pay Breakfast	Full Pay Lunch	Partial Pay Lunch
<i>Students</i>				
Elementary	\$ .75	\$ .30	\$1.75	\$ .40
Middle	\$1.00	\$ .30	\$2.00	\$ .40
High	\$1.00	\$ .30	\$2.00	\$ .40
<i>Adults</i>				
Elementary	\$1.50	\$2.75		
Middle	\$1.50	\$2.75		
High	\$1.50	\$2.75		



LEON COUNTY SCHOOL BOARD  
2011-2012

AVAILABILITY vs. UTILIZATION  
SPECIAL REVENUE  
FEDERAL PROJECTS

AVAILABILITY	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	DIFFERENCE
% OF TOTAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	2010-11 vs. 2011-12
REVENUES:						
LOCAL SOURCES	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
FEDERAL SOURCES	100.00%	\$30,198,124.35	100.00%	\$21,715,485.50	\$31,960,227.46	\$10,244,741.96
<b>TOTAL REVENUES</b>	<b>100.00%</b>	<b>\$30,198,124.35</b>	<b>100.00%</b>	<b>\$21,715,485.50</b>	<b>\$31,960,227.46</b>	<b>\$10,244,741.96</b>
UTILIZATION						
EXPENDITURES:						
SALARIES AND FRINGE BENEFITS	53.69%	\$16,212,677.27	54.97%	\$11,553,986.95	\$19,727,383.40	\$8,173,396.45
OTHER EXPENDITURES	46.31%	\$13,985,447.08	45.03%	\$10,161,498.55	\$12,232,844.06	\$2,071,345.51
<b>TOTAL EXPENDITURES</b>	<b>100.00%</b>	<b>\$30,198,124.35</b>	<b>100.00%</b>	<b>\$21,715,485.50</b>	<b>\$31,960,227.46</b>	<b>\$10,244,741.96</b>
EXCESS REVENUES OVER (UNDER) EXPENDITURES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>BEGINNING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

LEON COUNTY SCHOOL BOARD  
2011-2012  
COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES  
SPECIAL REVENUE FUND  
FEDERAL PROJECTS

FUNCTIONS:	2007-2008		2008-2009		% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)		2009-2010		% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)		2010-2011		% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)		2011-2012		% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)	
	ESTIMATED APPROPRIATIONS:	ACTUAL	ACTUAL	ACTUAL	ACTUAL BUDGET	ACTUAL	ACTUAL	ACTUAL	ACTUAL BUDGET	ACTUAL	ACTUAL	ACTUAL	ACTUAL BUDGET	ACTUAL	ESTIMATED	ESTIMATED	ESTIMATED BUDGET	ESTIMATED
INSTRUCTIONAL SERVICES		\$14,615,262.23		\$12,128,532.24	48.40%	\$12,128,532.24	\$11,311,324.05	47.57%	\$9,752,376.33	44.91%	\$15,946,557.64	49.90%						
PUPIL PERSONNEL SERVICES		\$1,751,396.45		\$1,680,968.99	5.80%	\$1,680,968.99	\$1,440,799.29	6.06%	\$1,236,311.42	5.69%	\$1,955,007.56	6.12%						
INSTRUCTIONAL MEDIA SERVICES		\$5,500.64		\$61,180.42	0.02%	\$61,180.42	\$39,208.13	0.16%	\$1,663.48	0.01%	\$0.00	0.00%						
INSTRUCTION & CURRICULUM DEVELOPMENT SERVIC		\$6,050,863.22		\$5,410,368.02	20.04%	\$5,410,368.02	\$5,652,329.38	23.77%	\$5,444,843.40	25.07%	\$5,695,852.09	17.82%						
INSTRUCTIONAL STAFF TRAINING		\$4,905,635.72		\$2,393,698.23	16.24%	\$2,393,698.23	\$1,481,329.38	6.27%	\$1,435,023.69	6.61%	\$4,765,067.59	14.91%						
INSTRUCTIONAL RELATED TECHNOLOGY		\$55,927.41		\$66,399.09	0.19%	\$66,399.09	\$49,218.82	0.21%	\$77,435.35	0.36%	\$30,773.17	0.28%						
BOARD OF EDUCATION		\$20,000.00		\$400.00	0.07%	\$400.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%						
GENERAL ADMINISTRATION		\$1,309,640.01		\$1,253,363.38	4.34%	\$1,253,363.38	\$1,126,959.85	4.74%	\$747,714.96	3.44%	\$1,646,841.50	5.15%						
SCHOOL ADMINISTRATION		\$123,255.67		\$98,151.11	0.41%	\$98,151.11	\$52,588.41	0.22%	\$38,995.52	0.18%	\$41,987.02	0.13%						
FACILITIES ACQUISITION CONSTRUCTION		\$30,682.00		\$35,850.00	0.10%	\$35,850.00	\$50,414.54	0.21%	\$75,991.00	0.35%	\$49,000.00	0.15%						
FISCAL SERVICES		\$0.00		\$255.80	0.00%	\$255.80	\$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		\$235,427.30		\$171,007.91	0.78%	\$171,007.91	\$191,976.75	0.81%	\$204,655.54	0.94%	\$45,391.59	0.14%						
TRANSPORTATION SERVICES		\$459,694.47		\$359,736.94	1.52%	\$359,736.94	\$359,929.67	1.51%	\$320,980.99	1.48%	\$667,786.48	2.09%						
OPERATION OF PLANT		\$79,256.85		\$18,403.55	0.26%	\$18,403.55	\$30,631.83	0.13%	\$7,520.07	0.03%	\$17,414.67	0.05%						
MAINTENANCE OF PLANT		\$1,888.88		\$4,319.27	0.01%	\$4,319.27	\$2,024.00	0.01%	\$4,259.35	0.02%	\$11,800.00	0.04%						
COMMUNITY SERVICES		\$554,693.50		\$1,077,365.26	1.84%	\$1,077,365.26	\$1,980,171.07	8.33%	\$2,367,714.40	10.90%	\$1,026,748.15	3.21%						
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		\$30,198,124.35		\$24,759,800.21	100.00%	\$24,759,800.21	\$23,777,905.16	100.00%	\$21,715,485.50	100.00%	\$31,960,227.46	100.00%						
TOTAL APPROPRIATIONS		\$30,198,124.35		\$24,759,800.21	100.00%	\$24,759,800.21	\$23,777,905.16	100.00%	\$21,715,485.50	100.00%	\$31,960,227.46	100.00%						
BEGINNING FUND BALANCE		\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00							
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES		\$30,198,124.35		\$24,759,800.21		\$24,759,800.21	\$23,777,905.16		\$21,715,485.50		\$31,960,227.46							



LEON COUNTY SCHOOL BOARD  
2011-2012

COMPARATIVE ANALYSIS OF OBJECTS OF EXPENSE  
SPECIAL REVENUE FUND  
FEDERAL PROJECTS

ESTIMATED APPROPRIATIONS:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	\$12,454,023.86	41.24%	\$10,520,512.55	42.49%	\$10,189,312.13	42.85%	\$9,017,679.21	41.53%	\$14,922,086.69	46.69%
BENEFITS	\$3,758,653.41	12.45%	\$2,875,224.04	11.61%	\$2,882,502.79	12.12%	\$2,536,307.74	11.68%	\$4,805,266.71	15.04%
PURCHASED SERVICES	\$5,318,956.51	20.92%	\$4,493,232.92	18.15%	\$4,384,549.43	18.44%	\$4,028,597.89	18.55%	\$5,861,161.13	17.78%
ENERGY SERVICES	\$720.00	0.00%	\$654.14	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$585.93	0.00%
MATERIALS AND SUPPLIES	\$2,938,077.21	9.73%	\$2,112,954.36	8.53%	\$910,876.55	3.83%	\$1,240,178.92	5.71%	\$2,092,916.25	6.55%
CAPITAL OUTLAY	\$2,162,812.79	7.16%	\$2,017,863.84	8.15%	\$2,034,686.82	8.56%	\$1,257,684.38	5.79%	\$1,547,640.30	4.84%
OTHER EXPENSES	\$2,564,860.57	8.49%	\$2,739,358.36	11.06%	\$3,375,967.44	14.20%	\$3,635,037.36	16.74%	\$2,910,540.45	9.11%
TOTAL APPROPRIATIONS	\$30,196,124.35	100.00%	\$24,759,800.21	100.00%	\$23,777,905.16	100.00%	\$21,715,485.50	100.00%	\$31,960,227.46	100.00%
TOTAL ENDING FUND BALANCE	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	\$30,196,124.35		\$24,759,800.21		\$23,777,905.16		\$21,715,485.50		\$31,960,227.46	

**LEON COUNTY SCHOOL BOARD**  
2011-2012

**COMPARATIVE ANALYSIS OF BUDGETED REVENUE**  
**SPECIAL REVENUE FUND**  
**FISCAL STABILIZATION FUNDS**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>ESTIMATED REVENUE:</b>						
<b>FEDERAL DIRECT:</b>						
MISCELLANEOUS FEDERAL DIRECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL FEDERAL DIRECT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FEDERAL THROUGH STATE:</b>						
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	\$0.00	\$0.00	\$12,292,346.71	\$11,258,632.04	\$388,923.58	(\$10,869,708.46)
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,292,346.71</b>	<b>\$11,258,632.04</b>	<b>\$388,923.58</b>	<b>(\$10,869,708.46)</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,292,346.71</b>	<b>\$11,258,632.04</b>	<b>\$388,923.58</b>	<b>(\$10,869,708.46)</b>
<b>FUND BALANCE:</b>						
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
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,292,346.71</b>	<b>\$11,258,632.04</b>	<b>\$388,923.58</b>	<b>(\$10,869,708.46)</b>

LEON COUNTY SCHOOL BOARD  
2011-2012

AVAILABILITY vs. UTILIZATION  
SPECIAL REVENUE  
FISCAL STABILIZATION FUNDS

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	DIFFERENCE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	2010-11 vs 2011-12
AVAILABILITY						
REVENUES:						
LOCAL SOURCES	\$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
FEDERAL SOURCES	\$0.00	\$0.00	\$12,292,346.71	\$11,258,632.04	\$388,923.58	(\$10,869,708.46)
<b>TOTAL REVENUES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,292,346.71</b>	<b>\$11,258,632.04</b>	<b>\$388,923.58</b>	<b>(\$10,869,708.46)</b>
UTILIZATION						
EXPENDITURES:						
SALARIES AND FRINGE BENEFITS	\$0.00	\$0.00	\$11,449,471.03	\$10,237,865.68	\$281,570.69	(\$9,956,294.99)
OTHER EXPENDITURES	\$0.00	\$0.00	\$842,875.68	\$1,020,766.36	\$107,352.89	(\$913,413.47)
<b>TOTAL EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,292,346.71</b>	<b>\$11,258,632.04</b>	<b>\$388,923.58</b>	<b>(\$10,869,708.46)</b>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>BEGINNING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

LEON COUNTY SCHOOL BOARD  
2011-2012

COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES  
SPECIAL REVENUE FUND  
FISCAL STABILIZATION FUNDS

FUNCTIONS:	2007-2008		2008-2009		% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)		2009-2010		% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)		2010-2011		% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)		2011-2012		% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)	
	ACTUAL		ACTUAL		ACTUAL BUDGET (APPROPRIATIONS)		ACTUAL		ACTUAL BUDGET (APPROPRIATIONS)		ACTUAL		ACTUAL BUDGET (APPROPRIATIONS)		ESTIMATED		ESTIMATED BUDGET (APPROPRIATIONS)	
INSTRUCTIONAL SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$11,386,610.63	0.00%	\$0.00	0.00%	\$10,293,235.17	91.43%	\$0.00	0.00%	\$73,410.88	18.88%	\$0.00	0.00%
PUPIL PERSONNEL SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$29,231.59	0.00%	\$0.00	0.00%	\$500.00	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%	\$16,442.56	0.00%	\$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%	\$82,224.42	0.00%	\$0.00	0.00%	\$154,432.20	1.37%	\$0.00	0.00%	\$271,198.12	68.73%	\$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%	\$97,515.88	0.00%	\$0.00	0.00%	\$26,395.85	6.79%	\$0.00	0.00%
INSTRUCTIONAL RELATED TECHNOLOGY	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$8,221.28	0.00%	\$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%	\$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%	\$745,862.90	0.00%	\$0.00	0.00%	\$690,754.79	6.14%	\$0.00	0.00%	\$17,918.93	4.81%	\$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%	\$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%	\$22,194.00	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%	\$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%	\$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%	\$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%	\$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%	\$23,953.33	0.00%	\$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%	\$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%	\$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%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
<b>TOTAL INSTRUCTIONAL AND SUPPORT SERVICES</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$12,292,346.71</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$11,268,632.04</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$388,923.58</b>	<b>100.00%</b>	<b>\$388,923.58</b>	<b>100.00%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$12,292,346.71</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$11,268,632.04</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$388,923.58</b>	<b>100.00%</b>	<b>\$388,923.58</b>	<b>100.00%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	
<b>TOTAL APPROPRIATIONS/TRANSFERS/BALANCES</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$12,292,346.71</b>		<b>\$0.00</b>		<b>\$11,268,632.04</b>		<b>\$0.00</b>		<b>\$388,923.58</b>		<b>\$388,923.58</b>	

LEON COUNTY SCHOOL BOARD  
2011-2012

COMPARATIVE ANALYSIS OF OBJECTS OF EXPENSE  
SPECIAL REVENUE FUND  
FISCAL STABILIZATION FUNDS

ESTIMATED APPROPRIATIONS:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	\$0.00	0.00%	\$0.00	0.00%	\$9,137,794.31	0.00%	\$7,897,552.47	0.00%	\$2,008,170.94	53.78%
BENEFITS	\$0.00	0.00%	\$0.00	0.00%	\$2,311,676.72	0.00%	\$2,240,313.21	0.00%	\$72,398.75	18.62%
PURCHASED SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$48,369.02	0.00%	\$130,361.43	0.00%	\$14,515.93	3.73%
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%	\$5,657.15	0.00%	\$33,382.34	0.00%	\$5,239.04	1.35%
CAPITAL OUTLAY	\$0.00	0.00%	\$0.00	0.00%	\$24,382.30	0.00%	\$73,322.43	0.00%	\$64,178.99	16.50%
OTHER EXPENSES	\$0.00	0.00%	\$0.00	0.00%	\$764,457.21	0.00%	\$783,700.16	0.00%	\$23,418.93	6.02%
TOTAL APPROPRIATIONS	\$0.00	0.00%	\$0.00	0.00%	\$12,292,346.71	0.00%	\$11,258,632.04	0.00%	\$388,923.58	100.00%
TOTAL ENDING FUND BALANCE	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	\$0.00		\$0.00		\$12,292,346.71		\$11,258,632.04		\$388,923.58	

**LEON COUNTY SCHOOL BOARD**  
2011-2012

**COMPARATIVE ANALYSIS OF BUDGETED REVENUE**  
**SPECIAL REVENUE FUND**  
**OTHER ARRA STIMULUS FUNDS**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>ESTIMATED REVENUE:</b>						
<b>FEDERAL DIRECT:</b>						
MISCELLANEOUS FEDERAL DIRECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL FEDERAL DIRECT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FEDERAL THROUGH STATE:</b>						
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	\$0.00	\$0.00	\$392,076.14	\$64,447.50	\$177,978.35	\$113,530.85
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$392,076.14</b>	<b>\$64,447.50</b>	<b>\$177,978.35</b>	<b>\$113,530.85</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$392,076.14</b>	<b>\$64,447.50</b>	<b>\$177,978.35</b>	<b>\$113,530.85</b>
<b>FUND BALANCE:</b>						
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
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$392,076.14</b>	<b>\$64,447.50</b>	<b>\$177,978.35</b>	<b>\$113,530.85</b>

LEON COUNTY SCHOOL BOARD  
2011-2012

AVAILABILITY vs. UTILIZATION  
SPECIAL REVENUE  
ARRA STIMULUS FUNDS

	2007-2008 ACTUAL	% OF TOTAL	2008-2009 ACTUAL	% OF TOTAL	2009-2010 ACTUAL	% OF TOTAL	2010-2011 ACTUAL	% OF TOTAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
AVAILABILITY REVENUES:										
LOCAL SOURCES	\$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
FEDERAL SOURCES	\$0.00	0.00%	\$0.00	0.00%	\$3,760,875.90	0.00%	\$7,651,547.53	100.00%	\$392,268.86	(\$7,269,278.67)
<b>TOTAL REVENUES</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$3,760,875.90</b>	<b>0.00%</b>	<b>\$7,651,547.53</b>	<b>100.00%</b>	<b>\$392,268.86</b>	<b>(\$7,269,278.67)</b>
UTILIZATION EXPENDITURES:										
SALARIES AND FRINGE BENEFITS	\$0.00	0.00%	\$0.00	0.00%	\$2,953,223.88	0.00%	\$5,586,747.72	3.72%	\$14,206.55	(\$5,572,541.17)
OTHER EXPENDITURES	\$0.00	0.00%	\$0.00	0.00%	\$807,652.02	0.00%	\$2,064,799.81	96.28%	\$368,062.31	(\$1,896,737.50)
<b>TOTAL EXPENDITURES</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$3,760,875.90</b>	<b>0.00%</b>	<b>\$7,651,547.53</b>	<b>100.00%</b>	<b>\$392,268.86</b>	<b>(\$7,269,278.67)</b>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
<b>BEGINNING FUND BALANCE</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>

LEON COUNTY SCHOOL BOARD  
2011-2012  
COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES  
SPECIAL REVENUE FUND  
FEDERAL PROJECTS

FUNCTIONS:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
INSTRUCTIONAL SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$2,932,659.79	0.00%	\$6,200,908.67	0.00%	\$93,646.25	24.50%
PUPIL PERSONNEL SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$304,092.19	0.00%	\$435,233.18	0.00%	\$7,487.00	1.96%
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 SERVICE	\$0.00	0.00%	\$0.00	0.00%	\$200,543.63	0.00%	\$373,268.98	0.00%	\$227,038.50	59.39%
INSTRUCTIONAL STAFF TRAINING	\$0.00	0.00%	\$0.00	0.00%	\$18,788.61	0.00%	\$49,889.29	0.00%	\$51,924.55	13.58%
INSTRUCTIONAL RELATED TECHNOLOGY	\$0.00	0.00%	\$0.00	0.00%	\$60,188.47	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%	\$237,716.99	0.00%	\$389,144.33	0.00%	\$2,172.56	0.57%
SCHOOL ADMINISTRATION	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$114,167.81	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%	\$6,916.23	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%	\$78,955.26	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	\$0.00	0.00%	\$0.00	0.00%	\$3,760,875.90	0.00%	\$7,651,547.53	0.00%	\$382,268.86	100.00%
TOTAL APPROPRIATIONS	\$0.00	0.00%	\$0.00	0.00%	\$3,760,875.90	0.00%	\$7,651,547.53	0.00%	\$382,268.86	100.00%
BEGINNING FUND BALANCE	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	\$0.00		\$0.00		\$3,760,875.90		\$7,651,547.53		\$382,268.86	



LEON COUNTY SCHOOL BOARD  
2011-2012

COMPARATIVE ANALYSIS OF OBJECTS OF EXPENSE  
SPECIAL REVENUE FUND  
ARRA STIMULUS FUNDS

ESTIMATED APPROPRIATIONS:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	\$0.00	0.00%	\$0.00	0.00%	\$2,177,324.54	0.00%	\$4,059,730.23	0.00%	\$3,327.86	0.87%
BENEFITS	\$0.00	0.00%	\$0.00	0.00%	\$775,899.34	0.00%	\$1,527,017.49	0.00%	\$10,878.69	2.85%
PURCHASED SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$118,272.81	0.00%	\$225,536.32	0.00%	\$46,368.00	12.13%
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%	\$161,306.62	0.00%	\$287,628.14	0.00%	\$19,158.00	5.01%
CAPITAL OUTLAY	\$0.00	0.00%	\$0.00	0.00%	\$271,216.37	0.00%	\$1,126,142.26	0.00%	\$293,286.75	76.72%
OTHER EXPENSES	\$0.00	0.00%	\$0.00	0.00%	\$256,856.02	0.00%	\$425,293.09	0.00%	\$9,249.56	2.42%
<b>TOTAL APPROPRIATIONS</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$3,760,875.90</b>	<b>0.00%</b>	<b>\$7,651,547.53</b>	<b>0.00%</b>	<b>\$382,268.86</b>	<b>100.00%</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	
<b>TOTAL APPROPRIATIONS/TRANSFERS/BALANCES</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$3,760,875.90</b>		<b>\$7,651,547.53</b>		<b>\$382,268.86</b>	

LEON COUNTY SCHOOL BOARD  
2011-2012

COMPARATIVE ANALYSIS OF BUDGETED REVENUE  
SPECIAL REVENUE FUND  
ARRA STIMULUS FUNDS

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>FEDERAL DIRECT:</b>						
<b>ESTIMATED REVENUE:</b>						
MISCELLANEOUS FEDERAL DIRECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL FEDERAL DIRECT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FEDERAL THROUGH STATE:</b>						
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	\$2,918,741.00	\$5,051,089.99	\$0.00	(\$5,051,089.99)
NO CHILD LEFT BEHIND - TITLE I	\$0.00	\$0.00	\$720,432.21	\$2,550,816.12	\$373,225.06	(\$2,177,591.06)
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	\$121,702.69	\$49,641.42	\$9,043.80	(\$40,597.62)
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,760,875.90</b>	<b>\$7,651,547.53</b>	<b>\$382,268.86</b>	<b>(\$7,269,278.67)</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,760,875.90</b>	<b>\$7,651,547.53</b>	<b>\$382,268.86</b>	<b>(\$7,269,278.67)</b>
<b>FUND BALANCE:</b>						
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
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,760,875.90</b>	<b>\$7,651,547.53</b>	<b>\$382,268.86</b>	<b>(\$7,269,278.67)</b>

LEON COUNTY SCHOOL BOARD  
2011-2012

AVAILABILITY vs. UTILIZATION  
SPECIAL REVENUE  
OTHER ARRA STIMULUS FUNDS

AVAILABILITY	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	DIFFERENCE
	% OF TOTAL	% OF TOTAL	% OF TOTAL	% OF TOTAL	% OF TOTAL	2010-11 vs 2011-12
REVENUES:	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	
LOCAL SOURCES	\$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
FEDERAL SOURCES	\$0.00	\$0.00	\$392,076.14	\$64,447.50	\$177,978.35	\$113,530.85
<b>TOTAL REVENUES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$392,076.14</b>	<b>\$64,447.50</b>	<b>\$177,978.35</b>	<b>\$113,530.85</b>
UTILIZATION						
EXPENDITURES:						
SALARIES AND FRINGE BENEFITS	\$0.00	\$0.00	\$0.00	\$35,889.75	\$166,138.35	\$130,248.60
OTHER EXPENDITURES	\$0.00	\$0.00	\$392,076.14	\$28,557.75	\$11,840.00	(\$16,717.75)
<b>TOTAL EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$392,076.14</b>	<b>\$64,447.50</b>	<b>\$177,978.35</b>	<b>\$113,530.85</b>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>BEGINNING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

LEON COUNTY SCHOOL BOARD  
2011-2012

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

FUNCTIONS:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 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 SERVICE	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$31,841.65	0.00%	\$177,978.35	100.00%
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	\$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%	\$373.54	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%	\$88,028.30	0.00%	\$10,400.00	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%	\$324,047.84	0.00%	\$21,832.31	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	\$0.00	0.00%	\$0.00	0.00%	\$392,076.14	0.00%	\$64,447.50	0.00%	\$177,978.35	100.00%
TOTAL APPROPRIATIONS	\$0.00	0.00%	\$0.00	0.00%	\$392,076.14	0.00%	\$64,447.50	0.00%	\$177,978.35	100.00%
BEGINNING FUND BALANCE	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	\$0.00		\$0.00		\$392,076.14		\$64,447.50		\$177,978.35	

LEON COUNTY SCHOOL BOARD  
2011-2012

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

ESTIMATED APPROPRIATIONS:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$31,133.64	0.00%	\$131,844.78	74.08%
BENEFITS	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$4,756.11	0.00%	\$34,293.57	19.27%
PURCHASED SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$4,047.84	0.00%	\$17,784.21	0.00%	\$4,730.00	2.66%
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%	\$7,110.00	3.99%
CAPITAL OUTLAY	\$0.00	0.00%	\$0.00	0.00%	\$388,028.30	0.00%	\$10,400.00	0.00%	\$0.00	0.00%
OTHER EXPENSES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$373.54	0.00%	\$0.00	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$392,076.14</b>	<b>0.00%</b>	<b>\$64,447.50</b>	<b>0.00%</b>	<b>\$177,978.35</b>	<b>100.00%</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	
<b>TOTAL APPROPRIATIONS/TRANSFERS/BALANCES</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$392,076.14</b>		<b>\$64,447.50</b>		<b>\$177,978.35</b>	

LEON COUNTY SCHOOL BOARD  
2011-2012

COMPARATIVE ANALYSIS OF BUDGETED REVENUE  
SPECIAL REVENUE FUND  
OTHER ARRA STIMULUS FUNDS

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>FEDERAL DIRECT:</b>						
MISCELLANEOUS FEDERAL DIRECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL FEDERAL DIRECT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FEDERAL THROUGH STATE:</b>						
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	\$0.00	\$0.00	\$0.00	\$6,715,301.00	\$0.00	(\$6,715,301.00)
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,715,301.00</b>	<b>\$0.00</b>	<b>(\$6,715,301.00)</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,715,301.00</b>	<b>\$0.00</b>	<b>(\$6,715,301.00)</b>
<b>FUND BALANCE:</b>						
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
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,715,301.00</b>	<b>\$0.00</b>	<b>(\$6,715,301.00)</b>

LEON COUNTY SCHOOL BOARD  
2011-2012

AVAILABILITY vs. UTILIZATION  
SPECIAL REVENUE  
OTHER ARRA STIMULUS FUNDS

	2007-2008	2008-2009	2009-2010	2010-2011	% OF TOTAL	2011-2012	DIFFERENCE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL		ESTIMATED	2010-11 vs 2011-12
AVAILABILITY							
REVENUES:							
LOCAL SOURCES	\$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
FEDERAL SOURCES	\$0.00	\$0.00	\$0.00	\$509,154.75	0.00%	\$1,309,773.30	\$800,618.55
<b>TOTAL REVENUES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$509,154.75</b>	<b>100.00%</b>	<b>\$1,309,773.30</b>	<b>\$800,618.55</b>
UTILIZATION							
EXPENDITURES:							
SALARIES AND FRINGE BENEFITS	\$0.00	\$0.00	\$0.00	\$47,185.75	0.00%	\$46,488.00	(\$697.75)
OTHER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$461,969.00	90.73%	\$1,263,285.30	\$801,316.30
<b>TOTAL EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$509,154.75</b>	<b>90.73%</b>	<b>\$1,309,773.30</b>	<b>\$800,618.55</b>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
<b>BEGINNING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>

LEON COUNTY SCHOOL BOARD  
2011-2012  
COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES  
SPECIAL REVENUE FUND  
OTHER ARRA STIMULUS FUNDS

FUNCTIONS:  ESTIMATED APPROPRIATIONS:	2007-2008		2008-2009		% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)		2009-2010		% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)		2010-2011		% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)		2011-2012		% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)	
	ACTUAL		ACTUAL				ACTUAL				ACTUAL				ESTIMATED			
INSTRUCTIONAL SERVICES	\$0.00	0.00%	\$0.00	0.00%	0.00%	\$0.00	0.00%	\$0.00	0.00%	0.00%	\$0.00	0.00%	0.00%	0.00%	\$123,800.00	0.00%	9.45%	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%	\$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%	\$0.00	0.00%	0.00%	0.00%	\$0.00	0.00%	0.00%	0.00%
INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE	\$0.00	0.00%	\$0.00	0.00%	0.00%	\$0.00	0.00%	\$0.00	0.00%	0.00%	\$80,721.51	0.00%	0.00%	0.00%	\$217,444.70	0.00%	16.60%	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%	\$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%	\$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%	\$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%	\$60,256.04	0.00%	0.00%	0.00%	\$38,398.00	0.00%	2.93%	0.00%
SCHOOL ADMINISTRATION	\$0.00	0.00%	\$0.00	0.00%	0.00%	\$0.00	0.00%	\$0.00	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%	\$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%	\$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%	\$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%	\$0.00	0.00%	0.00%	0.00%	\$126,073.60	0.00%	9.63%	0.00%
TRANSPORTATION SERVICES	\$0.00	0.00%	\$0.00	0.00%	0.00%	\$0.00	0.00%	\$0.00	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%	\$155.51	0.00%	0.00%	0.00%	\$625.00	0.00%	0.05%	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%	\$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%	\$368,021.89	0.00%	0.00%	0.00%	\$803,432.00	0.00%	61.34%	0.00%
DEBT SERVICE	\$0.00	0.00%	\$0.00	0.00%	0.00%	\$0.00	0.00%	\$0.00	0.00%	0.00%	\$0.00	0.00%	0.00%	0.00%	\$0.00	0.00%	0.00%	0.00%
<b>TOTAL INSTRUCTIONAL AND SUPPORT SERVICES</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$509,154.75</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$1,309,773.30</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$509,154.75</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$1,309,773.30</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$0.00</b>		<b>\$0.00</b>			<b>\$0.00</b>		<b>\$0.00</b>			<b>\$0.00</b>				<b>\$0.00</b>			
<b>TOTAL APPROPRIATIONS/TRANSFERS/BALANCES</b>	<b>\$0.00</b>		<b>\$0.00</b>			<b>\$0.00</b>		<b>\$0.00</b>			<b>\$509,154.75</b>				<b>\$1,309,773.30</b>			



LEON COUNTY SCHOOL BOARD  
2011-2012

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

ESTIMATED APPROPRIATIONS:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$38,511.37	0.00%	\$37,000.00	2.82%
BENEFITS	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$7,674.38	0.00%	\$9,488.00	0.72%
PURCHASED SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$37,046.17	0.00%	\$189,319.00	14.45%
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%	\$70,500.00	0.00%	\$167,086.30	12.76%
CAPITAL OUTLAY	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$395,696.88	0.00%	\$880,932.00	67.26%
OTHER EXPENSES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$18,725.95	0.00%	\$25,948.00	1.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$509,154.75</b>	<b>0.00%</b>	<b>\$1,309,773.30</b>	<b>100.00%</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	
<b>TOTAL APPROPRIATIONS/TRANSFERS/BALANCES</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$509,154.75</b>		<b>\$1,309,773.30</b>	

LEON COUNTY SCHOOL BOARD  
2011-2012

**COMPARATIVE ANALYSIS OF BUDGETED REVENUE  
SPECIAL REVENUE FUND  
OTHER ARRA STIMULUS FUNDS**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>FEDERAL DIRECT:</b>						
MISCELLANEOUS FEDERAL DIRECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL FEDERAL DIRECT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FEDERAL THROUGH STATE:</b>						
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	\$0.00	\$0.00	\$0.00	\$509,154.75	\$1,309,773.30	\$800,618.55
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$509,154.75</b>	<b>\$1,309,773.30</b>	<b>\$800,618.55</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$509,154.75</b>	<b>\$1,309,773.30</b>	<b>\$800,618.55</b>
<b>FUND BALANCE:</b>						
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
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$509,154.75</b>	<b>\$1,309,773.30</b>	<b>\$800,618.55</b>

AVAILABILITY vs. UTILIZATION  
SPECIAL REVENUE  
OTHER ARRA STIMULUS FUNDS

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LEON COUNTY SCHOOL BOARD  
2011-2012

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

FUNCTIONS:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
INSTRUCTIONAL SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$6,143,665.56	91.49%	\$0.00	0.00%
PUPIL PERSONNEL SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$354,470.37	5.28%	\$0.00	0.00%
INSTRUCTIONAL MEDIA SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$133,866.78	1.99%	\$0.00	0.00%
INSTRUCTION & CURRICULUM DEVELOPMENT SERVIC	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$34,818.93	0.52%	\$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	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$48,479.36	0.72%	\$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%
<b>TOTAL INSTRUCTIONAL AND SUPPORT SERVICES</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$6,716,301.00</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$6,716,301.00</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	
<b>TOTAL APPROPRIATIONS/TRANSFERS/BALANCES</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$6,716,301.00</b>		<b>\$0.00</b>	

LEON COUNTY SCHOOL BOARD  
2011-2012

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

ESTIMATED APPROPRIATIONS:	2007-2008 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2008-2009 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2009-2010 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2010-2011 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2011-2012 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$5,080,074.97	75.65%	\$0.00	0.00%
BENEFITS	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$1,519,518.06	22.63%	\$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%	\$115,707.97	1.72%	\$0.00	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$6,715,301.00</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	
<b>TOTAL APPROPRIATIONS/TRANSFERS/BALANCES</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$6,715,301.00</b>		<b>\$0.00</b>	

# Capital Improvement Funds

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## CAPITAL IMPROVEMENT BUDGET OVERVIEW

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*The Capital Improvement Program totals \$112.9 million for 2011-2012 and represents 23.9% of the total budget. Reference on page 60.*

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 \$113 million for Capital Improvements throughout the school district during 2011-2012. The initial budget at this time has appropriated \$81 million for specific projects:

- ▶ 51.16% for remodeling and renovations;
- ▶ 25.71% for new construction;
- ▶ 1.34% for vehicles;
- ▶ 8.00% for land and land improvements;
- ▶ 1.69% for computer software, AV materials and library books; and
- ▶ 12.10% for furniture/fixtures/equipment.

Additionally, \$3 million will be transferred to the General Fund for emergency and preventative maintenance and \$1 million for property insurance, \$19.1 million transferred to Debt Service for COP and bond payments, and an ending fund balance of \$9.1 million rounds out the budget.

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 2011-2012 are itemized on a project listing noted on pages 135-149.

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 January culminated in a plan for fiscal year ending June 30, 2012 being provided to the Superintendent for Board approval in June 2011.

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 126), an analysis of availability vs. utilization of resources (page 128), and individual sheets analyzing each fund individually (pages 129-133).

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 adds 97,424 NSF and 990 student stations. The new middle school adds 93,350 net square feet and 540 student stations. The additional space is 295,571 NSF. Assuming an average cost of \$1.79 per square foot, this is an additional \$529,072 each year just for electricity. This capital expansion necessitated increased costs for day-to-day custodial, maintenance, food service, and instructional needs to maintain a quality educational environment. Increasing space causes utility costs, insurance coverage, necessary supplies and materials and many related increased costs. This holds true 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 plant survey was issued 01 July 12, 2011. This survey is submitted to and approved by the Florida Department of Education (FDOE). Capital Outlay expenditures in this budget are based on the 2012 - 2016 Educational Plant Survey. Key factors driving the 2012-2016 Educational Plant Survey 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.
- The need to include CIRT-approved projects that were in the 1999 Plant Survey, but were not completed or under contract when that survey expired.
- The continuing demographic trends that cause increasing student populations in the northeastern and southeastern quadrants of Leon County.
- Conversely, the continuing demographic trend of declining student populations in the northwestern and southwestern quadrants of Leon County.
- Program needs (e.g. science testing on the Florida Comprehensive Assessment Test (FCAT)).
- The need to renovate spaces in many older buildings to address maintenance, safety, security, and ADA requirements among other legal mandates.

The five-year plant survey is the primary basis for capital expenditures each fiscal year. 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.

The overall Capital Projects budget decreased \$15.2 million. Remodeling and renovation projects financed with ½ cent proceeds are being completed as the span of time for the sales tax nears its end at the end of December 2012.

A ½ cent sales tax was placed on the ballot on November 7, 2002 to address unmet capital outlay needs, and was passed by the voters. The collection of the ½ penny began in January 2003. Subsequently, \$57,920,000 Sales Tax Revenue Bonds were issued to take advantage of a favorable bond market and a hungry construction industry, to provide immediate



attention to the District’s capital outlay needs. This has been the source of funding for such projects as Bond Elementary school and the Ghazvini Learning Center. Both schools opened in August 2006. The bond will be paid in full on July 1, 2012.

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), Killlearn 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, Killlearn Lakes Elementary, Kate Sullivan Elementary and Gretchen Everhart schools.

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 2012.

CAPITAL OUTLAY KEY POINTS OF INTEREST
<ul style="list-style-type: none"><li>▪ Within the capital improvement budget the local 1.5 mill property tax levy is anticipated to generate \$22.1 million and the ½ cent sales tax will generate \$21.1 million for FY 2012. These funds respectively represent 19.6% and 18.7% of the total FY 2012 \$112.9 million capital outlay budget. Carryover balances from 2010-2011 equal \$69.7 million (61.7% of the total budget). This fund balance includes \$32.9 million QZABs, \$18.3 million of QSCBs, \$9.9 million of sales tax revenue proceeds, \$8.1 million of 1.5 mill funds, and \$525 thousand of PECO funds.</li><li>▪ The distribution of expenditures within the capital outlay projects budget indicates \$78.4 million (96.5%) going to Buildings, Furniture, Fixtures, Equipment, Land Improvements, and Remodeling and Renovations.</li><li>▪ The levy of a ½ penny sales tax was authorized by the voters in November 2002. The levy will last ten years and is expected to generate \$21.1 million in the 2011-2012 budget year. Originally it was projected to raise \$196 million by December 2012. It has raised \$148.7 million from January 1, 2003 to June 30, 2011.</li></ul>

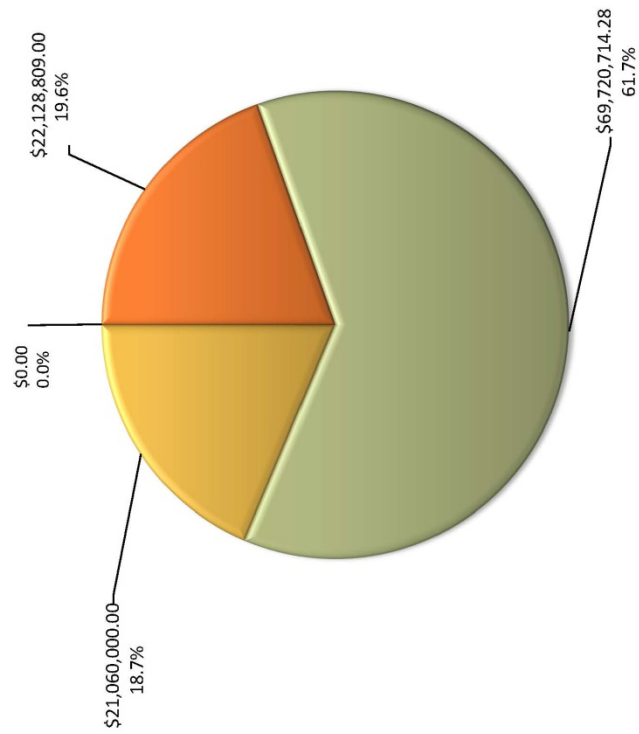
LEON COUNTY SCHOOL BOARD  
2011-2012

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

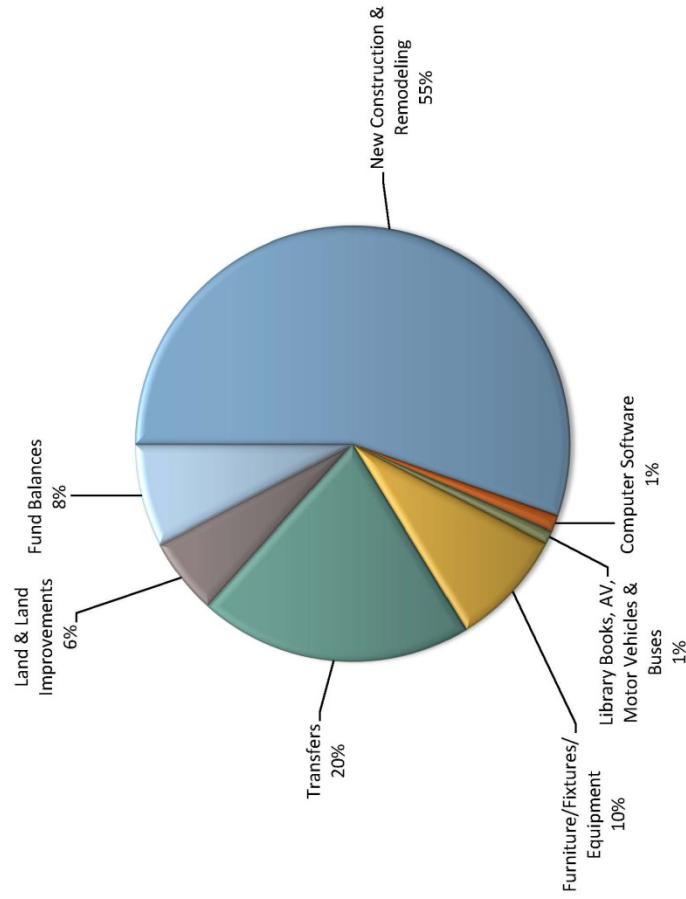
	237.161/2 LOANS 330	PECO FUNDS 340	DISTRICT BONDS 350	CO/DS FUNDS 360	1.50 MILLS - LCIF 370	VOTED CAP IMP 380	OTHER CAPITAL OUTLAY 390	TOTAL
<b>ESTIMATED REVENUE:</b>								
STATE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL: 1.50 MILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$22,128,809.00	\$0.00	\$0.00	\$22,128,809.00
SALES TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,060,000.00	\$21,060,000.00
INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,128,809.00</b>	<b>\$0.00</b>	<b>\$21,060,000.00</b>	<b>\$43,188,809.00</b>
<b>OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE:</b>								
UNRESTRICTED	\$0.00	\$4,075.48	\$0.00	\$0.00	\$1,836,693.14	\$0.00	\$2,049,691.38	\$3,890,460.00
RESTRICTED FOR PROJECTS	\$0.00	\$330,407.83	\$0.00	\$0.00	\$2,069,655.49	\$0.00	\$52,516,301.77	\$54,936,365.09
RESERVE FOR ENCUMBRANCES	\$0.00	\$190,550.88	\$0.00	\$0.00	\$4,215,161.29	\$0.00	\$6,488,177.02	\$10,893,889.19
<b>TOTAL BEGINNING FUND BALANCE (JULY 1, 2011)</b>	<b>\$0.00</b>	<b>\$525,034.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,141,509.92</b>	<b>\$0.00</b>	<b>\$61,054,170.17</b>	<b>\$69,720,714.28</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$0.00</b>	<b>\$525,034.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,270,318.92</b>	<b>\$0.00</b>	<b>\$82,114,170.17</b>	<b>\$112,909,523.28</b>
<b>ESTIMATED APPROPRIATIONS: (BY OBJECTS)(1)</b>								
LIBRARY BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$179.90	\$0.00	\$0.00	\$179.90
AUDIO VISUAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,690,857.39	\$0.00	\$18,209,988.53	\$20,900,855.92
FURNITURE/FIXTURES/EQUIPMENT	\$0.00	\$26.75	\$0.00	\$0.00	\$649,944.97	\$0.00	\$9,194,114.79	\$9,844,086.51
MOTOR VEHICLES/BUSES	\$0.00	\$70,157.25	\$0.00	\$0.00	\$1,007,758.05	\$0.00	\$10,000.00	\$1,087,915.30
LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$21,600.00	\$0.00	\$334,069.00	\$355,669.00
LAND IMPROVEMENTS	\$0.00	\$2,347.66	\$0.00	\$0.00	\$1,251,015.98	\$0.00	\$4,888,806.95	\$6,142,170.59
REMODELING AND RENOVATIONS	\$0.00	\$402,070.79	\$0.00	\$0.00	\$4,504,052.49	\$0.00	\$36,684,345.67	\$41,590,468.95
COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,373,322.85	\$1,373,322.85
<b>TOTAL APPROPRIATIONS</b>	<b>\$0.00</b>	<b>\$474,602.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,125,408.78</b>	<b>\$0.00</b>	<b>\$70,694,667.79</b>	<b>\$81,294,669.02</b>
<b>TRANSFERS:</b>								
GENERAL OPERATING FUND	\$0.00	\$46,356.26	\$0.00	\$0.00	\$3,875,000.00	\$0.00	\$0.00	\$3,921,356.26
DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$11,433,217.00	\$0.00	\$7,618,712.00	\$19,051,929.00
<b>TOTAL TRANSFERS</b>	<b>\$0.00</b>	<b>\$46,356.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,308,217.00</b>	<b>\$0.00</b>	<b>\$7,618,712.00</b>	<b>\$22,973,285.26</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>	<b>\$0.00</b>	<b>\$4,075.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,836,693.14</b>	<b>\$0.00</b>	<b>\$3,800,800.38</b>	<b>\$8,641,569.00</b>
<b>TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE</b>	<b>\$0.00</b>	<b>\$525,034.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,270,318.92</b>	<b>\$0.00</b>	<b>\$82,114,170.17</b>	<b>\$112,909,523.28</b>
<b>PERCENT OF TOTAL FUNDS</b>	<b>0.00%</b>	<b>0.47%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>26.81%</b>	<b>0.00%</b>	<b>72.73%</b>	<b>100.00%</b>

# LEON COUNTY SCHOOL BOARD 2011-2012

**Capital Improvement Analysis of Revenue  
and Fund Balance (\$82,114,170)**



**Capital Improvement Analysis of Expenditures  
and Fund Balance (\$82,114,170)**



*New Construction and remodeling plus land and land improvements reflect almost 61% of the total capital outlay expense and fund balance.*

LEON COUNTY SCHOOL BOARD  
2011-2012

CAPITAL IMPROVEMENT FUND  
AVAILABILITY vs. UTILIZATION

AVAILABILITY	% OF TOTAL	2007-2008 ACTUAL	% OF TOTAL	2008-2009 ACTUAL	% OF TOTAL	2009-2010 ACTUAL	% OF TOTAL	2010-2011 ACTUAL	% OF TOTAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 VS 2011-12
<b>REVENUES:</b>											
LOCAL SOURCES	75.73%	\$59,633,312.71	94.15%	\$60,674,004.84	95.31%	\$40,803,116.31	42.17%	\$39,503,889.81	100.00%	\$43,188,809.00	\$3,684,919.19
STATE SOURCES	21.60%	\$17,006,436.83	5.85%	\$3,770,171.38	2.45%	\$1,046,972.35	2.82%	\$2,636,930.75	0.00%	\$0.00	(\$2,636,930.75)
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	2.67%	\$2,101,677.00	0.00%	\$0.00	2.25%	\$962,210.52	55.02%	\$51,541,340.00	0.00%	\$0.00	(\$51,541,340.00)
<b>TOTAL REVENUES</b>	<b>100.00%</b>	<b>\$78,741,426.54</b>	<b>100.00%</b>	<b>\$64,444,176.22</b>	<b>100.00%</b>	<b>\$42,812,299.18</b>	<b>100.00%</b>	<b>\$93,684,160.56</b>	<b>100.00%</b>	<b>\$43,188,809.00</b>	<b>(\$50,495,351.56)</b>
<b>UTILIZATION</b>											
<b>EXPENDITURES:</b>											
NEW CONSTRUCTION AND REMODELING	74.56%	\$89,890,654.04	62.41%	\$53,894,113.03	50.03%	\$29,926,651.38	46.37%	\$24,043,604.95	59.93%	\$62,491,324.87	\$38,447,719.92
OTHER EXPENDITURES	20.39%	\$24,587,373.38	30.73%	\$26,541,210.82	41.71%	\$24,946,905.77	49.85%	\$25,849,542.29	30.63%	\$31,932,542.90	\$6,083,000.61
FURNITURE/FIXTURES/EQUIPMENT	5.05%	\$6,084,955.16	6.86%	\$5,921,247.44	8.26%	\$4,943,620.82	3.78%	\$1,959,462.56	9.44%	\$9,844,086.51	\$7,884,623.95
<b>TOTAL EXPENDITURES</b>	<b>100.00%</b>	<b>\$120,562,982.58</b>	<b>100.00%</b>	<b>\$86,356,571.29</b>	<b>100.00%</b>	<b>\$59,817,177.97</b>	<b>100.00%</b>	<b>\$51,852,609.80</b>	<b>100.00%</b>	<b>\$104,267,954.28</b>	<b>\$52,415,344.48</b>
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(\$41,821,556.04)		(\$21,912,395.07)		(\$17,004,878.79)		\$41,831,550.76		(\$61,079,145.28)	(\$102,910,696.04)
<b>BEGINNING FUND BALANCE (JULY 1, 2011)</b>		<b>\$108,627,993.42</b>		<b>\$66,806,437.38</b>		<b>\$44,894,042.31</b>		<b>\$27,889,163.52</b>		<b>\$69,720,714.28</b>	<b>\$41,831,550.76</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>		<b>\$66,806,437.38</b>		<b>\$44,894,042.31</b>		<b>\$27,889,163.52</b>		<b>\$69,720,714.28</b>		<b>\$8,641,569.00</b>	<b>(\$61,079,145.28)</b>

**LEON COUNTY SCHOOL BOARD**  
2011-2012

**CAPITAL IMPROVEMENT FUND**  
**PECO**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 VS 2011-12
<b>ESTIMATED REVENUE:</b>						
STATE:	\$7,069,923.00	\$3,539,141.00	\$878,927.00	\$2,475,620.00	\$0.00	(\$2,475,620.00)
LOCAL: 1.50 MILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$40,930.64	\$4,306.57	\$1,009.81	\$596.47	\$0.00	(\$596.47)
NON-REVENUE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$7,110,853.64</b>	<b>\$3,543,447.57</b>	<b>\$879,936.81</b>	<b>\$2,476,216.47</b>	<b>\$0.00</b>	<b>(\$2,476,216.47)</b>
<b>OTHER FINANCING SOURCES:</b>						
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>FUND BALANCE:</b>						
UNRESTRICTED	\$9,135.84	\$67,655.28	\$46,279.61	\$47,220.03	\$4,075.48	(\$43,144.55)
RESTRICTED FOR PROJECTS	\$900,851.91	\$1,071,638.45	\$270,989.75	\$66,786.92	\$330,407.83	\$263,620.91
RESERVED FOR ENCUMBRANCES	\$1,010,516.76	\$2,531,387.91	\$683,365.71	\$131,511.48	\$190,550.88	\$59,039.40
<b>TOTAL FUND BALANCE (JULY 1, 2011)</b>	<b>\$1,920,504.51</b>	<b>\$3,670,681.64</b>	<b>\$1,000,635.07</b>	<b>\$245,518.43</b>	<b>\$525,034.19</b>	<b>\$279,515.76</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$9,031,358.15</b>	<b>\$7,214,129.21</b>	<b>\$1,880,571.88</b>	<b>\$2,721,734.90</b>	<b>\$525,034.19</b>	<b>(\$2,196,700.71)</b>
<b>ESTIMATED APPROPRIATIONS:</b>						
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	\$1,497.00	\$674,059.48	\$16,959.88	\$1,000.85	\$0.00	(\$1,000.85)
FURNITURE/FIXTURES/EQUIPMENT	\$64,188.59	\$39,287.39	\$5,996.05	\$3,198.92	\$26.75	(\$3,172.17)
MOTOR VEHICLES	\$166,008.41	\$223,950.61	\$114,089.86	\$62,258.70	\$70,157.25	\$7,898.55
LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LAND IMPROVEMENTS	\$451,806.17	\$381,101.17	\$213,865.39	\$270,572.31	\$2,347.66	(\$268,224.65)
REMODELING AND RENOVATIONS	\$4,439,999.28	\$4,715,679.37	\$1,101,329.34	\$1,400,950.66	\$402,070.79	(\$998,879.87)
COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL APPROPRIATIONS</b>	<b>\$5,123,499.45</b>	<b>\$6,034,078.02</b>	<b>\$1,452,240.52</b>	<b>\$1,737,981.44</b>	<b>\$474,602.45</b>	<b>(\$1,263,378.99)</b>
<b>TRANSFERS:</b>						
GENERAL FUND	\$237,177.06	\$179,416.12	\$182,812.93	\$458,719.27	\$46,356.26	(\$412,363.01)
DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL TRANSFERS:</b>	<b>\$237,177.06</b>	<b>\$179,416.12</b>	<b>\$182,812.93</b>	<b>\$458,719.27</b>	<b>\$46,356.26</b>	<b>(\$412,363.01)</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>	<b>\$3,670,681.64</b>	<b>\$1,000,635.07</b>	<b>\$245,518.43</b>	<b>\$525,034.19</b>	<b>\$4,075.48</b>	<b>(\$520,958.71)</b>
<b>TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE</b>	<b>\$9,031,358.15</b>	<b>\$7,214,129.21</b>	<b>\$1,880,571.88</b>	<b>\$2,721,734.90</b>	<b>\$525,034.19</b>	<b>(\$2,196,700.71)</b>



LEON COUNTY SCHOOL BOARD  
2011-2012

CAPITAL IMPROVEMENT FUND  
DISTRICT BOND FUNDS

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 VS 2011-12
<b>ESTIMATED REVENUE:</b>						
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	\$18,604.00	\$2,363.83	\$145.40	\$19.96	\$0.00	(\$19.96)
NON-REVENUE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$18,604.00</b>	<b>\$2,363.83</b>	<b>\$145.40</b>	<b>\$19.96</b>	<b>\$0.00</b>	<b>(\$19.96)</b>
OTHER FINANCING SOURCES: (FROM DEBT SERVICE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>FUND BALANCE:</b>						
UNRESTRICTED	\$192,159.02	\$51,488.57	\$50,376.17	\$50,521.57	\$0.00	(\$50,521.57)
RESTRICTED FOR PROJECTS	\$69,395.35	\$68,061.70	\$0.00	\$0.00	\$0.00	\$0.00
RESERVED FOR ENCUMBRANCES	\$344,808.45	\$396,258.95	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL FUND BALANCE (JULY 1, 2011)</b>	<b>\$606,362.82</b>	<b>\$515,809.22</b>	<b>\$50,376.17</b>	<b>\$50,521.57</b>	<b>\$0.00</b>	<b>(\$50,521.57)</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$624,966.82</b>	<b>\$518,173.05</b>	<b>\$50,521.57</b>	<b>\$50,541.53</b>	<b>\$0.00</b>	<b>(\$50,541.53)</b>
<b>ESTIMATED APPROPRIATIONS:</b>						
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	\$19,234.24	\$60,358.59	\$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	\$89,923.36	\$407,438.29	\$0.00	\$50,541.53	\$0.00	(\$50,541.53)
COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL APPROPRIATIONS</b>	<b>\$109,157.60</b>	<b>\$467,796.88</b>	<b>\$0.00</b>	<b>\$50,541.53</b>	<b>\$0.00</b>	<b>(\$50,541.53)</b>
<b>TRANSFERS:</b>						
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
<b>TOTAL TRANSFERS:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>	<b>\$515,809.22</b>	<b>\$50,376.17</b>	<b>\$50,521.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE</b>	<b>\$624,966.82</b>	<b>\$518,173.05</b>	<b>\$50,521.57</b>	<b>\$50,541.53</b>	<b>\$0.00</b>	<b>(\$50,541.53)</b>

**LEON COUNTY SCHOOL BOARD**  
2011-2012

**CAPITAL IMPROVEMENT FUND**  
CO/DS

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>ESTIMATED REVENUE:</b>						
STATE:	\$247,156.83	\$231,030.38	\$168,045.35	\$163,310.75	\$0.00	(\$163,310.75)
LOCAL: 1.50 MILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$17,892.28	\$4,463.26	\$487.55	\$408.19	\$0.00	(\$408.19)
NON-REVENUE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$265,049.11</b>	<b>\$235,493.64</b>	<b>\$168,532.90</b>	<b>\$163,718.94</b>	<b>\$0.00</b>	<b>(\$163,718.94)</b>
OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$962,198.19	\$0.00	\$0.00	\$0.00
<b>FUND BALANCE:</b>						
UNRESTRICTED	\$538,537.99	\$803,587.10	\$13,058.50	\$198,789.59	\$0.00	(\$198,789.59)
RESTRICTED FOR PROJECTS	\$1,568.05	\$976.36	\$0.00	\$0.00	\$0.00	\$0.00
RESERVED FOR ENCUMBRANCES	\$5,178.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL FUND BALANCE (JULY 1, 2011)</b>	<b>\$545,284.95</b>	<b>\$804,563.46</b>	<b>\$13,058.50</b>	<b>\$198,789.59</b>	<b>\$0.00</b>	<b>(\$198,789.59)</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$810,334.06</b>	<b>\$1,040,057.10</b>	<b>\$1,143,789.59</b>	<b>\$362,508.53</b>	<b>\$0.00</b>	<b>(\$362,508.53)</b>
<b>ESTIMATED APPROPRIATIONS:</b>						
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	\$2,327.00	\$0.00	\$945,000.00	\$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	\$29,449.24	\$0.00	\$0.00	\$0.00	\$0.00
REMODELING AND RENOVATIONS	\$3,443.60	\$997,549.36	\$0.00	\$362,508.53	\$0.00	(\$362,508.53)
COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL APPROPRIATIONS</b>	<b>\$5,770.60</b>	<b>\$1,026,998.60</b>	<b>\$945,000.00</b>	<b>\$362,508.53</b>	<b>\$0.00</b>	<b>(\$362,508.53)</b>
<b>TRANSFERS:</b>						
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
<b>TOTAL TRANSFERS:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>	<b>\$804,563.46</b>	<b>\$13,058.50</b>	<b>\$198,789.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE</b>	<b>\$810,334.06</b>	<b>\$1,040,057.10</b>	<b>\$1,143,789.59</b>	<b>\$362,508.53</b>	<b>\$0.00</b>	<b>(\$362,508.53)</b>

LEON COUNTY SCHOOL BOARD  
2011-2012

CAPITAL IMPROVEMENT FUND  
LCIF - 1.50 MILLS

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 VS 2011-12
<b>ESTIMATED REVENUE:</b>						
STATE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL: 1.50 MILLS	\$31,268,254.09	\$28,342,237.89	\$23,080,763.57	\$22,583,697.86	\$22,128,809.00	(\$454,888.86)
SALES TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$998,513.30	\$136,698.57	\$38,648.34	\$24,186.20	\$0.00	(\$24,186.20)
NON-REVENUE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$32,266,767.39</b>	<b>\$28,478,936.46</b>	<b>\$23,119,411.91</b>	<b>\$22,607,884.06</b>	<b>\$22,128,809.00</b>	<b>(\$479,075.06)</b>
OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>FUND BALANCE:</b>						
UNRESTRICTED:	\$2,658,479.25	\$2,584,989.41	\$370,868.32	\$647,679.88	\$1,836,693.14	\$1,189,013.26
RESTRICTED FOR PROJECTS	\$12,607,257.65	\$8,930,503.25	\$3,931,565.66	\$1,255,292.93	\$2,089,655.49	\$834,362.56
RESERVED FOR ENCUMBRANCES	\$6,787,720.63	\$10,519,263.66	\$9,411,140.49	\$5,330,896.51	\$4,215,161.29	(\$1,115,735.22)
<b>TOTAL FUND BALANCE (JULY 1, 2011)</b>	<b>\$22,053,457.53</b>	<b>\$21,934,756.32</b>	<b>\$13,713,574.47</b>	<b>\$7,233,869.32</b>	<b>\$8,141,509.92</b>	<b>\$907,640.60</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$54,320,224.92</b>	<b>\$50,413,692.78</b>	<b>\$36,832,986.38</b>	<b>\$29,841,753.38</b>	<b>\$30,270,318.92</b>	<b>\$428,565.54</b>
<b>ESTIMATED APPROPRIATIONS:</b>						
LIBRARY BOOKS	\$3,672.00	\$246,020.34	\$0.00	\$0.00	\$179.90	\$179.90
AUDIO VISUALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$4,527,848.33	\$3,861,614.81	\$2,125,255.40	\$870,370.46	\$2,690,857.39	\$1,820,486.93
FURNITURE/FIXTURES/EQUIPMENT	\$595,559.23	\$818,748.74	\$261,518.27	\$401,502.91	\$649,944.97	\$248,442.06
MOTOR VEHICLES	\$9,635.00	\$1,384,171.60	\$1,407,585.30	\$1,157,691.07	\$1,007,758.05	(\$149,933.02)
LAND	\$0.00	\$0.00	\$0.00	\$2,300.00	\$21,600.00	\$19,300.00
LAND IMPROVEMENTS	\$1,632,236.49	\$1,450,090.79	\$892,213.53	\$1,202,609.94	\$1,251,015.98	\$48,406.04
REMODELING AND RENOVATIONS	\$15,751,904.65	\$17,952,027.53	\$12,918,150.80	\$5,553,046.40	\$4,504,052.49	(\$1,048,993.91)
COMPUTER SOFTWARE	\$160,539.56	\$0.00	\$2,127.53	\$27,851.44	\$0.00	(\$27,851.44)
<b>TOTAL APPROPRIATIONS</b>	<b>\$22,681,395.26</b>	<b>\$25,712,673.81</b>	<b>\$17,606,850.83</b>	<b>\$9,215,372.22</b>	<b>\$10,125,408.78</b>	<b>\$910,036.56</b>
<b>TRANSFERS:</b>						
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GENERAL FUND	\$3,100,000.00	\$4,054,233.25	\$3,828,621.96	\$3,901,981.20	\$3,875,000.00	(\$26,981.20)
DEBT SERVICE	\$6,604,073.34	\$6,933,211.25	\$8,163,644.27	\$8,582,890.04	\$11,433,217.00	\$2,850,326.96
<b>TOTAL TRANSFERS:</b>	<b>\$9,704,073.34</b>	<b>\$10,987,444.50</b>	<b>\$11,992,266.23</b>	<b>\$12,484,871.24</b>	<b>\$15,308,217.00</b>	<b>\$2,823,345.76</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>	<b>\$21,934,756.32</b>	<b>\$13,713,574.47</b>	<b>\$7,233,869.32</b>	<b>\$8,141,509.92</b>	<b>\$4,836,693.14</b>	<b>(\$3,304,816.78)</b>
<b>TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE</b>	<b>\$54,320,224.92</b>	<b>\$50,413,692.78</b>	<b>\$36,832,986.38</b>	<b>\$29,841,753.38</b>	<b>\$30,270,318.92</b>	<b>\$428,565.54</b>



**LEON COUNTY SCHOOL BOARD  
2011-2012**

**CAPITAL IMPROVEMENT FUND  
OTHER CAPITAL PROJECTS**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 VS 2011-12
<b>ESTIMATED REVENUE:</b>						
STATE:						
LOCAL: 1.50 MILLS	\$9,689,357.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SALES TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$20,000,000.00	\$16,710,040.74	\$17,640,000.00	\$16,746,946.27	\$21,060,000.00	
NON-REVENUE SOURCES	\$2,340,368.40	\$537,593.98	\$42,061.64	\$40,596.87	\$0.00	(\$40,596.87)
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$32,029,725.40</b>	<b>\$17,247,634.72</b>	<b>\$17,682,061.64</b>	<b>\$16,787,543.14</b>	<b>\$21,060,000.00</b>	<b>\$4,272,456.86</b>
<b>OTHER FINANCING SOURCES:</b>						
	\$7,050,427.00	\$14,936,300.00	\$12.33	\$51,648,777.99	\$0.00	\$51,648,765.66
<b>FUND BALANCE:</b>						
UNRESTRICTED	\$13,990,798.78	\$5,147,923.06	\$3,801,492.59	\$3,858,265.40	\$2,049,691.38	(\$1,808,574.02)
RESTRICTED FOR PROJECTS	\$39,854,913.84	\$19,006,302.21	\$18,078,628.26	\$12,562,920.42	\$52,516,301.77	\$39,953,381.35
RESERVED FOR ENCUMBRANCES	\$29,655,715.49	\$15,726,401.47	\$8,236,277.25	\$3,739,278.79	\$6,488,177.02	\$2,748,898.23
<b>TOTAL FUND BALANCE (JULY 1, 2011)</b>	<b>\$83,501,428.11</b>	<b>\$39,880,626.74</b>	<b>\$30,116,398.10</b>	<b>\$20,160,464.61</b>	<b>\$61,054,170.17</b>	<b>\$40,893,705.56</b>
<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$122,581,580.51</b>	<b>\$72,064,561.46</b>	<b>\$47,798,472.07</b>	<b>\$88,596,785.74</b>	<b>\$82,114,170.17</b>	<b>(\$6,482,615.57)</b>
<b>ESTIMATED APPROPRIATIONS:</b>						
LIBRARY BOOKS	\$0.00	\$2,860.75	\$0.00	\$0.00	\$0.00	\$0.00
AUDIO VISUALS	\$37,415.84	\$27,734.59	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$58,793,437.87	\$9,362,148.22	\$3,460,819.68	\$436,448.72	\$18,209,998.53	\$17,773,549.81
FURNITURE/FIXTURES/EQUIPMENT	\$5,425,207.34	\$4,902,671.75	\$4,676,106.50	\$1,554,760.73	\$9,194,114.79	\$7,639,354.06
MOTOR VEHICLES	\$11,648.00	\$4,259.10	\$39,801.00	\$72,337.56	\$10,000.00	(\$62,337.56)
LAND	\$922.50	\$1,469,228.00	\$27,662.98	\$28,881.00	\$334,069.00	\$305,188.00
LAND IMPROVEMENTS	\$2,677,750.90	\$1,513,295.58	\$1,413,625.90	\$1,983,954.99	\$4,888,806.95	\$2,904,851.96
REMODELING AND RENOVATIONS	\$6,224,519.81	\$15,885,660.71	\$9,359,136.28	\$15,368,737.80	\$36,684,345.67	\$21,315,607.87
COMPUTER SOFTWARE	\$1,320,306.44	\$564,425.66	\$455,423.93	\$309,783.05	\$1,373,322.85	\$1,063,539.80
<b>TOTAL APPROPRIATIONS</b>	<b>\$74,491,208.70</b>	<b>\$33,732,284.36</b>	<b>\$19,432,576.27</b>	<b>\$19,754,903.85</b>	<b>\$70,694,657.79</b>	<b>\$50,939,753.94</b>
<b>TRANSFERS:</b>						
GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE	\$8,209,745.07	\$8,215,879.00	\$8,205,431.19	\$7,787,711.72	\$7,618,712.00	(\$168,999.72)
<b>TOTAL TRANSFERS:</b>	<b>\$8,209,745.07</b>	<b>\$8,215,879.00</b>	<b>\$8,205,431.19</b>	<b>\$7,787,711.72</b>	<b>\$7,618,712.00</b>	<b>(\$168,999.72)</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>	<b>\$39,880,626.74</b>	<b>\$30,116,398.10</b>	<b>\$20,160,464.61</b>	<b>\$61,054,170.17</b>	<b>\$3,800,800.38</b>	<b>(\$57,253,369.79)</b>
<b>TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE</b>	<b>\$122,581,580.51</b>	<b>\$72,064,561.46</b>	<b>\$47,798,472.07</b>	<b>\$88,596,785.74</b>	<b>\$82,114,170.17</b>	<b>(\$6,482,615.57)</b>

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## CAPITAL IMPROVEMENT PROGRAM

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### 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 2011-2012 both by project number and site (pages 135-136).

A more detailed analysis of capital outlay projects for both site and projects can be found on pages 137-149.

### 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 will continue for 10 years, ending on December 31, 2012. It was projected to generate over \$196 million and is being 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 has received \$148.7 million for the period January 1, 2003 through June 30, 2011. This has helped to reduce maintenance because new facilities require less maintenance than older ones. For example, Bond's cost per square foot for energy is \$4.76 compared to the District elementary school average of \$15.41.

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 130 demonstrates how the Capital Outlay Budget supports the operational budget. The total capital outlay budget of \$112.9 million relieves this expenditure burden from the operational budget. Capital Outlay pays approximately \$1.9 million of salary for employees who work on capital outlay related projects, which allows the General Fund to spend for other needs. A transfer of approximately \$1 million pays for property liability insurance premiums that were paid out of the General Fund in previous years. Expenditures of \$891 thousand for Safety-to-Life projects save the District millions of dollars in lawsuits that never occur because these problems are eliminated. Expenditures of \$2.7 million for preventative and emergency maintenance are budgeted. Preventative maintenance occurring on a continuous schedule is cheaper in the long run 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. Expenditures totaling \$1 million are for construction specifically for people who are handicapped. This expenditure saves the District millions of dollars in potential litigation and settlements with plaintiffs and the federal government. Energy construction projects (\$1 million) install systems which use less energy, which saves on utility costs to the General Fund. Bus replacement, non-bus vehicle replacement, and non-bus vehicle maintenance of \$1.1 million relieves the General Fund from purchasing and maintaining these assets. Capital Outlay has budgeted approximately \$21.3 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 \$456 thousand for security fencing, cameras and systems prevent theft and vandalism.

**LEON COUNTY SCHOOL BOARD**  
**2011 - 2012**  
**SUMMARY OF CAPITAL OUTLAY BUDGET BY PROJECT**

PROJECT	DESCRIPTION	TOTAL BY PROJECT
33001C	SAFETY TO LIFE - CONSTRUCTION	103,356.82
33001M	SAFETY TO LIFE - MAINTENANCE	782,857.77
33003C	ENERGY - CONSTRUCTION	580,267.11
33003E	ENERGY DIV DIR	394,973.00
33003M	ENERGY MAINTENANCE	76,388.16
33004M	EMERGENCY MAINTENANCE	350,000.00
33005M	PREVENTATIVE MAINTENANCE	2,325,000.00
33006	NEW CONSTRUCTION	19,610,345.11
33006C	NEW CONSTRUCTION - DISTRICT WIDE	1,650,347.19
33006F	NEW CONSTRUCTION - FURNITURE	37,245.95
33007	RENOVATIONS	11,560,512.95
33007C	RENOVATIONS, CONSTRUCTION	588,884.99
33008	REMODELING	12,425,529.78
33008C	REMODELING - CONSTRUCTION	1,519,130.04
33008F	REMODELING - FURNITURE	77,386.48
33009C	CAPITAL OUTLAY PORTABLES- CONSTRUCTION	769,897.06
33009M	CAPITAL OUTLAY PORTABLES- MAINTENANCE	33,080.90
33010C	SITE ACQUISITION/DEVELOPMENT CONSTRUCTION	606,669.00
33011	SITE WORK	2,388,960.53
33011C	SITE WORK CONSTRUCTION	1,805,951.10
33011M	SITE WORK MAINTENANCE	102,002.72
33011S	SITE WORK, SECURITY FENCING	451,295.82
33014	HANDICAPPED	213,747.46
33014C	HANDICAPPED CONSTRUCTION	777,990.49
33014M	HANDICAPPED MAINTENANCE	27,446.14
33015C	DRAINAGE/ASPHALT CONSTR.	50,000.00
33015M	DRAINAGE/ASPHALT MAINTENANCE	56,821.69
33016	ROOF - SITE SPECIFIC	2,489.00
33016C	ROOF - DISTRICT WIDE CONSTRUCTION	304,680.99
33017	HVAC - SITE SPECIFIC	6,044,895.69
33017C	HVAC - DISTRICT WIDE CONSTRUCTION	399,295.15
33018C	CARPET/FLOOR COVERING CONSTR.	15,000.00
33018M	CARPET/FLOOR COVERING MAINTENANCE	61,696.99
33019M	PAINTING MAINTENANCE	200,000.00
33020C	PLUMBING CONSTR.	50,000.00
33020M	PLUMBING MAINTENANCE	21,729.26
33021	ELECTRICAL	5,046.92
33021C	ELECTRICAL - CONSTRUCTION	250,000.00
33021M	ELECTRICAL MAINTENANCE	23,012.55
33023	FURNITURE, FIXTURE & EQUIPMENT	89,861.02
33023C	FURNITURE, FIXTURE & EQUIP - CONSTRUCTION	200,000.00
33023FS	FURNITURE, FIXTURE & EQUIP, FOOD SERVICE	44,520.04
33023M	FURNITURE, FIXT & EQUIP, MAINTENANCE	98,973.14
33023Q	FURNITURE, FIXT. & EQUIP, QZAB	1,485.95
33024	STRUCTURAL	7,990.00
33024C	STRUCTURAL - CONSTRUCTION	105,833.25
33024M	STRUCTURAL MAINTENANCE	44,804.14
33025	BUS VEHICLE REPLACEMENT	1,007,200.00
33026	NON BUS VEHICLE REPLACEMENT	558.05
33026M	NON BUS VEHICLE REPLACEMENT MAINTENANCE	80,157.25
33027	TELECOMMUNICATION	78,099.91
33027M	TELECOMMUNICATION MAINTENANCE	64,018.20
33028M	LOCKERS MAINTENANCE	5,008.50
33029M	D/W LOCKS	28,140.76
33031M	HAZARDOUS WASTE MAINTENANCE	28,266.14
33034M	ATHLETIC COMPLEXES MAINTENANCE	238,270.25
33035M	INTERCOMS MAINTENANCE	29,470.78
33036C	SECURITY SYSTEMS, CONSTRUCTION	15,000.00
33036M	SECURITY SYSTEM MAINTENANCE	20,302.32
33036S	SECURITY SYSTEM, ADMIN	344,977.20
33037M	SECURITY CAMERA MAINTENANCE	75,322.99
33040M	UNDERGROUND FUEL TANKS, MAINT	38,027.61
33043M	DISTRICT WIDE HVAC REPAIR MAINTENANCE	79,132.99
33044C	D/W ROOF CONSTR.	32,500.61
33044M	DISTRICT WIDE ROOF MAINTENANCE	1,028,942.71
33045C	ENVIRONMENTAL MANDATES CONSTRUCTION	41,532.50
33045M	ENVIRONMENTAL MANDATES MAINTENANCE	45,256.00
33060A	TECHNOLOGY- WORKSTATIONS	536,567.00
33060C	TECHNOLOGY - LABS	23,014.01
33060D	TECHNOLOGY - MISC SYSTEMS	5,099.06
33060E	TECHNOLOGY - NETWORKING/COMM	446,915.84
33060F	TECHNOLOGY - CENTRAL SHARED	514,801.45
33060G	TERMS REPLACEMENT SETASIDE	1,351,916.60
33060Q	QZAB TECHNOLOGY	7,898,660.75
33061A	QZAB TECHNOLOGY - WORKSTATIONS	60,851.99
33066	SREF INSPECTIONS	17,659.45
33117M	S-T-L ASBESTOS MAINTENANCE	42,595.75
36003	TRANSFER TO GENERAL FUND	1,046,356.26
36004	TRANSFER TO DEBT SERVICE	19,051,929.00
36029	CAPITAL OUTLAY SALARIES	1,900,000.00
36900	DISTRICT FUND BALANCE	9,395,589.00
<b>TOTAL</b>		<b>112,808,523.28</b>

**LEON COUNTY SCHOOL BOARD  
2011 - 2012  
SUMMARY OF CAPITAL OUTLAY BUDGET BY COST CENTER**

<b>COST CENTER</b>	<b>CC#</b>	<b>TOTAL BY COST CENTER</b>
LEON HIGH	0021	406,700.82
SULLIVAN ELEMENTARY	0031	6,970,081.60
COBB MIDDLE	0032	16,320.02
HARTSFIELD ELEMENTARY	0041	17,252.70
RICKARDS HIGH	0051	7,123,505.76
WESSON ELEMENTARY	0061	169.71
SABAL PALM ELEMENTARY	0071	3,123,737.59
RUEDIGER ELEMENTARY	0091	14,889.25
RAA MIDDLE	0092	3,071,745.04
WOODVILLE ELEMENTARY	0131	2,700,402.15
GODBY HIGH	0161	19,897.56
OAK RIDGE ELEMENTARY	0171	2,667,072.41
GHAZVINI LEARNING CENTER	0191	506,977.29
SAIL/BREVARD REMODELING	0204	88.22
GRIFFIN MIDDLE	0222	1,599,773.80
RILEY ELEMENTARY	0231	22,691.87
NIMS MIDDLE	0291	51,192.00
PINEVIEW ELEMENTARY	0311	512,535.62
LIVELY VOC TECH	0361	124,735.54
GILCHRIST ELEMENTARY	0381	5,144,062.70
BELLE VUE MIDDLE	0391	23,579.01
ASTORIA PARK ELEMENTARY	0401	3,008,226.95
EVERHART TRAIN CENTER	0411	1,675,433.87
MOORE ELEMENTARY	0421	3,952,984.26
SEALEY ELEMENTARY	0431	1,067,689.58
APALACHEE ELEMENTARY	0441	1,794.71
FAIRVIEW MIDDLE	0451	3,984,801.00
PACE CENTER	0452	14,115.89
KILLEARN LAKES ELEMENTARY	0481	4,784,419.78
NEW CHAIRES ELEMENTARY	0491	2,340.63
SPRINGWOOD ELEMENTARY	0501	1,339,299.33
DESOTO TRAIL ELEMENTARY	0511	8,367.06
BUCK LAKE ELEMENTARY	0521	22,599.99
DEERLAKE MIDDLE	0531	900,939.83
FT. BRADEN SCHOOL	0561	4,511,283.83
LINCOLN HIGH	1091	93,353.49
ACADEMIC RESOURCE CENTER	1101	892.60
HAWKS RISE ELEMENTARY	1131	50,845.89
CHILES HIGH SCHOOL	1141	30,619.70
SWIFT CREEK MIDDLE	1151	63.43
CANOPY OAKS ELEMENTARY	1161	1,542,573.29
ROBERTS ELEMENTARY	1171	3,042.86
BOND ELEMENTARY	1181	8,735.00
ACADEMY OF ACAD. & TECH	1191	3,508.31
MONTFORD MIDDLE	1201	26,653.81
CONLEY ELEMENTARY	1202	42,553.85
CK STEELE/LEROY COLLINS	1401	46,356.26
ADMINISTRATION EAST	9001	7,400,915.59
ADULT & COMMUNITY ED	9003	1,748.56
ESE DISTRICT WIDE	9004	44.28
ADMINISTRATION WEST	9007	1,982.10
BLOXHAM BUILDING	9011	3,600.00
SCHOOL SAFETY & SECURITY	9137	10,955.00
DIVISION DIR MAINT,FAC & CON	9610	334,069.00
TRANSPORTATION SERVICES	9611	1,370,530.51
CENT. KITCHEN/WAREHOUSE	9612	1,661.24
FACILITIES & CONSTRUCT.	9613	8,269,613.44
MAINTENANCE	9614	5,422,502.67
CAPITAL STADIUM	9615	7,618.78
CNG BUS SITE	9619	2,000.00
ENERGY NUTRITION & PURCHASING	9620	394,973.00
DIRECTOR PURCHASING	9830	760.00
WAREHOUSE	9832	1,025.00
CHIEF FINANCIAL OFFICER	9850	20,051,929.00
COMPUTER OPERATIONS	9862	2,784,387.45
DISTRIBUTED SERVICES & NET	9864	1,140.00
BUDGETARY CONTROL	9900	5,607,161.80
<b>TOTAL</b>		<b>\$112,909,523.28</b>

LEON COUNTY SCHOOL BOARD

2011-2012

CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
LEON HIGH	0021	33001C	SAFETY TO LIFE CONSTR.		2,380.00		2,380.00
		33001M	SAFETY TO LIFE MAINT.		\$1,214.78		1,214.78
		33007	RENOVATIONS		3,417.00		3,417.00
		33007C	RENOVATIONS CONSTR.		28,460.63		28,460.63
		33010C	SITE ACQUISITION		8,000.00		8,000.00
		33011	SITE WORK		28,675.75		28,675.75
		33011C	SITE WORK - CONSTR		2,000.00		2,000.00
		33011S	SITE WORK - SECURITY FENCING		5,814.00		5,814.00
		33016C	ROOF-DISTRICT WIDE CONSTR.		289,680.99		289,680.99
		33034M	ATHLETIC COMPLEX MAINT.		6,828.72		6,828.72
		33036S	SECURITY SYSTEM		5,614.94		5,614.94
		33043M	DW HVAC MAINT.		1,020.00		1,020.00
		33045M	ENVIRONMENTAL MAINT		200.00		200.00
		33060C	TECHNOLOGY LABS		23,014.01		23,014.01
SULLIVAN ELEMENTARY	0031	33060E	TECH- NETWORKING/COMM		380.00		380.00
			TOTAL 0021	\$0.00	\$406,700.82	\$0.00	\$406,700.82
		33006	NEW CONSTRUCTION		383,917.19	4,809,380.14	5,193,297.33
		33006C	NEW CONSTRUCTION DW		700.00		700.00
		33009C	PORTABLES CONSTR		3,670.99		3,670.99
		33011	SITE WORK		18,385.00	1,728,134.36	1,746,519.36
		33011C	SITE WORK - CONSTR		13,505.00		13,505.00
		33018M	CARPET/FLOOR COVERING		6,355.53		6,355.53
		33023	FF & E			93.39	93.39
		33117M	S-T-L ASBESTOS MAINT		5,940.00		5,940.00
			TOTAL 0031	\$0.00	\$432,473.71	\$6,537,607.89	\$6,970,081.60
		33003C	ENERGY - CONSTRUCTION		1,667.26		1,667.26
		33006C	NEW CONSTRUCTION CONSTR.		3,700.01		3,700.01
		33011C	SITE WORK, CONSTR.		2,273.75		2,273.75
COBB MIDDLE	0032	33014	HANDICAPPED		7,679.00		7,679.00
		33066	SREF INSPECTIONS		1,000.00		1,000.00
			TOTAL 0032	\$0.00	\$16,320.02	\$0.00	\$16,320.02
		33023	FURN. FIX. & EQUIP.			78.60	78.60
		33036S	SECURITY SYSTEM ADMIN		11,150.78		11,150.78
		33060E	TECHNOLOGY - NETWORKING/COMM		6,023.32		6,023.32
			TOTAL 0041	\$0.00	\$17,174.10	\$78.60	\$17,252.70
		33007	RENOVATIONS		95.58	5,514,109.00	5,514,204.58
		33008	REMODELING		169,644.00		169,644.00
		33009C	CAPITAL OUTLAY PORTABLES		624.00		624.00
		33011C	SITE WORK- CONSTR		316.00		316.00
HARTSFIELD ELEMENTARY	0041	33023	FURN. FIX. & EQUIP.			78.60	78.60
		33036S	SECURITY SYSTEM ADMIN		11,150.78		11,150.78
		33060E	TECHNOLOGY - NETWORKING/COMM		6,023.32		6,023.32
			TOTAL 0041	\$0.00	\$17,174.10	\$78.60	\$17,252.70
		33007	RENOVATIONS		95.58	5,514,109.00	5,514,204.58
		33008	REMODELING		169,644.00		169,644.00
		33009C	CAPITAL OUTLAY PORTABLES		624.00		624.00
		33011C	SITE WORK- CONSTR		316.00		316.00
RICKARDS HIGH	0051	33007	RENOVATIONS		95.58	5,514,109.00	5,514,204.58
		33008	REMODELING		169,644.00		169,644.00
		33009C	CAPITAL OUTLAY PORTABLES		624.00		624.00
		33011C	SITE WORK- CONSTR		316.00		316.00

LEON COUNTY SCHOOL BOARD

2011-2012

CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
		33014C	HANDICAPPED - CONSTR.		500.00		500.00
		33017C	HVAC - DW CONSTR.		8,750.00		8,750.00
		33023	FURN, FIXT & EQUIP.			7,850.25	7,850.25
		33034M	ATHLETIC COMPLEXES - MAINT		6,767.73		6,767.73
		33044M	DW ROOF MAINT		962.55		962.55
		33045M	ENVIRONMENTAL MAINT		90.00		90.00
		33060E	TECHNOLOGY - NETWORKING/COMM		2,633.65		2,633.65
		33060Q	TECHNOLOGY - QZAB			1,411,163.00	1,411,163.00
			<b>TOTAL 0061</b>	<b>\$0.00</b>	<b>\$190,383.51</b>	<b>\$6,933,122.25</b>	<b>\$7,123,506.76</b>
WESSON ELEMENTARY	0061	33044C	DW ROOF, CONSTR.		169.71		169.71
			<b>TOTAL 0061</b>	<b>\$0.00</b>	<b>\$169.71</b>	<b>\$0.00</b>	<b>\$169.71</b>
SABAL PALM ELEMENTARY	0071	33007	RENOVATIONS		2,500.00		2,500.00
		33007C	RENOVATIONS, CONSTR		837.54		837.54
		33008	REMODELING		182,546.00	2,180,330.00	2,362,876.00
		33011M	SITE WORK, MAINT		900.00		900.00
		33023	FURN, FIXT & EQUIP.			12,114.05	12,114.05
		33060E	TECHNOLOGY - NETWORKING/COMM		285.00		285.00
		33060Q	TECHNOLOGY - QZAB			744,225.00	744,225.00
			<b>TOTAL 0071</b>	<b>\$0.00</b>	<b>\$187,088.54</b>	<b>\$2,936,669.05</b>	<b>\$3,123,737.59</b>
RUEDIGER ELEMENTARY	0081	33001M	SAFETY TO LIFE - MAINT.		1,712.00		1,712.00
		33011C	SITE WORK - CONSTR.		1,500.00		1,500.00
		33011M	SITE WORK - MAINT		375.00		375.00
		33023	FURN, FIXT. & EQUIP			2,545.13	2,545.13
		33036S	SECURITY SYSTEM		538.75		538.75
		33045M	ENVIRONMENTAL MAINT		120.00		120.00
		33060E	TECHNOLOGY - NETWORKING/COMM		7,109.34		7,109.34
		33066	SREF INSPECTIONS		989.03		989.03
			<b>TOTAL 0081</b>	<b>\$0.00</b>	<b>\$12,344.12</b>	<b>\$2,545.13</b>	<b>\$14,889.25</b>
RAA MIDDLE	0082	33003C	ENERGY- CONSTR.		1,313.22		1,313.22
		33008F	REMODELING - FURNITURE			997.07	997.07
		33017	HVAC - SITE SPECIFIC			1,966,500.00	1,966,500.00
		33036S	SECURITY SYSTEM		20.00		20.00
		33060E	TECHNOLOGY - NETWORKING/COMM		380.00		380.00
		33060Q	TECHNOLOGY - QZAB			1,102,534.75	1,102,534.75
			<b>TOTAL 0082</b>	<b>\$0.00</b>	<b>\$1,713.22</b>	<b>\$3,070,031.82</b>	<b>\$3,071,745.04</b>
WOODVILLE ELEM	0131	33008	REMODELING			912,888.80	912,888.80
		33011M	SITE WORK, MAINT		195.00		195.00
		33017	HVAC, SITE SPECIFIC		26,488.00	1,245,374.60	1,271,872.60
		33023	FFE			76.86	76.86

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COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
		33040M	UNDERGROUND STORAGE TANKS		10,430.00		10,430.00
		33045M	ENVIRONMENTAL MAINT		1,268.57		1,268.57
		33060E	TECHNOLOGY - NETWORKING/COMM		285.00		285.00
		33060Q	TECHNOLOGY - QZAB			480,194.00	480,194.00
		33061A	QZAB TECHNOLOGY WORKSTATION			23,191.32	23,191.32
			<b>TOTAL 0131</b>	<b>\$0.00</b>	<b>\$38,676.57</b>	<b>\$2,061,725.58</b>	<b>\$2,700,402.15</b>
<b>GODBY HIGH</b>	<b>0161</b>						
		33001M	SAFETY TO LIFE MAINT		350.00		350.00
		33023	FURN. FIX. & EQUIP.			613.87	613.87
		33023Q	FFE QZAB 2008		925.75	180.20	1,105.95
		33034M	ATHLETIC COMPLEXES MAINT		5,319.73		5,319.73
		33035M	INTERCOMS		166.72		166.72
		33036S	SECURITY SYSTEM - ADMIN		11,891.29		11,891.29
		33045M	ENVIRONMENTAL MAINT		450.00		450.00
			<b>TOTAL 0161</b>	<b>\$0.00</b>	<b>\$19,103.49</b>	<b>\$794.07</b>	<b>\$19,897.56</b>
<b>OAK RIDGE ELEMENTARY</b>	<b>0171</b>						
		33007	RENOVATIONS			1,000,000.00	1,000,000.00
		33008	REMODELING			1,104,106.00	1,104,106.00
		33017	HVAC - SITE SPECIFIC		64,655.00		64,655.00
		33023	FURN., FIXT., & EQUIP.			14.41	14.41
		33060E	TECHNOLOGY - NETWORKING/COMM		285.00		285.00
		33060Q	TECHNOLOGY - QZAB			498,012.00	498,012.00
			<b>TOTAL 0171</b>	<b>\$0.00</b>	<b>\$64,940.00</b>	<b>\$2,602,132.41</b>	<b>\$2,667,072.41</b>
<b>GHAZVINI LEARNING CENTER</b>	<b>0191</b>						
		33006	NEW CONSTRUCTION			207,178.00	207,178.00
		33007	RENOVATIONS		440.00		440.00
		33007C	RENOVATIONS, CONSTR.		29,401.00	32,039.74	61,440.74
		33009C	CAPITAL OUTLAY PORTABLES		214,737.86		214,737.86
		33011C	SITE WORK - CONSTRUCTION		17,676.52		17,676.52
		33023	FURN, FIXT & EQUIP.			756.17	756.17
		33036S	SECURITY SYSTEM - ADMIN		4,213.00		4,213.00
		33045M	ENVIRONMENTAL MAINT		250.00		250.00
		33060E	TECHNOLOGY - NETWORKING/COMM		285.00		285.00
			<b>TOTAL 0191</b>	<b>\$0.00</b>	<b>\$267,003.36</b>	<b>\$239,973.91</b>	<b>\$506,977.29</b>
<b>SAIL</b>	<b>0204</b>						
		33023	FURN., FIXT. & EQUIP			8.22	8.22
		33045M	ENVIRONMENTAL MAINT		80.00		80.00
			<b>TOTAL 0204</b>	<b>\$0.00</b>	<b>\$80.00</b>	<b>\$8.22</b>	<b>\$88.22</b>
<b>GRIFFIN MIDDLE</b>	<b>0222</b>						
		33007	RENOVATIONS		1,360,579.29	137,757.86	1,498,337.15
		33008	REMODELING			11,736.21	11,736.21
		33008F	REMODELING -FFE			69,561.14	69,561.14
		33023	FURNITURE, FIXTURE & EQUIP			1,618.12	1,618.12

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COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
		33060E	TECHNOLOGY, NETWORKING		1,705.10		1,705.10
		33061A	TECHNOLOGY, QZAB			16,816.08	16,816.08
			<b>TOTAL 0222</b>	<b>\$0.00</b>	<b>\$1,362,284.39</b>	<b>\$237,489.41</b>	<b>\$1,599,773.80</b>
RILEY ELEMENTARY	0231		RENOVATIONS			430.00	430.00
		33011S	SITE WORK - SECURITY FENCING		18,400.00		18,400.00
		33023	FURNITURE, FIXTURES & EQUIP			3,481.87	3,481.87
		33023Q	F/F/E QZAB		380.00		380.00
			<b>TOTAL 0231</b>	<b>\$0.00</b>	<b>\$18,780.00</b>	<b>\$3,911.87</b>	<b>\$22,691.87</b>
NIMS MIDDLE	0291		RENOVATIONS				
		33007	RENOVATIONS, CONSTR		7,500.00		7,500.00
		33007C			7,666.00		7,666.00
		33011	SITE WORK		24,600.00		24,600.00
		33060E	TECHNOLOGY - NETWORKING/COMM		285.00		285.00
		33061A	TECHNOLOGY - QZAB			6,100.00	6,100.00
		33066	SREF INSPECTIONS		5,041.00		5,041.00
			<b>TOTAL 0291</b>	<b>\$0.00</b>	<b>\$45,092.00</b>	<b>\$6,100.00</b>	<b>\$51,192.00</b>
PINEVIEW ELEMENTARY	0311		HVAC-SITE SPECIFIC				
		33017	HVAC-DW CONSTR		449,747.60		449,747.60
		33017C			36,143.40		36,143.40
		33023	F/F/E			2,611.91	2,611.91
		33060E	TECHNOLOGY - NETWORKING/COMM		9,527.53		9,527.53
		33061A	QZAB TECH			14,505.18	14,505.18
			<b>TOTAL 0311</b>	<b>\$0.00</b>	<b>\$495,418.53</b>	<b>\$17,117.09</b>	<b>\$512,535.62</b>
LIVELY VOC TECH CTR	0361		SAFETY TO LIFE MAINT				
		33001M	ENRGY -CONSTR		350.00		350.00
		33003C	ENERGY MAINT		1,062.16		1,062.16
		33007C	RENOVATIONS- CONSTR.		1,131.00		1,131.00
		33008	REMODELING		1,125.00		1,125.00
		33009C	CAPITAL OUTLAY PORTABLES		74,514.05		74,514.05
		33017C	HVAC-DW		3,337.00		3,337.00
		33018M	CARPET/FLOORING		34,500.00		34,500.00
		33023	FURN. FIX. & EQUIP.		2,636.94		2,636.94
		33117M	S-T-L ASBESTOS MAINT			779.39	779.39
			<b>TOTAL 0361</b>	<b>\$0.00</b>	<b>\$123,956.15</b>	<b>\$779.39</b>	<b>\$124,735.54</b>
GILCHRIST ELEMENTARY	0381		NEW CONSTRUCTION				
		33006	NEW CONSTRUCTION - DW		532,230.65	4,531,224.20	5,063,454.85
		33006C	RENOVATIONS		50,644.00		50,644.00
		33007	REMODELING, CONSTR		28,340.00		28,340.00
		33008C	SITE WORK, CONSTR.		190.00		190.00
		33011C	F/F/E		851.00		851.00
		33023				462.85	462.85



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COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
		33045M	ENVIRONMENTAL MAINT		120.00		120.00
			<b>TOTAL 0381</b>	<b>\$0.00</b>	<b>\$612,375.65</b>	<b>\$4,531,667.05</b>	<b>\$5,144,062.70</b>
BELLE VUE MIDDLE	0391	33003C	ENERGY - CONSTR.		4,073.27		4,073.27
		33006	NEW CONSTRUCTION		1,272.00		1,272.00
		33006C	NEW CONSTRUCTION DW		2,540.00		2,540.00
		33011C	SITE WORK - CONSTR		8,369.60		8,369.60
		33023	F F & E			3,830.24	3,830.24
		33045M	ENVIRONMENTAL MAINT		80.00		80.00
		33060E	TECHNOLOGY, NETWORKING		3,413.90		3,413.90
			<b>TOTAL 0391</b>	<b>\$0.00</b>	<b>\$19,748.77</b>	<b>\$3,830.24</b>	<b>\$23,579.01</b>
ASTORIA PARK ELEMENTARY	0401	33007	RENOVATIONS			2,369,054.00	2,369,054.00
		33011M	SITE WORK MAINT		575.00		575.00
		33023	FFE			4,058.93	4,058.93
		33060E	TECHNOLOGY-NETWORKING		4,220.02		4,220.02
		33060Q	TECHNOLOGY-QZAB			630,319.00	630,319.00
			<b>TOTAL 0401</b>	<b>\$0.00</b>	<b>\$4,795.02</b>	<b>\$3,003,431.93</b>	<b>\$3,008,226.95</b>
EVERHART TRAINABLE CTR.	0411	33006	NEW CONSTRUCTION		105,835.00	1,487,638.00	1,593,473.00
		33014	HANDICAPPED	50,000.00			50,000.00
		33011	SITEWORK	8,000.00	19,113.24		27,113.24
		33014C	HANDICAPPED		1,500.00		1,500.00
		33035M	INTERCOMS/CLOCKS		1,386.00		1,386.00
		33036S	SECURITY SYSTEM-ADMIN		1,201.63		1,201.63
		33060E	TECHNOLOGY - NETWORKING/COMM		760.00		760.00
			<b>TOTAL 0411</b>	<b>\$58,000.00</b>	<b>\$129,795.87</b>	<b>\$1,487,638.00</b>	<b>\$1,675,433.87</b>
MOORE ELEMENTARY	0421	33006	NEW CONSTRUCTION		1,179,364.75	1,098,691.60	2,278,056.35
		33007	RENOVATIONS	90,510.00	1,011,342.40	21,020.34	1,122,872.74
		33011			3,349.00	545,926.18	549,275.18
		33023	FFE			2,099.99	2,099.99
		33045M	ENVIRONMENTAL MAINT		110.00		110.00
		33060E	TECHNOLOGY - NETWORKING/COMM		570.00		570.00
			<b>TOTAL 0421</b>	<b>\$90,510.00</b>	<b>\$2,194,736.15</b>	<b>\$1,667,738.11</b>	<b>\$3,952,984.26</b>
SEALEY ELEMENTARY	0431	33017	HVAC-SITE SPECIFIC		867,075.98		867,075.98
		33017C	HVAC-DW CONSTR.		169,674.30	29,000.00	198,674.30
		33023	F F & E			1,192.93	1,192.93
		33060E	TECHNOLOGY - NETWORKING/COMM		746.37		746.37
			<b>TOTAL 0431</b>	<b>\$0.00</b>	<b>\$1,037,496.65</b>	<b>\$30,192.93</b>	<b>\$1,067,689.58</b>
APALACHEE ELEMENTARY	0441	33009C	CAPITAL OUTLAY PORTABLES		400.00		400.00

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COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
		33011M	SITE WORK MAINT		1,200.00		1,200.00
		33023	FFE			4.71	4.71
		33060E	TECHNOLOGY-NETWORKING		190.00		190.00
			<b>TOTAL 0441</b>	<b>\$0.00</b>	<b>\$1,790.00</b>	<b>\$4.71</b>	<b>\$1,794.71</b>
FAIRVIEW MIDDLE	0451		REMODELING				
		33008	TECHNOLOGY-NETWORKING		795.00	3,000,000.00	3,000,000.00
		33060E	TECHNOLOGY-QZAB			984,006.00	984,006.00
		33060Q	<b>TOTAL 0451</b>	<b>\$0.00</b>	<b>\$795.00</b>	<b>\$3,984,006.00</b>	<b>\$3,984,801.00</b>
PACE	0452		CO PORTABLES, CONSTR.		14,115.89		14,115.89
			<b>TOTAL 0452</b>	<b>\$0.00</b>	<b>\$14,115.89</b>	<b>\$0.00</b>	<b>\$14,115.89</b>
KILLEARN LAKES ELEM	0481		NEW CONSTRUCTION		16,552.34	4,737,489.00	4,754,041.34
		33006C	NEW CONSTRUCTION, CONSTR		16,660.11		16,660.11
		33011C	SITE WORK - CONSTR		133.72		133.72
		33017	HVAC-SITE SPECIFIC		1,970.50		1,970.50
		33023	F F & E		987.00	10,377.11	11,364.11
		33045M	ENVIRONMENTAL MAINT		250.00		250.00
			<b>TOTAL 0481</b>	<b>\$0.00</b>	<b>\$36,553.67</b>	<b>\$4,747,868.11</b>	<b>\$4,784,418.78</b>
NEW CHAIRES ELEMENTARY	0491		SAFETY TO LIFE, MAINT		80.73		80.73
		33017	HVAC - SITE SPECIFIC		1,970.50		1,970.50
		33045M	PLUMBING, MAINT.		50.00		50.00
		33061A	QZAB TECH			239.40	239.40
			<b>TOTAL 0491</b>	<b>\$0.00</b>	<b>\$2,101.23</b>	<b>\$239.40</b>	<b>\$2,340.63</b>
SPRINGWOOD ELEMENTARY	0501		ENERGY - CONSTR		\$102.34		102.34
		33008	REMODELING			633,737.00	633,737.00
		33017	HVAC - SITE SPECIFIC		\$8,210.00		8,210.00
		33023	F F & E			536.99	536.99
		33045M	ENVIRONMENTAL MAINT		\$120.00		120.00
		33060E	TECHNOLOGY-NETWORKING/COMM		\$190.00		190.00
		33060Q	TECHNOLOGY - QZAB			688,444.00	688,444.00
		33066	SREF INSPECTIONS		\$7,959.00		7,959.00
			<b>TOTAL 0501</b>	<b>\$0.00</b>	<b>\$16,581.34</b>	<b>\$1,322,717.99</b>	<b>\$1,339,299.33</b>
DESOTO TRAIL ELEMENTARY	0511		SAFETY TO LIFE MAINT		372.90		372.90
		33014C	HANDICAPPED, CONSTR		4,272.00		4,272.00
		33023	FFE			3,051.14	3,051.14
		33035M	INTERCOMS/CLOCKS		481.02		481.02
		33060E	TECHNOLOGY-NETWORKING/COMM		190.00		190.00
			<b>TOTAL 0511</b>	<b>\$0.00</b>	<b>\$5,315.92</b>	<b>\$3,051.14</b>	<b>\$8,367.06</b>

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BUCK LAKE ELEMENTARY	0521	33003C	ENERGY - CONSTR		983.38		983.38
		33011C	SITE WORK, CONSTR.		10,000.00		10,000.00
		33011M	SITE WORK, MAINT		595.00		595.00
		33036M	SECURITY SYSTEM		359.66		359.66
		33036S	SECURITY SYSTEM - ADMIN		10,371.95		10,371.95
		33045M	ENVIRONMENTAL MAINT		100.00		100.00
		33060E	TECHNOLOGY - NETWORKING/COMM		190.00		190.00
			<b>TOTAL 0521</b>	<b>\$0.00</b>	<b>\$22,599.99</b>	<b>\$0.00</b>	<b>\$22,599.99</b>
DEER LAKE MIDDLE	0531	33001M	SAFETY TO LIFE - MAINT		1,945.00		1,945.00
		33017C	HVAC - SITE SPECIFIC		860,873.21		860,873.21
		33017C	HVAC DW CONSTR.		19,468.47		19,468.47
		33023	FURN., FIXT., & EQUIP.			18,653.15	18,653.15
			<b>TOTAL 0531</b>	<b>\$0.00</b>	<b>\$882,286.68</b>	<b>\$18,653.15</b>	<b>\$900,939.83</b>
FT. BRADEN SCHOOL	0561	33001C	SAFETY TO LIFE - CONSTR		900.00		900.00
		33008	REMODELING			3,805,037.00	3,805,037.00
		33009C	CO PORTABLE, CONSTR		2,235.95		2,235.95
		33011M	SITE WORK - MAINT		350.00		350.00
		33023	FURN., FIXT., & EQUIP.			540.88	540.88
		33045M	ENVIRONMENTAL MAINT		305.00		305.00
		33060E	TECHNOLOGY - NETWORKING/COMM		190.00		190.00
		33060Q	QZAB TECH			701,725.00	701,725.00
			<b>TOTAL 0561</b>	<b>\$0.00</b>	<b>\$3,980.95</b>	<b>\$4,507,302.88</b>	<b>\$4,511,283.83</b>
LINCOLN HIGH	1091	33001M	SAFETY TO LIFE, MAINT		350.00		350.00
		33006	NEW CONSTRUCTION		30,944.88		30,944.88
		33007C	RENOVATIONS, CONSTR		41,531.14		41,531.14
		33010C	SITE ACQUISITION, CONSTR.		7,800.00		7,800.00
		33011C	SITE WORK, CONSTR.		821.00		821.00
		33011M	SITE WORK, MAINT		871.10		871.10
		33034M	ATHLETIC COMP. MAINT		8,354.21		8,354.21
		33043M	DW HVAC MAINT.		1,819.14		1,819.14
		33044C	DW ROOF CONSTR.		472.02		472.02
		33045M	ENVIRONMENTAL MAINT		200.00		200.00
		33060E	TECHNOLOGY-NETWORKING		190.00		190.00
			<b>TOTAL 1091</b>	<b>\$0.00</b>	<b>\$93,353.49</b>	<b>\$0.00</b>	<b>\$93,353.49</b>
ACADEMIC RESOURCE CTR.	1101	33023	FURNITURE, FIXTURES & EQUIP			892.60	892.60
			<b>TOTAL 1101</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$892.60</b>	<b>\$892.60</b>
HAWKS RISE ELEMENTARY	1131	33007C	RENOVATIONS - CONSTR		41,354.60		41,354.60

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		33023	F F & E			1,683.23	1,683.23
		33035M	INTERCOMS/CLOCKS		2,019.00		2,019.00
		33045M	ENVIRONMENTAL MAINT		500.00		500.00
		33060D	TECHNOLOGY - MISC SYSTEMS		5,099.06		5,099.06
		33060E	TECHNOLOGY - NETWORKING/COMM		190.00		190.00
			<b>TOTAL 1131</b>	<b>\$0.00</b>	<b>\$49,162.68</b>	<b>\$1,683.23</b>	<b>\$50,845.89</b>
LAWTON CHILES HIGH	1141	33001M	SAFETY TO LIFE, MAINT		350.00		350.00
		33003M	ENERGY MAINT		4.50		4.50
		33006	NEW CONSTRUCTION		10,850.51		10,850.51
		33006F	NEW CONSTRUCTION. FURNITURE		983.21		983.21
		33011	SITE WORK.		434.50		434.50
		33011C	SITE WORK, CONSTR.		2,754.00		2,754.00
		33023	FURNITURE, FIXTURES & EUIP			1,785.69	1,785.69
		33034M	ATHLETIC COMP. MAINT		9,152.29		9,152.29
		33045C	ENVIRONMENTAL MANDATES, CONSTR		4,305.00		4,305.00
			<b>TOTAL 1141</b>	<b>\$0.00</b>	<b>\$28,834.01</b>	<b>\$1,785.69</b>	<b>\$30,619.70</b>
SWIFT CREEK MIDDLE	1151	33023	FURNITURE, FIXTURES & EUIP			63.43	63.43
			<b>TOTAL 1151</b>		<b>\$0.00</b>	<b>\$63.43</b>	<b>\$63.43</b>
CANOPY OAKS ELEMENTARY	1161		REMODELING			343,750.00	343,750.00
		33008	SITE WORK, SECURITY FENCING		947.50		947.50
		33017	HVAC - SITE SPECIFIC		24,497.00	513,725.00	538,222.00
		33023	FURNITURE, FIXTURES & EUIP			1,425.79	1,425.79
		33060E	TECHNOLOGY - NETWORKING/COMM		190.00		190.00
		33060Q	TECHNOLOGY - QZAB			658,038.00	658,038.00
			<b>TOTAL 1161</b>	<b>\$0.00</b>	<b>\$25,634.50</b>	<b>\$1,516,938.79</b>	<b>\$1,542,573.29</b>
ROBERTS ELEMENTARY	1171	33009C	CAPITAL OUTLAY PORTABLES, CONSTR		\$595.00		595.00
		33035M	INTERCOMS/CLOCKS		\$85.23		85.23
		33043M	DW HVAC MAINT.		2,012.63		2,012.63
		33045M	ENVIRONMENTAL MAINT		350.00		350.00
			<b>TOTAL 1171</b>	<b>\$0.00</b>	<b>\$3,042.86</b>	<b>\$0.00</b>	<b>\$3,042.86</b>
BOND ELEMENTARY	1181	33011	SITE WORK		\$8,250.00		8,250.00
		33011C	SITE WORK, CONSTR.		\$200.00		200.00
		33060E	TECHNOLOGY - NETWORKING/COMM		\$285.00		285.00
			<b>TOTAL 1181</b>	<b>\$0.00</b>	<b>\$8,735.00</b>	<b>\$0.00</b>	<b>\$8,735.00</b>
ACADEMY OF ACAD & TECH	1191	33023	F F & E			\$3,508.31	3,508.31
			<b>TOTAL 1191</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,508.31</b>	<b>\$3,508.31</b>

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CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
MONTFORD MIDDLE	1201	33006	NEW CONSTRUCTION		\$9,846.28	\$11,624.20	21,470.48
		33007C	RENOVATIONS, CONSTR		\$3,060.74		3,060.74
		33009C	CAPITAL OUTLAY PORTABLE		\$646.75		646.75
		33011C	SITE WORK, CONSTR.		\$319.75		319.75
		33024M	STRUCTURAL MAINT		\$776.09		776.09
		33060E	TECHNOLOGY, NETWORKING		\$380.00		380.00
			<b>TOTAL 1201</b>	<b>\$0.00</b>	<b>\$15,028.61</b>	<b>\$11,624.20</b>	<b>\$26,653.81</b>
CONLEY ELEMENTARY	1202	33006	NEW CONSTRUCTION		\$278.40	\$199.58	477.98
		33009C	CAPITAL OUTLAY PORTABLE		\$34,071.75		34,071.75
		33011	SITE WORK		\$3,145.00		3,145.00
		33011C	SITE WORK, CONSTR.		\$4,664.12		4,664.12
		33035M	INTERCOMS/CLOCKS		\$195.00		195.00
			<b>TOTAL 1202</b>	<b>\$0.00</b>	<b>\$42,354.27</b>	<b>\$199.58</b>	<b>\$42,553.85</b>
CK STEELE/EROY COLLINS	1401	36003	TRANSFER TO GENERAL FUND			\$46,356.26	46,356.26
			<b>TOTAL 1401</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,356.26</b>	<b>\$46,356.26</b>
ADMINISTRATION EAST	9001	33003C	ENERGY - CONSTRUCTION		7,900.00		7,900.00
		33060E	TECHNOLOGY - NETWORKING/COMM		190.00		190.00
		36900	DISTRICT FUND BALANCE	4,751,109.00		2,641,716.59	7,392,825.59
			<b>TOTAL 9001</b>	<b>\$4,751,109.00</b>	<b>\$8,090.00</b>	<b>\$2,641,716.59</b>	<b>\$7,400,915.59</b>
ADULT & COMMUNITY ED	9003	33001M	SAFETY TO LIFE, MAINT		1,558.56		1,558.56
		33060E	TECHNOLOGY, NETWORKING		190.00		190.00
			<b>TOTAL 9003</b>	<b>0.00</b>	<b>1,748.56</b>	<b>0.00</b>	<b>1,748.56</b>
ESE DISTRICT WIDE	9004	33023	FURNITURE, FIXTURES & EQUIPMENT			\$44.28	44.28
			<b>TOTAL 9004</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44.28</b>	<b>\$44.28</b>
ADMINISTRATION WEST	9007	33007C	RENOVATIONS, CONSTR		500.00		500.00
		33060E	TECHNOLOGY, NETWORKING		1,482.10		1,482.10
			<b>TOTAL 9007</b>	<b>\$0.00</b>	<b>\$1,982.10</b>	<b>\$0.00</b>	<b>\$1,982.10</b>
BLOXHAM BUILDING	9011	33007C	RENOVATIONS, CONSTR		\$3,600.00		3,600.00
			<b>TOTAL 9130</b>	<b>\$0.00</b>	<b>\$3,600.00</b>	<b>\$0.00</b>	<b>\$3,600.00</b>
SCHOOL SAFETY & SECURITY	9137	33036S	SYSTEM SECURITY ADMIN		10,955.00		10,955.00
			<b>TOTAL 9137</b>	<b>\$0.00</b>	<b>\$10,955.00</b>	<b>\$0.00</b>	<b>\$10,955.00</b>
DIV DIR, MAINT, FAC & CONS.	9610	33010C	SITE ACQUISITION/DEV.			334,069.00	334,069.00
			<b>TOTAL 9610</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$334,069.00</b>	<b>\$334,069.00</b>

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CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
TRANSPORTATION SERVICES	9611	33006	NEW CONSTRUCTION		252,277.37		252,277.37
		33009C	CO PORTABLES		570.00		570.00
		33011C	SITE WORK, CONSTR.		14,959.00		14,959.00
		33014C	HANDICAPPED, CONSTR		8,000.00		8,000.00
		33016	ROOF - SITE SPECIFIC		2,489.00		2,489.00
		33017C	HVAC DW, CONSTR		4,800.00		4,800.00
		33023	FURNITURE, FIXTURES & EQUIP		1,900.00		1,900.00
		33025	BUS VEHICLE REPLACEMENT	1,000,000.00	7,200.00		1,007,200.00
		33027	TELECOMMUNICATION MAINT		78,099.91		78,099.91
		33045M	ENVIRONMENTAL MAINT		235.23		235.23
			<b>TOTAL 9611</b>	<b>\$1,000,000.00</b>	<b>\$370,530.51</b>	<b>\$0.00</b>	<b>\$1,370,530.51</b>
CENT. KITCHENWAREHOUSE	9612						
		33043M	DW HVAC MAINT		1,661.24		1,661.24
			<b>TOTAL 9612</b>	<b>\$0.00</b>	<b>\$1,661.24</b>	<b>\$0.00</b>	<b>\$1,661.24</b>
FACILITIES & CONSTRUCTION	9613	33001C	SAFETY TO LIFE, CONSTR.	100,000.00			100,000.00
		33003C	ENERGY CONSTR.	500,000.00	1,662.25		501,662.25
		33003M	ENERGY MAINT		3,814.00		3,814.00
		33006C	NEW CONSTRUCTION, DW	1,508,555.00	5,685.90		1,514,240.90
		33006F	FF & E NEW CONSTRUCTION	75,000.00			75,000.00
		33007C	RENOVATION - CONSTR.	365,640.00			365,640.00
		33008C	REMODELING - CONSTR.	1,500,000.00		2,335.00	1,502,335.00
		33008F	FF & E REMODELING	75,000.00			75,000.00
		33009C	PORTABLES - CONSTR	357,200.00	49,028.33		406,228.33
		33010C	SITE ACQUISITION/DEV.	250,000.00	6,800.00		256,800.00
		33011C	SITE WORK - CONSTR.	1,700,000.00			1,700,000.00
		33011S	SITE WORK, SECURITY FENCING	120,846.00			120,846.00
		33014C	HANDICAPPED - CONSTR.	750,826.00			750,826.00
		33015C	ASPHALT	50,000.00			50,000.00
		33016C	ROOF - CONSTR.	15,000.00			15,000.00
		33017C	HVAC, CONSTR.	65,000.00	27,314.12		92,314.12
		33018C	CARPET/FLOORING - CONSTR.	15,000.00			15,000.00
		33020C	PLUMBING CONSTR.	50,000.00			50,000.00
		33021C	ELECTRICAL	250,000.00			250,000.00
		33023C	FFE CONSTR.	50,000.00			50,000.00
		33024C	STRUCTURAL - CONSTR.	100,000.00			100,000.00
MAINTENANCE	9614	33036C	SECURITY SYSTEM - ADMIN	15,000.00			15,000.00
		33036S	SECURITY SYSTEM - ADMIN	237,000.00	7,906.84		244,906.84
		33045C	ENVIRONMENTAL	15,000.00			15,000.00
			<b>TOTAL 9613</b>	<b>\$8,165,067.00</b>	<b>\$102,211.44</b>	<b>\$2,335.00</b>	<b>\$8,269,613.44</b>
			SAFETY TO LIFE MAINT	690,000.00	7,089.00		697,089.00

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CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
		33003M	ENERGY MAINT	50,000.00			50,000.00
		33004M	EMERGENCY MAINT	350,000.00			350,000.00
		33005M	PREVENTATIVE MAINT	2,325,000.00			2,325,000.00
		33009M	PORTABLES MAINT	30,000.00			30,000.00
		33011M	SITE WORK MAINT	88,000.00			88,000.00
		33014M	HANDICAPPED - MAINT.	22,000.00			22,000.00
		33015M	DRAINAGE/ASPHALT	44,000.00			44,000.00
		33018M	CARPET/FLOORING	25,000.00			25,000.00
		33019M	PAINTING MAINT	200,000.00			200,000.00
		33020M	PLUMBING MAINT	15,000.00			15,000.00
		33021M	ELECTRICAL MAINT	22,000.00			22,000.00
		33023M	FURNITURE, FIXTURES & EQUIP	56,500.00			56,500.00
		33024M	STRUCTURAL MAINT	30,000.00	4,289.64		34,289.64
		33026M	NON BUS VEHICLE REPLACE MAINT	10,000.00	30,157.25		40,157.25
		33027M	TELECOMMUNICATION MAINT	35,000.00			35,000.00
		33029M	DW LOCK REPAIR		4,133.39		4,133.39
		33031M	HAZARDOUS WASTE	22,000.00			22,000.00
		33034M	ATHLETIC COMPLEXES - MAINT	150,000.00			150,000.00
		33035M	INTERCOMS/CLOCKS	19,800.00			19,800.00
		33036M	SONITROL MAINT.	14,354.00			14,354.00
		33040M	UNDERGROUND FUEL TANKS, MAINT	15,000.00	500.00		15,500.00
		33043M	DW HVAC MAINT	70,000.00			70,000.00
		33044C	DW ROOF CONSTR		8,547.27		8,547.27
		33044M	DW ROOF MAINT	1,027,000.00			1,027,000.00
		33045M	ENVIRONMENTAL MAINT	25,000.00	7,132.12		32,132.12
		33117M	ASBESTOS MAINT	25,000.00			25,000.00
			<b>TOTAL 9614</b>	<b>\$5,360,654.00</b>	<b>\$61,848.67</b>	<b>\$0.00</b>	<b>\$5,422,502.67</b>
CAPITAL STADIUM	9615	33024C	STRUCTURAL, CONSTR		5,000.00		5,000.00
		33034M	ATHLETIC COMPLEXES, MAINT		2,618.78		2,618.78
			<b>TOTAL 9615</b>	<b>\$0.00</b>	<b>\$7,618.78</b>	<b>\$0.00</b>	<b>\$7,618.78</b>
CNG BUS SITE	9619	33006	NEW CONSTRUCTION		2,000.00		2,000.00
			<b>TOTAL 9619</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>
ENERGY, NUTRIT & PURCHAS.	9620	33003E	ENERGY	\$394,973.00			394,973.00
			<b>TOTAL 9620</b>	<b>\$394,973.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$394,973.00</b>
DIRECTOR, PURCHASING	9830	33060E	TECHNOLOGY-NETWORKING		760.00		760.00
			<b>TOTAL 9830</b>	<b>\$0.00</b>	<b>\$760.00</b>	<b>\$0.00</b>	<b>\$760.00</b>
WAREHOUSE	9832	33001M	SAFETY TO LIFE, MAINT		1,025.00		1,025.00
			<b>TOTAL 9832</b>	<b>\$0.00</b>	<b>\$1,025.00</b>	<b>\$0.00</b>	<b>\$1,025.00</b>

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CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
CHIEF FINANCIAL OFFICER	9850	36003	TRANSFER TO GENERAL FUND	1,000,000.00			1,000,000.00
		36004	TRANSFER TO DEBT SERVICE	19,051,929.00			19,051,929.00
			<b>TOTAL 9850</b>	<b>\$20,051,929.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,051,929.00</b>
COMPUTER OPERATIONS	9862	33060A	TECHNOLOGY WORKSTATIONS	536,567.00			536,567.00
		33060E	TECHNOLOGY - NETWORKING/COMM	390,000.00	3,602.40		393,602.40
		33060F	TECHNOLOGY - CENT SHARED SERV	490,000.00	12,301.45		502,301.45
		33060G	TERMS REPLACEMENT SETASIDE		1,351,916.60		1,351,916.60
			<b>TOTAL 9862</b>	<b>\$1,416,567.00</b>	<b>\$1,367,820.45</b>	<b>\$0.00</b>	<b>\$2,784,387.45</b>
DISTRIBUTED SERV & NETWORK	9864	33060E	TECHNOLOGY, NETWORKING		1,140.00		1,140.00
			<b>TOTAL 9860</b>	0.00	<b>\$1,140.00</b>	<b>\$0.00</b>	<b>\$1,140.00</b>
BUDGETARY CONTROL	9900	33001C	SAFETY TO LIFE, CONSTR			76.82	76.82
		33001M	SAFETY TO LIFE, MAINT			76,459.80	76,459.80
		33003C	ENERGY - CONSTR			61,503.23	61,503.23
		33003M	ENERGY - MAINT			21,438.66	21,438.66
		33006	NEW CONSTRUCTION			201,551.02	201,551.02
		33006C	NEW CONSTRUCTION, DW			61,862.17	61,862.17
		33006F	NEW CONSTRUCTION, FURNITURE			36,262.74	36,262.74
		33007	RENOVATIONS			13,417.48	13,417.48
		33007C	RENOVATIONS, CONSTR			33,668.60	33,668.60
		33008	REMODELING			7,240.72	7,240.72
		33008C	REMODELING, CONSTR			16,605.04	16,605.04
		33008F	REMODELING, FURNITURE			6,828.27	6,828.27
		33009C	CAPITAL OUTLAY PORTABLES, CONSTR			88,663.54	88,663.54
		33009M	CAPITAL OUTLAY PORTABLES, MAINT			3,080.90	3,080.90
		33011C	SITE WORK, CONSTR			25,607.64	25,607.64
		33011M	SITE WORK, MAINT			8,941.62	8,941.62
		33011S	SITE WORK, SECURITY FENCING			306,235.82	306,235.82
		33014	HANDICAPPED			156,068.46	156,068.46
		33014C	HANDICAPPED, CONSTR			12,892.49	12,892.49
		33014M	HANDICAPPED, MAINT			5,446.14	5,446.14
		33015M	DRAINAGE/ASPHALT/PAVING			12,821.69	12,821.69
		33017	HVAC - SITE SPECIFIC			13,798.30	13,798.30
		33017C	HVAC - DW			4,644.86	4,644.86
		33018M	CARPET/FLOORING			27,704.52	27,704.52
		33020M	PLUMBING MAINT			6,729.26	6,729.26
		33021	ELECTRICAL			5,046.92	5,046.92
		33021M	ELECTRICAL, MAINT			1,012.55	1,012.55
		33023	FURN. FIXT. & EQUIP.			119.54	119.54
		33023FS	FURN. FIXT. & EQUIP., FOOD SERVICE			44,520.04	44,520.04



LEON COUNTY SCHOOL BOARD  
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CAPITAL OUTLAY PROJECTS BY COST CENTER

COST CENTER	CC#	PROJECT	PROJECT DESCRIPTION	11 - 12 NEW REVENUE	10 - 11 ENCUM. CARRY FORWARD	10 - 11 BALANCES CARRY FORWARD	TOTAL 11 - 12 BUDGET
		33023M	FURN. FIXT. & EQUIP., MAINT			42,473.14	42,473.14
		33024	STRUCTURAL			7,990.00	7,990.00
		33024C	STRUCTURAL, CONSTR			833.25	833.25
		33024M	STRUCTURAL, MAINT			9,738.41	9,738.41
		33026	NON-BUS VEHICLE REPLACEMENT			558.05	558.05
		33026M	NON-BUS VEHICLE REPLACEMENT, MAINT			40,000.00	40,000.00
		33027M	TELECOMMUNICATION, MAINT			29,018.20	29,018.20
		33028M	LOCKERS & LOCKS, MAINT			5,008.50	5,008.50
		33029M	LOCKS, MAINT			9,007.37	9,007.37
		33031M	HAZARDOUS WASTE, MAINT			6,266.14	6,266.14
		33034M	ATHLETIC COMPLEXES, MAINT			49,228.79	49,228.79
		33035M	INTERCOMS/CLOCKS, MAINT			5,337.81	5,337.81
		33036M	SECURITY SYSTEM, MAINT			5,588.66	5,588.66
		33036S	SECURITY SYSTEM, ADMIN			44,113.02	44,113.02
		33037M	SECURITY CAMERA, MAINT			75,322.99	75,322.99
		33040M	UNDERGROUND STORAGE TANKS			27,097.61	27,097.61
		33043M	HVAC, MAINT			2,619.98	2,619.98
		33044C	ROOF, CONSTR			23,311.38	23,311.38
		33044M	ROOF, MAINT			980.16	980.16
		33045C	ENVIRONMENTAL CONSTR			22,227.50	22,227.50
		33045M	ENVIRONMENTAL MAINT			8,245.31	8,245.31
		33060E	TECHNOLOGY - NETWORKING/COMM			7,677.11	7,677.11
		33060F	TECHNOLOGY - CENTRAL SHARED			12,500.00	12,500.00
		33066	SREF INSPECTIONS			2,670.42	2,670.42
		33117M	S-T-L ASBESTOS MAINT			6,355.75	6,355.75
		36029	CAPITAL OUTLAY SALARIES	\$1,900,000.00			1,900,000.00
		36900	DISTRICT FUND BALANCE			2,002,743.41	2,002,743.41
			TOTAL 9900	\$1,900,000.00	\$0.00	\$3,707,161.80	\$5,607,161.80
			GRAND TOTAL	\$43,188,809.00	\$10,893,889.19	\$58,826,825.09	\$112,909,523.28



## Debt Service Funds

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## DEBT SERVICE OVERVIEW

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***The 2011-2012 debt service budget is estimated at \$37 million and represents 7.2% of the total budget. Reference on page 60.***

School districts are required to account for the payment of interest and principal of general long-term debt. The funds noted in this section of the budget incorporate repayment on the Racetrack Revenue Bond Issue, Sales Tax Revenue Bonds, Certificates of Participation (COPs), Racetrack Revenue Bond Issue, Qualified Zone Academy Bonds (QZAB), Qualified School Construction Bonds (QSCB), and several State Bond issues incurred on behalf of Leon County Schools over the past several years.

The Debt Service Fund consists of \$23 million in new revenue and transfers along with a carry forward fund balance of \$14 million. A total of \$23 million is expected to be paid in interest, principal and fee payments to retire debts (page 153).

Generally, the school district maintains a level debt service within a range of \$8 to \$11 million annually. This is considered a below average payout for debts. The school district ratio of bonded debt to general operating expenditures has averaged about 2.41% over the past three years. We have paid off the general bonded debt.

The legal debt margin is \$1,536,722,879.30 (page 161). 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. (8.2 in calendar year 2010 compared to 11.5% for Florida) while maintaining the labor force.

Tax base growth had been very steady at an average of 13.4% from FY 2001-2002 through FY 2008-2009. The tax base declined \$1.594 billion (9.4%) over the past three years. It reached a peak of \$16.961 billion in FY 2009 and now is \$15.367 billion (page 180). The property tax base decreased \$1.1 billion in FY 2009-2010 from \$16.960 billion to \$15.867 billion. This was the first time taxable property values decreased in over 25 years. It is a reflection of the real estate downturn throughout the state of Florida. Beginning with fiscal year 2010 the assessed property values statewide decreased 23%. The fact that Leon County taxable property values decreased 9.4% over this span of time compared to the state average of 23% is one indicator signaling the economy in Leon County Florida has fared better than many others in the state.

The tax base is relatively small for a countywide district and reflects in large part a significant amount of tax-exempt property related to government and educational facilities. The countywide district includes only one incorporated municipality, the City of Tallahassee, (the state capital), which accounts for 66% of the county's population.

Retirement of obligated debt is a primary objective of the district. As can be seen in the *Informational Section* on pages 180 and 186, 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 1987 and 1988 General Obligation Bond Issues, has saved almost \$3.5 million for the taxpayers of Leon County.

The accrued liability for retiree health insurance is approximately \$13 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 is funded with 3.8% from state sources; 37.4% from fund balance; 58.8% from transfers from the Capital Outlay fund.
- Expenditures within the Debt Service fund are directed to payments for principal of \$16 million (68.8%) interest of \$7.2 million (31%) and other fees of \$28 thousand (0.2%).
- The FY 2011-2012 anticipated ratio of bonded debt service to general operating fund expenditures is 0%. This reflects General Bonded Debt paid in full in FY 2009-2010.
- 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 \$16.6 million. The amount spent will be \$14.2 million. That is equivalent to 64.3% of the 1.5 mill levy. These payments are to retire the 1997 Certificate of Participation used to finance Chiles High School, the 2006 COP issue to build 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 available balance (\$1.54 billion) of the legal debt margin (\$1.54 billion) means the district has used 0% of the bonded debt capacity.
- After paying principal of \$16 million and interest of \$7.2 million this fiscal year the district will have \$156.7 million of outstanding debt.
- \$57.9 million in Sales Tax Revenue Bonds were issued late in 2003. These bonds are for 10 years. Debt service payments began in fiscal year 2004. The amount owed after paying \$7.1 million in principal will be \$7.5 million.
- \$61.8 million in Certificates of Participation were issued in June 2006. The amount owed after paying \$2.1 million in principal will be \$54.1 million.

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## DEBT SERVICE ACTIVITIES

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The ratio of annual debt to general bonded debt is found on page 160. Individual schedules of indebtedness are reflected to show the details of each outstanding debt issue in the *Informational Section*, page 190-204.

The legal debt margin is on page 161.

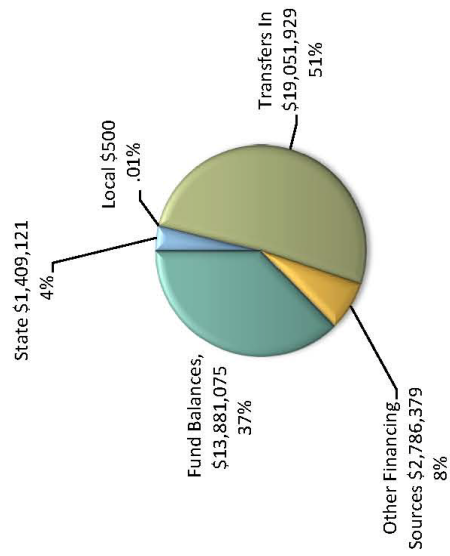
LEON COUNTY SCHOOL BOARD  
2011-2012

COMBINED SUMMARY – ALL FUNDS/ALL PROJECTS  
DEBT SERVICE ACTIVITY

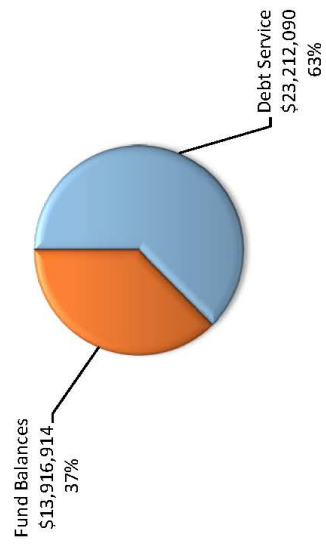
	SBE & COBI BONDS 210	SPECIAL ACT BONDS 220	DISTRICT BONDS 250	OTHER DEBT SERVICE 290	TOTAL
<b>STATE SOURCES:</b>					
CO&DS DISTRIBUTED TO DISTRICTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CO&DS WITHHELD FOR SBE/COBI BONDS	\$1,185,871.00	\$0.00	\$0.00	\$0.00	\$1,185,871.00
COST OF ISSUING BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RACING COMMISSION FUNDS	\$0.00	\$223,250.00	\$0.00	\$0.00	\$223,250.00
PUBLIC EDUCATION CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL STATE SOURCES</b>	<b>\$1,185,871.00</b>	<b>\$223,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,409,121.00</b>
<b>LOCAL SOURCES:</b>					
INTEREST AND SINKING TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00
<b>TOTAL LOCAL SOURCES</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>
<b>OTHER FINANCING SOURCES:</b>					
SALE OF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FEDERAL DIRECT				\$2,786,378.80	\$2,786,378.80
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,786,378.80</b>	<b>\$2,786,378.80</b>
<b>TRANSFERS IN:</b>					
FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FROM CAPITAL PROJECTS FUNDS	\$0.00	\$0.00	\$0.00	\$19,051,929.00	\$19,051,929.00
INTERFUND (DEBT SERVICE ONLY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL TRANSFER IN</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,051,929.00</b>	<b>\$19,051,929.00</b>
<b>FUND BALANCES (JULY 1, 2011)</b>	<b>\$187,804.81</b>	<b>\$609,793.59</b>	<b>\$228,259.92</b>	<b>\$12,855,217.49</b>	<b>\$13,881,075.81</b>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>	<b>\$1,373,675.81</b>	<b>\$833,543.59</b>	<b>\$228,259.92</b>	<b>\$34,693,525.29</b>	<b>\$37,129,004.61</b>
<b>APPROPRIATIONS</b>					
DEBT SERVICE (FUNCTION 9200)					
REDEMPTION OF PRINCIPAL	\$865,000.00	\$140,000.00	\$0.00	\$14,975,899.29	\$15,980,899.29
INTEREST	\$320,837.50	\$19,722.00	\$0.00	\$6,862,408.96	\$7,202,968.46
DUES AND FEES	\$0.00	\$0.00	\$5,800.00	\$22,422.49	\$28,222.49
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,185,837.50</b>	<b>\$159,722.00</b>	<b>\$5,800.00</b>	<b>\$21,860,730.74</b>	<b>\$23,212,090.24</b>
<b>OTHER FINANCING USES:</b>					
TRANSFERS OUT (FUNCTION 9700)					
TO GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TO CAPITAL PROJECTS FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTERFUND (DEBT SERVICE ONLY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL TRANSFERS OUT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FUND BALANCES (JUNE 30, 2012)</b>	<b>\$187,838.31</b>	<b>\$673,821.59</b>	<b>\$222,459.92</b>	<b>\$12,832,794.55</b>	<b>\$13,916,914.37</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>	<b>\$1,373,675.81</b>	<b>\$833,543.59</b>	<b>\$228,259.92</b>	<b>\$34,693,525.29</b>	<b>\$37,129,004.61</b>

# LEON COUNTY SCHOOL BOARD 2011-2012

## Debt Service Analysis of Revenue 2011-2012 Revenue



## Debt Service Analysis of Expenditures 2011-2012 Expenditures



**LEON COUNTY SCHOOL BOARD**  
**2011-2012**

**AVAILABILITY vs. UTILIZATION**  
**DEBT SERVICE ACTIVITY**

AVAILABILITY	% OF	2007-2008		% OF	2008-2009		% OF	2009-2010		% OF	2010-2011		% OF	2011-2012		DIFFERENCE 2010-11 vs.2011-12
	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ESTIMATED		
REVENUES																
LOCAL SOURCES	25.94%	7,499,858.91	9.24%	3,227,599.87	1.46%	262,944.04	0.00%	1,797.51	0.00%	500.00	0.00%	1,403,121.00	6.06%	1,403,121.00	(\$1,297.51)	
STATE SOURCES	4.71%	1,361,296.95	3.86%	1,346,748.16	7.79%	1,404,456.61	1.97%	1,409,292.57	1.97%	\$2,786,378.80	11.99%	\$2,786,378.80	11.99%	\$2,786,378.80	(\$171.57)	
FEDERAL SOURCES	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$1,186,711.62	1.65%	19,051,923.00	81.95%	19,051,923.00	81.95%	19,051,923.00	\$1,599,667.18	
OTHER SOURCES (incl. transfers in)	69.35%	20,046,580.20	86.90%	30,349,090.25	90.76%	16,369,075.46	96.38%	69,115,868.06	96.38%	\$23,247,928.80	100.00%	\$23,247,928.80	100.00%	\$23,247,928.80	(\$50,063,939.06)	
TOTAL REVENUES	100.00%	\$28,907,736.06	100.00%	\$34,923,438.28	100.00%	\$18,036,476.11	100.00%	\$71,713,669.76	100.00%	\$23,247,928.80	100.00%	\$23,247,928.80	100.00%	\$23,247,928.80	(\$48,465,740.96)	
UTILIZATION																
EXPENDITURES:																
PRINCIPAL	58.07%	16,528,854.00	45.76%	17,853,854.00	74.18%	15,740,854.00	17.11%	12,152,000.00	68.85%	15,980,899.29	68.85%	15,980,899.29	68.85%	15,980,899.29	\$3,828,899.29	
INTEREST	22.95%	6,531,820.69	14.97%	5,840,484.55	25.75%	5,463,407.71	8.61%	6,116,542.98	31.03%	7,202,968.46	31.03%	7,202,968.46	31.03%	7,202,968.46	\$1,086,425.48	
OTHER (incl. transfers out)	18.99%	5,404,232.24	39.27%	15,319,698.92	0.08%	16,431.91	74.29%	52,774,060.95	0.12%	28,222.49	0.12%	28,222.49	0.12%	28,222.49	(\$52,745,838.46)	
TOTAL EXPENDITURES	100.00%	\$28,464,906.93	100.00%	\$39,014,037.47	100.00%	\$21,220,693.62	100.00%	\$71,042,603.93	100.00%	\$23,212,090.24	100.00%	\$23,212,090.24	100.00%	\$23,212,090.24	(\$47,830,513.69)	
EXCESS REVENUES OVER (UNDER) EXPENDITURES		\$442,829.13		(\$4,090,599.19)		(\$3,184,217.51)		\$671,065.83		\$35,838.56		\$35,838.56		\$35,838.56	(\$635,227.27)	
BEGINNING FUND BALANCE		20,041,997.55		20,484,826.68		16,394,227.49		13,210,009.98		13,881,075.81		13,881,075.81		13,881,075.81	\$671,065.83	
ADJUSTMENT TO FUND BALANCE		0.00		0.00												
ENDING FUND BALANCE		\$20,484,826.68		\$16,394,227.49		\$13,210,009.98		\$13,881,075.81		\$13,916,914.37		\$13,916,914.37		\$13,916,914.37	\$35,838.56	



LEON COUNTY SCHOOL BOARD  
2011-2012

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

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>ESTIMATED REVENUE:</b>						
STATE SOURCES						
CO/DS WITHHELD FOR SBE/COBI BONDS	\$1,128,206.50	\$1,123,163.40	\$1,180,518.38	\$1,185,871.00	\$1,185,871.00	\$0.00
SBE/COBI INTEREST	\$9,840.45	\$334.76	\$688.23	\$171.57	\$0.00	(\$171.57)
<b>TOTAL STATE SOURCES</b>	<b>\$1,138,046.95</b>	<b>\$1,123,498.16</b>	<b>\$1,181,206.61</b>	<b>\$1,186,042.57</b>	<b>\$1,185,871.00</b>	<b>(\$171.57)</b>
LOCAL SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL LOCAL SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
OTHER FINANCING SOURCES:						
SALE OF BONDS	\$0.00	\$0.00	\$0.00	\$939,026.30	\$0.00	(\$939,026.30)
<b>BEGINNING FUND BALANCE (JULY 1, 2011)</b>						
RESERVED FOR DEBT SERVICE	\$249,153.86	\$233,734.47	\$207,866.63	\$212,062.97	\$187,804.81	(\$24,258.16)
ADJUSTMENT TO FUND BALANCE	\$0.00	\$0.00				
<b>TOTAL ESTIMATED REVENUE/FUND BALANCES</b>	<b>\$1,387,200.81</b>	<b>\$1,357,232.63</b>	<b>\$1,389,073.24</b>	<b>\$2,337,131.84</b>	<b>\$1,373,675.81</b>	<b>(\$963,456.03)</b>
<b>APPROPRIATIONS:</b>						
OTHER EXPENSES	\$0.00	\$0.00	\$0.00	\$942,758.14	\$0.00	(\$942,758.14)
TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REDEMPTION OF PRINCIPAL	\$715,000.00	\$745,000.00	\$800,000.00	\$845,000.00	\$865,000.00	\$20,000.00
INTEREST	\$437,555.00	\$403,500.00	\$376,175.81	\$352,969.71	\$320,837.50	(\$32,132.21)
DUES AND FEES	\$911.34	\$866.00	\$834.46	\$8,599.18	\$0.00	(\$8,599.18)
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,153,466.34</b>	<b>\$1,149,366.00</b>	<b>\$1,177,010.27</b>	<b>\$2,149,327.03</b>	<b>\$1,185,837.50</b>	<b>(\$963,489.53)</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>						
RESERVED FOR DEBT SERVICE	\$233,734.47	\$207,866.63	\$212,062.97	\$187,804.81	\$187,838.31	\$33.50
<b>TOTAL APPROPRIATIONS/FUND BALANCES</b>	<b>\$1,387,200.81</b>	<b>\$1,357,232.63</b>	<b>\$1,389,073.24</b>	<b>\$2,337,131.84</b>	<b>\$1,373,675.81</b>	<b>(\$963,456.03)</b>

**LEON COUNTY SCHOOL BOARD**  
2011-2012

**SPECIAL ACT BONDS  
(RACETRACK)  
DEBT SERVICE FUND**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>ESTIMATED REVENUE:</b>						
STATE SOURCES						
<b>TOTAL STATE SOURCES</b>	\$223,250.00	\$223,250.00	\$223,250.00	\$223,250.00	\$223,250.00	\$0.00
LOCAL SOURCES						
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$16,968.44	(\$415,408.09)	\$202,123.70	\$1,680.11	\$500.00	(\$1,180.11)
<b>TOTAL LOCAL SOURCES</b>	<b>\$16,968.44</b>	<b>(\$415,408.09)</b>	<b>\$202,123.70</b>	<b>\$1,680.11</b>	<b>\$500.00</b>	<b>(\$1,180.11)</b>
<b>OTHER FINANCING SOURCES:</b>						
INTERFUND TRANSFERS	\$38,754.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>BEGINNING FUND BALANCE (JULY 1, 2011)</b>						
RESERVED FOR DEBT SERVICE	\$558,379.63	\$637,298.85	\$285,079.97	\$546,720.03	\$609,793.59	\$63,073.56
<b>TOTAL ESTIMATED REVENUE/FUND BALANCES</b>	<b>\$837,352.52</b>	<b>\$445,140.76</b>	<b>\$710,453.67</b>	<b>\$771,650.14</b>	<b>\$833,543.59</b>	<b>\$61,893.45</b>
<b>APPROPRIATIONS:</b>						
OTHER EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFER OUT	\$38,754.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REDEMPTION OF PRINCIPAL	\$115,000.00	\$120,000.00	\$130,000.00	\$135,000.00	\$140,000.00	\$5,000.00
INTEREST	\$46,299.22	\$40,060.79	\$33,733.64	\$26,856.55	\$19,722.00	(\$7,134.55)
DUES AND FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL APPROPRIATIONS</b>	<b>\$200,053.67</b>	<b>\$160,060.79</b>	<b>\$163,733.64</b>	<b>\$161,856.55</b>	<b>\$159,722.00</b>	<b>(\$2,134.55)</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>						
RESERVED FOR DEBT SERVICE	\$637,298.85	\$285,079.97	\$546,720.03	\$609,793.59	\$673,821.59	\$64,028.00
<b>TOTAL APPROPRIATIONS/FUND BALANCES</b>	<b>\$837,352.52</b>	<b>\$445,140.76</b>	<b>\$710,453.67</b>	<b>\$771,650.14</b>	<b>\$833,543.59</b>	<b>\$61,893.45</b>

**LEON COUNTY SCHOOL BOARD**  
2011-2012

**GENERAL OBLIGATION BOND ISSUE  
(GOBI)  
DEBT SERVICE FUND**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>ESTIMATED REVENUE:</b>						
STATE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL STATE SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
OTHER SOURCES:						
<b>TOTAL OTHER SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
LOCAL SOURCES						
TAXES	\$7,458,539.11	\$3,633,109.94	\$33,346.75	\$0.00	\$0.00	\$0.00
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$20,405.16	\$6,879.33	\$7,044.12	\$0.00	\$0.00	\$0.00
<b>TOTAL LOCAL SOURCES</b>	<b>\$7,478,944.27</b>	<b>\$3,639,989.27</b>	<b>\$40,390.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
TRANSFERS:	\$194,007.34	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING SOURCES:						
PROCEEDS FROM REFUNDING 1993 SERIES BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>BEGINNING FUND BALANCE (JULY 1, 2011)</b>	<b>\$7,840,377.95</b>	<b>\$7,734,633.48</b>	<b>\$3,860,430.17</b>	<b>\$245,696.04</b>	<b>\$228,259.92</b>	<b>(\$17,436.12)</b>
<b>TOTAL ESTIMATED REVENUE/FUND BALANCES</b>	<b>\$15,513,329.56</b>	<b>\$11,574,622.75</b>	<b>\$3,900,821.04</b>	<b>\$245,696.04</b>	<b>\$228,259.92</b>	<b>(\$17,436.12)</b>
<b>APPROPRIATIONS (Expenditures):</b>						
DEBT SERVICE (FUNCTION/OBJECTS):						
REDEMPTION OF PRINCIPAL	\$6,735,000.00	\$7,055,000.00	\$3,565,000.00	\$0.00	\$0.00	\$0.00
INTEREST	\$691,237.50	\$354,625.00	\$89,125.00	\$0.00	\$0.00	\$0.00
DUES AND FEES	\$158,451.24	\$104,567.58	\$1,000.00	\$17,436.12	\$5,800.00	(\$11,636.12)
PAYMENT TO REFUND BOND AGENT ESCROW (FROM REFUNDING 1993 SERIES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS WITHIN DEBT SERVICE	\$194,007.34	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL APPROPRIATIONS</b>	<b>\$7,778,696.08</b>	<b>\$7,714,192.58</b>	<b>\$3,655,125.00</b>	<b>\$17,436.12</b>	<b>\$5,800.00</b>	<b>(\$11,636.12)</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>						
RESERVED FOR DEBT SERVICE	\$7,734,633.48	\$3,860,430.17	\$245,696.04	\$228,259.92	\$228,259.92	(\$5,800.00)
<b>TOTAL APPROPRIATIONS/FUND BALANCES</b>	<b>\$15,513,329.56</b>	<b>\$11,574,622.75</b>	<b>\$3,900,821.04</b>	<b>\$245,696.04</b>	<b>\$228,259.92</b>	<b>(\$17,436.12)</b>

LEON COUNTY SCHOOL BOARD  
2011-2012

OTHER DEBT SERVICE  
DEBT SERVICE FUND

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs 2011-12
<b>ESTIMATED REVENUE:</b>						
STATE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL STATE SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
LOCAL SOURCES						
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$3,946.20	\$3,018.69	\$20,429.47	\$117.40	\$0.00	(\$117.40)
<b>TOTAL LOCAL SOURCES</b>	<b>\$3,946.20</b>	<b>\$3,018.69</b>	<b>\$20,429.47</b>	<b>\$117.40</b>	<b>\$0.00</b>	<b>(\$117.40)</b>
TRANSFERS						
FROM CAPITAL OUTLAY	\$14,813,818.41	\$15,149,090.25	\$16,369,075.46	\$16,370,601.76	\$19,051,929.00	\$2,681,327.24
<b>TOTAL TRANSFERS</b>	<b>\$14,813,818.41</b>	<b>\$15,149,090.25</b>	<b>\$16,369,075.46</b>	<b>\$16,370,601.76</b>	<b>\$19,051,929.00</b>	<b>\$2,681,327.24</b>
<b>OTHER FINANCING SOURCES</b>						
FEDERAL DIRECT	\$0.00	\$0.00	\$0.00	\$1,186,711.62	\$2,786,378.80	\$1,599,667.18
PROCEEDS FROM SALE OF BONDS	\$5,000,000.00	\$15,000,000.00	\$0.00	\$51,806,240.00	\$0.00	(\$51,806,240.00)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$5,000,000.00</b>	<b>\$15,000,000.00</b>	<b>\$0.00</b>	<b>\$52,992,951.62</b>	<b>\$0.00</b>	<b>(\$52,992,951.62)</b>
<b>BEGINNING FUND BALANCE (JULY 1, 2011)</b>						
RESERVED FOR DEBT SERVICE	\$11,394,086.11	\$11,879,159.88	\$12,040,850.72	\$12,205,530.97	\$12,855,217.52	\$649,686.55
<b>TOTAL ESTIMATED REVENUE/FUND BALANCES</b>	<b>\$31,211,850.72</b>	<b>\$42,031,268.82</b>	<b>\$28,430,355.65</b>	<b>\$81,569,201.75</b>	<b>\$34,693,525.32</b>	<b>(\$46,875,676.43)</b>
<b>APPROPRIATIONS:</b>						
OTHER EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFER OUT	\$4,948,750.00	\$14,936,671.14	\$12.33	\$51,541,340.00	\$0.00	(\$51,541,340.00)
REDEMPTION OF PRINCIPAL	\$8,963,854.00	\$9,933,854.00	\$11,245,854.00	\$11,172,000.00	\$14,975,899.29	\$3,803,899.29
INTEREST	\$5,356,728.97	\$5,042,298.76	\$4,964,373.23	\$5,736,716.72	\$6,862,408.96	\$1,125,692.24
DUES AND FEES	\$63,357.87	\$77,594.20	\$14,585.12	\$263,927.51	\$22,422.49	(\$241,505.02)
<b>TOTAL APPROPRIATIONS</b>	<b>\$19,332,690.84</b>	<b>\$29,990,418.10</b>	<b>\$16,224,824.68</b>	<b>\$68,713,984.23</b>	<b>\$21,860,730.74</b>	<b>(\$46,853,253.49)</b>
<b>TRANSFERS</b>						
<b>CAPITAL OUTLAY</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE (JUNE 30, 2012)</b>						
RESERVED FOR DEBT SERVICE	\$11,879,159.88	\$12,040,850.72	\$12,205,530.97	\$12,855,217.52	\$12,832,794.58	(\$22,422.94)
<b>TOTAL APPROPRIATIONS/FUND BALANCES</b>	<b>\$31,211,850.72</b>	<b>\$42,031,268.82</b>	<b>\$28,430,355.65</b>	<b>\$81,569,201.75</b>	<b>\$34,693,525.32</b>	<b>(\$46,875,676.43)</b>

**LEON COUNTY SCHOOL BOARD  
2011-2012**

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

<b>FISCAL YEAR</b>	<b>A PRINCIPAL</b>	<b>B INTEREST</b>	<b>(A + B) DEBT SERVICE</b>	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>RATIO OF DEBT SERVICE TO GENERAL EXPENDITURES</b>
2011-12	\$0.00	\$0.00	\$0.00	\$268,210.00	0.00%
2010-11	\$0.00	\$0.00	\$0.00	\$227,480.00	0.00%
2009-10	\$3,565.00	\$89.00	\$3,654.00	\$227,127.00	1.61%
2008-09	\$7,055.00	\$354.00	\$7,409.00	\$248,855.00	2.98%
2007-08	\$6,735.00	\$691.00	\$7,426.00	\$280,710.00	2.65%
2006-07	\$6,445.00	\$997.00	\$7,442.00	\$248,460.00	3.00%
2005-06	\$6,165.00	\$1,282.00	\$7,447.00	\$222,942.00	3.34%
2004-05	\$5,920.00	\$1,615.00	\$7,535.00	\$226,252.00	3.33%
2003-04	\$5,670.00	\$1,584.00	\$7,254.00	\$210,228.00	3.45%
2002-03	\$5,405.00	\$2,256.00	\$7,661.00	\$189,758.00	4.04%
2001-02	\$5,020.00	\$2,517.00	\$7,537.00	\$176,794.00	4.26%
2000-01	\$4,785.00	\$2,356.00	\$7,141.00	\$189,446.00	3.77%
1999-00	\$4,560.00	\$3,273.00	\$7,833.00	\$178,664.00	4.38%
1998-99	\$4,350.00	\$3,487.24	\$7,837.24	\$172,810.00	4.54%
1997-98	\$4,165.00	\$3,684.39	\$7,849.39	\$163,555.00	4.80%
1996-97	\$3,995.00	\$3,864.21	\$7,859.21	\$161,589.00	4.86%
1995-96	\$3,850.00	\$4,026.33	\$7,876.33	\$154,079.00	5.11%
1994-95	\$3,880.00	\$4,171.33	\$8,051.33	\$149,029.00	5.40%
1993-94	\$3,000.00	\$4,996.97	\$7,996.97	\$136,699.00	5.85%
1992-93	\$3,970.00	\$5,184.44	\$9,154.44	\$127,734.00	7.17%
1991-92	\$2,400.00	\$5,747.00	\$8,147.00	\$122,511.00	6.65%
1990-91	\$2,270.00	\$5,870.00	\$8,140.00	\$10,195.00	79.84%
1989-90	\$1,065.00	\$4,273.00	\$5,338.00	\$103,063.00	5.18%

SOURCE: A.F.R. FOR YEARS 1989-2011. APPROVED BUDGET FOR FY 2011-2012

LEON COUNTY SCHOOL BOARD  
2011-2012

COMPUTATION OF LEGAL DEBT MARGIN  
1-Jul-11  
(UNAUDITED)

2011 NON-EXEMPT TAXABLE ASSESSED VALUATION	\$15,367,228,793.00
DEBT LIMIT PERCENTAGE (1)	10%
LEGAL DEBT MARGIN	\$1,536,722,879.30
AMOUNT OF DEBT APPLICABLE TO DEBT LIMIT:	
TOTAL BONDED DEBT (PRINCIPAL)	\$0.00
LESS DEBT SERVICE FUNDS AVAILABLE (PRINCIPAL)	<u>\$0.00</u>
NET BONDED DEBT APPLICABLE TO DEBT LIMIT	<u>\$0.00</u>
AVAILABLE BALANCE	<u>\$1,536,722,879.30</u>

(1) STATE BOARD OF EDUCATION RULES (RULE 6A-1.037, FAC) PROHIBITS SCHOOL DISTRICTS FROM ISSUING SCHOOL BONDS IN EXCESS OF 10 PERCENT OF THE NON-EXEMPT ASSESSED VALUATION OF THE DISTRICT WITHOUT SPECIFIC STATE BOARD APPROVAL. THE ESTIMATED MILLAGE LEVY REQUIRED FOR SERVICING BONDED DEBT SHALL NOT EXCEED SIX (6) MILLS. (SECTIONS 236.31 - 23.642, FLORIDA STATUTES; RULE 6A-1.037, FAC). (ARTICLES VII AND XII, CONSTITUTION OF THE STATE OF FLORIDA).



## Fiduciary Funds



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## FIDUCIARY FUNDS OVERVIEW

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*The fund totals \$6,810.21 and represents .01% of the total budget. Reference on page 60.*

**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 by the district audit staff annually. The data reflected on pages 164-166 is for informational purposes only. It is evident that as a district with student accounts revenues and expenditures totaling \$9.5 million and \$9.9 million respectively, parent, community and student involvement is very active in schools and represents a significant support element to the individual school programs at each site. 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  
2011-2012**

**TRUST AND AGENCY FUND**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2010-11 vs. 2011-12
<b>ESTIMATED REVENUES/BEGINNING FUND BALANCE</b>						
<b>FRANK STOUTAMIRE TRUST FUND</b>						
Investment Income	\$1,234.56	\$339.09	\$162.57	\$152.86	\$160.00	(\$7.14)
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance	\$54,761.13	\$55,995.69	\$56,334.78	\$56,497.35	\$56,650.21	(\$152.86)
<b>TOTAL F.S.T.F.</b>	<b>\$55,995.69</b>	<b>\$56,334.78</b>	<b>\$56,497.35</b>	<b>\$56,650.21</b>	<b>\$56,810.21</b>	<b>(\$160.00)</b>
<b>TOTAL ESTIMATED REVENUE/FUND BALANCE</b>	<b>\$55,995.69</b>	<b>\$56,334.78</b>	<b>\$56,497.35</b>	<b>\$56,650.21</b>	<b>\$56,810.21</b>	<b>(\$160.00)</b>
<b>ESTIMATED APPROPRIATIONS/ENDING FUND BALANCE</b>						
Instruction	\$35,995.69	\$36,334.78	\$36,497.35	\$36,650.21	\$36,810.21	(\$160.00)
<b>TOTAL APPROPRIATIONS</b>	<b>\$35,995.69</b>	<b>\$36,334.78</b>	<b>\$36,497.35</b>	<b>\$36,650.21</b>	<b>\$36,810.21</b>	<b>(\$160.00)</b>
Restricted for Encumbrances						\$0.00
<b>Ending Fund Balance</b>						
Restricted	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
<b>TOTAL ESTIMATED APPROPRIATIONS/ENDING FUND BALANCE</b>	<b>\$55,995.69</b>	<b>\$56,334.78</b>	<b>\$56,497.35</b>	<b>\$56,650.21</b>	<b>\$56,810.21</b>	<b>(\$160.00)</b>

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**STATEMENT OF REVENUE, EXPENDITURES AND BALANCES  
SCHOOL INTERNAL STUDENT ACTIVITY ACCOUNTS  
ANNUAL REPORTS FOR FY 2010-2011**

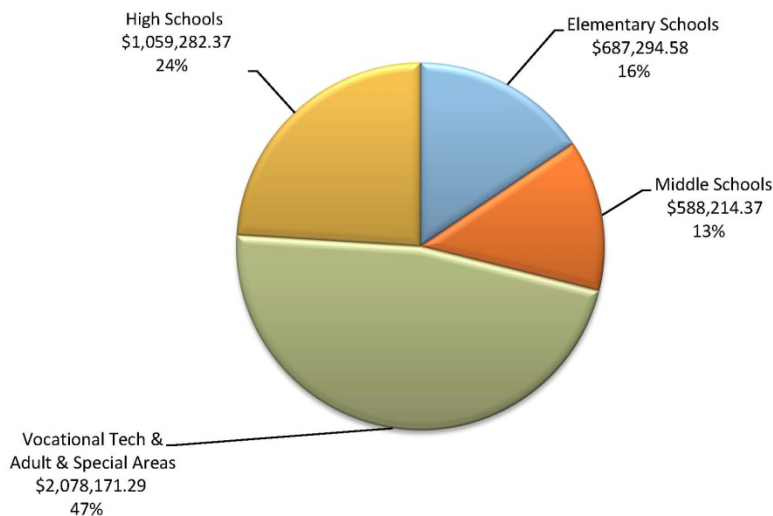
	<b>BEGINNING BALANCE 7/1/2010</b>	<b>TOTAL RECEIPTS</b>	<b>TOTAL EXPENDITURES</b>	<b>ENDING BALANCE 6/30/2011</b>
<b>ELEMENTARY SCHOOLS</b>				
Apalachee	\$37,694.54	\$58,478.12	\$78,736.48	\$17,436.18
Astoria Park	\$21,706.74	\$47,104.43	\$48,914.01	\$19,897.16
Bond	\$26,960.47	\$46,966.00	\$53,973.73	\$19,952.74
Buck Lake	\$44,343.87	\$119,933.96	\$122,189.22	\$42,088.61
Canopy Oaks	\$28,220.78	\$52,233.05	\$52,805.06	\$27,648.77
Chaires	\$11,463.29	\$47,016.09	\$48,276.81	\$10,202.57
Conley	\$22,512.34	\$80,921.78	\$55,001.74	\$48,432.38
DeSoto Trail	\$86,328.36	\$112,329.47	\$117,382.58	\$81,275.25
Ft. Braden	\$44,993.05	\$97,088.09	\$101,022.42	\$41,058.72
Gilchrist	\$44,829.01	\$165,408.65	\$157,904.57	\$52,333.09
Hartsfield	\$33,321.81	\$28,865.72	\$30,424.82	\$31,762.71
Hawks Rise	\$34,818.21	\$64,697.00	\$69,784.14	\$29,731.07
Killearn Lakes	\$33,272.61	\$93,712.24	\$80,912.18	\$46,072.67
Moore	\$16,487.06	\$60,533.73	\$60,172.81	\$16,847.98
Oak Ridge	\$6,037.11	\$58,383.58	\$49,863.99	\$14,556.70
Pineview	\$18,687.66	\$31,911.46	\$29,512.85	\$21,086.27
Riley	\$21,639.36	\$28,550.18	\$30,935.29	\$19,254.25
Roberts	\$68,727.49	\$148,089.53	\$167,098.39	\$49,718.63
Ruediger	\$7,719.47	\$27,900.61	\$30,602.36	\$5,017.72
Sabal Palm	\$29,077.28	\$37,561.14	\$38,476.22	\$28,162.20
Sealey	\$17,710.25	\$35,011.35	\$41,357.87	\$11,363.73
Springwood	\$16,195.17	\$33,945.89	\$40,676.23	\$9,464.83
Sullivan	\$36,016.05	\$69,817.69	\$72,652.13	\$33,181.61
Woodville	\$19,163.55	\$34,408.17	\$42,822.98	\$10,748.74
<b><u>ELEMENTARY TOTALS</u></b>	<b><u>\$727,925.53</u></b>	<b><u>\$1,580,867.93</u></b>	<b><u>\$1,621,498.88</u></b>	<b><u>\$687,294.58</u></b>
<b>MIDDLE SCHOOLS</b>				
Cobb	\$82,526.65	\$142,044.56	\$130,965.74	\$93,605.47
Deerlake	\$182,514.97	\$456,070.57	\$488,167.53	\$150,418.01
Fairview	\$32,486.95	\$180,061.32	\$183,376.33	\$29,171.94
Griffin	\$41,630.82	\$74,025.50	\$89,001.44	\$26,654.88
Montford	\$41,459.84	\$298,387.40	\$252,950.39	\$86,896.85
Nims	\$12,190.72	\$59,871.32	\$63,793.55	\$8,268.49
Raa	\$95,268.10	\$213,614.88	\$203,577.86	\$105,305.12
Swift Creek	\$104,060.79	\$289,364.55	\$305,531.73	\$87,893.61
<b><u>MIDDLE SCHOOL TOTALS</u></b>	<b><u>\$592,138.84</u></b>	<b><u>\$1,713,440.10</u></b>	<b><u>\$1,717,364.57</u></b>	<b><u>\$588,214.37</u></b>

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**STATEMENT OF REVENUE, EXPENDITURES AND BALANCES  
SCHOOL INTERNAL STUDENT ACTIVITY ACCOUNTS  
ANNUAL REPORTS FOR FY 2010-2011**

	BEGINNING BALANCE 7/1/2010	TOTAL RECEIPTS	TOTAL EXPENDITURES	ENDING BALANCE 6/30/2011
<b>HIGH SCHOOLS</b>				
Chiles	\$288,481.71	\$828,456.64	\$876,463.02	\$240,475.33
Godby	\$147,982.05	\$454,698.05	\$481,020.15	\$121,659.95
Leon	\$298,772.17	\$1,061,882.48	\$1,053,724.64	\$306,930.01
Lincoln	\$374,063.39	\$799,907.84	\$853,731.80	\$320,239.43
Rickards	\$94,818.97	\$521,354.83	\$546,196.15	\$69,977.65
<b><u>HIGH SCHOOL TOTALS</u></b>	<b><u>\$1,204,118.29</u></b>	<b><u>\$3,666,299.84</u></b>	<b><u>\$3,811,135.76</u></b>	<b><u>\$1,059,282.37</u></b>
<b>OTHER SCHOOLS</b>				
Lively	\$2,012,850.29	\$2,384,702.50	\$2,575,261.05	\$1,822,291.74
Adult & Community Education	\$149,365.13	\$10,137.49	\$20,972.03	\$138,530.59
PACE	\$5,839.20	\$3,130.07	\$3,992.14	\$4,977.13
SAIL	\$70,524.13	\$134,958.11	\$133,678.70	\$71,803.54
Everhart	\$29,908.57	\$20,813.21	\$17,487.50	\$33,234.28
Ghazvini	\$3,148.24	\$5,770.91	\$1,585.14	\$7,334.01
<b><u>OTHER SCHOOLS' TOTALS</u></b>	<b><u>\$2,271,635.56</u></b>	<b><u>\$2,559,512.29</u></b>	<b><u>\$2,752,976.56</u></b>	<b><u>\$2,078,171.29</u></b>
<b><u>GRAND TOTALS</u></b>	<b><u>\$4,795,818.22</u></b>	<b><u>\$9,520,120.16</u></b>	<b><u>\$9,902,975.77</u></b>	<b><u>\$4,412,962.61</u></b>

**Student Activity Accounts  
2010-2011 Budget (as of June 30, 2011)  
\$4,412,963**



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

## INFORMATIONAL SECTION

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## **LEON COUNTY SCHOOLS PAST, PRESENT AND FUTURE**

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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 present Caroline Brevard. 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 (\$31,650 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 49 schools (24 elementary, 8 middle, 6 high schools, 7 special and alternative schools, and 4 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 (\$58,928 adjusted for inflation) was spent. Ninety-four years later in 1950, \$3 million (\$26.9 million adjusted for inflation) was spent. In fiscal year 2011 \$336 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 1922-24. Transportation was provided for black children in 1947. In 2011-2012 approximately 12 thousand students per day will be transported over 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 forty-one percent of the elementary staff have master's degrees or higher. The beginning teacher salary for 1961-62 was \$3,600 (\$25,659 inflation adjusted), 1971-72 was \$6,210 (\$31,997 adjusted for inflation), 1981-82 was \$11,500 (\$25,634 inflation adjusted), and \$34,548 in 2011-2012.

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 2011-2012 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 whose purpose is 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; know as the WorldClass Schools, to involve the business and community in setting high standards for students, implementing standards based accountability system in public schools, and strengthening school system's operation. Our 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.

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## UNDERSTANDING THE FLORIDA EDUCATION SCHOOL FUNDING PROCESS

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*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 of the local school district. School district budgets are for the fiscal year (July 1 – June 30), although special purpose budgets for federal programs can have a different fiscal year.*

### 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

Available monies to expend come from these sources:

- State sources and general fund property tax
- Other local sources (i.e., interest income, indirect costs) and beginning fund balances
- Federal sources

Most revenues to Leon County Schools' general funds are provided through the Florida Education Finance Program (approximately 92%), as projected for 2011-2012. 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. In 1973, the Florida Legislature passed the Florida Education Finance Program (FEFP), which 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.

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 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 state and local FEFP funds. Program cost factors are determined by the DOE and adopted by the Legislature and represent relative cost differences among the FEFP programs.

The following paragraphs provide background information regarding financial support of education in Florida. School districts in Florida in the past typically 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 for 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. Last year 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. This year new additional ARRA funding has ended. The FEFP formula consists of 47.6% from local property taxes and 52.4% from state taxes.

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.

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. The Florida Legislature appropriated \$1.37 billion in Educational Enhancement Trust Funds to benefit Florida's schools and students for fiscal year 2011-12. Florida's 67 school districts received \$588 million, the largest portion of Educational Enhancement Trust Funds. It includes \$317 million for school construction, \$120 million for school recognition, \$104 million for class size reduction, \$12 million for



the Florida Educational Finance Program, and \$35 million for workforce development. The legislature also appropriated \$350 million to Bright Futures scholarships, \$384 million to state universities and community colleges, and \$51 million to student financial aid. The Lottery is self supporting and receives no general revenue.

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.

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 countywide 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 2011 tax roll provided by the Department of Revenue. The Commissioner of Education certifies the required millage of each district. Local required effort cannot exceed 90 percent of a district's total FEFP entitlement. The Leon County Schools required local effort millage is 5.535 mills for 2011-2012 (pages 183-184). The RLE is 39.4% of the grand total FEFP calculation 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).
- (2) Current operation. The current discretionary operating millage for 2011-2012 is 0.748 mills. The Legislature gave the school districts the option of levying an additional .250 mills in fiscal years 2010 and 2011 with a supermajority affirmative vote by Board members. It would have to be placed on the general election ballot for voter approval in November 2010 for it to be levied in fiscal year 2011-2012. This millage is called the "Critical Operating Needs" millage. It was levied for fiscal year ending June 30, 2011. The District did not place it on the ballot for voter approval in November 2010 for fiscal year 2011-2012.

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)

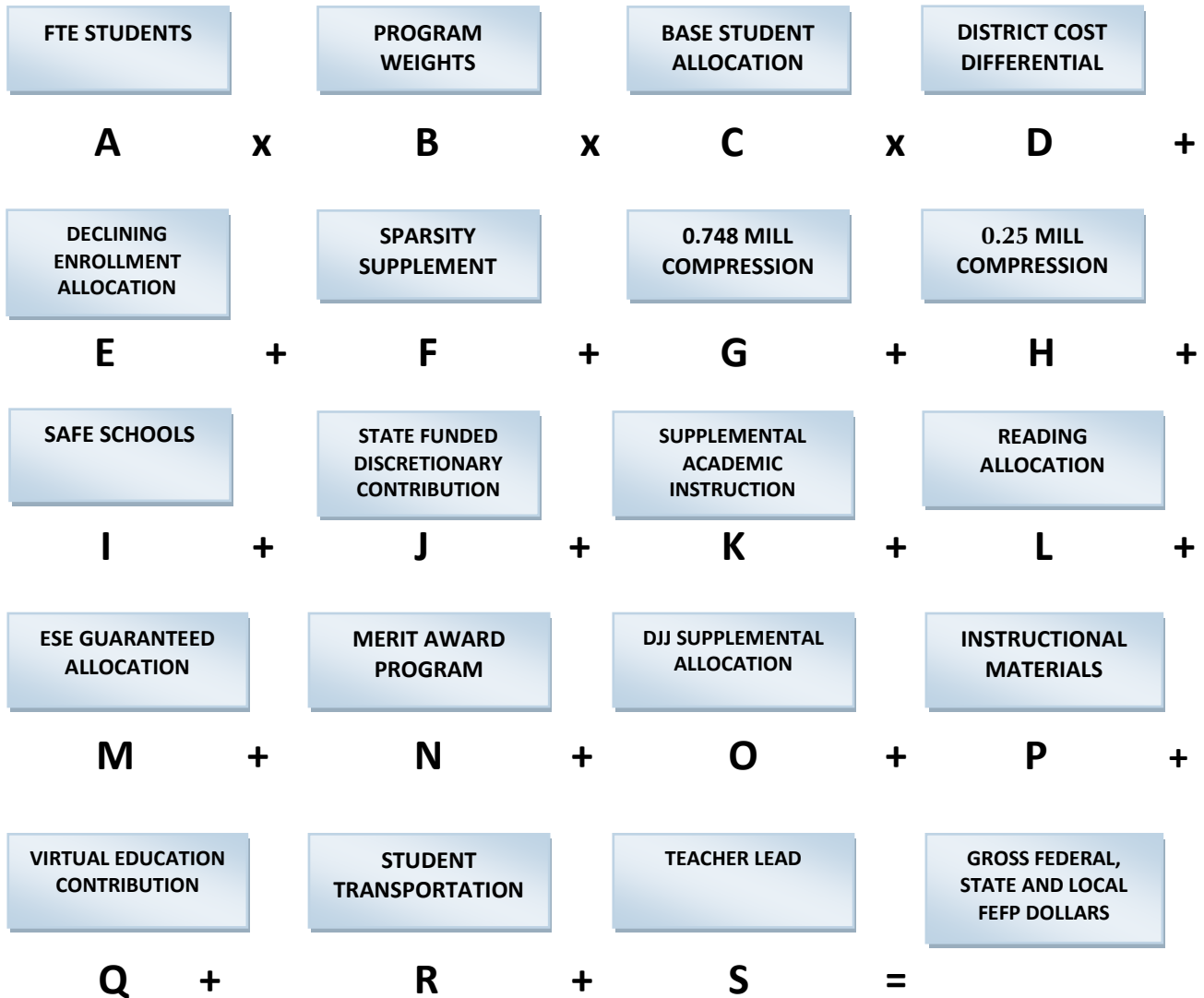
**REQUIREMENTS FOR PARTICIPATION** - Each district which participates in the state appropriations for the Florida Education Finance Program (FEFP) shall provide evidence of its effort to maintain an adequate school program throughout the district and shall meet at least the following requirements.

- (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)

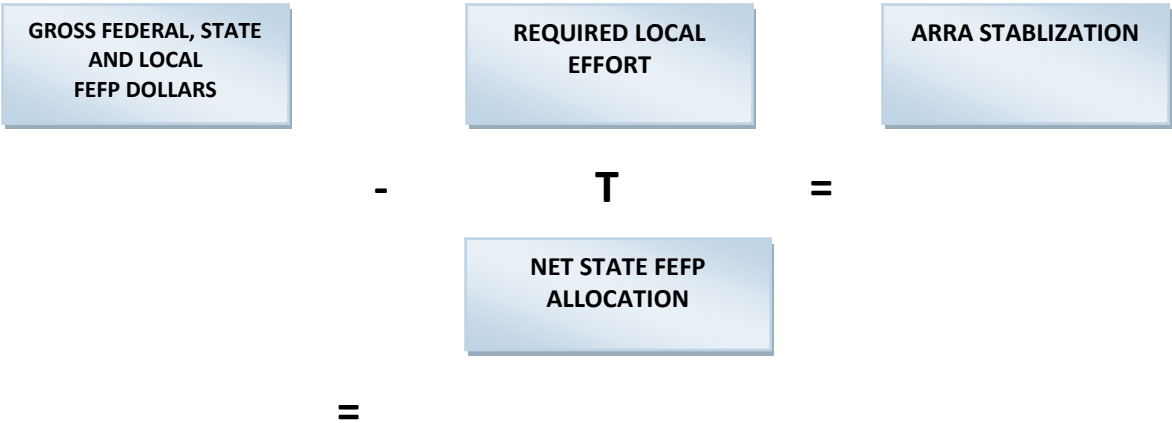
### OVERVIEW

The amount of STATE AND LOCAL FEFP DOLLARS for each school district is determined in the following manner:

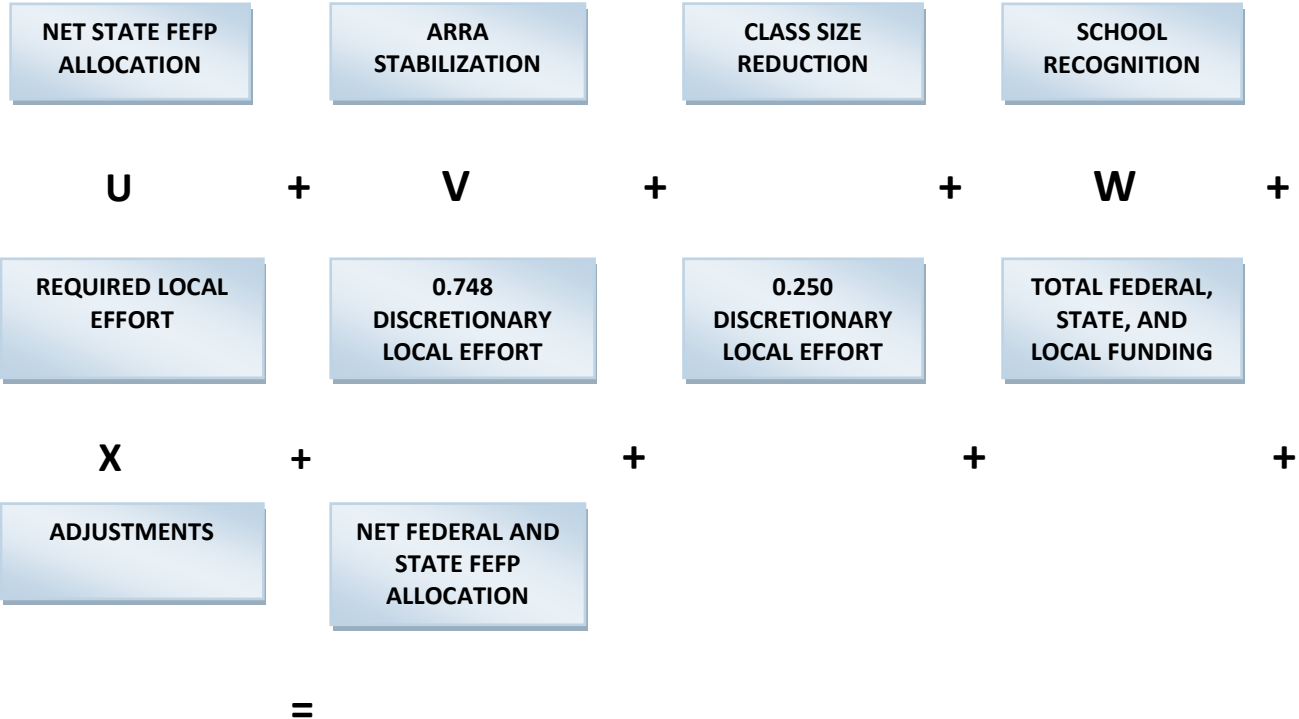


Distributing State Dollars (Flow Chart) continued

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 is derived from NET STATE FEFP in the following matter:



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## FEFP Calculations

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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 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.

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## STATE REVENUE SOURCES

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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 (72.2%) corporate income tax (8.8%), documentary stamp tax (0.9%), insurance premium tax (2.6%), highway safety License and fees (4.4%), beverage and license tax (2.2%), medical hospital fees (1.27%), service charges (2%) and corporate filing fees (1.3%). Reference on pages 178-179).

Total state revenues are projected to be \$23.8 billion in FY 2012, which is an increase of \$1.4 billion over FY 2011.

### **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.

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. All receipts of the corporate income tax are credited to the General Revenue fund. Florida's corporate per capita income tax collections (\$99 per capita) are 25% percent below the national average (\$132 per capita), according to fiscal year 2009 data (<http://www.taxfoundation.org/research/topic/21.html>). Florida ranks the 29<sup>th</sup> highest nationally.

### **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 2.52% 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.

Most of the monies collected come from the severance of phosphate rock. Sixty (60%) percent of phosphate rock tax collections went to General Revenue, while 10% went to the counties where the rock was mined.

## **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.

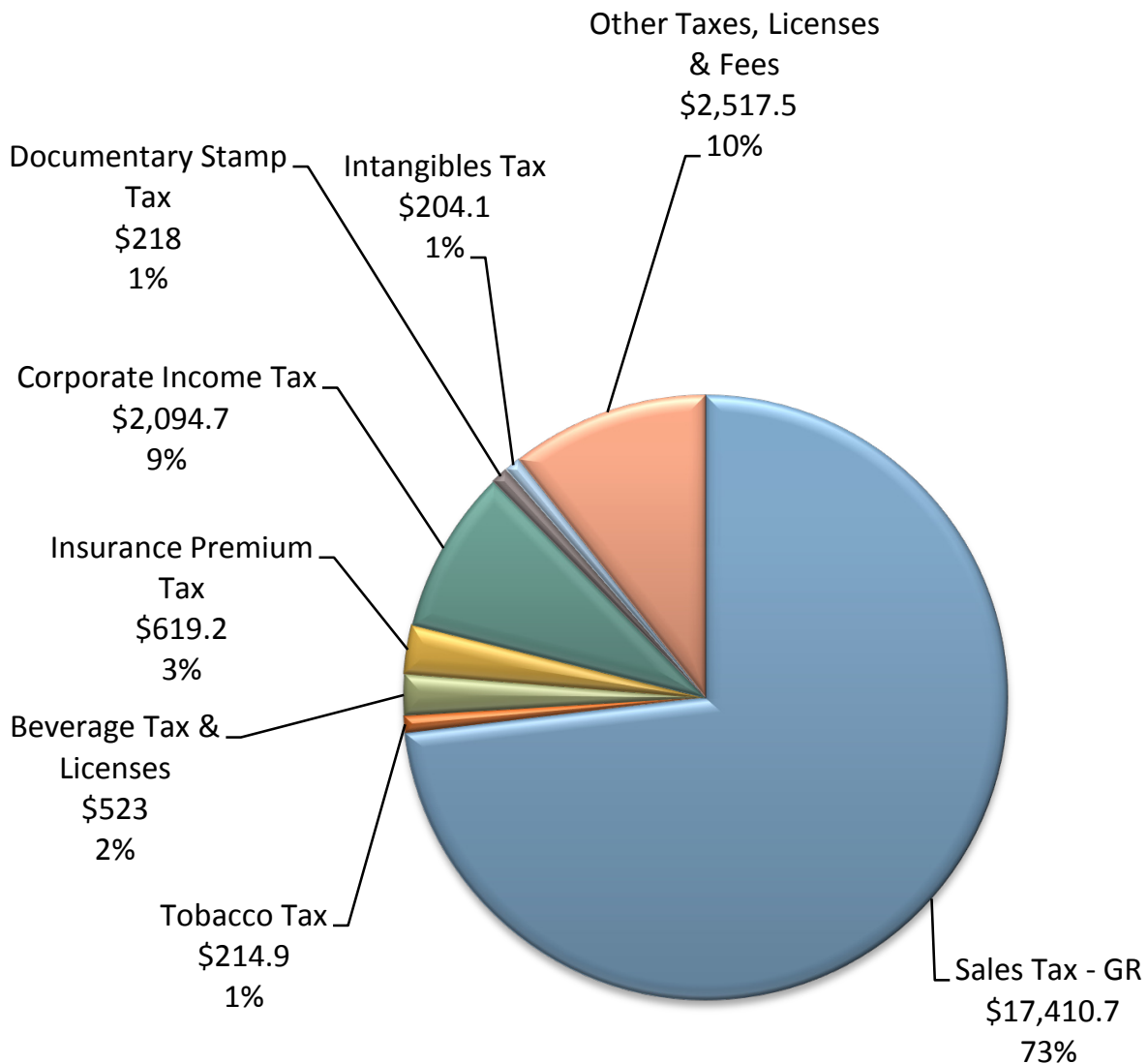
The lottery is Florida's second largest source of state income, but its susceptibility to economic fluctuations makes it an unstable revenue source. The lottery generates 0.7% of Leon County Schools operating revenue and would run the school system for about 1.78 days.



**STATE OF FLORIDA**  
**TOTAL GENERAL REVENUES**  
**FISCAL YEARS 2010-2011, 2011-2012, 2012-2013**  
**(in millions of dollars)**

	<b>2010-2011 Actuals</b>	<b>2011-2012 Estimate</b>	<b>Percent Change</b>	<b>2012-2013 Estimate</b>	<b>Percent Change</b>
General Revenue Fund:					
Sales Tax - GR	\$16,513.3	\$17,410.7	5.4%	\$18,813.0	8.1%
Beverage Tax & Licenses	532.2	523.0	-1.7%	509.6	-2.6%
Corporate Income Tax	1,908.2	2,094.7	9.8%	2,096.9	0.1%
Documentary Stamp Tax	165.4	218.0	31.8%	313.9	44.0%
Tobacco Tax	216.8	214.9	-0.9%	214.2	-0.3%
Insurance Premium Tax	649.6	619.2	-4.7%	637.5	3.0%
Pari-Mutuels Tax	24.3	24.1	-0.8%	22.4	-7.1%
Intangibles Tax	174.9	204.1	16.7%	237.0	16.1%
Indian Gaming Revenues	139.7	145.5	4.2%	221.2	52.0%
Interest Earnings	125.5	117.4	-6.5%	170.4	45.1%
Drivers' License Fees (public safety)	977.2	1,061.0	8.6%	1,098.4	3.5%
Medical & Hospital Fees	202.1	307.8	52.3%	334.8	8.8%
Severance Taxes	17.2	16.4	-4.7%	16.5	0.6%
Corporation Filing Taxes	263.7	255.5	-3.1%	260.5	2.0%
Service Charges	456.5	490.1	7.4%	198.9	-59.4%
Other Taxes, Licenses & Fees	376.3	405.0	7.6%	373.3	-7.8%
LESS: Refunds	<u>(330.4)</u>	<u>(305.3)</u>	<u>-7.6%</u>	<u>(315.7)</u>	<u>3.4%</u>
Net General Revenue	22,412.5	23,802.1	6.2%	25,202.8	5.9%

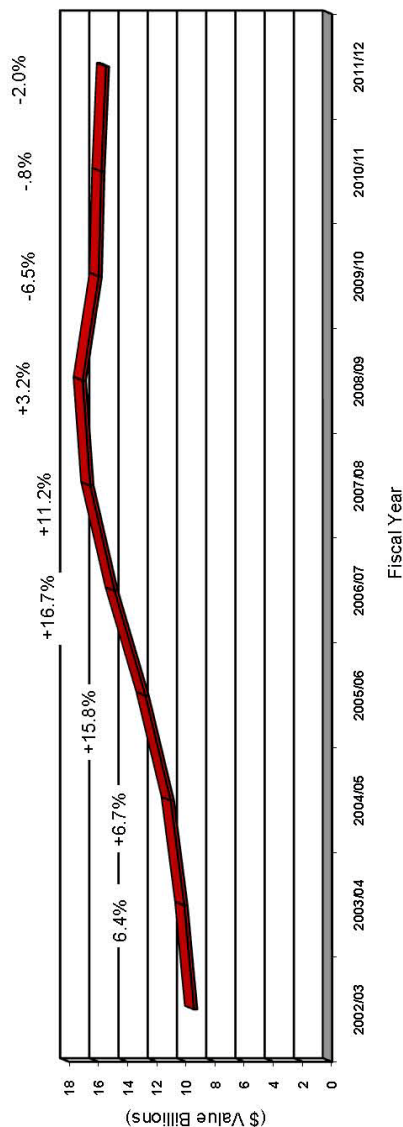
**Leon County School Board  
FY 2011-2012 State Funds  
General Fund - Sources of Revenue**



LEON COUNTY SCHOOL BOARD  
2011-2012

# Leon County Assessed Value of Property

Ten Year Historical Trend (Billions)



The estimated 2011-12 tax roll represents a continuing decrease in the tax roll.

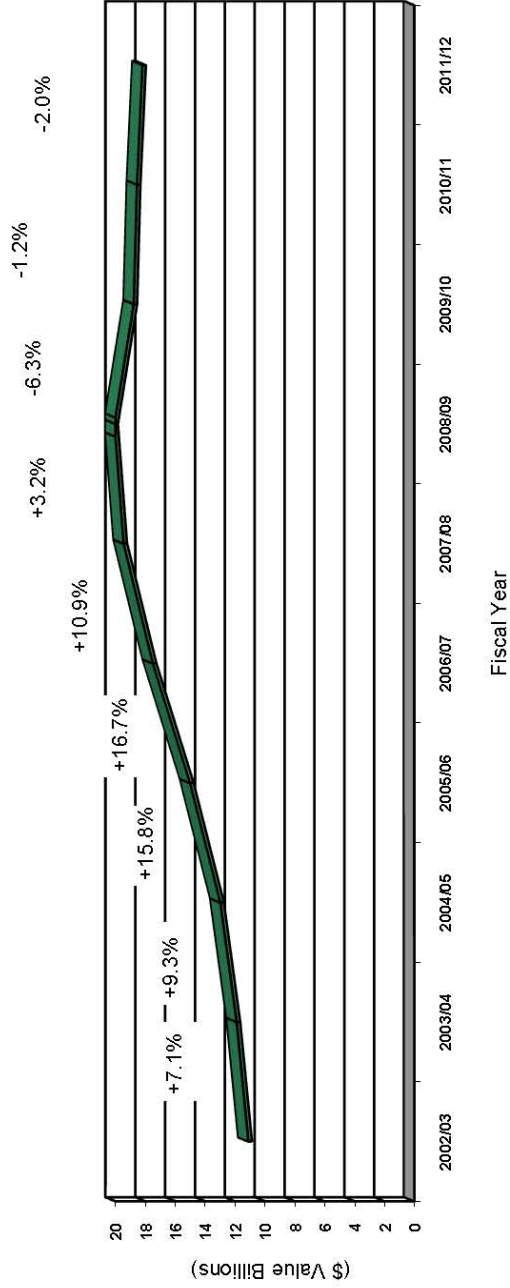
Note: As local tax assessments increase, state FEFP dollars decrease and the required local effort millage is adjusted accordingly. Assessed value reflects approximately 85% of the property market value.

Source: Certified Tax Roll from Tax Assessor

LEON COUNTY SCHOOL BOARD  
2011-2012

# Leon County Estimated Market Value of Property

Ten Year Historical Trend (Billions)



Source: Certified Tax Roll from Tax Assessor  
adjusted by 85% taxable value.

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## TAX INFORMATION

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- ▶ 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.

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## MILLAGE CALCULATION

### Explanation of Roll Back Rate

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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 effects.**

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 2010-2011 millage was 8.034 mills (no debt service), which potentially would generate \$126 million (100%). This is used to determine the State and local “roll back rate” for 2011-2012 of 8.240 mills. The roll back rate generates \$126 million using this year’s adjusted taxable value. The current year (2012) adopted millage of 7.783 mills is 5.55% less than the roll back rate of 8.240 mills. This means the school district has a tax increase for fiscal year ending June 30, 2012.

The **TOTAL adopted fiscal year 2012 millage rate** of 7.783 decreased by 0.251 mills or approximately 3.1% (see pages 183-186 for comparisons). The TOTAL absolute millage for 2011-2012 is 7.783 mills compared to the 2010-2011 rate of 8.034.

The above calculations are based on the tax roll as estimated by the Property Appraiser on the “Certification of School Taxable Value” (DR-420S) on July 1, 2011 and on Required Local Effort as calculated by the Legislature.

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**MILLAGE INFORMATION  
ABSOLUTE MILLAGE RATE COMPARISON**

MILLAGE TYPE	2009-2010	2010-2011	2011-2012	CHANGE 2010-11 vs. 2011-12
Required Local Effort	5.249	5.536	5.535	(0.001)
Discretionary	0.748	0.748	0.748	0.000
Critical Operating Needs	0.250	0.250	0.000	(0.250)
Supplemental Discretionary	0.000	0.000	0.000	0.000
<b>TOTAL OPERATING</b>	<b>6.247</b>	<b>6.534</b>	<b>6.283</b>	<b>(0.251)</b>
Capital Outlay	1.500	1.500	1.500	0.000
<b>MILLAGE SUB-TOTAL</b>	<b>7.747</b>	<b>8.034</b>	<b>7.783</b>	<b>(0.251)</b>
Debt Service	0.000	0.000	0.000	0.000
<b>TOTAL MILLAGE</b>	<b>7.747</b>	<b>8.034</b>	<b>7.783</b>	<b>(0.251)</b>

**ROLL BACK RATE COMPARISON TO ACTUAL**

MILLAGE TYPE	ROLL BACK 2009-2010	ROLL BACK 2010-2011	ROLL BACK 2011-2012	CHANGE 2010-11 vs. 2011-12
Required Local Effort	5.532	5.340	5.678	0.338
Discretionary	2.634	2.541	2.562	0.021
<b>TOTAL OPERATING</b>	<b>8.166</b>	<b>7.881</b>	<b>8.240</b>	<b>0.359</b>
<b>MILLAGE TOTAL (TOTAL ROLL BACK RATE)</b>	<b>8.166</b>	<b>7.881</b>	<b>8.240</b>	<b>0.359</b>

**LEON COUNTY SCHOOL BOARD**  
**2011-2012**

**PROPERTY TAX MILLAGE RATES**

COMPONENT	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ESTIMATED	DIFFERENCE 2009-10 vs. 2010-11
Required Local Effort	4.726	5.146	5.249	5.536	5.535	(0.001)
Discretionary	0.510	0.498	0.748	0.748	0.748	0.000
Critical Operating Needs	0.000	0.000	0.250	0.250	0.000	0.000
Supplemental Discretionary	0.209	0.202	0.000	0.000	0.000	0.000
<b>SUB-TOTAL OPERATING</b>	<b>5.445</b>	<b>5.846</b>	<b>6.247</b>	<b>6.534</b>	<b>6.283</b>	<b>(0.001)</b>
Capital Outlay	2.000	1.750	1.500	1.500	1.500	0.000
<b>SUB-TOTAL NON-VOTED</b>	<b>7.445</b>	<b>7.596</b>	<b>7.747</b>	<b>8.034</b>	<b>7.783</b>	<b>(0.001)</b>
Debt Service	0.477	0.224	0.000	0.000	0.000	0.000
<b>TOTAL LEVY</b>	<b>7.922</b>	<b>7.820</b>	<b>7.747</b>	<b>8.034</b>	<b>7.783</b>	<b>(0.001)</b>

**TAX ROLL DATA**

2011-2012 Certified Tax Roll (T)	\$15,367,228,793.00
2010-11 Certified Tax Roll (F)	\$15,681,825,458.00
2011-2012 Dollar Decrease	(\$314,596,665.00)
2011-2012 Percent Decrease	-2.01%

(T) = Tentative  
(F) = Final

1 Mill = \$15,367,228.79 @ 100%  
\$14,752,539.64 @ 96%

**LEON COUNTY SCHOOL BOARD**  
**2011-2012**

**LOCAL TAX DOLLARS**

	<b>2007-2008 ACTUAL</b>	<b>2008-2009 ACTUAL</b>	<b>2009-2010 ACTUAL</b>	<b>2010-2011 ACTUAL</b>	<b>2011-2012 ESTIMATED</b>	<b>DOLLAR CHANGE 2010-11 vs. 2011-12</b>	<b>PERCENT CHANGE 2010-11 vs. 2011-12</b>
Required Local Effort (5.535)	\$73,817,243.00	\$83,087,221.17	\$80,396,750.00	\$83,156,156.00	\$81,360,256.00	(\$1,795,900.00)	-2.16%
Discretionary Operating (.748)	\$7,963,114.00	\$8,040,698.82	\$11,452,473.00	\$11,225,615.00	\$11,034,900.00	(\$190,715.00)	-1.70%
Critical Operating Needs (0.0)	\$0.00	\$0.00	\$3,827,698.00	\$3,751,876.00	\$0.00	(\$3,751,876.00)	100.00%
Supplemental Discretionary (0.0)	\$3,263,315.00	\$3,330,430.15	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>SUB-TOTAL</b>	<b>\$85,043,672.00</b>	<b>\$94,458,350.14</b>	<b>\$95,676,921.00</b>	<b>\$98,133,647.00</b>	<b>\$92,395,156.00</b>	<b>(\$5,738,491.00)</b>	<b>-5.85%</b>
Capital Outlay (1.500)	\$31,236,930.00	\$28,271,385.03	\$23,007,080.00	\$22,530,061.00	\$22,128,809.00	(\$401,252.00)	-1.78%
<b>SUB-TOTAL</b>	<b>\$116,280,602.00</b>	<b>\$122,729,735.17</b>	<b>\$118,684,001.00</b>	<b>\$120,663,708.00</b>	<b>\$114,523,965.00</b>	<b>(\$6,139,743.00)</b>	<b>-5.09%</b>
Debt Service (0.0)	\$7,450,319.00	\$3,571,780.33	\$21,268.00	\$0.00	\$0.00	\$0.00	0.00%
<b>TOTAL LOCAL</b>	<b>\$123,730,921.00</b>	<b>\$126,301,515.50</b>	<b>\$118,705,269.00</b>	<b>\$120,663,708.00</b>	<b>\$114,523,965.00</b>	<b>(\$6,139,743.00)</b>	<b>-5.09%</b>

Based on 96% of total proceeds derived by multiplying millage times the tax roll:

\$15,367,228,793.00

\$85,057,611.37 RLE @ 100%

\$11,494,687.14 DISC @ 100%

\$23,050,843.19 C/O @ 100%

\$0.00 D/S @ 100%

**TOTAL    \$119,603,141.70 @ 100%**

(1) 2010-11 Original Tax Roll = \$15,737,485,425.00

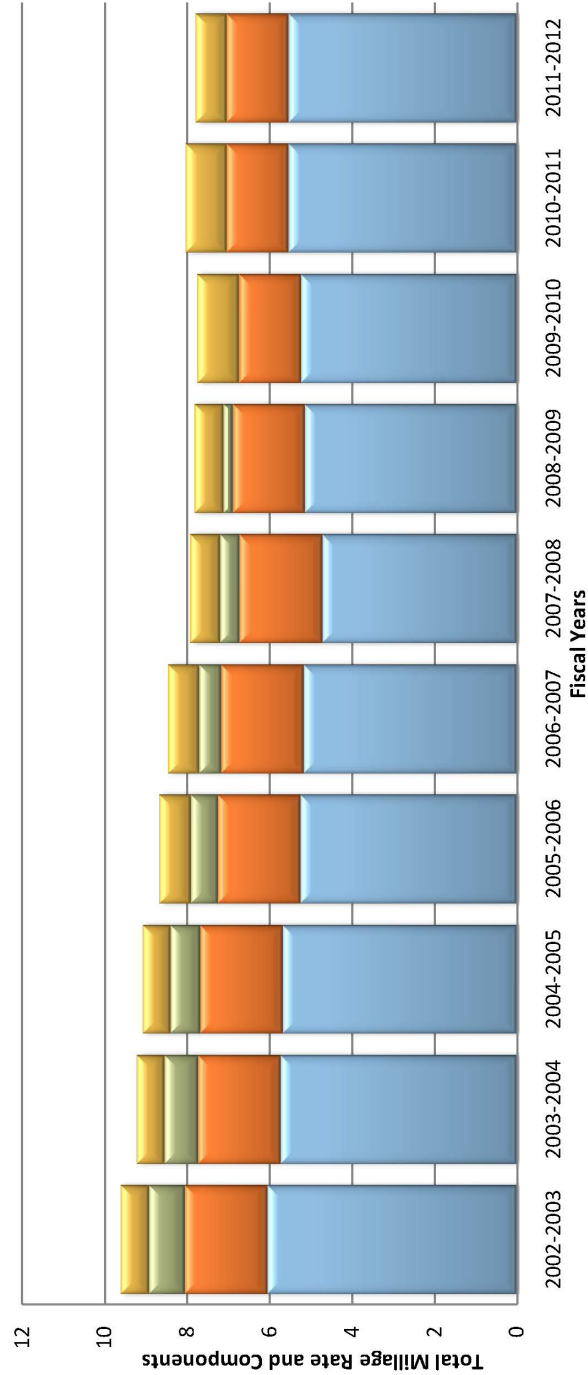
Revised 2010-11, as of June 30, 2011, Tax Roll \$15,681,825,458.00

(Note how the certified tax roll actually changes after the budget is developed)



LEON COUNTY SCHOOL BOARD  
2011-2012

LEON TOTAL MILLAGE TAX AND COMPONENTS  
LEVIED ON NON-EXEMPT PROPERTY

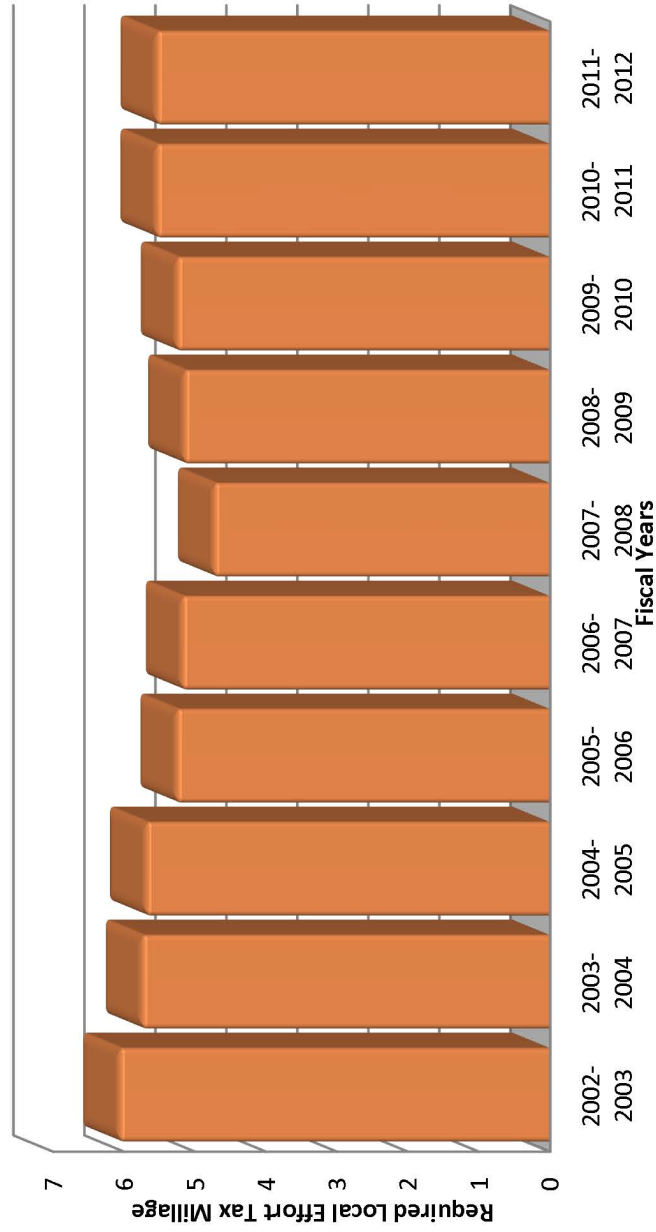


The proposed 2011-2012 tax millage has a slight decrease in the Required Local Effort millage, the Capital millage remains the same and discretionary millages decreased by .25.

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Required Local Effort	6.059	5.741	5.684	5.254	5.178	4.726	5.146	5.249	5.536	5.535
Capital Millage	2.000	2.000	2.000	2.000	2.000	2.000	1.750	1.500	1.500	1.500
Debt Service	0.864	0.807	0.726	0.652	0.536	0.477	0.224	0.000	0.000	0.000
Discretionary Millage	0.687	0.676	0.665	0.760	0.742	0.719	0.700	0.998	0.998	0.748
Total Millage	9.610	9.224	9.075	8.666	8.456	7.922	7.820	7.747	8.034	7.783

# LEON COUNTY SCHOOL BOARD 2011-2012

## Required Local Effort Tax Levies on Non-Exempt Property



*This represents a three year average of 5.44 mills. The rate has slightly decreased in the 2011-2012 fiscal year.*

Source: LCSB Official Budget  
LCSB Certified Tax Levy

LEON COUNTY SCHOOL BOARD  
2011-2012

ESTIMATED TOTAL MILLAGE COST TO TAXPAYER

1.	Component	2011-2012 MILLAGE RATES	2010-2011 MILLAGE RATES	2009-2010 MILLAGE RATES	2008-2009 MILLAGE RATES	2007-2008 MILLAGE RATES	TAX ROLL 2011-2012	
1.	Required Local Effort	5.535	5.536	5.249	5.146	4.726	\$15,367,228,793.00	
2.	Discretionary	0.748	0.998	0.998	0.700	0.719	\$15,367,228,793.00	
	SUB-TOTAL	6.283	6.534	6.247	5.846	5.445		
3.	Capital Outlay	1.500	1.500	1.500	1.750	2.000	\$15,367,228,793.00	
	SUB-TOTAL	7.783	8.034	7.747	7.596	7.445		
4.	Debt Service - CURRENT	0.000	0.000	0.000	0.224	0.477	\$15,367,228,793.00	
	TOTAL LEVY	7.783	8.034	7.747	7.820	7.922		
2.	Component	2011-2012 ASSESSED DOLLARS @ 100%	2010-2011 ASSESSED DOLLARS @ 96%	2010-2011 ASSESSED DOLLARS @ 100%	2009-2010 ASSESSED DOLLARS @ 95%	2008-2009 ASSESSED DOLLARS @ 95%	2007-2008 ASSESSED DOLLARS @ 95%	
1.	Required Local Effort	\$85,057,611.37	\$81,655,306.91	\$86,814,585.74	\$83,342,002.31	\$79,120,335.80	\$82,915,504.61	
2.	Discretionary	\$11,494,687.14	\$11,034,899.65	\$15,650,461.81	\$15,024,443.33	\$15,043,264.46	\$11,278,828.84	
	SUB-TOTAL	\$96,552,298.51	\$92,690,206.57	\$102,465,047.54	\$98,366,445.64	\$94,163,600.26	\$85,017,951.54	
3.	Capital Outlay	\$23,050,843.19	\$22,128,809.46	\$23,522,738.19	\$22,581,828.66	\$22,610,116.92	\$31,227,897.72	
	SUB-TOTAL	\$119,603,141.70	\$114,819,016.03	\$125,987,785.73	\$120,948,274.30	\$116,773,717.18	\$116,245,849.26	
4.	Debt Service - CURRENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,609,225.23	
	CURRENT	\$119,603,141.70	\$114,819,016.03	\$125,987,785.73	\$120,948,274.30	\$116,773,717.18	\$123,693,702.87	
3.	Component	2011-2012 ASSESSED 2011-12 DOLLARS @ 96%	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	DIFFERENCE 2011-12 OVER 2010-2011
1.	Required Local Effort	\$81,655,306.91	\$968.63	\$968.80	\$918.58	\$900.55	\$827.05	(\$0.17)
2.	Discretionary	\$11,034,899.65	\$130.90	\$174.65	\$174.65	\$122.50	\$125.83	(\$43.75)
	SUB-TOTAL	\$92,690,206.57	\$1,099.53	\$1,143.45	\$1,093.23	\$1,023.05	\$952.88	(\$43.92)
3.	Capital Outlay	\$22,128,809.46	\$262.50	\$262.50	\$262.50	\$306.25	\$350.00	\$0.00
	SUB-TOTAL	\$114,819,016.03	\$1,362.03	\$1,405.95	\$1,355.73	\$1,329.30	\$1,302.88	(\$43.92)
4.	Debt Service - CURRENT	\$0.00	\$0.00	\$0.00	\$0.00	\$39.20	\$83.48	\$0.00
	CURRENT	\$114,819,016.03	\$1,362.03	\$1,405.95	\$1,355.73	\$1,368.50	\$1,386.35	(\$43.92)

The tax levied is based on a home assessed at \$200,000 with a homestead exemption of \$25,000.

4.	Component	2011-2012 ASSESSMENT DOLLARS DIFFERENCE	2011-2012 PERCENT DIFFERENCE
1.	Required Local Effort	(\$1,686,695.39)	-2.02%
2.	Discretionary	(\$3,989,543.68)	-26.55%
	<b>SUB-TOTAL</b>	<b>(\$5,676,239.07)</b>	<b>-5.77%</b>
3.	Capital Outlay	(\$453,019.20)	-2.01%
	<b>SUB-TOTAL</b>	<b>(\$6,129,258.27)</b>	<b>-5.07%</b>
4.	Debt Service - CURRENT	\$0.00	0.00%
	<b>TOTAL</b>	<b>(\$6,129,258.27)</b>	<b>-5.07%</b>

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**EFFECTS OF THE NEW MILLAGE RATES  
ON THE INDIVIDUAL TAXPAYER  
(No Re-assessment Increase)**

<b>EXAMPLES</b>				
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
2010 Assessed Value	\$100,000.00	\$125,000.00	\$150,000.00	\$200,000.00
LESS: Homestead Exemption	<u>(\$25,000.00)</u>	<u>(\$25,000.00)</u>	<u>(\$25,000.00)</u>	<u>(\$25,000.00)</u>
Taxable Assessed Value	\$75,000.00	\$100,000.00	\$125,000.00	\$175,000.00
2011 Tax (7.783 Mills)	\$583.73	\$778.30	\$972.88	\$1,362.03
2010 Tax (8.034 Mills)	<u>\$602.55</u>	<u>\$803.40</u>	<u>\$1,004.25</u>	<u>\$1,405.95</u>
Change in Taxes	<u>(\$18.82)</u>	<u>(\$25.10)</u>	<u>(\$31.37)</u>	<u>(\$43.92)</u>

**EFFECTS OF THE NEW MILLAGE RATES  
ON THE INDIVIDUAL TAXPAYER  
2.00% TYPICAL VALUATION INCREASE\***

<b>EXAMPLES</b>				
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
2011 Assessed Value	\$102,000.00	\$127,500.00	\$153,000.00	\$204,000.00
Re-assessment (2.00%)				
2011 Assessed Value	\$102,000.00	\$127,500.00	\$153,000.00	\$204,000.00
LESS: Homestead Exemption	<u>(\$25,000.00)</u>	<u>(\$25,000.00)</u>	<u>(\$25,000.00)</u>	<u>(\$25,000.00)</u>
Taxable Assessed Value	\$77,000.00	\$102,500.00	\$128,000.00	\$179,000.00
2011 Tax (7.783 Mills)	\$599.29	\$797.76	\$996.22	\$1,393.16
2010 Tax (8.034 Mills)	<u>\$618.62</u>	<u>\$823.49</u>	<u>\$1,028.35</u>	<u>\$1,438.09</u>
Change in Taxes	<u>(\$19.33)</u>	<u>(\$25.73)</u>	<u>(\$32.13)</u>	<u>(\$44.93)</u>

\* Based on an average percentage increase of total taxable value.

LEON COUNTY SCHOOL BOARD  
6/30/2012

**SUMMARY SCHEDULE OF MATURITIES  
OF INDEBTEDNESS**

DESCRIPTION OF DEBT INSTRUMENT	PRINCIPAL	INTEREST	TOTAL
SBE Series 1999A	\$280,000.00	\$76,300.00	\$356,300.00
SBE Series 2005A	\$4,000,000.00	\$662,000.00	\$4,662,000.00
SBE Series 2005B	\$600,000.00	\$127,750.00	\$727,750.00
SBE Series 2009A	\$905,000.00	\$460,075.00	\$1,365,075.00
SBE Series 2010A ( 2001A Refunding)	\$820,000.00	\$224,550.00	\$1,044,550.00
Revenue Series 1999 (1971 & 1985 Refunding)	\$450,000.00	\$36,070.50	\$486,070.50
Sales Tax Revenue, Series 2003	\$14,635,000.00	\$620,193.75	\$15,255,193.75
COPS Series 2005	\$22,615,000.00	\$5,818,468.75	\$28,433,468.75
COPS Series 2006	\$56,175,000.00	\$26,002,753.19	\$82,177,753.19
QZAB Series 2004	\$3,313,000.00	\$0.00	\$3,313,000.00
QZAB Series 2008	\$4,056,000.00	\$53,944.80	\$4,109,944.80
QZAB Series 2008B	\$13,000,000.00	\$1,547,000.00	\$14,547,000.00
QZAB Series 2010	\$33,209,140.00	\$33,009,885.30	\$66,219,025.30
QSCB Series 2010	\$18,597,100.00	\$14,851,644.06	\$33,448,744.06
<b>TOTAL INDEBTEDNESS</b>	<b>\$172,655,240.00</b>	<b>\$83,490,635.35</b>	<b>\$256,145,875.35</b>

LEON COUNTY SCHOOL BOARD  
6/30/2012

**SUMMARY SCHEDULE  
PRINCIPAL AND INTEREST PAYMENTS**

DESCRIPTION OF DEBT INSTRUMENT	PRINCIPAL	INTEREST	TOTAL
SBE Series 1999A	\$30,000.00	\$13,150.00	\$43,150.00
SBE Series 2005A	\$655,000.00	\$200,000.00	\$855,000.00
SBE Series 2005B	\$70,000.00	\$30,000.00	\$100,000.00
SBE Series 2009A	\$20,000.00	\$38,437.50	\$58,437.50
SBE Series 2010A ( 2001A Refunding)	\$90,000.00	\$39,250.00	\$129,250.00
Revenue Series 1999 (1985 & 1971A Refunding)	\$140,000.00	\$19,722.00	\$159,722.00
Sales Tax Revenue, Series 2003	\$7,150,000.00	\$468,712.50	\$7,618,712.50
COPS Series 2005	\$1,525,000.00	\$857,937.50	\$2,382,937.50
COPS Series 2006	\$2,050,000.00	\$2,520,673.76	\$4,570,673.76
QZAB Series 2008	\$312,000.00	\$7,706.40	\$319,706.40
QZAB Series 2008B	\$1,000,000.00	\$221,000.00	\$1,221,000.00
QZAB Series 2010	\$1,844,952.23	\$1,886,279.16	\$3,731,231.39
QSCB Series 2010	\$1,093,947.06	\$900,099.64	\$1,994,046.70
<b>TOTAL PRINCIPAL AND INTEREST PAYMENTS</b>	<b>\$15,980,899.29</b>	<b>\$7,202,968.46</b>	<b>\$23,183,867.75</b>

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: SBE - SERIES 1999A (FUND 210)		(E) INTEREST: ANNUAL PAYMENTS DUE 7/01 & 01/01 PRESENT RATE: 4.50%																									
2. GENERAL INFORMATION: (A) ORIGINAL ISSUE DATE OF ISSUE: 02/01/99 AMOUNT: \$500,000.00		3. PAYING AGENT: CITY BANK OF NEW YORK																									
(B) PRINCIPAL: DATE OF ANNUAL PAYMENT: 01/01		<table><tr><th colspan="3">PAYMENTS DUE THIS FISCAL YEAR:</th></tr><tr><td>PRINCIPAL</td><td></td><td>\$30,000.00</td></tr><tr><td></td><td>DATE (s)</td><td>01/01/12</td></tr><tr><td>INTEREST</td><td></td><td>\$6,575.06</td></tr><tr><td></td><td>DATE (s)</td><td>01/01/12</td></tr><tr><td>INTEREST</td><td></td><td>\$6,574.94</td></tr><tr><td></td><td>DATE(s)</td><td>07/01/11</td></tr><tr><td>TOTAL PRINCIPAL &amp; INTEREST</td><td></td><td>\$43,150.00</td></tr></table>		PAYMENTS DUE THIS FISCAL YEAR:			PRINCIPAL		\$30,000.00		DATE (s)	01/01/12	INTEREST		\$6,575.06		DATE (s)	01/01/12	INTEREST		\$6,574.94		DATE(s)	07/01/11	TOTAL PRINCIPAL & INTEREST		\$43,150.00
PAYMENTS DUE THIS FISCAL YEAR:																											
PRINCIPAL		\$30,000.00																									
	DATE (s)	01/01/12																									
INTEREST		\$6,575.06																									
	DATE (s)	01/01/12																									
INTEREST		\$6,574.94																									
	DATE(s)	07/01/11																									
TOTAL PRINCIPAL & INTEREST		\$43,150.00																									

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$250,000.00		
7-1-2011	\$0.00	\$250,000.00	\$6,574.94	\$6,574.94
1-1-2012	\$30,000.00	\$220,000.00	\$6,575.06	\$36,575.06
7-1-2012	\$0.00	\$220,000.00	\$5,899.94	\$5,899.94
1-1-2013	\$30,000.00	\$190,000.00	\$5,900.06	\$35,900.06
7-1-2013	\$0.00	\$190,000.00	\$5,206.22	\$5,206.22
1-1-2014	\$30,000.00	\$160,000.00	\$5,206.28	\$35,206.28
7-1-2014	\$0.00	\$160,000.00	\$4,512.50	\$4,512.50
1-1-2015	\$35,000.00	\$125,000.00	\$4,512.50	\$39,512.50
7-1-2015	\$0.00	\$125,000.00	\$3,681.25	\$3,681.25
1-1-2016	\$35,000.00	\$90,000.00	\$3,681.25	\$38,681.25
7-1-2016	\$0.00	\$90,000.00	\$2,850.00	\$2,850.00
1-1-2017	\$40,000.00	\$50,000.00	\$2,850.00	\$42,850.00
7-1-2017	\$0.00	\$50,000.00	\$1,900.00	\$1,900.00
1-1-2018	\$40,000.00	\$10,000.00	\$1,900.00	\$41,900.00
7-1-2018	\$0.00	\$10,000.00	\$950.00	\$950.00
1-1-2019	\$40,000.00	(\$30,000.00)	\$950.00	\$40,950.00
<b>TOTAL</b>	<b>\$280,000.00</b>		<b>\$63,150.00</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: SBE - SERIES 2005A (REF.FUND 210) FUND: SBE - SERIES 1996A (FUND 210) FUND: SBE - SERIES 1997A (FUND 210)		(E) INTEREST: SEMIANNUAL PAYMENTS DUE 07/01 AND 01/01 PRESENT RATE: 5%	
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) PRINCIPAL: DATE OF ANNUAL PAYMENT: 01/01		3. PAYING AGENT: US BANK TRUST NATIONAL ASSOCIATION	
		PAYMENTS DUE THIS FISCAL YEAR:	
		PRINCIPAL	\$655,000.00
		DATE (s)	01/01/12
		INTEREST	\$100,000.00
		DATE (s)	01/01/12
		INTEREST	\$100,000.00
		DATE(s)	07/01/11
		TOTAL PRINCIPAL & INTEREST	\$855,000.00

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE
		\$3,345,000.00		
7-1-2012	\$0.00	\$3,345,000.00	\$83,625.00	\$83,625.00
1-1-2013	\$700,000.00	\$2,645,000.00	\$83,625.00	\$783,625.00
7-1-2013	\$0.00	\$2,645,000.00	\$66,125.00	\$66,125.00
1-1-2014	\$745,000.00	\$1,900,000.00	\$66,125.00	\$811,125.00
7-1-2014	\$0.00	\$1,900,000.00	\$47,500.00	\$47,500.00
1-1-2015	\$795,000.00	\$1,105,000.00	\$47,500.00	\$842,500.00
7-1-2015	\$0.00	\$1,105,000.00	\$27,625.00	\$27,625.00
1-1-2016	\$860,000.00	\$245,000.00	\$27,625.00	\$887,625.00
7/1/2016	\$0.00	\$245,000.00	\$6,125.00	\$6,125.00
1/1/2017	\$245,000.00	\$0.00	\$6,125.00	\$251,125.00
<b>TOTAL</b>	<b>\$3,345,000.00</b>		<b>\$462,000.00</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: SBE - SERIES 2005B (REF.FUND 210)		(E) INTEREST:
1. FUND: SBE - SERIES 1998A (FUND 210)		ANNUAL PAYMENTS DUE 7/01 & 01/01
		PRESENT RATE: 3.50%
2. GENERAL INFORMATION:		3. PAYING AGENT: US BANK TRUST NATIONAL ASSOCIATION
(A) ORIGINAL ISSUE		
DATE OF ISSUE: 02/01/98		
AMOUNT: \$1,200,000.00		
(B) FIRST REFUNDING:		
DATE: 2005		
AMOUNT: \$795,000		
(C) PRINCIPAL:		
DATE OF ANNUAL PAYMENT: 01/01		
		PAYMENTS DUE THIS FISCAL YEAR:
		PRINCIPAL \$70,000.00
		DATE (s) 01/01/12
		INTEREST \$15,000.00
		DATE (s) 01/01/12
		INTEREST \$15,000.00
		DATE(s) 07/01/11
		TOTAL PRINCIPAL & INTEREST \$100,000.00

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$530,000.00		
7-1-2012	\$0.00	\$530,000.00	\$13,250.00	\$13,250.00
1-1-2013	\$75,000.00	\$455,000.00	\$13,250.00	\$88,250.00
7-1-2013	\$0.00	\$455,000.00	\$11,375.00	\$11,375.00
1-1-2014	\$80,000.00	\$375,000.00	\$11,375.00	\$91,375.00
7-1-2014	\$0.00	\$375,000.00	\$9,375.00	\$9,375.00
1-1-2015	\$85,000.00	\$290,000.00	\$9,375.00	\$94,375.00
7-1-2015	\$0.00	\$290,000.00	\$7,250.00	\$7,250.00
1-1-2016	\$90,000.00	\$200,000.00	\$7,250.00	\$97,250.00
7-1-2016	\$0.00	\$200,000.00	\$5,000.00	\$5,000.00
1-1-2017	\$95,000.00	\$105,000.00	\$5,000.00	\$100,000.00
7-1-2017	\$0.00	\$105,000.00	\$2,625.00	\$2,625.00
1-1-2018	\$105,000.00	\$0.00	\$2,625.00	\$107,625.00
<b>TOTAL</b>	<b>\$530,000.00</b>		<b>\$97,750.00</b>	



**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: SBE - SERIES 2009A (FUND 210)		(E) INTEREST: ANNUAL PAYMENTS DUE 7/01 & 01/01 PRESENT RATE: 3.00%																									
2. GENERAL INFORMATION: (A) ORIGINAL ISSUE DATE OF ISSUE: AUGUST 2009 AMOUNT: \$945,000		3. PAYING AGENT: CITY BANK OF NEW YORK																									
(C) PRINCIPAL: DATE OF ANNUAL PAYMENT: 01/01		<table><tr><th colspan="3">PAYMENTS DUE THIS FISCAL YEAR:</th></tr><tr><td>PRINCIPAL</td><td></td><td>\$20,000.00</td></tr><tr><td></td><td>DATE (s)</td><td>01/01/12</td></tr><tr><td>INTEREST</td><td></td><td>\$19,218.75</td></tr><tr><td></td><td>DATE (s)</td><td>01/01/12</td></tr><tr><td>INTEREST</td><td></td><td>\$19,218.75</td></tr><tr><td></td><td>DATE(s)</td><td>07/01/11</td></tr><tr><td colspan="2">TOTAL PRINCIPAL &amp; INTEREST</td><td>\$58,437.50</td></tr></table>		PAYMENTS DUE THIS FISCAL YEAR:			PRINCIPAL		\$20,000.00		DATE (s)	01/01/12	INTEREST		\$19,218.75		DATE (s)	01/01/12	INTEREST		\$19,218.75		DATE(s)	07/01/11	TOTAL PRINCIPAL & INTEREST		\$58,437.50
PAYMENTS DUE THIS FISCAL YEAR:																											
PRINCIPAL		\$20,000.00																									
	DATE (s)	01/01/12																									
INTEREST		\$19,218.75																									
	DATE (s)	01/01/12																									
INTEREST		\$19,218.75																									
	DATE(s)	07/01/11																									
TOTAL PRINCIPAL & INTEREST		\$58,437.50																									

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$885,000.00		
7/1/2012	\$0.00	\$885,000.00	\$18,818.75	\$18,818.75
1-1-2013	\$20,000.00	\$865,000.00	\$18,818.75	\$38,818.75
7/1/2013	\$0.00	\$865,000.00	\$18,418.75	\$18,418.75
1-1-2014	\$20,000.00	\$845,000.00	\$18,418.75	\$38,418.75
7/1/2014	\$0.00	\$845,000.00	\$17,918.75	\$17,918.75
1-1-2015	\$20,000.00	\$825,000.00	\$17,918.75	\$37,918.75
7/1/2015	\$0.00	\$825,000.00	\$17,418.75	\$17,418.75
1-1-2016	\$25,000.00	\$800,000.00	\$17,418.75	\$42,418.75
7/1/2016	\$0.00	\$800,000.00	\$16,793.75	\$16,793.75
1-1-2017	\$20,000.00	\$780,000.00	\$16,793.75	\$36,793.75
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
<b>TOTAL</b>	<b>\$885,000.00</b>		<b>\$421,637.50</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: SBE - SERIES 2010A (FUND 210) FUND: SBE - SERIES 2001A (REF - 2010)	(E) INTEREST: ANNUAL PAYMENTS DUE 7/01 & 01/01 PRESENT RATE: 4.00%																								
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	3. PAYING AGENT: CITY BANK OF NEW YORK																								
	<table><tr><td colspan="3">PAYMENTS DUE THIS FISCAL YEAR:</td></tr><tr><td>PRINCIPAL</td><td></td><td>\$90,000.00</td></tr><tr><td></td><td>DATE (s)</td><td>01/01/12</td></tr><tr><td>INTEREST</td><td></td><td>\$19,625.00</td></tr><tr><td></td><td>DATE (s)</td><td>01/01/12</td></tr><tr><td>INTEREST</td><td></td><td>\$19,625.00</td></tr><tr><td></td><td>DATE(s)</td><td>07/01/11</td></tr><tr><td colspan="2">TOTAL PRINCIPAL &amp; INTEREST</td><td>\$129,250.00</td></tr></table>	PAYMENTS DUE THIS FISCAL YEAR:			PRINCIPAL		\$90,000.00		DATE (s)	01/01/12	INTEREST		\$19,625.00		DATE (s)	01/01/12	INTEREST		\$19,625.00		DATE(s)	07/01/11	TOTAL PRINCIPAL & INTEREST		\$129,250.00
PAYMENTS DUE THIS FISCAL YEAR:																									
PRINCIPAL		\$90,000.00																							
	DATE (s)	01/01/12																							
INTEREST		\$19,625.00																							
	DATE (s)	01/01/12																							
INTEREST		\$19,625.00																							
	DATE(s)	07/01/11																							
TOTAL PRINCIPAL & INTEREST		\$129,250.00																							

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$730,000.00		
7-1-2012	\$0.00	\$730,000.00	\$17,825.00	\$17,825.00
1-1-2013	\$80,000.00	\$650,000.00	\$17,825.00	\$97,825.00
7-1-2013	\$0.00	\$650,000.00	\$15,825.00	\$15,825.00
1-1-2014	\$80,000.00	\$570,000.00	\$15,825.00	\$95,825.00
7-1-2014	\$0.00	\$570,000.00	\$13,825.00	\$13,825.00
1-1-2015	\$75,000.00	\$495,000.00	\$13,825.00	\$88,825.00
7-1-2015	\$0.00	\$495,000.00	\$11,950.00	\$11,950.00
1-1-2016	\$65,000.00	\$430,000.00	\$11,950.00	\$76,950.00
7-1-2016	\$0.00	\$430,000.00	\$10,325.00	\$10,325.00
1-1-2017	\$70,000.00	\$360,000.00	\$10,325.00	\$80,325.00
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
<b>TOTAL</b>	<b>\$730,000.00</b>		<b>\$185,300.00</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: REVENUE - SERIES 1999 REF(FUND 229) FUND: REVENUE - SERIES 1985 REF(Fund 223) FUND: REVENUE - SERIES 1971A	(F) INTEREST:  SEMIANNUAL PAYMENTS DUE 11/01 AND 05/01 PRESENT RATE: 5.19% RATE OF 5.19% CONT. THROUGH MATURITY - 2013																								
2. GENERAL INFORMATION: (A) ORIGINAL ISSUE DATE OF ISSUE: 11/01/71 AMOUNT: \$2,675,000.00  (B) FIRST REFUNDING: I & S RACETRACK - SERIES 1985 (FUND 223)  DATE: 10/01/95 AMOUNT: \$2,040,000.00  (C) SECOND REFUNDING: I & S RACETRACK - SERIES 1999 (FUND 229)  DATE: 12/21/99 AMOUNT: \$1,605,000.00 (D) PAR VALUE OF BONDS: \$5,000.00  (E) PRINCIPAL: DATE OF ANNUAL PAYMENT: 11/01	3. PAYING AGENT: BANK OF AMERICA  <table><tr><td colspan="3">PAYMENTS DUE THIS FISCAL YEAR:</td></tr><tr><td>PRINCIPAL</td><td></td><td>\$140,000.00</td></tr><tr><td></td><td>DATE (s)</td><td>11/01/11</td></tr><tr><td>INTEREST</td><td></td><td>\$11,677.50</td></tr><tr><td></td><td>DATE (s)</td><td>11/01/11</td></tr><tr><td>INTEREST</td><td></td><td>\$8,044.50</td></tr><tr><td></td><td>DATE(s)</td><td>05/01/12</td></tr><tr><td>TOTAL PRINCIPAL &amp; INTEREST</td><td></td><td>\$159,722.00</td></tr></table>	PAYMENTS DUE THIS FISCAL YEAR:			PRINCIPAL		\$140,000.00		DATE (s)	11/01/11	INTEREST		\$11,677.50		DATE (s)	11/01/11	INTEREST		\$8,044.50		DATE(s)	05/01/12	TOTAL PRINCIPAL & INTEREST		\$159,722.00
PAYMENTS DUE THIS FISCAL YEAR:																									
PRINCIPAL		\$140,000.00																							
	DATE (s)	11/01/11																							
INTEREST		\$11,677.50																							
	DATE (s)	11/01/11																							
INTEREST		\$8,044.50																							
	DATE(s)	05/01/12																							
TOTAL PRINCIPAL & INTEREST		\$159,722.00																							

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$310,000.00		
11-1-2012	\$150,000.00	\$160,000.00	\$8,044.50	\$158,044.50
5-1-2013	\$0.00	\$160,000.00	\$4,152.00	\$4,152.00
11-1-2013	\$160,000.00	\$0.00	\$4,152.00	\$164,152.00
<b>TOTAL</b>	<b>\$310,000.00</b>		<b>\$16,348.50</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

<p>1. FUND: SALES TAX REVENUE - SERIES 2003 (FUND 293)</p> <p>2. GENERAL INFORMATION:</p> <p>(A) ORIGINAL ISSUE DATE OF ISSUE: 05/15/03 AMOUNT: \$57,920,000.00</p> <p>(B) PAR VALUE OF BONDS: \$5,000.00</p> <p>(C) PRINCIPAL DATE OF ANNUAL PAYMENT: 07/01</p>	<p>(E) INTEREST:</p> <p style="text-align: center;">SEMIANNUAL PAYMENTS DUE 07/01 AND 01/01 PRESENT RATE: 3.00%</p> <p>3. PAYING AGENT: THE BANK OF NEW YORK TRUST</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3">PAYMENTS DUE THIS FISCAL YEAR:</td> </tr> <tr> <td>PRINCIPAL</td> <td></td> <td style="text-align: right;">\$7,150,000.00</td> </tr> <tr> <td></td> <td style="text-align: right;">DATE (s)</td> <td style="text-align: right;">07/01/11</td> </tr> <tr> <td>INTEREST</td> <td></td> <td style="text-align: right;">\$317,231.25</td> </tr> <tr> <td></td> <td style="text-align: right;">DATE (s)</td> <td style="text-align: right;">07/01/11</td> </tr> <tr> <td>INTEREST</td> <td></td> <td style="text-align: right;">\$151,481.25</td> </tr> <tr> <td></td> <td style="text-align: right;">DATE(s)</td> <td style="text-align: right;">01/01/12</td> </tr> <tr> <td colspan="2">TOTAL PRINCIPAL &amp; INTEREST</td> <td style="text-align: right;">\$7,618,712.50</td> </tr> </table>	PAYMENTS DUE THIS FISCAL YEAR:			PRINCIPAL		\$7,150,000.00		DATE (s)	07/01/11	INTEREST		\$317,231.25		DATE (s)	07/01/11	INTEREST		\$151,481.25		DATE(s)	01/01/12	TOTAL PRINCIPAL & INTEREST		\$7,618,712.50
PAYMENTS DUE THIS FISCAL YEAR:																									
PRINCIPAL		\$7,150,000.00																							
	DATE (s)	07/01/11																							
INTEREST		\$317,231.25																							
	DATE (s)	07/01/11																							
INTEREST		\$151,481.25																							
	DATE(s)	01/01/12																							
TOTAL PRINCIPAL & INTEREST		\$7,618,712.50																							

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$7,485,000.00		
7/1/2012	\$7,485,000.00	\$0.00	\$151,481.25	\$7,636,481.25
<b>TOTAL</b>	<b>\$7,485,000.00</b>		<b>\$151,481.25</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: CERT OF PARTICIPATION, SERIES 2005, REF (FUND 295) FUND: CERT OF PARTICIPATION, SERIES 1997, REF (FUND 1997)		(E) INTEREST: ANNUAL PAYMENTS DUE 7/01 & 01/01 PRESENT RATE: 3.00% RATE OF 3.25% BEGINS 07/01/12																																	
2. GENERAL INFORMATION: (A) ORIGINAL ISSUE DATE OF ISSUE: 09/30/97 AMOUNT: \$34,970,000		3. PAYING AGENT: US BANK																																	
(B) FIRST REFUNDING: CERTIFICATE OF PARTICIPATION, SERIES 2005 DATE: 02/23/05 AMOUNT: \$27,285,000		<table><tr><th colspan="4">PAYMENTS DUE THIS FISCAL YEAR:</th></tr><tr><td>PRINCIPAL</td><td></td><td></td><td>\$1,525,000.00</td></tr><tr><td></td><td>DATE</td><td></td><td>07/01/11</td></tr><tr><td>INTEREST</td><td></td><td></td><td>\$440,406.25</td></tr><tr><td></td><td>DATE (s)</td><td></td><td>07/01/11</td></tr><tr><td>INTEREST</td><td></td><td></td><td>\$417,531.25</td></tr><tr><td></td><td>DATE(s)</td><td></td><td>01/01/12</td></tr><tr><td colspan="2">TOTAL PRINCIPAL &amp; INTEREST</td><td></td><td>\$2,382,937.50</td></tr></table>		PAYMENTS DUE THIS FISCAL YEAR:				PRINCIPAL			\$1,525,000.00		DATE		07/01/11	INTEREST			\$440,406.25		DATE (s)		07/01/11	INTEREST			\$417,531.25		DATE(s)		01/01/12	TOTAL PRINCIPAL & INTEREST			\$2,382,937.50
PAYMENTS DUE THIS FISCAL YEAR:																																			
PRINCIPAL					\$1,525,000.00																														
	DATE				07/01/11																														
INTEREST			\$440,406.25																																
	DATE (s)		07/01/11																																
INTEREST			\$417,531.25																																
	DATE(s)		01/01/12																																
TOTAL PRINCIPAL & INTEREST			\$2,382,937.50																																
(C) PAR VALUE OF BONDS: \$5,000																																			
(D) PRINCIPAL: DATE OF ANNUAL PAYMENT: 07/01																																			

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$21,090,000.00		
7-1-2012	\$1,570,000.00	\$19,520,000.00	\$417,531.25	\$1,987,531.25
1-1-2013	\$0.00	\$19,520,000.00	\$386,768.75	\$386,768.75
7-1-2013	\$1,635,000.00	\$17,885,000.00	\$386,768.75	\$2,021,768.75
1-1-2014	\$0.00	\$17,885,000.00	\$354,993.75	\$354,993.75
7-1-2014	\$1,695,000.00	\$16,190,000.00	\$354,993.75	\$2,049,993.75
1-1-2015	\$0.00	\$16,190,000.00	\$320,831.25	\$320,831.25
7-1-2015	\$1,765,000.00	\$14,425,000.00	\$320,831.25	\$2,085,831.25
1-1-2016	\$0.00	\$14,425,000.00	\$289,943.75	\$289,943.75
7-1-2016	\$1,830,000.00	\$12,595,000.00	\$289,943.75	\$2,119,943.75
1-1-2017	\$0.00	\$12,595,000.00	\$253,343.75	\$253,343.75
7-1-2017	\$1,900,000.00	\$10,695,000.00	\$253,343.75	\$2,153,343.75
1-1-2018	\$0.00	\$10,695,000.00	\$215,343.75	\$215,343.75
7-1-2018	\$1,975,000.00	\$8,720,000.00	\$215,343.75	\$2,190,343.75
1-1-2019	\$0.00	\$8,720,000.00	\$175,843.75	\$175,843.75
7-1-2019	\$2,055,000.00	\$6,665,000.00	\$175,843.75	\$2,230,843.75
1-1-2020	\$0.00	\$6,665,000.00	\$134,743.75	\$134,743.75
7-1-2020	\$2,135,000.00	\$4,530,000.00	\$134,743.75	\$2,269,743.75
1-1-2021	\$0.00	\$4,530,000.00	\$92,043.75	\$92,043.75
7-1-2021	\$2,220,000.00	\$2,310,000.00	\$92,043.75	\$2,312,043.75
1-1-2022	\$0.00	\$2,310,000.00	\$47,643.75	\$47,643.75
7-1-2022	\$2,310,000.00	\$0.00	\$47,643.75	\$2,357,643.75
<b>TOTAL</b>	<b>\$21,090,000.00</b>		<b>\$4,960,531.25</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: CERTIFICATES OF PARTICIPATION, SERIES 2006 (FUND 296)		(E) INTEREST: ANNUAL PAYMENTS DUE 7/01 & 01/01 PRESENT RATE: 4.25% RATE OF 3.80% BEGINS 07/01/12	
2. GENERAL INFORMATION: (A) ORIGINAL ISSUE DATE OF ISSUE: 06/06 AMOUNT: \$61,795,000		3. PAYING AGENT: US BANK	
(B) FIRST REFUNDING: N/A			
DATE: N/A AMOUNT: \$0.00			
(C) PAR VALUE OF BONDS: \$5,000			
(D) PRINCIPAL: DATE OF ANNUAL PAYMENT: 07/01			
		PAYMENTS DUE THIS FISCAL YEAR:	
		PRINCIPAL	\$2,050,000.00
		DATE	07/01/11
		INTEREST	\$1,282,118.13
		DATE (s)	07/01/11
		INTEREST	\$1,238,555.63
		DATE(s)	01/01/12
		TOTAL PRINCIPAL & INTEREST	\$4,570,673.76

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$54,125,000.00		
7-1-2012	\$2,140,000.00	\$51,985,000.00	\$1,238,555.63	\$3,378,555.63
1-1-2013	\$0.00	\$51,985,000.00	\$1,197,895.63	\$1,197,895.63
7-1-2013	\$2,215,000.00	\$49,770,000.00	\$1,197,895.63	\$3,412,895.63
1-1-2014	\$0.00	\$49,770,000.00	\$1,154,618.13	\$1,154,618.13
7-1-2014	\$2,305,000.00	\$47,465,000.00	\$1,154,618.13	\$3,459,618.13
1-1-2015	\$0.00	\$47,465,000.00	\$1,108,518.13	\$1,108,518.13
7-1-2015	\$2,395,000.00	\$45,070,000.00	\$1,108,518.13	\$3,503,518.13
1-1-2016	\$0.00	\$45,070,000.00	\$1,059,430.63	\$1,059,430.63
7-1-2016	\$2,490,000.00	\$42,580,000.00	\$1,059,430.63	\$3,549,430.63
1-1-2017	\$0.00	\$42,580,000.00	\$1,005,568.13	\$1,005,568.13
7-1-2017	\$2,605,000.00	\$39,975,000.00	\$1,005,568.13	\$3,610,568.13
1-1-2018	\$0.00	\$39,975,000.00	\$951,626.25	\$951,626.25
7-1-2018	\$2,710,000.00	\$37,265,000.00	\$951,626.25	\$3,661,626.25
1-1-2019	\$0.00	\$37,265,000.00	\$888,095.00	\$888,095.00
7-1-2019	\$2,840,000.00	\$34,425,000.00	\$888,095.00	\$3,728,095.00
1-1-2020	\$0.00	\$34,425,000.00	\$821,220.00	\$821,220.00
7-1-2020	\$2,975,000.00	\$31,450,000.00	\$821,220.00	\$3,796,220.00
1-1-2021	\$0.00	\$31,450,000.00	\$750,970.00	\$750,970.00
7-1-2021	\$3,115,000.00	\$28,335,000.00	\$750,970.00	\$3,865,970.00
1-1-2022	\$0.00	\$28,335,000.00	\$676,220.00	\$676,220.00
7-1-2022	\$3,265,000.00	\$25,070,000.00	\$676,220.00	\$3,941,220.00
1/1/2023	\$0.00	\$25,070,000.00	\$595,525.00	\$595,525.00
7/1/2023	\$5,830,000.00	\$19,240,000.00	\$595,525.00	\$6,425,525.00
1/1/2024	\$0.00	\$19,240,000.00	\$455,437.50	\$455,437.50
7/1/2024	\$6,110,000.00	\$13,130,000.00	\$455,437.50	\$6,565,437.50
1/1/2025	\$0.00	\$13,130,000.00	\$305,437.50	\$305,437.50
7/1/2025	\$6,410,000.00	\$6,720,000.00	\$305,437.50	\$6,715,437.50
1/1/2026	\$0.00	\$6,720,000.00	\$151,200.00	\$151,200.00
7/1/2026	\$6,720,000.00	\$0.00	\$151,200.00	\$6,871,200.00
<b>TOTAL</b>	<b>\$54,125,000.00</b>		<b>\$23,482,079.43</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

<p>1. FUND: QZAB 2004 - FUND 291</p> <p>2. GENERAL INFORMATION:          (A) ORIGINAL ISSUE          DATE OF ISSUE: 2004          AMOUNT: \$3,313,000</p> <p>(B) PRINCIPAL:          DATE OF PAYMENT: 11/23/2020</p>	<p>(E) INTEREST:           PRESENT RATE: 0%</p> <p>3. PAYING AGENT: US BANK</p>																		
	<p>PAYMENTS DUE THIS FISCAL YEAR:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">PRINCIPAL</td> <td style="width: 20%; text-align: right;">DATE</td> <td style="width: 20%; text-align: right;">11/23/11</td> </tr> <tr> <td>INTEREST</td> <td></td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td></td> <td style="text-align: right;">DATE (s)</td> <td style="text-align: right;">11/23/11</td> </tr> <tr> <td>INTEREST</td> <td></td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td></td> <td style="text-align: right;">DATE(s)</td> <td style="text-align: right;">01/01/12</td> </tr> <tr> <td colspan="2">TOTAL PRINCIPAL &amp; INTEREST</td> <td style="text-align: right;">\$0.00</td> </tr> </table>	PRINCIPAL	DATE	11/23/11	INTEREST		\$0.00		DATE (s)	11/23/11	INTEREST		\$0.00		DATE(s)	01/01/12	TOTAL PRINCIPAL & INTEREST		\$0.00
PRINCIPAL	DATE	11/23/11																	
INTEREST		\$0.00																	
	DATE (s)	11/23/11																	
INTEREST		\$0.00																	
	DATE(s)	01/01/12																	
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		
11/23/2012	\$0.00	\$3,313,000.00		
11/23/2020	\$3,313,000.00	\$0.00		\$3,313,000.00
<b>TOTAL</b>	<b>\$3,313,000.00</b>		<b>\$0.00</b>	



**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

<p>1. FUND: QZAB 2008A - FUND 29Q</p> <p>2. GENERAL INFORMATION:</p> <p>(A) ORIGINAL ISSUE DATE OF ISSUE: 2008 AMOUNT: \$5,000,000</p> <p>(B) PRINCIPAL: DATE OF PAYMENT: 03/06</p>	<p>(E) INTEREST:</p> <p style="text-align: center;">PRESENT RATE: 1.90 %</p> <p>3. PAYING AGENT: US BANK</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3">PAYMENTS DUE THIS FISCAL YEAR:</td> </tr> <tr> <td>PRINCIPAL</td> <td></td> <td style="text-align: right;">\$312,000.00</td> </tr> <tr> <td></td> <td style="text-align: center;">DATE (s)</td> <td style="text-align: right;">03/06/12</td> </tr> <tr> <td>INTEREST</td> <td></td> <td style="text-align: right;">\$7,706.40</td> </tr> <tr> <td></td> <td style="text-align: center;">DATE (s)</td> <td style="text-align: right;">03/06/12</td> </tr> <tr> <td>INTEREST</td> <td></td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td></td> <td style="text-align: center;">DATE(s)</td> <td></td> </tr> <tr> <td colspan="2">TOTAL PRINCIPAL &amp; INTEREST</td> <td style="text-align: right;">\$319,706.40</td> </tr> </table>	PAYMENTS DUE THIS FISCAL YEAR:			PRINCIPAL		\$312,000.00		DATE (s)	03/06/12	INTEREST		\$7,706.40		DATE (s)	03/06/12	INTEREST		\$0.00		DATE(s)		TOTAL PRINCIPAL & INTEREST		\$319,706.40
PAYMENTS DUE THIS FISCAL YEAR:																									
PRINCIPAL		\$312,000.00																							
	DATE (s)	03/06/12																							
INTEREST		\$7,706.40																							
	DATE (s)	03/06/12																							
INTEREST		\$0.00																							
	DATE(s)																								
TOTAL PRINCIPAL & INTEREST		\$319,706.40																							

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$3,744,000.00		
3/6/2013	\$312,000.00	\$3,432,000.00	\$7,113.60	\$319,113.60
3/6/2014	\$312,000.00	\$3,120,000.00	\$6,520.80	\$318,520.80
3/6/2015	\$312,000.00	\$2,808,000.00	\$5,928.00	\$317,928.00
3/6/2016	\$312,000.00	\$2,496,000.00	\$5,335.20	\$317,335.20
3/6/2017	\$312,000.00	\$2,184,000.00	\$4,742.40	\$316,742.40
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
<b>TOTAL</b>	<b>\$3,744,000.00</b>		<b>\$46,238.40</b>	



**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

<p>1. FUND: QZAB 2008B - FUND 29P</p> <p>2. GENERAL INFORMATION:          (A) ORIGINAL ISSUE          DATE OF ISSUE: 2008          AMOUNT: \$15,000,000</p> <p>(B) PRINCIPAL:          DATE OF PAYMENT: 07/25</p>	<p>(E) INTEREST:           PRESENT RATE: 1.7%</p> <p>3. PAYING AGENT: US BANK</p>																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="4" style="text-align: left; padding: 2px;">PAYMENTS DUE THIS FISCAL YEAR:</td> </tr> <tr> <td style="width: 30%;">PRINCIPAL</td> <td style="width: 30%;"></td> <td style="width: 30%; text-align: right;">\$1,000,000.00</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td style="text-align: right;">DATE</td> <td></td> <td style="text-align: right;">07/25/11</td> </tr> <tr> <td>INTEREST</td> <td></td> <td style="text-align: right;">\$221,000.00</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">DATE (s)</td> <td></td> <td style="text-align: right;">07/25/11</td> </tr> <tr> <td>INTEREST</td> <td></td> <td style="text-align: right;">\$0.00</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">DATE(s)</td> <td></td> <td style="text-align: right;">01/25/12</td> </tr> <tr> <td colspan="2" style="text-align: right;">TOTAL PRINCIPAL &amp; INTEREST</td> <td style="text-align: right;">\$1,221,000.00</td> <td></td> </tr> </table>		PAYMENTS DUE THIS FISCAL YEAR:				PRINCIPAL		\$1,000,000.00			DATE		07/25/11	INTEREST		\$221,000.00			DATE (s)		07/25/11	INTEREST		\$0.00			DATE(s)		01/25/12	TOTAL PRINCIPAL & INTEREST		\$1,221,000.00	
PAYMENTS DUE THIS FISCAL YEAR:																																	
PRINCIPAL		\$1,000,000.00																															
	DATE		07/25/11																														
INTEREST		\$221,000.00																															
	DATE (s)		07/25/11																														
INTEREST		\$0.00																															
	DATE(s)		01/25/12																														
TOTAL PRINCIPAL & INTEREST		\$1,221,000.00																															

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$12,000,000.00		
7/25/2012	\$1,000,000.00	\$11,000,000.00	\$204,000.00	\$1,204,000.00
7/25/2013	\$1,000,000.00	\$10,000,000.00	\$187,000.00	\$1,187,000.00
7/25/2014	\$1,000,000.00	\$9,000,000.00	\$170,000.00	\$1,170,000.00
7/25/2015	\$1,000,000.00	\$8,000,000.00	\$153,000.00	\$1,153,000.00
7/25/2016	\$1,000,000.00	\$7,000,000.00	\$136,000.00	\$1,136,000.00
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
<b>TOTAL</b>	<b>\$12,000,000.00</b>		<b>\$1,326,000.00</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: QZAB 2010 - (FUND 29T)		(E) INTEREST: ANNUAL PAYMENTS DUE 6/01 & 12/01 PRESENT RATE: 5.68%	
2. GENERAL INFORMATION: (A) ORIGINAL ISSUE DATE OF ISSUE: 12/23/10 AMOUNT: \$33,209,140		3. PAYING AGENT: US BANK	
(B) PRINCIPAL: DATE OF ANNUAL PAYMENT: 12/01		PAYMENTS DUE THIS FISCAL YEAR:	
		PRINCIPAL	\$1,844,952.23
		DATE	12/01/11
		INTEREST	\$943,139.58
		DATE (s)	12/01/11
		INTEREST	\$943,139.58
		DATE(s)	06/01/12
		TOTAL PRINCIPAL & INTEREST	\$3,731,231.39

4. SCHEDULE OF MATURITIES:				
	A	B	C	A + C = D
DATE	ANNUAL PRINCIPAL PAYMENTS	BALANCE	INTEREST PAYMENTS DUE	TOTAL DUE (D)
		\$31,364,187.77		
12/01/2012	\$1,844,952.23	\$29,519,235.54	\$943,139.58	\$2,788,091.81
06/01/2013	\$0.00	\$29,519,235.54	\$943,139.58	\$943,139.58
12/01/2013	\$1,844,952.23	\$27,674,283.31	\$943,139.58	\$2,788,091.81
06/01/2014	\$0.00	\$27,674,283.31	\$943,139.58	\$943,139.58
12/01/2014	\$1,844,952.22	\$25,829,331.09	\$943,139.58	\$2,788,091.80
06/01/2015	\$0.00	\$25,829,331.09	\$943,139.58	\$943,139.58
12/01/2015	\$1,844,952.22	\$23,984,378.87	\$943,139.58	\$2,788,091.80
06/01/2016	\$0.00	\$23,984,378.87	\$943,139.58	\$943,139.58
12/01/2016	\$1,844,952.22	\$22,139,426.65	\$943,139.58	\$2,788,091.80
06/01/2017	\$0.00	\$22,139,426.65	\$943,139.58	\$943,139.58
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
<b>TOTAL</b>	<b>\$31,364,187.77</b>		<b>\$31,123,606.14</b>	

**LEON COUNTY SCHOOL BOARD  
2011-2012**

**SCHEDULE OF MATURITIES OF INDEBTEDNESS  
DEBT SERVICE**

1. FUND: QSCB 2010 - FUND 299		(E) INTEREST:	
		PRESENT RATE:	
2. GENERAL INFORMATION:		3. PAYING AGENT: US BANK	
(A) ORIGINAL ISSUE			
DATE OF ISSUE: 2010			
AMOUNT: \$18,597,100			
(B) PRINCIPAL:			
DATE OF PAYMENT: 09/01			
		PAYMENTS DUE THIS FISCAL YEAR:	
		PRINCIPAL	\$1,093,947.06
		DATE (s)	09/01/11
		INTEREST	\$450,049.82
		DATE (s)	09/01/11
		INTEREST	\$450,049.82
		DATE(s)	03/01/12
		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)
		\$17,503,152.94		
09/01/2012	\$1,093,947.06	\$16,409,205.88	\$450,049.82	\$1,543,996.88
03/01/2013	\$0.00	\$16,409,205.88	\$450,049.82	\$450,049.82
09/01/2013	\$1,093,947.06	\$15,315,258.82	\$450,049.82	\$1,543,996.88
03/01/2014	\$0.00	\$15,315,258.82	\$450,049.82	\$450,049.82
09/01/2014	\$1,093,947.06	\$14,221,311.76	\$450,049.82	\$1,543,996.88
03/01/2015	\$0.00	\$14,221,311.76	\$450,049.82	\$450,049.82
09/01/2015	\$1,093,947.06	\$13,127,364.70	\$450,049.82	\$1,543,996.88
03/01/2016	\$0.00	\$13,127,364.70	\$450,049.82	\$450,049.82
09/01/2016	\$1,093,947.06	\$12,033,417.64	\$450,049.82	\$1,543,996.88
03/01/2017	\$0.00	\$12,033,417.64	\$450,049.82	\$450,049.82
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
<b>TOTAL</b>	<b>\$17,503,152.94</b>		<b>\$13,951,544.42</b>	

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## FIVE YEAR REVENUE, EXPENDITURE AND FUND BALANCE PROJECTION

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### General Operating Fund Assumptions

The revenue projections for the fiscal years 2011 through 2015 are based on a statement from the Florida State Revenue Estimating Conference which occurred in August 2008. The statement from this conference was that state revenue collections were not anticipated to exceed the fiscal year 2005-2006 level until fiscal year 2011-2012. This year the funding per student is \$6,166 per student, which is \$45 less per student than FY 2005-2006. The most recent Florida budget overview publication (<http://edr.state.fl.us/Content/presentations/Budget/BudgetPictureSummer2011.pdf>) demonstrates revenues increasing for fiscal years 2013, 2014, and 2015 by 7.1%, 6.2%, and 4.7% respectively. The Leon County School District forecast utilizes a more conservative approach. A 1% yearly increase for revenues and expenditures is forecast through fiscal year 2017.



The District will be in a deficit spending posture from FY 2013 through FY 2017 under this scenario. It hits negative fund balance territory in FY 2015. If this holds the District will have to make drastic cuts. The Superintendent and Board have adopted the FY 2012 budget with reserving funds anticipating another year of revenue reductions for FY 2013.

### 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 our food service operation

### Debt Service Fund Assumptions

- ▶ Projections for this part of our budget are based on bonded schedules of indebtedness.
- ▶ We have not factored in any consideration for changes that might result as of 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  
2011-2012**

REVENUE NAME	2012-2013 ESTIMATED REVENUE	2013-2014 ESTIMATED REVENUE	2014-2015 ESTIMATED REVENUE	2015-2016 ESTIMATED REVENUE	2016-2017 ESTIMATED REVENUE
ROTC	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
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
<b>TOTAL FEDERAL</b>	<b>265,000.00</b>	<b>265,000.00</b>	<b>265,000.00</b>	<b>265,000.00</b>	<b>269,686.58</b>
FEFP	42,866,782.00	43,295,449.82	43,728,404.32	44,165,688.36	44,607,345.24
CLASS SIZE REDUCTION	35,274,799.00	35,627,546.99	35,983,822.46	36,343,660.68	36,707,097.29
SUPPLEMENTAL ACADEMIC	9,062,280.00	9,152,902.80	9,244,431.83	9,336,876.15	9,430,244.91
ESE GUARANTEE	16,904,704.00	17,073,751.04	17,244,488.55	17,416,933.44	17,591,102.77
READING INSTRUCTION	1,224,088.00	1,236,328.88	1,248,692.17	1,261,179.09	1,273,790.88
STATE DISC LOTTERY	0.00	0.00	0.00	0.00	0.00
COVIDS WITHHELD FOR ADM	20,324.97	20,528.22	20,733.50	20,940.84	21,150.25
MISC STATE CATEGORICALS	10,468,752.00	10,573,439.52	10,679,173.92	10,785,965.65	10,893,825.31
COMMUNITY ED PROGRAMS	5,160,501.00	5,212,106.01	5,264,227.07	5,316,869.34	5,370,038.03
STATE LICENSE TAX	125,000.00	126,250.00	127,512.50	128,787.63	130,075.50
MISC STATE SOURCES	650,000.00	656,500.00	663,065.00	669,635.65	676,392.61
<b>TOTAL STATE</b>	<b>121,757,230.97</b>	<b>122,974,803.28</b>	<b>124,204,551.31</b>	<b>125,446,596.83</b>	<b>126,701,062.79</b>
DISTRICT SCHOOL TAX	98,715,582.00	99,702,737.82	100,699,765.20	101,706,762.85	102,723,830.48
TAX REDEMPTIONS	75,000.00	75,000.00	75,000.00	100,000.00	100,000.00
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	3,995,000.00	4,054,925.00	4,115,748.88	4,177,485.11	4,240,147.38
INTEREST	150,000.00	500,000.00	500,000.00	500,000.00	500,000.00
MISC LOCAL SOURCES	2,306,700.96	2,341,301.47	2,376,421.00	2,412,067.31	2,448,248.32
<b>TOTAL LOCAL</b>	<b>105,842,282.96</b>	<b>107,273,964.29</b>	<b>108,366,935.07</b>	<b>109,496,315.27</b>	<b>110,612,226.18</b>
FROM CAPITAL PROJECTS	3,900,000.00	3,900,000.00	3,900,000.00	3,900,000.00	3,900,000.00
FROM SPECIAL REVENUE					
<b>TOTAL TRANSFERS</b>	<b>3,900,000.00</b>	<b>3,900,000.00</b>	<b>3,900,000.00</b>	<b>3,900,000.00</b>	<b>3,900,000.00</b>
TOTAL REVENUES & TRANSFERS	231,764,513.93	234,413,767.57	236,736,486.38	239,107,912.10	241,482,975.55
BEGINNING FUND BALANCE	36,994,635.52	23,491,642.78	10,185,228.62	(3,275,668.55)	(16,867,113.85)
<b>GRAND TOTAL</b>	<b>268,759,149.45</b>	<b>257,905,410.35</b>	<b>246,921,715.00</b>	<b>235,832,243.54</b>	<b>224,615,861.71</b>

**APPROPRIATIONS**

OBJECT NUMBER & NAME	2012-2013 ESTIMATED BUDGET	2013-2014 ESTIMATED BUDGET	2014-2015 ESTIMATED BUDGET	2015-2016 ESTIMATED BUDGET	2016-2017 ESTIMATED BUDGET
100 SALARIES	141,896,821.85	143,315,790.07	144,748,947.97	146,196,437.45	147,658,401.82
200 BENEFITS	39,389,546.18	39,783,441.64	40,181,276.06	40,583,088.82	40,988,919.71
300 PURCHASED SERVICES	24,900,881.56	25,149,890.38	25,401,389.28	25,655,403.17	25,911,957.20
400 ENERGY	10,239,820.57	10,342,218.78	10,445,640.96	10,550,097.37	10,655,598.35
500 MATERIALS & SUPPLIES	22,229,897.74	22,452,196.72	22,676,718.68	22,903,485.87	23,132,520.73
600 CAPITAL OUTLAY	3,374,231.88	3,407,974.20	3,442,053.94	3,476,474.48	3,511,239.22
700 OTHER EXPENSES	3,236,306.89	3,268,669.96	3,301,356.66	3,334,370.23	3,367,713.93
TOTAL EXPENDITURES	245,267,506.67	247,720,181.74	250,197,383.55	252,699,357.39	255,226,350.96
TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
FUND BALANCES	23,491,642.78	10,185,228.62	(3,275,668.55)	(16,867,113.85)	(30,610,489.26)
<b>TOTAL</b>	<b>268,759,149.45</b>	<b>257,905,410.35</b>	<b>246,921,715.00</b>	<b>235,832,243.54</b>	<b>224,615,861.71</b>

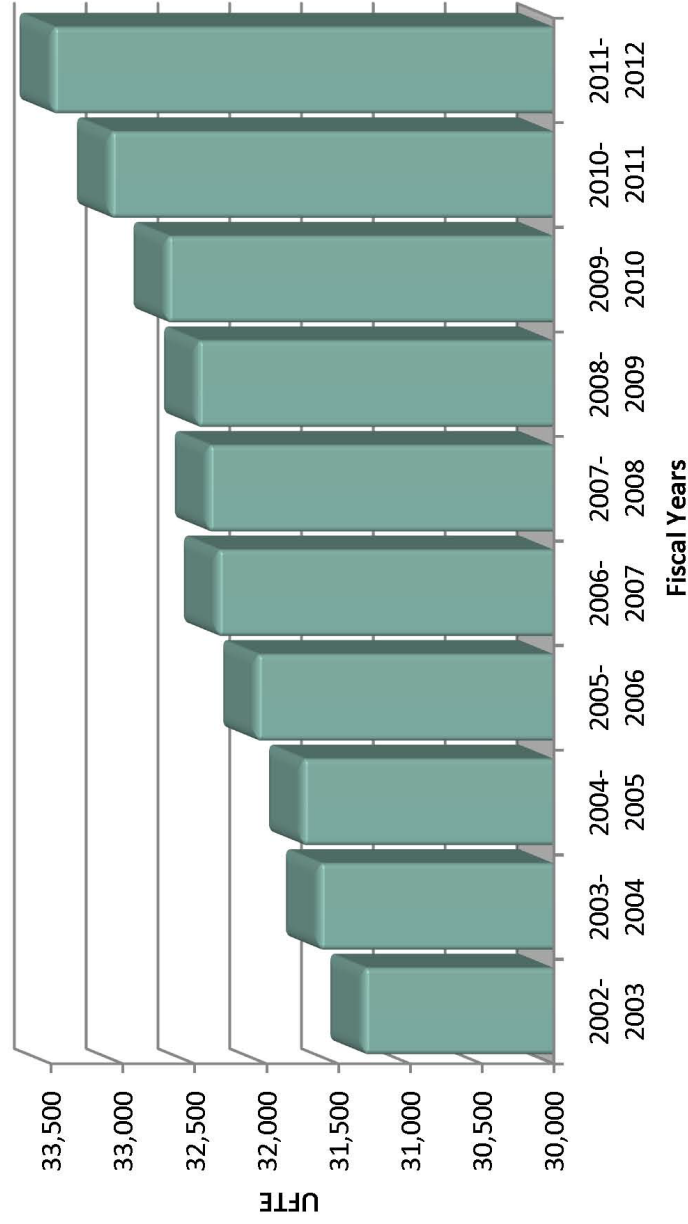


LEON COUNTY SCHOOL BOARD  
FIVE YEAR CAPITAL OUTLAY  
REVENUE PROJECTIONS  
2011-2012

	2012-2013 ESTIMATED	2013-2014 ESTIMATED	2014-2015 ESTIMATED	2015-2016 ESTIMATED	2016-2017
STATE REVENUE	\$918,335.00	\$6,431,916.00	\$5,678,124.00	\$4,252,490.00	\$0.00
LOCAL:					
1.50 MILL (@96%)	\$22,350,100.00	\$22,573,601.00	\$22,799,337.01	\$23,027,330.38	\$23,257,603.98
SALES TAX	\$21,060,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$44,328,435.00</b>	<b>\$29,005,517.00</b>	<b>\$28,477,461.01</b>	<b>\$27,279,820.38</b>	<b>\$23,257,603.98</b>

# LEON COUNTY SCHOOL BOARD 2011-2012

## TOTAL UNWEIGHTED FTE (UFTE) TEN YEAR TREND



NOTE: 1) Adult FTE is funded separately through the Workforce Development program. 2) Summer School FTE was no longer funded in 1999-2000.

Source: State of Florida FEFP Program  
Fiscal Year 2011-2012 data estimated

**LEON COUNTY SCHOOL BOARD  
FISCAL YEAR ENDING JUNE 30, 2011**

**METHODOLOGY FOR SCHOOL ENROLLMENT DATA**

Enrollment data in columns on page 210 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 211-214. The enrollment for each school in this column is allocated by multiplying the percent it represented of the entire UFTE in fiscal year 2010-2011 by the projected total UFTE for fiscal year 2011-2012. 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 20075-2008 through 2010-2011. The average increase in those years was approximately one percent.

The district is expected to experience very slight growth through fiscal year 2014-2015.



**LEON COUNTY SCHOOL BOARD  
FISCAL YEAR ENDING JUNE 30, 2012  
UNWEIGHTED FTE (ENROLLMENT) FORECAST**

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	FDOE PROJECTED 2011-2012	LCS BUDGET DEPARTMENT PROJECTED 2012-2013	LCS BUDGET DEPARTMENT PROJECTED 2013-2014	LCS BUDGET DEPARTMENT PROJECTED 2014-2015
<b>ELEMENTARY</b>								
APALACHEE	732	564	525	559	566	571	577	583
ASTORIA PARK	648	618	592	578	585	591	597	603
BOND	668	606	568	640	648	655	661	668
BUCK LAKE	822	754	767	755	764	771	779	787
CANOPY OAKS	690	634	670	686	694	701	708	715
CHAIRES	761	567	555	500	506	512	517	522
CONLEY		550	712	817	827	835	844	852
DESOTO TRAIL	575	593	616	630	638	644	651	657
FT. BRADEN	405	418	532	553	560	565	571	577
GILCHRIST	890	874	897	884	894	903	912	921
HARTSFIELD	590	557	532	493	499	504	509	515
HAWKS RISE	846	827	845	826	836	844	853	861
KILLEARN LAKES	917	928	947	948	960	969	979	989
MOORE	701	647	631	634	642	649	655	662
OAK RIDGE	518	499	529	551	558	563	569	575
PINEVIEW	550	542	537	495	501	506	512	517
RILEY	478	501	531	551	558	563	569	575
ROBERTS	781	823	838	860	870	879	888	897
RUEDIGER	571	583	568	562	569	574	580	586
SABAL PALM	721	713	541	559	566	571	577	583
SEALEY	552	540	550	557	564	569	575	581
SPRINGWOOD	631	603	619	636	644	651	657	664
SULLIVAN	845	875	822	820	830	838	847	855
WOODVILLE	440	461	435	439	444	449	453	458
<b>TOTAL</b>	<b>15,330</b>	<b>15,274</b>	<b>15,359</b>	<b>15,535</b>	<b>15,723</b>	<b>15,880</b>	<b>16,039</b>	<b>16,199</b>
<b>MIDDLE</b>								
BELLEVUE	504	438	0	0	0	0		
COBB	843	773	798	820	830	838	847	855
DEERLAKE	1,330	1,090	925	906	917	927	936	945
FAIRVIEW	822	808	858	914	925	935	944	953
FT. BRADEN	201	181	243	256	259	262	264	267
GRIFFIN	556	410	538	554	561	566	572	578
MONTFORD		646	1,030	1,111	1,124	1,134	1,145	1,157
NIMS	327	331	515	450	455	460	464	469
RAA	850	885	884	893	904	913	923	932
SWIFT CREEK	990	783	717	680	688	695	702	709
<b>TOTAL</b>	<b>6,423</b>	<b>6,346</b>	<b>6,508</b>	<b>6,585</b>	<b>6,665</b>	<b>6,730</b>	<b>6,797</b>	<b>6,865</b>
<b>HIGH</b>								
CHILES	1,903	1,919	1,929	1,997	2,021	2,041	2,061	2,082
GODBY	1,282	1,282	1,225	1,124	1,138	1,149	1,160	1,172
LEON	1,804	1,819	1,848	1,842	1,864	1,883	1,902	1,921
LINCOLN	1,969	1,964	1,918	1,907	1,930	1,950	1,969	1,989
RICKARDS	1,263	1,246	1,188	1,218	1,233	1,245	1,258	1,270
<b>TOTAL</b>	<b>8,220</b>	<b>8,230</b>	<b>8,108</b>	<b>8,088</b>	<b>8,186</b>	<b>8,268</b>	<b>8,350</b>	<b>8,434</b>
<b>DISTRICT-WIDE</b>								
ACADEMIC RESOURCE CTR.	29	28	0	0	0	0	0	0
ACADEMY OF TECHNOLOGY	184		0	0	0	0	0	0
ADOLESCENT DRUG TRTMNT	17	15	0	0	0	0	0	0
ADULT ED	4	4	0	0	0	0	0	0
AMI KIDS			37	48	48	49	49	50
CHARTER SCHOOLS	566	893	1,351	1,438	1,455	1,470	1,485	1,499
DETENTION CENTER			0	0	0	0	0	0
DEVEREAUX	22	17	17	0	0	0	0	0
ESE DISTRICTWIDE			0	0	0	0	0	0
EVERHART	233	225	226	212	215	217	219	222
FLORIDA VIRTUAL SCHOOLS			0	41	41	42	42	42
GHAZVINI/ALT. LEARN. CTR.	91	149	129	129	131	132	133	135
JUVENILE DETENTION ENTER	109	141	32	39	39	40	40	40
LEON COUNTY JAIL	118	156	15	12	12	12	12	12
LEON COUNTY VIRTUAL				76	77	78	79	80
LIVELY	353	295	33	39	39	40	40	40
MCKAY SCHOLARSHIP			0	0	0	0	0	0
NATURAL BRIDGE ACADEMY				18	18	18	18	19
PACE FOR GIRLS	55	60	61	59	59	60	60	61
PACE SECONDARY SCHOOL	73	70	69	75	76	77	78	79
PRE-SCHOOL	251	258	306	257	260	263	266	268
SAIL	318	334	378	383	388	392	396	400
TEEN AGE PARENT		39	39	38	38	39	39	39
WOODVILLE ALT LRNG CTR		52	23	16	16	16	16	17
<b>TOTAL</b>	<b>2,421</b>	<b>2,735</b>	<b>2,716</b>	<b>2,879</b>	<b>2,915</b>	<b>2,944</b>	<b>2,973</b>	<b>3,003</b>
<b>DISTRICT TOTAL</b>	<b>32,394</b>	<b>32,585</b>	<b>32,691</b>	<b>33,087</b>	<b>33,488</b>	<b>33,821</b>	<b>34,160</b>	<b>34,501</b>

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## METHODOLOGY FOR LONG-RANGE FORECAST OF FLORIDA PK-12 FTE STUDENT ENROLLMENT

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### 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.

$$\text{MCR}_{9\text{th}} = \frac{\text{FTE}_{9\text{th}, y} + \text{NP}_{8\text{th}, \text{py}} - \text{NP}_{9\text{th}, \text{py}}}{\text{FTE}_{8\text{th}, \text{py}}}$$

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.					

MODEL	1993 - 1994			1994 - 1995			1995 - 1996			Bias Amount
	Projected	Actual	Deviation	Projected	Actual	Deviation	Projected	Actual	Deviation	
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

2 Year Ahead Simulation Graph

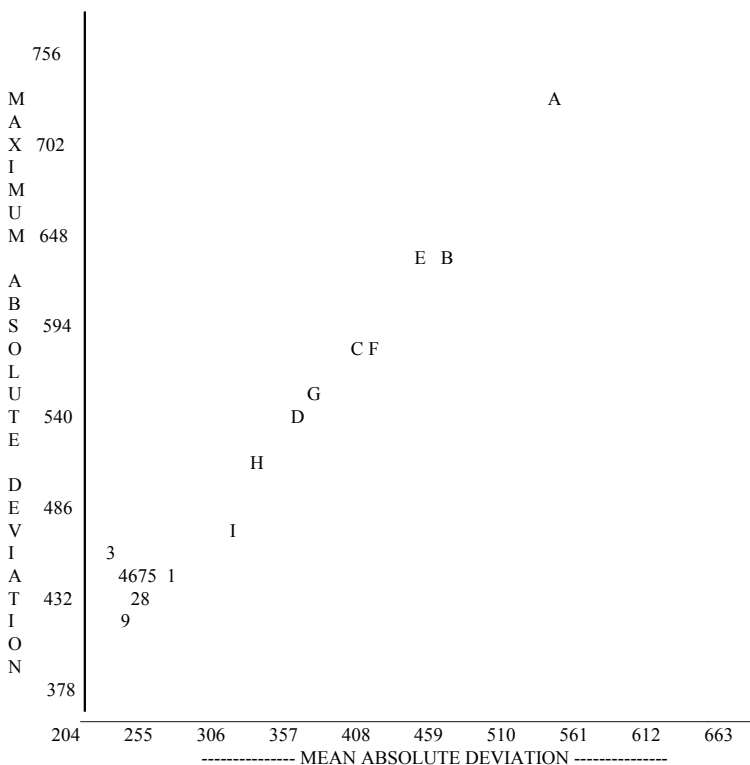


Figure 23. Example of a Simulation Graph Report

## APPENDIX B

### RECOMMENDED RULES FOR CHOOSING AMONG THE COHORT MODELS

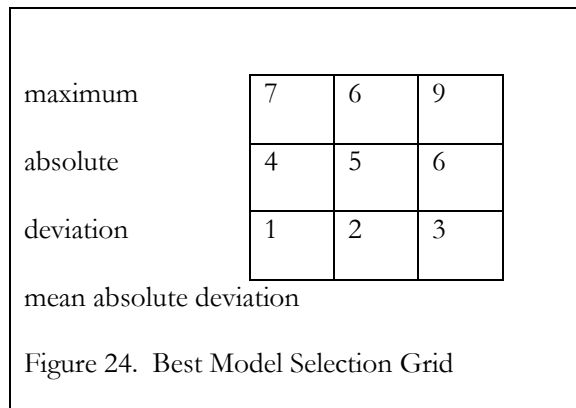
A simulation study is run to choose the best cohort model. The study forecasts the last three historical years assuming that they have not occurred. Next, the simulated forecast is compared with the actual values. The forecast deviation is calculated by subtracting the actual FTE for the forecast simulated 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.



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, 2012**

**EMPLOYEES AS A PERCENT OF TOTAL FULL TIME EMPLOYEES**

	AS OF OCT. 01 01-02	AS OF OCT. 01 02-03	AS OF OCT. 03 03-04	AS OF OCT. 04 04-05	AS OF OCT. 05 05-06	AS OF OCT. 06 06-07	AS OF OCT. 07 07-08	AS OF OCT. 08 08-09	AS OF OCT. 09 09-10	AS OF OCT. 10 10-11	PROJECTED FY 11-12
1. Pre K-12 Student Membership	31,310	31,342	31,623	31,737	32,057	32,474	32,395	32,459	32,693	33,252	33,489
2. No. Full-Time Employees	4,099	3,866	4,151	4,309	4,330	4,468	4,587	4,464	4,306	4,370	4,370
3. No. Administrative Employees % of total	149 3.64%	145 3.75%	151 3.64%	159 3.69%	160 3.70%	161 3.60%	160 3.49%	156 3.49%	161 3.74%	161 3.68%	161 3.68%
4. No. Instructional Employees % of total	2,086 50.89%	2,009 51.97%	2,124 51.17%	2,209 51.26%	2,270 52.42%	2,360 52.82%	2,425 52.87%	2,311 51.77%	2,283 53.02%	2,354 53.87%	2,354 53.87%
5. No. Instructional/Teaching Aides % of total	631 15.39%	555 14.36%	602 14.50%	624 14.48%	591 13.65%	595 13.32%	601 13.10%	586 13.13%	565 13.12%	561 12.84%	561 12.84%
6. No. Clerical/Secretarial % of total	296 7.22%	285 7.37%	319 7.68%	330 7.66%	329 7.60%	325 7.27%	335 7.30%	324 7.26%	318 7.39%	318 7.28%	318 7.28%
7. No. Service Workers % of total	608 14.83%	554 14.33%	649 15.63%	664 15.41%	653 15.08%	681 15.24%	710 15.48%	737 16.51%	704 16.35%	696 15.93%	696 15.93%
8. No. Non-Instructional Other Professionals % of total	189 4.61%	180 4.66%	165 3.97%	181 4.20%	180 4.16%	193 4.32%	192 4.19%	185 4.14%	115 2.67%	121 2.77%	121 2.77%
9. No. Technicians % of total	27 0.66%	27 0.70%	29 0.70%	28 0.65%	44 1.02%	46 1.03%	53 1.16%	53 1.19%	51 1.18%	53 1.21%	53 1.21%
10. No. Skilled % of total	98 2.39%	97 2.51%	99 2.38%	100 2.32%	92 2.12%	94 2.10%	98 2.14%	100 2.24%	97 2.25%	96 2.20%	96 2.20%
11. No. Unskilled % of total	15 0.37%	14 0.36%	13 0.31%	14 0.32%	11 0.25%	13 0.29%	13 0.28%	12 0.27%	12 0.28%	10 0.23%	10 0.23%

*This 2010-2011 information is as of the October, 2010 staff survey. This information will be updated again in October, 2011. The 2011-2012 personnel estimate is based on an expectation the District will keep essentially the same number of staff in FY 2012 as in 2011.*

## 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, 2012**

**ANALYSIS OF INSTRUCTIONAL STAFF**

Level of Degree	2010-2011 Leon County Schools		2010-2011 State of Florida	
	Number of Instructional Staff	Percent of Instructional Staff	Number of Instructional Staff	Percent of Instructional Staff
Bachelors	1,268	56.08%	107,842	59.12%
Masters	904	39.98%	67,141	36.81%
Educational Specialist	56	2.48%	4,967	2.72%
Doctorate	33	1.46%	2,458	1.35%
<b>TOTAL</b>	<b>2,261</b>	<b>100.00%</b>	<b>182,408</b>	<b>100.00%</b>

Number of Instructional Staff at Each Pay Step	Bachelors	Masters	Educational Specialists	Doctorate	TOTAL
00	301	89	5	3	398
01	59	31	2	1	93
02	137	62	5	0	204
03	73	43	1	0	117
04	39	16	2	0	57
05	56	80	4	0	140
06	36	27	1	2	66
07	69	45	2	0	116
08	21	26	2	1	50
09	41	18	2	2	63
10	27	25	0	1	53
11	41	31	2	1	75
12	29	11	1	0	41
13	9	23	1	0	33
14	23	23	1	1	48
15	17	23	0	0	40
16	39	36	4	3	82
17	33	45	5	2	85
18	23	19	1	2	45
19	20	20	1	0	41
20	22	15	1	3	41
21	23	20	2	0	45
22	22	33	0	3	58
23	89	137	11	8	245
24	0	0	0	0	0
25	0	0	0	0	0
26	0	0	0	0	0
27	0	0	0	0	0
28+	19	6	0	0	25
<b>TOTAL</b>	<b>1,268</b>	<b>904</b>	<b>56</b>	<b>33</b>	<b>2,261</b>

We have: 1,009 instructional staff on steps 0-5 or 44.63% of the total  
348 instructional staff on steps 6-10 or 15.39% of the total  
237 instructional staff on steps 11-15 or 10.48% of the total  
294 instructional staff on steps 16-20 or 13.00% of the total  
348 instructional staff on steps 21-25 or 15.39% of the total  
25 instructional staff on steps 26+ or 1.11% of the 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.*



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## EDUCATIONAL PERFORMANCE INDICATORS

### MULTI-YEAR TRENDS

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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

2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
79.8%	76.2%	79.0%	81.2%	81.0%	80.2%

**DISTRICT GRADUATION RATE FROM 2005-06 TO 2009-10**  
**AS CALCULATED BY FLORIDA DEPARTMENT OF EDUCATION**

Prepared by Testing, Research and Evaluation 6/2011

Reason	2005-2006	2006-2007	2007-2008	2008-2009	2009-10
Original Cohort	4,085	3,118	3,381	3,367	3,573
Left District	849	718	722	737	807
Left School	690	n/a	n/a	n/a	n/a
Deceased	5	1	2	6	5
To Private School	105	54	66	75	104
To Home Education	31	31	43	38	50
To Adult Education	194	72	110	97	206
Unmatched (Errors)	0	0	0	0	0
Adjusted Cohort	2,211	2,242	2,438	2,414	2,401
Non Graduates	312	323	309	297	324
Dropouts	139	147	150	170	152
Graduates	1,760	1,772	1,979	1,947	1,925
District Graduation Rate	76.2%	79.0%	81.2%	81.0%	80.2%
State Graduation Rate	71.0%	72.4%	75.4%	78.6%	80.7%

School	2005-2006	2006-2007	2007-2008	2008-2009	2009-10
Chiles	96.8	93.4	94.5	96.0	96.7
Godby	66.6	63.4	74.2	77.8	94.6
Leon	89.3	83.6	87.7	89.6	91.2
Lincoln	87.7	83.7	88.0	90.1	93.5
Rickards	71.7	69.5	72.9	76.7	84.0
SAIL	82.7	75.6	86.7	90.7	94.8
Adoles Drug Treatment	63.6	#	#	40.0	n/a
Adult Education	36.4	0.0	#	n/a	96.0
AMI Kids	n/a	16.7	#	#	0.0
Ghazvini Learning Center	11.1	7.4	#	#	20.0
Juvenile Detention Center	41.7	37.5	12.5	0.0	3.6
Life Skills Center	n/a	22.0	22.7	23.4	13.1
Lively	16.2	0.0	#	#	22.2
Pace Secondary	n/a	20.0	#	12.5	33.3
Pace for Girls	15.4	#	27.3	40.0	38.5
TAPP	n/a	n/a	n/a	54.5	76.9

# indicates fewer than 10 students

Source: Florida Department of Education as of November 18, 2010

## DROPOUTS BY SCHOOL AND GRADE 2009 - 2010

Prepared by Testing, Research and Evaluation 5/2011

ELEMENTARY	KG	1st	2nd	3rd	4th	5th	TOTAL
Apalachee	-	-	-	-	-	-	0
Arts and Sciences	-	-	-	-	-	-	0
Astoria Park	-	-	-	-	-	-	0
Bond	1	-	1	-	-	-	2
Buck Lake	-	-	-	-	-	-	0
Canopy Oaks	-	-	-	-	-	-	0
Chaires	-	-	-	-	-	-	0
Conley	-	-	-	-	-	-	0
DeSoto Trail	-	-	-	-	-	-	0
Ft. Braden	-	-	-	-	-	-	0
Ghazvini Learning Center	-	-	-	-	-	-	0
Gilchrist	-	-	-	-	-	-	0
Hartsfield	-	-	-	-	-	-	0
Hawks Rise	-	-	-	-	-	-	0
Imagine	1	1	2	-	-	1	5
Juvenile Detention Center	-	-	-	-	-	-	0
Killearn Lakes	-	-	-	-	-	-	0
Moore	-	-	-	-	-	1	1
Oak Ridge	-	-	-	-	-	-	0
Pineview	-	-	-	-	-	-	0
Riley	-	-	-	-	-	-	0
Roberts	-	-	-	-	-	1	1
Ruediger	-	-	-	-	-	-	0
Sabal Palm	-	-	-	-	-	-	0
Sealey	-	-	-	-	-	-	0
Springwood	-	-	-	-	-	-	0
Sullivan	-	-	-	1	-	-	1
Woodville	-	-	-	-	-	-	0
<b>TOTAL (K - 5)</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>10</b>

Note: Pre-k is not included.

See Glossary for explanation of Dropouts and Dropout Codes.

Source: Survey 5, End-of-Year Format

# DROPOUTS BY SCHOOL AND GRADE 2009-2010

Prepared by Testing, Research and Evaluation 5/2011

MIDDLE	6th	7th	8th	9th	10th	11th	12th	TOTAL
Cobb	-	-	1	-	-	-	-	1
Deerlake	-	-	-	-	-	-	-	0
Fairview	-	-	1	-	-	-	-	1
Ft. Braden	-	-	-	-	-	-	-	0
Griffin	2	1	1	-	-	-	-	4
Montford	6	0	2	-	-	-	-	8
Nims	0	5	2	-	-	-	-	7
Raa	-	-	1	-	-	-	-	1
Swift Creek	-	-	-	-	-	-	-	0
<b>TOTAL</b>	<b>8</b>	<b>6</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>

HIGH	6th	7th	8th	9th	10th	11th	12th	TOTAL
Chiles	-	-	-	-	-	-	-	0
Godby	-	-	-	5	1	-	-	6
Leon	-	-	-	2	3	1	-	6
Lincoln	-	-	-	-	-	-	6	6
Rickards	-	-	-	1	1	-	1	3
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>5</b>	<b>1</b>	<b>7</b>	<b>21</b>

DISTRICT-WIDE	6th	7th	8th	9th	10th	11th	12th	TOTAL
Adolescent Drug Treatment	-	-	1	-	1	-	-	2
AMI Kids	-	-	1	3	-	-	-	4
Ghazvini	-	1	1	2	-	-	-	4
Leon County Detention Center	-	3	-	2	1	1	-	7
Leon County Juvenile	-	1	1	7	3	-	-	12
Life Skills	-	1	-	6	20	4	8	39
Pace Secondary	-	-	1	2	-	1	-	4
<b>TOTAL</b>	<b>0</b>	<b>6</b>	<b>5</b>	<b>22</b>	<b>25</b>	<b>6</b>	<b>8</b>	<b>72</b>

<b>TOTAL (6-12)</b>	<b>8</b>	<b>12</b>	<b>13</b>	<b>30</b>	<b>30</b>	<b>7</b>	<b>15</b>	<b>115</b>
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Source: Survey 5, End-of-Year Format

**LEON COUNTY SCHOOLS - TESTING, RESEARCH AND EVALUATION**  
**ACT LONGITUDINAL SUB-TEST SCORES BY SCHOOL 2005-06 THROUGH 2009-10**

Prepared by Testing, Research and Evaluation 6/2011

School	Number of Participants					Composite				
	05-06	06-07	07-08	08-09	09-10	05-06	06-07	07-08	08-09	09-10
Chiles	240	245	240	286	188	22.8	22.5	23.0	23.1	22.4
Godby	103	137	124	114	76	17.7	18.6	17.4	17.4	17.6
Leon	199	178	198	194	162	22.6	22.4	23.3	21.5	21.6
Lincoln	188	250	260	277	197	20.9	20.5	21.0	20.6	20.2
Rickards	105	104	133	125	105	18.1	19.2	18.6	18.2	17.7
District	869	934	1,001	1,049	786	21.1	21.0	21.0	20.6	20.1
State	66,299	81,527	93,884	105,297	113,480	20.3	19.9	19.8	19.5	19.5
Nation	1,206,455	1,300,599	1,421,941	1,480,469	1,568,835	21.1	21.2	21.1	21.1	21.0

School	English					Mathematics				
	05-06	06-07	07-08	08-09	09-10	05-06	06-07	07-08	08-09	08-09
Chiles	22.2	22.3	22.6	22.9	21.9	22.9	22.8	23.1	23.3	22.9
Godby	16.6	17.6	16.5	16.0	15.9	18.3	18.6	17.8	18.0	18.1
Leon	22.2	22.1	23.4	21.0	21.4	22.3	22.5	23.3	21.8	21.8
Lincoln	20.2	19.5	20.7	20.1	19.4	20.9	20.8	21.2	21.1	20.9
Rickards	17.5	18.6	17.9	17.0	16.6	17.7	19.5	18.9	18.7	18.3
District	20.5	20.4	20.6	20.0	19.3	21.0	21.1	21.1	21.0	20.6
State	19.6	19.1	19.0	18.7	18.6	20.3	20.0	20.0	19.7	19.7
Nation	20.6	20.7	20.6	20.6	20.5	20.8	21.0	21.0	21.0	21.0

School	Reading					Science				
	05-06	06-07	07-08	08-09	09-10	05-06	06-07	07-08	08-09	09-10
Chiles	23.6	22.7	23.4	23.8	22.7	22.1	21.6	22.3	21.9	21.6
Godby	18.1	19.3	18.1	17.8	18.2	17.3	18.3	16.9	17.4	17.6
Leon	23.6	23.2	23.8	21.9	22.3	21.8	21.2	22.3	20.7	20.7
Lincoln	21.8	20.9	21.5	20.8	20.2	20.1	20.2	20.0	19.8	19.9
Rickards	18.6	19.4	19.1	18.6	18.0	17.9	19.0	18.2	18.2	17.5
District	21.9	21.4	21.5	21.1	20.4	20.5	20.3	20.3	19.9	19.6
State	20.9	20.5	20.3	20.2	20.1	19.9	19.5	19.3	19.0	19.1
Nation	21.4	21.5	21.4	21.4	21.3	20.9	21.0	20.8	20.9	20.9

LCS schools with less than 30 participants are not included in this table.

Source: ACT Assessment

ACT scores are reported on a scale of 1 to 36.

# SAT Mean Scores Longitudinal by School

2005-06 through 2009-10

Prepared by Testing, Research and Evaluation 3/2011

NUMBER OF PARTICIPANTS					
School	2005-06	2006-07	2007-08	2008-09	2009-10
Chiles	370	366	335	310	422
Godby	90	97	69	70	63
Leon	302	249	266	201	274
Lincoln	216	276	253	239	363
Rickards	80	96	88	65	107
SAIL	48	33	37	25	41
District	1,106	1,117	1,048	910	1,270
State	94,601	97,366	98,578	100,179	102,741
Total Group	1,465,744	1,494,531	1,518,859	1,530,128	1,547,990

CRITICAL READING					
School	2005-06	2006-07	2007-08	2008-09	2009-10
Chiles	548	530	550	548	544
Godby	449	472	459	454	457
Leon	556	555	564	543	545
Lincoln	516	511	521	524	525
Rickards	566	533	538	558	550
SAIL	566	543	531	569	543
District	538	526	539	535	535
State	496	497	496	497	496
Total Group	503	502	502	501	501

MATHEMATICS					
School	2005-06	2006-07	2007-08	2008-09	2009-10
Chiles	547	538	548	563	554
Godby	461	467	458	465	469
Leon	550	551	557	545	542
Lincoln	524	520	531	535	536
Rickards	550	549	541	571	564
SAIL	516	489	479	498	483
District	535	530	537	543	541
State	497	496	497	498	498
Total Group	518	515	515	515	516

WRITING					
School	2005-06	2006-07	2007-08	2008-09	2009-10
Chiles	521	507	523	522	524
Godby	437	461	443	437	443
Leon	534	520	543	519	521
Lincoln	500	500	515	508	513
Rickards	544	527	521	548	527
SAIL	529	513	506	502	497
District	515	506	520	513	516
State	480	479	481	480	479
Total Group	497	494	494	493	492

Total group includes all students testing in the USA as well as international

**ADVANCED PLACEMENT EXAM RESULTS FOR  
STUDENTS ENROLLED IN AP CLASSES FOR 2006-2010**  
Prepared by Testing, Research & Evaluation - June 2011

School	No. of Students Enrolled and Taking AP Exam					No. of Students Enrolled Scoring $\geq 3$					Percent of Enrolled Students Scoring $\geq 3$				
	2005-06	2006-07	2007-08	2008-09	2009-10	2005-06	2006-07	2007-08	2008-09	2009-10	2005-06	2006-07	2007-08	2008-09	2009-10
Chiles	1047	1,079	1,334	1,248	1,357	633	721	879	859	945	60	67	66	69	70
Godby	125	57	118	282	328	32	20	35	48	52	26	35	30	17	16
Leon	915	998	1032	1,174	1,141	570	561	602	553	534	62	56	58	47	47
Lincoln	1,181	1,490	1,586	1,707	1,690	596	735	748	876	873	50	49	47	51	52
Rickards	306	479	682	437	497	103	155	202	171	197	34	32	30	39	40
SAIL	10	-	5	-	4	8	-	5	-	3	80	-	100	-	75
Virtual School	n/a	n/a	n/a	n/a	3	n/a	n/a	n/a	n/a	1	n/a	n/a	n/a	n/a	33
District	3584	3584	4103	4926	5020	1942	1769	1942	2561	2605	54%	56%	54%	52%	52%

Source: The College Board, Advanced Placement Program

Note: Percents are rounded

**Leon County School Board  
2011-2012**

**\*Florida Comprehensive Assessment Test (FCAT) Reports  
Fiscal Year 2011  
Understanding the FCAT**

The FCAT is Florida's measurement of achievement standard for each and district. The following discussion is a "primer" for understanding printed FCAT results.

**Sunshine State Standards (SSS) Reports:** The FCAT SSS Reading, Mathematics, and Science reports show test scores from 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.



**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. Since science achievement levels have not been determined, science scores are ranked as to whether they fall in the lowest, middle, or highest third of statewide student performance.

- |   |                                                                                                                                                                                                                                                                                           |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5 | This student has success with the most challenging content of the Sunshine State Standards. A student scoring in Level 5 answers most of the test questions correctly, including the most challenging questions.                                                                          |
| 4 | This student has success with the challenging content of the Sunshine State Standards. A student scoring in Level 4 answers most of the test questions correctly, but may have only some success with questions that reflect the most challenging content.                                |
| 3 | This student has partial success with the challenging content of the Sunshine State Standards, but performance is inconsistent. A student scoring in Level 3 answers many of the test questions correctly, but is generally less successful with questions that are the most challenging. |
| 2 | This student has limited success with the challenging content of the Sunshine State Standards.                                                                                                                                                                                            |
| 1 | This student has little success with the challenging content of the Sunshine State Standards.                                                                                                                                                                                             |



**LEON COUNTY SCHOOL BOARD  
FISCAL YEAR ENDING JUNE 30, 2012**

**Florida Comprehensive Assessment Test (FCAT) Reports  
Fiscal Year 2011  
Discussion of Results**

The FCAT for Reading and Mathematics is administered to students in the 3<sup>rd</sup> through the 10<sup>th</sup> grades.

Leon County Schools performed better than the state average at all grade levels for Reading and Math except for the 3<sup>rd</sup> grade. Local and state scoring was the same at 61 for both local and state.

The comparison for Fiscal Year 2011 between the District and the state by grade of the percentage of students scoring 3 or above is as follows

Reading	District	State
Grade 3	70	72
Grade 4	74	71
Grade 5	73	69
Grade 6	69	67
Grade 7	69	68
Grade 8	60	55
Grade 9	56	48
Grade 10	49	39

Mathematics	District	State
Grade 3	77	78
Grade 4	79	74
Grade 5	68	63
Grade 6	63	57
Grade 7	64	62
Grade 8	73	68
Grade 9	n/a	n/a
Grade 10	77	71

See page 227 for additional detail.

Students in grades 5, 8, and 11 are administered the FCAT Science test. Scoring 3 or above is the passing benchmark for this test. Leon County Schools exceeded the state for all grade levels tested in fiscal year 2010-2011.

The comparison for Fiscal Year 2011 between the District and the state by grade of the percentage of students scoring 3 or above is as follows.

Science	District	State
Grade 5	56	51
Grade 8	52	46
Grade 11	43	40

See page 228 for additional detail.

Leon County Schools  
Fiscal Year Ending June 30, 2012

FCAT-SSS Results by Achievement Levels/Mean Scale Scores  
Grades 3 - 10 All Curriculum Groups (Unmatched)  
Results for Fiscal Years 2009 - 2011

	Grade	Year	Achievement Levels Number and Percent of Students Scoring										Mean Scale Scores		% 3 and Above		Writing
			Reading					Mathematics					Reading	Math	Reading	Math	% 3.5 & Above
			1	2	3	4	5	1	2	3	4	5					
District Total	3 N	10-11	17	13	29	32	10	9	13	30	29	19	317	340	70	77	77
		2,565	445	322	735	818	245	240	346	763	733	483					
		09-10	13	10	30	35	12	7	10	29	32	22	325	350	76	83	
	4 N	08-09	13	11	30	34	12	6	10	30	31	23	325	352	76	84	
		10-11	13	12	30	29	15	8	13	36	27	16	331	340	74	79	
		2,516	330	314	766	732	374	203	330	917	681	392					
	5 N	09-10	13	11	31	30	15	7	14	36	29	14	332	339	76	79	
		08-09	11	12	31	33	13	7	12	36	30	14	332	339	78	81	
		10-11	13	14	28	30	15	11	21	25	30	13	322	344	73	68	
	6 N	2,513	317	359	698	763	376	281	521	631	756	322					
		09-10	13	13	30	30	14	11	22	25	29	13	322	343	74	67	
		08-09	12	13	31	32	12	12	24	26	27	11	321	340	75	65	
State Total	3 N	10-11	16	12	33	31	8	9	13	32	30	15	314	337	72	78	81
		202,686															
		09-10	16	12	33	31	8	9	13	32	30	15	314	337	72	78	
	4 N	08-09	17	12	33	31	8	10	13	32	30	16	313	337	71	78	
		09-10	16	13	32	29	11	10	16	36	27	12	323	330	72	74	
		198,877															
	5 N	08-09	13	13	35	30	9	10	15	36	27	12	324	330	74	75	
		07-08	17	13	32	29	9	12	18	36	24	10	319	324	70	71	
		09-10	15	15	33	28	9	14	23	27	29	9	310	336	69	63	
	6 N	198,401															
		08-09	14	14	34	29	8	14	24	26	27	9	311	335	71	62	
		07-08	17	16	34	26	7	15	24	27	26	9	305	333	67	61	
District	6 N	10-11	17	16	30	26	13	18	19	30	22	11	322	328	69	63	81
		2,445	363	383	737	648	314	440	467	730	534	276					
		09-10	17	16	30	26	12	23	19	30	18	11	319	320	68	58	
	7 N	08-09	15	16	31	27	11	23	21	27	18	11	320	320	69	56	
		10-11	15	16	30	24	14	18	17	32	23	10	327	317	69	64	
		2,356	348	388	706	576	338	435	407	742	530	240					
	8 N	09-10	13	18	30	26	14	18	20	30	21	10	328	316	70	61	
		08-09	12	19	32	26	11	17	22	28	22	11	326	318	69	61	
		10-11	14	26	33	21	7	9	18	37	19	16	321	332	60	73	
	9 N	2,307	317	602	761	474	153	208	423	855	443	377					
		09-10	13	27	33	21	6	10	19	36	19	16	320	329	60	71	
		08-09	14	27	33	20	6	11	21	33	20	14	319	328	58	68	
State Total	6 N	11-Oct	17	17	32	26	9	23	20	29	19	9	315	319	67	57	82
		197,859															
		09-10	17	16	32	26	9	23	19	29	19	9	315	319	67	57	
	7 N	08-09	16	17	34	25	7	24	21	29	18	8	313	316	66	55	
		10-11	14	17	33	24	11	19	19	32	21	9	322	314	68	62	
		194,660															
	8 N	09-10	14	17	34	24	10	19	20	32	21	9	322	314	68	61	
		08-09	15	18	36	24	7	20	20	31	20	9	318	314	67	60	
		10-11	17	27	34	17	4	12	20	38	18	12	313	325	55	68	
	9 N	195,792															
		09-10	17	27	34	17	4	12	20	38	19	12	312	324	55	68	
		08-09	18	28	33	17	4	14	20	37	18	11	312	322	54	66	
District	9 N	10-11	18	26	28	17	11	n/a	n/a	n/a	n/a	n/a	326	n/a	56	n/a	77
		2,401	435	630	673	405	258										
		09-10	18	28	28	15	11	11	19	32	26	13	325	317	53	70	
	10 N	08-09	20	28	28	15	9	11	19	31	25	14	322	317	52	70	
		10-11	24	27	19	9	21	7	17	26	37	13	326	338	49	77	
		1,972	474	525	377	178	418	133	328	522	728	265					
	11 N	09-10	28	26	20	9	18	7	16	27	37	13	319	337	47	77	
		08-09	27	28	19	9	18	8	15	27	36	13	318	336	45	76	
State Total	9 N	10-11	21	30	28	13	7	n/a	n/a	n/a	n/a	n/a	317	n/a	48	n/a	75
		195,884															
		09-10	21	30	28	13	7	13	20	33	24	10	317	311	48	67	
	10 N	08-09	22	31	27	13	7	12	20	33	24	11	316	313	47	68	
		10-11	32	29	17	8	13	11	18	28	34	9	309	329	39	71	
		185,956															
	11 N	09-10	32	29	18	8	14	10	17	29	35	9	310	331	39	73	
		08-09	34	30	18	7	11	12	18	29	32	8	305	327	37	69	

Source: Testing and Student Assessment

Leon County Schools  
Fiscal Year Ending June 30, 2012

Leon County Schools - Student Assessment  
FCAT-SSS SCIENCE Results by Achievement Levels/Mean Scale Scores  
Grades 5,8,and 11 *All Curriculum Groups (Unmatched)*  
2009-2011

	Grade	Year	Science					Mean Scale Score	% 3 & Above
			1	2	3	4	5		
District	5	10-11	18	26	31	15	9	332	56
	N	2,507	453	661	777	385	231		
	5	09-10	16	30	33	14	6	328	54
	5	08-09	18	31	34	13	3	321	50
State	5	10-11	19	30	33	12	5	322	51
	N	197,657							
	5	09-10	19	32	35	11	4	318	49
	5	08-09	21	32	34	10	2	314	46
District	8	10-11	18	30	35	12	5	326	52
	N	2,309	414	700	803	274	118		
	8	09-10	21	29	34	12	4	322	50
	8	08-09	24	31	32	10	3	314	46
State	8	10-11	23	32	33	9	3	315	46
	N	194,975							
	8	09-10	25	32	32	8	2	310	43
	8	08-09	27	32	32	8	2	305	41
District	11	10-11	28	29	32	10	2	310	43
	N	1,920	544	553	605	185	33		
	11	09-10	23	30	36	9	2	317	47
	11	08-09	26	28	36	9	2	314	46
State	11	10-11	28	32	32	7	1	307	40
	N	164,047							
	11	09-10	28	34	32	6	1	306	38
	11	08-09	31	32	30	6	1	303	37

Source: [Testing and Student Assessment](#)

**LEON COUNTY SCHOOL BOARD  
FISCAL YEAR ENDING JUNE 30, 2012**

**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:

$$\frac{(\text{Reading\%ofStudentsscore3orabove} + \text{Math\%of Studentsscore3orabove})}{(\text{TotalFEFPPerWeighted FTEStudent})}$$

## **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 2<sup>nd</sup> lowest value would have a percentile rank of 10 (2/20), the district with 10<sup>th</sup> lowest value would have a rank of 50 (10/20), and the district with the 17<sup>th</sup> 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 231 for further discussion.

**LEON COUNTY SCHOOL BOARD  
FISCAL YEAR ENDING JUNE 30, 2012**

**Return on Investment  
Comparable District Analysis**

The return on investment (ROI) analysis on page 232 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 are more similar than districts in the central and southern part of the state.

The analysis was performed using the ROI percentage of highest value. The results demonstrate Leon County Schools performed at 91.69% of the level of Santa Rosa County Schools index, which was the highest performing district in the selected population. Five schools performed better and one school performed below Leon County Schools. The lowest performing school was at 90.89% of Santa Rosa's ROI index.

**LEON COUNTY SCHOOL BOARD  
FISCAL YEAR ENDING JUNE 30, 2012**

**RETURN ON INVESTMENT CALCULATION  
Fiscal Year 2011 Data**

<b>School District</b>	<b>UFTE</b>	<b>WFTE</b>	<b>Reading Gains</b>	<b>Math Gains</b>	<b>Total FEFP</b>	<b>FEFP Per WFTE</b>	<b>ROI Index</b>	<b>% Highest Value</b>
Santa Rosa	25,101.74	26,571.45	66.00	71.00	\$ 160,286,113	\$ 6,032	0.02271	100.00%
St. Johns	30,553.24	32,874.40	68.00	73.00	\$ 209,067,068	\$ 6,360	0.02217	97.62%
Okaloosa	28,536.92	30,982.96	65.00	71.00	\$ 190,529,078	\$ 6,149	0.02212	97.38%
Bay	25,157.23	27,803.74	62.00	69.00	\$ 171,116,214	\$ 6,154	0.02129	93.72%
Clay	35,683.65	38,305.92	63.00	71.00	\$ 245,776,564	\$ 6,416	0.02088	91.96%
Leon	33,087.36	35,947.84	62.00	69.00	\$ 226,143,354	\$ 6,291	0.02082	91.69%
Alachua	26,844.04	28,896.83	62.00	69.00	\$ 183,383,742	\$ 6,346	0.02064	90.89%

LEON COUNTY SCHOOL BOARD  
FISCAL YEAR ENDING JUNE 30, 2012

No Child Left Behind  
Adequate Yearly Progress  
Discussion and Results

The Federal No Child Left Behind (NCLB) Act of 2001 requires states to evaluate the performance of all students in all public schools to determine whether schools, school districts, and the state have made adequate yearly progress (AYP) towards enabling all students to meet the state's academic achievement standards. AYP measurements target the performance and participation of various subgroups based on race or ethnicity, socioeconomic status, disability, and English proficiency.

NCLB requires that every public school and every school district (Local Education Agency) make adequate yearly progress (AYP) towards proficiency goals. All public schools must be held to the same criteria and all students must be included in the determination of AYP. In addition to the school in total, the determination of AYP is based upon the results of 8 subgroups: White, Black, Hispanic, Asian, American Indian, Economically Disadvantaged, Limited English Proficient (LEP), and students with Disabilities (SWD). The criteria for determining AYP apply to each subgroup only when the number of students is greater than or equal to 30 and represents more than 15 percent of the school's population (in tested grades) or at least 100 students. Schools will be evaluated for AYP if total enrollment is greater than 10. Proficiency results include only students present in the same school or district for a full academic year.

This federal spending law differs from past federal spending laws because it contains sanctions for schools that do not make the academic progress spelled out by Congress. The centerpiece of the act is the requirement that public schools have 100 percent of students served proficient by FY 2013-2014.

Based on the federal No Child Left Behind Act, schools must meet 30 criteria for adequate yearly progress (AYP) status. Districts must meet the same criteria as schools, except that school grades are not taken into consideration. If any one of the 30 criterion are not met, the school has not made adequate yearly progress under the federal accountability plan. If a school does not meet all 30 criteria but is high performing based upon receiving an A or B school grade under the A+ Plan, then the school will be designated "provisional" AYP.

AYP measures the progress of all public schools and school districts towards enabling all students to meet the State's academic achievement standards. Academic progress is measured using the state's Florida Comprehensive Assessment Test (FCAT) reading and math exams. Other criteria include improving performance in writing and improving the graduation rate. At least 95% of all students enrolled must participate in the state assessment program. This applies to all students and each subgroup.

Florida has set intermediate goals for reading and mathematics for all schools and all students across grade levels to reach 100 percent proficiency by the end of the 2013-2014 academic year. The following schedule has been adopted.



<u>School Years</u>	<u>Percent Proficient</u>	
	<u>Reading</u>	<u>Math</u>
2001-02 through 2003-04	31%	38%
2004-05	37%	44%
2005-06	44%	50%
2006-07	51%	56%
2007-08	58%	62%
2008-09	65%	68%
2009-10	72%	74%
2010-11	79%	80%
<b>2011-12</b>	<b>86%</b>	<b>86%</b>
2012-13	93%	93%
2013-14	100%	100%

Only schools that receive Title I money are at risk of being sanctioned. In Leon County 12 public schools, which includes 1 charter school, receive Title I money.

Title I Schools:

Elementary: Bond, Riley, Oak Ridge, Sabal Palm, Pineview, Ruediger, Woodville, Astoria Park, Hartsfield, Apalachee, Ft. Braden K-8

Middle Schools: Nims, Griffin

High Schools: Godby

Charter Schools: C. K. Steele

Other: Pace for Girls, Second Chance, 100 Success Academy

Leon County had 38 traditional schools, 13 school centers that served the specialized needs of certain student populations, and 5 charter schools. All Title I schools are affected by provisions of the law such as higher academic requirements for teaching assistants and classroom teachers. All schools are rated for AYP --- regardless of whether they receive Title I money --- and the results are made public.

Schools that do not meet the federal standards for two consecutive years and receive Title I funding must offer all students the choice of another public school. Schools that do not meet the standards for three consecutive years must also offer extra tutoring or similar services (known as “supplemental services”) to low-income students who are below grade level. Schools are still rewarded under Florida’s accountability program --- known as the A+ Plan --- for the academic growth of all children.

Confusion reigns about how a high performing school under Florida’s A+ Plan can fail to make “adequate yearly progress” under the federal NCLB program. The following analogy explains how the two programs mesh.

Think about schools in the context as students. Florida’s A+ plan is the report card for the school (student). NCLB is the ‘comments section’ on the report card. A school (student) may earn ‘As’ and ‘Bs’ in all subjects, but still have room for improvement in specific areas of particular subjects. The comments section of the report card would point this out. For example, a student may earn a ‘B’ in English, but need room for improvement in grammar or comprehension. The need for improvement would be noted in the comments section of the report card. This is the role NCLB fills. The A+ Plan (State) denotes the overall grade (A, B, C, D, or F) and the NCLB Act

(Federal) provides comments on areas that need improvement. This way, a school could earn an 'A' under the A+ plan, but not make AYP under NCLB. A designation of "provisional AYP" has been added for schools where one or more subgroups did not attain AYP but the overall school grade was an 'A' or a 'B'.

It is very difficult to make a meaningful comparison of AYP results between different states because the subgroup sizes and measurement criteria differ from state to state.

LEON COUNTY SCHOOL BOARD  
FISCAL YEAR ENDING JUNE 30, 2012

No Child Left Behind  
Adequate Yearly Progress Results FY 2011  
Leon County Schools

The following District-Wide results are based on FCAT Reading and Math score results on tests taken in the spring of fiscal year ending June 30, 2011. The District must meet all 39 criteria to attain AYP.

**Did the District Make Adequate Yearly Progress? No**

**Percent of Criteria Met: 67%**

**Writing Criteria Met: Yes**

**Graduation Criteria Met: No**

	95% Tested Reading	95% Tested Math	Reading Proficiency Met	Math Proficiency Met
<b>Total</b>	Yes	Yes	No	No
<b>White</b>	Yes	Yes	Yes	Yes
<b>Black</b>	Yes	Yes	No	No
<b>Hispanic</b>	Yes	Yes	No	No
<b>Asian</b>	Yes	Yes	Yes	Yes
<b>American Indian</b>	Yes	Yes	No	Yes
<b>Economically Disadvantaged</b>	Yes	Yes	No	No
<b>English Language Learners</b>	Yes	Yes	No	Yes
<b>Student With Disabilities</b>	Yes	Yes	No	No

Source: <http://schoolgrades.fl DOE.org/default.asp>

# Leon County Schools Survey 2009 - 2011

## Students, Parents and Teachers/Staff Means

by

District, Elementary Schools, Middle Schools, High Schools,  
and District-Wide Schools

### NOTES

- The data reflect all grades surveyed by schools. Schools were encouraged to only survey standard grades but were allowed to survey other grades for their own purposes. Standard survey grades were K, 3,4,5,6,8,10 and 12 for parents and 4,5,6,8,10, 12 and Adult for students. All teachers and staff were considered standard survey populations.
- Students were not required to respond to the sections for Quality Planning, Effective School Leadership, and School & Community Communication because the sections were beyond most students' general expertise.
- See the notes in the heading of the reports for additional information.

## Elementary Schools Survey Results 2009 - 2011

The Leon County Schools Survey for parents, students and teachers/staff/others, administered annually each spring, contains eight sections, each focusing on a unique component of the school environment. Although the district specifies that students of certain grade levels and their parents must be surveyed, schools may have surveyed other grade levels as well. The following table lists the percentage of parents, students and teachers/staff/others who responded favorably to each question. Student survey questions are worded to fit the reading level of the respective students and are similar in content to parent and teacher questions. Students are not asked to respond to items 1-9 and 31-34. Only elementary students respond to item 40. The wording of parent and teacher questions are listed below. Responses of "Don't Know" and blanks were excluded from the calculations. Staff and others are included in the teacher percentages. Please consult your school for a full report.

Number of Respondents: 2009 P=2553 S=4249 T=1157 2010 P=2339 S=4114 T=1139 2011 P=2592 T=4195 S=1246

F = Percentage Responding Favorably	Parents			Students			Teachers		
	09 F	10 F	11 F	09 F	10 F	11 F	09 F	10 F	11 F
<b>Quality Planning</b>	99	98	98				98	97	97
1. The school looks for ways to improve the quality of learning.	99	99	99				99	98	99
2. Teachers, support staff and parents are encouraged to participate in the school's planning activities.	99	98	97				97	94	95
3. The school's annual improvement plan clearly indicates what the school is trying to achieve.	98	98	98				99	98	98
<b>Effective School Leadership</b>	98	98	97				97	94	95
4. The goals of the school are communicated clearly.	97	97	96				97	92	96
5. The school has effective leadership for improving classroom instruction.	98	96	96				94	89	92
6. School personnel are visible throughout the school.	99	99	99				96	94	95
7. Parents are encouraged to be involved in school activities.	99	99	98				99	97	98
8. Parents, teachers and support staff are encouraged to be involved in school decision-making councils.	98	97	96				95	91	93
9. Teachers are encouraged to participate in professional development experiences.	99	98	99				98	98	98
<b>A Focus on Learning</b>	98	96	97	93	91	93	98	97	98
10. The school emphasizes student success.	99	98	98	99	99	99	99	98	99
11. Teachers at the school appear to be enthusiastic about teaching.	98	96	98	98	95	97	96	92	95
12. Instructional technology and computers are an integral part of classroom instruction along with a variety of teaching materials and media.	98	98	98	91	90	91	95	97	97
13. Students are taught to apply basic skills and problem solving skills in reading, writing, and mathematics.	99	98	99	98	98	98	99	99	99
14. Homework is assigned regularly, and students receive feedback promptly.	97	96	97	86	80	83	99	98	99
15. The school provides learning activities to help students with individual needs and different learning styles.	94	92	94	87	86	88	97	97	97
<b>High Expectations</b>	98	98	98	95	94	95	98	97	98
16. This school believes that all students can learn and provides instruction to ensure a high level of success for all students.	98	97	98	98	97	98	98	98	99
17. The school has high, appropriate, and achievable goals for students.	97	97	97	94	93	94	98	97	98
18. The school expects all students to complete class work, be on time, and be on task.	100	100	100	98	97	97	98	98	98
19. The school recognizes students' accomplishments.	98	98	98	90	88	90	98	97	98
20. The school tries to meet the needs of its students.	97	97	96	97	95	96	98	96	98
<b>Monitoring Student Progress</b>	97	97	97	95	93	93	99	98	98
21. Students are informed of what they are expected to learn.	99	98	98	95	93	94	99	99	99
22. Student performance is evaluated in a variety of ways.	97	96	97	95	93	93	98	96	97
23. Formal and informal student progress reports are given to parents or guardians regularly.	96	96	96	96	94	93	99	99	99
<b>A Positive School Climate</b>	97	97	97	91	90	92	96	92	95
24. An atmosphere of respect, trust, and pride exists in the school.	98	97	98	85	85	88	92	84	90
25. Students and parents identify with and feel welcome in the school.	98	98	97	95	94	95	97	94	97
26. Students are treated in ways which emphasizes caring, success, and potential.	98	97	98	91	89	91	98	97	98
27. The school has clear rules and expectations that are consistently applied.	98	98	98	97	97	98	92	88	92
28. Students feel positive about learning at school.	97	97	98	94	92	94	98	95	97
29. Students are treated fairly and with respect by all school personnel.	95	94	94	86	85	87	96	92	95
30. Students' cultural backgrounds are valued and included in classroom instruction.	97	96	97	87	85	88	97	95	97
<b>School/Community Communication</b>	97	97	97				97	95	97
31. Communication among parents, faculty, and administrators is open.	97	97	97				94	89	92
32. Parents, guardians and community members are informed about and involved in school activities.	99	98	99				97	96	98
33. The school communicates regularly with parents or guardians about students' needs.	96	95	95				99	97	99
34. School communicates with parents or guardians and community members using a variety of ways. *	97	96	96				98	97	98
<b>Safety and Facilities</b>	96	97	97	79	79	80	96	94	95
35. The school grounds and building are well maintained.	98	98	97	74	74	76	91	85	86
36. Students feel safe at school.	98	99	98	89	89	91	99	98	99
37. Students feel safe on the bus.	89	88	91	67	68	70	92	89	91
38. Tobacco, alcohol and other drugs are NOT a problem at this school. *	98	99	99	78	77	78	98	99	99
39. A plan to ensure student safety is being used by the school.	99	99	99	94	94	95	99	97	99
40. I feel safe at the bus stop.				69	69	71			

## Middle Schools Survey Results 2009 - 2011

The Leon County Schools Survey for parents, students and teachers/staff/others, administered annually each spring, contains eight sections, each focusing on a unique component of the school environment. Although the district specifies that students of certain grade levels and their parents must be surveyed, schools may have surveyed other grade levels as well. The following table lists the percentage of parents, students and teachers/staff/others who responded favorably to each question. Student survey questions are worded to fit the reading level of the respective students and are similar in content to parent and teacher questions. Students are not asked to respond to items 1-9 and 31-34. Only elementary students respond to item 40. The wording of parent and teacher questions are listed below. Responses of "Don't Know" and blanks were excluded from the calculations. Staff and others are included in the teacher percentages. Please consult your school for a full report.

Number of Respondents: 2009 P=988 S=3871 T=404 2010 P=831 S=3591 T=433 2011 P=1158 S=3529 T=427

F = Percentage Responding Favorably	Parents			Students			Teachers		
	09 F	10 F	11 F	09 F	10 F	11 F	09 F	10 F	11 F
<b>Quality Planning</b>	96	94	95				97	98	98
1. The school looks for ways to improve the quality of learning.	97	97	97				99	98	99
2. Teachers, support staff and parents are encouraged to participate in the school's planning activities.	94	91	93				94	96	97
3. The school's annual improvement plan clearly indicates what the school is trying to achieve.	96	95	96				97	99	98
<b>Effective School Leadership</b>	93	93	95				95	95	96
4. The goals of the school are communicated clearly.	93	93	94				96	96	98
5. The school has effective leadership for improving classroom instruction.	90	91	94				91	92	94
6. School personnel are visible throughout the school.	96	96	98				93	95	96
7. Parents are encouraged to be involved in school activities.	92	90	92				97	97	97
8. Parents, teachers and support staff are encouraged to be involved in school decision-making councils.	93	89	92				94	95	95
9. Teachers are encouraged to participate in professional development experiences.	95	96	97				97	96	96
<b>A Focus on Learning</b>	94	93	95	88	89	89	95	96	97
10. The school emphasizes student success.	96	97	96	98	98	98	97	98	99
11. Teachers at the school appear to be enthusiastic about teaching.	92	92	96	89	90	90	94	94	96
12. Instructional technology and computers are an integral part of classroom instruction along with a variety of teaching materials and media.	96	94	96	85	87	87	92	94	96
13. Students are taught to apply basic skills and problem solving skills in reading, writing, and mathematics.	98	97	98	95	96	96	99	98	99
14. Homework is assigned regularly, and students receive feedback promptly.	90	87	91	79	80	82	92	93	95
15. The school provides learning activities to help students with individual needs and different learning styles.	89	88	91	79	81	82	96	96	97
<b>High Expectations</b>	96	95	96	89	90	90	96	95	98
16. This school believes that all students can learn and provides instruction to ensure a high level of success for all students.	94	94	96	93	92	93	96	96	98
17. The school has high, appropriate, and achievable goals for students.	96	94	96	90	92	91	96	95	98
18. The school expects all students to complete class work, be on time, and be on task.	98	99	98	95	96	95	94	94	96
19. The school recognizes students' accomplishments.	96	97	96	77	80	80	98	96	97
20. The school tries to meet the needs of its students.	94	93	94	88	89	89	98	96	99
<b>Monitoring Student Progress</b>	95	93	95	86	86	86	98	98	99
21. Students are informed of what they are expected to learn.	97	96	97	92	93	93	97	98	99
22. Student performance is evaluated in a variety of ways.	95	93	95	86	86	85	98	97	99
23. Formal and informal student progress reports are given to parents or guardians regularly.	92	90	93	79	79	81	99	98	98
<b>A Positive School Climate</b>	91	91	94	79	79	80	91	91	95
24. An atmosphere of respect, trust, and pride exists in the school.	89	89	95	66	66	67	86	86	91
25. Students and parents identify with and feel welcome in the school.	93	92	95	84	84	86	96	94	98
26. Students are treated in ways which emphasizes caring, success, and potential.	91	92	94	78	78	81	96	95	98
27. The school has clear rules and expectations that are consistently applied.	93	93	96	94	94	94	82	84	88
28. Students feel positive about learning at school.	91	91	94	85	87	88	92	91	95
29. Student	86	86	89	71	70	72	91	91	95
30. Students' cultural backgrounds are valued and included in classroom instruction.	92	91	92	76	75	75	97	95	98
<b>School/Community Communication</b>	90	88	92				96	97	97
31. Communication among parents, faculty, and administrators is open.	93	91	93				93	96	95
32. Parents, guardians and community members are informed about and involved in school activities.	93	92	94				96	98	97
33. The school communicates regularly with parents or guardians about students' needs.	84	82	88				98	97	98
34. School communicates with parents or guardians and community members using a variety of ways. *	89	86	91				97	97	97
<b>Safety and Facilities</b>	92	87	92	69	68	72	90	89	92
35. The school grounds and building are well maintained.	93	92	94	55	57	59	88	86	90
36. Students feel safe at school.	92	90	95	76	74	80	93	94	95
37. Students feel safe on the bus.	88	77	84	70	66	69	86	86	89
38. Tobacco, alcohol and other drugs are NOT a problem at this school. *	88	81	88	60	59	65	86	81	87
39. A plan to ensure student safety is being used by the school.	97	95	97	83	82	85	96	96	99
40. I feel safe at the bus stop.									



## High Schools Survey Results 2009 - 2011

The Leon County Schools Survey for parents, students and teachers/staff/others, administered annually each spring, contains eight sections, each focusing on a unique component of the school environment. Although the district specifies that students of certain grade levels and their parents must be surveyed, schools may have surveyed other grade levels as well. The following table lists the percentage of parents, students and teachers/staff/others who responded favorably to each question. Student survey questions are worded to fit the reading level of the respective students and are similar in content to parent and teacher questions. Students are not asked to respond to items 1-9 and 31-34. Only elementary students respond to item 40. The wording of parent and teacher questions are listed below. Responses of "Don't Know" and blanks were excluded from the calculations. Staff and others are included in the teacher percentages. Please consult your school for a full report.

Number of Respondents: 2009 P=890 S=3143 T=473 2010 P=617 S=2981 T=372 2011 P=309 S=2880 T=367

F = Percentage Responding Favorably	Parents			Students			Teachers		
	09 F	10 F	11 F	09 F	10 F	11 F	09 F	10 F	11 F
<b>Quality Planning</b>	89	92	93				93	92	89
1. The school looks for ways to improve the quality of learning.	93	95	95				95	95	94
2. Teachers, support staff and parents are encouraged to participate in the school's planning activities.	85	89	90				88	87	82
3. The school's annual improvement plan clearly indicates what the school is trying to achieve.	89	93	93				96	93	91
<b>Effective School Leadership</b>	85	89	90				87	84	82
4. The goals of the school are communicated clearly.	85	92	90				90	86	80
5. The school has effective leadership for improving classroom instruction.	82	88	88				82	78	75
6. School personnel are visible throughout the school.	92	93	93				77	72	72
7. Parents are encouraged to be involved in school activities.	81	85	88				94	94	92
8. Parents, teachers and support staff are encouraged to be involved in school decision-making councils.	81	84	87				88	82	80
9. Teachers are encouraged to participate in professional development experiences.	89	92	95				91	93	91
<b>A Focus on Learning</b>	87	89	92	83	83	81	92	90	90
10. The school emphasizes student success.	91	93	94	92	92	92	93	93	91
11. Teachers at the school appear to be enthusiastic about teaching.	81	86	88	79	78	75	91	86	88
12. Instructional technology and computers are an integral part of classroom instruction along with a variety of teaching materials and media.	90	91	94	86	85	86	89	85	87
13. Students are taught to apply basic skills and problem solving skills in reading, writing, and mathematics.	93	96	98	90	90	87	97	94	94
14. Homework is assigned regularly, and students receive feedback promptly.	84	87	86	78	79	76	91	91	88
15. The school provides learning activities to help students with individual needs and different learning styles.	80	82	89	73	74	72	91	92	92
<b>High Expectations</b>	90	92	94	84	85	83	89	91	89
16. This school believes that all students can learn and provides instruction to ensure a high level of success for all students.	91	92	93	86	86	85	90	94	90
17. The school has high, appropriate, and achievable goals for students.	92	94	95	87	88	87	89	90	87
18. The school expects all students to complete class work, be on time, and be on task.	93	96	97	92	94	92	81	83	81
19. The school recognizes students' accomplishments.	90	91	93	81	83	79	94	94	94
20. The school tries to meet the needs of its students.	85	88	90	76	76	74	93	94	91
<b>Monitoring Student Progress</b>	88	90	90	80	81	78	97	95	95
21. Students are informed of what they are expected to learn.	92	94	94	85	87	84	98	96	96
22. Student performance is evaluated in a variety of ways.	86	89	89	76	78	75	96	95	92
23. Formal and informal student progress reports are given to parents or guardians regularly.	87	87	88	80	79	76	97	95	97
<b>A Positive School Climate</b>	82	87	87	70	70	68	83	82	85
24. An atmosphere of respect, trust, and pride exists in the school.	80	86	88	63	66	63	75	73	73
25. Students and parents identify with and feel welcome in the school.	87	91	90	79	79	77	95	94	96
26. Students are treated in ways which emphasizes caring, success, and potential.	83	88	89	72	71	71	92	92	95
27. The school has clear rules and expectations that are consistently applied.	84	91	90	71	73	70	60	60	64
28. Students feel positive about learning at school.	85	85	88	74	74	71	85	80	87
29. Students are treated fairly and with respect by all school personnel.	75	78	82	57	58	56	82	83	86
30. Students' cultural backgrounds are valued and included in classroom instruction.	83	89	85	72	71	70	92	90	92
<b>School/Community Communication</b>	81	84	85				93	91	90
31. Communication among parents, faculty, and administrators is open.	86	88	86				88	85	79
32. Parents, guardians and community members are informed about and involved in school activities.	84	88	89				95	94	93
33. The school communicates regularly with parents or guardians about students' needs.	74	77	78				95	93	92
34. School communicates with parents or guardians and community members using a variety of ways. *	81	83	87				95	93	94
<b>Safety and Facilities</b>	77	83	84	63	66	64	78	81	80
35. The school grounds and building are well maintained.	80	87	90	61	65	61	87	88	87
36. Students feel safe at school.	83	91	91	73	76	75	89	92	93
37. Students feel safe on the bus.	81	85	87	64	68	69	87	87	89
38. Tobacco, alcohol and other drugs are NOT a problem at this school. *	51	59	63	38	40	35	32	42	41
39. A plan to ensure student safety is being used by the school.	89	92	91	80	81	79	94	95	92
40. I feel safe at the bus stop.									

## Whole District Survey Results Summary 2009 - 2011

The Leon County Schools Survey for parents, students and teachers/staff/others, administered annually each spring, contains eight sections, each focusing on a unique component of the school environment. Although the district specifies that students of certain grade levels and their parents must be surveyed, schools may have surveyed other grade levels as well. The following table lists the percentage of parents, students and teachers/staff/others who responded favorably to each question. Student survey questions are worded to fit the reading level of the respective students and are similar in content to parent and teacher questions. Students are not asked to respond to items 1-9 and 31-34. Only elementary students respond to item 40. The wording of parent and teacher questions are listed below. Responses of "Don't Know" and blanks were excluded from the calculations. Staff and others are included in the teacher percentages. Please consult your school for a full report.

**Number of Respondents:** 2009 P=4502 S=12039 T=2303 2010 P=3824 S=11482 T=2211 2011 P=4089 S=11530 T=2267

F = Percentage Responding Favorably	Parents			Students			Teachers		
	09 F	10 F	11 F	09 F	10 F	11 F	09 F	10 F	11 F
<b>Quality Planning</b>	96	97	97				97	96	96
1. The school looks for ways to improve the quality of learning.	97	98	98				98	97	98
2. Teachers, support staff and parents are encouraged to participate in the school's planning activities.	95	95	96				94	93	93
3. The school's annual improvement plan clearly indicates what the school is trying to achieve.	96	97	97				98	97	97
<b>Effective School Leadership</b>	95	96	96				94	92	93
4. The goals of the school are communicated clearly.	94	95	95				95	92	94
5. The school has effective leadership for improving classroom instruction.	93	94	95				91	88	89
6. School personnel are visible throughout the school.	97	98	98				91	91	92
7. Parents are encouraged to be involved in school activities.	95	95	96				97	96	97
8. Parents, teachers and support staff are encouraged to be involved in school decision-making councils.	94	94	95				93	90	91
9. Teachers are encouraged to participate in professional development experiences.	96	97	98				96	97	96
<b>A Focus on Learning</b>	95	95	96	89	89	89	95	95	96
10. The school emphasizes student success.	97	97	98	97	97	97	97	97	98
11. Teachers at the school appear to be enthusiastic about teaching.	94	94	97	89	89	90	94	92	94
12. Instructional technology and computers are an integral part of classroom instruction along with a variety of teaching materials and media.	96	96	97	88	88	89	93	95	96
13. Students are taught to apply basic skills and problem solving skills in reading, writing, and mathematics.	98	98	98	95	95	95	98	98	98
14. Homework is assigned regularly, and students receive feedback promptly.	93	93	95	81	81	82	94	94	95
15. The school provides learning activities to help students with individual needs and different learning styles.	91	90	93	82	82	83	95	96	96
<b>High Expectations</b>	96	97	97	90	91	90	96	96	96
16. This school believes that all students can learn and provides instruction to ensure a high level of success for all students.	96	96	97	93	93	93	96	97	97
17. The school has high, appropriate, and achievable goals for students.	96	96	97	91	91	92	96	95	96
18. The school expects all students to complete class work, be on time, and be on task.	98	99	99	95	96	95	94	94	95
19. The school recognizes students' accomplishments.	96	97	97	84	85	84	97	97	97
20. The school tries to meet the needs of its students.	94	95	95	89	88	88	97	96	97
<b>Monitoring Student Progress</b>	95	95	96	88	88	88	98	97	98
21. Students are informed of what they are expected to learn.	97	97	98	92	92	92	98	98	99
22. Student performance is evaluated in a variety of ways.	95	94	96	87	87	87	97	96	97
23. Formal and informal student progress reports are given to parents or guardians regularly.	94	93	95	85	85	85	98	98	98
<b>A Positive School Climate</b>	94	94	95	82	82	83	92	91	94
24. An atmosphere of respect, trust, and pride exists in the school.	93	94	96	75	75	76	87	84	88
25. Students and parents identify with and feel welcome in the school.	95	95	96	87	87	88	96	94	97
26. Students are treated in ways which emphasizes caring, success, and potential.	94	95	96	82	82	84	96	96	98
27. The school has clear rules and expectations that are consistently applied.	95	96	97	89	90	90	84	83	87
28. Students feel positive about learning at school.	94	94	96	86	87	87	94	92	95
29. Students are treated fairly and with respect by all school personnel.	90	90	92	75	74	76	92	90	94
30. Students' cultural backgrounds are valued and included in classroom instruction.	94	94	95	80	79	80	96	95	96
<b>School/Community Communication</b>	93	93	95				96	95	96
31. Communication among parents, faculty, and administrators is open.	94	94	95				92	90	91
32. Parents, guardians and community members are informed about and involved in school activities.	95	95	97				96	96	97
33. The school communicates regularly with parents or guardians about students' needs.	90	90	92				97	96	97
34. School communicates with parents or guardians and community members using a variety of ways. *	93	92	95				97	96	97
<b>Safety and Facilities</b>	92	93	95	73	74	75	91	249	92
35. The school grounds and building are well maintained.	94	95	96	66	69	69	89	877	88
36. Students feel safe at school.	95	96	97	82	82	85	96	96	97
37. Students feel safe on the bus.	87	85	88	69	71	73	90	89	91
38. Tobacco, alcohol and other drugs are NOT a problem at this school. *	88	90	94	63	64	65	83	86	86
39. A plan to ensure student safety is being used by the school.	97	97	98	87	88	89	97	97	98
40. I feel safe at the bus stop.				71	69	71			



LEON COUNTY SCHOOL BOARD  
FISCAL YEAR ENDING JUNE 30, 2011

ALL GOVERNMENTAL FUNDS  
APPROPRIATIONS AND BALANCES

	REVENUES				2010-2011		DIFFERENCE
	2006-2007	2007-2008	2008-2009	2009-2010	ESTIMATED	2009-10 vs. 2010-11	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL			
Federal	\$38,643,661.05	\$36,941,076.81	\$32,114,009.53	\$47,936,101.17	\$53,279,927.61	\$5,343,826.44	
State Sources	\$171,307,335.46	\$176,434,709.38	\$140,568,846.48	\$129,198,830.19	\$125,318,763.35	\$3,880,066.84	
Local Sources	\$159,361,614.85	\$163,701,884.87	\$172,313,504.80	\$150,977,390.75	\$152,382,436.97	\$1,405,046.22	
TOTAL REVENUES	\$369,312,611.36	\$377,077,671.06	\$344,996,360.81	\$328,112,322.11	\$330,981,127.93	\$2,868,805.82	
Transfers In	\$17,525,650.33	\$23,376,533.62	\$34,582,739.62	\$20,428,543.25	\$20,293,011.73	(\$135,531.52)	
Non-Revenue Sources	\$59,775.00	\$15,000,000.00		\$962,198.19	\$0.00	(\$962,198.19)	
Fund Balances - Beginning	\$173,001,371.59	\$163,909,515.50	\$118,893,425.86	\$88,804,116.30	\$79,083,307.76	(\$9,720,808.54)	
TOTAL REVENUE AND BALANCES	\$559,899,408.28	\$579,363,720.18	\$498,472,526.29	\$438,307,179.85	\$430,357,447.42	(\$7,949,732.43)	
APPROPRIATIONS (Expenditures)							
Instruction	\$159,239,650.57	\$165,652,059.95	\$156,881,214.55	\$150,041,284.23	\$174,674,570.23	\$24,633,306.00	
Pupil Personnel Services	\$13,492,431.49	\$13,635,766.29	\$12,303,916.03	\$10,508,978.69	\$8,695,493.16	(\$1,813,485.53)	
Instructional Media Services	\$4,508,514.65	\$4,509,331.16	\$4,526,761.68	\$4,241,833.74	\$4,111,054.24	(\$130,779.50)	
Instructional & Curriculum Development Services	\$18,595,375.14	\$18,658,003.66	\$15,518,261.52	\$14,113,581.50	\$14,891,149.61	\$777,568.11	
Instructional Staff Training	\$5,729,254.44	\$5,473,031.69	\$2,785,201.52	\$1,809,879.93	\$5,312,126.90	\$3,502,246.97	
Instructional Related Technology	\$2,615,449.32	\$2,783,424.99	\$2,156,834.55	\$2,043,072.82	\$2,386,939.89	\$343,867.07	
Board of Education	\$1,014,251.75	\$998,580.91	\$822,274.18	\$873,120.32	\$1,241,848.19	\$368,727.87	
General Administration	\$3,167,892.58	\$2,932,096.92	\$3,135,499.60	\$3,461,793.74	\$4,676,562.52	\$1,214,768.78	
School Administration	\$15,071,420.05	\$16,238,065.26	\$16,466,759.30	\$18,240,347.19	\$19,234,258.49	\$993,911.30	
Facilities Acquisition and Construction	\$64,632,091.78	\$103,393,150.19	\$68,375,876.04	\$43,701,082.12	\$44,132,629.79	\$431,547.67	
Fiscal Services	\$2,038,733.40	\$2,130,911.11	\$2,051,678.53	\$1,975,988.11	\$1,949,479.01	(\$26,509.10)	
Food Services	\$9,430,655.31	\$10,265,466.03	\$10,744,565.66	\$10,769,610.72	\$10,986,300.00	\$216,689.28	
Central Services	\$6,838,822.90	\$7,310,704.91	\$5,792,935.55	\$6,050,167.40	\$9,218,691.32	\$3,168,523.92	
Pupil Transportation System	\$13,952,673.60	\$11,514,397.51	\$10,978,193.58	\$10,916,804.09	\$12,892,139.01	\$1,975,334.92	
Operation of Plant	\$19,585,705.65	\$20,010,893.05	\$20,803,576.24	\$20,316,985.12	\$23,733,995.27	\$3,417,010.15	
Maintenance of Plant	\$8,351,690.12	\$8,514,829.97	\$8,098,714.00	\$8,373,298.19	\$8,131,167.65	(\$242,130.54)	
Administrative Technology Services	\$4,517,661.28	\$4,883,008.15	\$4,310,959.48	\$4,261,998.99	\$4,651,796.14	\$389,797.15	
Community Services	\$4,450,056.12	\$4,894,004.93	\$5,580,192.23	\$5,931,338.00	\$6,121,129.36	\$189,791.36	
Debt Services	\$21,231,912.30	\$33,296,034.02	\$39,014,037.47	\$21,220,681.29	\$17,029,455.94	(\$4,191,225.35)	
TOTAL APPROPRIATIONS	\$378,464,242.45	\$437,093,760.70	\$390,347,451.71	\$338,851,826.19	\$374,070,786.72	\$35,218,960.53	
Transfers Out	\$17,525,650.33	\$23,376,533.62	\$19,440,274.37	\$20,428,543.25	\$20,293,011.73	(\$135,531.52)	
Ending Fund Balances - Ending	\$163,909,515.50	\$118,893,425.86	\$88,684,800.21	\$79,026,810.41	\$35,993,648.00	(\$43,033,162.41)	
TOTAL APPROPRIATIONS, TRANSFERS AND BALANCES	\$559,899,408.28	\$579,363,720.18	\$498,472,526.29	\$438,307,179.85	\$430,357,446.45	(\$7,949,733.40)	

## 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 them. 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 3<sup>rd</sup> 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.

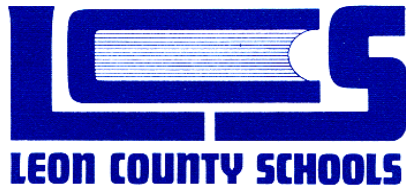
**Workforce Development.** Replaces the traditional adult funding cost factors within the Florida Education Finance Program. A new process was created to provide performance-based funding for all workforce development programs based on cost categories, performance output measures, and performance outcome measures.

LEON COUNTY SCHOOL BOARD 2011-2012 VALUE ADDED TO YOUR PERSONAL COMPENSATION									
* Annual Salary - Teacher 10 Month	\$38,323.00*	*Annual Salary - LESP A 12 Month	\$34,299.00*	*Annual Salary - Painters 12 Month	\$22,568.60*	*Annual Salary - Classified 12 Month	\$39,457.60*	* Annual Salary - Support 10 Month	\$12,145.85
1. Florida Retirement System (4.91%)	\$1,881.66	1. Florida Retirement System (4.91%)	\$1,684.09	1. Florida Retirement System (4.91%)	\$1,106.09	1. Florida Retirement System (4.91%)	\$1,937.37	1. Florida Retirement System (4.91%)	\$596.36
2. Social Security (incl. Medicare) (7.65%)	\$2,931.71	2. Social Security (incl. Medicare) (7.65%)	\$2,623.89	2. Social Security (incl. Medicare) (7.65%)	\$1,726.45	2. Social Security (incl. Medicare) (7.65%)	\$3,081.51	2. Social Security (incl. Medicare) (7.65%)	\$929.16
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) (\$408.34 x 10 months)	\$4,083.40	4. Health Insurance (Single Coverage - CHP) (\$408.34 x 10 months)	\$4,083.40	4. Health Insurance (Single Coverage - CHP) (\$408.34 x 10 months)	\$4,083.40	4. Health Insurance (Single Coverage - CHP) (\$408.34 x 10 months)	\$4,083.40	4. Health Insurance (Single Coverage - CHP) (\$408.34 x 10 months)	\$4,083.40
TIME OFF:		TIME OFF:		TIME OFF:		TIME OFF:		TIME OFF:	
5. Holidays (6 days x 7.50 hours) (per day x \$25.97 per hour)	\$1,173.15	5. Holidays (16 days x 8.00 hours) (per day x \$16 per hour)	\$2,110.72	5. Holidays (16 days x 8.00 hours) (per day x \$10.52 per hour)	\$1,385.80	5. Holidays (6 days x 8.00 hours) (per day x \$18.40 per hour)	\$1,207.99	5. Holidays (6 days x 7.50 hours) (per day x \$25.77 per hour)	\$264.04
6. Vacation - N/A	\$0.00	6. Vacation (12 days)	\$1,583.04	6. Vacation (12 days)	\$1,583.04	6. Vacation (12 days)	\$1,821.12	6. Vacation - N/A	\$0.00
7. Sick Leave (10 days)	\$1,955.26	7. Sick Leave (12 days)	\$1,583.04	7. Sick Leave (12 days)	\$1,583.04	7. Sick Leave (12 days)	\$1,821.12	7. Sick Leave (10 days)	\$660.10
8. Workers' Compensation	\$323.64	8. Workers' Compensation	\$323.64	8. Workers' Compensation	\$323.64	8. Workers' Compensation	\$323.64	8. Workers' Compensation	\$323.64
9. Unemployment - Federal	\$67.78	9. Unemployment - Federal	\$67.78	9. Unemployment - Federal	\$67.78	9. Unemployment - Federal	\$67.78	9. Unemployment - Federal	\$67.78
The LCSB is paying this additional amount beyond your salary.	\$12,467.00	The LCSB is paying this additional amount beyond your salary.	\$14,110.00	The LCSB is paying this additional amount beyond your salary.	\$10,831.76	The LCSB is paying this additional amount beyond your salary.	\$14,331.22	The LCSB is paying this additional amount beyond your salary.	\$6,974.88
Adding it all up your total compensation is:	\$50,790.00	Adding it all up your total compensation is:	\$48,409.20	Adding it all up your total compensation is:	\$38,399.76	Adding it all up your total compensation is:	\$53,778.82	Adding it all up your total compensation is:	\$19,120.72
\$12,467.00 is equal to an additional 25% beyond your annual salary		\$14,110.00 is equal to an additional 27% beyond your annual salary		\$10,831.76 is equal to an additional 32% beyond your annual salary		\$14,331.22 is equal to an additional 36% beyond your annual salary		\$6,974.88 is equal to an additional 36% beyond your annual salary	
Other options and benefits available to each employee: (at reduced group rates)									
<ul style="list-style-type: none"> <li>• Additional life insurance up to \$250,000 in blocks of \$5,000 (some restrictions apply)</li> <li>• Term life insurance for spouse up to \$50,000</li> <li>• Term life insurance for dependent child(ren) up to \$10,000 per child</li> <li>• Dental insurance (3 different family plans – low \$52.76/mo; middle \$84.81/mo; high \$102.86/mo.)</li> <li>• Cancer/dread disease insurance</li> <li>• First occurrence cancer insurance</li> <li>• Intensive Care insurance</li> <li>• Vision care (\$22.42 per month - family)</li> </ul>									
<ul style="list-style-type: none"> <li>• Universal Life (self, spouse, child-age banded)</li> <li>• Short-term and long-term disability</li> <li>• Medical reimbursement - tax savings to employee</li> <li>• Dependent care reimbursement - tax savings to employee</li> <li>• Auto insurance (payroll deduction option)</li> <li>• Homeowners insurance Auto and Allied Lines insurance</li> <li>• Employee Assistance Program</li> <li>• ARAG \$22.50 (Legal Services)</li> <li>• Optional tax deferred annuities (payroll deduction option)</li> </ul>									
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 11-12 Salary Schedule – Pay Level 11 with a Bachelors	* Taken from 11-12 Salary Schedule – Grade 27/min	* Taken from 11-12 Salary Schedule – Grade 30/min	* Taken from 11-12 Salary Schedule – Grade 26/min	* Taken from 11-12 Salary Schedule – Grade 31/min					

**WHO TO CALL FOR BUDGET INFORMATION**  
**COUNTY-WIDE PHONE: (850) 487-7142**

ADA/504	Dr. Margot Palazesi	X7161
Budget, General Information	Merrill Wimberley	x7142
Capital Projects Budget	Nancy Gress/Pabitri Persaud	x7131/x7132
Capital Outlay Budget	Nancy Gress	x7131
Cost Center Budget	Naomi Coughlin	x7251
Debt Service Budget	Nancy Gress/Pabitri Persaud	x7131/x7132
Definition of Terms	Merrill Wimberley	x7142
Employee Statistics	Vi Dennis	x7197
Exceptional Education	Bev Owens	487-2630
Expenditure Projections	Naomi Coughlin	x7251
Federal Funding	Nancy Gress/Barbara Parrish	x7131/x7112
FTE Statistics	TBA	x7138
Insurance Rates	Janet Maxwell	x7113
Internal Accounts	Livetra Paul	x7278
Millage Rates	Naomi Coughlin	x7251
Operating Budget	Naomi Coughlin	x7251
Payroll Information	Deana Howell	X7270
Personnel Positions/Statistics	Vi Dennis	x7197
Property Values	Nancy Gress	x7131
Purchasing	June Kail	x7282
Recruitment and Equal Opportunity Programs	Kathleen L. Rodgers	x7306
Retirement	Deana Howell	X7104
Revenue Projections	Naomi Coughlin	x7251
School Food Service	Janice Wonsch/Nancy Gress	x7299/7131
Special Revenue Budget	Nancy Gress/Barbara Parrish	x7131/7112
Student Membership	Dr. Barbara Wills	x7235
Title I Budget	Carolyn Spooner	413-0441
Vocational Education	Woody Hildebrandt	487-7612





## Nondiscrimination Contact Information

“No person shall on the basis of gender, marital status, sexual orientation, race, religion, national origin, age, or disability 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.”

An employee, student, parent or applicant alleging discrimination with respect to employment, or any educational program or activity may contact:

Kathleen L. Rodgers  
Equity and Title IX Compliance Officer  
Leon County School District  
2757 West Pensacola Street  
Tallahassee, Florida 32304  
(850) 487-7306  
[rodgersk@leonschools.net](mailto:rodgersk@leonschools.net)

A student or parent alleging discrimination as it relates to Section 504 of the Rehabilitation Act may contact:

Dr. Margot Palazesi, 504 Specialist  
Leon County School District  
2757 West Pensacola Street  
Tallahassee, Florida 32304  
(850) 487-7161  
[palazesim@leonschools.net](mailto:palazesim@leonschools.net)

Jackie Pons, Superintendent  
Leon County School District  
Tallahassee, Florida