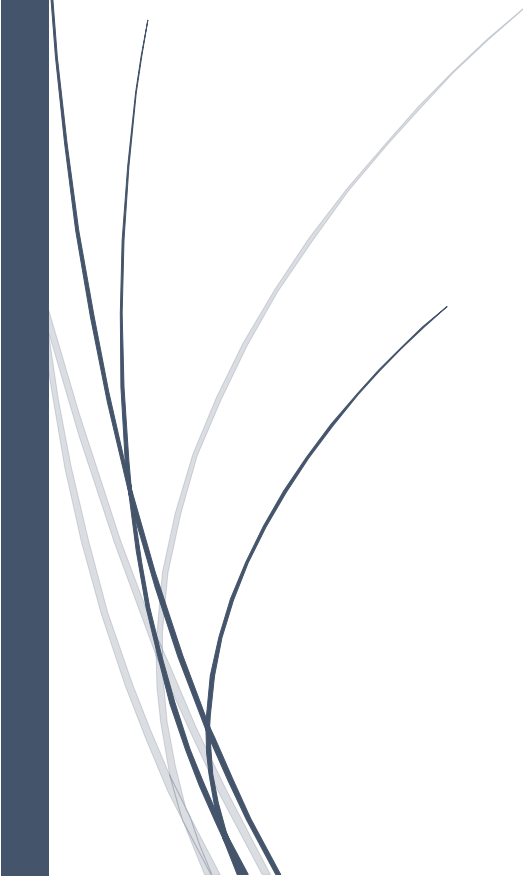




# 2022-2023

## SUPERINTENDENT'S PROPOSED TENTATIVE BUDGET



Tuesday, July 26, 2022 @ 6:00 pm  
The Aquilina C. Howell Building  
3955 West Pensacola Street  
Tallahassee, Florida 32304

**Superintendent's Proposed Tentative Budget  
Leon County School Board  
2022-2023**

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Superintendent's Proposed Tentative Budget  
Leon County School Board  
2022-2023

SUPERINTENDENT  
Rocky Hanna

BOARD CHAIR  
Darryl Jones

SCHOOL BOARD MEMBERS  
Alva Striplin – Vice Chair  
Rosanne Wood  
Georgia “Joy” Bowen

OFFICE OF THE CHIEF FINANCIAL OFFICER OFFICIALS

Kimberly Banks, Assistant Superintendent, Chief Financial Officer  
Naomi S. Coughlin, Director II, Budget/FTE  
Katherine Sanders, Director I, Financial Services

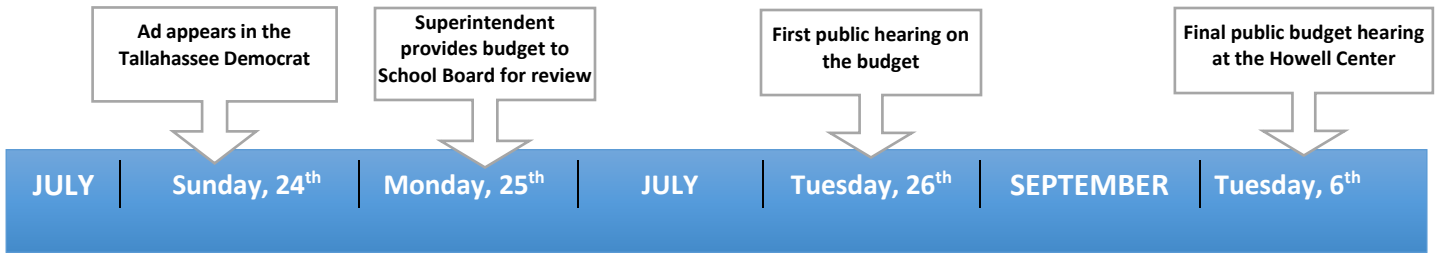
The School Board of Leon County is an equal opportunity institution for education and employment

Meeting Location:

The Tentative Budget Hearing is scheduled for July 26, 2022, 6:00 p.m. at the Aquilina C Howell Center, 3955 West Pensacola Street, Tallahassee, Florida

The Final Budget Hearing is scheduled for September 6, 2022, 6:00 p.m. at the Aquilina C. Howell Center, 3955 West Pensacola Street, Tallahassee, Florida

# Key TRIM Dates for 2022-2023 Budget



(TRIM: "Truth in Millage" legal deadlines which control the budget cycle)	
<b>July 1, 2022</b> or Certification (Friday)	Receive certification taxable value from Property Appraiser (estimated roll Date, <b>WHICHEVER IS LATER</b> should be available 7-1)
<b>July 19, 2022</b> (Tuesday)	The Commissioner of the Department of Education (DOE) certifies the Required Local Effort (RLE) millage rate to each school district. (s. 1011.62(4)(a)1.a, F.S.)
<b>July 20, 2022</b>	Staff completes Tentative Budget and works with the Tallahassee Democrat to complete advertisement. Advertisement must be completed by the Tallahassee Democrat by noon on July 20, 2022 (Wednesday).
<b>July 24, 2022</b> (Sunday)	Public advertisement of tentative budget and proposed millage. Ad also includes "to adopt" proposed millage of capital outlay with prioritized list of projects. <b><u>AD MUST RUN NO LATER THAN 29<sup>TH</sup> DAY AND FIRST PUBLIC HEARING MUST BE HELD 2-5 DAYS AFTER ADVERTISEMENT RUNS IN NEWSPAPER.</u></b>
<b>July 26, 2022</b> (Tuesday) 6:00 pm - Howell Center	First tentative public budget hearing. Aquilina C. Howell Center, 6:00 p.m. <b><u>HEARING MUST BE HELD NO LATER THAN TUESDAY, JULY 31, 2022.</u></b>
<b>July 27, 2020</b> (Wednesday)	Advise appraiser of approved millage. <b><u>THIS IS A CRITICAL DATE – MUST BE NO LATER THAN 35<sup>TH</sup> DAY WHICH IS TUESDAY, AUGUST 4, 2022.</u></b>
<b>August 1-31, 2022</b>	Leadership Team/Superintendent and Board review/revision process.
<b>September 6, 2022</b> (Tuesday) 6:00 pm – Howell Center	Final public budget/tax millage hearing. Meeting will take place at the Aquilina C. Howell Center, 3955 West Pensacola Street at 6:00 p.m. <b>BUDGET MUST BE ADOPTED FROM 65<sup>TH</sup> - 80<sup>TH</sup> WHICH IS MONDAY, SEPTEMBER 1, 2022 THROUGH WEDNESDAY, SEPTEMBER 18, 2022.</b> ALSO, FINAL MEETING TO APPROVE THE 2021-2022 ANNUAL FINANCIAL REPORT APPROVAL TO TRANSMIT THE PROGRAM COST REPORT, AND TO APPROVE THE FINAL BUDGET ADMENDMENTS. <b>LEGAL DUE DATE IS SEPTEMBER 11, 2022.</b>
<b>September 7, 2022</b> (Wednesday)	Submit approved budget to DOE (within <b><u>THREE DAYS</u></b> of adoption).
<b>September 7, 2022</b> (Wednesday)	Certify adopted millage to property appraiser and tax collector (within <b><u>THREE DAYS</u></b> of adoption).
<b>September 7, 2022</b> (Wednesday)	Certify compliance with the provisions of Chapter 230, F.S. to Property Tax Administration Office - Florida Department of Revenue (within <b><u>THIRTY DAYS</u></b> after adoption of final millage and budget)

**Superintendent's Proposed Tentative Budget**

Leon County School Board 2022-2023

July 26, 2022

**AGENDA REQUIREMENTS**

6:00 p.m. - Aquilina C. Howell Center

1. Presentation of Superintendent's Proposed Tentative Budget for Fiscal Year Ending June 30, 2023.

Rocky Hanna, *Superintendent*

Kimberly Banks, *Chief Financial Officer*

Naomi Coughlin, *Director II, Budget/FTE*

Katherine Sanders, *Director I, Financial Services*

- A. The taxing authority is The School Board of Leon County, Florida and the total millage rate to be levied of 5.468 mills, is more than the roll-back rate (5.4222) computed pursuant to section 200.065 (1), Florida Statute by 0.84 percent.

2. Public discussion of Tentative Budget (please sign up to speak with the Board's Administrative Assistant). We ask that you limit your comments to three minutes.

3. **I move that the Board adopt the "Resolution Determining Revenues and Millage Levied" found on page 3 within this document.**

The following motions will need to be read separately into the minutes in their entirety:

- a. **I move that the Board adopt the tentative millage rates for the Fiscal Year July 1, 2022 to June 30, 2023:**

A. For Local Required Effort	3.220 Mills
B. For Discretionary Operating Purposes	.748 Mills
C. For Capital Outlay Projects	1.500 Mills
<b>TOTAL PROPOSED MILLAGE</b>	<b>5.468 Mills</b>

- b. **I move that the Board adopt the Tentative Budget for the Fiscal Year July 1, 2022 to June 30, 2023 as presented by the Superintendent.**
- c. **I move the Board schedule the required Public Hearing to adopt the final millage rates and adopt the Final Budget for Tuesday, September 6, 2022 at 6:00 p.m. to be held at the Aquilina C. Howell Center, 3955 West Pensacola Street, Tallahassee, Florida.**
- d. **I move that the Board authorize the Superintendent to advise the Property Appraiser of the proposed tentative millage rates, including the required roll-back rates and the date, time and place of the Final Budget Hearing to be held on Tuesday, September 6, 2022.**
- e. September 6, 2022 is also the meeting to adopt the 2021-2022 Annual Financial Report, approve transmittal of the Program Cost Report, and approve the final budget amendments
- f. (LEGAL DUE DATE IS SEPTEMBER 9, 2022).

Please return completed form to:  
 Florida Department of Education  
 Office of Funding & Financial Reporting  
 325 West Gaines Street, Room 814  
 Tallahassee, Florida 32399-0400  
 Or email to: [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org)

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, 2022, AND ENDING JUNE 30, 2023.

WHEREAS, section 1011.04, Florida Statutes (F.S.), 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, s. 1011.71, F.S., 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:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>23,067,793,019</u>	Required Local Effort	\$ <u>71,107,857</u>	<u>3.2110</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>199,306</u>	<u>0.0090</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>71,307,163</u>	<u>3.2200</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>23,067,793,019</u>	Discretionary Operating	\$ <u>16,564,521</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>23,067,793,019</u>	Local Capital Improvement	\$ <u>33,217,622</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 S. 200.065(1), F.S., BY .84 PERCENT.

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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 September 6, 2022.

\_\_\_\_\_  
Signature of District School Superintendent

\_\_\_\_\_  
Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org), or 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.

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**PROPERTY TAX MILLAGE RATES  
(OPERATING - CAPITAL OUTLAY - DEBT SERVICE)**

COMPONENT	2021-2022	ORIGINAL ESTIMATED 2022-2023	DIFFERENCE
Required Local Effort	3.628	3.220	(0.408)
Operating Discretionary	0.748	0.748	0.000
Critical Operating Needs	0.000	0.000	0.000
Supplemental Discretionary	0.000	0.000	0.000
<b>SUB-TOTAL OPERATING</b>	<b>4.376</b>	<b>3.968</b>	<b>(0.408)</b>
Capital Outlay	1.500	1.500	0.000
<b>SUB-TOTAL OPERATING</b>	<b>5.876</b>	<b>5.468</b>	<b>(0.408)</b>
Debt Service	0.000	0.000	0.000
<b>TOTAL LEVY</b>	<b>5.876</b>	<b>5.468</b>	<b>(0.408)</b>

**TAX ROLL DATA**

2022-2023 Certified Tax Roll (T)	\$23,067,793,019.00
2021-2022 Certified Tax Roll (F)	\$20,984,168,466.00
2022-2023 Dollar Increase	\$2,083,624,553.00
2022-2023 Percent Increase	9.93%

(T) - Tentative  
(F) - Final

1 Mill -	\$23,067,793.02	@ 100%
	\$22,145,081.30	@ 96%



**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

***TAX MILLAGE RATES  
ROLL BACK***

COMPONENT	2021-2022 ACTUAL	ORIGINAL ESTIMATED 2022-2023	NET CHANGE
Current Year State Law Rolled Back Rate	3.595	3.348	(0.247)
Current Year Local Board Rolled Back Rate	2.175	2.074	(0.101)
Current Year Proposed State Law Millage Rate	3.628	3.220	0.000
Current Year Proposed Local Board Millage Rate	2.248	2.248	0.000
Current Year Proposed State Law Rate as a Percent of State Law Roll Back Rate	0.920%	(3.820)%	(4.740)%
Current Year Total Proposed Rate as a Percent of Rolled Back Rate	1.830%	0.840%	(0.990)%
Current Year Voted Debt Service Millage Levy	0.000	0.000	0.000

(A) A portion of our tax levy is required under state law in order for us to receive state funding. The required portion has decreased by (3.82%).

(B) Using this year's adjusted tax roll (\$22,680,564,640) what rate would you have to roll back to generate the same dollars as last year?

- Last year, 2021-2022 it took 3.628 mills to generate \$73,085,340
- This year, 2022-2023, it would take 3.348 mills to generate \$73,475,684

The state required local effort for 2022-2023 for LCSB is 3.211 to participate in the State FEFP. The current year proposed state law rate decrease of (3.82%) is the difference between the 3.220 current year RLE and the 3.348 current year state rolled back rate.

Superintendent's Proposed Tentative Budget  
Leon County School Board  
2022-2023

**LEGAL ADVERTISEMENT REQUIREMENTS**

In accordance with F.S., 1011.03 "Each district school board shall cause a summary of its tentative budget, including the proposed millage levies as provided for by law, to be posted on the district's official website and advertised once in a newspaper of general circulation published in the district or to be posted at the courthouse if there be no such newspaper."

# NOTICE OF PROPOSED TAX INCREASE

---

The Leon County School Board will soon consider a measure to increase its property tax levy.

**Last year’s property tax levy**

A.	Initially proposed tax levy...	\$ <u>123,302,974</u>
B.	Less tax reductions due to Value Adjustment Board and other assessment changes...	\$ <u>323,177.00</u>
C.	Actual property tax levy...	\$ <u>122,979,797</u>

**This year’s proposed tax levy** \$ 126,134,692

A portion of the tax levy is required under state law in order for the school board to receive \$142,818,711 in state education grants.

The required portion has decreased by (3.82) percent, and represents approximately six tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on

July 26, 2022 – 6:00 p.m.  
at  
The Aquilina Howell Center  
3955 West Pensacola Street  
Tallahassee, Florida

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

# NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Leon County School board will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

The tax is in addition to the school board's proposed tax of 3.968 mills for operating expenses and is proposed solely at the discretion of the school board.

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

The capital outlay will generate approximately \$33,217,621.95 to be used for the following projects:

## **CONSTRUCTION AND REMODELING**

- District-wide Locations
- Administration of Projects/Sites

## **MAINTENANCE, RENOVATION, AND REPAIR**

- Preventative and Emergency Maintenance
- Paint, Roofs, HVAC, Fire Alarms, Sprinklers, Intercoms, Security Systems, Energy Management, District-wide Locations
- Reimbursement of the maintenance, renovation and repairs paid through the General Fund as permitted by Florida Statute

## **MOTOR VEHICLE PURCHASES**

- Purchase of 10 School Buses
- Purchase of Maintenance Vehicles

## **NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

- Purchase of classroom furniture and equipment, including instruments, district-wide
- Purchase of new computers district-wide
- Purchase of tablets district-wide
- Purchase of network equipment
- Purchase of software applications for district-wide administration of enterprise resource software acquired via license/maintenance fees or lease agreements

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

- Annual master lease payments for various facilities and renovations
- Annual lease payment of qualified zone academy bonds for various facilities
- Annual lease payment for qualified school construction bonds for various facilities
- Annual master lease payments for site purchases
- Debt service payments on certificates of participation for various facilities

## **PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS**

- Removal of hazardous waste

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

- Insurance premiums on district plant

## **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

- Leasing of portable classrooms

All concerned citizens are invited to a public hearing to be held on:

**July 26, 2022 at 6:00 p.m.**

**at**

**The Aquilina Howell Center**

**3955 West Pensacola Street, Tallahassee, Florida.**

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

**TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

<b>BUDGET SUMMARY</b> <b>THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF LEON COUNTY, FLORIDA ARE</b> <b>19.8% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.</b>						
<b>FISCAL YEAR 2022-2023</b>						
PROPOSED MILLAGE LEVY:						
LOCAL EFFORT	3.220					
DISCRETIONARY	0.748					
CAPITAL OUTLAY	1.500					
TOTAL	5.468					
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	TOTAL ALL FUNDS
FEDERAL SOURCES	\$300,000.00	\$119,875,254.85	\$0.00	\$0.00	\$0.00	\$120,175,254.85
STATE SOURCES	\$191,989,440.97	\$176,000.00	\$340,950.00	\$1,576,444.00	\$0.00	\$194,082,834.97
LOCAL SOURCES	\$96,942,968.28	\$143,002.00	\$0.00	\$61,717,622.00	\$100.00	\$158,803,692.28
<b>TOTAL SOURCES</b>	<b>\$289,232,409.25</b>	<b>\$120,194,256.85</b>	<b>\$340,950.00</b>	<b>\$63,294,066.00</b>	<b>\$100.00</b>	<b>\$473,061,782.10</b>
TRANSFERS IN	\$7,120,000.00	\$1,000,000.00	\$19,969,176.00	\$0.00	\$0.00	\$28,089,176.00
OTHER FINANCING SOURCES	\$0.00	\$0.00	\$2,627,555.00	\$0.00	\$0.00	\$2,627,555.00
FUND BALANCES (July 1, 2022)	\$57,857,290.28	\$3,159,021.56	\$36,914,891.00	\$39,254,806.00	\$43,132.87	\$137,229,141.71
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$354,209,699.53</b>	<b>\$124,353,278.41</b>	<b>\$59,852,572.00</b>	<b>\$102,548,872.00</b>	<b>\$43,232.87</b>	<b>\$641,007,654.81</b>
EXPENDITURES:						
INSTRUCTION	\$206,713,262.73	\$65,253,019.69	\$0.00	\$0.00	\$23,232.87	\$271,989,515.29
PUPIL PERSONNEL SERVICE	\$10,896,777.80	\$9,392,033.94	\$0.00	\$0.00	\$0.00	\$20,288,811.74
INSTRUCTIONAL MEDIA SERVICES	\$4,331,586.96	\$0.00	\$0.00	\$0.00	\$0.00	\$4,331,586.96
INSTRUCTION & CURRICULUM SERVICES	\$5,279,422.59	\$8,556,385.36	\$0.00	\$0.00	\$0.00	\$13,835,807.95
INSTRUCTIONAL STAFF TRAINING	\$668,113.75	\$2,877,298.69	\$0.00	\$0.00	\$0.00	\$3,545,412.44
INSTRUCTIONAL RELATED TECHNOLOGY	\$2,906,133.41	\$91,500.00	\$0.00	\$0.00	\$0.00	\$2,997,633.41
BOARD OF EDUCATION	\$1,802,457.94	\$0.00	\$0.00	\$0.00	\$0.00	\$1,802,457.94
GENERAL ADMINISTRATION	\$1,349,865.72	\$5,150,079.64	\$0.00	\$0.00	\$0.00	\$6,499,945.36
SCHOOL ADMINISTRATION	\$23,104,328.41	\$391,132.00	\$0.00	\$0.00	\$0.00	\$23,495,460.41
FACILITIES ACQUISITION AND CONSTRUCTION	\$1,420,299.10	\$0.00	\$0.00	\$52,781,969.00	\$0.00	\$54,202,268.10
FISCAL SERVICES	\$2,608,580.65	\$43,484.67	\$0.00	\$0.00	\$0.00	\$2,652,065.32
FOOD SERVICE	\$0.00	\$19,779,310.00	\$0.00	\$0.00	\$0.00	\$19,779,310.00
CENTRAL SERVICES	\$12,167,687.99	\$7,226,096.60	\$0.00	\$0.00	\$0.00	\$19,393,784.59
PUPIL TRANSPORTATION SERVICES	\$11,417,137.63	\$1,514,456.58	\$0.00	\$2,876,371.00	\$0.00	\$15,807,965.21
OPERATION OF PLANT	\$24,857,443.29	\$209,407.40	\$0.00	\$0.00	\$0.00	\$25,066,850.69
MAINTENANCE OF PLANT	\$11,891,328.44	\$43,000.00	\$0.00	\$0.00	\$0.00	\$11,934,328.44
ADMINISTRATIVE TECHNOLOGY SERVICES	\$5,456,090.45	\$0.00	\$0.00	\$0.00	\$0.00	\$5,456,090.45
COMMUNITY SERVICES	\$8,615,539.74	\$2,926,924.28	\$0.00	\$0.00	\$0.00	\$11,542,464.02
DEBT SERVICE	\$0.00	\$0.00	\$21,791,660.00	\$0.00	\$0.00	\$21,791,660.00
<b>TOTAL EXPENDITURES</b>	<b>\$335,486,056.60</b>	<b>\$123,454,128.85</b>	<b>\$21,791,660.00</b>	<b>\$55,658,340.00</b>	<b>\$23,232.87</b>	<b>\$536,413,418.32</b>
TRANSFERS OUT	\$1,000,000.00	\$0.00	\$0.00	\$27,089,176.00	\$0.00	\$28,089,176.00
FUND BALANCES (June 30, 2023)	\$17,723,642.93	\$899,149.56	\$38,060,912.00	\$19,801,356.00	\$20,000.00	\$76,505,060.49
<b>TOTAL EXPENDITURES, TRANSFERS, AND BALANCES</b>	<b>\$354,209,699.53</b>	<b>\$124,353,278.41</b>	<b>\$59,852,572.00</b>	<b>\$102,548,872.00</b>	<b>\$43,232.87</b>	<b>\$641,007,654.81</b>
	55.26%	19.40%	9.34%	16.00%	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.

**TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**GENERAL FUND ESTIMATED REVENUES**

REVENUE NAME	ORIGINAL ESTIMATED 2021-2022	UNOFFICIAL ACTUAL 2021-2022	ORIGINAL ESTIMATED 2022-2023	DIFFERENCE - INC/(DEC) 2022-2023 vs. 2021- 2022
<b>FEDERAL DIRECT:</b>				
Reserve Officers Training Corps.	\$250,000.00	\$267,647.90	\$250,000.00	(\$17,647.90)
Miscellaneous	\$0.00	\$44,095.00	\$0.00	(\$44,095.00)
<b>TOTAL FEDERAL DIRECT</b>	<b>\$250,000.00</b>	<b>\$311,742.90</b>	<b>\$250,000.00</b>	<b>(\$61,742.90)</b>
<b>Federal Through State:</b>				
Americorps	\$0.00	\$0.00	\$0.00	
National Forest Funds	\$45,000.00	\$55,322.05	\$50,000.00	(\$5,322.05)
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$295,000.00</b>	<b>\$367,064.95</b>	<b>\$300,000.00</b>	<b>(\$67,064.95)</b>
<b>STATE:</b>				
Florida Education Finance Program	\$102,898,623.00	\$95,514,337.00	\$118,524,415.00	\$23,010,078.00
Supplemental Academic Instruction	\$9,427,198.00	\$9,404,062.00	\$9,693,491.00	\$289,429.00
Safe Schools	\$2,559,166.00	\$2,559,389.00	\$2,981,299.00	\$421,910.00
Reading Instruction	\$1,448,727.00	\$1,442,627.00	\$1,871,387.00	\$428,760.00
Mental Health Assistance	\$1,381,657.00	\$1,382,730.00	\$1,605,592.00	\$222,862.00
Turnaround Supplemental Services	\$247,640.00	\$265,715.00	\$511,660.00	\$245,945.00
Teacher Salary Increase Allocations	\$6,037,943.00	\$6,037,943.00	\$8,700,906.00	\$2,662,963.00
Class Size Reduction	\$32,186,578.00	\$31,483,699.00	\$32,020,590.00	\$536,891.00
Workforce Development	\$6,386,855.00	\$6,386,855.00	\$6,855,938.00	\$469,083.00
Adult Handicapped	\$211,500.00	\$225,000.00	\$225,000.00	\$0.00
Digital Classroom	\$108,119.00	\$108,120.00	\$0.00	(\$108,120.00)
Workforce Performance Incentive	\$0.00	\$322,000.00	\$0.00	(\$322,000.00)
Lottery Enhancement Allocation	\$0.00	\$0.00	\$0.00	\$0.00
CO&DS Withheld for Administration	\$20,324.97	\$20,324.97	\$20,324.97	\$0.00
Instructional Materials	\$2,624,987.00	\$2,620,906.00	\$2,729,808.00	\$108,902.00
State License Tax	\$50,000.00	\$44,793.63	\$50,000.00	\$5,206.37
Transportation	\$4,550,352.00	\$4,617,129.00	\$5,198,039.00	\$580,910.00
School Recognition Funds	\$0.00	\$0.00	\$0.00	\$0.00
Voluntary Pre-Kindergarten	\$350,000.00	\$1,054,924.55	\$350,000.00	(\$704,924.55)
Florida Teachers Lead Program	\$627,953.00	\$627,953.00	\$625,361.00	(\$2,592.00)
Miscellaneous State Sources	\$25,630.00	\$914,810.91	\$25,630.00	(\$889,180.91)
<b>TOTAL STATE</b>	<b>\$171,143,252.97</b>	<b>\$165,033,319.06</b>	<b>\$191,989,440.97</b>	<b>\$26,956,121.91</b>
<b>LOCAL:</b>				
District School Tax (includes Disc./RLE)	\$88,146,972.00	\$88,241,044.36	\$87,871,683.00	(\$369,361.36)
Tax Redemption	\$75,000.00	\$28,432.38	\$50,000.00	\$21,567.62
Course Fees (Adult Vocational)	\$600,000.00	\$1,975,264.24	\$600,000.00	(\$1,375,264.24)
School Age Child Care Fees	\$2,833,000.00	\$5,821,696.37	\$5,300,000.00	(\$521,696.37)
Preschool Program Fees	\$208,250.00	\$408,463.41	\$375,700.00	(\$32,763.41)
Interest, Incl. Profit on Investments	\$175,000.00	\$163,199.06	\$225,000.00	\$61,800.94
Federal Indirect Cost	\$1,500,000.00	\$2,101,465.47	\$2,000,000.00	(\$101,465.47)
Miscellaneous	\$460,576.11	\$2,843,413.31	\$520,585.28	(\$2,322,828.03)
<b>TOTAL LOCAL</b>	<b>\$93,998,798.11</b>	<b>\$101,582,978.60</b>	<b>\$96,942,968.28</b>	<b>(\$4,640,010.32)</b>
<b>TOTAL FEDERAL/STATE/LOCAL</b>	<b>\$265,437,051.08</b>	<b>\$266,983,362.61</b>	<b>\$289,232,409.25</b>	<b>\$22,249,046.64</b>
From Capital Projects Funds	\$7,325,000.00	\$7,418,142.00	\$7,120,000.00	(\$298,142.00)
From Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL TRANSFERS:</b>	<b>\$7,325,000.00</b>	<b>\$7,418,142.00</b>	<b>\$7,120,000.00</b>	<b>(\$298,142.00)</b>
<b>TOTAL REVENUE/TRANSFERS</b>	<b>\$272,762,051.08</b>	<b>\$274,401,504.61</b>	<b>\$296,352,409.25</b>	<b>\$21,950,904.64</b>
<b>FUND BALANCE:</b>				
Reserve for Encumbrance	\$1,421,877.46	\$1,421,877.46	\$6,236,575.46	\$4,814,698.00
Reserve for Inventory	\$1,233,257.58	\$1,233,257.58	\$1,247,970.05	\$14,712.47
Restricted	\$21,373,965.39	\$21,373,965.39	\$20,330,929.14	(\$1,043,036.25)
Restricted for Emergency Fund Balance	\$5,000,000.00	\$5,000,000.00	\$5,000,000.00	\$0.00
Unrestricted	\$34,474,655.05	\$34,474,655.05	\$25,041,815.63	(\$9,432,839.42)
<b>TOTAL FUND BALANCE</b>	<b>\$63,503,755.48</b>	<b>\$63,503,755.48</b>	<b>\$57,857,290.28</b>	<b>(\$5,646,465.20)</b>
<b>TOTAL ESTIMATED REVENUE/TRANSFERS/FUND BALANCE</b>	<b>\$336,265,806.56</b>	<b>\$337,905,260.09</b>	<b>\$354,209,699.53</b>	<b>\$16,304,439.44</b>

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

***GENERAL ESTIMATED APPROPRIATIONS***

	<b>ORIGINAL 2021-2022</b>	<b>PERCENTAGE OF TOTAL</b>	<b>ESTIMATED 2022-2023</b>	<b>PERCENTAGE OF TOTAL</b>
STAFFING PLAN (ITEM 1)	\$180,917,874.11	53.80%	\$175,303,323.05	49.49%
WORKFORCE DEVELOPMENT (ITEM 2)	\$7,198,355.00	2.14%	\$7,680,938.00	2.17%
DISTRICT WIDE INSURANCES (ITEM 3)	\$5,000,000.00	1.49%	\$4,975,000.00	1.40%
CHARTER SCHOOLS (ITEM 4)	\$16,882,179.00	5.02%	\$19,938,925.00	5.63%
MCKAY & FAMILY EMPOWERMENT SCHOLARSHIPS (ITEM 5)	\$4,000,000.00	1.19%	\$16,191,458.00	4.57%
DISTRICT COST CENTERS	\$34,804,094.36	10.35%	\$36,177,144.56	10.21%
CONTRACTED/MISCELLANEOUS SERVICES (ITEM 6)	\$1,788,852.50	0.53%	\$2,069,230.00	0.58%
CATEGORICALS/GRANTS (ITEM 7)	\$7,216,964.83	2.15%	\$9,753,461.94	2.75%
OTHER (ITEM 8)	\$19,941,756.64	5.93%	\$22,714,686.35	6.41%
ENERGY/UTILITIES (ITEM 9)	\$8,553,175.00	2.54%	\$8,708,536.17	2.46%
RESTRICTED CARRY FORWARD PROJECTS	\$21,373,965.39	6.36%	\$20,330,929.14	5.74%
CARRY FORWARD ENCUMBRANCES	\$1,421,877.46	0.42%	\$6,236,575.46	1.76%
MISCELLANEOUS BUDGET ITEMS (ITEM 10)	\$5,576,170.20	1.66%	\$2,411,510.00	0.68%
DISTRICTWIDE PROJECTS	\$2,518,537.30	0.75%	\$3,994,338.93	1.13%
EMERGENCY FUND BALANCE	\$5,000,000.00	1.49%	\$5,000,000.00	1.41%
BALANCE FOR INVENTORIES	\$1,233,257.58	0.37%	\$1,247,970.05	0.35%
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$12,838,747.19</b>	<b>3.82%</b>	<b>\$11,475,672.88</b>	<b>3.24%</b>
<b>GRAND TOTAL</b>	<b>\$336,265,806.56</b>	<b>100.00%</b>	<b>\$354,209,699.53</b>	<b>100.00%</b>

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**GENERAL ESTIMATED APPROPRIATIONS EXHIBITS**

	<b>ESTIMATED 2021/22 ALLOCATION</b>	<b>ESTIMATED 2022/23 ALLOCATION</b>
<b>1 STAFFING PLAN</b>		
COST OF PLAN (INCLUDES HEALTH INS AND RETIREMENT RATE INCREASES)	\$148,420,865.11	\$143,144,800.05
<b>CLASS SIZE REDUCTION FUNDS:</b>		
<b>2022-23 CLASS SIZE FUNDS</b>		
ALL SCHOOLS	\$29,897,009.00	\$29,558,523.00
<b>TOTAL ALL SCHOOLS</b>	<b>\$29,897,009.00</b>	<b>\$29,558,523.00</b>
<b>TOTAL CLASS SIZE REDUCTION</b>	<b>\$29,897,009.00</b>	<b>\$29,558,523.00</b>
<b>STAFFING PLAN RESERVE</b>	<b>\$2,000,000.00</b>	<b>\$2,000,000.00</b>
EXTENDED YEAR SERVICES	\$600,000.00	\$600,000.00
<b>TOTAL</b>	<b>\$180,917,874.11</b>	<b>\$175,303,323.05</b>
<b>2 ADULT WORKFORCE DEVELOPMENT</b>		
WORKFORCE DEVELOPMENT	\$6,386,855.00	\$6,855,938.00
WORKFORCE ADULT COURSE FEES	\$600,000.00	\$600,000.00
ADULTS WITH DISABILITIES	\$211,500.00	\$225,000.00
<b>TOTAL</b>	<b>\$7,198,355.00</b>	<b>\$7,680,938.00</b>
<b>3 DISTRICT WIDE INSURANCES</b>		
PROPERTY AND CASUALTY	\$1,700,000.00	\$1,925,000.00
WORKERS COMPENSATION	\$1,750,000.00	\$1,750,000.00
UNEMPLOYMENT COMPENSATION	\$500,000.00	\$250,000.00
RISK MANAGEMENT LEGAL FEES	\$300,000.00	\$300,000.00
RESERVE FOR PROPERTY AND CASUALTY	\$750,000.00	\$750,000.00
<b>TOTAL</b>	<b>\$5,000,000.00</b>	<b>\$4,975,000.00</b>
<b>4 CHARTER SCHOOLS</b>	<b>\$12,487,392.00</b>	<b>\$14,531,207.00</b>
CLASS SIZE REDUCTION	<b>\$2,289,569.00</b>	<b>\$2,462,067.00</b>
SAI ALLOCATION	<b>\$662,373.00</b>	<b>\$693,107.00</b>
INSTRUCTIONAL MATERIALS	<b>\$176,301.00</b>	<b>\$192,240.00</b>
READING FUNDS	<b>\$99,035.00</b>	<b>\$136,483.00</b>
DIGITAL CLASSROOM	<b>\$7,596.00</b>	<b>\$0.00</b>
SAFE SCHOOLS FUNDS	<b>\$184,913.00</b>	<b>\$219,248.00</b>
TEACHER SALARY	<b>\$0.00</b>	<b>\$634,573.00</b>
PECO TRANSFER	<b>\$980,000.00</b>	<b>\$1,070,000.00</b>
<b>TOTAL</b>	<b>\$16,887,179.00</b>	<b>\$19,938,925.00</b>
<b>5 MCKAY/FAMILY EMPOWERMENT SCHOLARSHIPS</b>	<b>\$2,000,000.00</b>	<b>\$16,191,458.00</b>
FAMILY EMPOWERMENT SCHOLARSHIPS	<b>\$2,000,000.00</b>	<b>\$0.00</b>
	<b>\$4,000,000.00</b>	<b>\$16,191,458.00</b>
<b>6 CONTRACTED/MISCELLANEOUS SERVICES</b>		
LEGAL FEES	\$500,000.00	\$500,000.00
EXTENDED SCHOOL YEAR TRANSPORTATION	\$88,852.50	\$209,230.00
INTERNET CONNECTIVITY (INSTRUCTIONAL TECHNOLOGY)	\$1,200,000.00	\$1,200,000.00
CPA FIRM AUDITS	\$0.00	\$160,000.00
<b>TOTAL</b>	<b>\$1,788,852.50</b>	<b>\$2,069,230.00</b>



	ESTIMATED 2021/22 ALLOCATION	ESTIMATED 2022/23 ALLOCATION
<b>7 CATEGORICALS/GRANTS</b>		
INSTRUCTIONAL MATERIALS	\$2,448,686.00	\$2,537,568.00
TEACHER LEAD PROGRAM	\$627,953.00	\$625,361.00
READING INSTRUCTION	\$1,349,692.00	\$1,734,904.00
DIGITAL CLASSROOMS	\$100,523.00	\$0.00
TEC TRAINING FUNDS	\$321,352.83	\$333,422.94
SCHOOL RECOGNITION FUNDS	\$0.00	\$0.00
SCHOOL IMPROVEMENT	\$0.00	\$0.00
VOLUNTEER PRE-KINDERGARTEN	\$350,000.00	\$350,000.00
TEACHER SALARY	\$363,831.00	\$2,029,324.00
TURNAROUND SUPPLEMENTAL SERVICES	\$247,640.00	\$511,660.00
FDLRS GENERAL 22-23	\$25,630.00	\$25,630.00
MENTAL HEALTH ASSISTANCE	\$1,381,657.00	\$1,605,592.00
<b>TOTAL</b>	<b>\$7,216,964.83</b>	<b>\$9,753,461.94</b>
<b>8 OTHER</b>		
SICK/ANNUAL LEAVE PAYOUT	\$1,613,700.00	\$1,613,700.00
ADVANCE PLACEMENT FUNDS	\$1,719,512.00	\$1,766,249.00
I.B. FUNDS	\$241,617.00	\$292,625.44
INDUSTRY CERTIFIED CAREER ED	\$1,002,321.00	\$911,267.00
INSTRUCTIONAL TECHNOLOGY	\$309,000.00	\$309,000.00
SUPPLEMENTS	\$2,852,495.78	\$2,877,295.91
DIFFERENTIATED PAY SUPPLEMENTS	\$266,557.50	\$268,875.00
SCHOOL RESOURCE OFFICERS CONTRACT	\$1,509,806.36	\$1,579,520.00
SAFETY OFFICERS ELEMENTARY SCHOOLS & SCHEDULING	\$1,330,000.00	\$1,145,000.00
GUARDIAN PROGRAM	\$300,000.00	\$500,000.00
DAYCARE PROGRAMS	\$208,250.00	\$375,700.00
SCHOOL AGE CHILD CARE FEES	\$2,833,000.00	\$5,247,000.00
ARTS PROGRAMS	\$500,000.00	\$500,000.00
STUDENT ACTIVITIES	\$500,000.00	\$500,000.00
HIGH SCHOOL DUAL ENROLLMENT	\$400,000.00	\$300,000.00
GREG BURRIS DRIVER ED FUND	\$105,497.00	\$78,454.00
EM/PM TRANSFER	\$4,650,000.00	\$4,150,000.00
FLVS CONTRACT	\$300,000.00	\$300,000.00
<b>TOTAL</b>	<b>\$20,641,756.64</b>	<b>\$22,714,686.35</b>
<b>9 UTILITIES</b>		
TELEPHONE	\$499,500.00	\$552,000.00
WATER	\$295,400.00	\$282,900.00
SEWAGE	\$503,800.00	\$549,700.00
GARBAGE	\$724,550.00	\$769,801.17
NATURAL GAS	\$357,215.00	\$463,640.00
LP GAS	\$36,450.00	\$59,125.00
ELECTRIC	\$6,130,450.00	\$6,027,000.00
FEES	\$5,810.00	\$4,370.00
<b>TOTAL</b>	<b>\$8,553,175.00</b>	<b>\$8,708,536.17</b>
<b>10 MISCELLANEOUS BUDGET ITEMS</b>		
DJJ/CONTRACTED PROGRAMS	\$666,170.20	\$811,510.00
ADDITIONAL SCHOOL ALLOCATION BASED ON F&R	\$0.00	\$300,000.00
RESERVE FOR FTE AUDIT FINDINGS	\$1,000,000.00	\$1,000,000.00
<b>TOTAL</b>	<b>\$1,666,170.20</b>	<b>\$2,111,510.00</b>

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**SPECIAL REVENUE FUNDS  
NUTRITION SERVICE/FUNCTION 7600  
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCES**

ESTIMATED REVENUE	2021-2022 UNOFFICIAL ACTUAL	2022-2023 ORIGINAL ESTIMATED	INCREASE/ (DECREASE)
<b>FEDERAL THROUGH STATE</b>			
NATIONAL SCHOOL LUNCH ACT	\$ 13,929,412.18	\$ 12,261,136.00	\$ (1,668,276.18)
USDA DONATED COMMODITIES	\$ 1,200,000.00	\$ 1,350,000.00	\$ 150,000.00
OTHER FEDERAL THROUGH STATE	\$ 694,529.60	\$ 600,000.00	\$ (94,529.60)
CHILD CARE/SUMMER PROGRAM	\$ 732,855.26	\$ 699,000.00	\$ (33,855.26)
MISCELLANEOUS FED THRU ST (CARES Act)	\$ 110,577.42	\$ 1,075,000.00	\$ 964,422.58
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$ 16,667,374.46</b>	<b>\$ 15,985,136.00</b>	<b>\$ (682,238.46)</b>
<b>STATE</b>			
SCHOOL BREAKFAST SUPPLEMENT	\$ 82,559.00	\$ 82,000.00	\$ (559.00)
SCHOOL LUNCH SUPPLEMENT	\$ 94,570.00	\$ 94,000.00	\$ (570.00)
<b>TOTAL STATE</b>	<b>\$ 177,129.00</b>	<b>\$ 176,000.00</b>	<b>\$ (1,129.00)</b>
<b>LOCAL</b>			
INVESTMENT INCOME	\$ 6.52	\$ 2.00	\$ (4.52)
GIFTS, GRANTS AND BEQUESTS	\$ -	\$ -	\$ -
FOOD SERVICE	\$ 102,856.45	\$ 107,000.00	\$ 4,143.55
OTHER MISCELLANEOUS LOCAL SOURCES	\$ 47,067.24	\$ 36,000.00	\$ (11,067.24)
<b>TOTAL LOCAL</b>	<b>\$ 149,930.21</b>	<b>\$ 143,002.00</b>	<b>\$ (6,928.21)</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 16,994,433.67</b>	<b>\$ 16,304,138.00</b>	<b>\$ (690,295.67)</b>
<b>TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ 1,000,000.00</b>	<b>\$ 1,000,000.00</b>
<b>BEGINNING FUND BALANCE (JULY 1, 2022)</b>	<b>\$ 978,922.80</b>	<b>\$ 3,159,021.56</b>	<b>\$ 2,180,098.76</b>
<b>TOTAL ESTIMATED REVENUE, TRANSFERS, AND FUND BALANCE</b>	<b>\$ 17,973,356.47</b>	<b>\$ 20,463,159.56</b>	<b>\$ 2,489,803.09</b>
ESTIMATED APPROPRIATIONS	2021-2022 UNOFFICIAL ACTUAL	2022-2023 ORIGINAL ESTIMATED	INCREASE/ (DECREASE)
SALARIES	\$ 4,900,900.88	\$ 6,091,910.00	\$ 1,191,009.12
EMPLOYEE BENEFITS	\$ 2,094,815.82	\$ 2,874,000.00	\$ 779,184.18
PURCHASED SERVICES	\$ 506,731.88	\$ 830,150.00	\$ 323,418.12
ENERGY SERVICES	\$ 37,641.14	\$ 45,900.00	\$ 8,258.86
MATERIALS AND SUPPLIES	\$ 7,114,597.24	\$ 8,246,250.00	\$ 1,131,652.76
CAPITAL OUTLAY	\$ 135,397.50	\$ 1,444,500.00	\$ 1,309,102.50
OTHER EXPENSE	\$ 24,250.45	\$ 31,300.00	\$ 7,049.55
TRANSFER OUT	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS/TRANSERS</b>	<b>\$ 14,814,334.91</b>	<b>\$ 19,564,010.00</b>	<b>\$ 4,749,675.09</b>
<b>ENDING FUND BALANCE</b>			
UNRESTRICTED BEGINNING FUND BALANCE	\$ 3,159,021.56	\$ 899,149.56	\$ (2,259,872.00)
<b>RESTRICTED FOR ENCUMBRANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ENDING FUND BALANCE (JUNE 30, 2023)</b>	<b>\$ 3,159,021.56</b>	<b>\$ 899,149.56</b>	<b>\$ (2,259,872.00)</b>
<b>TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCE</b>	<b>\$ 17,973,356.47</b>	<b>\$ 20,463,159.56</b>	<b>\$ 2,489,803.09</b>

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**SPECIAL REVENUE FUND 420  
FEDERAL PROJECTS  
ESTIMATED REVENUE AND BALANCES**

<b>ESTIMATED REVENUE</b>	<b>ORIGNAL ESTIMATED</b>
FEDERAL DIRECT	
MISCELLANEOUS FEDERAL DIRECT	\$ 2,009,585.08
<b>TOTAL FEDERAL DIRECT</b>	<b>\$ 2,009,585.08</b>
FEDERAL THROUGH STATE	\$ -
CAREER & TECHNICAL EDUCATION	\$ 694,693.00
TEACHER AND PRINCIPAL TRAINING	\$ 1,665,919.99
INDIVIDUALS with DISABILITIES EDUCATION ACT	\$ 15,746,010.56
LANGUAGE INSTRUCTION - TITLE III	\$ 190,855.98
NO CHILD LEFT BEHIND - TITLE I	\$ 11,757,083.65
WORKFORCE INNOVATION & OPPORTUNITY ACT	\$ 374,559.00
TWENTY FIRST CENTURY SCHOOLS - TITLE IV	\$ 2,558,446.97
INNOVATIVE EDUCATION PROGRAMS	\$ -
OTHER FEDERAL THROUGH STATE	\$ 2,789,448.96
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$ 35,777,018.11</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 37,786,603.19</b>
FUND BALANCE	\$ -
RESTRICTED	\$ -
UNRESTRICTED	\$ -
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ -</b>
<b>TOTAL ESTIMATED REVENUE/FUND BAL</b>	<b>\$ 37,786,603.19</b>

**SPECIAL REVENUE FUND 420  
FEDERAL PROJECTS  
ESTIMATED APPROPRIATIONS & BALANCES BY FUNCTION AND OBJECT**

<b>ORIGINAL ESTIMATED PROPOSED TENTATIVE BUDGET APPROPRIATIONS</b>	<b>ACCT. CODE</b>	<b>SALARIES 100</b>	<b>EMPLOYEE BENEFITS 200</b>	<b>PURCHASED SERVICES 300</b>	<b>ENERGY SERVICES 400</b>	<b>MATERIALS &amp; SUPPLIES 500</b>	<b>CAPITAL OUTLAY 600</b>	<b>OTHER EXPENSE 700</b>
<b>INSTRUCTION SERVICES</b>	5000	\$ 10,039,477.83	\$ 4,094,656.65	\$2,116,308.67	\$ 5,124.37	\$1,455,150.68	\$ 1,103,872.59	\$ 393,751.11
<b>SUPPORT SERVICES</b>								
PUPIL PERSONNEL SERVICES	6100	\$ 1,074,169.66	\$ 380,761.32	\$ 585,890.14	\$ -	\$ 124,081.97	\$ 10,489.60	\$ 500.00
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ 5,465,036.23	\$ 2,033,481.23	\$ 304,224.37	\$ -	\$ 256,713.59	\$ 158,913.07	\$ 85,359.80
INSTRUCTIONAL STAFF TRAINING	6400	\$ 745,087.93	\$ 158,014.61	\$ 233,614.67	\$ -	\$ 120,369.89	\$ 538.47	\$ 161,325.98
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -	\$ 91,500.00	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ 239,352.65	\$ 74,344.11	\$ 26,017.94	\$ -	\$ 51,299.40	\$ 3,000.02	\$1,720,190.09
SCHOOL ADMINISTRATION	7300	\$ 67,005.00	\$ 12,987.00	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICES	7500	\$ 33,605.60	\$ 9,879.07	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ 379,170.05	\$ 110,150.84	\$ 103,324.56	\$ -	\$ 41,491.67	\$ -	\$ 10,204.48
TRANSPORTATION SERVICES	7800	\$ 675,000.00	\$ 517,530.00	\$ 157,049.60	\$ -	\$ -	\$ 5,000.00	\$ -
OPERATION OF PLANT	7900	\$ 200.00	\$ 37.40	\$ 3,500.00	\$ -	\$ -	\$ 2,000.00	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ 327,794.20	\$ -	\$ -	\$ -	\$2,007,055.08
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INSTRUCTION &amp; SUPPORT SRVS.</b>	<b>\$ 37,786,603.19</b>	<b>\$ 18,718,104.95</b>	<b>\$ 7,391,842.23</b>	<b>\$3,960,224.15</b>	<b>\$ 5,124.37</b>	<b>\$2,049,107.20</b>	<b>\$ 1,283,813.75</b>	<b>\$4,378,386.54</b>

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**SPECIAL REVENUE FUND 441  
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF  
(ESSER)  
ESTIMATED REVENUES AND BALANCES**

ESTIMATED REVENUE	ORGINAL ESTIMATED
<b>FEDERAL DIRECT</b>	
MISCELLANEOUS FEDERAL DIRECT	\$ -
<b>TOTAL FEDERAL DIRECT</b>	<b>\$ -</b>
<b>FEDERAL THROUGH STATE</b>	
EDUCATION STABILIZATION FUNDS	
K-12	\$ 16,274.12
WORKFORCE	\$ -
VPK	\$ -
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$ 16,274.12</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 16,274.12</b>
<b>FUND BALANCE</b>	
RESTRICTED	\$ -
UNRESTRICTED	\$ -
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ -</b>
<b>TOTAL ESTIMATED REVENUE/FUND BAL</b>	<b>\$ 16,274.12</b>

**SPECIAL REVENUE FUND 441  
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)  
ESTIMATED APPROPRIATIONS AND BALANCES BY FUNCTION AND OBJECT**

OTHER ESTIMATED PROPOSED TENTATIVE BUDGET APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
<b>INSTRUCTION SERVICES</b>	5000	\$ -	\$ -	\$ 14,074.12	\$ -	\$ 2,200.00	\$ -	\$ -
<b>SUPPORT SERVICES</b>								
PUPIL PERSONNEL SERVICES	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL STAFF TRAINING	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCHOOL ADMINISTRATION	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICES	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION SERVICES	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATION OF PLANT	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INSTRUCTION &amp; SUPPORT SRVS.</b>	<b>\$ 16,274.12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,074.12</b>	<b>\$ -</b>	<b>\$ 2,200.00</b>	<b>\$ -</b>	<b>\$ -</b>

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**SPECIAL REVENUE FUND 442  
OTHER CARES ACT RELIEF FUNDING  
ESTIMATED REVENUES AND BALANCES**

ESTIMATED REVENUE	ORIGINAL ESTIMATED
<b>FEDERAL DIRECT</b>	
MISCELLANEOUS FEDERAL DIRECT	\$ -
<b>TOTAL FEDERAL DIRECT</b>	<b>\$ -</b>
<b>FEDERAL THROUGH STATE</b>	
EDUCATION STABILIZATION FUNDS	
K-12	\$ -
WORKFORCE	\$ 170,980.68
VPK	\$ -
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$ 170,980.68</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 170,980.68</b>
<b>FUND BALANCE</b>	
RESTRICTED	\$ -
UNRESTRICTED	\$ -
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ -</b>
<b>TOTAL ESTIMATED REVENUE/FUND BAL</b>	<b>\$ 170,980.68</b>

**SPECIAL REVENUE FUND 442  
OTHER CARES ACT RELIEF FUNDING  
ESTIMATED APPROPRIATIONS AND BALANCES BY FUNCTION AND OBJECT**

ORIGINAL ESTIMATED PROPOSED TENTATIVE BUDGET APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
<b>INSTRUCTION SERVICES</b>	5000	\$ -	\$ 1,980.91	\$ -	\$ -	\$ -	\$ 167,473.47	\$ -
<b>SUPPORT SERVICES</b>								
PUPIL PERSONNEL SERVICES	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL STAFF TRAINING	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCHOOL ADMINISTRATION	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICES	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION SERVICES	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATION OF PLANT	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,526.30
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INSTRUCTION &amp; SUPPORT SRVS.</b>	<b>\$170,980.68</b>	\$ -	\$ 1,980.91	\$ -	\$ -	\$ -	\$ 167,473.47	\$ 1,526.30

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**SPECIAL REVENUE FUND 443  
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY  
RELIEF II (ESSER II)  
ESTIMATED REVENUES AND BALANCES**

ESTIMATED REVENUE	ORIGINAL ESTIMATED
<b>FEDERAL DIRECT</b>	
MISCELLANEOUS FEDERAL DIRECT	\$ -
<b>TOTAL FEDERAL DIRECT</b>	\$ -
<b>FEDERAL THROUGH STATE</b>	
EDUCATION STABILIZATION FUNDS	
K-12	\$ 2,581,167.70
WORKFORCE	\$ -
VPK	\$ -
<b>TOTAL FEDERAL THROUGH STATE</b>	\$ 2,581,167.70
<b>TOTAL ESTIMATED REVENUES</b>	\$ 2,581,167.70
<b>FUND BALANCE</b>	
RESTRICTED	\$ -
UNRESTRICTED	\$ -
<b>TOTAL BEGINNING FUND BALANCE</b>	\$ -
<b>TOTAL ESTIMATED REVENUE/FUND BAL</b>	\$ 2,581,167.70

**SPECIAL REVENUE FUND 443  
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)  
ESTIMATED APPROPRIATIONS AND BALANCES BY FUNCTION AND OBJECT**

ORIGINAL ESTIMATED PROPOSED TENTATIVE BUDGET APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
<b>INSTRUCTION SERVICES</b>	5000	\$ 566,055.72	\$ 214,735.00	\$ 673,774.23	\$ -	\$ 102,896.00	\$ -	\$ 458,056.25
<b>SUPPORT SERVICES</b>								
PUPIL PERSONNEL SERVICES	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ 170,000.00	\$ 56,146.07	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL STAFF TRAINING	6400	\$ -	\$ -	\$ 25,782.00	\$ -	\$ -	\$ -	\$ -
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,722.43
SCHOOL ADMINISTRATION	7300	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICES	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION SERVICES	7800	\$ 78,000.00	\$ 11,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATION OF PLANT	7900	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INSTRUCTION &amp; SUPPORT SRVS.</b>	<b>\$2,581,167.70</b>	\$ 814,055.72	\$ 282,381.07	\$ 747,056.23	\$ -	\$ 102,896.00	\$ -	\$ 634,778.68

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**SPECIAL REVENUE FUND 444  
OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER)  
ESTIMATED REVENUES AND BALANCES**

ESTIMATED REVENUE	ORIGINAL ESTIMATED
<b>FEDERAL DIRECT</b>	
MISCELLANEOUS FEDERAL DIRECT	\$ -
<b>TOTAL FEDERAL DIRECT</b>	\$ -
<b>FEDERAL THROUGH STATE</b>	
EDUCATION STABILIZATION FUNDS	
K-12	\$ -
WORKFORCE	\$ 1,182,788.16
VPK	\$ -
<b>TOTAL FEDERAL THROUGH STATE</b>	\$ 1,182,788.16
<b>TOTAL ESTIMATED REVENUES</b>	\$ 1,182,788.16
<b>FUND BALANCE</b>	
RESTRICTED	\$ -
UNRESTRICTED	\$ -
<b>TOTAL BEGINNING FUND BALANCE</b>	\$ -
<b>TOTAL ESTIMATED REVENUE/FUND BAL</b>	\$ 1,182,788.16

**SPECIAL REVENUE FUND 444  
OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER)  
ESTIMATED APPROPRIATIONS AND BALANCES BY FUNCTION AND OBJECT**

ORIGINAL ESTIMATED PROPOSED TENTATIVE BUDGET APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
<b>INSTRUCTION SERVICES</b>	5000	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 23,322.26	\$ 272,504.93	\$ 881,960.97
<b>SUPPORT SERVICES</b>								
PUPIL PERSONNEL SERVICES	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL STAFF TRAINING	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCHOOL ADMINISTRATION	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICES	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION SERVICES	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATION OF PLANT	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INSTRUCTION &amp; SUPPORT SRVS.</b>	<b>\$1,182,788.16</b>	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 23,322.26	\$ 272,504.93	\$ 881,960.97

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**SPECIAL REVENUE FUND 445  
AMERICAN RESCUE PLAN (ARP) ACT ESSER  
ESTIMATED REVENUES AND BALANCES**

ESTIMATED REVENUE	ORIGINAL ESTIMATED
<b>FEDERAL DIRECT</b>	
MISCELLANEOUS FEDERAL DIRECT	\$ -
<b>TOTAL FEDERAL DIRECT</b>	\$ -
<b>FEDERAL THROUGH STATE</b>	
EDUCATION STABILIZATION FUNDS	
K-12	\$ 59,944,561.92
WORKFORCE	\$ -
VPK	\$ -
<b>TOTAL FEDERAL THROUGH STATE</b>	\$ 59,944,561.92
<b>TOTAL ESTIMATED REVENUES</b>	\$ 59,944,561.92
<b>FUND BALANCE</b>	
RESTRICTED	\$ -
UNRESTRICTED	\$ -
<b>TOTAL BEGINNING FUND BALANCE</b>	\$ -
<b>TOTAL ESTIMATED REVENUE/FUND BAL</b>	\$ 59,944,561.92

**SPECIAL REVENUE FUND 445  
AMERICAN RESCUE PLAN (ARP) ACT ESSER  
ESTIMATED APPROPRIATIONS AND BALANCES BY FUNCTION AND OBJECT**

ORIGINAL ESTIMATED PROPOSED TENTATIVE BUDGET APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
<b>INSTRUCTION SERVICES</b>	5000	\$ 7,351,072.37	\$ 6,626,127.88	\$ 5,215,300.00	\$ -	\$ 2,735,982.00	\$ -	\$ -
<b>SUPPORT SERVICES</b>								
PUPIL PERSONNEL SERVICES	6100	\$ 4,870,942.60	\$ 1,456,908.93	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL STAFF TRAINING	6400	\$ 454,760.00	\$ 113,433.14	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,731,595.00
SCHOOL ADMINISTRATION	7300	\$ 280,000.00	\$ 23,360.00	\$ -	\$ -	\$ -	\$ -	\$ 280.00
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICES	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ 215,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ 6,581,755.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION SERVICES	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATION OF PLANT	7900	\$ -	\$ -	\$ 163,670.00	\$ -	\$ -	\$ -	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ 32,000.00	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ 42,075.00	\$ -	\$ -	\$ -	\$ -	\$ 550,000.00
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INSTRUCTION &amp; SUPPORT SRVS.</b>	<b>\$59,944,561.92</b>	<b>\$39,753,829.97</b>	<b>\$ 8,261,904.95</b>	<b>\$ 5,910,970.00</b>	<b>\$ -</b>	<b>\$ 2,735,982.00</b>	<b>\$ -</b>	<b>\$ 3,281,875.00</b>



**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**SPECIAL REVENUE FUND 446  
OTHER AMERICAN RESCUE PLAN (ARP) ACT RELIEF  
ESTIMATED REVENUES AND BALANCES**

ESTIMATED REVENUE	ORIGINAL ESTIMATED
<b>FEDERAL DIRECT</b>	
MISCELLANEOUS FEDERAL DIRECT	\$ -
<b>TOTAL FEDERAL DIRECT</b>	\$ -
<b>FEDERAL THROUGH STATE</b>	
EDUCATION STABILIZATION FUNDS	
K-12	\$ 2,284,490.63
WORKFORCE	\$ -
VPK	\$ -
<b>TOTAL FEDERAL THROUGH STATE</b>	\$ 2,378,723.76
<b>TOTAL ESTIMATED REVENUES</b>	\$ 2,378,723.76
<b>FUND BALANCE</b>	
RESTRICTED	\$ -
UNRESTRICTED	\$ -
<b>TOTAL BEGINNING FUND BALANCE</b>	\$ -
<b>TOTAL ESTIMATED REVENUE/FUND BAL</b>	\$ 2,378,723.76

**SPECIAL REVENUE FUND 446  
OTHER AMERICAN RESCUE PLAN (ARP) ACT RELIEF  
ESTIMATED APPROPRIATIONS AND BALANCES BY FUNCTION AND OBJECT**

ORIGINAL ESTIMATED PROPOSED TENTATIVE BUDGET APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
<b>INSTRUCTION SERVICES</b>	5000	\$ 407,000.00	\$ 148,494.81	\$ 340,121.25	\$ -	\$ 6,000.00	\$ -	\$ -
<b>SUPPORT SERVICES</b>								
PUPIL PERSONNEL SERVICES	6100	\$ 632,298.62	\$ 177,981.79	\$ 34,123.45	\$ -	\$ 36,000.00	\$ -	\$ 7,885.86
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ 24,011.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL STAFF TRAINING	6400	\$ 232,572.00	\$ 28,234.00	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 91,566.00
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,558.00
SCHOOL ADMINISTRATION	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICES	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION SERVICES	7800	\$ -	\$ -	\$ 70,376.98	\$ -	\$ -	\$ -	\$ -
OPERATION OF PLANT	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INSTRUCTION &amp; SUPPORT SRVS.</b>	<b>\$ 2,378,723.76</b>	<b>\$ 1,295,881.62</b>	<b>\$ 357,210.60</b>	<b>\$ 456,621.68</b>	<b>\$ -</b>	<b>\$ 42,000.00</b>	<b>\$ -</b>	<b>\$ 227,009.86</b>

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

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

ESTIMATED REVENUE	SEC. 1011.14 LOAN	PECO FUNDS	DISTRICT BOND FUNDS	CO/DS FUNDS	LCIF- 1.50 MILLS	OTHER CAPITAL OUTLAY	TOTAL
<b>STATE SOURCES</b>							
SCHOOL HARDENING GRANT	\$ -	\$ -	\$ -		\$ -	\$ 506,444.00	\$ 506,444.00
PECO CHARTER	\$ -	\$ 1,070,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,070,000.00
<b>LOCAL SOURCES</b>							
LCIF - 1.50 MILLS	\$ -	\$ -	\$ -	\$ -	\$ 33,217,621.95	\$ -	\$ 33,217,621.95
HALF PENNY SALES TAX		\$ -		\$ -	\$ -	\$ 28,500,000.00	\$ 28,500,000.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ -</b>	<b>\$ 1,070,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,217,621.95</b>	<b>\$ 29,006,444.00</b>	<b>\$ 63,294,065.95</b>
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>							
UNRESTRICTED	\$ 5,913.77	\$ -	\$ 90,632.02	\$ 2,407,750.25	\$ 5,663,235.42	\$ 8,279,534.70	\$ 16,447,066.16
RESTRICTED FOR PROJECTS	\$ -	\$ -	\$ -	\$ 263,296.61	\$ ,875,620.00	\$ 4,562,508.73	\$ 11,701,425.34
RESERVE FOR ENCUMBRANCES	\$ -	\$ -	\$ -	\$ 1,006,465.15	\$ ,200,204.70	\$ 4,899,644.30	\$ 11,106,314.15
<b>TOTAL BEGINNING FUND BALANCE (7/1/22)</b>	<b>\$ 5,913.77</b>	<b>\$ -</b>	<b>\$ 90,632.02</b>	<b>\$ 3,677,512.01</b>	<b>\$ 7,739,060.12</b>	<b>\$ 17,741,687.73</b>	<b>\$ 39,254,805.65</b>
<b>TOTAL ESTIMATED REVENUE/FUND BALANCE</b>	<b>\$ 5,913.77</b>	<b>\$ 1,070,000.00</b>	<b>\$ 90,632.02</b>	<b>\$ 3,677,512.01</b>	<b>\$ 50,956,682.07</b>	<b>\$ 46,748,131.73</b>	<b>\$ 102,548,871.60</b>
<b>ESTIMATED APPROPRIATIONS BY OBJECT (1)</b>							
BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ ,954,065.57	\$ 3,226.00	\$ 3,957,291.57
FURNITURE/FIXTURES/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 393,937.83	\$ 2,911,330.45	\$ 3,305,268.28
MOTOR VEHICLES/BUSES	\$ -	\$ -	\$ -	\$ -	\$ ,876,371.00	\$ -	\$ 2,876,371.00
LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
LAND IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 1,007,990.57	\$ 3,440,589.70	\$ 4,448,580.27
REMODELING & RENOVATIONS	\$ -	\$ -	\$ -	\$ 1,269,762.15	\$ 12,454,013.79	\$ 21,054,506.88	\$ 34,778,282.82
COMPUTER SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 6,290,045.59		\$ 6,290,045.59
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,269,762.15</b>	<b>\$ 26,976,424.35</b>	<b>\$ 27,412,153.03</b>	<b>\$ 55,658,339.53</b>
<b>TRANSFERS</b>							
GENERAL OPERATING FUND	\$ -		\$ -	\$ -	\$ 3,050,000.00	\$ 3,000,000.00	\$ 6,050,000.00
CHARTERS		\$ 1,070,000.00			\$ -	\$ -	\$ 1,070,000.00
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 12,540,976.00	\$ 7,428,200.00	\$ 19,969,176.00
<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ 1,070,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,590,976.00</b>	<b>\$ 10,428,200.00</b>	<b>\$ 27,089,176.00</b>
<b>ENDING FUND BALANCE (6/30/23)</b>	<b>\$ 5,913.77</b>	<b>\$ -</b>	<b>\$ 90,632.02</b>	<b>\$ 2,407,749.86</b>	<b>\$ 8,389,281.72</b>	<b>\$ 8,907,778.70</b>	<b>\$ 19,801,356.07</b>
<b>TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCES</b>	<b>\$ 5,913.77</b>	<b>\$ 1,070,000.00</b>	<b>\$ 90,632.02</b>	<b>\$ 3,677,512.01</b>	<b>\$ 50,956,682.07</b>	<b>\$ 46,748,131.73</b>	<b>\$ 102,548,871.60</b>

(1) Appropriations are reflected by object (type) of expenditure and are made up of the following functions:

7400 – Capital Outlay	52,781,969
7800 – Transportation	2,876,371
<b>TOTAL</b>	<b>55,658,340</b>

**PROPOSED TENTATIVE BUDGET  
LEON COUNTY SCHOOL BOARD  
2022-2023**

**DEBT SERVICE FUNDS – COMBINED FUNDS  
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCES**

ESTIMATED REVENUE	2021-2022 UNOFFICIAL ACTUAL	2022-2023 ORIGINAL ESTIMATED	INCREASE/ (DECREASE)
<b>STATE SOURCES</b>			
SBE BONDS	\$ 117,700.00	\$ 117,700.00	\$ -
RACING COMMISSIONS FUNDS	\$ 223,250.00	\$ 223,250.00	\$ -
INTEREST	\$ -	\$ -	\$ -
<b>TOTAL STATE SOURCES</b>	<b>\$ 340,950.00</b>	<b>\$ 340,950.00</b>	<b>\$ -</b>
<b>LOCAL SOURCES</b>			
TAXES	\$ -	\$ -	\$ -
INTEREST INCLUDING PROFIT ON INVESTMENTS	\$ 14,936.96	\$ -	\$ (14,936.96)
<b>TOTAL LOCAL SOURCES</b>	<b>\$ 14,936.96</b>	<b>\$ -</b>	<b>\$ (14,936.96)</b>
<b>TRANSFERS: FROM CAPITAL OUTLAY</b>	<b>\$ 19,120,835.66</b>	<b>\$ 19,969,176.00</b>	<b>\$ 848,340.34</b>
<b>TRANSFERS: FROM OTHER SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES:</b>	<b>\$ 2,627,555.02</b>	<b>\$ 2,627,555.21</b>	<b>\$ 0.19</b>
<b>BEGINNING FUND BALANCE (7/1/22)</b>	<b>\$ 41,958,012.46</b>	<b>\$ 36,914,890.92</b>	<b>\$ (5,043,121.54)</b>
<b>TOTAL ESTIMATED REVENUE/FUND BALANCES</b>	<b>\$ 64,062,290.10</b>	<b>\$ 59,852,572.13</b>	<b>\$ (4,209,717.97)</b>
<b>ESTIMATED APPROPRIATIONS (Expenditures)</b>			
<b>DEBT SERVICE (FUNCTION/OBJECTS)</b>			
ESCROW PAYMENTS	\$ -	\$ -	\$ -
REDEMPTION OF PRINCIPAL	\$ 21,722,017.44	\$ 16,789,183.00	\$ (4,932,834.44)
INTEREST	\$ 5,410,761.74	\$ 4,985,357.36	\$ (425,404.38)
DUES AND FEES	\$ 14,620.00	\$ 17,120.00	\$ 2,500.00
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 27,147,399.18</b>	<b>\$ 21,791,660.36</b>	<b>\$ (5,355,738.82)</b>
<b>TRANSFERS TO CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTERFUND TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE (6/30/23)</b>	<b>\$ 36,914,890.92</b>	<b>\$ 38,060,911.77</b>	<b>\$ 1,146,020.85</b>
<b>TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCES</b>	<b>\$ 64,062,290.10</b>	<b>\$ 59,852,572.13</b>	<b>\$ (4,209,717.97)</b>