

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		18,054,330,502.00	
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted	Total
1. Required Local Effort	4.0830		4.0830
2. Prior-Period Funding Adjustment Millage	0.0120		0.0120
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	6.3430		6.3430

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION II. GENERAL FUND - FUND 100

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	220,848.77
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	220,848.77
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	
National Forest Funds	3255	25,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	25,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	127,613,076.00
Workforce Development	3315	6,322,703.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	225,000.00
CO&DS Withheld for Administrative Expenditure	3323	20,324.97
Diagnostic and Learning Resources Centers	3335	25,630.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	50,000.00
District Discretionary Lottery Funds	3344	59,204.00
Class Size Reduction Operating Funds	3355	36,800,706.00
Florida School Recognition Funds	3361	2,182,273.00
Voluntary Prekindergarten Program (VPK)	3371	400,000.00
Preschool Projects	3372	
Reading Programs	3373	1,527,174.00
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	77,195.00
Total State	3300	175,303,285.97
<i>LOCAL:</i>		
District School Taxes	3411	83,731,652.00
Tax Redemptions	3421	125,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	600,000.00
Rent	3425	
Investment Income	3430	850,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	400,500.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	5,819,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,280,883.15
Total Local	3400	92,807,035.15
TOTAL ESTIMATED REVENUES		268,356,169.89
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,954,942.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,954,942.00
TOTAL OTHER FINANCING SOURCES		4,954,942.00
Fund Balance	2800	51,128,766.64
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		324,439,878.53

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	185,597,837.23	108,437,030.20	30,842,427.69	19,570,522.41	2,000.00	25,019,005.98	33,235.20	1,693,615.75
Student Support Services	6100	11,049,686.62	8,014,953.67	1,807,820.22	1,104,350.01	1,200.00	111,412.72	1,200.00	8,750.00
Instructional Media Services	6200	4,346,336.15	2,985,605.68	1,062,706.35	25,690.00	2,600.00	85,668.00	184,041.12	25.00
Instruction and Curriculum Development Services	6300	3,846,744.60	2,830,544.22	733,931.33	179,002.39	500.00	77,575.90	2,345.00	22,845.76
Instructional Staff Training Services	6400	2,063,522.12	36,032.80	6,563.53	1,850,774.55		138,723.24	11,253.00	20,175.00
Instruction-Related Technology	6500	2,780,864.58	1,445,599.56	525,598.77			809,666.25		
Board	7100	1,218,603.51	430,016.27	204,092.24	519,520.00		8,175.00	18,000.00	38,800.00
General Administration	7200	1,100,222.55	529,089.62	176,889.98	320,777.70	3,150.00	37,115.25		33,200.00
School Administration	7300	20,428,806.25	15,894,618.37	4,519,199.15		2,500.00		12,488.73	
Facilities Acquisition and Construction	7400	2,987,080.03	302,911.13	92,726.63	119,815.00	8,000.00	61,458.00	2,400,264.27	1,905.00
Fiscal Services	7500	2,646,819.37	1,845,395.50	505,539.40	191,325.80		19,233.70		85,324.97
Food Service	7600								
Central Services	7700	9,949,196.16	5,132,428.12	3,056,872.55	815,240.54	16,000.00	539,303.96	300,660.99	88,690.00
Student Transportation Services	7800	14,603,408.99	7,961,452.13	2,953,667.69	515,078.17	1,372,200.00	1,769,711.00	24,300.00	7,000.00
Operation of Plant	7900	22,083,926.92	5,826,202.64	2,597,831.38	6,912,668.80	6,722,480.00	20,564.10		4,180.00
Maintenance of Plant	8100	9,027,107.90	5,437,280.70	1,465,101.72	1,414,916.11	124,400.00	462,797.37	118,112.00	4,500.00
Administrative Technology Services	8200	5,004,594.03	2,814,363.12	746,399.97	1,140,062.94	1,100.00	198,597.99	77,220.01	26,850.00
Community Services	9100	8,322,050.43	1,271,051.90	380,086.30	18,470.16		4,467,608.38	117,759.33	2,067,074.36
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		307,056,807.44	171,194,575.63	51,677,454.90	34,698,214.58	8,256,130.00	33,826,616.84	3,300,879.65	4,102,935.84
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance	2710	1,046,684.65							
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740	5,000,000.00							
Unassigned Fund Balance	2750	11,336,386.44							
TOTAL ENDING FUND BALANCE	2700	17,383,071.09							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		324,439,878.53							

DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	10,706,000.00
USDA-Donated Commodities	3265	900,000.00
Federal Through Local	3280	200,500.00
Miscellaneous Federal Through State	3299	970,000.00
Total Federal Through State and Local	3200	12,776,500.00
<i>STATE:</i>		
School Breakfast Supplement	3337	82,000.00
School Lunch Supplement	3338	94,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	176,000.00
<i>LOCAL:</i>		
Investment Income	3430	9,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,508,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,517,000.00
TOTAL ESTIMATED REVENUES		14,469,500.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	2,574,216.77
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		17,043,716.77

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	5,201,000.00
Employee Benefits	200	2,092,000.00
Purchased Services	300	382,450.00
Energy Services	400	38,885.00
Materials and Supplies	500	6,599,500.00
Capital Outlay	600	124,050.00
Other	700	20,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		14,457,885.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,585,831.77
Unassigned Fund Balance	2750	
TOTAL ENDING FUND BALANCE	2700	2,585,831.77
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		17,043,716.77

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL
PROGRAMS - FUND 420

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	2,003,528.00
Total Federal Direct	3100	2,003,528.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	506,892.47
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	369,666.12
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,502,064.69
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	17,652,444.00
Elementary and Secondary Education Act, Title I	3240	9,856,490.94
Language Instruction - Title III	3241	67,378.51
Twenty-First Century Schools - Title IV	3242	1,709,987.04
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	672,307.77
Total Federal Through State And Local	3200	33,337,231.54
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		35,340,759.54
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		35,340,759.54

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	17,558,428.80	9,151,054.59	4,249,854.70	1,454,907.43	1,000.00	905,228.00	1,116,931.49	679,452.59
Student Support Services	6100	1,942,911.01	1,048,219.12	308,008.84	428,791.74		147,991.31	8,500.00	1,400.00
Instructional Media Services	6200	215.80						215.80	
Instruction and Curriculum Development Services	6300	8,303,626.25	5,719,745.53	1,610,788.62	509,057.64		131,155.13	220,828.98	112,050.35
Instructional Staff Training Services	6400	2,405,669.59	693,395.65	134,695.54	1,035,664.40		336,867.63	3,000.00	202,046.37
Instruction-Related Technology	6500	148,962.58	43,987.25	13,475.26	91,500.07				
Board	7100								
General Administration	7200	1,635,329.11							1,635,329.11
School Administration	7300	110.28			110.28				
Facilities Acquisition and Construction	7400	10,000.00						10,000.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,192,313.41	588,557.57	181,931.31	195,213.50		153,339.61	35,000.00	38,271.42
Student Transportation Services	7800	120,697.56	45,000.00	13,588.00	52,109.56			10,000.00	
Operation of Plant	7900	10,547.29			10,547.29				
Maintenance of Plant	8100	10,400.00			10,400.00				
Administrative Technology Services	8200								
Community Services	9100	2,001,547.86							2,001,547.86
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		35,340,759.54	17,289,959.71	6,512,342.27	3,788,301.91	1,000.00	1,674,581.68	1,404,476.27	4,670,097.70
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		35,340,759.54							

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

Page 9

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DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199	2,594,118.66						2,594,118.66	
Total Federal Direct Sources	3100	2,594,118.66						2,594,118.66	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	225,458.00	225,458.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00		223,250.00					
Total State Sources	3300	448,708.00	225,458.00	223,250.00					
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		3,042,826.66	225,458.00	223,250.00				2,594,118.66	
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	19,231,725.68			991,397.47		7,454,350.00	10,785,978.21	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	19,231,725.68			991,397.47		7,454,350.00	10,785,978.21	
TOTAL OTHER FINANCING SOURCES		19,231,725.68			991,397.47		7,454,350.00	10,785,978.21	
Fund Balance	2800	32,048,281.96	31,066.11	353,671.08	2,564.27		7,812,630.39	23,848,350.11	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		54,322,834.30	256,524.11	576,921.08	993,961.74		15,266,980.39	37,228,446.98	

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION VI. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	15,429,524.91	180,000.00		878,625.63		4,735,000.00	9,635,899.28	
Interest	720	6,599,451.94	45,457.50		112,771.84		2,714,825.00	3,726,397.60	
Dues and Fees	730	22,295.00					4,495.00	17,800.00	
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	22,051,271.85	225,457.50		991,397.47		7,454,320.00	13,380,096.88	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740	32,271,562.45	31,066.61	576,921.08	2,564.27		7,812,660.39	23,848,350.10	
Unassigned Fund Balance	2750								
TOTAL ENDING FUND BALANCES	2700	32,271,562.45	31,066.61	576,921.08	2,564.27		7,812,660.39	23,848,350.10	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		54,322,834.30	256,524.11	576,921.08	993,961.74		15,266,980.39	37,228,446.98	

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION VII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011 14 & 1011 15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011 71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES												
CO&DS Distributed	3321	220,000.00						220,000.00				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212 2016)(d)6 a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	758,560.00				758,560.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	879,751.00				879,751.00						
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,858,311.00				1,638,311.00		220,000.00				
LOCAL SOURCES												
District Local Capital Improvement Tax	3413	24,656,445.00							24,656,445.00			
County Local Sales Tax	3418	21,828,550.00									21,828,550.00	
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	46,484,995.00							24,656,445.00		21,828,550.00	
TOTAL ESTIMATED REVENUES		48,343,306.00				1,638,311.00		220,000.00	24,656,445.00		21,828,550.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance	2800	51,247,460.54			24,575.65	1,090,543.50	675,299.39	1,576,975.46	9,744,708.07		38,135,358.47	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		99,590,766.54			24,575.65	2,728,854.50	675,299.39	1,796,975.46	34,401,153.07		59,963,908.47	

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations (Functions 7400-9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	2,625,512.71					114,470.67	26,117.21	106,369.54		2,378,554.29	
Furniture, Fixtures and Equipment	640	2,509,389.30					2,178.52	318,797.00	150,062.50		2,038,351.28	
Motor Vehicles (Including Buses)	650	608,895.71			24,575.65				173,829.08		410,490.98	
Land	660	128,851.76									128,851.76	
Improvements Other Than Buildings	670	9,171,100.24					59,107.49	6,729.00	2,379,403.79		6,725,849.86	
Remodeling and Renovations	680	26,707,676.19				1,848,373.51	493,391.53	503,496.76	5,295,896.76		18,566,517.63	
Computer Software	690	4,856,139.92							2,102,660.00		2,753,479.92	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		46,607,565.83			24,575.65	1,848,373.51	669,148.31	855,139.97	10,208,221.67		33,002,106.72	
OTHER FINANCING USES:												
<i>Transfers Out (Function 9700)</i>												
To General Fund	910	4,954,942.00				879,751.00			4,075,191.00			
To Debt Service Funds	920	19,231,725.68							11,777,375.68		7,454,350.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	24,186,667.68				879,751.00			15,852,566.68		7,454,350.00	
TOTAL OTHER FINANCING USES		24,186,667.68				879,751.00			15,852,566.68		7,454,350.00	
Nonspendable Fund Balance	2710											
Restricted Fund Balance	2720											
Committed Fund Balance	2730											
Assigned Fund Balance	2740	28,796,533.03				729.99	6,151.08	941,835.49	8,340,364.72		19,507,451.75	
Unassigned Fund Balance	2750											
TOTAL ENDING FUND BALANCES	2700	28,796,533.03				729.99	6,151.08	941,835.49	8,340,364.72		19,507,451.75	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		99,590,766.54			24,575.65	2,728,854.50	675,299.39	1,796,975.46	34,401,153.07		59,963,908.47	

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION VIII. PERMANENT FUNDS - FUND 000

	Account Number	
ESTIMATED REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	175.00
TOTAL ESTIMATED REVENUES		175.00
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	40,208.60
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		40,383.60

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	20,383.60					20,383.60		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		20,383.60					20,383.60		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance	2710	20,000.00							
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
TOTAL ENDING FUND BALANCE	2700	20,000.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		40,383.60							

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION IX. ENTERPRISE FUNDS

Page 16

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30,

SECTION X. INTERNAL SERVICE FUNDS

Page 17

SECTIONAL INTERNAL SERVICE FUNDS									
ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

**LEON COUNTY SCHOOL BOARD
2018-2019**

**GENERAL FUND ESTIMATED
APPROPRIATIONS AND BALANCES**

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	DIFFERENCE
<u>REVENUES</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>2017-18 vs 2018-19</u>
Federal	\$287,996.67	\$293,239.07	\$273,359.74	\$274,697.45	\$245,848.77	(\$28,848.68)
State Sources	\$152,981,094.85	\$158,962,012.07	\$167,229,258.99	\$174,446,424.51	\$175,303,285.97	\$856,861.46
Local Sources	\$98,015,293.06	\$98,432,086.80	\$95,803,405.88	\$95,301,126.74	\$92,807,035.15	(\$2,494,091.59)
TOTAL REVENUES	\$251,284,384.58	\$257,687,337.94	\$263,306,024.61	\$270,022,248.70	\$268,356,169.89	(\$1,666,078.81)
Transfers In	\$5,761,066.20	\$5,013,900.00	\$5,129,114.00	\$6,310,224.00	\$4,954,942.00	(\$1,355,282.00)
Non-Revenue Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balances - July 1, 2018	\$34,077,105.33	\$32,715,282.04	\$34,380,085.04	\$40,572,316.78	\$51,128,766.64	\$10,556,449.86
TOTAL REVENUE AND BALANCES	\$291,122,556.11	\$295,416,519.98	\$302,815,223.65	\$316,904,789.48	\$324,439,878.53	\$7,535,089.05
APPROPRIATIONS (Expenditures)						
Instruction	\$148,692,976.74	\$151,080,444.16	\$152,096,174.20	\$156,720,536.97	\$185,597,837.23	\$28,877,300.26
Pupil Personnel Services	\$8,750,510.00	\$9,032,501.37	\$8,903,310.78	\$9,067,268.45	\$11,049,686.62	\$1,982,418.17
Instructional Media Services	\$3,686,410.34	\$3,847,457.06	\$3,865,203.89	\$3,719,769.08	\$4,346,336.15	\$626,567.07
Instructional & Curriculum Development Services	\$9,759,046.18	\$10,290,264.36	\$8,446,066.25	\$6,533,767.00	\$3,846,744.60	(\$2,687,022.40)
Instructional Staff Training	\$347,425.32	\$903,812.67	\$1,084,271.08	\$522,209.51	\$2,063,522.12	\$1,541,312.61
Instructional Related Technology	\$2,333,845.50	\$2,519,787.60	\$3,018,444.37	\$3,459,622.58	\$2,780,864.58	(\$678,758.00)
Board of Education	\$1,170,539.35	\$1,016,466.64	\$1,359,085.16	\$1,026,294.48	\$1,218,603.51	\$192,309.03
General Administration	\$1,871,331.88	\$1,263,492.20	\$1,167,405.41	\$1,059,518.23	\$1,100,222.55	\$40,704.32
School Administration	\$19,811,043.64	\$20,168,090.79	\$20,772,725.36	\$20,549,829.70	\$20,428,806.25	(\$121,023.45)
Facilities Acquisition and Construction	\$1,204,671.75	\$1,019,595.23	\$903,227.24	\$923,031.37	\$2,987,080.03	\$2,064,048.66
Fiscal Services	\$2,234,430.11	\$2,205,562.63	\$2,251,742.16	\$2,344,058.26	\$2,646,819.37	\$302,761.11
Food Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Central Services	\$6,565,638.09	\$5,986,902.74	\$6,306,103.90	\$6,377,981.47	\$9,949,196.16	\$3,571,214.69
Pupil Transportation System	\$12,962,036.89	\$12,852,580.44	\$13,285,101.26	\$14,293,174.20	\$14,603,407.00	\$310,232.80
Operation of Plant	\$19,887,353.56	\$19,354,729.65	\$19,026,125.51	\$18,624,476.80	\$22,083,926.92	\$3,459,450.12
Maintenance of Plant	\$8,947,378.18	\$9,004,953.11	\$9,237,873.02	\$9,733,242.98	\$9,027,107.90	(\$706,135.08)
Administrative Technology Services	\$4,834,134.57	\$5,478,192.97	\$5,327,424.95	\$5,316,609.85	\$5,004,594.03	(\$312,015.82)
Community Services	\$5,067,178.97	\$4,982,842.48	\$5,192,622.33	\$5,504,631.91	\$8,322,050.43	\$2,817,418.52
Debt Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATIONS	\$258,125,951.07	\$261,007,676.10	\$262,242,906.87	\$265,776,022.84	\$307,056,805.45	\$41,280,782.61
Transfers Out	\$281,323.00	\$28,758.84	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balances - June 30, 2019	\$32,715,282.04	\$34,380,085.04	\$40,572,316.78	\$51,128,766.64	\$17,383,073.08	(\$33,745,693.56)
TOTAL APPROPRIATIONS, TRANSFERS AND BALANCES	\$291,122,556.11	\$295,416,519.98	\$302,815,223.65	\$316,904,789.48	\$324,439,878.53	\$7,535,089.05

**LEON COUNTY SCHOOL BOARD
2018-2019**

AVAILABILITY vs. UTILIZATION

AVAILABILITY REVENUES:	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ACTUAL	% OF TOTAL	2017-2018 ACTUAL	% OF TOTAL	2018-2019 APPROVED	DIFFERENCE 2017-18 vs 2018-19
Local Sources	38.13%	\$98,015,293.06	37.47%	\$98,432,086.80	35.69%	\$95,803,405.88	34.49%	\$95,301,126.74	33.96%	\$92,807,035.15	(\$2,494,091.59)
State Sources	59.52%	\$152,981,094.85	60.51%	\$158,962,012.07	62.30%	\$167,229,258.99	63.13%	\$174,446,424.51	64.14%	\$175,303,285.97	\$856,861.46
Federal Sources	0.11%	\$287,996.67	0.11%	\$293,239.07	0.10%	\$273,359.74	0.10%	\$274,697.45	0.09%	\$245,848.77	(\$28,848.68)
SUB-TOTAL	97.76%	\$251,284,384.58	98.09%	\$257,687,337.94	98.09%	\$263,306,024.61	97.72%	\$270,022,248.70	98.19%	\$268,356,169.89	(\$1,666,078.81)
Transfers	2.24%	\$5,761,066.20	1.91%	\$5,013,900.00	1.91%	\$5,129,114.00	2.28%	\$6,310,224.00	1.81%	\$4,954,942.00	(\$1,355,282.00)
Other Revenue Sources		\$0.00		\$0.00		\$0.00	0.00%	\$0.00		\$0.00	\$0.00
TOTAL REVENUES/TRANSFERS	100.00%	\$257,045,450.78	100.00%	\$262,701,237.94	100.00%	\$268,435,138.61	100.00%	\$276,332,472.70	100.00%	\$273,311,111.89	(\$3,021,360.81)
UTILIZATION:											
Salaries and Fringe Benefits	80.26%	\$207,410,046.21	80.53%	\$210,200,645.29	79.95%	\$209,673,691.40	79.72%	\$211,884,822.44	72.58%	\$222,872,028.54	\$10,987,206.10
Other Expenditures	19.74%	\$50,997,227.86	19.47%	\$50,835,789.65	20.05%	\$52,569,215.47	20.28%	\$53,891,200.40	27.42%	\$84,184,776.91	\$30,293,576.51
TOTAL EXPENDITURES	100.00%	\$258,407,274.07	100.00%	\$261,036,434.94	100.00%	\$262,242,906.87	100.00%	\$265,776,022.84	100.00%	\$307,056,805.45	\$41,280,782.61
Excess Revenues Over (Under) Expenditures		(\$1,361,823.29)		\$1,664,803.00		\$6,192,231.74		\$10,556,449.86		(\$33,745,693.56)	(\$44,302,143.42)
Beginning Fund Balance		\$34,077,105.33		\$32,715,282.04		\$34,380,085.04		\$40,572,316.78		\$51,128,766.64	\$10,556,449.86
Ending Fund Balance		\$32,715,282.04		\$34,380,085.04		\$40,572,316.78		\$51,128,766.64		\$17,383,073.08	(\$33,745,693.56)

**LEON COUNTY SCHOOL BOARD
2018-2019**

**ESTIMATED FEFP REVENUE BASED ON --
A BASE STUDENT ALLOCATION OF \$4,204.42
AND A DCD OF .9714
GENERAL OPERATING FUND**

PROGRAM NAME	PROGRAM	2018-2019 PGM COST FACTORS	PROJECTED 2017-18 WFTE	PROJECTED 2018-19 WFTE	PROJECTED 2018-2019 REVENUE
Basic Programs					
Basic K-3	101	1.108	10,895.78	12,268.02	\$50,104,723.26
Basic 4-8	102	1.000	12,866.99	12,872.15	\$52,572,095.05
Basic 9-12	103	1.000	8,922.14	9,073.45	\$37,057,544.84
SUB-BASIC			32,684.91	34,213.62	\$139,734,363.15
English For Speakers of Other Languages					
ESOL/Intensive English Grades K-12	130	1.185	358.24	437.80	\$1,788,051.20
SUB-ESOL			358.24	437.80	\$1,788,051.20
Exceptional Programs					
Support Level 4	254	3.619	300.50	1,031.16	\$4,211,436.44
Support Level 5	255	5.642	37.83	206.16	\$841,993.23
SUB-EXCEPTIONAL			338.33	1,237.32	\$5,053,429.66
Grades 9-12 Career Education					
Career Education Grades 9-12	300	1.000	491.09	507.06	\$2,070,921.06
SUB-9-12 Career Education			491.09	507.06	\$2,070,921.06
International Baccalaureate				45.74	\$186,810.10
Advanced Placement				498.88	\$2,037,512.52
Early Graduation				36.25	\$148,051.29
Industry Certified Career Ed				128.68	\$525,551.46
GRAND TOTAL			33,872.57	37,105.35	\$151,544,690.44
			FEFP		
			State	\$80,779,779.00	
			RLE	<u>\$70,767,198.00</u>	
			TOTAL	\$151,546,977.00	
			Lottery	\$59,204.00	
			TOTAL	\$151,606,181.00	

**LEON COUNTY SCHOOL BOARD
2018-2019**

**PUBLIC EDUCATIONAL FUNDING ELEMENTS
BASED ON THE 2017-18 FOURTH FEFP CALCULATION
AND THE 2018-2019 SECOND FEFP CALCULATION**

FUNDING ELEMENTS	2017-18 4TH CALCULATION	2018-19 2ND CALCULATION	
BSA (Base Student Allocation)			
FEFP BSA	4,203.95	4,204.42	
DCD (District Cost Differential)	0.9670	0.9714	
UFTE (Unweighted FTE)	33,872.57	34,215.90	
WFTE (Weighted FTE)	36,724.90	37,105.91	
Tax Roll	\$16,953,001,597.00	\$18,054,330,502.00	
Total Millage	6.573	6.343	
DLE (Discretionary Local Effort)	2.248	2.248	
RLE (Required Local Effort)	4.325	4.095	
Supplemental Academic Instruction	\$9,804,288.00	\$9,924,110.00	
ESE Guarantee Allocation	\$17,826,620.00	\$17,858,654.00	
Safe Schools	\$1,150,752.00	\$2,528,167.00	
Categoricals (Instructional Materials, Reading Instruction, Transportation, Teacher Lead Program Class Size Reduction, School Recognition)	\$48,590,553.00	\$49,419,181.00	
Discretionary Lottery	\$556,529.00	\$59,204.00	
Average Base Budget for an Elementary School	\$3,378,010.00	\$3,421,476.00	
Average Number of Students (FTE)	629	640	
Average Base Budget for a Middle School	\$3,507,414.00	\$3,537,962.00	
Average Number of Students (FTE)	730	756	
Average Base budget for a High School	\$6,730,047.00	\$6,706,086.00	
Average Number of Students (FTE)	1708	1714	
Total District Budget	\$504,905,033.00	\$520,934,669.00	
Total Operating Budget	\$316,904,789.00	\$324,020,127.53	
Total Operating Budget State Revenue	\$168,643,119.00	\$175,303,286.00	54.10%
Total Operating Budget Local Revenue	\$95,304,127.00	\$92,807,035.00	28.64%
Approximate Total Number of Employees	4,496	4,496	
Approximate Number of Instructional Staff	2,366	2,366	

**LEON COUNTY SCHOOL BOARD
2018-2019**

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

	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ACTUAL	% OF TOTAL	2017-2018 ACTUAL	% OF TOTAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
LOCAL SOURCES:											
Ad Valorem Taxes	88.09%	\$86,345,288.37	87.62%	\$86,244,379.72	87.09%	\$83,436,608.29	86.84%	\$82,759,201.00	90.22%	\$83,731,652.00	\$972,451.00
Interest Income	0.02%	\$15,109.54	0.17%	\$167,725.06	0.16%	\$157,423.21	0.91%	\$868,673.00	0.92%	\$850,000.00	(\$18,673.00)
Other Local	11.89%	\$11,654,895.15	12.21%	\$12,019,982.02	12.74%	\$12,209,374.38	12.25%	\$11,673,253.00	8.86%	\$8,225,383.00	(\$3,447,870.00)
TOTAL LOCAL	100.00%	\$98,015,293.06	100.00%	\$98,432,086.80	100.00%	\$95,803,405.88	100.00%	\$95,301,127.00	100.00%	\$92,807,035.00	(\$2,494,092.00)
STATE SOURCES:											
FEFP	67.79%	\$103,710,982.28	68.62%	\$109,086,002.00	71.16%	\$118,992,684.00	70.63%	\$123,213,982.00	73.67%	\$129,140,250.00	\$5,926,268.00
Categoricals	23.68%	\$36,227,043.00	22.79%	\$36,232,704.00	21.72%	\$36,316,593.00	25.86%	\$45,119,325.00	25.97%	\$45,530,682.00	\$411,357.00
Other State	8.53%	\$13,043,069.57	8.58%	\$13,643,306.07	7.13%	\$11,919,981.99	3.50%	\$6,113,118.00	0.36%	\$632,354.00	(\$5,480,764.00)
TOTAL STATE	100.00%	\$152,981,094.85	100.00%	\$158,962,012.07	100.00%	\$167,229,258.99	100.00%	\$174,446,425.00	100.00%	\$175,303,286.00	\$856,861.00
FEDERAL SOURCES:											
Other Federal	100.00%	\$287,996.67	100.00%	\$293,239.07	100.00%	\$273,359.74	100.00%	\$274,697.00	100.00%	\$245,849.00	(\$28,848.00)
TOTAL FEDERAL	100.00%	\$287,996.67	100.00%	\$293,239.07	100.00%	\$273,359.74	100.00%	\$274,697.00	100.00%	\$245,849.00	(\$28,848.00)
TOTAL LOCAL/STATE/FEDERAL REVENUE		\$251,284,384.58		\$257,687,337.94		\$263,306,024.61		\$270,022,249.00		\$268,356,170.00	(\$1,666,079.00)
REVENUE SOURCES:											
TOTAL LOCAL	39.01%	\$98,015,293.06	38.20%	\$98,432,086.80	36.38%	\$95,803,405.88	35.29%	\$95,301,127.00	34.58%	\$92,807,035.00	(\$2,494,092.00)
TOTAL STATE	60.88%	\$152,981,094.85	61.69%	\$158,962,012.07	63.51%	\$167,229,258.99	64.60%	\$174,446,425.00	65.32%	\$175,303,286.00	\$856,861.00
TOTAL FEDERAL	0.11%	\$287,996.67	0.11%	\$293,239.07	0.10%	\$273,359.74	0.10%	\$274,697.00	0.09%	\$245,849.00	(\$28,848.00)
TOTAL LOCAL, STATE, FEDERAL	100.00%	\$251,284,384.58	100.00%	\$257,687,337.94	100.00%	\$263,306,024.61	100.00%	\$270,022,249.00	100.00%	\$268,356,170.00	(\$1,666,079.00)
OTHER SOURCES:											
Prior Fund Balance (July 1)		\$34,077,105.33		\$32,715,282.04		\$34,380,085.04		\$40,572,317.00		\$51,128,766.64	\$10,556,449.64
Transfers and Non-Revenue Receipts		\$5,761,066.20		\$5,013,900.00		\$5,129,114.00		\$6,310,224.00		\$4,954,942.00	(\$1,355,282.00)
TOTAL OTHER SOURCES		\$39,838,171.53		\$37,729,182.04		\$39,509,199.04		\$46,882,541.00		\$56,083,708.64	\$9,201,167.64
TOTAL REVENUE & OTHER SOURCES		\$291,122,556.11		\$295,416,519.98		\$302,815,223.65		\$316,904,790.00		\$324,439,878.64	\$7,535,088.64

**LEON COUNTY SCHOOL BOARD
2018-2019**

GENERAL FUND ESTIMATED REVENUES

REVENUE NAME	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
FEDERAL DIRECT:						
Reserve Officers Training Corps	\$230,836.71	\$237,061.97	\$258,192.68	\$220,848.77	\$220,848.77	\$0.00
TOTAL FEDERAL DIRECT	\$230,836.71	\$237,061.97	\$258,192.68	\$220,848.77	\$220,848.77	\$0.00
FEDERAL THROUGH STATE:						
National Forest Funds	\$57,159.96	\$56,177.10	\$15,167.06	\$53,848.68	\$25,000.00	(\$28,848.68)
TOTAL FEDERAL THROUGH STATE	\$287,996.67	\$293,239.07	\$273,359.74	\$274,697.45	\$245,848.77	-\$28,848.68
STATE:						
Florida Education Finance Program	\$83,024,175.00	\$88,165,711.00	\$96,606,571.00	\$100,685,131.00	\$104,301,559.00	\$3,616,428.00
Supplemental Education	\$9,181,074.00	\$9,207,534.00	\$9,804,288.00	\$9,878,758.00	\$9,924,110.00	\$45,352.00
Class Size Reduction	\$36,227,043.00	\$36,232,704.00	\$36,316,593.00	\$38,389,349.00	\$36,800,706.00	\$411,357.00
Reading Instruction	\$1,548,843.00	\$1,529,301.00	\$1,533,498.00	\$1,525,175.00	\$1,527,174.00	\$1,999.00
Digital Classrooms	\$519,162.00	\$760,300.00	\$1,031,604.00	\$1,030,582.00	\$927,366.00	(\$103,216.00)
Workforce Development	\$6,315,652.00	\$6,341,248.00	\$6,377,385.00	\$6,322,703.00	\$6,322,703.00	\$0.00
Mental Health Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$853,337.00	\$853,337.00
Adult Handicapped	\$575,512.00	\$0.00	\$225,000.00	\$225,000.00	\$225,000.00	\$0.00
Lottery Enhancement Allocation	\$117,832.00	\$0.00	\$556,529.00	\$59,225.00	\$59,204.00	(\$21.00)
CO&DS Withheld for Administration	\$20,324.97	\$20,324.97	\$20,324.97	\$20,324.97	\$20,324.97	\$0.00
Instructional Materials	\$2,619,505.28	\$2,586,697.00	\$2,713,668.00	\$2,688,154.00	\$2,722,138.00	\$33,984.00
State License Tax	\$65,438.08	\$51,175.89	\$66,525.88	\$53,129.37	\$50,000.00	(\$3,129.37)
Transportation	\$5,195,155.00	\$5,129,288.00	\$5,046,077.00	\$5,634,705.00	\$5,697,859.00	\$63,154.00
School Recognition Funds	\$1,772,731.00	\$1,824,012.00	\$1,359,173.00	\$2,182,273.00	\$2,182,273.00	\$0.00
Safe Schools	\$1,061,835.00	\$1,150,791.00	\$1,150,752.00	\$1,222,983.00	\$2,528,167.00	\$1,305,184.00
Volunteer Pre-Kindergarten	\$437,584.15	\$485,122.82	\$500,701.98	\$507,436.27	\$400,000.00	(\$107,436.27)
Florida Teacher Lead Program	\$581,233.00	\$556,380.00	\$549,697.00	\$548,494.00	\$658,540.00	\$110,046.00
Miscellaneous State Sources	\$3,737,982.56	\$4,921,422.39	\$3,370,871.16	\$5,473,001.90	\$102,825.00	(\$5,370,176.90)
TOTAL STATE	\$152,981,082.04	\$158,962,012.07	\$167,229,258.99	\$174,446,424.51	\$175,303,285.97	\$856,861.46
LOCAL:						
District School Tax (includes discretionary/RLE)	\$86,345,288.37	\$86,244,379.72	\$83,436,608.29	\$82,759,201.35	\$83,731,652.00	\$972,450.65
Tax Redemptions	\$162,890.29	\$215,340.93	\$608,383.52	\$175,751.83	\$125,000.00	(\$50,751.83)
Insurance Loss Recovery	\$134,232.09	\$199,892.67	\$266,573.02	\$164,753.84	\$0.00	(\$164,753.84)
Course Fees (Local Required)	\$600,000.00	\$600,000.00	\$671,361.75	\$600,000.00	\$600,000.00	\$0.00
School Age Child Care Fees	\$5,613,253.72	\$5,730,630.29	\$5,653,667.47	\$5,851,110.04	\$5,819,000.00	(\$32,110.04)
Preschool Program Fees	\$500,098.52	\$442,225.19	\$466,931.12	\$411,967.87	\$400,500.00	(\$11,467.87)
Interest, Including Profit on Investments	\$15,109.54	\$167,725.06	\$157,423.21	\$868,672.68	\$850,000.00	(\$18,672.68)
Federal Indirect Cost	\$1,132,458.76	\$1,058,353.96	\$1,076,502.26	\$831,035.09	\$700,000.00	(\$131,035.09)
Food Service Indirect Cost	\$450,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00	(\$400,000.00)
Miscellaneous	\$3,061,961.77	\$3,373,538.98	\$3,065,955.24	\$3,238,634.04	\$580,883.15	(\$2,657,750.89)
TOTAL LOCAL	\$98,015,293.06	\$98,432,086.80	\$95,803,405.88	\$95,301,126.74	\$92,807,035.15	(\$2,494,091.59)
TOTAL FEDERAL/STATE/LOCAL	\$251,284,371.77	\$257,687,337.94	\$283,306,024.61	\$270,022,248.70	\$288,356,189.89	(\$1,686,078.81)
TRANSFERS:						
From Capital Projects Funds	\$4,951,066.20	\$5,013,900.00	\$5,110,014.00	\$5,789,534.00	\$4,954,942.00	(\$834,592.00)
From Debt Service Funds	\$810,000.00	\$0.00	\$19,100.00	\$520,690.00	\$0.00	(\$520,690.00)
TOTAL TRANSFERS	\$5,761,066.20	\$5,013,900.00	\$5,129,114.00	\$6,310,224.00	\$4,954,942.00	(\$1,355,282.00)
TOTAL REVENUE/TRANSFERS	\$257,045,437.97	\$262,701,237.94	\$288,435,138.61	\$276,332,472.70	\$273,311,111.89	(\$3,021,360.81)
FUND BALANCE:						
Committed	\$1,652,421.84	\$575,855.61	\$285,283.65	\$1,838,053.88	\$2,721,176.33	\$883,122.45
Non-Spendable	\$1,073,277.74	\$1,050,796.77	\$925,610.43	\$1,107,945.54	\$1,046,684.65	(\$61,260.89)
Assigned	\$15,415,018.97	\$15,683,557.59	\$17,686,006.37	\$18,183,720.79	\$18,803,757.82	\$620,037.03
Assigned	\$4,700,000.00	\$3,000,000.00	\$3,000,000.00	\$4,000,000.00	\$5,000,000.00	\$1,000,000.00
Unassigned	\$11,236,386.78	\$12,405,072.07	\$12,483,184.59	\$15,442,596.57	\$23,557,147.84	\$8,114,551.27
TOTAL FUND BALANCE	\$34,077,105.33	\$32,715,282.04	\$34,380,085.04	\$40,572,316.78	\$51,128,766.64	\$10,556,449.86
TOTAL ESTIMATED REVENUE/TRANSFERS/FUND BALANCE	\$291,122,543.30	\$295,416,519.98	\$302,815,223.65	\$316,904,789.48	\$324,439,878.53	\$7,535,089.05

**LEON COUNTY SCHOOL BOARD
2018-2019**

GENERAL FUND REVENUE ASSUMPTIONS

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

LEON COUNTY SCHOOL BOARD
2018-2019

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

ESTIMATED EXPENDITURES:	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2014-2015	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2015-2016	2016-2017 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2016-2017	2017-2018 ACTUAL	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2017-2018	2018-2019 ESTIMATED	% OF TOTAL ACTUAL BUDGET EXPEND. (EXCL. TRNSFRS. & F/B) 2018-2019
Instruction	\$148,692,976.74	57.54%	\$151,080,444.16	57.88%	\$152,096,174.20	58.00%	\$156,720,536.97	58.97%	\$185,597,837.23	60.44%
Pupil Personnel Services	\$8,750,510.00	3.39%	\$9,032,501.37	3.46%	\$8,903,310.78	3.40%	\$9,067,268.45	3.41%	\$11,049,686.62	3.60%
Instructional Media Services	\$3,686,410.34	1.43%	\$3,847,457.06	1.47%	\$3,865,203.89	1.47%	\$3,719,769.08	1.40%	\$4,346,336.15	1.42%
Instruction & Curriculum Development Service	\$9,759,046.18	3.78%	\$10,290,264.36	3.94%	\$8,446,066.25	3.22%	\$6,533,767.00	2.46%	\$3,846,744.60	1.25%
Instructional Staff Training	\$347,425.32	0.13%	\$903,812.67	0.35%	\$1,084,271.08	0.41%	\$522,209.51	0.20%	\$2,063,522.12	0.67%
Instructional Related Technology	\$2,333,845.50	0.00%	\$2,519,787.60	0.00%	\$3,018,444.37	0.00%	\$3,459,622.58	0.00%	\$2,780,864.58	0.91%
Board of Education	\$1,170,539.35	0.45%	\$1,016,466.64	0.39%	\$1,359,085.16	0.52%	\$1,026,294.48	0.39%	\$1,218,603.51	0.40%
General Administration	\$1,871,331.88	0.72%	\$1,263,492.20	0.48%	\$1,167,405.41	0.45%	\$1,059,518.23	0.40%	\$1,100,222.55	0.36%
School Administration	\$19,811,043.64	7.67%	\$20,168,090.79	7.73%	\$20,772,725.36	7.92%	\$20,549,829.70	7.73%	\$20,428,806.25	6.65%
Facilities Acquisition Construction	\$1,204,671.75	0.47%	\$1,019,595.23	0.39%	\$903,227.24	0.34%	\$923,031.37	0.35%	\$2,987,080.03	0.97%
Fiscal Services	\$2,234,430.11	0.86%	\$2,205,562.63	0.84%	\$2,251,742.16	0.86%	\$2,344,058.26	0.88%	\$2,646,819.37	0.86%
Food Services	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Central Services	\$6,565,638.09	2.54%	\$5,986,902.74	2.29%	\$6,306,103.90	2.40%	\$6,377,981.47	2.40%	\$9,949,196.16	3.24%
Pupil Transportation Services	\$12,962,036.89	5.02%	\$12,852,580.44	4.92%	\$13,285,101.26	5.07%	\$14,293,174.20	5.38%	\$14,603,407.00	4.76%
Operation of Plant	\$19,887,353.56	7.70%	\$19,354,729.85	7.41%	\$19,026,125.51	7.26%	\$18,624,476.80	7.01%	\$22,083,926.92	7.19%
Maintenance of Plant	\$8,947,378.18	3.46%	\$9,004,953.11	3.45%	\$9,237,873.02	3.52%	\$9,733,242.98	3.66%	\$9,027,107.90	2.94%
Administrative Technology Services	\$4,834,134.57	0.00%	\$5,478,192.97	0.00%	\$5,327,424.95	0.00%	\$5,316,609.85	0.00%	\$5,004,594.03	1.63%
Community Services	\$5,067,178.97	1.96%	\$4,982,842.48	1.91%	\$5,192,622.33	1.98%	\$5,504,631.91	2.07%	\$8,322,050.43	2.71%
Debt Service	\$281,323.00	0.11%	\$28,758.84	0.01%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
TOTAL EXPENDITURES	\$258,407,274.07	100.00%	\$261,036,434.94	100.00%	\$262,242,906.87	100.00%	\$265,776,022.84	100.00%	\$307,056,805.45	100.00%
Transfers Out	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
ENDING FUND BALANCE	\$32,715,282.04		\$34,380,085.04		\$40,572,316.78		\$51,128,766.64		\$17,383,073.08	
TOTAL EXPENDITURES/TRANSFERS/BALANCES	<u>\$291,122,556.11</u>		<u>\$295,416,519.98</u>		<u>\$302,815,223.65</u>		<u>\$316,904,789.48</u>		<u>\$324,439,878.53</u>	

LEON COUNTY SCHOOL BOARD
2016-2019

COMPARATIVE ANALYSIS OF BUDGETED EXPENDITURES
BY OBJECT GROUPING
GENERAL FUND

		% OF TOTAL ACTUAL EXPENSE (APPROPRIATIONS) 2014-2015	2015-2016 ACTUAL	% OF TOTAL ACTUAL EXPENSE (APPROPRIATIONS) 2015-2016	2016-2017 ACTUAL	% OF TOTAL ACTUAL EXPENSE (APPROPRIATIONS) 2016-2017	2017-2018 ACTUAL	% OF TOTAL ACTUAL EXPENSE (APPROPRIATIONS) 2017-2018	2018-2019 ESTIMATED	% OF TOTAL ESTIMATED EXPENSE (APPROPRIATIONS) 2018-2019
ESTIMATED APPROPRIATIONS:	2014-2015 ACTUAL									
Salaries	\$163,425,100.10	63.31%	\$166,173,858.83	63.67%	\$163,407,894.49	62.31%	\$164,128,371.94	61.75%	\$171,194,573.64	55.75%
Benefits	\$43,984,946.11	17.04%	\$44,026,786.46	16.87%	\$46,265,996.91	17.64%	\$47,758,450.47	17.97%	\$51,677,454.90	16.83%
Purchased Services	\$27,323,205.86	10.59%	\$27,955,564.21	10.71%	\$28,673,944.18	10.93%	\$28,068,703.03	10.56%	\$34,698,214.58	11.30%
Energy	\$8,314,719.50	3.22%	\$7,509,271.06	2.88%	\$7,504,810.78	2.86%	\$7,868,124.86	2.96%	\$8,256,130.00	2.69%
Materials & Supplies	\$8,204,984.39	3.18%	\$8,384,329.34	3.21%	\$8,376,483.73	3.19%	\$9,258,775.28	3.48%	\$33,826,816.84	11.02%
Capital Outlay	\$1,997,366.65	0.77%	\$2,124,094.39	0.81%	\$3,023,254.16	1.15%	\$3,375,207.21	1.27%	\$3,300,879.65	1.08%
Other Expenses	\$4,875,828.42	1.89%	\$4,833,771.81	1.85%	\$4,990,722.62	1.90%	\$5,320,390.05	2.00%	\$4,102,935.84	1.34%
TOTAL APPROPRIATIONS	\$258,125,951.03	100.00%	\$261,007,676.10	100.00%	\$262,242,906.87	100.00%	\$265,776,022.84	100.00%	\$307,056,805.45	100.00%
TRANSFERS	\$281,323.00		\$28,758.84		\$0.00		\$0.00			
ENDING FUND BALANCES	\$32,715,282.04		\$34,380,085.04		\$40,572,316.78		\$51,128,766.64		\$17,383,073.08	
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCES	\$291,122,556.07		\$295,416,519.98		\$302,815,223.65		\$316,904,789.48		\$324,439,878.53	

**FINAL ESTIMATED BUDGET
LEON COUNTY SCHOOL BOARD
2018-2019**

**GENERAL FUND
ANALYSIS OF ESTIMATED BEGINNING
FUND BALANCE
JULY 1, 2018**

	2014-2015 ACTUAL	% OF BEG. F/B	2015-2016 ACTUAL	% OF BEG. F/B	2016-2017 ACTUAL	% OF BEG. F/B	2017-2018 ACTUAL	% OF BEG. F/B	2018-2019 ESTIMATED	% OF BEG. F/B
1. Restricted for encumbrances	\$1,652,421.84	4.85%	\$575,855.61	1.76%	\$285,283.65	0.83%	\$1,838,053.88	4.53%	\$2,721,176.33	5.32%
2. Restricted for categoricals/grants/spec. projs	\$15,415,018.97	45.24%	\$15,683,557.59	47.94%	\$17,686,006.37	51.44%	\$18,183,720.79	44.82%	\$18,806,757.82	36.78%
3. Restricted for inventories	\$1,073,277.74	3.15%	\$1,050,796.77	3.21%	\$925,610.43	2.69%	\$1,107,945.54	2.73%	\$1,046,684.65	2.05%
4. Unrestricted fund balance	\$15,936,386.78	46.77%	\$15,405,072.07	47.09%	\$15,483,184.59	45.04%	\$19,442,596.57	47.92%	\$28,557,147.84	55.85%
TOTAL BEGINNING BALANCE	\$34,077,105.33	100.00%	\$32,715,282.04	100.00%	\$34,380,085.04	100.00%	\$40,572,316.78	100.00%	\$51,131,766.64	100.00%

**GENERAL FUND
ANALYSIS OF ESTIMATED ENDING
FUND BALANCE
JUNE 30, 2019**

	2014-2015 ACTUAL	% OF BEG. F/B	2015-2016 ACTUAL	% OF BEG. F/B	2016-2017 ACTUAL	% OF BEG. F/B	2017-2018 ACTUAL	% OF BEG. F/B	2018-2019 ESTIMATED	% OF BEG. F/B
1. Restricted for encumbrances	\$575,855.61	1.76%	\$285,283.65	0.83%	\$1,838,053.88	4.53%	\$2,721,176.33	5.32%	\$0.00	0.00%
2. Restricted for emergency fund balance (Per Board Policy 6Gx37-6.01 - 1% minimum requirement)	\$3,000,000.00	9.17%	\$3,000,000.00	8.73%	\$4,000,000.00	9.86%	\$5,000,000.00	9.78%	\$5,000,000.00	28.76%
3. Restricted for categoricals/grants/spec. projs	\$15,683,557.59	47.94%	\$17,686,006.37	51.44%	\$18,183,720.79	44.82%	\$18,803,757.82	36.78%	\$9,737.84	0.06%
4. Restricted for inventories	\$1,050,796.77	3.21%	\$925,610.43	2.69%	\$1,107,945.54	2.73%	\$1,046,684.65	2.05%	\$1,046,684.65	6.02%
5. Unrestricted fund balance	\$12,405,072.07	37.92%	\$12,483,184.59	36.31%	\$15,442,596.57	38.06%	\$23,557,147.84	46.07%	\$11,326,650.59	65.16%
TOTAL ENDING BALANCE	\$32,715,282.04	100.00%	\$34,380,085.04	100.00%	\$40,572,316.78	100.00%	\$51,128,766.84	100.00%	\$17,383,073.08	100.00%

**SUPERINTENDENT'S
LEON COUNTY SCHOOL BOARD
2018-2019
GENERAL ESTIMATED APPROPRIATIONS**

	ORIGINAL 2017-2018	PERCENTAGE OF TOTAL	ESTIMATED 2018-2019	PERCENTAGE OF TOTAL
STAFFING PLAN (ITEM 1)	\$164,995,295.48	53.95%	\$176,887,539.25	54.52%
WORKFORCE DEVELOPMENT (ITEM 2)	\$6,922,703.00	2.26%	\$7,147,703.00	2.20%
DISTRICT WIDE INSURANCES (ITEM 3)	\$4,285,448.00	1.40%	\$4,711,734.00	1.45%
CHARTER SCHOOLS (ITEM 4)	\$11,884,035.00	3.89%	\$11,904,927.00	3.67%
MCKAY SCHOLARSHIPS (ITEM 5)	\$2,500,000.00	0.82%	\$2,500,000.00	0.77%
DISTRICT COST CENTERS	\$35,512,353.95	11.61%	\$36,390,260.35	11.22%
CONTRACTED/MISCELLANEOUS SERVICES (ITEM 6)	\$2,600,279.90	0.85%	\$2,077,195.89	0.64%
CATEGORICALS/GRANTS (ITEM 7)	\$9,790,463.92	3.20%	\$11,025,324.53	3.40%
OTHER (ITEM 8)	\$20,488,354.84	6.70%	\$22,412,572.32	6.91%
ENERGY/UTILITIES (ITEM 9)	\$9,027,295.00	2.95%	\$9,062,880.00	2.79%
RESTRICTED CARRY FORWARD PROJECTS (ITEM 10)	\$18,183,720.79	5.95%	\$17,828,738.92	5.50%
CARRY FORWARD ENCUMBRANCES (ITEM 10)	\$1,838,053.88	0.60%	\$2,721,176.33	0.84%
MISCELLANEOUS BUDGET ITEMS (ITEM 11)	\$2,060,288.72	0.67%	\$2,396,491.70	0.74%
EMERGENCY FUND BALANCE	\$4,000,000.00	1.31%	\$5,000,000.00	1.54%
BALANCE FOR INVENTORIES	\$1,107,945.54	0.36%	\$1,046,684.65	0.32%
UNRESTRICTED FUND BALANCE (ITEM 12)	\$10,629,810.57	3.48%	\$11,326,650.59	3.49%
GRAND TOTAL	\$305,826,048.59	100.00%	\$324,439,878.53	100.00%

Leon County Schools
General Fund Narrative of Expenditure Appropriation Differences
Fiscal Year Ending June 30, 2019

The entire General Fund Budget is \$324.4 million. The following General Fund budget items on pages 16 through 18 are highlighted with discussion of differences between last year and this year.

The FY 2018 Staffing Plan (page 16) of \$176.9 million is \$11.95 million more than the original adopted Staffing Plan in FY 2017. The staffing plan increase includes an increase of \$800 thousand for behavior specialists, \$500 thousand for schools to purchase supplies, such as pencils and paper, \$300 thousand for the Florida Retirement System, \$720 thousand for health insurance, \$400 thousand for school administrator increases, \$250 thousand for middle school Deans, \$1.2 million for school safety monitors, \$2.8 million for support staff salary increases, and a \$3 million reserve.

Adult Workforce Development (page 16) of \$7.1 million includes state funding of \$6.3 million for regular adult courses, such as welding and cosmetology; Workforce Adult Course fees required to be paid by students taking courses of \$225 thousand; Adults with Disability state funding of \$225 thousand; and the Florida Student Assistance Grant ("FSAG") (pg.) which is not budgeted. It will be funded in an amount to be determined for FY 2019. The FSAG Program is a need-based grant program available to degree-seeking resident, undergraduate students who demonstrate substantial financial need and are enrolled in participating postsecondary institutions.

"District Wide Insurances" (page 16) in total increased \$426 thousand \$4.3 million to \$4.7 million. Property Nd Casualty increased \$300 thousand, from \$1.36 million to \$1.66 million. Workers Compensation increased \$126 thousand from \$1.37 million to \$1.5 million.

Charter Schools (page 16) total of \$11.9 million is only \$20 thousand more than the previous year. The budget is based on ending 2018 enrollment of approximately 1,600 UFE for four charter schools. The four schools and enrollment are Arts and Sciences (422); School of the Arts and Sciences Centre (258); Governor's Charter (510); and School of Math and Sciences (434).

"McKay Scholarships" (page 16) amount of \$2.5 million is for parents of Students with Disabilities program to choose an alternate academic environment for their children. This program provides eligible students the opportunity to attend a participating private school or transfer to another public school. Eligible students include students who have been issued an Individualized education Plan (IEP) or a 504 Accommodation Plan that is effective for more than 6 months. Students must also have been enrolled and reported for funding by a Florida school district the year prior to applying for a scholarship. ESE students who choose to attend private or charter schools. LCS had approximately \$1.9 million used for these students in FY 2018. Statewide, the average per student is approximately \$8,000 per student, and the range is from approximately \$5,000 to \$24,000 per student.

"Contracted/Miscellaneous Services" (Page 16) decreased \$669 thousand. Fingerprinting costs increased from \$25 thousand to \$28 thousand. The Strings Program increased from \$133 thousand to \$147 thousand, a \$14 thousand increase. Code of Conduct handbooks (\$11,500) decreased \$3,500. Board legal fees increased \$15 thousand, moving from \$325 thousand to \$340 thousand. Extended School Year Transportation decreased from \$503 thousand to \$290 thousand, a \$213 thousand decrease. Internet connectivity (\$1 million) decreased \$300 thousand to more closely align with actual 2018 expenditures. The CPA Firm Audits amount budgeted in FY 2018

was \$185,750. The Auditor General conducted the audit. The purchase order for this service was rolled into FY 2019. It is part of the "Carryforward Encumbrances" amount of \$3.4 million on page 17. The amount in this portion is zero so the amount is counted only one time and not twice.

"Categorical Grants" (page 17) of \$11.03 million increased \$1.57 million. Instructional Materials increased \$65 thousand, to equal \$2.6 million. Digital Learning amount of \$883 thousand is \$93 thousand less. The Teacher Lead Program (\$659 thousand) is \$110 thousand more than FY 2018. School Improvement (\$59 thousand) (page 16) decreased \$280 thousand because the total budgeted lottery funds allocated for School Recognition in excess of actual expenditures was \$280 thousand less in 2018 than it was in 2017. The remaining balance of \$59 thousand is allocated back to school districts for school improvement. School Recognition Funds (\$2.2 million) (page 16) increased \$823 thousand. The FY 2018-2019 appropriation is the amount that was actually funded in FY 2017-2018 for School Recognition. Volunteer Pre-Kindergarten (page 16) is funded at \$400 thousand, which is the same as in FY 2018.

The total for "Other" (page 17) of \$22.4 million increased \$1.9 million.

The "LCTA President" caption on page 17 under "Other" budget is \$80,321.58, an increase of \$8,814. The District will be reimbursed for the entire amount from the Leon County Teachers Association (LCTA) bargaining unit.

"Advanced Placement Funds" (page 17) of \$1.7 million increased \$43 thousand. This funding is received when students pass advanced placement tests.

"I.B. Funds" (page 17) of \$187 thousand increased \$35 thousand. This funding is received when International Baccalaureate (I.B.) students pass the courses or pass the final I.B. tests.

"Industry Certified Career Ed" on page 17 under "Other" increased \$171 thousand, from \$354.6 thousand to \$525.6 thousand, because the District have more students passed the tests to receive these certifications. The Florida Career and Professional Education Act (CAPE) was created to provide a statewide planning partnership between business and education communities, to expand and retain high-value industry, and sustain a vibrant state economy. While originally focused on industry certification attainment by secondary students, the 2013 Legislature expanded the CAPE Act to include industry certification attainment by postsecondary students.

"Differentiated Pay Supplements" (page 17) of \$261 thousand is approximately \$800 more than FY 2018. This is an ESE certification supplement for ESE teachers.

"School Resource Officers Contract" (page 17) increased \$484 thousand to equal \$1.9 million. It includes a total of \$1.5 million of the contract to continue the existing program, which includes salaries and benefits for the Sheriff Deputies under the contract that funds 24.5 FTEs. This portion increased \$57 thousand. An additional \$352 thousand is to pay for hiring 3 additional School Resource Deputies (SRDs) to cover 3 elementary schools in the unincorporated areas of Leon County. An additional \$75 thousand is to cover emergencies, extended outages, backfilling of positions with contract deputies, and /or additional deputies during incidents that require a heightened sense of security on any campus. The expanded elementary SRDs is a result of the Marjory Stoneman Douglas Public Safety Act.

"Elementary Schools Safety Officers" on page 17 increased \$850 thousand to equal a budget of \$1 million. This increase is to pay for a law enforcement officer to be on all 18 elementary school campuses in the city limits for

180 school days. The expansion of officers to the 18 elementary schools is a result of the Marjory Stoneman Douglas Public Safety Act.

"Differentiated Pay Supplements" (page 17) of \$261 thousand is approximately \$800 more than FY 2018. This is an ESE certification supplement for ESE teachers.

"School Age Childcare Fees" (page 17) at \$5.8 million increased \$226 thousand. These are fees generated from the before and after school programs.

"Day Care Fees" (page 17) of \$401 thousand decreased \$48 thousand. These are fees for day care at schools.

"SACS (Elementary and Secondary)" (page 16) of \$42,300 increased \$3,550. This is funding to pay for school accreditation costs.

"Student Activities (page 17) of \$1 million increased \$700 thousand. This funding is to support the bands and athletic programs. The funding increase is to relieve parents of students in extracurricular programs from having to pay as much personal out of pocket expenses for their children to participate.

"Extracurricular Security" (page 17) of \$75 thousand increased \$25 thousand. This services pays for law enforcement at extracurricular activities.

The "EM/PM" transfer of \$3.1 million on page 17 under "Other" is for Emergency Maintenance and Preventive Maintenance decreased \$575 thousand. These are 1.5 mill funds transferred to the General Fund for EM/PM. The decrease is at the Superintendent's behest to "tighten the belt" to maximize the 1.5 mill funds ability to pay for capital outlay projects and avoid borrowing for these projects.

"World Class Schools" (page 17) of \$25 thousand remains the same as last year. This is a contract for services and cooperative agreement between Leon County Schools and the Greater Tallahassee Chamber of Commerce. The Chamber is to support the attainment of the highest standards of academic achievement and organizational performance in the Leon County Schools through World Class Schools of Leon County, Inc (WCS), a program of the Chamber.

"Challenger Center" (page 17) of \$80 thousand increased \$7,400. It pays the salary and benefits for one LCS teacher at the Challenger Center. This is an agreement between FAMU-FSU College of Engineering – Challenger Learning Center and Leon County Schools (LCS) to pay for a teacher to provide STEM enrichment services for LCS.

"Leon Virtual Schools" on page 17 under "Other" budget is \$300 thousand in FY 2018-2019, the same as FY 2017-2018. This budget is for contracts with virtual schools outside of the District.

Overall "Utilities" budgeted at \$9.1 million on page 18 is budgeted at the same amount as FY 2017-2018.

"Carry Forward Encumbrances of \$9.1 million (page 18) increased \$526 thousand.

Workforce Development of \$1.8 million (page 18) increased \$265 thousand.

"EM/PM" of \$257 thousand on page 18 under "Restricted Carry Forward Fund Balance" was decreased \$367 thousand. There were unspent funds left over from FY 2017-2018 that had to be spent for this specific purpose. These funds are budgeted for the same purpose in FY 2018-2019. Unspent funds from each fiscal year are budgeted in the next fiscal year for the same purpose.

“State Grants/Categoricals” on page 18 under “Restricted Carry Forward Fund Balance” of \$7.7 million increased \$1.4 million.

“Local Projects” on page 18 of \$5.7 million under “Restricted Carry Forward Fund Balance” is \$1.7 million more and is comprised of unspent dollars in projects such as the “Medicaid Reimbursement” dollars and the “E-Rate” dollars that were not spent in their entirety during fiscal year 2017-2018.

“School Site Flex Carryforwards” on page 18 of \$1 million is \$72 thousand more than FY 2018 and is for the unspent portion of the school’s FY 2018 staffing plan budget. The schools must use these funds this fiscal year. Unspent funds in this category roll over for only 1 year.

The “Special Fund” on page 18 of \$9,737.84 under “Restricted Carryforward Fund Balance” is the interest earned on the Donation Account.

DJJ/Contracted Programs of \$1.1 million (page 18) increased \$375 thousand.

“Bloodborne Pathogens” on page 18 of \$10 thousand under “Miscellaneous Budget Items” is to pay for vaccinations that custodians must have for protection against Hepatitis.

“High School Dual Enrollment” budget of \$225 thousand on page 18 under “Miscellaneous Budget Items” is the same as in FY 2018. This is the amount budgeted for the dual enrollment contracts.

“Financial Adviser Fees” of \$50 thousand on page 18 under “Miscellaneous Budget Items” represents fees paid to Logan Circle and FAI for investment services.

“Reserve for FTE Audit Findings” on page 18 of \$1 million increased from no reserve in FY 2018. This is to pay for the Auditor General FTE audit for FY 2018 that found Transportation and schools for lacking documentation to support the original FTE reported to the Department of Education.

“Critical Positions/Salary Additives” on page 18 within “Miscellaneous Budget Items” budget in FY 2018-2019 is no longer in existence. It was \$959 thousand in FY 2018. This supplement has been rolled into employee base salaries and no longer exists.

	ORIGINAL 2017/18 ALLOCATION	ESTIMATED 2018/19 ALLOCATION
1 STAFFING PLAN		
COST OF PLAN(INCLUDES HEALTH INS AND RETIREMENT RATE INCREASES)	\$127,077,977.29	\$138,926,264.25
CLASS SIZE REDUCTION FUNDS:		
2016-17 CLASS SIZE FUNDS		
ALL SCHOOLS	\$34,356,631.00	\$35,911,275.00
TOTAL ALL SCHOOLS	\$34,356,631.00	\$35,911,275.00
TOTAL CLASS SIZE REDUCTION	\$34,356,631.00	\$35,911,275.00
STAFFING PLAN RESERVE	\$2,394,152.19	\$1,350,000.00
EXTENDED YEAR SERVICES	\$600,000.00	\$700,000.00
300 LOWEST PERFORMING ELEMENTARY SCHOOLS	\$566,535.00	\$0.00
TOTAL	\$164,995,295.48	\$176,887,539.25
2 ADULT WORKFORCE DEVELOPMENT		
WORKFORCE DEVELOPMENT	\$6,322,703.00	\$6,322,703.00
WORKFORCE ADULT COURSE FEES	\$600,000.00	\$600,000.00
ADULTS WITH DISABILITIES	\$225,000.00	\$225,000.00
FSAG	\$113,489.00	\$0.00
TOTAL	\$7,261,192.00	\$7,147,703.00
3 DISTRICT WIDE INSURANCES		
PROPERTY AND CASUALTY	\$1,360,210.00	\$1,660,210.00
WORKERS COMPENSATION	\$1,373,714.00	\$1,500,000.00
UNEMPLOYMENT COMPENSATION	\$300,000.00	\$300,000.00
RESERVE FOR PROPERTY AND CASUALTY	\$1,251,524.00	\$1,251,524.00
TOTAL	\$4,285,448.00	\$4,711,734.00
4 CHARTER SCHOOLS		
CLASS SIZE REDUCTION	\$8,431,498.00	\$8,305,292.00
SAI ALLOCATION	\$1,929,399.00	\$1,889,431.00
INSTRUCTIONAL MATERIALS	\$451,777.00	\$471,830.00
READING FUNDS	\$123,736.00	\$123,477.00
DIGITAL CLASSROOM	\$72,398.00	\$70,822.00
SAFE SCHOOLS FUNDS	\$50,222.00	\$44,100.00
LCIF TRANSFER	\$0.00	\$120,224.00
PECO TRANSFER	\$460,014.00	\$0.00
TOTAL	\$364,991.00	\$879,751.00
	\$11,884,035.00	\$11,904,927.00
5 MCKAY SCHOLARSHIPS	\$2,500,000.00	\$2,500,000.00
6 CONTRACTED/MISCELLANEOUS SERVICES		
ADMINISTRATION WEST XEROX	\$5,000.00	\$5,000.00
VOLUNTEER FINGERPRINTING	\$25,000.00	\$28,000.00
DISTRICT ADVISORY COUNCIL	\$900.00	\$900.00
STRINGS PROGRAM	\$132,604.43	\$147,474.92
CODE OF CONDUCT HANDBOOKS	\$15,000.00	\$11,500.00
ESE XEROX	\$11,661.00	\$11,661.00
LEGAL FEES	\$325,000.00	\$340,000.00
EXTENDED SCHOOL YEAR TRANSPORTATION	\$502,729.50	\$289,775.00
LEGISLATIVE LOBBYIST	\$25,000.00	\$25,000.00
POSTAGE	\$108,000.00	\$108,000.00
SPECIAL PAY PLAN	\$1,000.00	\$1,000.00
APPLICANT TRACKING SYSTEM	\$42,980.00	\$42,980.00
SUBSTITUTE FINGERPRINT FEE WAIVER	\$1,000.00	\$1,500.00
USER FEE (TITLE I PORTABLE)	\$12,000.00	\$12,000.00
403B COMPLIANCE AUDIT	\$32,080.00	\$32,080.00
INTERNET CONNECTIVITY (INSTRUCTIONAL TECHNOLOGY)	\$1,300,000.00	\$1,000,000.00
CPA FIRM AUDITS	\$185,750.00	\$0.00
CO/DS BOOK ENTRY	\$20,324.97	\$20,324.97
TOTAL	\$2,746,029.90	\$2,077,195.89

	ORIGINAL 2017/18 ALLOCATION ESTIMATED 2017/18 ALLOCATION	ESTIMATED 2018/19 ALLOCATION ESTIMATED 2018/19 ALLOCATION
7 CATEGORICALS/GRANTS		
INSTRUCTIONAL MATERIALS	\$2,533,929.00	\$2,598,661.00
RESERVE FOR TEXTBOOK ADOPTIONS	\$1,500,000.00	\$1,500,000.00
TEACHER LEAD PROGRAM	\$548,494.00	\$658,540.00
READING INSTRUCTION	\$1,441,881.00	\$1,456,352.00
DIGITAL CLASSROOMS	\$976,632.00	\$883,266.00
TEC TRAINING FUNDS	\$327,509.92	\$330,866.53
SCHOOL RECOGNITION FUNDS	\$1,359,173.00	\$2,182,273.00
SCHOOL IMPROVEMENT	\$338,726.00	\$59,204.00
VOLUNTEER PRE-KINDERGARTEN	\$400,000.00	\$400,000.00
MENTAL HEALTH ASSISTANCE	\$0.00	\$853,337.00
FOLRS GENERAL 15-16	\$25,630.00	\$25,630.00
INSTRUCTIONAL LEADERSHIP & FACULTY DEVELOPMENT	\$0.00	\$77,195.00
TOTAL	\$9,451,974.92	\$11,025,324.53
8 OTHER		
TERMINAL PAY	\$1,613,700.00	\$1,613,700.00
EMPLOYEE ASSISTANCE PROGRAM	\$42,000.00	\$42,000.00
EXTENDED LEAVE	\$300,000.00	\$300,000.00
DRUG TESTING	\$9,000.00	\$9,000.00
SAFETY/QUALITY STAFF	\$225,000.00	\$225,000.00
LCTA PRESIDENT	\$71,508.24	\$80,321.58
ADVANCE PLACEMENT FUNDS	\$1,695,736.00	\$1,739,010.00
I.B. FUNDS	\$151,895.00	\$186,810.00
INDUSTRY CERTIFIED CAREER ED	\$354,554.00	\$525,551.00
INSTRUCTIONAL TECHNOLOGY	\$309,000.00	\$309,000.00
SUPPLEMENTS	\$2,782,670.19	\$2,790,856.64
DIFFERENTIATED PAY SUPPLEMENTS	\$260,032.50	\$260,797.50
SCHOOL RESOURCE OFFICERS CONTRACT	\$1,447,759.00	\$1,932,374.00
SAFETY OFFICERS AT ELEMENTARY SCHOOLS	\$150,000.00	\$1,000,000.00
SACS(ELEMENTARY AND SECONDARY)	\$38,750.00	\$42,300.00
DAYCARE FEES	\$448,400.00	\$400,500.00
SCHOOL AGE CHILD CARE FEES	\$5,535,090.00	\$5,760,810.00
SUMMER PSYCHOLOGISTS/SOCIAL WORKERS	\$28,892.00	\$28,977.50
SUMMER GUIDANCE COUNSELORS	\$35,357.00	\$39,154.29
SPECIAL TRAVEL/FIELD TRIPS	\$56,000.00	\$0.00
BAND EQUIPMENT	\$47,416.00	\$0.00
EXCELLENCE ACTIVITIES	\$27,527.00	\$27,527.00
STUDENT ACTIVITIES	\$300,000.00	\$1,000,000.00
EXTRA CURRICULAR SECURITY	\$50,000.00	\$75,000.00
ATHLETIC TRAINERS	\$97,199.31	\$97,295.53
MIDDLE SCHOOL ATHLETIC PROGRAM	\$29,250.00	\$29,250.00
DRIVERS EDUCATION	\$9,000.00	\$9,000.00
GREG BURRIS DRIVER ED FUND	\$84,835.00	\$84,835.00
EM/PM TRANSFER	\$3,650,000.00	\$3,075,191.00
WORLD CLASS SCHOOLS	\$25,000.00	\$25,000.00
CHALLENGER CENTER	\$72,182.53	\$79,621.17
ROTC	\$195,601.07	\$215,250.11
FITNESS FOR DUTY CASE MANAGEMENT	\$5,000.00	\$1,000.00
EXPERT SUPERVISOR PROGRAM	\$0.00	\$5,500.00
BLENDED LIVES TRANSPORTATION	\$0.00	\$7,390.00
BLOXHAM BUILDING		\$8,050.00
WAREHOUSE UNIFORMS		\$2,500.00
TRANSPORTATION UNIFORMS		\$40,000.00
ESOL TRAINING	\$0.00	\$2,000.00
UNEMPLOYMENT COMPENSATION SERVICES	\$18,000.00	\$20,000.00
LEON VIRTUAL SCHOOLS	\$300,000.00	\$300,000.00
EMERGENCY CONTACT	\$22,000.00	\$22,000.00
TOTAL	\$20,488,354.84	\$22,412,572.32

	ORIGINAL 2017/18 ALLOCATION ESTIMATED 2017/18 ALLOCATION	ESTIMATED 2018/19 ALLOCATION ESTIMATED 2018/19 ALLOCATION
9 UTILITIES		
TELEPHONE	\$255,000.00	\$255,000.00
WATER	\$297,557.74	\$297,557.74
SEWAGE	\$584,634.08	\$584,634.08
GARBAGE	\$517,547.77	\$517,547.77
STORM WATER	\$559,577.54	\$559,577.54
FIRE SERVICE FEE	\$848,386.83	\$848,386.83
NATURAL GAS	\$631,185.51	\$631,185.51
LP GAS	\$110,587.20	\$110,587.20
ELECTRIC	\$5,207,993.91	\$5,243,578.91
FUEL OIL	\$14,824.42	\$14,824.42
TOTAL	\$9,027,295.00	\$9,062,880.00
10 RESTRICTED CARRY FORWARD FUND BALANCE		
CARRY FORWARD ENCUMBRANCES	\$1,838,053.88	\$2,721,176.33
RESTRICTED PROJECTS:		
WORKFORCE DEVELOPMENT	\$1,622,447.56	\$1,887,554.22
EM/PM	\$624,086.72	\$256,713.09
STATE GRANTS/CATEGORICALS	\$6,313,020.28	\$7,715,276.81
LOCAL PROJECTS	\$7,438,978.54	\$5,683,379.52
AFTER SCHOOL PROGRAMS	\$1,205,492.79	\$1,238,762.58
SCHOOL SITE FLEX CARRY FORWARD	\$965,527.62	\$1,037,314.86
SPECIAL FUND	\$14,167.28	\$9,737.84
TOTAL	\$20,021,774.67	\$20,549,915.25
11 MISCELLANEOUS BUDGET ITEMS		
DJJ/CONTRACTED PROGRAMS	\$711,598.00	\$1,086,491.70
BLOODBORNE PATHOGENS	\$10,000.00	\$10,000.00
HIGH SCHOOL DUAL ENROLLMENT	\$225,000.00	\$225,000.00
ENERGY INCENTIVE	\$80,000.00	\$0.00
FINANCIAL ADVISOR FEES	\$50,000.00	\$50,000.00
TELEVISED BOARD MEETINGS	\$25,000.00	\$25,000.00
RESERVE FOR FTE AUDIT FINDINGS	\$0.00	\$1,000,000.00
CRITICAL POSITIONS/SALARY ADDITIVES	\$958,690.72	\$0.00
TOTAL	\$2,060,288.72	\$2,396,491.70

**LEON COUNTY SCHOOL BOARD
2018-2019**

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

						ACTUAL VS ESTIMATED DIFFERENCE 2017-18 vs 2018-19
	REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED
FEDERAL		\$32,571,345.55	\$33,022,589.77	\$35,098,319.42	\$34,972,492.74	\$48,117,259.54
STATE SOURCES		\$161,065.55	\$175,016.00	\$177,191.00	\$283,985.62	\$176,000.00
LOCAL SOURCES		\$1,979,654.26	\$1,720,004.49	\$1,516,214.88	\$1,515,421.25	\$1,517,000.00
TOTAL REVENUES		\$34,712,065.36	\$34,917,610.26	\$36,791,725.30	\$36,771,899.61	\$49,810,259.54
TRANSFERS IN		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NON-REVENUE SOURCES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCES		\$2,002,891.14	\$1,815,505.90	\$3,504,346.41	\$4,027,804.63	\$2,702,426.77
TOTAL REVENUES AND BALANCES		\$36,714,956.50	\$36,733,116.16	\$40,296,071.71	\$40,799,704.24	\$52,512,686.31
	EXPENDITURES					
INSTRUCTION		\$9,935,712.56	\$10,456,894.65	\$11,473,517.11	\$11,584,028.44	\$17,595,355.80
PUPIL PERSONNEL SERVICES		\$922,901.19	\$832,466.84	\$794,268.44	\$826,786.55	\$1,942,908.02
INSTRUCTIONAL MEDIA SERVICES		\$0.00	\$9,855.13	\$0.00	\$30,777.20	\$215.80
INSTRUCTION & CURRICULUM SERVICES		\$5,161,276.14	\$5,361,651.35	\$5,404,054.97	\$5,607,275.74	\$8,305,761.29
INSTRUCTIONAL STAFF TRAINING		\$1,901,564.11	\$814,559.15	\$1,197,320.31	\$922,368.90	\$2,407,411.76
INSTRUCTIONAL RELATED TECHNOLOGY		\$49,161.41	\$49,612.89	\$156,265.72	\$115,292.50	\$148,962.51
BOARD OF EDUCATION		\$0.00	\$0.00	\$9,973.00	\$0.00	\$0.00
GENERAL ADMINISTRATION		\$1,194,157.01	\$1,066,069.40	\$1,076,298.18	\$832,254.56	\$1,629,446.89
SCHOOL ADMINISTRATION		\$16,937.31	\$34,440.06	\$39,376.00	\$1,108.90	\$110.28
FACILITIES ACQUISITION CONSTRUCTION		\$39,991.54	\$103,470.21	\$119,282.51	\$0.00	\$10,000.00
FISCAL SERVICES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FOOD SERVICE		\$13,117,032.70	\$12,228,079.90	\$13,608,189.67	\$15,724,775.03	\$14,457,885.00
CENTRAL SERVICES		\$199,494.75	\$104,956.62	\$80,447.99	\$446,019.92	\$1,194,567.20
PUPIL TRANSPORTATION SERVICES		\$66,352.20	\$81,424.40	\$76,849.28	\$137,042.46	\$121,147.56
OPERATION OF PLANT		\$3,162.04	\$39,209.42	\$51,413.95	\$1,892.38	\$10,547.29
MAINTENANCE OF PLANT		\$2,903.00	\$3,660.00	\$4,361.77	\$6,399.62	\$10,400.00
COMMUNITY SERVICES		\$2,049,729.72	\$2,042,419.73	\$2,176,648.18	\$1,861,255.27	\$1,963,925.14
ADMINISTRATIVE TECHNOLOGY		\$239,074.92	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES		\$34,899,450.60	\$33,228,769.75	\$36,268,267.08	\$38,097,277.47	\$49,798,644.54
TRANSFERS OUT						
FUND BALANCES		\$1,815,505.90	\$3,504,346.41	\$4,027,804.63	\$2,702,426.77	\$2,714,041.77
TOTAL EXPENDITURES, TRANSFERS AND BALANCES		\$36,714,956.50	\$36,733,116.16	\$40,296,071.71	\$40,799,704.24	\$52,512,686.31

LEON COUNTY SCHOOL BOARD
2018-2019
COMPARATIVE ANALYSIS OF BUDGETING REVENUE
SPECIAL REVENUE FUND
NUTRITION SERVICES

	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2017-2018 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2018-2019 ESTIMATED	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)
ESTIMATED REVENUE:										
FEDERAL THROUGH STATE:										
NATIONAL SCHOOL LUNCH ACT	\$9,259,932.66	71.68%	\$10,156,171.73	73.01%	\$10,566,251.87	74.26%	\$10,566,251.87	73.38%	\$10,706,000.00	73.99%
U.S.D.A. DONATED FOODS	\$813,301.17	6.30%	\$877,364.89	6.31%	\$927,616.24	6.52%	\$872,393.39	6.06%	\$900,000.00	6.22%
OTHER FEDERAL THROUGH STATE	\$0.00	0.00%	\$291,169.81	2.09%	\$175,375.40	1.23%	\$198,531.25	1.38%	\$200,500.00	1.39%
CHILD CARE/SUMMER PROGRAM	\$703,770.45	5.45%	\$690,790.60	4.97%	\$865,926.70	6.09%	\$962,813.79	6.69%	\$970,000.00	6.70%
TOTAL FEDERAL THROUGH STATE	\$10,777,004.28	83.43%	\$12,015,497.03	86.38%	\$12,535,170.21	88.10%	\$12,599,990.30	87.50%	\$12,776,500.00	88.30%
STATE:										
FOOD SERVICE SUPPLEMENT	\$181,065.55	1.25%	\$175,016.00	1.26%	\$177,191.00	1.25%	\$283,985.62	1.97%	\$176,000.00	1.22%
TOTAL STATE	\$181,065.55	1.25%	\$175,016.00	1.26%	\$177,191.00	1.25%	\$283,985.62	1.97%	\$176,000.00	1.22%
LOCAL:										
INTEREST, INCLUDING PROFIT ON INVESTMENTS	\$908.13	0.01%	\$290.84	0.00%	\$2,398.07	0.02%	\$8,942.01	0.06%	\$9,000.00	0.06%
FOOD SERVICE	\$1,978,748.13	15.32%	\$1,719,713.65	12.36%	\$1,513,816.81	10.64%	\$1,506,479.24	10.46%	\$1,508,000.00	10.42%
TOTAL LOCAL	\$1,979,656.26	15.33%	\$1,720,004.49	12.36%	\$1,516,214.88	10.66%	\$1,515,421.25	10.52%	\$1,517,000.00	10.48%
TOTAL ESTIMATED REVENUES	\$12,917,724.09	100.00%	\$13,910,517.52	100.00%	\$14,228,576.09	100.00%	\$14,399,397.17	100.00%	\$14,469,500.00	100.00%
FUND BALANCE:										
UNRESTRICTED BEGINNING FUND BALANCE	\$2,002,891.14		\$1,815,505.90		\$3,504,346.41		\$4,027,804.63		\$2,446,006.77	
RESTRICTED FOR ENCUMBRANCES	\$0.00		\$0.00		\$0.00		\$0.00		\$128,210.00	
TOTAL BEGINNING FUND BALANCE	\$2,002,891.14		\$1,815,505.90		\$3,504,346.41		\$4,027,804.63		\$2,574,216.77	
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$14,920,615.23		\$15,726,023.42		\$17,732,922.50		\$18,427,201.80		\$17,043,716.77	

LEON COUNTY SCHOOL BOARD
2018-2019
AVAILABILITY vs. UTILIZATION
NUTRITION SERVICES/CHILD NUTRITION BUDGET

AVAILABILITY	2014-2015 % OF TOTAL	2014-2015 ACTUAL	2015-2016 % OF TOTAL	2015-2016 ACTUAL	2016-2017 % OF TOTAL	2016-2017 ACTUAL	2017-2018 % OF TOTAL	2017-2018 ACTUAL	2018-2019 % OF TOTAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
REVENUES:											
LOCAL SOURCES	15.33%	\$1,979,654.26	12.36%	\$1,720,004.49	10.73%	\$1,516,214.88	10.52%	\$1,515,421.25	10.48%	\$1,517,000.00	\$1,578.75
STATE SOURCES	1.25%	\$161,065.55	1.26%	\$175,016.00	1.25%	\$177,191.00	1.97%	\$283,985.62	1.22%	\$176,000.00	(\$107,985.62)
FEDERAL SOURCES	83.43%	\$10,777,004.28	86.38%	\$12,015,497.03	88.01%	\$12,431,483.41	87.50%	\$12,599,990.30	88.30%	\$12,776,500.00	\$176,509.70
TOTAL REVENUES	100.00%	\$12,917,724.09	100.00%	\$13,910,517.52	100.00%	\$14,124,889.29	100.00%	\$14,399,397.17	100.00%	\$14,469,500.00	\$70,102.83
UTILIZATION:											
SALARIES AND FRINGE BENEFITS	41.79%	\$5,476,844.12	45.88%	\$5,607,279.83	43.94%	\$5,975,910.38	46.34%	\$7,287,282.58	50.44%	\$7,293,000.00	\$5,717.42
OTHER EXPENDITURES	58.21%	\$7,628,265.21	54.12%	\$6,614,397.18	56.06%	\$7,625,520.69	53.66%	\$8,437,492.45	49.56%	\$7,164,885.00	(\$1,272,607.45)
TOTAL EXPENDITURES	100.00%	\$13,105,109.33	100.00%	\$12,221,677.01	100.00%	\$13,601,431.07	100.00%	\$15,724,775.03	100.00%	\$14,457,885.00	(\$1,266,890.03)
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(\$187,385.24)		\$1,688,840.51		\$523,458.22		(\$1,325,377.86)		\$11,615.00	\$1,336,992.86
BEGINNING FUND BALANCE		\$2,002,891.14		\$1,815,505.90		\$3,504,346.41		\$4,027,804.63		\$2,702,426.77	(\$1,325,377.86)
ENDING FUND BALANCE		\$1,815,505.90		\$3,504,346.41		\$4,027,804.63		\$2,702,426.77		\$2,714,041.77	\$11,615.00

LEON COUNTY SCHOOL BOARD
2018-2019

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

	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2017-2018 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2018-2019 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
ESTIMATED APPROPRIATIONS: FOOD SERVICE/FUNCTION 7600:										
SALARIES	\$3,969,862.29	30.29%	\$4,050,503.19	33.14%	\$4,195,992.45	30.85%	\$5,198,287.46	33.06%	\$5,201,000.00	35.97%
BENEFITS	\$1,506,981.83	11.50%	\$1,556,776.64	12.74%	\$1,779,917.93	13.09%	\$2,088,995.12	13.28%	\$2,092,000.00	14.47%
PURCHASED SERVICES	\$375,756.96	2.87%	\$344,415.09	2.82%	\$350,557.94	2.58%	\$453,939.31	2.89%	\$382,450.00	2.65%
ENERGY SERVICES	\$73,298.64	0.56%	\$40,072.96	0.33%	\$36,530.33	0.27%	\$38,280.07	0.24%	\$38,885.00	0.27%
MATERIALS AND SUPPLIES	\$6,392,163.81	48.78%	\$5,626,600.01	46.04%	\$6,351,981.46	46.70%	\$6,658,714.21	42.35%	\$6,599,500.00	45.65%
CAPITAL OUTLAY	\$307,641.97	2.35%	\$178,637.20	1.46%	\$151,550.74	1.11%	\$844,029.97	5.37%	\$124,050.00	0.86%
TRANSFER IN	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
OTHER EXPENSES	\$479,403.83	3.66%	\$424,671.92	3.47%	\$734,900.22	5.40%	\$442,528.89	2.81%	\$20,000.00	0.14%
TOTAL APPROPRIATIONS	\$13,105,109.33	100.00%	\$12,221,677.01	100.00%	\$13,601,431.07	100.00%	\$15,724,775.03	100.00%	\$14,457,885.00	100.00%
ENDING FUND BALANCE:										
UNRESERVED FUND BALANCE										
TOTAL ENDING FUND BALANCE	\$1,815,505.90		\$3,504,348.41		\$4,027,804.63		\$3,401,967.58		\$2,714,041.77	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	\$14,920,615.23		\$15,726,025.42		\$17,629,235.70		\$19,126,742.61		\$17,171,926.77	

**LEON COUNTY SCHOOL BOARD
2018-2019**

**COMPARATIVE ANALYSIS OF BUDGETED REVENUE
SPECIAL REVENUE FUND
FEDERAL PROJECTS**

ESTIMATED REVENUE:	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
FEDERAL DIRECT:						
MISCELLANEOUS FEDERAL DIRECT	\$1,896,345.97	\$1,833,154.79	\$1,990,924.98	\$1,863,866.52	\$2,003,528.00	\$139,661.48
TOTAL FEDERAL DIRECT	\$1,896,345.97	\$1,833,154.79	\$1,990,924.98	\$1,863,866.52	\$2,003,528.00	\$139,661.48
FEDERAL THROUGH STATE:						
VOCATIONAL EDUCATION ACTS	\$538,416.81	\$553,382.13	\$533,287.59	\$521,748.03	\$506,892.47	(\$14,855.56)
WORKFORCE INVESTMENT ACT	\$0.00	\$308,609.00	\$308,609.00	\$328,561.13	\$369,666.12	\$41,104.99
TEACHER AND PRINCIPAL TRAINING	\$1,322,808.91	\$637,814.11	\$1,189,942.68	\$967,459.58	\$2,502,064.69	\$1,534,605.11
21ST CENTURY SCHOOLS	\$0.00	\$671,087.74	\$1,072,317.72	\$1,380,768.26	\$1,709,987.04	\$329,218.78
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (PL 94-142)	\$7,400,307.58	\$7,468,922.60	\$8,683,800.22	\$9,465,096.76	\$17,652,444.00	\$8,187,347.24
NO CHILD LEFT BEHIND - TITLE I	\$8,482,161.60	\$8,307,433.66	\$7,610,249.42	\$7,463,904.88	\$9,856,490.94	\$2,392,586.06
ADULT BASIC EDUCATION	\$308,609.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LANGUAGE INSTRUCTION TITLE III	\$0.00	\$90,167.21	\$105,791.33	\$125,437.93	\$67,378.51	(\$58,059.42)
NUTRITION TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FEDERAL THROUGH STATE	\$636,827.74	\$1,136,521.50	\$1,171,913.07	\$255,659.35	\$672,307.77	\$416,648.42
TOTAL FEDERAL THROUGH STATE	\$18,689,131.64	\$19,173,937.95	\$20,675,911.03	\$20,508,635.92	\$33,337,231.54	\$12,828,595.62
TOTAL ESTIMATED REVENUES	\$20,585,477.61	\$21,007,092.74	\$22,666,836.01	\$22,372,502.44	\$35,340,759.54	\$12,968,257.10
FUND BALANCE:						
RESTRICTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
UNRESTRICTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$20,585,477.61	\$21,007,092.74	\$22,666,836.01	\$22,372,502.44	\$35,340,759.54	\$12,968,257.10

LEON COUNTY SCHOOL BOARD
2018-2019
COMPARATIVE ANALYSIS OF BUDGETING REVENUE
SPECIAL REVENUE FUND
NUTRITION SERVICES

	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2017-2018 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2018-2019 ESTIMATED	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)
ESTIMATED REVENUE:										
FEDERAL THROUGH STATE:										
NATIONAL SCHOOL LUNCH ACT	\$9,259,932.66	71.68%	\$10,156,171.73	73.01%	\$10,566,251.87	74.26%	\$10,566,251.87	73.38%	\$10,706,000.00	73.99%
U.S.D.A. DONATED FOODS	\$813,301.17	6.30%	\$877,364.89	6.31%	\$927,618.24	6.52%	\$872,393.39	6.08%	\$900,000.00	6.22%
OTHER FEDERAL THROUGH STATE	\$0.00	0.00%	\$291,169.81	2.09%	\$175,375.40	1.23%	\$198,531.25	1.38%	\$200,500.00	1.39%
CHILD CARE/SUMMER PROGRAM	\$703,770.45	5.45%	\$690,790.60	4.97%	\$865,926.70	6.09%	\$962,813.79	6.69%	\$970,000.00	6.70%
TOTAL FEDERAL THROUGH STATE	\$10,777,004.28	83.43%	\$12,015,497.03	86.38%	\$12,535,170.21	88.10%	\$12,599,990.30	87.50%	\$12,776,500.00	88.30%
STATE:										
FOOD SERVICE SUPPLEMENT	\$161,065.55	1.25%	\$175,016.00	1.26%	\$177,191.00	1.25%	\$283,985.62	1.97%	\$176,000.00	1.22%
TOTAL STATE	\$161,065.55	1.25%	\$175,016.00	1.26%	\$177,191.00	1.25%	\$283,985.62	1.97%	\$176,000.00	1.22%
LOCAL:										
INTEREST, INCLUDING PROFIT ON INVESTMENTS	\$908.13	0.01%	\$290.84	0.00%	\$2,398.07	0.02%	\$8,942.01	0.06%	\$9,000.00	0.06%
FOOD SERVICE	\$1,978,748.13	15.32%	\$1,719,713.65	12.36%	\$1,513,816.81	10.64%	\$1,508,479.24	10.46%	\$1,508,000.00	10.42%
TOTAL LOCAL	\$1,979,656.26	15.33%	\$1,720,004.49	12.36%	\$1,516,214.88	10.66%	\$1,515,421.25	10.52%	\$1,517,000.00	10.48%
TOTAL ESTIMATED REVENUES	\$12,917,724.09	100.00%	\$13,910,517.52	100.00%	\$14,228,576.09	100.00%	\$14,399,397.17	100.00%	\$14,469,500.00	100.00%
FUND BALANCE:										
UNRESTRICTED BEGINNING FUND BALANCE	\$2,002,891.14		\$1,815,505.90		\$3,504,346.41		\$4,027,804.63		\$2,448,006.77	
RESTRICTED FOR ENCUMBRANCES	\$0.00		\$0.00		\$0.00		\$0.00		\$128,210.00	
TOTAL BEGINNING FUND BALANCE	\$2,002,891.14		\$1,815,505.90		\$3,504,346.41		\$4,027,804.63		\$2,574,216.77	
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$14,920,615.23		\$15,726,023.42		\$17,732,922.50		\$18,427,201.80		\$17,043,716.77	

LEON COUNTY SCHOOL BOARD
2018-2019

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

	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2017-2018 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2018-2019 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
ESTIMATED APPROPRIATIONS: FOOD SERVICE/FUNCTION 7600:										
SALARIES	\$3,989,862.29	30.29%	\$4,050,503.19	33.14%	\$4,195,992.45	30.85%	\$5,198,287.46	33.06%	\$5,201,000.00	35.97%
BENEFITS	\$1,506,981.83	11.50%	\$1,556,776.64	12.74%	\$1,779,917.93	13.09%	\$2,088,995.12	13.28%	\$2,092,000.00	14.47%
PURCHASED SERVICES	\$375,756.96	2.87%	\$344,415.09	2.82%	\$350,557.94	2.58%	\$453,939.31	2.89%	\$382,450.00	2.65%
ENERGY SERVICES	\$73,298.64	0.56%	\$40,072.96	0.33%	\$36,530.33	0.27%	\$38,280.07	0.24%	\$38,885.00	0.27%
MATERIALS AND SUPPLIES	\$6,392,163.81	48.78%	\$5,626,600.01	48.04%	\$6,351,981.46	48.70%	\$6,658,714.21	42.35%	\$6,599,500.00	45.65%
CAPITAL OUTLAY	\$307,641.97	2.35%	\$178,637.20	1.48%	\$151,550.74	1.11%	\$844,029.97	5.37%	\$124,050.00	0.86%
TRANSFER IN	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
OTHER EXPENSES	\$479,403.63	3.66%	\$424,671.92	3.47%	\$734,900.22	5.40%	\$442,528.89	2.81%	\$20,000.00	0.14%
TOTAL APPROPRIATIONS	\$13,105,109.33	100.00%	\$12,221,677.01	100.00%	\$13,601,431.07	100.00%	\$15,724,775.03	100.00%	\$14,457,885.00	100.00%
ENDING FUND BALANCE:										
UNRESERVED FUND BALANCE										
TOTAL ENDING FUND BALANCE	\$1,815,505.90		\$3,504,348.41		\$4,027,804.63		\$3,401,967.58		\$2,585,831.77	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	\$14,920,615.23		\$15,726,025.42		\$17,629,235.70		\$19,126,742.61		\$17,043,716.77	

**LEON COUNTY SCHOOL BOARD
2018-2019**

**AVAILABILITY vs. UTILIZATION
SPECIAL REVENUE
FEDERAL PROJECTS**

		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	DIFFERENCE
AVAILABILITY	% OF TOTAL	ACTUAL	% OF TOTAL	ACTUAL	% OF TOTAL	ACTUAL	% OF TOTAL	ACTUAL	% OF TOTAL	ESTIMATED	2017-18 vs 2018-19
REVENUES:											
LOCAL SOURCES	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	\$0.00
STATE SOURCES	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	\$0.00
FEDERAL SOURCES	100.00%	\$20,585,477.61	100.00%	\$21,007,092.74	100.00%	\$21,007,092.74	100.00%	\$22,372,502.44	100.00%	\$35,340,759.54	\$12,968,257.10
TOTAL REVENUES	100.00%	\$20,585,477.61	100.00%	\$21,007,092.74	100.00%	\$21,007,092.74	100.00%	\$22,372,502.44	100.00%	\$35,340,759.54	\$12,968,257.10
UTILIZATION											
EXPENDITURES:											
SALARIES AND FRINGE BENEFITS	60.48%	\$12,450,249.84	59.33%	\$12,463,582.64	58.03%	\$13,152,650.86	64.61%	\$14,455,063.08	67.36%	\$23,807,051.06	\$9,351,987.98
OTHER EXPENDITURES	39.52%	\$8,135,227.77	40.67%	\$8,543,510.10	41.97%	\$9,514,185.15	35.39%	\$7,917,439.36	32.64%	\$11,533,708.48	\$3,616,269.12
TOTAL EXPENDITURES	100.00%	\$20,585,477.61	100.00%	\$21,007,092.74	100.00%	\$22,666,836.01	100.00%	\$22,372,502.44	100.00%	\$35,340,759.54	\$12,968,257.10
EXCESS REVENUES OVER (UNDER) EXPENDITURES		\$0.00		\$0.00		(\$1,659,743.27)		\$0.00		\$0.00	\$1,659,743.27
BEGINNING FUND BALANCE		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
ENDING FUND BALANCE		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00

LEON COUNTY SCHOOL BOARD
2018-2019

COMPARATIVE ANALYSIS OF FUNCTIONS OF EXPENSES
SPECIAL REVENUE FUND
FEDERAL PROJECTS

	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2017-2018 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2018-2019 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
ESTIMATED APPROPRIATIONS: FUNCTIONS:										
INSTRUCTIONAL SERVICES	\$9,713,384.84	47.19%	\$10,456,894.65	49.78%	\$11,473,517.11	50.62%	\$11,584,028.44	51.78%	\$17,595,355.80	49.79%
PUPIL PERSONNEL SERVICES	\$922,901.19	4.48%	\$832,466.84	3.96%	\$794,268.44	3.50%	\$826,786.55	3.70%	\$1,942,908.02	5.50%
INSTRUCTIONAL MEDIA SERVICES	\$0.00	0.00%	\$9,855.13	0.05%	\$6,758.60	0.03%	\$30,777.20	0.14%	\$215.80	0.00%
INSTRUCTION & CURRICULUM DEVELOPMENT SERVIC	\$5,131,519.37	24.93%	\$5,361,651.35	25.52%	\$5,404,054.97	23.84%	\$5,607,275.74	25.06%	\$8,305,781.29	23.50%
INSTRUCTIONAL STAFF TRAINING	\$1,278,098.56	6.21%	\$814,559.15	3.88%	\$1,197,320.31	5.28%	\$922,368.90	4.12%	\$2,407,411.76	6.81%
INSTRUCTIONAL RELATED TECHNOLOGY	\$49,161.41	0.24%	\$49,612.89	0.00%	\$156,265.72	0.69%	\$115,292.50	0.52%	\$148,962.51	0.42%
BOARD OF EDUCATION	\$466.00	0.00%	\$6,402.89	0.03%	\$9,973.00	0.04%	\$0.00	0.00%	\$0.00	0.00%
GENERAL ADMINISTRATION	\$1,108,550.68	5.39%	\$1,066,069.40	5.07%	\$1,076,298.18	4.75%	\$832,254.56	3.72%	\$1,629,446.89	4.81%
SCHOOL ADMINISTRATION	\$16,937.31	0.08%	\$34,440.06	0.16%	\$39,376.00	0.17%	\$1,108.90	0.00%	\$110.28	0.00%
FACILITIES ACQUISITION CONSTRUCTION	\$39,991.54	0.19%	\$103,470.21	0.49%	\$119,282.51	0.53%	\$0.00	0.00%	\$10,000.00	0.03%
FISCAL SERVICES	\$2,825.00	0.01%	\$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	\$199,494.75	0.97%	\$104,956.62	0.50%	\$80,447.99	0.35%	\$448,019.92	1.99%	\$1,194,567.20	3.38%
TRANSPORTATION SERVICES	\$66,352.20	0.32%	\$81,424.40	0.39%	\$78,849.28	0.34%	\$137,042.46	0.61%	\$121,147.56	0.34%
OPERATION OF PLANT	\$3,162.04	0.02%	\$39,209.42	0.19%	\$51,413.95	0.23%	\$1,892.38	0.01%	\$10,547.29	0.03%
MAINTENANCE OF PLANT	\$2,903.00	0.01%	\$3,660.00	0.02%	\$4,361.77	0.02%	\$6,399.62	0.03%	\$10,400.00	0.03%
COMMUNITY SERVICES	\$2,049,729.72	9.96%	\$2,042,419.73	9.72%	\$2,176,648.18	9.60%	\$1,861,255.27	8.32%	\$1,963,925.14	5.56%
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	\$20,585,477.61	100.00%	\$21,007,092.74	100.00%	\$22,666,836.01	100.00%	\$22,372,502.44	100.00%	\$35,340,759.54	100.00%
TOTAL APPROPRIATIONS	\$20,585,477.61	100.00%	\$21,007,092.74	100.00%	\$22,666,836.01	100.00%	\$22,372,502.44	100.00%	\$35,340,759.54	100.00%
BEGINNING FUND BALANCE	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	\$20,585,477.61		\$21,007,092.74		\$22,666,836.01		\$22,372,502.44		\$35,340,759.54	

LEON COUNTY SCHOOL BOARD
2018-2019

COMPARATIVE ANALYSIS OF OBJECTS OF EXPENSE
SPECIAL REVENUE FUND
FEDERAL PROJECTS

ESTIMATED APPROPRIATIONS:	2014-2015 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2015-2016 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2016-2017 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2017-2018 ACTUAL	% OF TOTAL ACTUAL BUDGET (APPROPRIATIONS)	2018-2019 ESTIMATED	% OF TOTAL ESTIMATED BUDGET (APPROPRIATIONS)
SALARIES	\$9,831,022.72	47.78%	\$9,715,003.81	46.25%	\$10,182,099.01	44.92%	\$11,119,421.23	49.70%	\$17,294,693.79	48.94%
BENEFITS	\$2,619,227.12	12.72%	\$2,748,578.83	13.08%	\$2,970,551.85	13.11%	\$3,335,841.85	14.91%	\$6,512,357.27	18.43%
PURCHASED SERVICES	\$2,791,566.69	13.56%	\$2,278,310.13	10.85%	\$2,773,617.89	12.24%	\$2,443,945.41	10.92%	\$3,783,548.92	10.71%
ENERGY SERVICES	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$1,000.00	0.00%
MATERIALS AND SUPPLIES	\$865,897.51	4.21%	\$1,149,879.14	5.47%	\$1,117,192.16	4.93%	\$1,005,335.73	4.49%	\$1,718,089.54	4.86%
CAPITAL OUTLAY	\$1,163,515.13	5.65%	\$1,670,589.07	7.95%	\$1,763,927.07	7.78%	\$955,943.34	4.27%	\$1,404,478.27	3.97%
OTHER EXPENSES	\$3,314,248.44	16.10%	\$3,444,731.76	16.40%	\$3,859,448.03	17.03%	\$3,512,214.88	15.70%	\$4,626,595.75	13.09%
TOTAL APPROPRIATIONS	\$20,585,477.61	100.00%	\$21,007,092.74	100.00%	\$22,666,836.01	100.00%	\$22,372,502.44	100.00%	\$35,340,759.54	100.00%
TOTAL ENDING FUND BALANCE	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
TOTAL APPROPRIATIONS/TRANSFERS/BALANCES	\$20,585,477.61		\$21,007,092.74		\$22,666,836.01		\$22,372,502.44		\$35,340,759.54	

**LEON COUNTY SCHOOL BOARD
2018-2019**

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

	1011.14 LOANS 330	PECO FUNDS 340	DISTRICT BONDS 350	CO/DS FUNDS 360	1.50 MILLS - LCIF 370	OTHER CAPITAL OUTLAY 390	TOTAL
ESTIMATED REVENUE:							
STATE	\$0.00	\$1,638,311.00	\$0.00	\$220,000.00	\$0.00	\$0.00	\$1,858,311.00
LOCAL: 1.50 MILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$24,656,445.00	\$0.00	\$24,656,445.00
SALES TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,828,550.00	\$21,828,550.00
INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESTIMATED REVENUE	\$0.00	\$1,638,311.00	\$0.00	\$220,000.00	\$24,656,445.00	\$21,828,550.00	\$48,343,306.00
OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING FUND BALANCE:							
UNRESTRICTED	\$0.00	\$729.99	\$6,151.08	\$339.76	\$4,142,819.63	\$13,409,303.56	\$17,559,344.02
RESTRICTED FOR PROJECTS	\$10,502.28	\$512,811.72	\$323,715.50	\$721,835.50	\$1,206,564.19	\$7,710,202.09	\$10,485,631.28
RESERVE FOR ENCUMBRANCES	\$14,073.37	\$577,001.79	\$345,432.81	\$854,800.20	\$4,395,324.25	\$17,015,852.82	\$23,202,485.24
TOTAL BEGINNING FUND BALANCE (JULY 1, 2017)	\$24,575.65	\$1,090,543.50	\$675,299.39	\$1,576,975.46	\$9,744,708.07	\$38,135,358.47	\$51,247,460.54
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$24,575.65	\$2,728,854.50	\$675,299.39	\$1,796,975.46	\$34,401,153.07	\$59,963,908.47	\$99,590,766.54
ESTIMATED APPROPRIATIONS: (BY OBJECTS)(1)							
LIBRARY BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AUDIO VISUAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$114,470.67	\$26,117.21	\$106,369.54	\$2,378,555.29	\$2,625,512.71
FURNITURE/FIXTURES/EQUIPMENT	\$0.00	\$0.00	\$2,178.52	\$318,797.00	\$150,062.50	\$2,038,351.28	\$2,509,389.30
MOTOR VEHICLES/BUSES	\$24,575.65	\$0.00	\$0.00	\$0.00	\$173,829.08	\$410,490.98	\$608,895.71
LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,851.76	\$128,851.76
LAND IMPROVEMENTS	\$0.00	\$0.00	\$59,107.59	\$6,729.00	\$2,379,403.79	\$6,725,859.86	\$9,171,100.24
REMODELING AND RENOVATIONS	\$0.00	\$1,848,373.51	\$493,391.53	\$503,496.76	\$5,295,896.76	\$18,566,517.63	\$26,707,676.19
COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$2,102,660.00	\$2,753,479.92	\$4,856,139.92
TOTAL APPROPRIATIONS	\$24,575.65	\$1,848,373.51	\$669,148.31	\$855,139.97	\$10,208,221.67	\$33,002,106.72	\$46,607,565.83
TRANSFERS:							
CAPITAL OUTLAY CHARTER SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GENERAL OPERATING FUND	\$0.00	\$879,751.00	\$0.00	\$0.00	\$4,075,191.00	\$0.00	\$4,954,942.00
DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$11,777,375.68	\$7,454,350.00	\$19,231,725.68
TOTAL TRANSFERS	\$0.00	\$879,751.00	\$0.00	\$0.00	\$15,852,566.68	\$7,454,350.00	\$24,186,667.68
ENDING FUND BALANCE (JUNE 30, 2018)	\$0.00	\$729.99	\$6,151.08	\$941,835.49	\$8,340,364.72	\$19,507,451.75	\$28,796,533.03
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	\$24,575.65	\$2,728,854.50	\$675,299.39	\$1,796,975.46	\$34,401,153.07	\$59,963,908.47	\$99,590,766.54
PERCENT OF TOTAL FUNDS	0.02%	2.74%	0.68%	1.80%	34.54%	60.21%	100.00%

LEON COUNTY SCHOOL BOARD
2018-2019

CAPITAL IMPROVEMENT FUND
AVAILABILITY vs. UTILIZATION

AVAILABILITY	% OF TOTAL	2014-2015 ACTUAL	% OF TOTAL	2015-2016 ACTUAL	% OF TOTAL	2016-2017 ACTUAL	% OF TOTAL	2017-2018 ACTUAL	% OF TOTAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
REVENUES:											
LOCAL SOURCES	80.40%	\$41,508,072.77	97.74%	\$44,230,957.00	95.67%	\$44,831,164.00	93.02%	\$46,900,345.65	96.16%	\$46,484,995.00	(\$415,350.65)
STATE SOURCES	1.29%	\$864,206.05	2.26%	\$1,023,089.00	4.33%	\$2,021,049.00	6.98%	\$3,519,097.56	3.84%	\$1,858,311.00	(\$1,660,786.56)
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	18.31%	\$9,452,770.18	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	\$0.00
TOTAL REVENUES	100.00%	\$51,625,049.00	100.00%	\$45,254,046.00	100.00%	\$46,852,213.00	100.00%	\$50,419,443.21	100.00%	\$48,343,306.00	(\$2,076,137.21)
UTILIZATION											
EXPENDITURES:											
NEW CONSTRUCTION AND REMODELING	49.91%	\$29,989,015.11	50.36%	\$42,152,664.00	41.17%	\$22,514,162.00	82.61%	\$38,504,289.14	71.51%	\$8,596,916.00	(\$29,907,373.14)
OTHER EXPENDITURES	42.10%	\$25,297,871.44	44.31%	\$37,093,304.00	51.81%	\$28,331,632.32	12.00%	\$5,593,887.39	28.49%	\$3,424,575.65	(\$2,169,311.74)
FURNITURE/FIXTURES/EQUIPMENT	7.98%	\$4,796,417.05	5.33%	\$4,458,418.00	7.02%	\$3,837,725.00	5.38%	\$2,509,389.30	0.00%	\$0.00	(\$2,509,389.30)
TOTAL EXPENDITURES	100.00%	\$60,083,303.60	100.00%	\$83,704,386.00	100.00%	\$54,683,519.32	100.00%	\$46,607,565.83	100.00%	\$12,021,491.65	(\$34,586,074.18)
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(\$8,458,254.60)		(\$38,450,340.00)		(\$8,031,306.32)		\$3,811,877.38		\$36,321,814.35	\$32,509,936.97
BEGINNING FUND BALANCE		\$110,128,510.93		\$101,670,256.33		\$63,219,916.33		\$55,188,610.01		\$59,000,487.39	\$3,811,877.38
ENDING FUND BALANCE		\$101,670,256.33		\$63,219,916.33		\$55,188,610.01		\$59,000,487.39		\$95,322,301.74	\$36,321,814.35

LEON COUNTY SCHOOL BOARD
2018-2019

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

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUE:						
STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL 1.5 MILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$149.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NON-REVENUE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESTIMATED REVENUE	\$149.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOAN 1011.14 BUS PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCE:						
UNRESTRICTED	\$9,089.93	\$9,239.00	\$9,239.00	\$9,239.00	\$0.00	(\$9,239.00)
RESTRICTED FOR PROJECTS	\$342,211.50	\$342,212.00	\$45,853.50	\$45,853.50	\$10,502.28	(\$35,351.22)
RESERVED FOR ENCUMBRANCES	\$0.00	\$0.00	\$0.00	\$0.00	\$14,073.37	\$14,073.37
TOTAL FUND BALANCE	\$351,301.43	\$351,451.00	\$55,092.50	\$55,092.50	\$24,575.65	(\$30,516.85)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$351,450.97	\$351,451.00	\$55,092.50	\$55,092.50	\$24,575.65	(\$30,516.85)
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AUDIO VISUALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FURNITURE/FIXTURES/EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MOTOR VEHICLES	\$0.00	\$296,358.00	\$0.00	\$30,517.32	\$24,575.65	(\$5,941.67)
LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LAND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REMODELING AND RENOVATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATIONS	\$0.00	\$296,358.00	\$0.00	\$30,517.32	\$24,575.65	(\$5,941.67)
TRANSFERS:						
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TRANSFERS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$351,450.97	\$55,093.00	\$55,092.50	\$24,575.18	\$0.00	(\$24,575.18)
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	\$351,450.97	\$351,451.00	\$55,092.50	\$55,092.50	\$24,575.65	(\$30,516.85)

**LEON COUNTY SCHOOL BOARD
2018-2019**

**CAPITAL IMPROVEMENT FUND
PECO**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUE:						
STATE	\$479,041.00	\$764,262.00	\$1,227,218.22	\$2,474,963.60	\$1,638,311.00	(\$836,652.60)
LOCAL: 1.50 MILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NON-REVENUE SOURCES	\$0.00	\$0.00	\$353.28	\$6.74	\$0.00	(\$6.74)
TOTAL ESTIMATED REVENUE	\$479,041.00	\$764,262.00	\$1,227,571.50	\$2,474,970.34	\$1,638,311.00	(\$836,659.34)
OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCE:						
UNRESTRICTED	\$0.00	\$0.00	\$0.00	\$353.26	\$729.99	\$376.73
RESTRICTED FOR PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$512,811.72	\$512,811.72
RESERVED FOR ENCUMBRANCES	\$0.00	\$0.00	\$0.00	\$33,162.22	\$577,001.79	\$543,839.57
TOTAL FUND BALANCE	\$0.00	\$0.00	\$0.00	\$33,515.48	\$1,090,543.50	\$1,057,028.02
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$479,041.00	\$764,262.00	\$1,227,571.50	\$2,508,485.82	\$2,728,854.50	\$220,368.68
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AUDIO VISUALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FURNITURE/FIXTURES/EQUIPMENT	\$0.00	\$1,270.00	\$0.00	\$7,998.00	\$0.00	(\$7,998.00)
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	\$465.00	\$109,451.57	\$112,581.99	\$0.00	(\$112,581.99)
REMODELING AND RENOVATIONS	\$0.00	\$518,330.00	\$657,752.65	\$982,842.33	\$1,848,373.51	\$865,531.18
COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATIONS	\$0.00	\$520,065.00	\$767,204.22	\$1,103,422.32	\$1,848,373.51	\$744,951.19
TRANSFERS:						
GENERAL FUND	\$479,041.00	\$236,156.00	\$460,014.00	\$314,520.00	\$879,751.00	\$565,231.00
DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TRANSFERS:	\$479,041.00	\$236,156.00	\$460,014.00	\$314,520.00	\$879,751.00	\$565,231.00
ENDING FUND BALANCE	\$0.00	\$8,041.00	\$353.28	\$1,090,543.50	\$729.99	(\$1,089,813.51)
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	\$479,041.00	\$764,262.00	\$1,227,571.50	\$2,508,485.82	\$2,728,854.50	\$220,368.68

**LEON COUNTY SCHOOL BOARD
2018-2019**

**CAPITAL IMPROVEMENT FUND
DISTRICT BOND FUNDS**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUE:						
STATE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL: 1.50 MILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$115,863.49	\$136,342.00	\$79,812.51	\$27,252.37	\$0.00	(\$27,252.37)
NON-REVENUE SOURCES	\$0.00	\$12,172.00	\$12,672.58	\$734.07	\$0.00	(\$734.07)
TOTAL ESTIMATED REVENUE	\$115,863.49	\$148,514.00	\$92,485.09	\$27,986.44	\$0.00	(\$27,986.44)
OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCE:						
UNRESTRICTED	\$63,844,266.73	\$28,840.00	\$170,472.36	\$105,873.41	\$6,151.08	(\$99,722.33)
RESTRICTED FOR PROJECTS	\$9,965,824.50	\$25,786,893.00	\$8,915,173.25	\$1,350,084.33	\$323,715.50	(\$1,026,368.83)
RESERVED FOR ENCUMBRANCES	\$2,151,415.24	\$33,171,980.00	\$9,601,952.80	\$2,684,795.91	\$345,432.81	(\$2,339,363.10)
TOTAL FUND BALANCE	\$75,961,506.47	\$58,987,713.00	\$18,687,598.41	\$4,140,753.65	\$675,299.39	(\$3,465,454.26)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$76,077,369.96	\$59,136,227.00	\$18,780,083.50	\$4,168,740.09	\$675,299.39	(\$3,493,440.70)
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AUDIO VISUALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$11,333,757.35	\$30,521,980.00	\$4,462,637.47	\$723,798.31	\$114,470.67	(\$609,327.64)
FURNITURE/FIXTURES/EQUIPMENT	\$3,521,535.18	\$2,648,798.00	\$583,233.33	\$73,210.56	\$2,178.52	(\$71,032.04)
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	\$409,031.57	\$201,774.00	\$455,771.39	\$329,419.19	\$59,107.59	(\$270,311.60)
REMODELING AND RENOVATIONS	\$1,825,332.51	\$7,076,077.00	\$9,137,687.66	\$2,521,905.32	\$493,391.53	(\$2,028,513.79)
COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATIONS	\$17,089,656.61	\$40,448,629.00	\$14,639,329.85	\$3,648,333.38	\$669,148.31	(\$2,979,185.07)
TRANSFERS:						
GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TRANSFERS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$58,987,713.35	\$18,687,598.00	\$4,140,753.65	\$520,406.71	\$6,151.08	(\$514,255.63)
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	\$76,077,369.96	\$59,136,227.00	\$18,780,083.50	\$4,168,740.09	\$675,299.39	(\$3,493,440.70)

**LEON COUNTY SCHOOL BOARD
2018-2019**

**CAPITAL IMPROVEMENT FUND
CO/DS**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUE:						
STATE:	\$185,165.05	\$258,827.00	\$793,831.42	\$1,044,133.96	\$220,000.00	(\$824,133.96)
LOCAL: 1.50 MILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$0.00	\$0.00	\$0.00	\$28,786.60	\$0.00	(\$28,786.60)
NON-REVENUE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESTIMATED REVENUE	\$185,165.05	\$258,827.00	\$793,831.42	\$1,072,920.56	\$220,000.00	(\$852,920.56)
OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCE:						
UNRESTRICTED	\$546,455.44	\$731,620.00	\$990,447.00	\$1,783,247.27	\$721,835.50	(\$1,061,411.77)
RESTRICTED FOR PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$339.76	\$339.76
RESERVED FOR ENCUMBRANCES	\$0.00	\$0.00	\$0.00	\$0.00	\$854,800.21	\$854,800.21
TOTAL FUND BALANCE	\$546,455.44	\$731,620.00	\$990,447.00	\$1,783,247.27	\$1,576,975.47	(\$206,271.80)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$731,620.49	\$990,447.00	\$1,784,278.42	\$2,856,167.83	\$1,796,975.47	(\$1,059,192.36)
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AUDIO VISUALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$571,538.27	\$26,117.21	(\$545,421.06)
FURNITURE/FIXTURES/EQUIPMENT	\$0.00	\$0.00	\$0.00	\$41,043.50	\$318,797.00	\$277,753.50
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	\$7,841.61	\$6,729.00	(\$1,112.61)
REMODELING AND RENOVATIONS	\$0.00	\$2,463.00	\$0.00	\$658,768.98	\$503,496.76	(\$155,272.22)
COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATIONS	\$0.00	\$2,463.00	\$0.00	\$1,279,192.36	\$855,139.97	(\$424,052.39)
TRANSFERS:						
GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE	\$0.00	\$0.00	\$1,031.15	\$0.00	\$0.00	\$0.00
TOTAL TRANSFERS:	\$0.00	\$0.00	\$1,031.15	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$731,620.49	\$987,984.00	\$1,783,247.27	\$1,576,975.47	\$941,835.50	(\$635,139.97)
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	\$731,620.49	\$990,447.00	\$1,784,278.42	\$2,856,167.83	\$1,796,975.47	(\$1,059,192.36)

**LEON COUNTY SCHOOL BOARD
2018-2019**

**CAPITAL IMPROVEMENT FUND
LCIF - 1.50 MILLS**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUE:						
STATE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL: 1.50 MILLS	\$22,053,344.58	\$22,781,938.41	\$23,069,302.78	\$24,465,928.40	\$24,656,445.00	\$190,518.60
SALES TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$6,961.61	\$4,486.89	\$30,446.75	\$196,454.36	\$0.00	(\$196,454.36)
NON-REVENUE SOURCES	\$281,323.00	\$34,185.07	\$24,157.31	\$45,695.10	\$0.00	(\$45,695.10)
TOTAL ESTIMATED REVENUE	\$22,341,629.19	\$22,800,610.37	\$23,123,906.84	\$24,708,075.86	\$24,656,445.00	(\$51,630.86)
OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCE:						
UNRESTRICTED	\$5,156,429.86	\$5,214,671.82	\$4,785,064.00	\$4,974,777.34	\$4,142,819.63	(\$831,957.71)
RESTRICTED FOR PROJECTS	\$2,837,252.76	\$2,325,194.38	\$3,780,592.00	\$4,154,458.00	\$1,206,564.19	(\$2,947,893.81)
RESERVED FOR ENCUMBRANCES	\$1,296,881.83	\$604,243.79	\$830,676.00	\$1,341,842.00	\$4,395,324.25	\$3,053,482.25
TOTAL FUND BALANCE	\$9,290,564.45	\$8,144,109.99	\$9,396,332.00	\$10,471,077.34	\$9,744,708.07	(\$726,369.27)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$31,632,193.64	\$30,944,720.36	\$32,520,238.84	\$35,179,153.20	\$34,401,153.07	(\$778,000.13)
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AUDIO VISUALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$800,394.37	\$1,000.00	\$0.00	\$765,129.15	\$108,389.54	(\$658,739.81)
FURNITURE/FIXTURES/EQUIPMENT	\$317,963.52	\$197,370.00	\$230,599.82	\$258,283.70	\$150,062.50	(\$108,221.20)
MOTOR VEHICLES	\$0.00	\$95,057.00	\$69,895.56	\$208,482.09	\$173,829.08	(\$34,653.01)
LAND	\$0.00	\$14,825.00	\$0.00	\$310,541.26	\$0.00	(\$310,541.26)
LAND IMPROVEMENTS	\$914,195.67	\$778,147.00	\$804,236.69	\$2,338,928.99	\$2,378,403.79	\$39,474.80
REMODELING AND RENOVATIONS	\$3,063,339.84	\$2,760,518.00	\$3,357,188.98	\$4,143,462.36	\$5,295,896.76	\$1,152,434.40
COMPUTER SOFTWARE	\$24,402.36	\$0.00	\$0.00	\$0.00	\$2,102,660.00	\$2,102,660.00
TOTAL APPROPRIATIONS	\$5,120,295.76	\$3,846,917.00	\$4,481,921.05	\$8,025,827.55	\$10,208,241.67	\$2,182,414.12
TRANSFERS:						
CAPITAL OUTLAY	\$915,307.80	\$0.00	\$0.00	\$298,987.43	\$0.00	(\$298,987.43)
GENERAL FUND	\$4,472,025.20	\$4,777,744.00	\$4,650,000.00	\$5,475,005.00	\$4,075,191.00	(\$1,399,814.00)
DEBT SERVICE	\$12,930,454.89	\$12,923,727.00	\$12,937,240.45	\$11,654,196.23	\$11,777,375.68	\$123,179.45
TOTAL TRANSFERS:	\$18,317,787.89	\$17,701,471.00	\$17,587,240.45	\$17,428,188.66	\$15,852,566.68	(\$1,575,621.98)
ENDING FUND BALANCE	\$8,194,109.99	\$9,396,332.36	\$10,471,077.34	\$9,725,136.99	\$8,340,344.72	(\$1,384,792.27)
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	\$31,632,193.64	\$30,944,720.36	\$32,520,238.84	\$35,179,153.20	\$34,401,153.07	(\$778,000.13)

**LEON COUNTY SCHOOL BOARD
2018-2019**

**CAPITAL IMPROVEMENT FUND
OTHER CAPITAL PROJECTS**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-2019
ESTIMATED REVENUE:						
STATE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL: 1.50 MILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SALES TAX	\$19,454,578.65	\$20,753,644.00	\$21,294,252.17	\$21,826,345.90	\$21,828,550.00	
INTEREST	\$19,444.08	\$268,587.00	\$85,937.99	\$277,311.45	\$0.00	(\$277,311.45)
NON-REVENUE SOURCES	\$0.00	\$259,602.00	\$34,228.48	\$31,832.66	\$0.00	(\$31,832.66)
TOTAL ESTIMATED REVENUE	\$19,474,022.73	\$21,281,833.00	\$21,414,418.64	\$22,135,490.01	\$21,828,550.00	(\$306,940.01)
OTHER FINANCING SOURCES:	\$9,029,178.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCE:						
UNRESTRICTED	\$5,570,597.14	\$6,423,716.00	\$6,968,619.00	\$7,775,881.88	\$13,409,303.56	\$5,633,421.68
RESTRICTED FOR PROJECTS	\$6,865,303.01	\$16,612,100.00	\$24,736,102.00	\$25,831,802.37	\$7,710,202.09	(\$18,121,600.28)
RESERVED FOR ENCUMBRANCES	\$11,542,782.93	\$10,369,545.00	\$2,153,757.00	\$4,945,971.55	\$17,015,852.82	\$12,069,881.27
TOTAL FUND BALANCE	\$23,978,683.08	\$33,405,361.00	\$33,858,478.00	\$38,553,655.80	\$38,135,358.47	(\$418,297.33)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$52,481,883.81	\$54,687,194.00	\$55,272,896.64	\$60,689,145.81	\$59,963,908.47	(\$725,237.34)
ESTIMATED APPROPRIATIONS:						
LIBRARY BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AUDIO VISUALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$3,175,188.24	\$637,981.00	\$1,573,718.58	\$1,098,341.04	\$2,378,555.29	\$1,280,214.25
FURNITURE/FIXTURES/EQUIPMENT	\$865,686.85	\$1,610,980.00	\$3,023,891.69	\$1,571,826.69	\$2,038,351.28	\$466,524.59
MOTOR VEHICLES	\$91,231.50	\$8,846,060.00	\$0.00	\$0.00	\$410,490.98	\$410,490.98
LAND	\$0.00	\$168,170.00	\$2,575.00	\$164,345.74	\$128,851.76	(\$35,493.98)
LAND IMPROVEMENTS	\$1,083,031.78	\$540,782.00	\$505,128.04	\$2,536,130.56	\$6,725,859.86	\$4,189,729.30
REMODELING AND RENOVATIONS	\$7,384,743.78	\$821,209.00	\$3,325,176.04	\$7,725,997.67	\$18,566,517.63	\$10,840,519.96
COMPUTER SOFTWARE	\$547,551.61	\$694,585.00	\$824,226.00	\$1,996,745.64	\$2,753,479.92	\$756,734.28
TOTAL APPROPRIATIONS	\$13,147,433.76	\$13,319,767.00	\$9,254,715.35	\$15,093,387.34	\$33,002,106.72	\$17,908,719.38
TRANSFERS:						
GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE	\$5,929,088.58	\$7,508,950.00	\$7,464,525.00	\$7,460,400.00	\$7,454,350.00	(\$6,050.00)
TOTAL TRANSFERS:	\$5,929,088.58	\$7,508,950.00	\$7,464,525.00	\$7,460,400.00	\$7,454,350.00	(\$6,050.00)
ENDING FUND BALANCE	\$33,405,361.47	\$33,858,477.00	\$38,553,656.29	\$38,135,358.47	\$19,507,451.75	(\$18,627,906.72)
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCE	\$52,481,883.81	\$54,687,194.00	\$55,272,896.64	\$60,689,145.81	\$59,963,908.47	(\$725,237.34)

LEON COUNTY SCHOOL BOARD
2018-2019

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

	SBE & COBI BONDS 210	SPECIAL ACT BONDS 220	1011.14 LOAN 220	DISTRICT BONDS 250	OTHER DEBT SERVICE 290	TOTAL
STATE SOURCES:						
CO&DS DISTRIBUTED TO DISTRICTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CO&DS WITHHELD FOR SBE/COBI BONDS	\$225,458.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,458.00
COST OF ISSUING BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RACING COMMISSION FUNDS	\$0.00	\$223,250.00	\$0.00	\$0.00	\$0.00	\$223,250.00
PUBLIC EDUCATION CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL STATE SOURCES	\$225,458.00	\$223,250.00	\$0.00	\$0.00	\$0.00	\$448,708.00
LOCAL SOURCES:						
INTEREST AND SINKING TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LOCAL SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING SOURCES:						
SALE OF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FEDERAL DIRECT	\$0.00	\$0.00	\$0.00	\$0.00	\$2,594,118.66	\$2,594,118.66
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$2,594,118.66	\$2,594,118.66
TRANSFERS IN:						
FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FROM CAPITAL PROJECTS FUNDS	\$0.00	\$0.00	\$991,397.47	\$7,454,350.00	\$10,785,978.21	\$19,231,725.68
INTERFUND (DEBT SERVICE ONLY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TRANSFER IN	\$0.00	\$0.00	\$991,397.47	\$7,454,350.00	\$10,785,978.21	\$19,231,725.68
FUND BALANCES (JULY 1, 2018)	\$31,066.11	\$353,671.08	\$2,564.27	\$7,812,630.39	\$23,848,350.11	\$32,048,281.96
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	\$256,524.11	\$576,921.08	\$993,961.74	\$15,266,980.39	\$37,228,446.98	\$54,322,834.30
APPROPRIATIONS						
DEBT SERVICE (FUNCTION 9200)						
REDEMPTION OF PRINCIPAL	\$180,000.00	\$0.00	\$878,625.63	\$4,735,000.00	\$9,635,899.28	\$15,429,524.91
INTEREST	\$45,457.50	\$0.00	\$112,771.84	\$2,714,825.00	\$3,726,397.60	\$6,599,451.94
DUES AND FEES	\$0.00	\$0.00	\$0.00	\$4,495.00	\$17,800.00	\$22,295.00
TOTAL APPROPRIATIONS	\$225,457.50	\$0.00	\$991,397.47	\$7,454,320.00	\$13,380,096.88	\$22,051,271.85
OTHER FINANCING USES:						
TRANSFERS OUT (FUNCTION 9700)						
TO GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TO CAPITAL PROJECTS FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTERFUND (DEBT SERVICE ONLY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCES (JUNE 30, 2019)	\$31,066.61	\$576,921.08	\$2,564.27	\$7,812,660.39	\$23,848,350.10	\$32,271,562.45
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES	\$256,524.11	\$576,921.08	\$993,961.74	\$15,266,980.39	\$37,228,446.98	\$54,322,834.30

**LEON COUNTY SCHOOL BOARD
2018-2019**

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

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUE:						
STATE SOURCES						
CO/DS WITHHELD FOR SBE/COBI BONDS	\$1,158,757.20	\$1,077,812.00	\$560,655.38	\$296,608.00	\$225,458.00	(\$71,150.00)
SBE/COBI INTEREST	\$1,000.08	\$205.00	\$153.00	\$1,741.19	\$0.00	(\$1,741.19)
TOTAL STATE SOURCES	\$1,159,757.28	\$1,078,017.00	\$560,808.38	\$298,349.19	\$225,458.00	(\$72,891.19)
LOCAL SOURCES						
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LOCAL SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING SOURCES:						
SALE OF BONDS	\$1,417,525.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING FUND BALANCE (JULY 1, 2018)						
RESERVED FOR DEBT SERVICE	\$1,510,150.89	\$72,299.00	\$42,010.00	\$29,534.00	\$31,066.11	\$1,532.11
ADJUSTMENT TO FUND BALANCE						
TOTAL ESTIMATED REVENUE/FUND BALANCES	\$4,087,433.46	\$1,150,316.00	\$602,818.38	\$327,883.19	\$256,524.11	(\$71,359.08)
APPROPRIATIONS:						
OTHER EXPENSES	\$1,444,314.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REDEMPTION OF PRINCIPAL	\$1,005,000.00	\$971,000.00	\$490,000.00	\$238,000.00	\$180,000.00	(\$58,000.00)
INTEREST	\$150,862.50	\$136,970.63	\$83,107.50	\$58,607.50	\$45,457.50	(\$13,150.00)
DUES AND FEES	\$2,833.02	\$334.56	\$176.67	\$209.58	\$0.00	(\$209.58)
TOTAL APPROPRIATIONS	\$2,603,009.58	\$1,108,305.19	\$573,284.17	\$296,817.08	\$225,457.50	(\$71,359.58)
ENDING FUND BALANCE (JUNE 30, 2019)						
RESERVED FOR DEBT SERVICE	\$1,484,423.88	\$42,010.81	\$29,534.21	\$31,066.11	\$31,066.61	\$0.50
TOTAL APPROPRIATIONS/FUND BALANCES	\$4,087,433.46	\$1,150,316.00	\$602,818.38	\$327,883.19	\$256,524.11	(\$71,359.08)

**LEON COUNTY SCHOOL BOARD
2018-2019**

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

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2016-17 vs 2017-18
ESTIMATED REVENUE:						
STATE SOURCES	\$223,250.00	\$223,250.00	\$223,250.00	\$223,250.00	\$223,250.00	\$0.00
TOTAL STATE SOURCES	\$223,250.00	\$223,250.00	\$223,250.00	\$223,250.00	\$223,250.00	\$0.00
LOCAL SOURCES						
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$31.00	\$0.00	\$0.00	\$2,637.32	\$0.00	(\$2,637.32)
TOTAL LOCAL SOURCES	\$31.00	\$0.00	\$0.00	\$2,637.32	\$0.00	(\$2,637.32)
OTHER FINANCING SOURCES:						
INTERFUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING FUND BALANCE (JULY 1, 2018)						
RESERVED FOR DEBT SERVICE	\$807,792.76	\$221,073.76	\$444,323.76	\$648,473.76	\$353,671.08	(\$294,802.68)
TOTAL ESTIMATED REVENUE/FUND BALANCES	\$1,031,073.76	\$444,323.76	\$667,573.76	\$874,361.08	\$576,921.08	(\$297,440.00)
APPROPRIATIONS:						
OTHER EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFER OUT	\$810,000.00	\$0.00	\$19,100.00	\$520,690.00	\$0.00	(\$520,690.00)
REDEMPTION OF PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DUES AND FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATIONS	\$810,000.00	\$0.00	\$19,100.00	\$520,690.00	\$0.00	(\$520,690.00)
ENDING FUND BALANCE (JUNE 30, 2019)						
RESERVED FOR DEBT SERVICE	\$221,073.76	\$444,323.76	\$648,473.76	\$353,671.08	\$576,921.08	\$223,250.00
TOTAL APPROPRIATIONS/FUND BALANCES	\$1,031,073.76	\$444,323.76	\$667,573.76	\$874,361.08	\$576,921.08	(\$297,440.00)

**LEON COUNTY SCHOOL BOARD
2018-2019**

**SERIES 2011 - 1011.14 BUS PURCHASE
DEBT SERVICE FUND**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUE:						
STATE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL STATE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL SOURCES						
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LOCAL SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS						
FROM CAPITAL OUTLAY	\$1,163,764.00	\$1,146,258.00	\$1,128,753.00	\$991,397.47	\$991,397.47	\$0.00
FROM 1011.14 LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TRANSFERS	\$1,163,764.00	\$1,146,258.00	\$1,128,753.00	\$991,397.47	\$991,397.47	\$0.00
OTHER FINANCING SOURCES						
FEDERAL DIRECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PROCEEDS FROM SALE OF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING FUND BALANCE (JULY 1, 2018)						
RESERVED FOR DEBT SERVICE	\$2,564.27	\$2,564.27	\$2,564.27	\$2,564.27	\$2,564.27	\$0.00
TOTAL ESTIMATED REVENUE/FUND BALANCES	\$1,166,328.27	\$1,148,822.27	\$1,131,317.27	\$993,961.74	\$993,961.74	\$0.00
APPROPRIATIONS:						
OTHER EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REDEMPTION OF PRINCIPAL	\$1,120,000.00	\$1,120,000.00	\$1,120,000.00	\$861,724.53	\$878,625.63	\$16,901.10
INTEREST	\$43,764.00	\$26,258.00	\$8,753.00	\$129,672.94	\$112,771.84	(\$16,901.10)
DUES AND FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATIONS	\$1,163,764.00	\$1,146,258.00	\$1,128,753.00	\$991,397.47	\$991,397.47	\$0.00
TRANSFERS						
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE (JUNE 30, 2019)						
RESERVED FOR DEBT SERVICE	\$2,564.27	\$2,564.27	\$2,564.27	\$2,564.27	\$2,564.27	\$0.00
TOTAL APPROPRIATIONS/FUND BALANCES	\$1,166,328.27	\$1,148,822.27	\$1,131,317.27	\$993,961.74	\$993,961.74	\$0.00

**LEON COUNTY SCHOOL BOARD
2018-2019**

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

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUE:						
STATE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL STATE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER SOURCES:						
TOTAL OTHER SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL SOURCES						
TAXES	\$331.49	\$126.00	\$151.35	\$59.61	\$0.00	(\$59.61)
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$456.13	\$6,248.00	\$28,523.27	\$83,738.87	\$0.00	(\$83,738.87)
TOTAL LOCAL SOURCES	\$787.62	\$6,374.00	\$28,674.62	\$83,798.48	\$0.00	(\$83,798.48)
TRANSFERS FROM CAPITAL OUTLAY	\$5,929,089.00	\$7,508,950.00	\$7,464,525.00	\$7,460,400.00	\$7,454,350.00	(\$6,050.00)
OTHER FINANCING SOURCES:						
PROCEEDS FROM BOND SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING FUND BALANCE (JULY 1, 2018)	\$7,750,725.76	\$7,728,630.91	\$7,717,542.99	\$7,746,217.61	\$7,812,630.39	\$66,412.78
TOTAL ESTIMATED REVENUE/FUND BALANCES	\$13,680,602.38	\$15,243,954.91	\$15,210,742.61	\$15,290,416.09	\$15,266,980.39	(\$23,435.70)
APPROPRIATIONS (Expenditures):						
DEBT SERVICE (FUNCTION/OBJECTS):						
REDEMPTION OF PRINCIPAL	\$2,505,000.00	\$4,170,000.00	\$4,295,000.00	\$4,510,000.00	\$4,735,000.00	\$225,000.00
INTEREST	\$3,423,600.00	\$3,336,000.00	\$3,166,075.00	\$2,945,950.00	\$2,714,825.00	(\$231,125.00)
DUES AND FEES	\$23,371.47	\$20,411.92	\$3,450.00	\$21,835.70	\$4,495.00	(\$17,340.70)
COST OF ISSUANCE - 2014 SALES TAX REV BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(FROM REFUNDING 1993 SERIES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS WITHIN DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATIONS	\$5,951,971.47	\$7,526,411.92	\$7,464,525.00	\$7,477,785.70	\$7,454,320.00	(\$23,465.70)
ENDING FUND BALANCE (JUNE 30, 2019)						
RESERVED FOR DEBT SERVICE	\$7,728,630.91	\$7,717,542.99	\$7,746,217.61	\$7,812,630.39	\$7,812,660.39	\$30.00
TOTAL APPROPRIATIONS/FUND BALANCES	\$13,680,602.38	\$15,243,954.91	\$15,210,742.61	\$15,290,416.09	\$15,266,980.39	(\$23,435.70)

**LEON COUNTY SCHOOL BOARD
2018-2019**

**OTHER DEBT SERVICE
DEBT SERVICE FUND**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUE:						
STATE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL STATE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL SOURCES						
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$116,440.73	\$233,351.59	\$81,606.36	\$358,803.83	\$0.00	(\$358,803.83)
TOTAL LOCAL SOURCES	\$116,440.73	\$233,351.59	\$81,606.36	\$358,803.83	\$0.00	(\$358,803.83)
TRANSFERS						
FROM CAPITAL OUTLAY	\$11,766,690.89	\$11,777,468.64	\$11,808,487.65	\$10,662,779.00	\$10,785,978.21	\$123,199.21
TOTAL TRANSFERS	\$11,766,690.89	\$11,777,468.64	\$11,808,487.65	\$10,662,779.00	\$10,785,978.21	\$123,199.21
OTHER FINANCING SOURCES						
FEDERAL DIRECT	\$2,583,423.19	\$2,594,654.79	\$2,594,568.71	\$2,602,447.80	\$2,594,118.66	(\$8,329.14)
PROCEEDS FROM SALE OF BONDS	\$0.00	\$58,410,000.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES	\$2,583,423.19	\$61,004,654.79	\$2,594,568.71	\$2,602,447.80	\$2,594,118.66	(\$8,329.14)
BEGINNING FUND BALANCE (JULY 1, 2018)						
RESERVED FOR DEBT SERVICE	\$16,972,877.99	\$20,162,294.35	\$20,016,431.91	\$20,675,141.60	\$23,848,350.11	\$3,173,208.51
ADJUSTMENT TO BEGINNING FUND BALANCE			\$0.00	\$0.00		
TOTAL ESTIMATED REVENUE/FUND BALANCES	\$31,439,432.80	\$93,177,769.37	\$34,501,094.63	\$34,299,172.23	\$37,228,446.98	\$2,929,274.75
APPROPRIATIONS:						
OTHER EXPENSES	\$0.00	\$58,211,694.95	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REDEMPTION OF PRINCIPAL	\$5,312,000.00	\$8,823,724.53	\$9,380,961.35	\$6,597,000.00	\$9,635,899.28	\$3,038,899.28
INTEREST	\$5,901,268.06	\$5,905,901.69	\$4,326,673.01	\$3,840,071.70	\$3,726,397.60	(\$113,674.10)
DUES AND FEES	\$63,870.39	\$220,016.29	\$118,318.67	\$13,800.00	\$17,800.00	\$4,000.00
TOTAL APPROPRIATIONS	\$11,277,138.45	\$73,161,337.46	\$13,825,953.03	\$10,450,871.70	\$13,380,096.88	\$2,929,225.18
TRANSFERS						
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE (JUNE 30, 2019)						
RESERVED FOR DEBT SERVICE	\$20,162,294.35	\$20,016,431.91	\$20,675,141.60	\$23,848,350.11	\$23,848,350.10	(\$0.01)
TOTAL APPROPRIATIONS/FUND BALANCES	\$31,439,432.80	\$93,177,769.37	\$34,501,094.63	\$34,299,221.81	\$37,228,446.98	\$2,929,225.17

**LEON COUNTY SCHOOL BOARD
2018-2019**

TRUST AND AGENCY FUND

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
ESTIMATED REVENUES/BEGINNING FUND BALANCE						
FRANK STOUTAMIRE TRUST FUND						
Investment Income	\$19.00	\$14.25	\$46.14	\$178.99	\$175.00	\$3.99
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance	\$45,715.22	\$39,969.22	\$39,983.47	\$40,029.61	\$40,208.60	(\$178.99)
TOTAL F.S.T.F.	\$45,734.22	\$39,983.47	\$40,029.61	\$40,208.60	\$40,383.60	(\$175.00)
TOTAL ESTIMATED REVENUE/FUND BALANCE	\$45,734.22	\$39,983.47	\$40,029.61	\$40,208.60	\$40,383.60	(\$175.00)
ESTIMATED APPROPRIATIONS/ENDING FUND BALANCE						
Instruction	\$5,765.00	\$0.00	\$0.00	\$0.00	\$20,383.60	(\$20,383.60)
TOTAL APPROPRIATIONS	\$5,765.00	\$19,983.47	\$20,029.61	\$20,208.60	\$20,383.60	(\$175.00)
Restricted for Encumbrances						\$0.00
Ending Fund Balance						
Restricted	\$39,969.22	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
TOTAL ESTIMATED APPROPRIATIONS/ENDING FUND BALANCE	\$45,734.22	\$39,983.47	\$40,029.61	\$40,208.60	\$40,383.60	(\$175.00)

**LEON COUNTY SCHOOL BOARD
2018-2019**

**STATEMENT OF REVENUE, EXPENDITURES AND BALANCES
SCHOOL INTERNAL STUDENT ACTIVITY ACCOUNTS
ANNUAL REPORTS FOR FY 2017-2018**

	BEGINNING BALANCE 7/1/2017	TOTAL RECEIPTS	TOTAL EXPENDITURES	ENDING BALANCE 6/30/2018
ELEMENTARY SCHOOLS				
Apalachee	\$19,153.80	\$112,014.07	\$117,807.77	\$13,360.10
Astoria Park	\$19,101.25	\$68,788.30	\$77,343.13	\$10,546.42
Bond	\$8,320.25	\$27,979.62	\$28,183.05	\$8,116.82
Buck Lake	\$48,712.97	\$291,392.06	\$283,090.10	\$57,014.93
Canopy Oaks	\$34,034.31	\$85,699.01	\$90,503.52	\$29,229.80
Chaires	\$13,208.05	\$69,542.93	\$63,270.45	\$19,480.53
Conley	\$66,252.66	\$142,535.76	\$159,181.03	\$49,607.39
DeSoto Trail	\$69,388.54	\$169,334.83	\$167,994.67	\$70,728.70
Ft. Braden	\$40,645.30	\$105,476.05	\$102,421.16	\$43,700.19
Gilchrist	\$92,603.02	\$278,881.44	\$292,346.46	\$79,138.00
Hartsfield	\$31,315.66	\$68,328.76	\$76,493.84	\$23,150.58
Hawks Rise	\$50,813.94	\$124,482.90	\$143,860.52	\$31,436.32
Killearn Lakes	\$91,001.84	\$110,522.94	\$96,249.88	\$105,274.90
Moore	\$47,293.61	\$200,206.90	\$193,093.45	\$54,407.06
Oak Ridge	\$10,364.98	\$64,236.80	\$55,347.68	\$19,254.10
Pineview	\$16,038.29	\$14,549.63	\$25,674.90	\$4,913.02
Riley	\$21,484.58	\$25,167.13	\$28,737.87	\$17,913.84
Roberts	\$58,956.27	\$223,889.49	\$254,631.56	\$28,214.20
Ruediger	\$19,081.95	\$61,085.34	\$55,639.08	\$24,528.21
Sabal Palm	\$3,725.12	\$72,540.29	\$73,596.59	\$2,668.82
Sealey	\$18,693.88	\$42,041.96	\$42,082.33	\$18,653.51
Springwood	\$29,165.12	\$113,155.62	\$107,673.10	\$34,647.64
Sullivan	\$20,364.06	\$122,492.91	\$126,076.40	\$16,780.57
Woodville	\$19,878.21	\$102,570.63	\$100,827.40	\$21,621.44
<u>ELEMENTARY TOTALS</u>	<u>\$849,597.66</u>	<u>\$2,696,915.37</u>	<u>\$2,762,125.94</u>	<u>\$784,387.09</u>
MIDDLE SCHOOLS				
Cobb	\$76,152.23	\$183,190.44	\$176,775.19	\$82,567.48
Deerlake	\$155,218.88	\$709,268.80	\$676,953.03	\$187,534.65
Fairview	\$45,183.11	\$196,794.89	\$197,046.20	\$44,931.80
Griffin	\$16,472.23	\$100,640.64	\$99,897.35	\$17,215.52
Montford	\$98,295.84	\$214,489.56	\$194,855.35	\$117,930.05
Nims	\$8,955.16	\$86,736.00	\$86,522.54	\$9,168.62
Raa	\$73,496.31	\$179,453.57	\$188,522.69	\$64,427.19
Swift Creek	\$145,125.10	\$375,600.80	\$387,024.06	\$133,701.84
<u>MIDDLE SCHOOL TOTALS</u>	<u>\$618,898.86</u>	<u>\$2,046,174.70</u>	<u>\$2,007,596.41</u>	<u>\$657,477.15</u>

**LEON COUNTY SCHOOL BOARD
2018-2019**

**STATEMENT OF REVENUE, EXPENDITURES AND BALANCES
SCHOOL INTERNAL STUDENT ACTIVITY ACCOUNTS
ANNUAL REPORTS FOR FY 2017-2018**

	BEGINNING BALANCE 7/1/2017	TOTAL RECEIPTS	TOTAL EXPENDITURES	ENDING BALANCE 6/30/2018
HIGH SCHOOLS				
Chiles	\$346,436.37	\$1,467,201.20	\$1,462,106.79	\$351,530.78
Godby	\$152,717.97	\$475,769.41	\$477,216.81	\$151,270.57
Leon	\$316,708.37	\$1,168,441.95	\$1,176,000.43	\$309,149.89
Lincoln	\$341,466.03	\$1,383,993.56	\$1,391,329.38	\$334,130.21
Rickards	\$109,073.60	\$812,972.82	\$799,220.70	\$122,825.72
<u>HIGH SCHOOL TOTALS</u>	<u>\$1,266,402.34</u>	<u>\$5,308,378.94</u>	<u>\$5,305,874.11</u>	<u>\$1,268,907.17</u>
OTHER SCHOOLS				
Lively	\$1,653,735.50	\$0.00	\$0.00	\$1,653,735.50
Adult & Community Education	\$205,953.01	\$65,772.70	\$29,598.62	\$242,127.09
Hertiage Trails	\$1,595.43	\$8,790.73	\$9,831.51	\$554.65
SAIL	\$72,405.19	\$117,382.50	\$124,228.50	\$65,559.19
Everhart	\$25,017.53	\$19,298.02	\$14,281.19	\$30,034.36
Success Academy	\$1,481.56	\$11,971.10	\$10,330.22	\$3,122.44
OTHER SCHOOLS TOTALS	\$1,960,188.22	\$223,215.05	\$188,270.04	\$1,995,133.23
<u>GRAND TOTALS</u>	<u>\$4,695,087.08</u>	<u>\$10,274,684.06</u>	<u>\$10,263,866.50</u>	<u>\$4,705,904.64</u>

**LEON COUNTY SCHOOL BOARD
2018-2019**

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

	EXAMPLES			
	A	B	C	D
2017 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
2018 Tax (6.343 Mills)	\$475.73	\$634.30	\$792.88	\$1,110.03
2017 Tax (6.573 Mills)	<u>\$492.98</u>	<u>\$657.30</u>	<u>\$821.63</u>	<u>\$1,150.28</u>
Change in Taxes	<u>(\$17.25)</u>	<u>(\$23.00)</u>	<u>(\$28.75)</u>	<u>(\$40.25)</u>

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

	EXAMPLES			
	A	B	C	D
2017 Assessed Value	\$102,000.00	\$127,500.00	\$153,000.00	\$204,000.00
Re-assessment (2.00%)				
2017 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 Valuation	\$77,000.00	\$102,500.00	\$128,000.00	\$179,000.00
2018 Tax (6.343 Mills)	\$488.41	\$650.16	\$811.90	\$1,135.40
2017 Tax (6.573 Mills)	<u>\$506.12</u>	<u>\$673.73</u>	<u>\$841.34</u>	<u>\$1,176.57</u>
Change in Taxes	<u>(\$17.71)</u>	<u>(\$23.58)</u>	<u>(\$29.44)</u>	<u>(\$41.17)</u>

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

**LEON COUNTY SCHOOL BOARD
2018-2019**

**MILLAGE INFORMATION
ABSOLUTE MILLAGE RATE COMPARISON**

MILLAGE TYPE	CHANGE			
	2016-2017	2017-2018	2018-2019	2017-18 vs 2018-19
Required Local Effort	4.602	4.325	4.095	(0.230)
Discretionary	0.748	0.748	0.748	0.000
Critical Operating Needs	0.000	0.000	0.000	0.000
Supplemental Discretionary	0.000	0.000	0.000	0.000
TOTAL OPERATING	5.350	5.073	4.843	(0.230)
Capital Outlay	1.500	1.500	1.500	0.000
MILLAGE SUB-TOTAL	6.850	6.573	6.343	(0.230)
Debt Service	0.000	0.000	0.000	0.000
TOTAL MILLAGE	6.850	6.573	6.343	(0.230)

ROLL BACK RATE COMPARISON TO ACTUAL

MILLAGE TYPE	ROLL BACK			CHANGE
	2016-2017	2017-2018	2018-2019	
Required Local Effort	5.026	4.846	4.100	(0.746)
Discretionary	2.2	2.201	2.131	(0.070)
TOTAL OPERATING	7.226	7.047	6.231	(0.816)
MILLAGE TOTAL (TOTAL ROLL BACK RATE)	7.226	7.047	6.231	(0.816)

**LEON COUNTY SCHOOL BOARD
2018-2019**

PROPERTY TAX MILLAGE RATES

COMPONENT	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DIFFERENCE 2017-18 vs 2018-19
Required Local Effort	5.136	4.949	4.602	4.325	4.095	(0.230)
Discretionary	0.748	0.748	0.748	0.748	0.748	0.000
Critical Operating Needs	0.000	0.000	0.000	0.000	0.000	0.000
Supplemental Discretionary	0.000	0.000	0.000	0.000	0.000	0.000
SUB-TOTAL OPERATING	5.884	5.697	5.350	5.073	4.843	(0.230)
Capital Outlay	1.500	1.500	1.500	1.500	1.500	0.000
SUB-TOTAL NON-VOTED	7.384	7.197	6.850	6.573	6.343	(0.230)
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL LEVY	7.384	7.197	6.850	6.573	6.343	(0.230)

TAX ROLL DATA

2018-2019 Certified Tax Roll (T)	\$18,054,330,502.00
2017-18 Certified Tax Roll (F)	\$16,953,001,597.00
2018-2019 Dollar Increase	\$1,101,328,905.00
2018-2019 Percent Increase	6.50%

(T) = Tentative

(F) = Final

1 Mill = \$18,054,330.50 @ 100%
\$17,332,157.28 @ 96%

**LEON COUNTY SCHOOL BOARD
2018-2019**

LOCAL TAX DOLLARS

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ESTIMATED	DOLLAR CHANGE 2017-18 vs 2018-19	PERCENT CHANGE 2017-18 vs 2018-19
Required Local Effort (4.095)	\$75,367,467.00	\$75,390,277.00	\$71,802,585.00	\$70,552,185.00	\$70,975,184.00	\$422,999.00	0.60%
Discretionary Operating (.748)	\$10,977,642.00	\$10,854,103.00	\$11,634,023.00	\$12,237,016.00	\$12,964,545.00	\$727,529.00	5.95%
Critical Operating Needs (0.0)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Supplemental Discretionary (0.0)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SUB-TOTAL	\$86,345,109.00	\$86,244,380.00	\$83,436,608.00	\$82,789,201.00	\$83,939,729.00	\$1,150,528.00	1.39%
Capital Outlay (1.500)	\$22,012,094.00	\$22,707,258.00	\$23,010,770.00	\$24,465,926.00	\$25,998,236.00	\$1,532,310.00	6.26%
SUB-TOTAL	\$108,357,203.00	\$108,951,638.00	\$106,447,378.00	\$107,255,127.00	\$109,937,965.00	\$2,682,838.00	2.50%
Debt Service (0.0)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL LOCAL	\$108,357,203.00	\$108,951,638.00	\$106,447,378.00	\$107,255,127.00	\$109,937,965.00	\$2,682,838.00	2.50%

Based on 96% of total proceeds derived by multiplying millage times the tax roll: \$18,054,330,507.00

\$78,084,979.44 RLE @ 100%
\$13,504,639.22 DISC @ 100%
\$27,081,495.76 C/O @ 100%
TOTAL \$118,671,114.42 @ 100%

(1) 2017-18 Original Tax Roll = \$16,953,001,597.00
Revised 2017-18, as of June 30, 2018, Tax Roll \$16,953,001,597.00

**LEON COUNTY SCHOOL BOARD
2018-2019**

Taxable Assessed Property Value History and Projections
(In Billions)

	Actual	Actual	Actual	Actual	Budget Actual	Forecast	Forecast	Forecast
Fiscal Year Assessments	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Taxable Assessed Value	15.221	15.705	16.202	16.953	18.504	19.207	19.937	20.695
Increase/(Decrease)		0.484	0.497	0.751	1.551	0.703	0.729	0.758
Percent Increase (Decrease)		3.18%	3.16%	4.64%	9.15%	3.80%	3.80%	3.80%

**LEON COUNTY SCHOOL BOARD
2018-2019**

ESTIMATED TOTAL MILLAGE COST TO TAXPAYER

1.	Component	2018-2019 MILLAGE RATES	2017-2018 MILLAGE RATES	2016-2017 MILLAGE RATES	2015-2016 MILLAGE RATES	2014-2015 MILLAGE RATES	TAX ROLL 2017-2018
1.	Required Local Effort	4.095	4.325	4.602	4.949	5.136	\$18,054,330,502.00
2.	Discretionary	0.748	0.748	0.748	0.748	0.748	\$18,054,330,502.00
	SUB-TOTAL	4.843	5.073	5.350	5.697	5.884	
3.	Capital Outlay	1.500	1.500	1.500	1.500	1.500	\$18,054,330,502.00
	SUB-TOTAL	6.343	6.573	6.850	7.197	7.384	
4.	Debt Service - CURRENT	0.000	0.000	0.000	0.000	0.000	\$18,054,330,502.00
	TOTAL LEVY	6.343	6.573	6.850	7.197	7.384	

LEON COUNTY SCHOOLS TOTAL MILLAGE LEVY

2.	Component	2018-2019 ASSESSED DOLLARS		2017-2018 ASSESSED DOLLARS		2016-2017 ASSESSED DOLLARS	2015-2016 ASSESSED DOLLARS	2014-2015 ASSESSED DOLLARS
		@ 100%	@96%	@ 100%	@96%	@96%	@96%	@96%
1.	Required Local Effort	\$73,932,483.41	\$70,975,184.07	\$73,321,731.91	\$70,388,862.63	\$71,577,238.69	\$74,613,057.43	\$75,050,536.40
2.	Discretionary	\$13,504,639.22	\$12,964,453.65	\$12,680,845.19	\$12,173,611.39	\$11,634,023.15	\$11,277,140.22	\$10,930,268.25
	SUB-TOTAL	\$87,437,122.62	\$83,939,637.72	\$86,002,577.10	\$82,562,474.02	\$83,211,261.85	\$85,890,197.65	\$85,980,804.65
3.	Capital Outlay	\$27,756,495.75	\$26,646,235.92	\$25,429,502.40	\$24,412,322.30	\$23,330,260.33	\$22,614,586.01	\$21,918,965.07
	SUB-TOTAL	\$115,193,618.37	\$110,585,873.64	\$111,432,079.50	\$106,974,796.32	\$106,541,522.18	\$108,504,783.65	\$107,899,769.72
4.	Debt Service - CURRENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CURRENT	\$115,193,618.37	\$110,585,873.64	\$111,432,079.50	\$106,974,796.32	\$106,541,522.18	\$108,504,783.65	\$107,899,769.72

LEON COUNTY SCHOOLS MILLAGE EFFECT ON TAXPAYER: \$200,000 PROPERTY OWNER

3.	Component	ASSESSED 2018-19 DOLLARS @ 96%	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	DIFFERENCE 2015-16 OVER 2014-2015
1.	Required Local Effort	\$70,975,184.07	\$716.63	\$756.88	\$805.35	\$866.08	\$898.80	(\$40.25)
2.	Discretionary	\$12,964,453.65	\$130.90	\$130.90	\$130.90	\$130.90	\$130.90	\$0.00
	SUB-TOTAL	\$83,939,637.72	\$847.53	\$887.78	\$936.25	\$996.98	\$1,029.70	(\$40.25)
3.	Capital Outlay	\$26,646,235.92	\$262.50	\$262.50	\$262.50	\$262.50	\$262.50	\$0.00
	SUB-TOTAL	\$110,585,873.64	\$1,110.03	\$1,150.28	\$1,198.75	\$1,259.48	\$1,292.20	(\$40.25)
4.	Debt Service - CURRENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CURRENT	\$110,585,873.64	\$1,110.03	\$1,150.28	\$1,198.75	\$1,259.48	\$1,292.20	(\$40.25)

4.	Component	2018-2019 ASSESSMENT DOLLARS DIFFERENCE	2018-2019 PERCENT DIFFERENCE	The tax levied is based on a home assessed at \$200,000 with a home- stead exemption of \$25,000.
1.	Required Local Effort	\$586,321.44	0.83%	
2.	Discretionary	\$790,842.26	6.50%	
	SUB-TOTAL	\$1,377,163.70	1.67%	
3.	Capital Outlay	\$2,233,913.62	9.15%	
	SUB-TOTAL	\$3,611,077.32	3.38%	
4.	Debt Service - CURRENT	\$0.00	0.00%	
	TOTAL	\$3,611,077.32	3.38%	

**LEON COUNTY SCHOOL BOARD
2018-2019**

**BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF LEON COUNTY, FLORIDA ARE
15.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

PROPOSED MILLAGE LEVY:		FISCAL YEAR 2018-2019				
LOCAL EFFORT	4.095					
DISCRETIONARY	0.748					
CRITICAL NEEDS	0.000					
CAPITAL OUTLAY	1.500					
DEBT SERVICE	0.000					
TOTAL	6.343					
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	TOTAL ALL FUNDS
FEDERAL SOURCES	\$245,848.77	\$48,117,259.54	\$2,594,118.66	\$0.00	\$0.00	\$50,957,226.97
STATE SOURCES	\$175,303,285.97	\$176,000.00	\$448,708.00	\$1,858,311.00	\$0.00	\$177,786,304.97
LOCAL SOURCES	\$92,807,035.15	\$1,517,000.00	\$0.00	\$46,484,995.00	\$175.00	\$140,809,205.15
TOTAL SOURCES	\$268,356,169.89	\$49,810,259.54	\$3,042,826.66	\$48,343,306.00	\$175.00	\$369,552,737.09
TRANSFERS IN	\$4,954,942.00	\$0.00	\$19,231,725.68	\$0.00	\$0.00	\$24,186,667.68
OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCES (July 1, 2018)	\$51,128,766.64	\$2,702,426.77	\$32,048,281.96	\$51,247,460.54	\$40,208.60	\$137,167,144.51
TOTAL REVENUES AND BALANCES	\$324,439,878.53	\$52,512,686.31	\$54,322,834.30	\$99,590,766.54	\$40,383.60	\$530,906,549.28
EXPENDITURES:						
INSTRUCTION	\$185,597,837.23	\$17,595,355.80	\$0.00	\$0.00	\$20,383.60	\$203,213,576.63
PUPIL PERSONNEL SERVICE	\$11,049,686.62	\$1,942,908.02	\$0.00	\$0.00	\$0.00	\$12,992,594.64
INSTRUCTIONAL MEDIA SERVICES	\$4,346,336.15	\$215.80	\$0.00	\$0.00	\$0.00	\$4,346,551.95
INSTRUCTION & CURRICULUM SERVICES	\$3,846,744.60	\$8,305,761.29	\$0.00	\$0.00	\$0.00	\$12,152,505.89
INSTRUCTIONAL STAFF TRAINING	\$2,063,522.12	\$2,407,411.76	\$0.00	\$0.00	\$0.00	\$4,470,933.88
INSTRUCTIONAL RELATED TECHNOLOGY	\$2,780,864.58	\$148,962.51	\$0.00	\$0.00	\$0.00	\$2,929,827.09
BOARD OF EDUCATION	\$1,218,603.51	\$0.00	\$0.00	\$0.00	\$0.00	\$1,218,603.51
GENERAL ADMINISTRATION	\$1,100,222.55	\$1,629,446.89	\$0.00	\$0.00	\$0.00	\$2,729,669.44
SCHOOL ADMINISTRATION	\$20,428,806.25	\$110.28	\$0.00	\$0.00	\$0.00	\$20,428,916.53
FACILITIES ACQUISITION AND CONSTRUCTION	\$2,987,080.03	\$10,000.00	\$0.00	\$45,998,670.12	\$0.00	\$48,995,750.15
FISCAL SERVICES	\$2,646,819.37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,646,819.37
FOOD SERVICE	\$0.00	\$14,457,885.00	\$0.00	\$0.00	\$0.00	\$14,457,885.00
CENTRAL SERVICES	\$9,949,196.16	\$1,194,567.20	\$0.00	\$0.00	\$0.00	\$11,143,763.36
PUPIL TRANSPORTATION SERVICES	\$14,603,407.00	\$121,147.56	\$0.00	\$608,895.71	\$0.00	\$15,333,450.27
OPERATION OF PLANT	\$22,083,926.92	\$10,547.29	\$0.00	\$0.00	\$0.00	\$22,094,474.21
MAINTENANCE OF PLANT	\$9,027,107.90	\$10,400.00	\$0.00	\$0.00	\$0.00	\$9,037,507.90
ADMINISTRATIVE TECHNOLOGY SERVICES	\$5,004,594.03	\$0.00	\$0.00	\$0.00	\$0.00	\$5,004,594.03
COMMUNITY SERVICES	\$8,322,050.43	\$1,963,925.14	\$0.00	\$0.00	\$0.00	\$10,285,975.57
DEBT SERVICE	\$0.00	\$0.00	\$22,051,271.85	\$0.00	\$0.00	\$22,051,271.85
TOTAL EXPENDITURES	\$307,056,805.45	\$49,798,644.54	\$22,051,271.85	\$46,607,565.83	\$20,383.60	\$425,534,671.27
TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$24,186,667.68	\$0.00	\$24,186,667.68
FUND BALANCES (June 30, 2019)	\$17,383,073.08	\$2,714,041.77	\$32,271,562.45	\$28,796,533.03	\$20,000.00	\$81,185,210.33
TOTAL EXPENDITURES, TRANSFERS, AND BALANCES	\$324,439,878.53	\$52,512,686.31	\$54,322,834.30	\$99,590,766.54	\$40,383.60	\$530,906,549.28
	61.11%	9.89%	10.23%	18.76%	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.

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF LEON COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

\$	<u>18,054,330,502</u>	Required Local Effort	\$	<u>70,767,199</u>	<u>4.0830</u> mills s. 1011.62(4), F.S.
		Prior-Period Funding			
		Adjustment Millage	\$	<u>207,986</u>	<u>0.0120</u> mills s. 1011.62(4)(c), F.S.
		Total Required Millage	\$	<u>70,975,185</u>	<u>4.0950</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>18,054,330,502</u>	Discretionary Operating	\$ <u>12,964,454</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ _____	_____ mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>18,054,330,502</u>	Local Capital Improvement	\$ <u>25,998,236</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u> </u>	<u> </u>	\$ <u> </u>	<u> </u> mills s. 1010.40, F.S.
	<u> </u>	\$ <u> </u>	<u> </u> mills s. 1011.74, F.S.
	<u> </u>	\$ <u> </u>	<u> </u> mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 1.79 PERCENT.

STATE OF FLORIDA

COUNTY OF LEON

I, Rocky Hanna, superintendent of schools and ex-officio secretary of the District School Board of Leon County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Leon County, Florida, on July 31, 2018.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.